

FISCAL YEAR

2025-2026

Proposed Budget Summary



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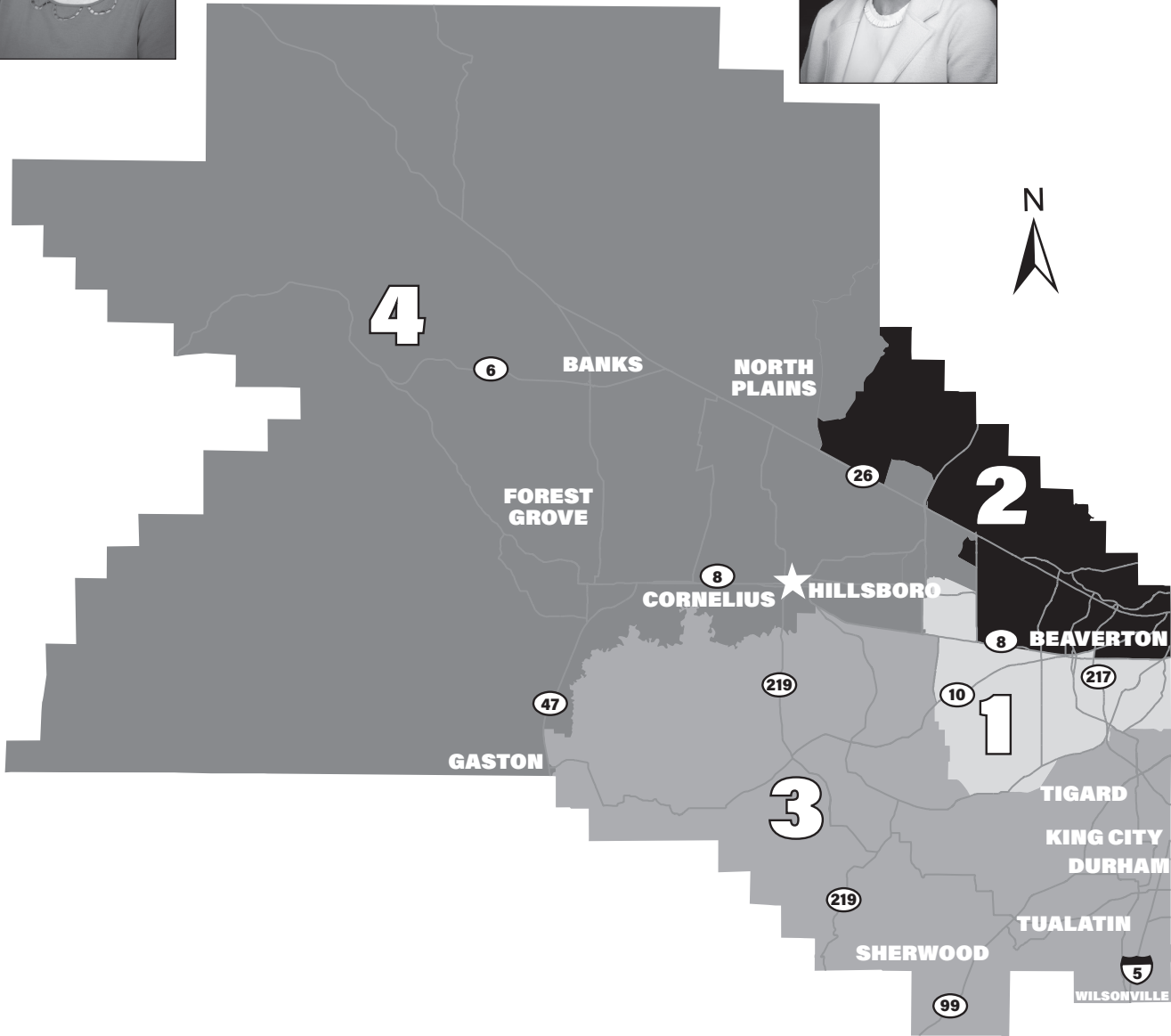
Commissioner Districts



Kathryn Harrington
Board Chair
Commissioner at Large



Pam Treece
Vice Chair
District 2



Nafisa Fai
District 1



Jason Snider
District 3



Jerry Willey
District 4

Budget Committees

WASHINGTON COUNTY and SERVICE DISTRICT FOR LIGHTING NO. 1 COMMITTEE

Board of Commissioners

Kathryn Harrington, Board Chair
Pam Treece, Board Vice Chair
Jason Snider
Jerry Willey
Nafisa Fai

Lay Budget Committee Members

Karen Bolin
Joe Everton
Jeff Sarafa
Melissa Laird
Sig Unander

ENHANCED SHERIFF'S PATROL DISTRICT and URBAN ROAD MAINTENANCE DISTRICT COMMITTEE

Board of Commissioners

Kathryn Harrington, Board Chair
Pam Treece, Board vice Chair
Jason Snider
Jerry Willey
Nafisa Fai

Lay Budget Committee Members

Anthony Mills
Bob Zahrowski
Richard Steinbrugge
Scott Hartranft
Pradnya Patil

NORTH BETHANY COUNTY SERVICE DISTRICT FOR ROADS COMMITTEE

Board of Commissioners

Kathryn Harrington, Board Chair
Pam Treece, Board vice Chair
Jason Snider
Jerry Willey
Nafisa Fai

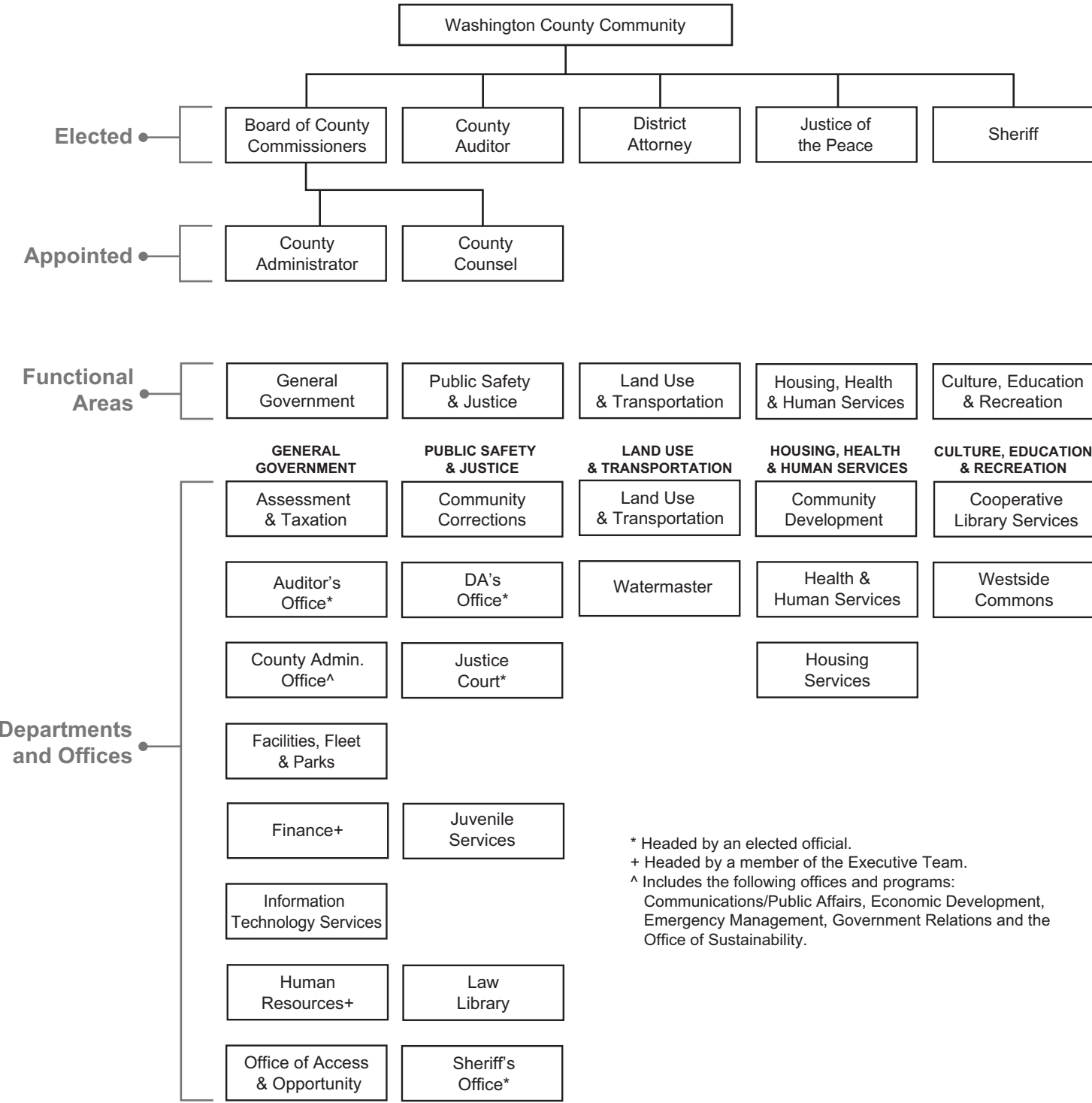
Lay Budget Committee Member

Bruce Young
Daniel Reid
Mahesh Udata
Sarah Beachy

Budget Submitted By:

Tanya Ange, County Administrator & Budget Officer

Functional Area Chart



Budget Documents Guide

The fiscal year (FY) 2025-26 Washington County budget is detailed in three separate but inter-related documents which are all posted on our County website at:

<https://www.washingtoncountyor.gov/finance/fy2025-26-county-budget-reports>

The first document, entitled **Budget Summary**, contains explanatory and summary information regarding the County budget as a whole as well as each individual organization/budget units. The information focuses on key issues, policy decisions, underlying budget assumptions, and changes from the prior budget year.

The second document, entitled **Budget Organization Unit Detail**, contains line-item information on revenues, expenditures, and positions at the organization unit level. Revenue and expenditures by fund are also included in this document.

The third document, entitled **Budget Program Detail**, contains line-item information on revenues and expenditures at the lowest level of the budget hierarchy – the program level.

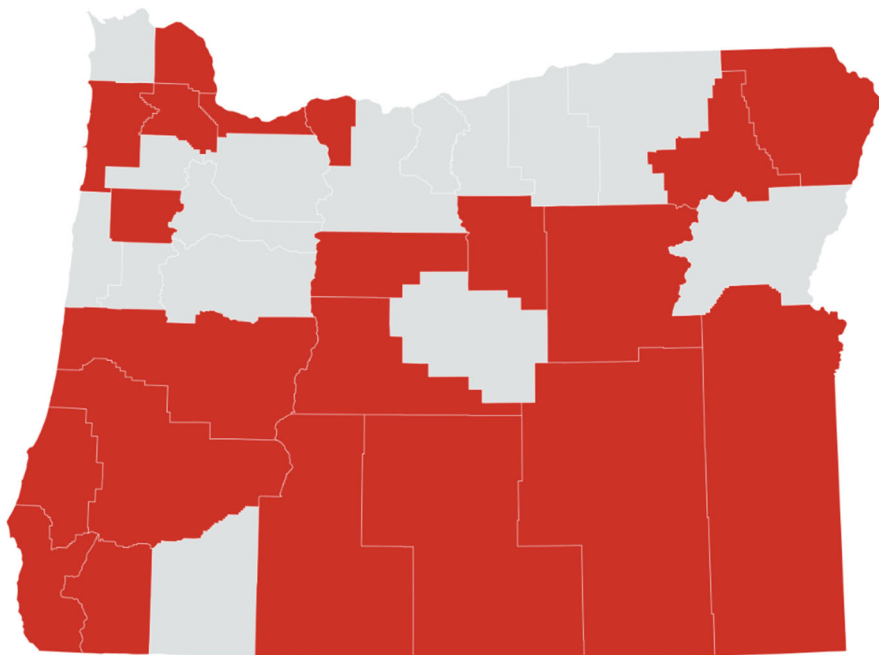
Budget Message

This year's balanced, proposed budget is provided to the Budget Committee and the public as our One Washington County organization engages in some of the most challenging work in over a decade to stabilize our financial situation. As Budget Officer, I know I'm not alone in having mixed emotions around how we are facing these challenges as a local government organization. On the one hand, we feel great pride in pursuing our public service mission every day. This commitment to public service and our proximity to the community we serve also gives us a deep understanding of the needs we are not fully meeting year after year. On the other hand, we feel the responsibility of living within our means. As a local government, we are obligated by state law to produce a balanced proposed budget each and every year. At the end of the day, the math has to be correct. Two plus two has to equal four. As this year's Budget Message and Budget Summary explain, our resolve is being tested more than ever as we struggle within a constrained property tax system to reach the right balance point.

General Fund Forecast

An early look at our General Fund forecast revealed a \$20.5 million gap between revenues and expenditures, the fifth such gap we've experienced in as many years. Property taxes from our permanent tax rate provide the lion's share of revenue to the General Fund, the part of the budget that Washington County has the most flexibility over when it comes to spending decisions. For nearly three decades, property taxes have been constrained by provisions in the Oregon Constitution that restrict this source of revenue to the point where it no longer covers the cost of the community's increasing size and need for many county services, including a growing list of services mandated by law. Again, this ongoing challenge means the cost of services to our community is outpacing our ability to fund them through the General Fund.

Washington County is not alone. Other local governments relying on property tax revenue in Oregon have also recently announced budget shortfalls anticipated for next fiscal year. Most county governments are having to close budget gaps this year, including those here in the Portland metro area and in other parts of the state. Roughly a third of Oregon's 241 city governments are also facing similar challenges, according to a survey by the League of Oregon Cities.



Counties working to close gaps between revenues and expenditures before submitting balanced, proposed budgets for the 2025-26 fiscal year. Sources: Oregon Public Broadcasting and the Association of Oregon Counties, 2025.

Budget Message

Special Funds Under Pressure Too

Financial strain in our budget is also being felt beyond the General Fund due to inflationary pressures, unfunded mandates and other tensions. A prominent example among our special funds is the Supportive Housing Services (SHS) program, which needs to rebalance funding after a revised income tax revenue forecast from the Metro regional government. Working together with contracted service providers and advisory bodies, the Housing Services Department is taking a phased approach toward implementing the cuts needed to rebalance the SHS budget over multiple fiscal years, including in this proposed budget. Lastly, uncertain federal support is challenging the stability of services provided directly by Washington County departments or indirectly with pass-through dollars used by community-based partner organizations.

Budget Balancing

The organization has done a great deal in the face of these challenges. In keeping with the Board's budget priorities and principles and the organization's mission, vision and guiding principles from the recently adopted Strategic Plan Update 2024-2028, we've made careful reductions in the last four years to balance our General Fund and to better position the organization for financial stability in the future. As we face a fifth year with a significant gap between General Fund revenues and expenditures, our efforts are particularly difficult because we've exhausted some strategies used in prior years. Simply put, our budget-balancing work will need to go further than before.

Our departments and offices have done courageous work in identifying reduction scenarios at the 10%, 13% and 17% levels. We've asked for these options because we know a one-size-fits-all approach will not work for our complicated organization where many lines of service are mandated by state law or need to be carefully balanced across complicated systems of service, or both.

A Word about Unfunded and Underfunded Mandates

Washington County is also not alone in having to budget for unfunded or under-funded mandates handed down by regional, state or federal governments. Counties have been delegated authority from the state government to provide shared services with the state such as courts, jails, sheriff's offices, local land use and health authorities among many others. Property taxes were originally meant to cover the counties' portions of these shared services, but new or expanded requirements handed down over time have added to our costs, especially if no ongoing funding arrives along with the increased local responsibility. Legislative changes can create mandates and underfunding quickly and at an overwhelming scale when compared to a property tax system that, by design, grows slowly. The budget impacts of these unfunded or underfunded mandates are sometimes difficult to quantify because the expense often comes in the form of increased workloads for staff and incremental increases in the facilities maintenance, information technology, human resources or other support needed for new or existing personnel. Washington County recently completed an organization-wide assessment providing a snapshot of its various lines of service, including the impact of mandates and their costs. This Service Level Assessment sheds light at a moment in time on the struggle of chronically constrained property tax dollars being used to fund interconnected systems of service that are often directly or indirectly required by regional, state or federal governments.

Continuing to Transition from Legacy Transfers

I'll emphasize that every General Fund expenditure has been scrutinized as part of the budget-balancing process, including our decades-long practice of large General Fund transfers to the Major Streets Transportation Improvement Program (MSTIP) and Washington County Cooperative Library Services (WCCLS). In the days prior to the property tax reforms of the 1990s, Washington County voters had approved two serial levies funding these two areas of service. The tax rates for both levies were absorbed into Washington County's permanent tax rate

Budget Message

once changes to Oregon's property tax system took effect. Budgets adopted since that time – except for recent fiscal years where General Fund rebalancing has prompted reductions – have included General Fund transfers that were proportionate to amounts from those original serial levies. An unintended consequence of nearly three decades of these transfers is that every remaining General Fund-supported service was effectively made a lower priority than transportation and libraries.

The proposed budget includes 17% reductions in these two legacy transfers of General Fund dollars, (although the full effect of this cut would be mitigated by context provided in the “Budget Summary” section). This incremental reclaiming of the permanent rate's full capacity continues a two-year-long re-imagining process around how transportation improvements and library services should be funded in future years. The result is yet another step toward stabilizing a wider range of services supported by the General Fund.

Cautious Use of One-time Funds

Each of my Budget Messages over the last four years has cautioned about the appropriate use of one-time funding, and this year's is no exception. Using revenue sources that we know will eventually expire to fund ongoing operations and services essentially creates what I've called a “cliff effect.” Over-reliance on one-time revenue to support ongoing community service needs masks the limited capacity of our traditional revenue sources, such as our constrained property tax revenue. Our cautious approach to each use of one-time revenue sources in this proposed budget is described further in the “Budget Summary” section.

The outcomes of these budget-balancing decisions are provided on the pages that follow. Although layoffs and community impact of service cuts were minimized as much as possible, there was no escaping significant General Fund reductions after less damaging actions had already been taken over the previous four years. This said, the reductions in this proposed budget were made to scale our operations back – and even eliminate some services altogether.

Limited Investments

Perhaps surprisingly, some limited investments can also be found in the proposed budget, each corresponding with the Board's strategic goals of modernizing the organization and investing in the ability of our employees to better serve the public. What does this mean when we are also talking about cuts? It means that even though we may need to reduce staffing levels, we want a Washington County organization that compensates employees competitively, equips our employees with the tools and systems needed to serve our community and provides services that can be sustainably supported more efficiently and strategically in the future.

Exploring New Revenue Options

Finally, the proposed budget anticipates the need to study our options for new revenue for the long term. Planning has already begun on replacement levies for our Public Safety and Library systems coming to the ballot this November. Under Oregon's property tax system, these local option levies allow the County to pursue higher tax rates over five-year periods, so long as voters approve them. Washington County, like many local governments throughout Oregon, has increased its reliance on local option levies in the years since the enactment of property tax reforms in the 1990s in order to fund community services beyond the capacity of the County's permanent rate. Staff within the County Administrative Office, Finance and some other departments have also begun looking into potential sources of revenue beyond property taxes. This research and evaluation of options is needed now with an eye toward financial stability in the years ahead.

Conclusion

Washington County has a long, proud history of delivering important services that the community relies on. As

Budget Message

public employees and elected leaders, many of us are drawn to local government service because of the closeness we feel to the community and the positive impact our efforts can have on day-to-day lives. Our commitment to public service is foundational to our professional and personal motivations.

That's one reason why the financial situation we find ourselves in feels so discordant. Reducing or, worse, eliminating our services to the public flies in the face of our sense of duty and obligation. After all, we came to these positions to contribute to the community's health, safety and strength, not to reduce services for them.

As the last five years of proposed budgets indicate, we have also performed our duty to produce balanced proposed budgets as required by law. The math around budget balancing must be correct each year. Over the course of many years, our experience – which other property tax-reliant jurisdictions are also experiencing statewide – is revealing a pattern. Oregon's restricted property tax system does not support a sustainable revenue source for funding the level of county services our growing population demands and that mandates require us to fund.

This proposed, balanced budget is the result of many difficult decisions that together are bringing us further on the path toward financial stability. I'm thankful for the contributions of every employee in service to our community. I want to emphasize that no reduction in our workforce was made based on the quality or value of the work being done. There are simply no painless cuts in this proposed budget.

Finally, I'd like to thank our Board of County Commissioners and our department leadership for the guidance they have provided throughout the process. I appreciate also the attention and input provided by the Budget Committee as this proposed budget is considered. Lastly, I'd like to thank our Budget Team and their partners in our departments and offices for the many hours of work that it has taken to create this document. Our One Washington County organization is better for the efforts made by everyone to bring forward this proposed budget.

In partnership,

Tanya Ange, ICMA-CM

County Administrator and Budget Officer

Budget Summary

FY 2025-26 Budget Summary

Economic Conditions

Washington County's economic outlook faces uncertainty going into FY 2025-26. The Oregon Economic and Revenue Forecast, released in March 2025¹, indicates that Oregon's economy is losing momentum relative to the national economy over the past year. In 2024, some of Washington County's largest corporations cut jobs. Trade wars and federal spending cuts threaten to further depress economic activity contributing to more uncertainty. Federal executive orders may lead to decreases in federal grant funding and reduced services provided to communities within the County.

In addition to the state economic forecast, the Portland Metro Chamber released its assessment of the state of the economy in March 2025². The metro area is adding jobs but losing traded-sector jobs (which sell goods and services outside the region, bringing in new money). In 2024, there were declines in the information and financial sectors; private education and health services sectors are leading job growth.

Near to medium-term forecast risks include fluctuations in oil prices, trade tensions, immigration, bird flu/pandemic, wildfires, Cascadia earthquake, persistent inflation and federal fiscal policy uncertainties.

General Fund Fiscal Sustainability

This proposed budget closes a \$20.5 million gap between revenues and expenditures in the General Fund, the fund that provides policymakers with the greatest level of flexibility. The General Fund gap has two parts, 1) a mismatch between restricted property tax revenue and the growing cost of services to the community and 2) decreased Strategic Investment Program (SIP) revenue due to two expiring agreements.

Property Taxes

About half of the General Fund gap, amounting to \$9.9 million, is due to constrained property tax revenues not keeping pace with anticipated increases in expenses like health insurance and retirement costs.

Property taxes are Washington County's primary source of revenue, paying for general government programs and services in the General Fund. Under Oregon's Measures 5 and 50, which reduced taxes and introduced growth limits in the 1990s, increases in assessed values on property from year to year are limited to 3% plus the value of new construction. For Washington County, this has historically resulted in an annual increase in property tax revenue by between 4.2% to 4.8%. The assumption underlying the proposed budget is 4.25%.

The chart below illustrates how permanent property tax rates in the three-county region compare to one another and to the rate of population growth each county has experienced since permanent rates were established in 1997. As the chart indicates, temporary local option levies have been approved by Washington County voters in recent years to close the gap between community need and service levels, but these levies are limited to five-year increments, and they still do not put Washington County on a level playing field with neighboring counties.

An additional limiting factor involves how any serial property tax levy that was in effect prior to Measure 50 was rolled back and made part of each local government's permanent rate. Washington County voters had approved

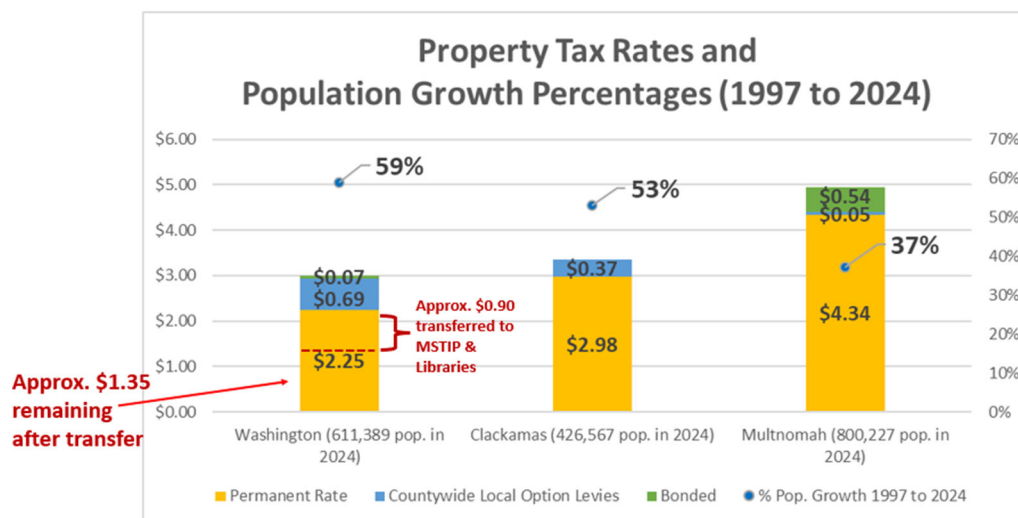
¹ Oregon Department of Administrative Services, *Oregon Economic and Revenue Forecast: March 2025*.

<https://www.oregon.gov/das/oea/Documents/OEA-Forecast-0325.pdf>

² Portland Metro Chamber, *2025 State of the Economy: February 2025*. <https://portlandmetrochamber.com/resources/2025-state-of-the-economy/>

Budget Summary

two such serial levies that were active at that time, one for Washington County Cooperative Library Services (WCCLS) and another for the Major Streets Transportation Improvement Program (MSTIP). Until very recently, the Board of County Commissioners has approved the transfer of property tax revenue out of the General Fund to WCCLS and MSTIP proportionate to what these original levies raised before becoming part of the permanent rate. Roughly speaking, the two levies represent about 90 cents of the County's \$2.25 permanent rate per \$1,000 in assessed value.



Despite having the second-largest population in Oregon and being one of the fastest-growing counties over the last decade, Washington County has faced the challenge of maintaining a balanced General Fund for nearly 30 years with the lowest permanent tax rate in the region. To make matters more challenging, this General Fund balancing has had to happen using the resources available after the local policy decision to make significant transfers to WCCLS and MSTIP.

Expiring Strategic Investment Program Agreements

The other half of the General Fund gap results from the expiration of two 2005 Strategic Investment Program (SIP) agreements this year, which caused a \$10.6 million drop in the transfer from the SIP fund to the General Fund.

SIP revenue is considered “in lieu of” property taxes because the agreements abate some property taxes as an economic incentive to encourage large-scale investments and job creation by private companies. As the tax abatement allowed by these agreements is temporary, the revenue is also limited in duration.

The two SIP agreements expiring this year, one with Intel and the other with Genentech, both abated some property taxes for 15-year periods. Fees, both those required by Oregon's SIP law and those negotiated in agreements with both companies, were collected during these 15-year periods.

At the time the Intel and Genentech SIP agreements expired, all property tax abatement stopped, SIP fees were no longer collected and the value of the associated land, buildings and equipment returned to the tax rolls. For Washington County, the net result was fewer dollars in revenue because the amount of fees collected while these SIP agreements were active was greater than the amount of property taxes that Washington County is expected to receive next fiscal year. Again, the net effect is an anticipated \$10.6 million decline in the annual transfer from the SIP fund to the General Fund for FY 2025-26.

Budget Summary

General Fund Balancing

In this fifth consecutive year of General Fund cuts required to produce a balanced proposed budget, less damaging options are no longer available. Instead of pursuing temporary strategies meant to wait out declines in General Fund revenue, the proposed budget achieves balance through *permanent* reductions in services selected strategically among the 10%, 13% and 17% options brought forward by departments, using the Board of County Commissioners' budget principles and priorities as a guide. Using this approach, a total of 73.50 full-time equivalent (FTE) positions are eliminated, contributing almost half of the \$26.1 million in total General Fund savings. This amount is more than the \$20.5 million forecasted General Fund gap for a critical reason. By exceeding the amount of General Fund savings needed through these strategic cuts, as opposed to a one-size-fits-all approach, the hope is to help interrupt the structural problem of recurring General Fund budget reductions in future years.

Method and Approach

The following process was used when arriving at the General Fund reduction numbers provided below and in the following two tables. This context is important to understanding the numbers found elsewhere in the proposed budget. Budget balancing followed this sequence:

1. **Baseline budget assumptions** - The Finance Department projected a baseline budget "floor" that anticipated assessed value growth, increased health care insurance costs, growing retirement costs, higher costs of materials, and so forth.
2. **Requested budgets** - Using this projected base budget as a starting place, County departments and offices submitted requested budgets to the County Administrative Office and the Finance Department, including a range of General Fund reduction scenarios at the 10%, 13% and 17% levels. In some cases, departments also submitted requested investments.
3. **Budget balancing decisions** - The County Administrative Office applied the budget guidance from the Board of County Commissioners, including the Board's budget principles and priorities, in deciding how to bring the General Fund and other parts of the proposed budget into balance.
4. **Outcomes in the proposed budget** – The proposed budget shows the results of this process using standard tables and narratives depicting budgeted resources and requirements. This standard information is provided at several levels of detail, including the total budget, functional areas, funds and organization units. For each of these levels, proposed budget amounts are shown side-by-side with amounts over the three most recent fiscal years, including the modified budget numbers for the current fiscal year of 2024-25.

It is important to note that the standard tables in the FY 2025-26 Proposed Budget Summary will compare the amounts in the FY 2025-26 proposed budget with the amounts in the FY 2024-25 *modified* budget, not the *baseline* budget used by departments to make reduction requests. Because the 10%, 13% or 17% reductions were applied to the baseline budget, a comparison of proposed budget amounts to each program's FY 2024-25 modified budget amount may appear lower than the reduction totals shown in the descriptions below and two reduction-related tables that follow.

Part of the explanation has to do with the interaction between the General Fund and special funds, interactions that are not captured as part of the baseline budget process. Special fund reductions in the proposed budget can contribute to General Fund savings by reducing General Fund transfers or matching fund requirements. Internal service funds reductions produce both savings in the budget year and reduce future-year cost allocations to departments utilizing those services. Standard tables showing changes in full-time equivalent positions will also

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show fewer reductions than the list below and the two tables that follow. In addition to the interactions mentioned above, the modified budget may include positions that were added during the current fiscal year of 2024-25. These net impacts are portrayed in the standard tables throughout the balance of the Proposed Budget Summary.

Budget reductions ranked by size

The following list summarizes the largest General Fund reductions in order of magnitude, relative to the baseline budget, with greater detail provided in the narratives for each fund and organization unit. A brief description of how each reduction corresponds with Board direction is also provided.

General Fund Transfers - A \$12 million reduction is made in General Fund transfers that have historically funded the Major Streets Transportation Improvement Program (MSTIP) and Washington County Cooperative Library Services (WCCLS). Relative to the baseline budget, the General Fund reduction for MSTIP is \$8.7 million and \$3.9 million for WCCLS.

General Fund transfers to these two areas of service have been a long-time practice for Washington County. In the years just prior to constitutional changes to Oregon's property tax system, Washington County voters had approved property tax levies supporting these two areas of service. Changes to Oregon's property tax system led to the tax rates for these two prior levies being merged with the county's now permanent property tax rate. For many years following that change, the Board of County Commissioners had approved General Fund transfers to MSTIP and WCCLS proportionate to what these original levies raised.

Board Principles & Priorities – The reduction to these General Fund transfers, which would be the third such reduction in as many years, is incrementally creating a more level playing field for evaluating and prioritizing all General Fund-supported community services. The potential long-term transition away from a pay-as-you-go strategy for transportation improvement funding to the more common use of bonded debt is under consideration and reflects the Board's principle of evaluating both long-term capital and operating needs of the organization as well as positioning the County for the future. Lastly, the approach supports the Board's budget priorities of supporting a connected multimodal transportation system and ensuring that any proposal for new or expanded services must include new revenue.

Public Safety and Justice – A \$7.1 million General Fund reduction is made across this portfolio of services. General fund support for this functional area grows by \$2.4 million or 2% overall in the proposed budget when compared with the current, modified budget for FY 2024-25. Reductions were largely made to vacant patrol and jail deputy positions within the Sheriff's Office (representing \$4.1 million), housing subsidies and 4.7 full-time equivalent vacant positions in the Community Corrections Department (\$1.2 million), a new approach to providing juvenile detention services through a contract with Marion County as well as two reduced positions (\$998,385) and 19 full-time equivalent positions in the Child Support Division of the District Attorney's Office (\$561,939), a non-mandated service that the Oregon Department of Justice has agreed can be merged with its Child Support Program.

Board Principles & Priorities – The Board's principles and priorities guided the General Fund budget balancing in several ways for this functional area. The departments in this system of service (much of which is mandated under state law) are the largest recipients of General Fund resources (43.7% in FY 2024-25) and benefit from the Public Safety Levy, one of only two local option levies current and past Boards have routinely referred to the voters since Oregon's constrained property tax system was last reformed in the 1990s. The Board's principles that apply to the reductions and investments in the proposed budget include objectively evaluating services with a priority on

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mandated services, positioning the organization for the future, understanding service impacts on community members' daily lives and balancing systems of service and the continuing pursuit of a One Washington County approach. The approach to budget balancing in this area also reflects the Board's budget priorities of valuing and retaining employees, delivering public safety and justice services in a way that builds community trust, prioritizing revenue on county-state shared services and addressing known budget requirements to deliver mandated services such as juvenile detention and jail staffing.

Housing, Health and Human Services – A \$3.3 million General Fund reduction is made, with overall General Fund growth in this functional area of \$301,283 or 3% when compared with the modified budget for the current budget year of FY 2024-25. Most of the General Fund reductions are experienced by the Department of Health and Human Services, largely through elimination of five Public Health Division positions including vacant Public Health nurse positions that will reduce programming in the Nurse Family Partnerships program (\$2.4 million), two positions within the Animal Services Division (\$349,960) resulting in a reduction in Saturday hours of operation, a reduction of 1.25 positions serving veterans (\$179,530) which may increase wait time and benefit delays and a shift in personnel and contracted services for Behavioral Health (\$247,587).

Board Principles & Priorities – This system of service (a significant portion of which is mandated under state law) receives the least amount of General Fund resources (3.1% in FY 2024-25) but receives significant revenue from state and federal grants, some of which mandate a minimum threshold of service. The proposed budget follows Board principles by objectively evaluating services with a priority on mandated services and understanding service impacts on community members' daily lives. Board priorities that are upheld include partnering with the state and community to protect public and behavioral health. By pursuing these principles and priorities, the General Fund balancing achieved in the proposed budget safeguards many of the mandated services in Health and Human Services while also leveraging grant funds with the strategic use of matching General Fund dollars. The approach also seeks to maximize partnerships with community-based providers, thereby minimizing the impact on community members relying on these County services. Finally, the Board's priority to support both affordable housing and supportive housing through state and regional partnerships is upheld.

General Government – A \$2.8 million General Fund reduction is made to this functional area. Overall, this functional area grows by \$1.6 million or 7% when compared with the modified budget for FY 2024-25. General Fund reductions are primarily experienced in the County Administrative Office and the newly named Office of Access and Opportunity (\$840,098). These cuts include the elimination of the Sustainability Office and positions such as an assistant county administrator, a program coordinator and a program specialist. Reductions are also made in the Facilities Division by eliminating five positions (\$768,260) and bringing previously contracted services in-house. Information Technology Services eliminates three positions (\$239,124). Other savings to the General Fund are achieved by eliminating one or fewer full-time equivalent positions in each of the following: the County Auditor's Office, County Counsel, Emergency Management, Elections Division and Human Resources.

Board Principles & Priorities – This approach upholds many of the Board's budget principles, including objectively evaluating services with a priority on mandated services and enhancing and evaluating short-, mid- and long-term financial stability. It also supports the Board's priority of addressing immediate, mid- and long-term budget issues. A clear example would be how the proposed budget *preserves* Assessment and Taxation staff who are critical to state-mandated appraisal and property tax collection services benefiting not only the County organization, but also every municipal government and school district serving the community. Minimizing the impact of cuts on Emergency Management also supports the Board's priority of planning and preparing for emergencies and disasters, including those caused by climate change. The Board's principle of positioning the organization for the

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future and its priority of valuing and retaining employees are also emphasized by minimizing reductions affecting key internal service departments such as County Counsel; Facilities, Fleet and Parks Services; Finance; Human Resources and Information Technology Services. These departments are engaged in ongoing efforts to equip employees with the tools, facilities, systems and processes they need to better serve the community in the years ahead. These departments also support the full organization in meeting mandates and maintaining compliance with policies, rules and laws.

Land Use and Transportation – A \$294,538 general fund reduction is made in this functional area. Overall this functional area decreases by \$25,172 or 1% when compared with the modified budget for FY 2024-25. General fund reductions are experienced across services provided by Current Planning, including code compliance and plan review; service levels are expected to be primarily maintained by replacing general fund support with revenue derived from fees.

Board Principles & Priorities – This approach advances the Board’s principle of enhancing and evaluating short-, mid- and long-term fiscal stability as well as its priority of focusing on a financial plan to address immediate, mid- and long-term budget issues.

Culture, Education and Recreation – Outside of the general fund transfer to library services mentioned earlier, a general fund reduction totals \$80,926 for this functional area. Overall general fund growth for this area is \$18,060 or 3% when compared with the modified budget for FY 2024-25. General fund reductions include a \$63,026 reduction in Parks Services through adjusting three seasonal recreation positions and a \$17,900 reduction in the Agricultural Extension Services that reduces administrative services provided by OSU Extension by 30%.

Board Principles & Priorities – This approach advances the Board’s principle of enhancing and evaluating short-, mid- and long-term fiscal stability as well as its priority of focusing on a financial plan to address immediate, mid- and long-term budget issues. The Board’s priority of pursuing new or expanded services through new revenue is also being followed, given that library services are funded by a second local option levy regularly referred by the Board to the voters. Finally, the Board’s priority of focusing county-wide revenue on county-wide services is being supported by the transition of West Slope Library away from being a direct service of the County largely benefiting a specific community in the urban unincorporated area and toward a nonprofit operating model.

Use of One-time Funds

In addition to property tax dollars, the County receives other sources of revenue. These sources, which are limited in either term or amount and are “one-time” in nature compared to property tax revenue and have been used to pay for both one-time expenditures and to backfill ongoing operating costs not funded by property tax revenue in the General Fund. The following is an explanation of these funds and how they are used in the development of the budget.

Strategic Investment Program

As mentioned above, this state program for encouraging economic development allows for 15-year increments of property tax abatement when significant private-sector investments occurs. Both statutory and negotiated fees are collected for each qualified SIP agreement, revenue that is considered discretionary. Given the 15-year time limit for this tax exemption, Washington County has increasingly focused this funding on limited-duration or one-time projects. SIP funds also help create a reserve for the General Fund by maintaining a minimum reserve balance equal to the average of the prior three years of operating support to the General Fund. Because SIP-funded operations decline in this proposed budget, the SIP transfer amount of \$9.5 million declines by 27%.

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Gain Share

The Oregon Legislature created the Gain Share program to enable eligible local governments to share in the state income tax revenues generated from jobs created under SIP agreements. The state government shares 20% of the local portion of applicable state income taxes collected from new SIP-related employment, capped at a maximum of \$16 million for all local recipients in a county where SIP agreements are active. The Legislature has set the program to expire in 2030.

As one of several local recipients receiving Gain Share funds, Washington County is largely focusing its \$9 million annual portion of this limited-duration source of revenue in this proposed budget on one-time capital projects for facilities and transportation improvements.

American Rescue Plan Act (ARPA)

This federal legislation was enacted in 2021 to provide local governments one-time revenue to support pandemic-related response and recovery operations. Washington County received a total of \$117 million. These funds were allocated by the Board in the spring of 2023 through the County's 2023-2026 ARPA Framework. The County's ARPA funds were fully obligated as of December 31, 2024, and must be completely spent by December 31, 2026. The County's use of these funds has transitioned from supporting pandemic response and recovery to building resiliency in the organization and community.

Investments in Employees and Systems

Although General Fund balancing is prompting reductions, the proposed budget also includes strategic investments in the people, equipment and critical tools needed to pursue the organization's public service mission. This approach includes several initiatives meant to continue modernizing and re-align the organization's financial framework for long-term financial and operational stability. Highlights of these investments are provided below with additional details throughout the document.

PERS Pickup

Oregon PERS requires employees to pay 6% of their wages into the retirement system, but PERS gives employers the option of paying this amount on behalf of employees. The 6% employee contribution is often referred to as the "PERS Pickup." Washington County has provided the PERS Pickup for deputies in the Sheriff's Office who are members of the Washington County Police Officers' Association through their negotiated collective bargaining agreement. All other County employees pay their 6% contribution through payroll deductions.

This proposed budget includes funding to provide the 6% PERS Pickup to all Washington County employees not already receiving the Pickup using projected cost-of-living adjustments over a multi-year period with budgeted General Fund resources covering the remainder. Under Oregon law, employers who choose to pay the PERS Pickup on behalf of their employees cannot pay less than the full amount of an employee's contribution; the employer must pay the full 6% or not provide the Pickup at all.

Providing the PERS Pickup to employees not currently receiving it would cost the County General Fund approximately \$1.6 million and County Special Funds approximately \$4.7 million.

Enterprise Resource Planning (ERP)

This multi-year project will replace the County's legacy business management system that provides core business functions including payroll, human resources, procurement, accounting and financial reporting. By replacing the existing 23-year-old system, the new enterprise resource planning tool will improve the efficiency and effectiveness of organization-wide operations. The initial cost estimate for the project is \$19.7 million of which the

Budget Summary

Board has partially funded using \$11 million in ARPA funds. The balance of \$8.7 million would come from a combination of Gain Share and Strategic Investment Program funds. Implementation of the new system began in FY 2024-25 and is scheduled to be completed in FY 2025-26.

Capital Investments

Facilities, Fleet and Parks Services

Nearly two dozen capital projects are currently in various stages of implementation, supported by a variety of funding sources. No General Fund reductions to these capital projects are included in this proposed budget, so the overall capital budget for Facilities remains flat.

The largest group of projects involves over-due maintenance and improvements to several critical facilities operating 24-hours a day within the public safety and justice system. Foremost among those are improvements to the Washington County Jail/Law Enforcement Center with an estimated total project cost of \$57.4 million. Additional critical facilities receiving maintenance and systems replacements include HVAC replacements for the Justice Services Building (\$5.8 million) and Community Corrections Center (\$2 million). ARPA and SIP funds are largely supporting these projects.

The next largest capital project is the Center for Addiction Triage, Treatment and Treatment (CATT) with a total estimated cost of \$59.7 million. Funding comes from more than a dozen sources, including Behavioral Health funds, Measure 110 grant funds, opioid settlement funds and grants from health care partners including CareOregon, Providence Health Plan, Trillium Health Plan and Yamhill CCO.

Information Technology Services

The total General Fund contribution (\$239,124) to ITS Capital Projects is eliminated in this proposed budget, leaving Gain Share, departmental resources or fund balance as potential support for new technology or the replacement of aging systems.

Transportation Improvement

The 17% reduction (\$8.7 million) in the General Fund transfer to MSTIP is mitigated somewhat by a Board policy of ensuring that the transferred amount grows in proportion with countywide assessed value growth (assumed to be 4.25% in this budget) and after removing \$12.5 million in debt service before any reduction is taken. In addition, this reduction is expected to have a minimal impact on immediate project delivery given the Board's authorized sale of \$150 million in bonds to ensure timely completion of remaining projects in the MSTIP 3d, 3e and Bonding Cost-sharing cycles. Continued reductions in the General Fund transfer to MSTIP will affect the number and/or scope of projects that the program can undertake in future years. The Department of Land Use and Transportation has undertaken the Resilient Transportation Funding Strategy effort to explore viable options for continuing to fund a robust countywide transportation capital improvement program with reduced reliance on the General Fund, which currently provides all of the funding for the MSTIP.

Budget Reductions Summary

Budget reductions in this table reflect percentage reductions from the Organizational Unit's FY 2025-26 baseline budget and not from the current FY 2024-25 modified budget amounts shown elsewhere in the Proposed Budget Summary. The baseline budget incorporates forecasted changes in revenues and expenditures. Because the 10%, 13% or 17% reductions were applied to the baseline budget, a comparison of proposed budget amounts to each program's FY 2024-25 modified budget amount may appear lower than the reduction totals shown in this table.

Note that these reductions include both General Fund and Special Fund reductions. Special Fund reductions contribute to General Fund savings by reducing General Fund transfers or matching fund requirements. Internal Service Funds reductions produce both savings in the budget year and reduce future year cost allocations to departments utilizing those services.

Organization Unit	Fund- Org Unit #	Stated Reduction	Reduction Amount	Summary of General Fund Reductions and Impacts
GENERAL GOVERNMENT			\$ 2,772,873	
County Administrators Office	522-151000	16%	730,995	The 16% cut would eliminate 3.00 FTE including an Assistant County Administrator position as well as the Sustainability Program Manager and the Sustainability Program Coordinator.
County Auditor	528-251000	17%	132,787	This 17% cut reduces the two full-time Senior Management Auditors from 1.0 FTE each to 0.90 FTE, eliminates the ability to contract out a performance audit and any specialty expertise and reduces Materials & Services. The reduction would impact the Auditor's ability to maintain 40 hours of quality continuing professional education (CPE) per year. Overall this cut means the office may only be able to complete 1-2 performance audits a year.
County Counsel	526-201000	4%	173,818	The operational impact with this reduction of 1.00 FTE Management Analyst open position is that the non-attorney staff would pick up additional responsibilities which would decrease the support available to the attorneys and result in decreased legal services to the County departments.
County Emergency Management	532-321000	10%	114,235	This reduction would eliminate 1.00 FTE Emergency Management coordinator position. This would have operational impacts across the following area: -Reduces capacity to develop and maintain emergency operations center (EOC) facilities and systems and the management of the EOC logistics and finance sections. -Significant loss of technical expertise and capabilities in emergency communications. The multi-agency Emergency Management Cooperative's Communications Workgroup may be terminated. -Reduces support to Sheriff's Office emergency preparedness activities. -Reduces capacity to coordinate emergency management activities with law enforcement and fire/EMS agencies.
Elections	100-301000	4%	113,181	This reduction would eliminate an Administrative Specialist II. Reduced staffing levels would diminish the department's ability to comply with regulations relating to elections, voter registration and petition validations.
Facilities Operations	520-35350	4%	768,260	This reduction would eliminate 5.00 FTE positions; which would keep staffing and service levels at a relatively status quo level and may include the denial of discretionary requests, increased risk of building and equipment needs not being met in a timely fashion, increased number of years before furniture can be replaced and increased workload for staff where contracted services are no longer afforded.
Human Resources	536-352000	5%	391,370	This reduction would eliminate a Human Resources Analyst I and the TriMet Hop Passes, while reducing recruitment consultation and advertisement as well as various other support programs and software. The reduction would reduce Human Resources' ability to engage in creative problem-solving, coaching. Without personnel capacity to support a consultative work model, customers can expect a more self-serve model which would include shifting the administration of lower-level personnel tasks to department supervisors. In some cases, Business Partner assignments may be removed, and Human Resources would be implementing a queue for requests to be assigned based on priority and workload capacity. Customers can expect delayed response times.

Budget Reductions Summary

Organization Unit	Fund- Org Unit #	Stated Reduction	Reduction Amount	Summary of General Fund Reductions and Impacts
Information Technology Services Operations	518-352500	4%	239,124	These reductions, compounded with moving to an internal service fund (ISF) and a Central Finance directive to change how ITS' expenses are booked, have resulted in significant budgetary impacts to date. While ITS works hard to mitigate these financial impacts, the department continues to experience significant fluctuations in its budget, actuals and historical trends. These changes, coupled with shifts in the IT industry, economic trends, potential tariff impacts and growth in the County organization, are outpacing ITS' base budget year over year. Annual rate increases ranging between 5% to 30% drive ITS costs up across the County for user departments.
Office of Access and Opportunity	530-311000	16%	109,103	This 16% reduction would eliminate a Program Coordinator and a Program Specialist. This reduction also reclasses the Community Engagement Manager, a new position title, in an effort to align the role with current duties and workload.
PUBLIC SAFETY AND JUSTICE			\$ 7,128,339	
Community Corrections	188-551000	13%	1,191,541	This reduction would eliminate 4.70 FTE vacant positions and eliminate services, including a reduction in housing subsidies, that would enhance Community Corrections ability to perform within Parole and Probation and Community Correction Center Divisions.
District Attorney, General Fund	100-451000	3%	561,939	This would eliminate the Washington County Child Support Enforcement program, including 19.00 FTE positions. The positions eliminated but filled would transition to the State of Oregon's Child Support Program. While the state would assume the statutory obligations of this work through the state-run Child Support Program, the level of service provided to Washington County families would be significantly lower (approximately a 20% performance drop based on current state-run data). This would result in fewer resources provided for Washington County families.
Jail, General Fund	100-403000	5%	2,068,946	This scenario eliminates 13.00 FTE vacant positions, 10.00 FTE Jail Deputy positions and 3.00 FTE Jail Services Technician II positions. Operationally the increased stress and reduced downtime could also lead to higher incidences of errors and decreased overall safety in the Jail. This reduction does not eliminate all of the vacant positions and may need to be revisited when recruitment efforts catch up to the number of vacancies.
Juvenile, General Fund	100-501000	10%	998,385	The biggest change to the Juvenile Department's budget at a 10% reduction involves a transformation in the department's detention services, shifting from contracting with Multnomah County to Marion County. Also proposed is the elimination of a vacant bilingual Juvenile Counselor II, the elimination of a vacant Administrative Assistant (see the reduction for Juvenile Administration) and a reduction in contracted services located in Professional Services. These cost savings were sufficient to allow the addition in Overtime in Secure Detention Personnel Services to support increased travel time and to add expenditures for transportation costs for youth and families to the new detention facility in Salem. Moving Washington County's juvenile detention services from Portland to Salem would require an adjustment to transportation timing and additional education to youth and families on the cultural change.
Juvenile Administration	100-503000	10%	117,895	This reduction is the vacant Administrative Assistant position mentioned in the reduction for Juvenile (100-5010).
Sheriff's Office Law Enforcement Services, Genreal Fund	100-402000	5%	2,047,628	This scenario eliminates 13.00 FTE vacant positions, including 10.00 FTE Patrol Deputy positions and 3.00 FTE Criminal Records Specialist II positions. Operationally this lack of staffing may force a shift in focus to reactive measures rather than proactive policing. This reduction does not eliminate all of the vacant positions and may need to be revisited when recruitment efforts catch up to the number of vacancies.

Budget Reductions Summary

Organization Unit	Fund- Org Unit #	Stated Reduction	Reduction Amount	Summary of General Fund Reductions and Impacts
Washington County Justice Court	100-801000	10%	142,005	A vacant 1.0 FTE bilingual position would be eliminated to avoid laying off any current staff. This position is one of only two bilingual positions on a team of nine. Eliminating this position would increase service wait times especially for Spanish-only speakers at the front counter, as well as leaving no backup option when the sole bilingual staff member is unavailable. Additionally, to meet the full amount of the reduction, Materials & Services would need to be reduced. This cut would delay planned translation of commonly used documents into Spanish and other languages beyond the upcoming FY 2025-26 and would require that spread across multiple budget cycles. The Justice Court has also proposed a selection of increases in the annual Fee Structure.
LAND USE AND TRANSPORTATION (LUT)			\$ 294,538	
Community Planning, General Fund	100-601000	17%	221,754	This General Fund reduction would be mitigated by implementing a newly added Advance Planning fee, 0.08% of the valuation, to raise the targeted revenue. The Advance Planning fee would be housed in Current Planning and the actual transfer would be calculated based on 17% of the actual based budget for FY2025-26.
Development Services, Current Planning	172-602000	100%	25,626	This reduction would have Code Enforcement not receive any funding from the General Fund and would replace that funding with increased fees. All funding for Code Enforcement would be through the Video Lottery fund and fees.
Development Services, Current Planning	172-602000	17%	17,698	An Advanced Planning Fee would be implemented of 0.08% of Appraised Value on new building permit applications. These revenues would be collected and housed in Current Planning - Fund 172. An amount to meet the anticipated General Fund cut would be transferred to Community Planning and any remaining funds would be kept as an ongoing fund balance in Fund 172.
Engineering / Surveying, Survey Fund	216-603000	17%	12,711	A reduction in General Fund support may impact the productivity or reduce the beginning fund balance of this program.
Watermaster	100-961000	17%	16,749	This reduction eliminates a Water Resources Aide position. The existing team would have to absorb the extra work and may not be able to service many areas as frequently given the limited funding. The team would do its best to service all areas as much as possible, but vulnerable populations may be impacted at times if staff are not available.
HOUSING, HEALTH AND HUMAN SERVICES			\$ 3,270,065	
HOUSING			\$ 57,725	
Community Development	164-901000	17%	65,208	The Office of Community Development would eliminate the planned annual funding to Worksystems, Inc., as well as reduce the planned annual funding to Fair Housing Council of Oregon for pairs testing. The impact to the Fair Housing Council of Oregon is expected to be low to moderate.
Metro Affordable Housing Bond	219-652000	17%	57,725	The reduction is reflected in training, Materials & Services. It does not impact match requirements.
HEALTH AND HUMAN SERVICES			\$ 3,147,132	
Animal Services	100-709000	17%	349,960	This budget reduction would require that Animal Services stop offering their bi-yearly Animal Tales Newsletter in print and instead rely on digital distribution, increase their dog licensing fees by 6%, and eliminate two Administrative Specialists thereby reducing Animal Services days of operation from being open to the public six days a week to five days a week. In the absence of Animal Services support, field service requests would be triaged to law enforcement.
Behavioral Health	192-706000	17%	247,587	This reduction would shift personnel and contracted services costs to other sources, thereby accelerating a drawdown of carryforward funds. This reduction would also minimize the ability to build out administrative support for the programs being maintained. Behavioral Health is sustaining current service levels with rising costs, and no additional revenue.

Budget Reductions Summary

Organization Unit	Fund- Org Unit #	Stated Reduction	Reduction Amount	Summary of General Fund Reductions and Impacts
Public Health	189-703000	17%	2,370,055	This reduction would eliminate 5.00 FTE vacant positions as well as reduce Materials & Services. The reduced positions include 3.00 FTE Public Health Nurses, 1.00 FTE Administrative Assistant and 1.00 FTE Code Compliance Officer. The loss of the vacant Public Health nurse positions would reduce programming in the Nurse Family Partnerships program. This reduction would also reduce the provision of sponsorships to two federally qualified health centers (FQHCs), specifically Neighborhood Health Clinic (NHC) and Virginia Garcia Memorial Health Center (VGMCH). While reduction of these funds would not result in patients being turned away for services, it would result in less clinical staff capacity and longer patient wait times. This reduction scenario would also eliminate \$10,000 dedicated to PKS International which is a project management entity for the Community Engagement Liaison Services (CELS) program. Through this contract, Solid Waste & Recycling (SWR) staff receive onsite, in-person interpretation services in all 13 safe harbor languages while in the field.
Veteran Services	100-751000	17%	179,530	This budget reduction eliminates a Program Specialist and reduces materials and services. The reduction of the Veteran Services Coordinator position would result in longer appointment wait times, fewer processed claims and a subsequent decrease in funds brought into Washington County. Reducing Materials & Services would decrease the ability of Veteran Services to provide outreach opportunities to the community.
CULTURE, EDUCATION AND RECREATION			\$ 3,941,340	
Agricultural	100-951000	10%	17,900	Base budget with 10% reduction would require OSU Extension to lose their Fiscal Coordinator position, cutting their administrative support by 30%.
Cooperative Library Services	184-971000	17%	3,860,414	The intergovernmental agreements (IGAs) between Washington County Cooperative Library Services (WCCLS) and partner agencies call for a 3% increase in library operations allocations; a decision package in this proposed budget would increase the funding for library operations allocations by 1% instead of the 3%. WCCLS' IGA with partner agencies also requires WCCLS to provide countywide digital collections. This decision package increases digital collections spending by 5% instead of the covering the 25% usage growth over the previous year. This lower rate of increase does not keep pace with growth in usage and would result in fewer books added to the collection, including fewer titles in languages other than English, and increased wait times for users. This decision package also eliminates 1.50 FTEs as well as cancelling some contracts, subscriptions and reducing spending on IT supplies and equipment.
Parks Operations	433-356000	4%	63,026	FTE for three seasonal recreation program roles would be adjusted by .14 to meet this reduction scenario. Impact on critical business needs is projected to be minimal, however, these positions are fundamental to revenue generation, and future revenue growth.
CAPITAL			\$ 8,738,919	
LUT Capital Projects, MSTIP	362-606500	17%	8,738,919	A reduction to the annual Major Streets Transportation Improvement Program (MSTIP) transfer would result in \$8,738,919 that would not be allocated to existing and ongoing Capital Projects for active transportation, safety and accessibility in Washington County. This means aspects of existing projects (such as street lighting, length of sidewalks, etc.) may need to be removed, project completion timelines may be extended, or projects may need to be eliminated completely.
TOTAL: \$ 26,146,074				

Budget Reductions Summary

FY 2025-26 ELIMINATED POSITIONS

Positions listed below have been eliminated as a result of reductions to the General Fund for FY 2025-26, as outlined in the budget message. The positions listed include both General Fund and special fund FTE reductions. Special fund reductions contribute to General Fund savings by reducing General Fund transfers or matching fund requirements. Internal service funds reductions produce both savings in the budget year and reduce future year cost allocations to departments utilizing those services. (1.00 FTE is one full-time-equivalent position @ 2080 hrs/annually)

Detail by Functional Area and Organization Unit:

Functional Area / Org. Unit name	Posit. No.	Position Title	Ann. Cost w/ Benefits	FTE
<u>GENERAL GOVERNMENT</u>				
County Administrators Office	13033	Sustainability Program Manager	\$ 203,393	1.00
County Administrators Office	13273	Program Coordinator	167,917	1.00
County Administrators Office	10001	Assistant County Administrator	359,685	1.00
County Counsel	11364	Management Analyst II	173,818	1.00
County Emergency Management	10212	Emergency Mgmt Coordinator	174,137	1.00
Elections	11594	Administrative Specialist II	113,179	1.00
Facilities Operations	13751	Senior Administrative Specialist	126,149	1.00
Human Resources	15021	Human Resources Analyst I	158,542	1.00
Information Technology Services Operations	13488	Information Technology Project Mgr	215,262	1.00
Information Technology Services Operations	10040	Senior Administrative Specialist	125,170	1.00
Information Technology Services Operations	10041	Deputy Chief Info. Services Officer	253,330	1.00
Office of Access and Opportunity	14155	Program Coordinator	160,425	1.00
Office of Access and Opportunity	13745	Program Specialist	127,569	1.00
Subtotal General Government: 13 positions			\$ 2,358,576	13.00
<u>PUBLIC SAFETY AND JUSTICE</u>				
Community Corrections	15080	Community Corrections Case Monitor	107,106	1.00
Community Corrections	10744	Community Corrections Specialist II	128,797	1.00
Community Corrections	15081	Residential Counselor	139,729	1.00
Community Corrections	13565	Parole and Probation Svcs Supervisor	192,586	1.00
District Attorney, General Fund	11813	Senior Deputy District Attorney	358,364	1.00
District Attorney, General Fund	11822	Legal Administrative Supervisor	161,113	1.00
District Attorney, General Fund	11856	Legal Administrative Supervisor	154,603	1.00
District Attorney, General Fund	11815	Legal Specialist II	110,918	1.00
District Attorney, General Fund	11868	Legal Specialist II	125,103	1.00
District Attorney, General Fund	11877	Legal Specialist II	115,689	1.00
District Attorney, General Fund	11882	Legal Specialist II	128,770	1.00
District Attorney, General Fund	14134	Legal Specialist II	125,103	1.00
District Attorney, General Fund	11829	Legal Specialist, Lead	138,253	1.00
District Attorney, General Fund	11844	Legal Specialist, Lead	138,253	1.00
District Attorney, General Fund	11863	Legal Specialist, Lead	143,946	1.00
District Attorney, General Fund	11827	Legal Specialist, Senior	138,198	1.00
District Attorney, General Fund	11850	Legal Specialist, Senior	136,725	1.00
District Attorney, Local Option Levy	12221	Deputy District Attorney IV	327,449	1.00
District Attorney, Local Option Levy	14735	Deputy District Attorney IV	251,850	1.00
District Attorney, Local Option Levy	10827	Legal Specialist II	125,103	1.00
District Attorney, Local Option Levy	12225	Legal Specialist II	125,103	1.00
District Attorney, Local Option Levy	12381	Legal Specialist II	117,791	1.00
District Attorney, Local Option Levy	13831	Legal Specialist II	115,320	1.00
Jail, General Fund	10401	Jail Deputy	168,507	1.00
Jail, General Fund	10414	Jail Deputy	168,507	1.00
Jail, General Fund	10380	Jail Deputy	168,507	1.00
Jail, General Fund	10420	Jail Deputy	168,507	1.00
Jail, General Fund	10402	Jail Deputy	194,837	1.00
Jail, General Fund	10439	Jail Deputy	168,507	1.00
Jail, General Fund	10371	Jail Deputy	168,507	1.00
Jail, General Fund	10432	Jail Deputy	168,507	1.00
Jail, General Fund	10370	Jail Deputy	168,507	1.00
Jail, General Fund	14040	Jail Deputy	168,507	1.00

Budget Reductions Summary

Functional Area / Org. Unit name	Posit. No.	Position Title	Ann. Cost w/ Benefits	FTE
Jail, General Fund	13993	Jail Services Technician II	137,345	1.00
Jail, General Fund	10446	Jail Services Technician II	119,075	1.00
Jail, General Fund	12790	Jail Services Technician II	128,288	1.00
Juvenile, General Fund	11421	Juvenile Counselor II	158,558	1.00
Juvenile Administration	13732	Administrative Assistant	117,893	1.00
Sheriff's Office Law Enforcement Services, General Fund	10158	Deputy	168,507	1.00
Sheriff's Office Law Enforcement Services, General Fund	10170	Deputy	168,507	1.00
Sheriff's Office Law Enforcement Services, General Fund	10135	Deputy	168,507	1.00
Sheriff's Office Law Enforcement Services, General Fund	10222	Deputy	168,507	1.00
Sheriff's Office Law Enforcement Services, General Fund	10141	Deputy	208,901	1.00
Sheriff's Office Law Enforcement Services, General Fund	10232	Deputy	178,264	1.00
Sheriff's Office Law Enforcement Services, General Fund	10203	Deputy	168,507	1.00
Sheriff's Office Law Enforcement Services, General Fund	13863	Deputy	168,507	1.00
Sheriff's Office Law Enforcement Services, General Fund	13998	Deputy	168,507	1.00
Sheriff's Office Law Enforcement Services, General Fund	13862	Deputy	168,507	1.00
Sheriff's Office Law Enforcement Services, General Fund	10156	Criminal Records Specialist II	119,075	1.00
Sheriff's Office Law Enforcement Services, General Fund	10198	Criminal Records Specialist II	120,198	1.00
Sheriff's Office Law Enforcement Services, General Fund	10129	Criminal Records Specialist II	119,075	1.00
Washington County Justice Court	12010	Senior Administrative Specialist	121,660	1.00
Subtotal Public Safety and Justice: 52 positions			\$ 8,193,665	52.00
<u>HOUSING, HEALTH AND HUMAN SERVICES</u>				
Animal Services	11606	Administrative Specialist II	112,847	1.00
Public Health	14335	Public Health Nurse II	177,844	1.00
Public Health	14921	Public Health Nurse II	177,844	1.00
Public Health	14922	Public Health Nurse II	177,844	1.00
Public Health	14920	Senior Administrative Specialist	112,997	1.00
Public Health	11201	Code Enforcement Officer, Senior	175,729	1.00
Veteran Services	13578	Program Specialist	129,165	1.00
Subtotal Housing, Health and Human Services: 7 positions			\$ 1,064,269	7.00
<u>CULTURE, EDUCATION AND RECREATION</u>				
Cooperative Library Services	14756	Delivery Clerk I	38,573	0.50
Cooperative Library Services	11648	Information Systems Analyst II	190,400	1.00
Subtotal Culture, Education and Recreation: 2 positions			\$ 228,973	1.50
TOTAL PERMANENT POSITIONS ELIMINATED: 74 positions			\$ 11,845,483	73.50
<u>TEMPORARY POSITIONS</u>				
Facilities Operations	13900	Delivery Clerk I	44,588	NA
Facilities Operations	14084	Facilities Operations Supervisor	78,055	NA
Facilities Operations	14836	Mail and Print Services Supervisor	59,442	NA
Facilities Operations	14856	Delivery Clerk II	50,667	NA
Information Technology Services Operations	14780	Senior Information Systems Analyst	92,825	NA
Community Corrections	12290	Mental Health Specialist II	20,172	NA
Community Corrections	13925	Residential Counselor	57,895	NA
Watermaster	15190	Water Resources Aide	20,715	NA
Animal Services	11621	Administrative Specialist I	12,100	NA
Subtotal Temporary Positions: 9 positions			\$ 436,459	NA
GRAND TOTAL ALL POSITIONS ELIMINATED: 83 positions			\$ 12,281,942	73.50

Access and Opportunity Initiative

Washington County Access and Opportunity Initiative

I. What Is the Access and Opportunity Initiative?

The Access and Opportunity Initiative serves as a lens through which we ask more profound questions about how our budget and service decisions impact the people we serve—especially those in communities that have historically been underserved, overlooked or excluded. It is a tool that ensures everyone's needs are considered.

The Access and Opportunity Initiative is more than a checklist. It is a process that helps us slow down and ask:

- Who benefits from this decision?
- Who might be left out or negatively impacted?
- How are we making sure everyone has a fair shot—whether they are community members seeking services or staff members working within the County?

Why We Use It

In Washington County, we believe access should guide everything we do, including budgeting. We utilize the Access and Opportunity Initiative to gain a deeper understanding of how our decisions impact access to services, opportunities for staff and community outcomes.

This incentive helps us:

- Identify barriers that might exist in our programs, policies or communications.
- Evaluate whether services are reaching the people who need them most.
- Consider language access, disability accommodations and the impact of proposed changes on different groups.
- Strengthen our support for our workforce.

How We Used the Initiative in Our Budget Process

As we built the FY 2025–26 proposed budget, we applied the Access and Opportunity Initiative across departments to evaluate our budget proposals. We examined how reductions, investments or shifts in services could either reduce or exacerbate disparities in our community and among our staff.

Using this Initiative helped us:

- Prioritize services that are critical to Black, Indigenous, Latina/o/e, Asian and Pacific Islander communities.
- Understand the ripple effects of eliminating bilingual staff, translation services, or access-focused programs.
- Highlight areas where more community input or data was needed to make informed decisions.
- Make more intentional choices that reflect our commitment to fairness, accessibility and opportunity for all.

Access and Opportunity Initiative

An Incentive for Equity, Accountability and Better Outcomes

At its core, the Access and Opportunity Initiative enables us to put our values into action. By using it, we stay focused on building a Washington County where every person, regardless of their background, language or circumstances, has the opportunity to thrive.

This is not just about numbers on a spreadsheet. It is about people, trust and ensuring our work moves us closer to the community we are striving to become.

II. Access and Opportunity Initiative FY 2025-26 Potential Budget Impacts by Department

A Story of Community Access, Opportunity, and Resilience

Washington County's budget is more than just a spreadsheet, it is a testament to the community's resilience and adaptability. As various departments and offices across the County organization adjust to reduced funding, their decisions reveal the actual impact on everyday people—especially those who already face challenges related to language, income or systemic inequities. Below are the potential impacts of the proposed budget reductions on civil rights, language access, and vulnerable communities.

It is important to note that the department-by-department descriptions provided here reflect a five-year period of reductions culminating with this year's proposed budget. There is also a story to be told about the work the Washington County organization is doing in service to the entire community despite these restricted resources. More details about the County's efforts to remove barriers to services can be found in budget unit descriptions and narratives throughout this Proposed Budget Summary document.

Assessment & Taxation: Language Access Under Pressure

Budget reductions may result in the loss of a bilingual staff position, adding difficulty to the Elections Division's ability to conduct outreach at voter registration events and community fairs—particularly those aimed at youth and communities of color.

Board of County Commissioners

No specific impacts related to civil rights or vulnerable populations are reported.

Community Development: Cuts to Critical Supports

While language access funding remains stable, key community programs are cut in the proposed budget. A career development contract serving low-income residents may be eliminated and funding for fair housing work is reduced by 30%, potentially affecting access to vital housing equity services.

County Administrator's Office: Behind-the-Scenes Impact

Though there are no direct impacts on language access, deeper staff cuts, including the entire Sustainability Program, will reduce collaboration with community-based organizations and internal equity efforts. This could slow down services aimed at vulnerable communities.

Access and Opportunity Initiative

County Auditor & County Counsel

These departments reported no budgetary impacts on language access, bilingual staffing, or services for vulnerable communities for the upcoming year.

Emergency Management: Investing in Inclusive Safety

Emergency Management is expanding access in the proposed budget by increasing funding for interpretation and compensation to community-based organizations (CBOs). The goal is to ensure residents—regardless of language—can access emergency alerts and preparedness information during a crisis.

Community Corrections: Balancing Equity and Safety

While language access services are preserved, funding cuts reduce housing subsidies for individuals involved in the criminal justice system. These changes may weaken support for some of the county's most vulnerable clients.

District Attorney's Office: Loss of a Longstanding Safety Net

The elimination of the Child Support Division, which served thousands of low-income parents, primarily mothers, removes a vital resource. Although enforcement will be transferred to the state, the transition may result in confusion and service gaps for those already facing financial and systemic challenges.

Facilities, Fleet & Parks: Access Built-In to the Environment

Facilities continues to fund signage in multiple languages and maintain compliance with the Americans with Disabilities Act (ADA). However, future cuts may reduce these services to the minimum required by law. Parks programming for Latinx youth remains but with limited capacity due to reduced staffing.

Finance Department: Internal Support, No Community Impact

Finance is not reducing language access or bilingual staffing in the proposed budget. New positions are focused on internal operations with no direct impact on community services or vulnerable populations.

Health & Human Services: A Safety Net Stretched Thin

Proposed budget reductions across Health and Human Services impact multiple divisions:

- Solid Waste & Recycling loses a Senior Code Enforcement Officer which could mean delays in investigating and addressing public health nuisance complaints in neighborhoods. The proposed budget also reduces contracted language access support and mailer costs, shifting interpretation and outreach duties to bilingual staff which may reduce the reach and effectiveness of public communications.
- Public Health eliminates four vacant roles including one bilingual position.
- Animal Services reduces its operating days and transitions its newsletter online which could impact older adults and individuals without digital access.
- Veteran Services loses staffing and outreach support, threatening events like the annual Veterans Stand Down resource fair that connects unhoused veterans to care.
- Behavioral Health maintains its current services but is not positioned to expand or meet the growing demand from vulnerable residents.

Access and Opportunity Initiative

- Developmental Disabilities proposes 12 new staff positions to keep up with rapidly growing service needs. While language access is maintained, existing staff are stretched to their limits. If funding continues to fall, service quality may decline putting clients with intellectual and developmental disabilities at risk.

Housing Services: Advancing Equity with Limited Tools

The department leads with strong language access practices, community engagement, and equity training. Still, a cut to the Metro Affordable Housing Bond program reduces administrative capacity and may slow progress. The department, including the Supportive Housing Services program that must address a significant reduction in Metro Supportive Housing Services funds, is committed to maintaining support for culturally specific providers and expanding job access for people with lived experience of housing instability.

Human Resources: Progress at Risk

Cuts here reduce efforts to make County employment more inclusive. The loss of a role focused on accessible hiring and ADA support, the elimination of TriMet passes, and reduced access to diversity training limit equitable employment pathways, especially for people with disabilities and communities of color.

Information Technology Services (ITS): No Community Impacts

ITS reports no direct impacts on language access or community-facing services.

Justice Court: Barriers to Justice

The proposed budget eliminates a frontline staff position and reduces translation funding that could lead to increased wait times and confusion for non-English speakers. The Justice Court is exploring on-demand interpretation services and continues to offer a weekly Spanish-language docket to help reduce barriers.

Juvenile Services: Fewer Supports for Families in the System

The proposed budget eliminates a bilingual counselor position in Juvenile Services. This reduction is particularly concerning as it leaves fewer resources for Spanish-speaking families already disproportionately impacted by the justice system. This move could significantly reduce the support available to these families, potentially exacerbating existing disparities.

Land Use & Transportation: Keeping Equity in the Plan

While language access funding is preserved across all budget scenarios, it is important to note that long-term reductions may delay equity-focused planning projects, particularly those related to housing, safety and climate resilience. Staff reductions may limit the department's capacity to respond to community needs, potentially compounding the impact on vulnerable populations over time.

Sheriff's Office: Fewer Staff, Fewer Connections

Under this proposed budget, 26 vacant positions are eliminated, including patrol deputies and jail staff. This could limit outreach, delay response times, and reduce bilingual staffing which may affect community trust, especially among historically underserved groups.

WCCLS: Libraries as Lifelines, Even with Less

Access and Opportunity Initiative

Libraries continue to provide books in multiple languages, mail materials to homebound residents, and expand digital access in Spanish and Chinese. However, funding for interpretation and translation is reduced in the proposed budget by 88% and 33%, respectively. While services will continue, access may become more limited for new or multilingual users.

Westside Commons: No Anticipated Impacts

This department does not receive General Fund support and is not affected by the proposed budget reductions. No service changes are anticipated and there will be no impact on civil rights, language access, or vulnerable populations.

Conclusion: Staying the Course Advancing Access and Opportunity

Washington County's departments are navigating challenging trade-offs. While many have preserved core services and made thoughtful decisions, cuts to bilingual staffing as well as community programs and accessible communications threaten the County's long-standing commitment to all its community members. Moving forward, these impacts are reminders that budget choices are never financial, they are moral decisions about how we care for one another.

FISCAL YEAR
2025-2026

Total Budget



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Total Budget

Total Requirements by Functional Area

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Operating	687,683,756	778,590,928	1,300,253,992	1,199,157,836	(101,096,156)	-8%
General Government	116,530,546	120,957,768	177,607,397	173,792,058	(3,815,339)	-2%
Public Safety & Justice	198,219,817	239,241,127	285,903,447	296,917,053	11,013,606	4%
Land Use & Transportation	84,969,972	87,163,932	155,155,540	160,718,349	5,562,809	4%
Housing, Health & Human Services	236,120,152	265,527,006	557,857,785	436,291,508	(121,566,277)	-22%
Culture, Education & Recreation	50,840,094	65,005,133	88,150,688	85,552,383	(2,598,305)	-3%
Non-Departmental	1,003,174	695,962	35,579,135	45,886,485	10,307,350	29%
Non-Operating	391,960,040	341,342,476	872,283,579	869,196,147	(3,087,432)	0%
Capital	146,125,995	113,212,153	464,625,149	461,013,606	(3,611,543)	-1%
Non-Operating	245,834,045	228,130,323	407,658,430	408,182,541	524,111	0%
Beginning Fund Balance	548,726,827	629,411,060	0	0	0	0%
Grand Total	1,628,370,623	1,749,344,464	2,172,537,571	2,068,353,983	(104,183,588)	-5%

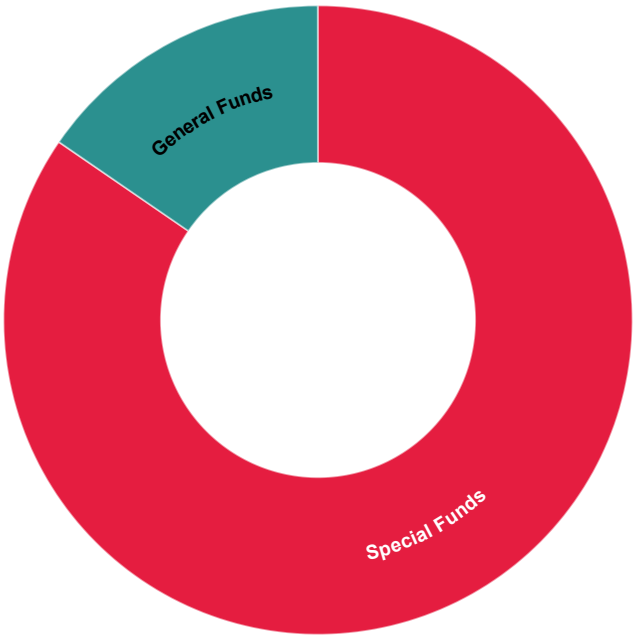
Total FTE by Functional Area

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Government	483.10	461.10	460.10	455.15	(4.95)	-1%
Public Safety & Justice	983.25	987.85	1,008.85	970.75	(38.10)	-4%
Land Use & Transportation	339.54	334.50	336.50	333.50	(3.00)	-1%
Housing, Health & Human Services	492.50	538.50	559.75	574.85	15.10	3%
Culture, Education & Recreation	70.60	73.00	76.40	61.30	(15.10)	-20%
Grand Total	2,368.99	2,394.95	2,441.60	2,395.55	(46.05)	-2%

Total Budget

Total Requirements by Fund Type

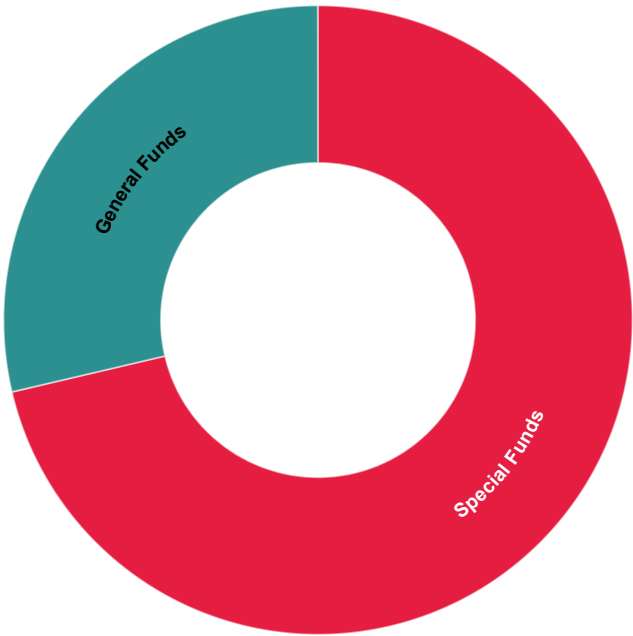
	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	352,384,182	343,930,932	328,384,795	333,664,192	5,279,397	2%
Special Funds	1,275,986,441	1,405,413,531	1,844,152,776	1,734,689,791	(109,462,985)	-6%
Grand Total	1,628,370,623	1,749,344,464	2,172,537,571	2,068,353,983	(104,183,588)	-5%



Total Budget

Total FTE by Fund Type

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Funds	1,170.78	909.09	729.29	686.68	(42.61)	-6%
Special Funds	1,198.21	1,485.86	1,712.31	1,708.87	(3.44)	0%
Grand Total	2,368.99	2,394.95	2,441.60	2,395.55	(46.05)	-2%



Total Budget

Total Resources and Requirements by Category

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,628,370,623	1,749,344,463	2,172,537,571	2,068,353,983	(104,183,588)	-5%
Beginning Fund Balance	478,987,543	548,726,827	585,814,108	724,007,685	138,193,577	24%
Revenues	1,149,383,080	1,200,617,636	1,586,723,463	1,344,346,298	(242,377,165)	-15%
Charges for Services	149,508,358	261,637,504	278,562,924	273,843,615	(4,719,309)	-2%
Fines and forfeitures	1,898,524	1,822,599	2,027,000	1,857,800	(169,200)	-8%
Interfund revenues	70,108,246	32,120,932	64,360,749	49,213,468	(15,147,281)	-24%
Intergovernmental revenues	392,687,663	345,033,212	472,724,660	409,627,033	(63,097,627)	-13%
Licenses and permits	16,071,720	17,585,345	17,487,652	18,773,151	1,285,499	7%
Miscellaneous revenues	73,528,746	107,122,827	245,443,443	95,462,548	(149,980,895)	-61%
Operating transfers in	199,289,519	175,132,384	236,326,794	203,923,326	(32,403,468)	-14%
Taxes	246,290,305	260,162,832	269,790,241	291,645,357	21,855,116	8%
Requirements	1,628,370,623	1,749,344,464	2,172,537,571	2,068,353,983	(104,183,588)	-5%
Expenditures	1,079,643,796	1,119,933,404	1,586,060,596	1,495,158,494	(90,902,102)	-6%
Capital outlay	20,383,308	19,035,152	136,489,014	131,380,663	(5,108,351)	-4%
Interfund expenditures	68,648,832	30,531,219	73,004,532	43,928,144	(29,076,388)	-40%
Materials and Services	332,790,098	402,448,528	497,459,753	495,665,493	(1,794,260)	0%
Other expenditures	143,292,612	156,520,709	246,611,268	200,491,756	(46,119,512)	-19%
Personnel services	313,317,029	335,714,660	396,473,906	421,240,488	24,766,582	6%
Transfers to other funds	201,211,917	175,683,136	236,022,123	202,451,950	(33,570,173)	-14%
Contingency	0	0	586,476,975	573,195,489	(13,281,486)	-2%
Ending Balance	548,726,827	629,411,060	0	0	0	0%

FISCAL YEAR
2025-2026

General Fund



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General Fund

The County views all resources as either discretionary or dedicated. Discretionary revenues are general in nature and may be directed for use at the discretion of the Budget Committee and Washington County Board of Commissioners; these revenues are accounted for in the General Fund. Dedicated revenues are restricted to a defined purpose and use and are accounted for in various special funds; approximately, 70% of the County's total budget is dedicated.

The Board policy is to maintain a minimum of four months (4/12th or 33.3%) of estimated annual property tax revenue retained in the fund as contingency. The General Fund's contingency amount is calculated based on the property tax revenue retained net of property tax collected for and dedicated to the Major Streets Transportation Improvement Program (MSTIP) and Washington County Cooperative Library Services (WCCLS). This reserve provides the County the ability to adjust to cyclical changes in revenue sources, expenditures, emergencies, cover the County's cash flow needs prior to the annual property tax receipts in November, and preserve long-term financial stability.

The current fiscal year is projected to meet the Board's goal and subsequent years are forecasted based on the current year's projections. The following assumptions are used for the projections and forecast:

Projections for the **2025-26** fiscal year:

- 4.25% increase in assessed value
- 96.0% property tax collection rate
- 2.8% COLA for WCPOA, FOPPO, Teamsters, and Elected Officials based on CPI-W, West Region index (annual average)
- 6.0% PERS Pickup for All Represented and Non-Represented Employees except FOPPO.
- PERS rate:
 - o 28.76% Tier 1&2
 - o 28.96% OPSRP Police & Fire
 - o 23.69% OPSRP General

General Fund

Property tax revenue raised from the County's \$2.2484 permanent rate is accounted for in the General Fund. This fund is the County's main operating fund and accounts for the Resources and Requirements for countywide activities.

Requirements by Functional Area

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Operating	217,743,840	202,438,149	219,174,784	233,781,289	14,606,505	7%
General Government	76,336,951	21,066,875	24,434,888	26,037,249	1,602,361	7%
Public Safety & Justice	100,197,859	132,083,589	144,527,549	146,930,172	2,402,623	2%
Land Use & Transportation	4,642,194	5,546,755	3,752,857	3,727,685	(25,172)	-1%
Housing, Health & Human Services	33,161,343	39,871,200	10,311,708	10,612,991	301,283	3%
Culture, Education & Recreation	2,402,320	3,173,769	568,647	586,707	18,060	3%
Non-Departmental	1,003,174	695,962	35,579,135	45,886,485	10,307,350	29%
Non-Operating	90,545,106	94,787,355	109,210,011	99,882,903	(9,327,108)	-9%
Grand Total	308,288,946	297,225,504	328,384,795	333,664,192	5,279,397	2%

FTE by Functional Area

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Government	381.35	119.00	119.00	120.00	1.00	1%
Public Safety & Justice	546.90	549.80	543.35	501.95	(41.40)	-8%
Land Use & Transportation	28.21	27.52	15.69	15.73	0.04	0%
Housing, Health & Human Services	204.32	202.77	51.25	49.00	(2.25)	-4%
Culture, Education & Recreation	10.00	10.00	0.00	0.00	0.00	0%
Grand Total	1,170.78	909.09	729.29	686.68	(42.61)	-6%

General Fund

Resources Over/Under Requirements by Functional Area

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	352,384,182	343,930,932	328,384,795	333,664,192	5,279,397	2%
Beginning Fund Balance	39,524,510	44,095,236	43,867,108	36,900,000	(6,967,108)	-16%
Revenues	312,859,672	299,835,696	284,517,687	296,764,192	12,246,505	4%
General Government (Budget)	7,230,218	3,030,596	3,509,514	3,389,319	(120,195)	-3%
Public Safety & Justice (Budget)	16,973,660	21,324,849	18,790,643	18,141,289	(649,354)	-3%
Land Use & Transportation (Budget)	4,027,254	4,134,617	1,775,993	1,941,556	165,563	9%
Housing, Health & Human Services (Budget)	26,634,732	28,363,673	5,862,553	6,382,007	519,454	9%
Culture Education & Recreation (Budget)	1,438,913	1,409,427	0	0	0	0%
Non-operating Transfers (Budget)	256,554,895	241,572,534	254,578,984	266,910,021	12,331,037	5%
Requirements	352,384,182	343,930,932	328,384,795	333,664,192	5,279,397	2%
Expenditures	308,288,946	308,841,086	293,026,607	287,816,668	(5,209,939)	-2%
General Government (Budget)	76,336,951	21,066,875	24,434,888	26,037,249	1,602,361	7%
Public Safety & Justice (Budget)	100,197,859	132,083,589	144,527,549	146,930,172	2,402,623	2%
Land Use & Transportation (Budget)	4,642,194	5,546,755	3,752,857	3,727,685	(25,172)	-1%
Housing, Health & Human Services (Budget)	33,161,343	39,871,200	10,311,708	10,612,991	301,283	3%
Culture Education & Recreation (Budget)	2,402,320	3,173,769	568,647	586,707	18,060	3%
Non-departmental (Budget)	1,003,174	695,962	220,947	38,961	(181,986)	-82%
Non-operating Reserves (Budget)	0	11,615,582	0	0	0	0%
Non-operating Transfers (Budget)	90,545,106	94,787,355	109,210,011	99,882,903	(9,327,108)	-9%
Contingency	0	0	35,358,188	45,847,524	10,489,336	30%
Ending Balance	44,095,236	35,089,846	0	0	0	0%

General Fund

Resources and Requirements by Category

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	352,384,182	343,930,932	328,384,795	333,664,192	5,279,397	2%
Beginning Fund Balance	39,524,510	44,095,236	43,867,108	36,900,000	(6,967,108)	-16%
Revenues	312,859,672	299,835,696	284,517,687	296,764,192	12,246,505	4%
Charges for Services	11,488,085	11,218,433	3,760,853	4,172,709	411,856	11%
Fines and forfeitures	1,555,917	1,525,616	1,624,000	1,504,000	(120,000)	-7%
Interfund revenues	8,972,278	13,256,773	12,022,528	14,024,453	2,001,925	17%
Intergovernmental revenues	29,906,260	29,824,926	15,717,647	11,200,953	(4,516,694)	-29%
Licenses and permits	8,902,152	8,982,430	3,747,533	3,656,583	(90,950)	-2%
Miscellaneous revenues	12,736,110	6,804,398	5,605,957	5,049,383	(556,574)	-10%
Operating transfers in	58,240,115	45,394,044	53,306,059	48,635,575	(4,670,484)	-9%
Taxes	181,058,756	182,829,077	188,733,110	208,520,536	19,787,426	10%
Requirements	352,384,182	343,930,932	328,384,795	333,664,192	5,279,397	2%
Expenditures	308,288,946	308,841,086	293,026,607	287,816,668	(5,209,939)	-2%
Capital outlay	228,283	782,600	1,054,362	106,340	(948,022)	-90%
Interfund expenditures	390,332	1,339,373	587,164	780,020	192,856	33%
Materials and Services	46,308,697	66,571,116	62,777,781	64,470,043	1,692,262	3%
Other expenditures	5,078,928	3,181,889	1,685,038	1,566,543	(118,495)	-7%
Personnel services	165,541,105	132,433,791	120,854,296	123,492,328	2,638,032	2%
Transfers to other funds	90,741,601	104,532,317	106,067,966	97,401,394	(8,666,572)	-8%
Contingency	0	0	35,358,188	45,847,524	10,489,336	30%
Ending Balance	44,095,236	35,089,846	0	0	0	0%

General Fund - Discretionary Revenue

Discretionary Revenue Definitions

The following describes the various discretionary revenue sources accounted for in the General Fund.

TAXES

Property Taxes are revenues generated by a \$2.2484 permanent fixed rate levied against a property owner's taxable assessed value on land and structures. As a result of the voters approving ballot measures 47 and 50, in 1996 and 1997, respectively, the state has a property tax rate system; prior to 1996, the state had a property tax base system. A permanent tax rate was determined for each taxing jurisdiction and then applied to a taxable assessed value that is limited to a 3% annual increase plus any exceptions allowed by state statute.

Delinquent Taxes refers to the collections of property taxes not paid in the year in which the taxes were levied. The amount budgeted for each year is estimated by using recent historical collection rates on the outstanding delinquent property tax balance from each year's levy.

Additional Tax – Current includes payments from properties that are disqualified from a special assessment program including farm and forest land and historic property as well as fees charged for personal property returns filed after the due date.

Transient Lodging Tax or Hotel/Motel Tax is a tax collected from lodging guests (daily or weekly renters at hotels, motels, and other lodging establishments). This tax has been in existence since 1972. On March 31, 2000, the tax rate within Washington County was increased to 7%, and on July 1, 2006, the tax rate increased to 9%. The tax is distributed in accordance with Washington County Municipal Code 3.08.170, Tax Sharing Agreement. Starting FY 2023-24, Transient Lodging Tax revenue moved to Transfer from Transient Lodging Tax Fund (Fund 240).

Real Property Transfer Tax refers to the County's 1/10th of 1% tax on real estate transfers within Washington County.

Other Tax revenue accounts for miscellaneous taxes including the Small Tract Forestland (STF) Option developed to accommodate the varying needs of small woodland owners. This program allows the landowner to delay paying part of their annual property taxes until after the landowner harvests timber. The 2003 legislature established the Forestland Program as a special tax assessment.

This reduced tax assessment was intended to recognize the importance of forestland to Oregon's economy and to respond to the growing pressures urban growth was putting on natural resource lands.

LICENSES AND PERMITS

Liquor License fees are charged for Oregon Liquor Control Commission applications for license renewals, original applications and change in ownership, location or privilege (type of license).

Cable TV Franchise Fees are collected from cable television companies within unincorporated Washington County.

INTERGOVERNMENTAL REVENUES

Cigarette Tax is a state-shared revenue from the tax on the sale of cigarettes and allocated to counties based on their pro-rata share of the total population in the state.

Liquor Tax is a state-shared revenue from the tax on the sale of alcoholic beverages and is allocated to counties based on their pro-rata share of the total population in the state. Another portion of the liquor tax is dedicated and distributed to the County for use in mental health programs. These dedicated monies are included in the Human Services budget, a special fund.

General Fund - Discretionary Revenue

Marijuana Tax is a state-shared revenue from the sale of recreational marijuana and allocated to counties based on the total available grow canopy size and number of licensees. An additional 3% tax was approved by voters for retail sales in licensed shops in unincorporated areas of the County. Another portion of the marijuana tax is dedicated and distributed to the County for use in mental health programs. These dedicated monies are included in the Behavioral Health Division budget, a special fund.

Oregon and California (O&C) Railroad Timber Sale Revenue is distributed by the U.S. Treasury to counties in western Oregon from the sale of timber cut on the lands originally granted to the O&C Railroad by the federal government. Monies are distributed based on a formula defined in the act.

State Timber Receipt revenues account for the County's share of timber tax distributions made by the state of Oregon for managing state forest lands within the County.

Amusement Device Tax is revenue raised by the state-wide collection of a flat fee per amusement device (pinball game, etc.). The state retains 60% of the tax and distributes the remaining 40% among counties based on their pro-rata share of the total population.

Video Lottery revenue is raised from monies generated by video poker machines located throughout the state. According to state law, counties receive their pro-rata share of the 2.5% of net receipts for economic development.

FINES AND PENALTIES

Court Surcharge revenue is received from the County Assessment levied per ORS 137.309. County Assessments are additional charges placed by circuit and traffic courts on top of fines imposed by the courts. Fines are placed in the General Fund and used to support Community Corrections and Juvenile programs.

MISCELLANEOUS REVENUES

Interest Earnings on the County's temporarily idle funds invested as authorized by the County's Investment Policy and Oregon Revised Statutes.

Reimbursement of Expenses is money received from County departments to repay the General Fund for a lump sum payment made in fiscal year 2001-02 to the Public Employees Retirement System (PERS) to retire a portion of the County's unfunded actuarial liability. This payment is being recovered from the benefited departments over a 25-year period.

Other Revenues include charges to the state courts, public defender and the bar association for facilities and information services provided by the County.

TRANSFER REVENUES

Transfer from Fund 204 (SIP Fund). Strategic Investment Plan (SIP) is revenue from qualified companies based on agreements negotiated as part of the state's economic development program. The County currently has three active strategic investment plans: 2005 Intel, 2006 Genentech, and 2014 Intel.

Transfer from Fund 205 (Gain Share Fund). Gain Share is revenue anticipated from personal state income tax associated with SIP project related employment.

Transfer from Fund 240 (Transient Lodging Tax Fund). Transient Lodging Tax or Hotel/Motel Tax is a tax collected from lodging guests (daily or weekly renters at hotels, motels and other lodging establishments). This tax has been in existence since 1972. On March 31, 2000 the tax rate within Washington County was increased to 7% and on July 1, 2006 the tax rate increased to 9%. The tax is distributed in accordance with Washington County Municipal Code 3.08.170, Tax Sharing Agreement.

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General Fund - Discretionary Revenue

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General Fund - Discretionary Revenue

Discretionary and Departmental Revenue Summary by Category

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified	FY 2025-26 Proposed Budget	\$ Change	% Change
Discretionary Revenue	256,554,895	241,572,534	254,578,984	266,910,021	12,331,037	5%
Charges for Services	1,816,965	1,710,724	1,376,000	1,775,000	399,000	29%
Fines and forfeitures	639,469	602,627	621,000	557,000	(64,000)	-10%
Intergovernmental revenues	6,292,224	6,415,741	6,596,000	5,298,000	(1,298,000)	-20%
Licenses and permits	1,528,510	1,388,794	1,438,500	1,207,500	(231,000)	-16%
Miscellaneous revenues	9,224,657	4,998,292	4,411,000	4,095,000	(316,000)	-7%
Operating transfers in	55,994,316	43,627,279	51,403,374	45,456,985	(5,946,389)	-12%
Taxes	181,058,756	182,829,077	188,733,110	208,520,536	19,787,426	10%
Departmental Revenue	56,304,778	58,263,162	29,938,703	31,548,241	1,609,538	5%
Grand Total	312,859,672	299,835,696	284,517,687	298,458,262	13,940,575	5%

Discretionary Revenue - Taxes

Property taxes are generated by a fixed rate levied against the assessed value of all taxable land and structures in the County. The County's permanent tax rate is \$2.2484. Under state law, assessed values on existing property can increase up to 3% annually, plus exceptions. Voters approved an increase of 2% in the Countywide Hotel/Motel tax, increasing the tax from 7% to 9% effective July 1, 2006. The County administers the program on behalf of the cities within Washington County; the tax supports the County Fair and tourism. Additional tax - current include payments from properties that are disqualified from a special assessment program including farm and forest land and historic property.

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified	FY 2025-26 Proposed Budget	\$ Change	% Change
Property Taxes	167,568,357	174,890,281	181,888,487	199,586,959	17,698,472	10%
Current property tax	166,400,076	173,736,482	180,629,516	198,651,203	18,021,687	10%
Delinquent property tax	1,168,281	1,153,799	1,258,971	935,756	(323,215)	-26%
Other Taxes	13,490,399	7,938,796	6,844,623	8,933,577	2,088,954	31%
Additional tax -current	1,192,545	1,336,190	1,349,903	1,482,777	132,874	10%
Other tax	331,708	439,697	300,000	275,000	(25,000)	-8%
Real property transfer tax	6,827,411	6,150,566	5,043,600	7,165,800	2,122,200	42%
Transient lodgings tax	5,130,626		141,120		-	0%
Western Oregon STF Severance Tax	8,109	12,343	10,000	10,000	-	0%
Grand Total	181,058,756	182,829,077	188,733,110	208,520,536	19,787,426	10%

Discretionary Revenue - Other Resources by Category

General Fund - Discretionary Revenue

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified	FY 2025-26 Proposed Budget	\$ Change	% Change
Charges for Services	1,816,965	1,710,689	1,376,000	1,775,000	399,000	29%
Recording Division fees	1,816,965	1,710,689	1,376,000	1,775,000	399,000	29%
Fines and forfeitures	639,469	602,627	621,000	557,000	(64,000)	-10%
Court Surcharge	434,454	335,724	301,000	296,000	(5,000)	-2%
Fines - Circuit Court	205,015	266,903	320,000	261,000	(59,000)	-18%
Intergovernmental revenues	6,248,204	6,368,925	6,536,000	5,298,000	(1,238,000)	-19%
Amusement devices	124,969	197,218	135,000	108,000	(27,000)	-20%
Cigarette tax	316,377	260,603	270,000	252,000	(18,000)	-7%
Liquor revenue	4,220,445	4,057,350	4,397,000	3,503,000	(894,000)	-20%
Marijuana Tax	290,764	334,799	343,000	253,000	(90,000)	-26%
Oregon and California Land grant	84,784	84,185	65,000	65,000	-	0%
State Timber Receipt	1,210,864	1,434,769	1,326,000	1,117,000	(209,000)	-16%
Licenses and permits	1,528,510	1,388,794	1,438,500	1,207,500	(231,000)	-16%
Cable television franchise fees	1,525,527	1,385,870	1,436,000	1,205,000	(231,000)	-16%
Liquor license	2,983	2,924	2,500	2,500	-	0%
Miscellaneous revenues	9,224,657	5,347,583	4,411,000	4,095,000	(316,000)	-7%
Interest Income	7,286,036	2,960,102	2,492,000	2,149,000	(343,000)	-14%
Other miscellaneous revenue-operating	523,464	474,353	531,000	568,000	37,000	7%
Reimbursement of expenses (operating)	1,415,156	1,913,128	1,388,000	1,378,000	(10,000)	-1%
Operating transfers in	55,994,316	32,011,697	51,047,228	44,776,985	(6,270,243)	-12%
Transfer from Indirect Cost Allocation Fund	22,494,316	(1,024,761)			-	0%
Transfer from Liability/Casualty Insurance Fund 504	500,000				-	0%
Transfer from Strategic Investment Program	33,000,000	28,000,000	46,097,940	39,848,778	(6,249,162)	-14%
Transfer from Transient Occupancy Tax		5,036,458	4,949,288	4,928,207	(21,081)	0%
Grand Total	75,452,119	47,430,316	65,429,728	57,709,485	(7,720,243)	-12%

FISCAL YEAR
2025-2026

Operating Budget



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Operating Budget Overview

Operating expenditures are the recurring costs associated with providing public services to County residents. All staffing costs are reflected in the Operating budget. Examples of expenditures included in this budget include the purchase of office supplies and computers, gravel for roads, vaccines for health clinics, vehicles and fuel for the Sheriff's patrol deputies and postage for mailing voter ballots.

Operating Requirements by Functional Area

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Government (Budget)	116,530,546	120,957,768	177,607,397	173,792,058	(3,815,339)	-2%
Public Safety & Justice (Budget)	230,722,154	276,044,811	341,928,329	354,469,162	12,540,833	4%
Land Use & Transportation (Budget)	92,620,195	98,577,672	198,830,988	199,446,908	615,920	0%
Housing, Health & Human Services (Budget)	236,120,152	265,527,006	557,857,785	436,291,508	(121,566,277)	-22%
Culture Education & Recreation (Budget)	50,840,094	65,005,133	88,150,688	85,552,383	(2,598,305)	-3%
Non-departmental (Budget)	1,003,174	695,962	35,579,135	45,886,485	10,307,350	29%
Capital (Budget)	146,125,995	113,212,153	464,625,149	461,013,606	(3,611,543)	-1%
Non-operating Debt (Budget)	23,078,908	23,512,359	37,672,649	35,735,560	(1,937,089)	-5%
Non-operating General (Budget)	82,513,060	38,734,622	133,661,469	108,474,750	(25,186,719)	-19%
Non-operating Insurance (Budget)	45,756,060	51,006,580	79,159,660	105,437,045	26,277,385	33%
Non-operating Reserves (Budget)	3,940,910	20,089,407	47,954,641	58,652,283	10,697,642	22%
Non-operating Transfers (Budget)	90,545,106	94,787,355	109,210,011	99,882,903	(9,327,108)	-9%
Grand Total	1,119,796,356	1,168,150,828	2,272,237,901	2,164,634,651	(107,603,250)	-5%

Operating Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	352,384,182.42	343,930,932.44	328,384,795.00	333,664,192.00	5,279,397	2%
Special Funds	1,362,792,201.32	1,503,132,374.06	1,943,853,106.00	1,830,970,459.00	(112,882,647)	-6%
Grand Total	1,715,176,383.74	1,847,063,306.50	2,272,237,901.00	2,164,634,651.00	(107,603,250)	-5%

Operating FTE by Fund Type

Operating Budget Overview

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Funds	1,170.78	909.09	729.29	686.68	(42.61)	-6%
Special Funds	1,198.21	1,485.86	1,712.31	1,708.87	(3.44)	0%
Grand Total	2,368.99	2,394.95	2,441.60	2,395.55	(46.05)	-2%

General Government

Fund-Organization Unit Name

Fund-Organization Unit Number

General Government Overview

Assessment & Taxation100-30200

Board of Commissioners514-101000

County Administrators Office522-151000

County Auditor528-251000

County Counsel526-201000

County Emergency Management.....532-621000

COVID-19 CARES Act.....155-164500

Elections100-301000

Facilities Operations520-353500

Financial Management534-351500

Fleet Services500-354000

Human Resources.....536-352000

Information Technology Services Operations518-352500

Mail and Print Services516-354500

Office of Access and Opportunity530-311000

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General Government Overview

General Government includes organization units that establish and administer overall County goals and policies, provide executive leadership and legal advice and representation, conduct program audits and analysis, assess and collect property taxes for all taxing jurisdictions within Washington County, conduct countywide elections and provide centralized support to the entire organization.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	49,075,711	113,395,199	148,913,178	128,907,170	(20,006,008)	-13%
Charges for Services	9,059,420	85,330,642	88,760,005	93,242,241	4,482,236	5%
Fines and forfeitures	61,917	87,171	70,500	71,000	500	1%
Interfund revenues	1,542,900	1,504,644	2,083,725	1,300,204	(783,521)	-38%
Intergovernmental revenues	36,749,072	20,366,277	55,340,076	31,541,545	(23,798,531)	-43%
Licenses and permits	80,117	80,168	85,500	82,500	(3,000)	-4%
Miscellaneous revenues	1,039,037	5,351,298	1,416,847	1,336,904	(79,943)	-6%
Operating transfers in	543,247	675,000	1,156,525	1,332,776	176,251	15%
Requirements	116,530,546	120,957,768	177,607,397	173,792,058	(3,815,339)	-2%
Personnel services	61,207,037	66,207,488	76,441,127	81,136,775	4,695,648	6%
Materials and Services	36,136,477	45,395,392	49,873,068	47,446,858	(2,426,210)	-5%
Other expenditures	17,860,598	4,676,377	254,827	146,929	(107,898)	-42%
Interfund expenditures	1,070,146	(22,193)	270,916	14,473	(256,443)	-95%
Transfers to other funds	49,811	3,073,330	81,190	0	(81,190)	-100%
Capital outlay	206,479	1,627,375	24,754,500	16,731,358	(8,023,142)	-32%
Contingency	0	0	25,931,769	28,315,665	2,383,896	9%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	69,106,733	18,036,279	20,925,374	22,647,930	1,722,556	8%

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Assessment & Taxation 100-302000	13,060,678	18,027,876	20,359,653	21,794,981	1,435,328	7%

General Government Overview

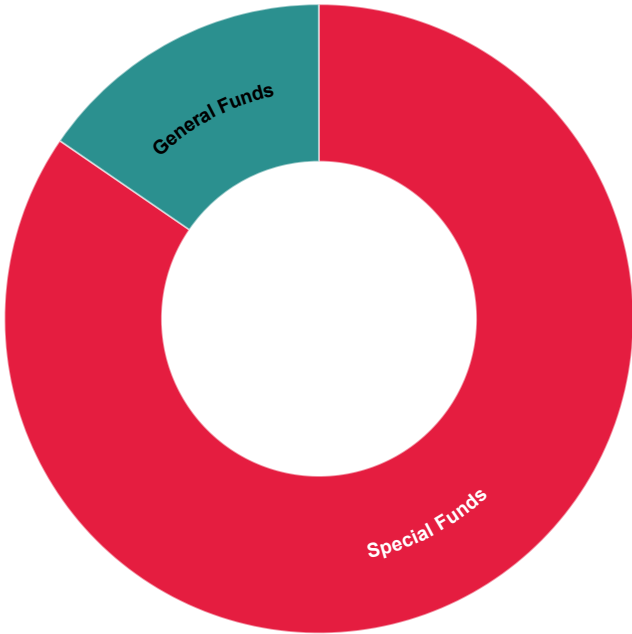
	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Board of Commissioners 100-101000	898,625	0	0	0	0	0%
Board of Commissioners 514-101000	0	2,022,566	2,279,640	2,585,903	306,263	13%
County Administrators Office 100-151000	5,048,201	0	0	0	0	0%
County Administrators Office 522-151000	0	6,351,436	8,575,899	8,464,561	(111,338)	-1%
County Auditor 100-251000	378,817	0	0	0	0	0%
County Auditor 528-251000	0	679,739	1,103,491	1,188,518	85,027	8%
County Counsel 100-201000	3,713,773	0	0	0	0	0%
County Counsel 526-201000	0	4,492,656	4,696,535	5,157,894	461,359	10%
County Emergency Management 100-321000	1,252,086	(20,570)	0	0	0	0%
County Emergency Management 532-321000	0	1,478,603	2,273,884	2,172,963	(100,921)	-4%
COVID-19 CARES Act 155-164500	32,257,676	19,147,229	55,221,471	37,333,745	(17,887,726)	-32%
Elections 100-301000	2,270,696	3,059,569	4,075,235	4,242,268	167,033	4%
Facilities Operations 100-353500	15,616,360	0	0	0	0	0%
Facilities Operations 520-353500	0	17,682,864	21,498,618	25,497,667	3,999,049	19%
Financial Management 100-351500	3,634,489	0	0	0	0	0%
Financial Management 534-351500	0	5,681,404	6,493,856	7,500,303	1,006,447	15%
Fleet Services 500-354000	6,168,207	6,548,019	7,728,125	8,240,810	512,685	7%
Human Resources 100-352000	5,396,881	0	0	0	0	0%
Human Resources 536-352000	0	7,867,506	10,251,202	11,326,759	1,075,557	10%
Information Technology Services Operations 100-352500	20,708,290	0	0	0	0	0%
Information Technology Services Operations 518-352500	0	23,761,629	27,561,327	32,065,133	4,503,806	16%
Mail and Print Services 516-354500	1,767,712	1,910,977	2,402,549	2,718,768	316,219	13%
Office of Access and Opportunity 100-311000	2,018,563	0	0	0	0	0%
Office of Access and Opportunity 530-311000	0	2,266,264	3,085,912	3,501,785	415,873	13%
Purchasing 100-353000	875,485	0	0	0	0	0%
Risk Management 100-357500	1,002,933	0	0	0	0	0%
Support Services Administration 100-351000	461,074	0	0	0	0	0%

General Government Overview

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Grand Total	116,530,546	120,957,768	177,607,397	173,792,058	(3,815,339)	-2%

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	76,336,951	21,066,875	24,434,888	26,037,249	1,602,361	7%
Special Funds	40,193,595	99,890,893	153,172,509	147,754,809	(5,417,700)	-4%
Grand Total	116,530,546	120,957,768	177,607,397	173,792,058	(3,815,339)	-2%



Total FTE by Fund Type

General Government Overview

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Funds	381.35	119.00	119.00	120.00	1.00	1%
Special Funds	101.75	342.10	341.10	335.15	(5.95)	-2%
Grand Total	483.10	461.10	460.10	455.15	(4.95)	-1%

Assessment & Taxation (100-302000)

Budget Detail

The responsibilities of the Department of Assessment and Taxation include appraisal and assessment of property; collection of property taxes for all taxing entities; recording documents and land plats, issuing marriage licenses, records retention and administration of Elections.

Assessment and taxation are crucial functions of the County Assessor as mandated by the state within the Oregon Property Tax System. The Oregon Constitution, Article XI, along with OR Chapters 92, 192, 285A, 294, 307, 308, 308A, 309, 311, and 446, clearly establishes the duties of the Assessor, who is legally accountable for these responsibilities. Moreover, the annual submission of the County Assessment Function Funding Assistance Program (CAFFA) Grant underscores the importance of accurate and reliable assessments. See ORS 294.175 - 294.187.

The county clerk shall perform all the duties regarding the recording and indexing of all documents required or permitted to be recorded that affect the title of real property. All transfers of real property shall become a permanent record under ORS 205.130. All persons wishing to enter into a marriage contract shall obtain a marriage license from the county clerk ORS 106.041. The county clerk shall maintain records relating to marriages licensed in the county ORS 106.100. The county clerk shall register the Declaration of Domestic Partnerships in a domestic partnership registry within the county ORS Chapter 106, effective Jan. 1, 2008.

The government, the state, and its political subdivisions have a responsibility to ensure orderly retention and destruction of all public records to such records, wherever they may be found in Oregon, whether current or noncurrent, and to ensure the preservation of such public records of value for administrative, legal and research purposes. ORS 192.001, ORS Chapter 192, and Oregon Administrative Rules 166-005-0000 through 166-126-0010.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,648,720	2,896,333	2,926,904	2,858,475	(68,429)	-2%
Revenues	2,648,720	2,896,333	2,926,904	2,858,475	(68,429)	-2%
Charges for Services	634,605	636,466	674,504	617,675	(56,829)	-8%
Fines and forfeitures	59,120	83,621	68,000	68,000	0	0%
Intergovernmental revenues	1,814,268	2,072,401	2,018,400	2,078,800	60,400	3%
Licenses and permits	80,117	80,168	85,500	82,500	(3,000)	-4%
Miscellaneous revenues	60,610	23,678	80,500	11,500	(69,000)	-86%
Requirements	13,060,678	18,027,876	20,359,653	21,794,981	1,435,328	7%
Expenditures	13,060,678	18,027,876	20,359,653	21,794,981	1,435,328	7%
Personnel services	12,373,975	13,206,643	15,159,501	16,356,932	1,197,431	8%
Materials and Services	677,604	4,810,492	5,161,652	5,431,949	270,297	5%
Other expenditures	948	0	4,000	4,000	0	0%
Interfund expenditures	8,151	360	0	0	0	0%
Capital outlay	0	10,381	34,500	2,100	(32,400)	-94%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	10,411,958	15,131,543	17,432,749	18,936,506	1,503,757	9%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Assessment & Taxation	108.00	109.00	109.00	111.00	2.00	2%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Administration Division	2,475,930	2,565,019	834,186	1,013,769	179,583	22%
Appraisal	6,463,787	7,334,372	8,377,614	8,854,418	476,804	6%
Mapping and Recording	2,988,587	2,818,525	3,504,506	3,667,138	162,632	5%
Tax Division	1,132,374	5,309,960	7,643,347	8,259,656	616,309	8%
Grand Total	13,060,678	18,027,876	20,359,653	21,794,981	1,435,328	7%

Budget Analysis

Total Resources decrease \$68,429 (2%). Total Requirements increase \$1,435,328 (7%). General Fund subsidy increases \$1,503,757 (9%).

Revenues primarily decrease due to a reduction in anticipated Revenues associated with the image sales, while a few other Revenue streams are incrementally increasing.

Personnel Services increase due to increased salaries, retirement costs, health benefits, and PERS Pickup. The department adds an Industrial Appraiser (1.0 FTE) and eliminates two part-time positions which is replaced with an Administrative Assistant II (1.0 FTE) to ensure the departments compliance with Oregon Revised Statutes. The additional Industrial Appraiser will generate additional tax revenue for Washington County.

Materials & Services increase due to costs associated with the Counties' cost allocations plans.

Trends and Initiatives

Assessment and Taxation is the backbone of local government funding. The staff in this department ensure that property values are being tracked, taxes are being properly assessed and revenues are being collected in order to fund county services for the

community. There are over 200,000 property tax bills for 64 taxing districts in Washington County which make up a total portfolio of \$197 billion that produces \$1.67 billion in property tax and additional revenues. The average price of a house in Washington County is \$605,671.

The annual submission for the County Assessment Function Funding Assistance Program (CAFFA) Grant is dependent on adherence to state mandates, which are projected to generate \$1.8 million in General Fund revenues. Noncompliance with the County Assessor's mandates could result in a state takeover and the forfeiture of CAFFA Grant funding. For further details, please refer to ORS 294.175 - 294.187.

Failing to comply with the functions of the county clerk, which include recording documents, handling real property transfers, issuing marriage licenses and domestic partnerships and adhering to public records laws, could lead to serious legal action. The county clerk is responsible for these duties on behalf of the citizens and under ORS 205.130, ORS 106.041, ORS 106.100, ORS 192.001, ORS Chapter 192 and Oregon Administrative Rules 166-005-0000 through 166-126.0010.

In an effort to increase revenue for Washington County, Assessment and Taxation is adding a 1.00 FTE Industrial Appraiser. In addition, the proposed budget eliminates two part-time positions and replaces them with an Administrative Assistant II (1.00 FTE). These changes will result in increased revenue for Washington County and more efficient use of staff resources.

Programs

Program	Fund-Program Program Description
Administration Division (100-302020)	Administration for the Department of Assessment, Taxation, Elections and Recording. Ensures statutory compliance and implements Board of County Commissioners initiatives as well as County policies and objectives. Provides operational oversight and support with a goal of collaborative customer services instilling a One Washington County philosophy among our community, jurisdictions and districts.
Appraisal (100-302010)	Appraises real market value and derives taxable values for real property, manufactured homes and business personal property. Administers programs for special assessed and exempt properties. Produces annual ratio studies and performs as an expert witness for contested valuation appeals. Maintains an accurate County portfolio of all properties including land changes and new construction.
Mapping and Recording (100-302015)	Maintains the County's tax lots base map, tracks property ownership, adjusts taxing district boundaries and assigns tax codes. Records land-based documents including deeds, mortgages, and liens and files certain other records. Issues marriage licenses and registrations for domestic partnerships. Administers the Board of Property Tax Appeals. Secures and preserves critical documents, provides document digitization services, and advises on County records management and retention.
Tax Division (100-302005)	Collects property taxes, makes special assessments and local improvement district assessments. Performs tax accounting and ensures preparation and control of refunds. Provides foreclosure proceedings and collection of warrants. Coordinates data processing needs for the department. Administers Oregon State law programs such as the veteran's exemption, property tax relief, and senior citizens' deferral.

Board of Commissioners (514-101000)

Budget Detail

As the elected representatives of the citizens, the Board of Commissioners serve as the governing body for Washington County government, setting the direction for the organization by defining and approving goals, priorities and policies.

State Mandates:

- ORS Chapter 203, pertains to governing bodies and home rule charter. ORS 203.045 governs the county board's process for adopting ordinances, including requirements around process and voting.
- ORS 192.630, pertains to public meeting laws regarding public access, quorums, recording and minute taking.
- ORS 294.305 pertains to County financial administration.
- ORS 294.321 (1) states that the purpose of ORS 294.305 to 294.565 are "To establish standard procedures for the preparation, presentation, administration and appraisal of budgets..."

County Mandates:

- The County operates as a home rule county pursuant to its adopted Charter.
- Chapter III, Section 30 sets the mandatory size of the Board at 5 commissioners, as well as the process for developing the Commissioner salary and additional compensation.
- Chapter III, Section 33 sets the mandatory meeting rules for the Board of Commissioners beyond state laws.

*Effective FY 2023-24, General Fund organizational unit Legislation & Policy (100-1010) is moved to this new internal service fund.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	2,116,582	2,279,640	2,585,903	306,263	13%
Beginning Fund Balance	0	0	120,202	76,897	(43,305)	-36%
Revenues	0	2,116,582	2,159,438	2,509,006	349,568	16%
Charges for Services	0	2,114,867	2,159,438	2,294,450	135,012	6%
Miscellaneous revenues	0	1,715	0	0	0	0%
Operating transfers in	0	0	0	214,556	214,556	100%
Requirements	0	2,116,582	2,279,640	2,585,903	306,263	13%
Expenditures	0	2,022,566	2,226,078	2,574,112	348,034	16%
Personnel services	0	891,020	1,022,864	1,109,295	86,431	8%
Materials and Services	0	1,131,371	1,203,214	1,464,817	261,603	22%
Other expenditures	0	175	0	0	0	0%
Contingency	0	0	53,562	11,791	(41,771)	-78%
Ending Balance	0	94,016	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Board of Commissioners	0.00	5.00	5.00	5.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Legislation and Policy	0	2,022,566	2,279,640	2,585,903	306,263	13%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$349,568 (16%). Beginning Fund Balance decreases \$43,305 (36%). Total Requirements, excluding Contingency, increase \$348,034 (16%). Contingency decreases \$41,771 (78%).

Total resources increase due to a rise in the Cost Allocation Plan (CAP).

Personnel costs increase due to the change in salary from half the regular rate of a 1.00 FTE to the full-time rate of a 1.00 FTE.

Materials & Services costs increase due to a combination of membership dues the County's Cost Allocation Plan (CAP). Membership dues increased because the dues for Association of Oregon Counties (AOC) and National Association of Counties (NACo) has been moved from Non-Departmental to the Board of Commissioners for management.

Programs

Program	Fund-Program Program Description
Legislation and Policy (514-101005)	The Board of Commissioners represents the Washington County citizenry by enacting legislation, adopting the annual budget, and establishing overall policy direction. *This program's number through FY 2022-23 was 100-101005.

Board of Commissioners - Closed (100-101000)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is Board of Commissioners 514-1010.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	898,625	0	0	0	0	0%
Expenditures	898,625	0	0	0	0	0%
Personnel services	837,243	0	0	0	0	0%
Materials and Services	61,382	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	898,625	0	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Board of Commissioners	5.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Legislation and Policy	898,625	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Legislation and Policy (100-101005)	*Effective FY 2023-24 this program's new number is 514-101005.

County Administrators Office (522-151000)

Budget Detail

The County Administrative Office serves as the administrative arm of the Board of Commissioners, functioning as liaison between the Board and Washington County departments and offices, interpreting Board goals and policies and providing executive leadership to departments. This organization unit has the following programs: County Administration, Intergovernmental Relations, Economic Development, Communications and Sustainability.

State Mandates:

Public meetings

- ORS 192.630, pertains to public meeting laws regarding public access, quorums, recording and minute taking. ORS Chapter 203 pertains to governing bodies and home rule charter. ORS 294.305 pertains to County financial administration.

Budget

- ORS 294.321 (1) states that the purposes of ORS 294.305 to 294.565 are "To establish standard procedures for the preparation, presentation, administration and appraisal of budgets..."

County Mandates:

- Chapter III, Section 34 mandates the establishment of a County Administrator and the County code Chapter 2.04.100 mandates the County Administrator perform specific administrative functions of the County and exercise management over all department heads.

*Effective FY 2023-24, General Fund organizational unit County Administration (100-3515) is moved to this internal service fund and now includes the Sustainability Program (formerly 100-351010).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	8,103,291	8,575,899	8,464,561	(111,338)	-1%
Beginning Fund Balance	0	0	1,290,601	2,190,178	899,577	70%
Revenues	0	8,103,291	7,285,298	6,274,383	(1,010,915)	-14%
Charges for Services	0	6,601,385	6,473,367	5,686,732	(786,635)	-12%
Interfund revenues	0	400,524	419,132	36,000	(383,132)	-91%
Miscellaneous revenues	0	776,382	49,559	49,559	0	0%
Operating transfers in	0	325,000	343,240	502,092	158,852	46%
Requirements	0	8,103,291	8,575,899	8,464,561	(111,338)	-1%
Expenditures	0	6,351,436	7,106,096	6,393,959	(712,137)	-10%
Personnel services	0	5,036,048	5,647,234	4,920,577	(726,657)	-13%
Materials and Services	0	1,315,388	1,333,362	1,473,382	140,020	11%
Other expenditures	0	0	500	0	(500)	-100%
Interfund expenditures	0	0	125,000	0	(125,000)	-100%
Contingency	0	0	1,469,803	2,070,602	600,799	41%
Ending Balance	0	1,751,855	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
County Administrators Office	0.00	25.50	26.70	22.20	(4.50)	-17%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Communications	0	1,056,731	1,444,267	1,059,890	(384,377)	-27%
County Administration	0	3,799,402	5,283,966	4,916,532	(367,434)	-7%
Economic Development	0	257,688	346,179	98,000	(248,179)	-72%
Intergovernmental Relations and Communications	0	772,908	833,075	950,722	117,647	14%
Sustainability	0	464,707	668,412	1,439,417	771,005	115%
Grand Total	0	6,351,436	8,575,899	8,464,561	(111,338)	-1%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$1,010,915 (14%). Beginning Fund Balance increases \$899,577 (70%). Total Requirements, excluding Contingency, decrease \$712,137 (10%). Contingency increases \$600,799 (41%).

Total Resources decrease due to the Cost Allocation Plan (CAP). Interdepartmental decrease in Revenues due to the transfer of staff to Housing.

Decrease in Personnel Service due to the transfer of staff to Housing.

Increase in Materials and Services due to an increase to the County Cost Allocation Plan (CAP).

Trends and Initiatives

The County Administrative Office (CAO) oversees County operations and provides strategic guidance to the Board of Commissioners. However, the office faces ongoing challenges due to unfunded mandates, which are laws or regulations imposed by federal or state governments that require the County to implement services without the necessary funding. This often results in the need to reallocate resources from existing programs or absorb additional costs without increasing the budget, stretching the office's capacity to manage operations effectively.

Unfunded mandates increase the workload for CAO staff, requiring additional oversight, compliance efforts and reporting. This can delay other initiatives and reduce the overall efficiency of County services. In the current fiscal year, the CAO focused on overseeing allocations from the County's American Rescue Plan Act (ARPA) funds, completing the Service Level Assessment and initiating department work plans for the Strategic Plan Update 2024-2028, which was adopted by the Board in April 2024. The purpose of the Service Level Assessment was to develop a comprehensive inventory of County services, complete with

corresponding service characteristics including, but not limited to, funding streams, populations serviced and service areas. In FY 2024-25, each department developed a work plan with measurable goals and objectives and is now reporting progress on those work plans quarterly.

In FY 2025-26, the office will focus on exploring new revenue sources for the County's General Fund. To meet budget constraints, the CAO, in conjunction with the Office of Access and Opportunity (OAO), is proposing a 16% budget reduction, including eliminating the Sustainability Office, the permanent Economic Development Manager and one Assistant County Administrator position.

Programs

Program	Fund-Program Program Description
Communications (522-151025)	Includes internal and external outreach activities intended to support the Board of Commissioners and the County Administrative Office communications priorities and initiatives. Services include distributing traditional and social media content, developing and publishing web content, designing and printing hard copy materials, planning and coordinating outreach events and maintaining standards for graphics and logo usage. *This program's number through FY 2022-23 was 100-151025.
County Administration (522-151005)	Includes interpreting and implementing Board of Commissioners policies; overseeing Washington County departments and offices; selecting and evaluating the performance of appointed department directors; overseeing day to day operations of County government; preparing and administering the annual budget and providing administrative support to the Board of Commissioners. *This program's number through FY 2022-23 was 100-151005.
Economic Development (522-151020)	Collaborates with city partners, businesses, community representatives and others on strategic initiatives intended to maintain Washington County's economic competitiveness and sense of place. The County is committed to providing economic opportunity (jobs, education, training, business development, and urban redevelopment) for its residents, especially traditionally marginalized communities. *This program's number through FY 2022-23 was 100-151020.
Intergovernmental Relations and Communications (522-151015)	Encompasses all of the activities associated with representing Washington County's interests on legislative matters as well as those associated with establishing and maintaining external relationships and working cooperatively with other jurisdictions. *This program's number through FY 2022-23 was 100-151015.
Sustainability (522-351010)	Provides guidance for best sustainable practices throughout the organization and leads development and implementation of Washington County's sustainability plan, policies and programs. *Effective FY 2023-24, General Fund program Sustainability (100-351010) has been reorganized under the new County Administrators Office Internal Service Fund (ISF) 522.

County Administrators Office - Closed (100-151000)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is County Administrators Office 522-1510.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	553,100	0	0	0	0	0%
Revenues	553,100	0	0	0	0	0%
Charges for Services	508	0	0	0	0	0%
Interfund revenues	323,345	0	0	0	0	0%
Miscellaneous revenues	36,000	0	0	0	0	0%
Operating transfers in	193,247	0	0	0	0	0%
Requirements	5,048,201	0	0	0	0	0%
Expenditures	5,048,201	0	0	0	0	0%
Personnel services	4,237,951	0	0	0	0	0%
Materials and Services	810,250	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Fund	4,495,101	0	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
County Administrators Office	23.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Communications	953,926	0	0	0	0	0%
County Administration	3,228,883	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Economic Development	249,696	0	0	0	0	0%
Intergovernmental Relations and Communications	615,696	0	0	0	0	0%
Grand Total	5,048,201	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Communications (100-151025)	*Effective FY 2023-24 this program's new number is 522-151025.
County Administration (100-151005)	*Effective FY 2023-24 this program's new number is 522-151005.
Economic Development (100-151020)	*Effective FY 2023-24 this program's new number is 522-151020.
Intergovernmental Relations and Communications (100-151015)	*Effective FY 2023-24 this program's new number is 522-151015.

Support Services Administration - Closed (100-351000).

Budget Detail

*Effective FY 2023-24, this General Fund organizational unit was deactivated and its last remaining program, Sustainability (100-351010), reorganized under the County Administrators Office (522-1510).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	23,795	71	0	0	0	0%
Revenues	23,795	71	0	0	0	0%
Charges for Services	795	71	0	0	0	0%
Miscellaneous revenues	23,000	0	0	0	0	0%
Requirements	461,074	0	0	0	0	0%
Expenditures	461,074	0	0	0	0	0%
Personnel services	445,156	0	0	0	0	0%
Materials and Services	15,919	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	437,279	(71)	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Support Services Administration	3.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Support Services Administration	70,085	0	0	0	0	0%
Sustainability	390,989	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Grand Total	461,074	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Support Services Administration (100-351005)	Provides administrative support to division managers; assists in the development, planning and implementation of department goals and objectives; recommends and administers policies & procedures. This program closed in FY 2023-24 and appropriations can be found in Finance (522-3515) and Human Resources (536-3520).
Sustainability (100-351010)	*Effective FY 2023-24, this General Fund program has been reorganized under the County Administrators Office (522-1510). It's new program number is 522-351010.

County Auditor (528-251000)

Budget Detail

The County Auditor, as a charter-mandated elective office, serves to independently evaluate the effectiveness and results achieved by Washington County programs and activities. The costs and resources used to achieve those results are also evaluated. The results of these evaluations, including recommendations and the County Administrator's response, are reported to the Board of Commissioners and the public. The Auditor makes recommendations that assist the Board and management to clarify policy as well as improve program performance, management practices, and operating efficiency.

*General Fund organizational unit County Auditor (100-2510) moved to this internal service fund eff. FY 2023-24..

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	914,457	1,103,491	1,188,518	85,027	8%
Beginning Fund Balance	0	0	184,747	383,913	199,166	108%
Revenues	0	914,457	918,744	804,605	(114,139)	-12%
Charges for Services	0	906,048	915,244	796,605	(118,639)	-13%
Miscellaneous revenues	0	8,409	3,500	8,000	4,500	129%
Requirements	0	914,458	1,103,491	1,188,518	85,027	8%
Expenditures	0	679,739	874,915	793,599	(81,316)	-9%
Personnel services	0	571,267	587,197	603,686	16,489	3%
Materials and Services	0	108,472	287,718	189,913	(97,805)	-34%
Contingency	0	0	228,576	394,919	166,343	73%
Ending Balance	0	234,719	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
County Auditor	0.00	3.00	3.00	2.80	(0.20)	-7%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Internal Audit	0	679,739	1,103,491	1,188,518	85,027	8%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$114,139 (12%). Beginning Fund Balance increases \$199,166 (108%). Total Requirements, excluding Contingency, decrease \$81,316 (9%). Contingency increases \$166,343 (73%).

Personnel Services increase primarily due to salaries, retirement costs, and health benefits. As part of the required reductions to address County General Fund gaps, staffing levels have been adjusted, resulting in a reduction of two full-time positions from 1.00 FTE to 0.90 FTE.

Materials and Services decrease largely due to constrained General Fund revenue, Professional Services expenditures have been reduced by 98%.

Trends and Initiatives

Unfunded mandates and budget constraints place significant strain on the County Auditor's Office, similar to the pressures felt across other departments in Washington County. The Auditor's Office plays a vital role in ensuring accountability, transparency and effective use of public funds by conducting performance audits. However, with limited resources and growing demands, the office faces challenges in delivering on its core responsibilities.

The proposed 17% budget reduction would result in both staffing cuts and a drastic reduction in the ability to contract for specialized expertise, which are crucial for conducting comprehensive audits. This reduction would undermine the Auditor's ability to maintain its independence and objectivity, limiting the office's capacity to provide oversight of County operations.

1) A reduction of two full-time positions from 1.00 FTE each to 0.90 FTE. The office already cut a full Principal Management Auditor position for the fiscal year 2023-24 budget cut, decreasing staffing in the office from 4.00 FTE down to 3.00 FTE. This further staffing reduction will significantly impact the County Auditor's Office's ability to provide accountability and assurance services to the public by producing performance audits. The office may only be able to get out one to two performance audits a year.

2) A 98% reduction in Professional Services expenditures, The Auditor's Office will no longer be able to contract expert services if needed for any audits. This cut eliminates the ability for contracting out a performance audit and any specialty expertise needed for in-house performance audits.

These reductions would hinder the County Auditor's Office's ability to provide the level of accountability and oversight that Washington County residents expect. While the office would continue to focus on delivering useful audits that improve County operations, the scale and scope of audits would be significantly reduced. The reduction in staffing and professional services would limit the Auditor's capacity to fulfill its mission effectively, leaving critical areas of County operations under-examined.

Despite these challenges, the County Auditor's Office remains committed to providing the highest quality audits with the resources available. However, these budget cuts would force the office to make difficult decisions about which audits to prioritize, limiting its ability to deliver on its mandate for public accountability.

Programs

Program	Fund-Program Program Description
Internal Audit (528-251005)	This program provides for auditing activities undertaken by the County Auditor. *This program number was 100-251005 through FY 2022-23 .

County Auditor - Closed (100-251000)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is Auditor's Office 528-2510.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	378,817	0	0	0	0	0%
Expenditures	378,817	0	0	0	0	0%
Personnel services	362,404	0	0	0	0	0%
Materials and Services	16,413	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	378,817	0	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
County Auditor	1.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Internal Audit	378,817	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Internal Audit (100-251005)	*Effective FY 2023-24 this program's new number is 528-251005.

County Counsel (526-201000)

Budget Detail

County Counsel provides full legal services to Washington County government and affiliated agencies. County Counsel represents clients in civil litigation and administrative enforcement proceedings.

*Effective FY 2023-24, General Fund organizational unit Legal Services (100-1010) is moved to this Internal Service Fund.

The Office of County Counsel is a mandated function of the Washington County Code of Ordinances, Chapter 2.05; Oregon Revised Statutes (ORS) ORS 203.145; ORS 9.320; ORS 30.285 to 30.287; ORS 192; ORS 197.830; ORS 203.810; and ORS 426.100(4)(c); ORS 30.265; ORS 30.271; ORS 30.272; ORS 404.210; ORS 404.215; ORS 654; ORS 656.017; ORS 656.031; ORS 656.043; ORS 656.052; ORS 656.262; ORS 656.264; ORS 656.308; ORS 656.403; ORS 656.407; ORS 656.430; ORS 656.455; Oregon Administrative Rules (OAR): OAR 436-105 438 to provide legal services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	4,432,968	4,696,535	5,157,894	461,359	10%
Beginning Fund Balance	0	0	56,494	122,067	65,573	116%
Revenues	0	4,432,968	4,640,041	5,035,827	395,786	9%
Charges for Services	0	4,416,283	4,590,546	4,993,716	403,170	9%
Interfund revenues	0	4,534	0	0	0	0%
Miscellaneous revenues	0	12,151	19,495	12,111	(7,384)	-38%
Operating transfers in	0	0	30,000	30,000	0	0%
Requirements	0	4,432,968	4,696,535	5,157,894	461,359	10%
Expenditures	0	4,492,656	4,385,732	4,621,774	236,042	5%
Personnel services	0	3,843,655	3,759,793	3,825,240	65,447	2%
Materials and Services	0	649,001	619,047	789,642	170,595	28%
Other expenditures	0	0	5,069	5,069	0	0%
Interfund expenditures	0	0	1,823	1,823	0	0%
Contingency	0	0	310,803	536,120	225,317	72%
Ending Balance	0	(59,688)	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
County Counsel	0.00	16.00	15.00	14.00	(1.00)	-7%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Legal Services	0	4,492,656	4,696,535	5,157,894	461,359	10%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$395,786 (9%). Beginning Fund Balance increases \$65,573 (116%). Total Requirements, excluding Contingency, increase \$236,042 (5%). Contingency increases \$225,317 (72%).

Total Resources increase due to an increase in the Cost Allocation Plan (CAP)

Personnel expenditures increase slightly compared to FY 24-25 due to increases in salaries, retirement costs, health benefits, and the implementation of PERS pick-up. This is partially offset by a \$173,818 reduction in General Fund support resulting in the reduction of 1.00 FTE Management Analyst II.

Materials and Supplies increase due to increases in the CAP for expenditures.

The budget also includes expenditures related to expert witnesses, court reporters, videographers, trial consultants, and other miscellaneous litigation-related activities.

Trends and Initiatives

The Office of County Counsel provides essential legal services to Washington County and its affiliated agencies, representing and advising the Board of County Commissioners and all County departments in legal and operational matters. The office handles litigation, legal advisory services and supports the County's legal needs by providing quality legal advice to existing challenges as well as responding to new and emerging issues. Funding for County Counsel is primarily derived through the Cost Allocation Plan (CAP), based on billable hours spent by specific departments on legal services.

The increasing volume of litigation in recent years has created additional demands on the office's resources. Despite these growing demands, County Counsel remains focused on delivering timely and cost-effective legal support to the County, while ensuring that all programs and services are delivered in alignment with County goals and priorities and that all proceedings and actions in which the County is involved are properly addressed and resolved.

In FY 2025-26, County Counsel is proposing a 1.00 FTE reduction in administrative support to address the General Fund gap, with no impact on the number of attorneys. This decision reflects a strategic shift to streamline administrative functions while maintaining the core legal services provided to the County. Additionally, the office will welcome a new leader in FY 2025-26, who will guide the office's efforts to enhance legal services and staffing in the litigation section.

Unfunded and under-funded mandates continue to place a significant burden on the Office of County Counsel. These mandates often require legal support for new or expanded services without corresponding funding to cover the associated costs, resulting in increased workloads for attorneys and staff. This can lead to delays in responses and may affect the overall quality of legal advice provided to County departments. The office is committed to meeting these legal demands, but the lack of adequate resources forces prioritization of urgent matters, potentially impacting the efficiency and effectiveness of the County's legal services.

Programs

Program	Fund-Program Program Description
Legal Services (526-201005)	Provides legal representation of Washington County, including the Board of Commissioners, the Sheriff, County departments and employees as well as the Washington County Housing Authority, Fair Board, Enhanced Sheriff's Patrol District, Urban Road Maintenance District, Service District for Lighting No. 1, North Bethany County Service District for Roads, and Cooperative Library Services. *This program's number through FY 2022-23 was 100-201005.

County Counsel - Closed (100-201000)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is County Counsel 526-2010.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	8	0	0	0	0	0%
Revenues	8	0	0	0	0	0%
Intergovernmental revenues	8	0	0	0	0	0%
Requirements	3,713,773	0	0	0	0	0%
Expenditures	3,713,773	0	0	0	0	0%
Personnel services	3,643,496	0	0	0	0	0%
Materials and Services	69,392	0	0	0	0	0%
Other expenditures	886	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	3,713,766	0	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
County Counsel	18.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Legal Services	3,713,773	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Legal Services (100-201005)	*Effective FY 2023-24 this program's new number is 526-201005.

County Emergency Management (532-321000)

Budget Detail

The County Emergency Management office prepares Washington County and the community to respond to emergencies through planning, training, exercising, public education and outreach, and coordination with other agencies, businesses and the public. Emergency Management also coordinates hazard mitigation planning and supports and coordinates the County's emergency response and recovery activities.

ORS 401 requires each county to establish an emergency management agency that, at a minimum:

- Coordinates planning activities necessary to prepare and maintain a current emergency operations plan; manages and maintains emergency operating facilities (i.e., emergency operations center).
- Establishes an incident command structure for management of a coordinated response by all local emergency service agencies.
- Coordinates with the Oregon Department of Emergency Management to integrate effective practices in emergency preparedness and response.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	1,834,831	2,273,884	2,172,963	(100,921)	-4%
Beginning Fund Balance	0	0	247,011	404,014	157,003	64%
Revenues	0	1,834,831	2,026,873	1,768,949	(257,924)	-13%
Charges for Services	0	1,180,556	1,225,047	1,317,075	92,028	8%
Intergovernmental revenues	0	492,663	344,000	329,000	(15,000)	-4%
Miscellaneous revenues	0	161,612	415,661	122,874	(292,787)	-70%
Operating transfers in	0	0	42,165	0	(42,165)	-100%
Requirements	0	1,834,831	2,273,884	2,172,963	(100,921)	-4%
Expenditures	0	1,478,603	1,895,799	1,845,183	(50,616)	-3%
Personnel services	0	1,014,444	1,240,545	1,117,224	(123,321)	-10%
Materials and Services	0	464,159	655,254	727,959	72,705	11%
Contingency	0	0	378,085	327,780	(50,305)	-13%
Ending Balance	0	356,228	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
County Emergency Management	0.00	7.00	7.00	6.00	(1.00)	-14%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
County Emergency Management	0	1,478,603	2,273,884	2,172,963	(100,921)	-4%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$257,924 (13%). Beginning Fund Balance increases \$157,003 (64%). Total Requirements, excluding Contingency, decrease \$50,616 (3%). Contingency decreases \$50,305 (13%).

Total Resources reflect a combination of a decrease in reimbursement revenue, due to one-time transfers from the Emergency Management Cooperative fund in FY 2024-25, and an increase in federal grant funds. This results in a small, net increase in total revenue. The increase in federal grants is primarily due to County Emergency Management taking over the administration of the Urban Area Security Initiative (UASI) grant for the County, in partnership with Finance. The revenue for all awardees is reserved in this budget.

Personnel Services decrease due to the elimination of one emergency management coordinator position.

Materials and Services increased due to the elimination of one coordinator position, which allowed for increases in professional services, training, travel, communications equipment, and other items. Additional increases were due to reimbursements of UASI grant-funded projects, cost allocation plan increases, and small increases in member contributions for the Regional Disaster Preparedness Organization and the Emergency Management Cooperative. There was a substantial decrease in ITS computer allocation costs due to a reduction in the laptop cache for the emergency operations center.

Trends and Initiatives

In fiscal year 2024-25, County Emergency Management had success in getting every department to update its mission and essential functions, a critical step in the comprehensive rewrite of the County's Continuity of Operations Plan (COOP) which is in progress. The program also began the revitalization of the County's Emergency Operations Center (EOC) program, building a roster with over 100 County staff members.

As part of the required reductions to address County General Fund gaps, County Emergency Management is losing a full-time occupied position in the FY 2025-26 budget. The position lost was responsible for emergency communications, EOC facilities and systems, first responder support and coordination and logistics or the maintenance of related emergency plans. Emergency Management expects a degradation in these services as a result. The position holder had technician-level expertise in emergency communications and was involved at the state level in building and maintaining communications capabilities and policies. The loss of this expertise represents a substantial loss to the County.

The reduction in County Emergency Management staff comes at a time of increasing demands on the program, which partly comes from the increasing frequency and intensity of wildfires, wildfire smoke, extreme heat, severe weather and other incidents. In January 2024, our community experienced the worst winter storm since at least 2008, with power outages lasting up to a week for some community members. There were also two extreme heat incidents in the Summer of 2024 and one threatening wildfire, the Lee Falls Fire, in August 2024. These frequent incidents, along with the continuing potential for a catastrophic earthquake and growing community needs and expectations, puts substantial demands on the County to continue to build and maintain emergency management capabilities.

The Emergency Management Cooperative and Regional Disaster Preparedness Organization, which are emergency management

coordination bodies at the countywide and regional levels respectively, provide invaluable support and benefit to Washington County. The Emergency Management Cooperative, which County Emergency Management hosts on behalf of its countywide members, is increasing its membership costs by 15%. Washington County’s contribution to the Regional Disaster Preparedness Organization is also increasing by 8%.

Emergency Management receives a high amount of leveraged revenue for personnel costs from the Emergency Management Performance Grant. This grant requires a 50% local match. To maintain eligibility for these funds, the County must meet certain program requirements and submit a work plan with required elements.

Programs

Program	Fund-Program Program Description
County Emergency Management (532-321005)	This program develops emergency management plans, coordinates planning with and between departments and divisions, maintains County emergency operations facilities, coordinates training and exercises for County staff, provides preparedness guidance and resources for the public, and manages financial accounting for County emergency management staff. When emergency incidents occur, Emergency Management supports and coordinates the County's response and recovery activities. Emergency Management also hosts the Washington County Emergency Management Cooperative (EMC) which consists of contributing city and special district members. The EMC conducts emergency management projects of common benefit to its members and the community. *This program's number through FY 2022-23 was 100-321005.

County Emergency Management - Closed (100-321000).

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is County Emergency Management 532-3210.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	465,472	0	0	0	0	0%
Revenues	465,472	0	0	0	0	0%
Intergovernmental revenues	291,183	0	0	0	0	0%
Miscellaneous revenues	174,289	0	0	0	0	0%
Requirements	1,252,086	(20,570)	0	0	0	0%
Expenditures	1,252,086	(20,570)	0	0	0	0%
Personnel services	1,073,072	11	0	0	0	0%
Materials and Services	179,014	(20,581)	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	786,614	(20,570)	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
County Emergency Management	7.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
County Emergency Management	1,252,086	(20,570)	0	0	0	0%

Programs

Program	Fund-Program Program Description
County Emergency Management (100-321005)	*Effective FY 2023-24 this program's new number is 532-321005.

COVID-19 CARES Act (155-164500)

Budget Detail

Washington County is responsible for tracking internal and external COVID-19 response revenue and expenditures including the US Department of the Treasury Coronavirus Relief Fund (CRF) from the Corona Virus Aid, Relief, and Economic Security (CARES) in April 2020, other federal and state funds, and other funding sources for COVID-19 response. The CRF funds have been fully expended as of June 30, 2021, and there will be no additional CRF funds coming to the County.

The American Rescue Plan Act provided the county with two sources of funding, the Emergency Rental Assistance Program 2.0 (ERAP2) and the State and Local Fiscal Recovery Fund (SLFRF), for COVID-19 response, recovery, and resilience throughout Washington County. The ERAP2 funds were fully expended in the first half of fiscal year 2024-25.

For FY 2025-26, the State and Local Fiscal Recovery Fund (SLFRF) is tracked for the County that will be used for COVID-19 response, recovery and resilience throughout Washington County.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	32,667,852	21,564,149	55,221,471	37,333,745	(17,887,726)	-32%
Beginning Fund Balance	(1,062,382)	410,176	2,243,795	8,200,000	5,956,205	265%
Revenues	33,730,234	21,153,973	52,977,676	29,133,745	(23,843,931)	-45%
Intergovernmental revenues	34,643,614	17,801,213	52,977,676	29,133,745	(23,843,931)	-45%
Miscellaneous revenues	(913,379)	3,352,761	0	0	0	0%
Requirements	32,667,852	21,564,149	55,221,471	37,333,745	(17,887,726)	-32%
Expenditures	32,257,676	19,147,229	37,485,174	26,382,632	(11,102,542)	-30%
Personnel services	4,924,585	3,668,842	5,385,364	6,996,805	1,611,441	30%
Materials and Services	10,911,177	6,496,012	7,280,620	2,711,569	(4,569,051)	-63%
Other expenditures	16,372,104	4,580,815	135,000	25,000	(110,000)	-81%
Transfers to other funds	49,811	3,073,330	81,190	0	(81,190)	-100%
Capital outlay	0	1,328,230	24,603,000	16,649,258	(7,953,742)	-32%
Contingency	0	0	17,736,297	10,951,113	(6,785,184)	-38%
Ending Balance	410,176	2,416,920	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
COVID-19 CARES Act	75.75	37.25	36.05	42.85	6.80	19%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
COVID-19 Continued Response	(30,041)	(19,801)	2,268,795	8,225,000	5,956,205	263%
FEMA COVID-19 Continued Response	0	3,073,330	0	0	0	0%
OHA FAA COVID-19 Response	275,464	0	0	0	0	0%
OR State ARPA PT - COVID-19 Response Projects	227,809	1,083,566	150,190	0	(150,190)	-100%
US Treasury ARPA - COVID-19 Cat A Necessary Eligible Expenditures	18,926,088	11,551,885	25,698,881	11,308,727	(14,390,154)	-56%
US Treasury ARPA - Facilities Capital HVAC Replacement Projects	735,011	2,570,279	27,067,060	17,800,018	(9,267,042)	-34%
US Treasury COVID-19 Emergency Rental Assistance	701,528	0	0	0	0	0%
US Treasury COVID-19 Emergency Rental Assistance 2.0 ARPA	11,421,816	887,970	36,545	0	(36,545)	-100%
Grand Total	32,257,676	19,147,229	55,221,471	37,333,745	(17,887,726)	-32%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$23,843,931 (45%). Beginning Fund Balance increases \$5,956,205 (265%). Total Requirements, excluding Contingency, decrease \$11,102,542 (30%). Contingency decreases \$6,785,184 (38%).

The COVID-19 pandemic and related grant funding have evolved since 2020, with numerous grant awards from the federal government and the State of Oregon dedicated to COVID-19 response, recovery, and resilience. These grants are summarized below.

Washington County has received revenue from the U.S. Department of the Treasury's Coronavirus Relief Fund (CRF) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act in FY 2019-20, as well as from the Emergency Rental Assistance Program 1.0 (ERAP1) under the Consolidated Appropriations Act in FY 2020-21. The Oregon Department of Administrative Services and the Oregon Health Authority (OHA) also provided emergency COVID-19 response funding in FY 2020-21. These funds were fully expended by the end of FY 2022-23.

The American Rescue Plan Act (ARPA) provided funds via the State and Local Fiscal Recovery Fund (SLFRF) and ERAP2 in FY 2020-21. The Oregon Department of Administrative Services awarded funds for COVID-19 response and recovery from Oregon's allocation of SLFRF. This budget includes anticipated carryforward revenue from advanced payments for the awards above, as well as fund balance from reimbursements received from the Federal Emergency Management Agency (FEMA) during FY 2022-23 and FY 2023-24 for expenditures in FY 2020-21 and FY 2021-22.

The Fund 155 FY 2025-26 budget primarily consists of anticipated ARPA SLFRF project spending and FEMA reimbursements, with the anticipated FY 2026-27 spending placed in contingency.

All ARPA SLFRF funds were allocated in spring 2023 through the Board of County Commissioners (BCC)-adopted 2023-2026 ARPA Framework. The remaining ARPA SLFRF funds were allocated by the BCC in July 2024. All ARPA SLFRF funds are obligated as of December 31, 2024.

Trends and Initiatives

Washington County as the Local Public Health Authority had statutory responsibility (OAR 333-014-0550) in investigating reportable diseases, responding to outbreaks, making vaccines available and much more. American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF) funds in this budget are appropriated to meet these mandates at a minimum compliance level. Uncertainty in COVID-19 response continues to impact ARPA and budgeting processes.

Parallel to continued response, the Washington County Board of Commissioners allocated funds toward resilience efforts which include efforts to mitigate disease transmission within County 24/7/365 congregate care facilities through heating, ventilation and air conditioning improvements, as well as economic development projects in workforce development small business support and broadband infrastructure.

The U.S. Treasury requires that ARPA SLFRF funds must be expended by December 31, 2026. The County staff will be monitoring and tracking the progress of ARPA SLFRF funded projects to ensure compliance with the expenditure deadline.

Programs

Program	Fund-Program Program Description
COVID-19 CARES Act-Operating (155-164505)	This program is intended to cover internal expenditures authorized by the Corona Virus Aid, Relief, and Economic Security Act (CRF). This is specific to internal expenditures to the Protect Public Health principle. This funding source has been fully expended and will not have any budget for FY23 or future years.
COVID-19 Continued Response (155-164520)	This program is responsible for tracking all non-grant funded Washington County COVID-19 response that may or may not be eligible for future funding.
FEMA COVID-19 Continued Response (155-164525)	This program is intended to track known FEMA COVID eligible costs to ensure all eligible costs were identified for FEMA reimbursement. As of the start of FY 2022-23, no expenditures will be tracked or claimed for FEMA Reimbursement, however, revenue was received in FY 2024-25 for previous fiscal year expenditures that were requested for reimbursement.
OHA COVID-19 Vaccine Equity Plan Program (155-164531)	This program tracks the Equity Plan Grant from the Oregon Department of Administrative Services for vaccine equity work. This has been fully expended as of 12-31-2021.
OHA FAA COVID-19 Response (155-164530)	Administers funds distributed by the Oregon Health Authority (OHA) Financial Assistance Award (FAA) to the County Public Health Division to assist with COVID-19 response expenditures. Washington County does not have any additional COVID-19 response funding from OHA being tracked in Fund 155 for FY 2025-26 and the previous awards were fully expended in previous fiscal years.
OR State ARPA PT - COVID-19 Response Projects (155-164522)	This program tracks the state-legislated pass-through award from Oregon Department of Administrative Services for the discretionary funds provided to district representatives. The awards are for funds to pass-through or use in relation to Tualatin Hills Park & Recreation District bathroom remodeling, Tualatin shuttle / public transportation improvements, and Tualatin Small Business Support, as defined and directed by the legislature.
US Treasury ARPA - COVID-19 Cat A Necessary Eligible Expenditures (155-164521)	This program tracks the expenditures related to the State and Local Fiscal Recovery (SLFRF) fund provided through ARPA distributed through US Department of the Treasury. This is a COVID-19 response and recovery assistance award, and this program tracks only the eligible activities under Negative Public Health or Economic Impact due to COVID-19.

Program	Fund-Program Program Description
US Treasury ARPA - Facilities Capital HVAC Replacement Projects (155-164523)	This program contains the portion of the ARPA - State and Local Fiscal Recovery Fund (SLFRF) allocation to the Congregate Facilities HVAC replacement projects.
US Treasury COVID-19 Emergency Rental Assistance (155-164535)	This program tracks revenue and expenditures related to the Federal Consolidated Appropriations Act - Emergency Rental Assistance Program 1.0 (ERAP1) for individual households. This grant was awarded additional funds through the ERAP1 reallocation process in FY 2022-23 and has been fully expended as of June 30, 2023.
US Treasury COVID-19 Emergency Rental Assistance 2.0 ARPA (155-164536)	This program tracks the activities for the Emergency Rental Assistance Program 2.0 (ERAP2) distributed through US Department of the Treasury from ARPA through a grant separate from ARPA SLFRF. Funds are used to provide household rental and utility assistance during the Covid-19 pandemic. This grant is expected to be fully spent out in the first half of FY 2024-25.

Elections (100-301000)

Budget Detail

This organization unit is responsible for conducting all federal, state and local elections for Washington County, as well as maintains voter registration records, verifies petitions, and establishes and maintains precincts and election boards.

Unless specified by law, the county clerk is the only elections officer authorized to conduct elections in this state. The county clerk is responsible for administering federal, state, county, and local laws related to elections, voter registration, petition validation, initiative/referendums and public record law. This authority is outlined in ORS 246 through ORS 260, Oregon Constitution, and all applicable federal and local laws.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	628,415	128,109	582,610	530,844	(51,766)	-9%
Revenues	628,415	128,109	582,610	530,844	(51,766)	-9%
Charges for Services	544,119	128,109	582,610	530,844	(51,766)	-9%
Miscellaneous revenues	84,296	0	0	0	0	0%
Requirements	2,270,696	3,059,569	4,075,235	4,242,268	167,033	4%
Expenditures	2,270,696	3,059,569	4,075,235	4,242,268	167,033	4%
Personnel services	1,029,278	1,200,953	1,293,122	1,281,093	(12,029)	-1%
Materials and Services	1,220,063	1,853,271	2,780,113	2,939,175	159,062	6%
Interfund expenditures	13,407	5,345	0	12,000	12,000	100%
Capital outlay	7,948	0	2,000	10,000	8,000	400%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	1,642,282	2,931,460	3,492,625	3,711,424	218,799	6%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Elections	8.00	10.00	10.00	9.00	(1.00)	-10%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Election Services	2,270,696	3,059,569	4,075,235	4,242,268	167,033	4%

Budget Analysis

Total Resources decrease \$51,766 (9%). Total Requirements increase \$167,033 (4%). General Fund subsidy increases \$218,799 (6%).

Revenues primarily decrease due to a reduction in anticipated revenues associated with Elections fees eligible for reimbursement to the County, while a few other revenue streams are incrementally increasing.

Personnel Services increase due to increases in salaries, retirement costs, health benefits, and PERS pick up. However, due to General Fund constraints, these increases will be offset by the elimination of a 1.0 FTE Administrative Specialist II position.

Materials & Services increase primarily due to costs associated with the Counties' Cost Allocations Plans.

Trends and Initiatives

Voter Registration continues to increase in Washington County, with County voter rolls surpassing 400,000 for the first time ever in November 2024. Elections staff work continuously to ensure that voter registration rolls are up to date. For example, in 2024, staff processed over 120,000 updates on voter records, including name, address and political party changes.

Participation in Washington County's Ballottrax messaging service grew to 58,771 users in the November 2024 election (an increase of 34,832 over May 2024). Additionally, the Voatz program for uniformed and overseas voters is becoming increasingly popular, with 870 out of the county's approximately 2,400 uniformed and overseas voters using this service in November 2024.

In the most recent election, 301,105 ballots were accepted and processed. Over 150 temporary staff employed 8,660 calls were received. Our Voter Assistance Teams emerged from a pandemic hiatus to assist 171 voters in the last election who needed help reading or marking a ballot.

Due to General Fund constraints elimination of a 1.00 FTE Administrative Specialist II position is included. This will require remaining staff to take on additional responsibilities which can impact staff morale, increase staff burnout and lead to errors and less efficient customer service. Because this is a bilingual staff position, it may impact language-appropriate communication and resources, however, two other bilingual staff remain.

Failure to comply with election laws may result in legal action and could threaten citizens' rights to participate in the electoral process. This authority is outlined in ORS 246 through ORS 260, Oregon Constitution and all applicable federal and local laws.

Programs

Program	Fund-Program Program Description
Election Services (100-301005)	Responsible for the coordination of County election activities. There are two regularly scheduled statewide elections in every even-numbered year, the primary election in May and the general election in November. There are four regularly scheduled elections at the local level each year. A jurisdiction may or may not need to hold an election on those dates. The Legislature may choose to call a special election at any time. In 1998 Oregon voters passed a ballot measure to allow all

Program	Fund-Program Program Description
	elections in the state to be conducted by mail. Registered voters are mailed a ballot and must return it on or before election day.

Facilities Operations (520-353500)

Budget Detail

The Facilities Division operates, maintains, and repairs County-owned and leased facilities and properties consisting of 1.75 million square feet of building space and associated grounds. The work of the division is accomplished with a blended complement of County staff and outside contractors. The division has the following programs: Janitorial, Landscape, Capital/Furniture/Equipment, Operations, Real Estate & Planning, General Maintenance, HVAC/Plumbing, Electrical, and Environmental/Health/Safety.

*Effective FY 2023-24, General Fund organizational unit Facilities Operations (100-3535) is moved to this new internal service fund.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	19,940,835	21,498,618	25,497,667	3,999,049	19%
Beginning Fund Balance	0	0	1,349,128	1,803,177	454,049	34%
Revenues	0	19,940,835	20,149,490	23,694,490	3,545,000	18%
Charges for Services	0	19,488,576	19,643,674	23,073,490	3,429,816	17%
Interfund revenues	0	(63)	8,000	0	(8,000)	-100%
Miscellaneous revenues	0	452,323	497,816	621,000	123,184	25%
Requirements	0	19,940,836	21,498,618	25,497,667	3,999,049	19%
Expenditures	0	17,682,864	20,294,727	21,636,425	1,341,698	7%
Personnel services	0	6,910,593	8,722,668	9,505,727	783,059	9%
Materials and Services	0	10,617,605	11,566,351	12,129,048	562,697	5%
Other expenditures	0	490	5,008	1,000	(4,008)	-80%
Interfund expenditures	0	280	700	650	(50)	-7%
Capital outlay	0	153,896	0	0	0	0%
Contingency	0	0	1,203,891	3,861,242	2,657,351	221%
Ending Balance	0	2,257,972	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Facilities	0.00	56.00	56.95	58.95	2.00	4%
Operations						

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Electrical	0	0	0	209,581	209,581	100%
Environmental/Health/Safety	0	0	0	83,635	83,635	100%
Facilities Capital/Furniture/Equipment	0	0	0	218,000	218,000	100%
Facilities Maintenance	0	9,861,474	10,510,756	10,129,462	(381,294)	-4%
Facilities Operations	0	7,346,153	9,085,274	9,969,445	884,171	10%
General Maintenance	0	0	0	562,515	562,515	100%
HVAC/Plumbing	0	0	0	498,444	498,444	100%
Janitorial Services	0	0	0	1,484,977	1,484,977	100%
Landscape Maintenance	0	0	0	368,135	368,135	100%
Real Estate and Planning	0	475,237	1,902,588	1,973,473	70,885	4%
Grand Total	0	17,682,864	21,498,618	25,497,667	3,999,049	19%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$3,545,000 (18%). Beginning Fund Balance increases \$454,049 (34%). Total Requirements, excluding Contingency, increase \$1,341,698 (7%). Contingency increases \$2,657,351 (221%).

Facilities' proposed budget includes a \$23 million revenue allocation identified as Internal Service Fund CAP - Internal, representing a substantial increase from the prior year. Rental income is increased and reflects the addition of a few new shorter-term leases.

FY 2025-26 expenditure increases include expenses related to personnel, utilities and lease payments. The remaining material and service line items are modified to better distribute prior and current year reduction values while continuing to address the most crucial needs.

Personnel expenses account for 58% of the new expenditure totals due to increases in retirement benefits, health benefits and salaries including the proposed inclusion of county funded PERS contributions. The budget includes two new maintenance technician positions to assist in addressing the anticipated needs associated with the additional buildings to be included in the county's property portfolio during the year. Offsetting the increases are reductions of 1.0 full time equivalent Senior Administrative Specialist position and four various part-time positions as part of the county's requested reduction strategy.

Utilities are experiencing a significant increase due primarily to a combination of the approximate 11% increase in rates proposed by Portland General Electric and the addition of three buildings, one of which is anticipated to operate on a 24-hour basis. Facilities continues to implement energy saving strategies to offset the utility rate increases. Other materials and services reductions are included in furniture, lease rentals, external services and training as additional cost saving contributions.

Trends and Initiatives

Unfunded mandates not only strain the budgets of public-facing services but also place a significant burden on back-office operations such as the Facilities Division. The resources allocated to maintain each building and system are essential to supporting County operations, including critical services like the County Jail; however, as Washington County faces growing unfunded mandates, the resulting costs often lead to increased demand on both capital budgets and operating expenses. For example, the need for additional office space or specialized facilities can require costly expansions or renovations while maintaining existing infrastructure becomes more expensive due to increased staffing providing new services. At the same time, aging facilities, such as the Washington County Courthouse, are reaching their end of life and need replacement to continue supporting County services. The need for enhanced security, updated technology and climate control to support the increasing number of employees and public

interactions further adds to the financial burden of maintaining County-operated spaces. Without the necessary funding for these mandates, Washington County must redirect resources from other critical areas, creating a cycle of financial strain and delays that impact service quality.

The Facilities Division is on track to complete several critical facilities infrastructure projects, funded with resources from the American Rescue Plan Act (ARPA), by the federally mandated deadline of December 31, 2026. These projects aim to improve indoor air quality and address deficiencies that make staff and service delivery vulnerable to increasingly common heat events. This work builds on the routine replacement and repair of HVAC systems, chillers and air handling units through the Building and Equipment Repair Fund. However, extreme conditions and aging equipment still require Operations and Maintenance staff to respond to unplanned failures during heat events, further stretching resources and delaying service delivery.

Next year, the division will focus on significant improvements to Service Center East, including replacing the roof, siding and windows, which are over 25 years old, and upgrading the aging and inadequate HVAC system. Additionally, Facilities staff are competing for grants to fund a \$20 million seismic retrofit and HVAC upgrade at the Walnut Street Center. This facility houses several critical disaster response teams, does not meet current building codes and cannot reliably support full occupancy during extreme heat events.

The 4% reduction to the Facilities Division budget includes (\$768,000) of Materials & Services and Personnel costs supporting ongoing maintenance of County-owned buildings and grounds. The \$409,362 reduction in Materials & Services means previously contracted services will be performed in-house and may result in slower response times to non-critical customer requests. Additionally, heating and cooling targets will be expanded to reduce utility costs, and furniture purchases will be limited. Personnel costs will be reduced by \$358,898, eliminating 3.30 FTE positions, including the Senior Administrative Specialist supporting the Capital Projects Team. This will slow project delivery and result in fewer project updates and newsletters. Facilities embraces the One Washington County approach to these reductions and will continue to focus on strategic planning and internal partnerships to mitigate impacts to staff and community while ensuring responsible asset management despite these resource restrictions.

Programs

Program	Fund-Program Program Description
Electrical (520-353545)	Includes contracts for services and supplies required for electrical maintenance of County-owned or operated facilities and properties. This program is newly budgeted in FY 25-26 for ease in tracking related activities.
Environmental/Health/Safety (520-353550)	Includes contracts for services and supplies required for environmental, health and safety needs of County-owned or operated facilities and properties. This program is newly budgeted in FY 25-26 for ease in tracking related activities.
Facilities Capital/Furniture/Equipment (520-353520)	Includes contracts for services and supplies required for capital program management, furniture allocation and installation and equipment necessary for County-owned or operated facilities and properties. This program is newly budgeted in FY 25-26 for ease in tracking related activities.
Facilities Maintenance (520-353505)	Includes contracts for services and supplies required for the maintenance, repair, cleaning, and landscaping of County-owned or operated facilities and properties. *This program's number through FY 2022-23 was 100-353505.
Facilities Operations (520-353525)	Includes personnel services and all related personnel costs such as training, travel, uniforms, etc. *This program's number through FY 2022-23 was 100-353525.
General Maintenance (520-353530)	Includes contracts for services and supplies required for the maintenance and repair of County-owned or operated facilities and properties. *This program's number through FY 2022-23 was 100-353505.
HVAC/Plumbing (520-353540)	Includes contracts for services and supplies required for HVAC and plumbing needs for County-owned or operated facilities and properties. This program is newly budgeted in FY 25-26 for ease in tracking related activities.
Janitorial Services (520-353510)	Includes contracts for services and supplies required for janitorial services for County-owned or operated facilities and properties. This program is newly

Program	Fund-Program Program Description
	budgeted in FY 25-26 for ease in tracking related activities.
Landscape Maintenance (520-353515)	Includes contracts for services and supplies required for landscaping and grounds maintenance of County-owned or operated facilities and properties. This program is newly budgeted in FY 25-26 for ease in tracking related activities.
Real Estate and Planning (520-353526)	Includes financial activities related to maintenance of County-owned real property including foreclosed, timber, right of way, and purchased property. This program's number through FY 2022-23 was 100-353526.

Facilities Operations - Closed (100-353500)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is Facilities Operations 520-3535.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,146,378	0	0	0	0	0%
Revenues	1,146,378	0	0	0	0	0%
Charges for Services	536	0	0	0	0	0%
Interfund revenues	6,203	0	0	0	0	0%
Miscellaneous revenues	1,139,638	0	0	0	0	0%
Requirements	15,616,360	0	0	0	0	0%
Expenditures	15,616,360	0	0	0	0	0%
Personnel services	5,746,882	0	0	0	0	0%
Materials and Services	8,456,961	0	0	0	0	0%
Other expenditures	1,345,755	0	0	0	0	0%
Capital outlay	66,763	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	14,469,982	0	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Facilities	52.60	0.00	0.00	0.00	0.00	0%
Operations						

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Facilities	9,487,364	0	0	0	0	0%
Maintenance						

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Facilities Operations	5,948,551	0	0	0	0	0%
Real Estate and Planning	180,445	0	0	0	0	0%
Grand Total	15,616,360	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Facilities Maintenance (100-353505)	*Effective FY 2023-24 this program's new number is 520-353505.
Facilities Operations (100-353525)	*Effective FY 2023-24 this program's new number is 520-353525.
Real Estate and Planning (100-353526)	*Effective FY 2023-24 this program's new number is 520-353526.

Financial Management (534-351500)

Budget Detail

The Finance Department is responsible for preserving and maintaining Washington County's financial integrity and trustworthiness.

Mandated services include:

The Oregon Revised Statutes and the Oregon Constitution state that a County shall have a County Treasurer; the duties that must be performed could not be performed without a County Treasurer. Oregon Constitution Article VI, 6 and 8 mandates a county treasurer. ORS 208 mandates the county treasurer to "receive all moneys due and accruing to the county, and disburse the same...", "pay all orders of the county clerk when presented...", and "so arrange and keep the books...that the amount received and paid out, on account of separate and distinct funds, or specific appropriations, shall be exhibited in separate accounts, as well as the whole receipts and expenditures by one general account."

ORS 294 dictates county financial administration.

ORS 297.425 requires an audit each fiscal year.

County finance is mandated to follow IRS payroll and 1099 reporting, Oregon Department of Revenue payroll and 1099 reporting, Oregon Bureau of Labor and Industries OAR chapter 839 (sick time, wage, overtime, working conditions), FLSA - Payroll and benefit administration, and by the County's bonded debt covenants.

*Effective FY 2023-24 General Fund organizational unit Finance (100-3515) moved to this new Internal Service Fund and now includes Purchasing Services (former organization unit 100-3530).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	5,956,256	6,493,856	7,500,303	1,006,447	15%
Beginning Fund Balance	0	0	156,688	1,036,295	879,607	561%
Revenues	0	5,956,256	6,337,168	6,464,008	126,840	2%
Charges for Services	0	5,721,462	6,040,898	6,137,391	96,493	2%
Fines and forfeitures	0	3,550	2,500	3,000	500	20%
Miscellaneous revenues	0	231,244	152,650	191,664	39,014	26%
Operating transfers in	0	0	141,120	131,953	(9,167)	-6%
Requirements	0	5,956,256	6,493,856	7,500,303	1,006,447	15%
Expenditures	0	5,681,404	5,948,297	6,563,565	615,268	10%
Personnel services	0	4,218,288	4,372,471	4,901,517	529,046	12%
Materials and Services	0	1,368,219	1,475,576	1,562,048	86,472	6%
Other expenditures	0	94,898	100,250	100,000	(250)	0%
Contingency	0	0	545,559	936,738	391,179	72%
Ending Balance	0	274,852	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Financial Management	0.00	26.00	25.00	26.00	1.00	4%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Financial Management Services	0	4,585,245	5,333,152	6,435,761	1,102,609	21%
Personal Property Disposition	0	18	2,050	2,050	0	0%
Purchasing Services	0	1,096,141	1,158,654	1,062,492	(96,162)	-8%
Grand Total	0	5,681,404	6,493,856	7,500,303	1,006,447	15%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$126,840 (2%). Beginning Fund Balance increases \$879,607 (561%). Total Requirements, excluding Contingency, increase \$615,268 (10%). Contingency increases \$391,179 (72%).

Total Resources increase due to an Internal Service Fund (ISF) increase in Cost Allocation Plan (CAP) revenue and an increase in budgeted interest income. These increases are offset by a small reduction in the FY 2025-26 transfer from transient lodging tax.

Personnel Services expenditures increase due to projected increases in salaries, retirement costs and health benefits and the addition of a 1.00 FTE Capital Improvement Plan (CIP) Principal Analyst position.

Materials and Services expenditures increase mainly due to projected FY 25-26 increases in professional services for auditing services and investment advisory. Computer software, supplies, public information outreach and CAP expenses also increase.

Trends and Initiatives

Unfunded and under-funded mandates place significant strain on the Finance Department, much like they do for other departments across the County. As new service demands and programs increase, the Finance team is tasked with managing the complexities of budgeting, reporting and compliance without additional resources. This added pressure often leads to increased workload and the need for additional staff, even as resources remain constrained.

In addition to the increasing workload, the Finance Department's implementation of the finance modules in the new Enterprise Resource Planning (ERP) tool places additional pressure on staff. The department is leading development of finance module system preparation, revising the chart of accounts, coordinating unit testing and end-to-end testing, establishing procedures and training development.

Without sufficient funding to meet these demands, the Finance Department struggles to allocate resources effectively, resulting in delays in financial planning and oversight, and potentially undermining the County's ability to provide seamless services to the community. The lack of adequate funding for these mandates ultimately forces Finance to prioritize essential functions, while long-

term planning and efficiency are often sacrificed.

In this coming Fiscal Year, the Finance Department is excited to lead the journey of finding new revenue sources to stop the perpetual reductions the County has faced for the past five years. In partnership with Merina + Co, the County will spend the next nine months considering financial solutions to stabilize the County's General Fund.

This year, the Finance Department's budget sees an increase in Total Resources due to an increase in internal service fund (ISF) revenue from the cost allocation plan (CAP) and an increase in budgeted interest income. These gains are partially offset by a small reduction in the transfer from transient lodging tax for FY 2025-26. A significant focus for Finance in the coming year is the continued implementation of the County's new ERP system. In preparation for this, the department has worked on creating a new chart of accounts and has also added a new Grants Coordinator position to help manage the growing number of grants received by the County each year.

Personnel Services expenditures will increase due to projected increases in salaries, retirement costs, health benefits and the addition of a 1.00 FTE Capital Improvement Plan (CIP) Principal Analyst position to support the County's infrastructure needs.

Materials and Services expenditures are also projected to increase, mainly due to anticipated rises in professional services for auditing services and investment advisory. In addition, computer software, supplies, public information outreach and CAP expenses are also expected to increase.

Programs

Program	Fund-Program Program Description
Financial Management Services (534-351505)	Responsible for managing all County finance and accounting activities and includes the following work units: 1) Budget: Coordinates the annual budget process; provides on-going analysis and financial forecasting; develops the cost allocation plan; maintains the County fee schedule, 2) Management Accounting: Reconciles accounting records and bank statements; maintains all capital asset records; oversees the external financial audit and preparation of the Annual Comprehensive Financial Report; debt management, 3) Operations: Processes accounts payable, accounts receivable, payroll, and employee expense and travel reimbursements; administers the transient lodging tax, special assessments and purchasing card programs and conducts travel reviews, and 4) Treasury: Manages cash flow and investment portfolio activity; distributes tax turnovers and provides general banking and treasury services. *This program's former program number through FY 2022-23 was 100-351505.
Personal Property Disposition (534-353010)	Obtains necessary surplus declarations, provides storage facilities, and coordinates auctions and other formal sales, as well as record keeping. *This program's number through FY 2022-23 was 100-353010.
Purchasing Services (534-353005)	Responsible for fair and equitable contracting practices; management of current solicitation opportunities such as requests for quotes, invitations to bid and requests for proposals; training department staff; reviewing contracts and administering purchasing/contracting policies and procedures; and implementing, maintaining, and providing training for the contract management database. *This program's number through FY 2022-23 was 100-353005.

Financial Management - Closed (100-351500)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is Finance 534-3515.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	211,650	0	0	0	0	0%
Revenues	211,650	0	0	0	0	0%
Fines and forfeitures	2,797	0	0	0	0	0%
Interfund revenues	27,500	0	0	0	0	0%
Miscellaneous revenues	181,353	0	0	0	0	0%
Requirements	3,634,489	0	0	0	0	0%
Expenditures	3,634,489	0	0	0	0	0%
Personnel services	2,926,264	0	0	0	0	0%
Materials and Services	627,819	0	0	0	0	0%
Other expenditures	80,406	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	3,422,839	0	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Financial Management	20.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Financial Management Services	3,634,489	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Financial Management Services (100-351505)	*Effective FY 2023-24 this program's new number is 534-351505.

Purchasing - Closed (100-353000)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is under Finance 534-3530.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	8,396	917	0	0	0	0%
Revenues	8,396	917	0	0	0	0%
Miscellaneous revenues	8,396	917	0	0	0	0%
Requirements	875,485	0	0	0	0	0%
Expenditures	875,485	0	0	0	0	0%
Personnel services	814,322	0	0	0	0	0%
Materials and Services	61,163	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Fund	867,088	(917)	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Purchasing	6.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Purchasing Services	875,485	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Personal Property Disposition (100-353010)	*Effective FY 2023-24 this program's new number is 534-353010.
Purchasing Services (100-353005)	*Effective FY 2023-24 this program's new number is 534-353005.

Fleet Services (500-354000)

Budget Detail

Fleet Services is responsible for the procurement of safe, dependable, and cost-effective vehicles and equipment, and the management and maintenance of these assets through quality service programs.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	6,754,414	7,576,601	7,728,125	8,240,810	512,685	7%
Beginning Fund Balance	539,971	586,206	629,938	849,560	219,622	35%
Revenues	6,214,443	6,990,395	7,098,187	7,391,250	293,063	4%
Charges for Services	6,206,190	6,954,177	7,035,522	7,355,550	320,028	5%
Interfund revenues	0	970	45,000	15,000	(30,000)	-67%
Miscellaneous revenues	8,253	35,248	17,665	20,700	3,035	17%
Requirements	6,754,413	7,576,601	7,728,125	8,240,810	512,685	7%
Expenditures	6,168,207	6,548,019	7,244,324	7,772,232	527,908	7%
Personnel services	2,449,032	2,840,651	3,023,399	3,392,322	368,923	12%
Materials and Services	2,938,844	3,725,091	4,175,925	4,379,910	203,985	5%
Interfund expenditures	780,331	(17,724)	0	0	0	0%
Capital outlay	0	0	45,000	0	(45,000)	-100%
Contingency	0	0	483,801	468,578	(15,223)	-3%
Ending Balance	586,206	1,028,582	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Fleet Services	20.00	20.00	20.00	20.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Fleet Services	6,168,207	6,548,019	7,728,125	8,240,810	512,685	7%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$293,063 (4%). Beginning Fund Balance increases \$219,622 (35%). Total Requirements, excluding Contingency, increase \$527,908 (7%). Contingency decreases \$15,223 (3%).

Fleet Services is funded by fees charged to departments and other agencies for vehicle repairs and maintenance. The FY 2025-26 proposed total revenues and associated revenue rates are established each fiscal year to provide sufficient funding for operations and maintain an adequate fund balance.

Personnel Services increase due to salaries, retirement costs, and health benefits.

Budgeted Materials and Supplies continue to increase due to the cost allocation plan amounts charged by county departments to Fleet Services each fiscal year.

The contingency is set at a level sufficient to cover one month's worth of funds to conduct services and purchase supplies until the billing cycle is completed at month-end. A healthy contingency amount is approximately 8.3%, or 1/12 of the requested expenditure budget, excluding the contingency. The requested amount is within a range adequate to support operations and reflects Fleet Services' efficient operations.

Trends and Initiatives

Unfunded and under-funded mandates and the increasing demand for County services place significant pressure on the Fleet Division, which supports critical operations across the organization. Fleet's role is essential for ensuring the availability of vehicles and equipment for various departments with a wide range of needs, from road crews to patrol units, even in challenging conditions such as inclement weather. As Washington County grapples with the demands of expanding public-facing services and requisite workforce expansion, Fleet is continually called upon to meet the growing need for vehicles, equipment and necessary maintenance services. This increased demand, coupled with the rising cost of fuel, parts and vehicles, challenges Fleet's ability to maintain operations while keeping costs stable.

Fleet has been proactive in its approach, embracing technological advancements to improve efficiency and reduce costs. This year, the division successfully transitioned to a new digital fleet management system, providing more efficient tracking of work orders and preparing the division for integration with the County's new enterprise resource planning (ERP) system. This forward-looking approach also included modernizing equipment to prevent injuries and committing to continuous training to stay ahead of fast-changing technologies and industry standards.

Fleet has adopted a lean operational model, leveraging contingency and capital funds to buffer temporary increases in the cost of fuel, parts and vehicles. As a mature internal service fund, Fleet has managed to keep department rates steady despite fluctuations in the automotive markets. This approach has enabled Fleet to remain a leader in the One Washington County strategy, ensuring County operations are well-supported. For instance, Fleet recently demonstrated their expertise and efficiency by responding to an act of vandalism that disabled 17 county-owned vehicles. They provided same-day towing and repairs, returning the vehicles to service within hours, minimizing the impact on County services.

In line with the County's environmental goals, Fleet is also crafting a Clean Fleet Policy to limit greenhouse gas emissions and plan for an increased utilization of zero-emissions vehicles.

Fleet operates on a direct charge model, funded by fees charged to departments and other agencies for vehicle repairs and maintenance. As a result, the ability to reduce expenses is directly tied to the reduction of services or vehicles in other departments. As long as the demand for vehicles remains steady or continues to grow, Fleet's expenses and revenues will follow suit. While Fleet did not face any immediate reductions to its operating budget, county-wide staff and vehicle reductions may lead to a decrease in actual expenses for FY 2025-26.

Any savings realized from these reductions will be rolled into Fleet's fund balance, which would help offset inflationary increases in

Fleet’s FY 2026-27 rates. This approach ensures that Fleet continues to operate efficiently while mitigating the financial strain caused by the increasing demand for County services and the rising costs of operations.

Programs

Program	Fund-Program Program Description
Fleet Services (500-354005)	Fleet Services is a well established ISF funded through direct charges with a focus on rate stabilization year over year. Well established policies and procedures are used to provide scheduled and unscheduled maintenance and repair of County vehicles and equipment in the following areas: 1) Vehicle and Equipment Acquisition and Disposal: provides specification development, acquisition process management, up-fitting and in-service preparation, modifications, decommissioning and disposal; 2) Fuel: provides fuel supply and support for County vehicles and equipment; 3) Motor Pool: provides short-term rental of passenger vehicles to County departments; 4) Contract Administration: provides a wide variety of contracts in support of the above services and 5) Policy Development: provides oversight for the acquisition and operation of vehicles and equipment through administration of the County Vehicle and Equipment Use Policy. Fleet Services has recently onboarded a new fleet information management system to proactively eliminate extraneous tracking spreadsheets and allow all business processes to run through a singular platform. This well-timed transition has positioned Fleet to successfully work with the Business Asset Team for an effective integration with Workday.

Human Resources (536-352000)

Budget Detail

The Human Resources (HR) Department provides leadership and support to Washington County for all human resource related activities. The Risk Management Division of the Department of Human Resources is responsible for management of the County's insurance programs and safety programs.

In building a leading-edge organization through the Design the Future initiative, HR will bolster support to employees through a continued investment in HR structures and systems. The transformation during FY 2025-26 will focus on three critical areas: The first will consist of HR processes; the second will be to review the County's classification and compensation structure; and the third is to implement the County's Enterprise Resource Planning software, Workday.

*Effective FY 2023-24 General Fund organizational unit Human Resources (100-3520) moved to this new Internal Service Fund and now also includes Risk Management (former organization unit 100-3575).

Federal regulation 41CFR 60-3 provides guidance on nondiscriminatory hiring and employment practices and establishes standards for employers to ensure selection procedures (tests, interviews, and other assessments) do not result in adverse impact based on race, gender, or other protected characteristics, unless justified by business necessity. These guidelines help enforce equal employment opportunity laws, particularly for federal contractors and organizations subject to Title VII of the Civil Rights Act.

Nothing contained in Title VII Section 2000-e shall relieve any Government agency or official of its or his primary responsibility to assure nondiscrimination in employment as required by the Constitution and statutes or of its or his responsibilities under Executive Order 11478 relating to equal employment opportunity in the Federal Government.

ADA 12112 prohibits covered entities (employers) from discriminating against qualified individuals based on disability in hiring, advancement, compensation, training, and other employment practices. Defines discrimination to include failing to provide reasonable accommodations, using selection criteria that disproportionately exclude individuals with disabilities, and conducting improper medical examinations or inquiries. Employers must ensure that job-related tests and standards are fair, while maintaining confidentiality of medical information and complying with foreign laws where applicable.

ADA 623 prohibits employers from discriminating against individuals aged 40 or older in hiring, firing, compensation, or other terms of employment. It also restricts job advertisements, apprenticeship programs, and mandatory retirement policies that disadvantage older workers unless age is a bona fide occupational qualification or required by law. ADA 627 provides that every employer, employment agency, and labor organization shall post and keep posted in conspicuous places upon its premises a notice to be prepared or approved by the Equal Employment Opportunity Commission setting forth information as the Commission deems appropriate to effectuate the purposes of this chapter.

FCRA 604 establishes the permissible purposes for which consumer reports (credit reports) can be obtained. It restricts access to these reports to entities with a legitimate need, such as lenders evaluating credit applications, employers conducting background checks (with consent), insurers underwriting policies, and government agencies verifying eligibility for benefits. Unauthorized access or misuse of consumer reports is prohibited under this provision.

OAR Chapter 839 Bureau of Labor and Industries, OAR chapter 115 Employment Relations Board.

ORS 652 establishes rules on timely wage payments, final paychecks, deductions, wage disputes, and employer responsibilities. It also provides enforcement mechanisms for employees to recover unpaid wages and penalties for employer noncompliance.

ORS 653 establishes overtime regulations, child labor laws, and meal/rest break requirement, and sets the legal framework for wage standards in OR, ensuring fair pay and safe working conditions, with exceptions for certain industries and occupations.

CFR 541 defines the criteria for exemptions from federal minimum wage and overtime requirements under FLSA, and establishes the exemptions for executive, administrative, professional, outside sales, and certain computer employees by outlining salary thresholds and job duty requirements. Employers must ensure workers meet these specific criteria to classify them as exempt from overtime pay.

ORS 192.001 establishes Oregon's policy on public records and transparency. Emphasizes public's right to access government records to promote accountability. Declares that laws governing public records should be interpreted broadly in favor of disclosure, ensuring transparency while balancing privacy and confidentiality when necessary.

OAR 166-150-0160 outlines the retention schedules for various personnel records maintained by county and special district agencies in OR. Specifies the types of records to be retained, such as affirmative action records, benefits continuation records, collective bargaining records, and employee training records, along with their respective retention periods. These guidelines ensure proper documentation and compliance with state and federal regulations.

29 CFR Chapter 5 governs labor standards under the Davis-Bacon Act and related acts, which set wage requirements for federally funded construction projects. Establishes rules for prevailing wages, contractor obligations, recordkeeping, and enforcement procedures to ensure workers on public projects receive fair compensation. Also outlines compliance requirements for employers and penalties for violations.

OAR 839-020-0080 outlines the general recordkeeping requirements for employers in Oregon. Employers must maintain and preserve payroll or other records containing specific information for each employee. These records are essential for compliance with state labor laws and must be readily available for inspection by the Oregon Bureau of Labor and Industries.

29 CFR 1602.14 outlines personnel and employment record retention requirements.

29 CHR Chapter XIV, 1602.29: Requires employers to maintain records of employee compensation and related employment practices that demonstrate compliance with EEO laws enforced by the EEOC. Employers must keep these records for at least one year from the date the record was made or the employment action occurred, whichever is later.

29 CHR Chapter XIV, 1602.31: Outlines the requirement for employers to maintain employee records related to race, color, religion, sex, or national origin for a period of one year after the personnel action. This rule ensures that employers keep documentation necessary for compliance with Title VII of the Civil Rights Act, facilitating the EEOC's ability to enforce non-discrimination provisions.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	8,855,454	10,251,202	11,326,759	1,075,557	10%
Beginning Fund Balance	0	0	912,281	1,743,656	831,375	91%
Revenues	0	8,855,454	9,338,921	9,583,103	244,182	3%
Charges for Services	0	8,808,191	9,088,921	9,519,983	431,062	5%
Miscellaneous revenues	0	47,263	0	63,120	63,120	100%
Operating transfers in	0	0	250,000	0	(250,000)	-100%
Requirements	0	8,855,454	10,251,202	11,326,759	1,075,557	10%
Expenditures	0	7,867,506	9,234,320	9,377,279	142,959	2%
Personnel services	0	5,930,040	6,933,605	7,425,885	492,280	7%
Materials and Services	0	1,937,466	2,295,715	1,951,394	(344,321)	-15%
Other expenditures	0	0	5,000	0	(5,000)	-100%
Contingency	0	0	1,016,882	1,949,480	932,598	92%
Ending Balance	0	987,948	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Human Resources	0.00	41.00	40.00	39.00	(1.00)	-2%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Human Resources	0	6,728,351	8,992,052	10,128,611	1,136,559	13%
Risk Management	0	1,139,155	1,259,150	1,198,148	(61,002)	-5%
Grand Total	0	7,867,506	10,251,202	11,326,759	1,075,557	10%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$244,182 (3%). Beginning Fund Balance increases \$831,375 (91%). Total Requirements, excluding Contingency, increase \$142,959 (2%). Contingency increases \$932,598 (92%).

Total Resources increase due to an Internal Service Fund (ISF) increase in Cost Allocation Plan (CAP) revenue and an increase in budgeted interest income. These increases are partially offset by the reduction of a one-time transfer from the Strategic Investment Program (SIP) which funded a classification and compensation study completed in FY 2024-25.

Personnel Services expenditures increase due to increases in salaries, retirement costs and health benefits. The increase is partially offset by the elimination of a 1.00 FTE Human Resources Analyst I position.

Materials and Services expenditures decrease due to professional services reductions for software, outside recruitment, conference support, pre-employment testing and the reduction of a one-time contract for a classification and compensation study. Job placement advertising is also reduced, and the TriMet passport program is ended. These reductions are partially offset by an increase in CAP expenses.

Trends and Initiatives

Unfunded mandates place significant strain on Human Resources (HR) as the County expands its workforce to meet growing service demands without corresponding revenue increases. These mandates lead to higher recruitment, training and retention costs as staff workloads increase to accommodate new responsibilities. In the absence of sufficient funding, the County has struggled to offer competitive salaries and benefits, which results in staff shortages, burnout and difficulties maintaining an effective workforce. HR is a key partner in developing and implementing solutions to address recruitment and retention challenges. Ultimately, the lack of funding for these mandates forces HR to operate with limited resources, increasing stress on staff and reducing the overall efficiency of the organization's operations.

At Washington County, we are committed to enhancing our wages and HR services through HR Transformation. In 2024, the

County initiated its Class and Compensation (Class and Comp) study, the first of its kind in 20 years, which is critical for the long-term success of the County’s new ERP system (Workday) and improving employee engagement. The launch of Workday in the new fiscal year will continue this effort, alongside the ongoing work to improve internal employee policies and ensure Washington County remains a competitive and attractive employer.

The proposed budget for the Human Resources Division includes a 4% reduction, primarily impacting Personnel and Materials and Services expenditures. Total resources increase due to a rise in internal service fund (ISF) cost allocation plan (CAP) revenue and a boost in budgeted interest income. These increases are partially offset by the reduction of a one-time transfer from the Strategic Investment Program (SIP) fund, which supported the classification and compensation study completed in FY 2024-25.

Personnel services expenditures will increase due to rising salaries, retirement costs and health benefits, though this is partially offset by eliminating a 1.00 FTE Human Resources Analyst I position. Materials and services expenditures decrease, largely due to reductions in professional services for software, outside recruitment, conference support, pre-employment testing and a one-time contract for the Classification and Compensation study. Additional reductions include job placement advertising and the end of the TriMet passport program. These savings are partially offset by an increase in CAP expenses.

Programs

Program	Fund-Program Program Description
Human Resources (536-352005)	This program provides leadership and support to the County for all human resource-related activities including talent acquisition; employee and labor relations; human resource business systems; classification and compensation; benefits, leave and wellness program administration; learning and development; administration of the personnel rules and regulations; employment and best practices consultation and support; performance appraisal system and employee recognition and engagement. *This program's former program number through FY 2022-23 was 100-352005.
Risk Management (536-357505)	Provides staff and other resources to manage the County's insurance programs for liability/casualty, property, and workers' compensation insurance funds and oversees the County's safety programs. *This program's former program number through FY 2022-23 was 100-357505.
Support Services Administration (536-351005)	DO NOT USE.

Human Resources - Closed (100-352000)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is Human Resources 536-3520.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,571	0	0	0	0	0%
Revenues	3,571	0	0	0	0	0%
Miscellaneous revenues	3,571	0	0	0	0	0%
Requirements	5,396,881	0	0	0	0	0%
Expenditures	5,396,881	0	0	0	0	0%
Personnel services	4,291,917	0	0	0	0	0%
Materials and Services	1,044,465	0	0	0	0	0%
Other expenditures	60,500	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	5,393,310	0	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Human Resources	28.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Human Resources	5,396,881	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Human Resources (100-352005)	*Effective FY 2023-24 this program's new number is 536-352005.

Risk Management - Closed (100-357500)

Budget Detail

*Effective FY 2023-24, this General Fund organizational unit was reorganized under Human Resources 536-3520.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	1,002,933	0	0	0	0	0%
Expenditures	1,002,933	0	0	0	0	0%
Personnel services	987,792	0	0	0	0	0%
Materials and Services	15,142	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	1,002,933	0	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Risk Management	7.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Risk Management	1,002,933	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Risk Management (100-357505)	*Effective FY 2023-24 this program's new number is 536-357505.

Information Technology Services Operations - (518-352500).

Budget Detail

The Department of Information Technology Services (ITS) manages and maintains the end user technology environment, business applications, internet and intranet technologies, Washington County websites and Geographic Information System (GIS) functions.

*Effective FY 2023-24, General Fund organizational unit ITS Operations (100-3525) was converted to this new internal service fund.

Washington County Administrative Manual R & O #: 22-102, 23-58 designed to meet the requirements of Washington County Code (WCC) 2.04.110 states the Department of Information Technology Services (ITS) is responsible for providing and supporting a reliable and secure end user technology, business applications, internet and intranet technology, County websites, GIS functions, and information security for the County. ITS is further responsible for developing and implementing policies related to information technology, including cloud services, procurement, recording of meetings, and security.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	26,407,484	27,561,327	32,065,133	4,503,806	16%
Beginning Fund Balance	0	0	0	4,452,022	4,452,022	100%
Revenues	0	26,407,484	27,561,327	27,613,111	51,784	0%
Charges for Services	0	25,498,784	26,422,659	26,363,907	(58,752)	0%
Interfund revenues	0	900,341	1,138,668	1,249,204	110,536	10%
Miscellaneous revenues	0	8,360	0	0	0	0%
Requirements	0	26,407,484	27,561,327	32,065,133	4,503,806	16%
Expenditures	0	23,761,629	25,823,845	26,914,992	1,091,147	4%
Personnel services	0	14,762,890	16,444,647	17,056,079	611,432	4%
Materials and Services	0	8,998,740	9,379,198	9,858,913	479,715	5%
Contingency	0	0	1,737,482	5,150,141	3,412,659	196%
Ending Balance	0	2,645,855	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Information Technology Services Operations	0.00	85.75	86.75	83.70	(3.05)	-4%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
ITS Business Applications Support Services	0	5,343,936	5,809,961	4,082,632	(1,727,329)	-30%
ITS Enterprise Systems	0	3,243,246	3,647,756	6,054,107	2,406,351	66%
ITS Infrastructure Services	0	6,872,092	8,114,562	8,504,160	389,598	5%
ITS Maintenance Client Services	0	1,755,892	2,544,387	2,730,867	186,480	7%
ITS Operations	0	4,119,748	4,695,143	7,898,788	3,203,645	68%
ITS Project Management	0	1,824,128	2,023,502	1,997,445	(26,057)	-1%
ITS Security	0	602,587	726,016	797,134	71,118	10%
Grand Total	0	23,761,629	27,561,327	32,065,133	4,503,806	16%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$51,784 (0%). Beginning Fund Balance increases \$4,452,022 (100%). Total Requirements, excluding Contingency, increase \$1,091,147 (4%). Contingency increases \$3,412,659 (196%).

Total Revenues increase reflects the net impact of decrease in transfer from the Cost Allocation Plan (CAP) and increase in direct charge revenues. Direct charge revenues are to reimburse the Department of Information Technology Services' (ITS) personnel costs for staff assigned to work on projects specifically for the Department of Land Use and Transportation. These revenues increase due to County wide personnel cost increase.

Personnel expenditures increase due to the County now covering the PERS 6% Pickup for employees, regular step increases to salaries and increases to health insurance costs. The increase is largely offset by the reduction of 3.50 FTE in response to budget guidance for ongoing reductions to General Fund supported services.

The net increase in Materials and Services (M&S) expenditures reflects the contractually obligated increases for software subscriptions and maintenance as well as the increase of the County's Cost Allocation Plan (CAP) charges, offsetting by \$324,600 in ongoing General Fund reductions, resulting in the cancellation of some software subscription and hardware maintenance services.

FY 2025-26 combined Contingency and Ending Fund Balance of \$5.1M reflects the budgeted Contingency of \$807,450 and the cumulative impact of implementing an accounting change, as directed by Central Finance, to split costs by fiscal year for Prepaid Expenses in FY 2023-24; a change in the calculation to the Depreciation Schedule and its expense in the FY 2024-25 CAP. The accumulative difference from the previous fiscal years will be even out in the FY 2026-27 CAP Revenue calculation and Fund 518 will be budgeted on a break-even basis with 3% Contingency per Fiscal Policy 405 Budget Contingency and Reserves. This time-driven balancing is despite the Countywide budget decision for reductions in FY 2025-26.

Trends and Initiatives

Unfunded mandates have created significant challenges for Information Technology Services (ITS), particularly as departments with outward-facing services grow in size and complexity. New systems, software and upgrades are required to meet evolving service demands, while ITS faces increased costs for infrastructure, cybersecurity and system maintenance. As an example, in 2024, the County was caught in the CrowdStrike incident. ITS immediately mobilized that evening and then had an all-hands-on-deck response the following morning. The teams quickly prioritized and stabilized affected systems, deployed critical mitigations and ensured continuity of essential County operations. The swift, expert action turned a global crisis affecting many partner agencies for days and even weeks into a one-day event for Washington County.

This year, the department is proposing a 4% reduction to help close the General Fund revenue gap, all while trying to maintain essential functions. Without sufficient resources, ITS will struggle to implement new technologies or keep existing systems secure, risking County operations. The added demand stretches staff, impacts response times and hinders support for other critical services, ultimately compromising long-term planning and efficiency.

To address the growing costs of computer replacements and systems infrastructure, ITS established the Computer Fund and the System Replacement Fund. These funds support scheduled replacements and modernization while mitigating security risks, creating a sustainable funding model. This proactive approach helps alleviate budget pressures, ensures transparency in technology costs and preserves essential services.

The 4% reduction to the ITS budget (\$1.4M) primarily impacts fund 518's Materials & S Services and Personnel costs. A \$324,600 reduction in Materials & Services will affect software subscriptions, licensing and hardware availability for departments. Personnel costs will be reduced by \$686,587, eliminating 3.50 FTE positions. The affected positions include the Chief Innovation Officer, an Enterprise Resource Planning Analyst, a Senior Administrative Specialist and a Project Manager. Despite these challenges, ITS remains committed to improving efficiencies and collaboration to sustain services, though concerns about sustainability persist due to the growing needs of the County workforce.

As noted in the budget message, despite necessary cuts, there remains a commitment to improving efficiencies, modernizing the organization and empowering employees with the right tools. The County has invested in an enterprise resource planning (ERP) system to streamline workflows, automate tasks and improve efficiency. This year, we will officially launch the Workday ERP system, continuing our efforts with ongoing investments supported by one-time funds from the American Rescue Plan Act.

Programs

Program	Fund-Program Program Description
ITS Business Applications Support Services (518-352520)	This program is responsible for ongoing maintenance, support, and subscriptions of line-of-business applications and database support for departments throughout the County. Funding in this area is used to ensure County application systems remain stable, supported, and compliant, and that subscriptions remain active. *Effective FY 2025-26, this program is restructured and renamed from "ITS Enterprise Application and Engineering" to be "ITS Business Applications Support Services".
ITS Enterprise Systems (518-352515)	This program covers the costs of enterprise systems and software solutions such as the County web presence, business analytics, GIS and mapping infrastructure, business productivity solutions, and commonly used applications such as the ERP system. This funding area promotes open communication and transparency for constituents through web presence and engagement systems. It also aims to enhance internal collaboration and provide essential tools that support productivity and efficiency within County operations. *Effective FY 2025-26, this program is restructured and renamed from "ITS Land, Spatial, and Digital" to be "ITS Enterprise Systems".
ITS Infrastructure Services (518-352545)	This program accounts for the ongoing cost of supporting the metropolitan area enterprise network, enterprise server platforms, disaster recovery and business continuity, hybrid remote workforce, desktop application delivery, and voice infrastructure needed to support all other digital functions for ITS and the County.
ITS Maintenance Client Services (518-352525)	This program accounts for the operating costs, maintenance and lifecycles of conference room audio/visual equipment, client-supported printers, software and computer hardware peripherals for all County employees.
ITS Maintenance Office of the CIO (518-352535)	This program is discontinued effective FY 2023-24 and moved to fund-program 518-352510. *This program's number through FY 2022-23 was 100-352535.
ITS Operations (518-352510)	This program supports all ITS functional areas with Chief Information Officer leadership, administration functions, travel and training, and with all shared

Program	Fund-Program Program Description
ITS Project Management (518-352540)	costs throughout ITS Operations. This program accounts for the ongoing operating costs involved in the implementation of the ITS project portfolio. Working with the ITS Functional Managers, the Project Management Office directs, coordinates, and supervises staff in the planning and implementation of all IT projects countywide utilizing standardized methods and driving continuous improvement pursuant to project and portfolio management best practice.
ITS Security (518-352530)	This program accounts for the ongoing maintenance, information security support and subscriptions, and auditing and compliance expenses for ITS and the County. Funding for the ITS Security program is critical in ensuring a secure and compliant environment.

Information Technology Services Operations - Closed (100-352500)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is Information Technology Services 518-3525.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	955,377	5,166	0	0	0	0%
Revenues	955,377	5,166	0	0	0	0%
Interfund revenues	950,515	0	0	0	0	0%
Miscellaneous revenues	4,862	5,166	0	0	0	0%
Requirements	20,708,290	0	0	0	0	0%
Expenditures	20,708,290	0	0	0	0	0%
Personnel services	12,743,341	0	0	0	0	0%
Materials and Services	7,964,949	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	19,752,913	(5,166)	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Information Technology	81.75	0.00	0.00	0.00	0.00	0%
Services Operations						

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
ITS Business Applications	2,559,058	0	0	0	0	0%
Support Services						
ITS Enterprise Systems	1,524,150	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
ITS Infrastructure Services	2,852,039	0	0	0	0	0%
ITS Maintenance Client Services	188,343	0	0	0	0	0%
ITS Maintenance Office of the CIO	222,893	0	0	0	0	0%
ITS Operations	13,361,807	0	0	0	0	0%
Grand Total	20,708,290	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
ITS Business Applications Support Services (100-352520)	*Effective FY 2023-24 this program's new number is 518-352520.
ITS Enterprise Systems (100-352515)	*Effective FY 2023-24 this program's new number is 518-352515.
ITS Infrastructure Services (100-352545)	*Effective FY 2023-24 this program's new number is 518-352545.
ITS Maintenance Client Services (100-352525)	*Effective FY 2023-24 this program's new number is 518-352525.
ITS Maintenance Office of the CIO (100-352535)	*Effective FY 2023-24 this program's new number is 518-352535.
ITS Operations (100-352510)	*Effective FY 2023-24 this program's new number is 518-352510.

Mail and Print Services (516-354500)

Budget Detail

Mail and Print Services (MPS) is a special fund that provides services to County departments and associated agencies, including: U.S. mail; parcel and freight deliveries; ordering and delivery of office supplies; printing services and coordination of the internal copier program.

*Effective FY 2023-24, MPS has been reorganized under the new Facilities, Fleet, and Parks Department, but will remain fund 516.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,301,118	2,497,484	2,402,549	2,718,768	316,219	13%
Beginning Fund Balance	400,303	533,407	577,960	667,333	89,373	15%
Revenues	1,900,815	1,964,077	1,824,589	2,051,435	226,846	12%
Charges for Services	1,672,667	1,719,661	1,644,589	1,815,059	170,470	10%
Miscellaneous revenues	228,148	244,416	180,000	236,376	56,376	31%
Requirements	2,301,119	2,497,483	2,402,549	2,718,768	316,219	13%
Expenditures	1,767,712	1,910,977	1,931,746	2,085,618	153,872	8%
Personnel services	579,087	657,351	678,191	783,323	105,132	16%
Materials and Services	788,600	1,129,213	1,183,555	1,220,435	36,880	3%
Other expenditures	0	0	0	11,860	11,860	100%
Interfund expenditures	268,257	(10,454)	0	0	0	0%
Capital outlay	131,768	134,867	70,000	70,000	0	0%
Contingency	0	0	470,803	633,150	162,347	34%
Ending Balance	533,407	586,506	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Mail and Print Services	6.00	5.60	5.65	5.65	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Internal Services Contingency	0	271,472	745,762	945,000	199,238	27%
Mail Messenger	1,188,938	950,499	1,081,292	1,123,733	42,441	4%
Photocopy Services	(7)	0	0	0	0	0%
Printing and Copiers	578,781	689,007	575,495	650,035	74,540	13%
Grand Total	1,767,712	1,910,977	2,402,549	2,718,768	316,219	13%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$226,846 (12%). Beginning Fund Balance increases \$89,373 (15%). Total Requirements, excluding Contingency, increase \$153,872 (8%). Contingency increases \$162,347 (34%).

Resources for FY 2025-26 are budgeted to increase due to the growing volume of mail and print service needs across the county. Revenue to cover the full cost of services is collected from internal and external users through monthly billing and fluctuates based on actual usage. Interest earnings also contribute to the increased resource availability as higher interest rates are realized.

Personnel expenditures increase by \$105,132, primarily due to new Public Employees Retirement System (PERS) contributions and increased health insurance rates. Financial staff allocation adjustments by classification are budgeted to reflect current workload needs for MPS, while the total FTE remains unchanged.

Materials and Services expenditures are also budgeted to increase for FY 2025-26, reflecting the greater volume of mail and print service needs. Additionally, internal service fund cost plan allocation values have increased by \$34,417 for this organizational unit.

MPS continues to explore cost-saving strategies to further assist in meeting the county's financial needs while maintaining a high level of service for both internal and external customers.

Trends and Initiatives

Unfunded mandates place significant pressure on Mail and Print Services (MPS), much like they do for other essential internal service divisions. As Washington County expands its services and the demand for communication increases, MPS plays a critical role in supporting daily internal and external communications, ensuring the flow of important information across departments and maintaining emergency/disaster response capabilities. MPS operates without direct General Fund support, relying on direct charge fees to maintain its services. The resources allocated to MPS are determined by demand, and as the County's services grow, the volume of mail and print services needed rises accordingly.

MPS is responsible for the timely and secure receipt and distribution of U.S. Postal Service (USPS) mail and private shipments, including packages from UPS, FedEx, Amazon and others. This includes deliveries to all County buildings and sensitive deliveries such as those for adults in custody at Community Corrections and the County Jail. MPS staff also operate the County's sole loading dock, receiving large shipments for critical departments like Information Technology Services (ITS), the District Attorney's Office (DA) and Health and Human Services (HHS). MPS employees provide vital first-line defense for security concerns, such as tampered mail and dangerous packages, ensuring safety protocols are followed.

A key responsibility of MPS is processing bulk mail at discounted rates for various County departments, including:

- Assessment and Taxation - Annual tax statements
- Elections - Informational pamphlets and mail-in ballots
- District Attorney's Office - Legal correspondence such as summonses, subpoenas and discovery requests
- State Courts - Jury summonses and notifications of trial outcomes (fee-for-service generating external revenue)

Without MPS, the receipt and distribution of mail would become a decentralized, inefficient process, forcing each department to manage deliveries individually. This would result in departments needing to staff front desks during business hours to receive private shipments, and delivery trucks would compete with public access for the most efficient entry to the building. The consolidation of these services at MPS not only streamlines operations but also ensures security and accountability in mail handling.

In addition to Mail Services, MPS also provides comprehensive Print Services, including full life cycle asset management for the County's fleet of copiers. This includes ensuring an uninterrupted supply of ink and paper for all County departments. MPS is also responsible for bulk printing services for essential department activities, such as public notifications for Land Use and Transportation, Sheriff's Office fines and fees mailings and more.

MPS is an essential internal service fund operating on an at-cost direct charge model. As such, the ability to reduce expenses associated with this fund is entirely dependent on a reduction in demand for mail and print services by their clients. Given an ever-increasing demand for communication and their support role in emergency situations, departments will continue to depend on MPS services to efficiently and reliably meet their regulatory requirements for court filings, permit notices and the like. The division will continue to operate efficiently and effectively while responding to both routine and emergency needs. However, without sufficient resources, these essential services would be eliminated, making it harder and more expensive for the County to deliver timely and secure communication to their clients, external partners and across departments, particularly during emergencies.

Programs

Program	Fund-Program Program Description
Internal Services Contingency (516-354505)	Accounts for the Contingency and interest earnings for the entire Mail and Print Services fund.
Mail Messenger (516-354510)	Pickup and delivery for U.S. mail, UPS, Federal Express, state shuttle and non-mail items; as well as posting and accounting for all outgoing U.S. mail, UPS and Federal Express.
Photocopy Services (516-354525)	Effective FY 2014-15 this program is no longer active.
Printing and Copiers (516-354520)	Provides printing services, including forms, letterhead, envelopes, business cards, booklets, multiple color specialty jobs and high-speed printing.

Office of Access and Opportunity (530-311000)

Budget Detail

This organization unit provides leadership for Washington County efforts to ensure that all individuals - regardless of their background, identity or circumstances - have fair pathways to participate, contribute and thrive. The program works to identify and eliminate systemic barriers, create inclusive environments, and promote policies and practices that broaden opportunities for those who have been historically excluded or underrepresented. Through strategic partnerships, education and accountability, the program cultivates a culture where all voices are valued and where everyone receives the support they need to reach their full potential.

*General Fund organization unit 100-3110 was moved to this new Internal Service Fund effective FY 2023-24, then renamed in FY 2025-26.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	1,693,999	3,085,912	3,501,785	415,873	13%
Beginning Fund Balance	0	0	0	307,846	307,846	100%
Revenues	0	1,693,999	3,085,912	3,193,939	108,027	4%
Charges for Services	0	1,156,007	2,262,986	2,739,764	476,778	21%
Interfund revenues	0	198,338	472,925	0	(472,925)	-100%
Miscellaneous revenues	0	(10,346)	1	0	(1)	-100%
Operating transfers in	0	350,000	350,000	454,175	104,175	30%
Requirements	0	1,693,999	3,085,912	3,501,785	415,873	13%
Expenditures	0	2,266,264	2,789,687	2,477,774	(311,913)	-11%
Personnel services	0	1,454,791	2,170,526	1,861,070	(309,456)	-14%
Materials and Services	0	811,473	475,768	616,704	140,936	30%
Interfund expenditures	0	0	143,393	0	(143,393)	-100%
Contingency	0	0	296,225	1,024,011	727,786	246%
Ending Balance	0	(572,265)	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Office of Access and Opportunity	0.00	14.00	14.00	9.00	(5.00)	-36%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Access and Opportunity Strategic Incentives	0	1,139,074	1,784,864	2,610,507	825,643	46%
Community Participation Organization	0	326,903	322,538	372,957	50,419	16%
Community-Centered Engagement	0	800,287	978,510	518,321	(460,189)	-47%
Grand Total	0	2,266,264	3,085,912	3,501,785	415,873	13%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$108,027 (4%). Beginning Fund Balance increases \$307,846 (100%). Total Requirements, excluding Contingency, decrease \$311,913 (11%). Contingency increases \$727,786 (246%).

Total Resources decrease due to the Cost Allocation Plan (CAP). Interdepartmental decrease in Revenues due to the transfer of staff to Housing.

Decrease in Personnel Service due to the transfer of staff to Housing.

Increase in Materials and Services due to an increase in CAP expense.

Trends and Initiatives

The newly named Office of Access and Opportunity continues to play a critical role in empowering communities and championing the principles of fairness and representation across Washington County. However, as the County grapples with the increasing costs of services, OAO faces significant challenges in meeting the growing demands for professional development, technical support and civil rights compliance. In 2024, despite these challenges, OAO made considerable progress, collaborating with County partners to implement and sustain essential programs, policies and projects to foster fairness and opportunity within the community. These efforts included advancements in planning, policy development, civil rights work, supporting Community Participation Organizations (CPOs) and Committee for Community Involvement (CCI) initiatives. The work has been particularly impactful, especially in the context of significant executive transitions and vacancies.

In 2025, OAO will continue its critical work with initiatives like the Community Participation Modernization project and the Data Equity initiative in partnership with the Information Technology Services (ITS) department. These initiatives will help improve community engagement practices and data management systems, allowing the County to serve its diverse communities more effectively and fairly. However, OAO faces a 16% reduction in General Fund support in the upcoming fiscal year. This reduction will be achieved through a combination of staffing cuts and the reallocation of resources. Specifically, the reduction will include eliminating two positions within the Community Engagement team and reallocating the Supplier Diversity position from the General Fund to the Lottery fund.

As part of ongoing efforts to streamline operations and enhance collaboration, OAO will also be merged with the County Administrator's Office (CAO) in the coming fiscal year. This integration will foster more coordinated efforts to address the County's access, opportunity and community engagement priorities while focusing on delivering essential services to Washington County residents.

The 16% reduction to in General Fund support and the organizational changes will require OAO to reassess priorities and available resources. This may result in delays in program delivery and require adjustments in the scope of ongoing initiatives. Nevertheless,

OAo remains committed to advancing the County's access and opportunity goals, maintaining strong community engagement, advancing policy and fostering collaborative partnerships essential to the County's success. While these changes will present challenges, the office is committed to continuing its work, ensuring that Washington County remains a place where fairness and opportunity are at the forefront of service delivery.

Programs

Program	Fund-Program Program Description
Access and Opportunity Strategic Incentives (530-311003)	Access and Opportunity Strategic Incentives drive actionable values in Washington County by helping individuals and teams identify and address gaps in access, opportunity and participation. Through workshops, consultations and initiatives, the program builds capacity, fosters respectful environments, and promotes strategies for meaningful change. By prioritizing collaboration with communities affected by systemic barriers, the program ensures their insights shape policies, services and culture for the Washington County organization. *This program number through FY 2022-23 was 100-311003.
Community Participation Organization (530-311010)	Community Voice and Leadership is based on the belief that lasting change occurs when those most connected to the issues are empowered to shape the solutions. This initiative creates pathways for community members to actively engage in decision-making processes, whether through civic leadership, advisory roles, public forums and collaboration. It acknowledges lived experience as a form of expertise and strives to amplify the voices of those who have historically been marginalized or overlooked. By fostering leadership development, building networks of trust, and ensuring communities have the necessary tools and access to engage meaningfully, the program enhances democratic participation and promotes more responsive and accountable systems. Oregon's land use planning goals and implementing rules, (OAR 660-015-0000(1)) mandate community participation for this area of local policymaking. The County has long identified the Committee for Community Involvement (CCI) and Community Participation Organizations (CPOs) to meet this mandate. The program is overseen by the Office of Access and Opportunity in partnership with the Department of Land Use and Transportation. *This program number through FY 2022-23 was 100-311010.
Community-Centered Engagement (530-311005)	Provides programs, resources and practices for building genuine relationships that foster listening, learning and collaboration with all community members, promoting open dialogue and collective problem-solving, and prioritizing trust, transparency and accountability. Through public meetings, outreach and partnerships, the program ensures that all voices in the community are recognized and valued, enabling active participation in shaping their lives. *This program number through FY 2022-23 was 100-311005.

Office of Access and Opportunity - Closed (100-311000)

Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. Its new organization unit is the Office of Access and Opportunity Fund 530-3110.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	585,336	0	0	0	0	0%
Revenues	585,336	0	0	0	0	0%
Interfund revenues	235,336	0	0	0	0	0%
Operating transfers in	350,000	0	0	0	0	0%
Requirements	2,018,563	0	0	0	0	0%
Expenditures	2,018,563	0	0	0	0	0%
Personnel services	1,741,241	0	0	0	0	0%
Materials and Services	277,322	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Fund	1,433,226	0	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Office of Access and Opportunity	13.00	0.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Access and Opportunity Strategic Incentives	1,091,338	0	0	0	0	0%
Community Participation	257,214	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Organization						
Community-Centered Engagement	670,010	0	0	0	0	0%
Grand Total	2,018,563	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Access and Opportunity Strategic Incentives (100-311003)	*Effective FY 2023-24 this program's new number is 530-311003.
Community Participation Organization (100-311010)	*Effective FY 2023-24 this program's new number is 530-311010.
Community-Centered Engagement (100-311005)	*Effective FY 2023-24 this program's new number is 530-311005.

Public Safety and Justice

<u>Fund-Organization Unit Name</u>	<u>Fund-Organization Unit Number</u>
Public Safety and Justice Overview	
Deflection Fund Summary for Public Safety and Justice	157
Local Option Levy Fund Summary	234
Community Corrections	188-551000
Community Corrections, Local Option Levy Fund	234-551500
Court Security Fund	202-404000
District Attorney, Deflection Fund	157-451000
District Attorney, General Fund	100-451000
District Attorney, Local Option Levy Fund	234-451000
Jail, Commissary	226-403000
Jail, General Fund	100-403000
Jail Health Care	100-403500
Jail, Local Option Levy Fund	234-403000
Juvenile Administration	100-503000
Juvenile Conciliation	197-502000
Juvenile, General Fund	100-501000
Juvenile Grants	196-504000
Juvenile, Local Option Levy Fund	234-501000
Juvenile State High Risk Prevention Funds	228-505000
Law Library	176-851000
Local Option Levy Administration	234-169000
Sheriff's Office Administration, General Fund	100-401000
Sheriff's Office Administration, Local Option Levy Fund	234-401000
Sheriff's Office Contract Services	186-406000
Sheriff's Office Forfeitures	238-409000
Sheriff's Office Grants and Donations	224-405000
Sheriff's Office Law Enforcement Services, Deflection Fund	157-402000
Sheriff's Office Law Enforcement Services, General Fund	100-402000
Sheriff's Office Law Enforcement Services, Local Option Levy Fund	234-402000
Sheriff's Office Law Enforcement Services, Patrol Operations	182-402000
Washington County Justice Court	100-801000

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Public Safety and Justice Overview

Public Safety & Justice provides services for Washington County citizens to ensure the public's safety and welfare, and a justice system that functions in a collaborative and cooperative effort.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	147,158,995	164,404,981	174,767,975	186,039,940	11,271,965	6%
Charges for Services	5,607,509	5,874,414	7,061,197	7,866,521	805,324	11%
Fines and forfeitures	1,158,969	1,097,627	1,300,000	1,194,000	(106,000)	-8%
Interfund revenues	4,677,707	9,627,517	8,896,079	10,546,460	1,650,381	19%
Intergovernmental revenues	25,865,452	24,316,509	28,560,735	29,061,770	501,035	2%
Licenses and permits	1,007,396	882,568	836,742	889,442	52,700	6%
Miscellaneous revenues	36,315,033	40,724,332	40,828,805	44,933,548	4,104,743	10%
Operating transfers in	5,529,775	7,806,684	10,016,288	11,791,704	1,775,416	18%
Taxes	66,997,154	74,075,330	77,268,129	79,756,495	2,488,366	3%
Requirements	230,722,154	276,044,811	341,928,329	354,469,162	12,540,833	4%
Personnel services	146,853,772	155,064,753	176,617,509	184,342,705	7,725,196	4%
Materials and Services	57,978,553	104,170,914	113,928,187	120,529,932	6,601,745	6%
Other expenditures	3,434,581	3,742,392	3,590,925	3,801,412	210,487	6%
Interfund expenditures	21,886,587	9,280,665	9,302,881	11,396,775	2,093,894	23%
Transfers to other funds	332,710	1,320,278	1,489,977	2,556,614	1,066,637	72%
Capital outlay	235,951	2,465,809	2,393,476	2,904,100	510,624	21%
Contingency	0	0	34,605,374	28,937,624	(5,667,750)	-16%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	83,224,199	110,758,739	125,736,906	128,788,883	3,051,977	2%

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Community Corrections - Local Option Levy 234-551500	5,935,831	6,120,751	6,812,717	7,499,037	686,320	10%
Community Corrections 188-551000	21,973,100	22,452,696	26,924,996	29,078,623	2,153,627	8%

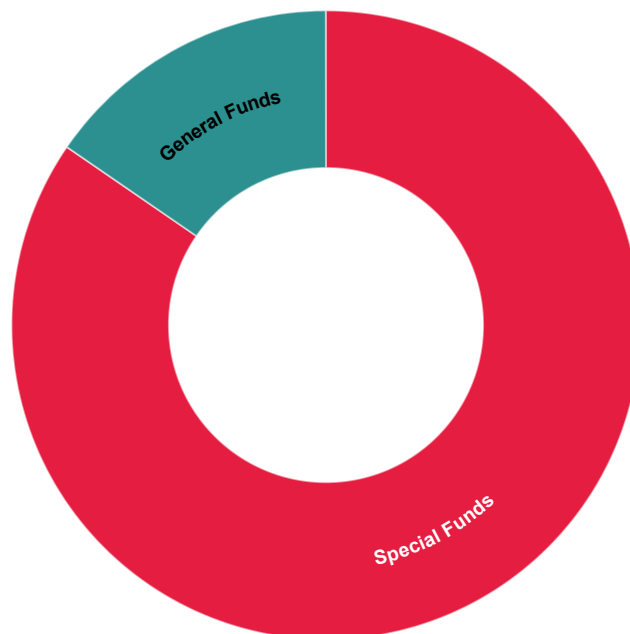
Public Safety and Justice Overview

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Court Security Fund 202-404000	634,744	637,781	1,451,174	1,087,099	(364,075)	-25%
District Attorney 100-451000	16,611,968	20,540,165	27,104,682	26,106,513	(998,169)	-4%
District Attorney 157-451000	0	0	0	464,252	464,252	100%
District Attorney 234-451000	4,475,716	5,046,095	5,527,649	5,216,245	(311,404)	-6%
Enhanced Sheriff's Patrol District 210-168000	32,502,337	36,803,685	56,024,882	57,552,109	1,527,227	3%
Jail 100-403000	32,415,591	46,107,926	50,181,567	52,278,604	2,097,037	4%
Jail 226-403000	204,716	215,464	1,593,616	1,307,054	(286,562)	-18%
Jail 234-403000	4,076,520	5,033,054	6,404,133	7,162,216	758,083	12%
Jail Health Care 100-403500	6,247,876	6,836,475	7,470,646	7,836,612	365,966	5%
Juvenile 100-501000	7,723,409	9,581,148	10,257,195	10,144,959	(112,236)	-1%
Juvenile 234-501000	2,053,954	2,066,378	2,337,895	2,492,967	155,072	7%
Juvenile Administration 100- 503000	2,028,469	2,214,276	2,456,310	2,540,846	84,536	3%
Juvenile Conciliation 197-502000	646,775	733,398	1,174,207	1,336,729	162,522	14%
Juvenile Grants 196-504000	955,216	846,055	1,044,437	1,153,252	108,815	10%
Juvenile State High Risk Prevention Funds 228-505000	2,461,120	3,161,216	3,914,214	4,055,694	141,480	4%
Law Library 176-851000	553,783	529,481	719,380	656,742	(62,638)	-9%
Local Option Levy Administration 234-169000	1,708,760	1,772,643	16,155,205	14,461,306	(1,693,899)	-10%
Sheriff's Office Administration 100-401000	6,552,404	10,205,906	11,513,880	11,958,738	444,858	4%
Sheriff's Office Administration 234-401000	3,547,057	3,523,988	3,677,430	4,029,857	352,427	10%
Sheriff's Office Contract Services 186-406000	654,573	506,166	5,619,965	6,399,643	779,678	14%
Sheriff's Office Forfeitures 238- 409000	349,312	723,496	994,556	879,275	(115,281)	-12%
Sheriff's Office Grants and Donations 224-405000	724,305	973,906	1,268,854	820,811	(448,043)	-35%
Sheriff's Office Law Enforcement Services 100-402000	27,495,666	35,098,788	33,867,484	34,404,593	537,109	2%
Sheriff's Office Law Enforcement Services 157-402000	0	0	0	217,447	217,447	100%
Sheriff's Office Law Enforcement Services 182-402000	32,602,906	36,935,520	38,956,563	43,450,295	4,493,732	12%
Sheriff's Office Law Enforcement Services 234-402000	14,463,570	15,879,449	16,798,907	18,218,337	1,419,430	8%
Washington County Justice Court 100-801000	1,122,475	1,498,904	1,675,785	1,659,307	(16,478)	-1%
Grand Total	230,722,154	276,044,811	341,928,329	354,469,162	12,540,833	4%

Public Safety and Justice Overview

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	100,197,859	132,083,589	144,527,549	146,930,172	2,402,623	2%
Special Funds	130,524,295	143,961,223	197,400,780	207,538,990	10,138,210	5%
Grand Total	230,722,154	276,044,811	341,928,329	354,469,162	12,540,833	4%



Total FTE by Fund Type

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Funds	546.90	549.80	543.35	501.95	(41.40)	-8%

Public Safety and Justice Overview

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Special Funds	436.35	438.05	465.50	468.80	3.30	1%
Grand Total	983.25	987.85	1,008.85	970.75	(38.10)	-4%

Deflection Fund Summary

The Deflection Fund is a collaborative program between law enforcement agencies and behavioral health entities. Deflection Fund activities assist individuals who may have substance use disorder, another behavioral health disorder, or co-occurring disorders, to create community-based pathways to treatment, recovery support services, housing, case management or other services.

The Washington County Deflection Program provides an opportunity for persons cited or arrested for select misdemeanor charges to avoid prosecution through successful engagement in treatment.

This fund summary reflects all Deflection Fund organizational units, however only two of the three operate within the Public Safety and Justice functional area. They are Sheriff's Office Law Enforcement Services (157-402005) and District Attorney (157-451010), whose individual details follow this summary in the alphabetized detailed pages that follow. The third organization unit operates within the Housing, Health and Human Services functional area under Behavioral Health. A Deflection Fund summary can be found in that section as well.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	0	0	681,699	681,699	100%
Intergovernmental revenues	0	0	0	681,699	681,699	100%
Requirements	0	0	0	681,699	681,699	100%
Personnel services	0	0	0	674,349	674,349	100%
Materials and Services	0	0	0	7,350	7,350	100%

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
District Attorney 157-451000	0	0	0	464,252	464,252	100%
Sheriff's Office Law Enforcement Services 157-402000	0	0	0	217,447	217,447	100%
Grand Total	0	0	0	681,699	681,699	100%

FTE by Organization Unit

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
District Attorney 157-451000	0.00	0.00	0.00	2.00	2.00	100%

Deflection Fund Summary

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Law Enforcement Services 157-402000	0.00	0.00	0.00	0.80	0.80	100%
Grand Total	0.00	0.00	0.00	2.80	2.80	100%

Local Option Levy Fund Summary

Consistent with the approach used in the General and Road fund budgets, all of the organization units in the Public Safety Local Option Levy (LOL) fund will require resources from the levy fund to balance their respective budgets. The LOL Administration organization unit (234-1690) is the central fiscal entity for all levy proceeds and disburses levy proceeds to organization units in Community Corrections, District Attorney, Jail, Juvenile, and the Sheriff's Office.

In May 2020, voters approved a replacement levy raising the rate to \$0.47 per \$1,000 of assessed value for five fiscal years (FY 2021-22 through FY 2025-26). These funds are dedicated to improving/restoring service levels in existing County public safety and justice programs. The increased rate will provide additional funding for staff and countywide services. Details of levy service commitments can be found in the Board approved levy document entitled Proposal For a Five-Year Local Option Levy FY 2021-22 through FY 2025-26, adopted by the Board on February 4, 2020.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	52,007,014	54,460,080	57,713,936	59,079,965	1,366,029	2%
Beginning Fund Balance	15,648,003	15,745,606	17,523,539	17,523,539	0	0%
Revenues	36,359,011	38,714,474	40,190,397	41,556,426	1,366,029	3%
Charges for Services	25,389	11,475	11,000	11,000	0	0%
Interfund revenues	575	9,613	10,000	43,750	33,750	338%
Intergovernmental revenues	599,075	654,487	732,060	0	(732,060)	-100%
Miscellaneous revenues	453,833	923,097	694,000	1,445,000	751,000	108%
Taxes	35,280,139	37,115,802	38,743,337	40,056,676	1,313,339	3%
Requirements	52,007,014	54,460,079	57,713,936	59,079,965	1,366,029	2%
Expenditures	36,261,408	39,442,358	43,407,240	46,528,042	3,120,802	7%
Personnel services	24,520,114	26,033,150	29,722,336	31,707,442	1,985,106	7%
Materials and Services	3,687,489	10,086,664	10,240,569	10,942,421	701,852	7%
Other expenditures	891,371	902,596	904,419	1,009,234	104,815	12%
Interfund expenditures	6,814,522	1,879,528	2,073,826	2,502,586	428,760	21%
Transfers to other funds	332,710	330,768	347,512	366,359	18,847	5%
Capital outlay	15,203	209,652	118,578	0	(118,578)	-100%
Contingency	0	0	14,306,696	12,551,923	(1,754,773)	-12%
Ending Balance	15,745,606	15,017,721	0	0	0	0%

Total FTE

Local Option Levy Fund Summary

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Local Option Levy Fund	165.75	166.45	167.95	169.25	1.30	1%

Resources and Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	52,007,014	54,460,080	57,713,936	59,079,965	1,366,029	2%
Beginning Fund Balance	15,648,003	15,745,606	17,523,539	17,523,539	0	0%
Revenues	36,359,011	38,714,474	40,190,397	41,556,426	1,366,029	3%
District Attorney 234-451000	599,075	645,644	732,060	0	(732,060)	-100%
Jail 234-403000	3,304	7,059	0	0	0	0%
Local Option Levy Administration 234-169000	35,713,605	38,007,587	39,432,337	41,496,676	2,064,339	5%
Sheriff's Office Administration 234-401000	578	0	0	0	0	0%
Sheriff's Office Law Enforcement Services 234-402000	42,450	54,185	26,000	59,750	33,750	130%
Requirements	52,007,014	54,460,079	57,713,936	59,079,965	1,366,029	2%
Expenditures	36,261,408	39,442,358	43,407,240	46,528,042	3,120,802	7%
Community Corrections - Local Option Levy 234-551500	5,935,831	6,120,751	6,812,717	7,499,037	686,320	10%
District Attorney 234-451000	4,475,716	5,046,095	5,527,649	5,216,245	(311,404)	-6%
Jail 234-403000	4,076,520	5,033,054	6,404,133	7,162,216	758,083	12%
Juvenile 234-501000	2,053,954	2,066,378	2,337,895	2,492,967	155,072	7%
Local Option Levy Administration 234-169000	1,708,760	1,772,643	1,848,509	1,909,383	60,874	3%
Sheriff's Office Administration 234-401000	3,547,057	3,523,988	3,677,430	4,029,857	352,427	10%
Sheriff's Office Law Enforcement Services 234-402000	14,463,570	15,879,449	16,798,907	18,218,337	1,419,430	8%
Contingency	0	0	14,306,696	12,551,923	(1,754,773)	-12%
Local Option Levy Administration 234-169000	0	0	14,306,696	12,551,923	(1,754,773)	-12%
Ending Balance	15,745,606	15,017,721	0	0	0	0%

Local Option Levy Fund Summary

FTE by Organization Unit

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Community Corrections - Local Option Levy 234-551500	32.00	32.00	32.00	34.00	2.00	6%
District Attorney 234-451000	26.50	26.50	26.50	21.50	(5.00)	-19%
Jail 234-403000	21.50	21.50	22.50	23.80	1.30	6%
Juvenile 234-501000	10.00	10.50	10.50	10.50	0.00	0%
Sheriff's Office Administration 234- 401000	16.00	15.00	15.50	16.50	1.00	6%
Sheriff's Office Law Enforcement Services 234-402000	59.75	60.95	60.95	62.95	2.00	3%
Grand Total	165.75	166.45	167.95	169.25	1.30	1%

Community Corrections (188-551000)

Budget Detail

The Washington County Community Corrections Department is responsible for providing probation, parole, post-prison supervision and residential services to the adult offender population in the Community Corrections Center.

Community Corrections is a state mandated function for Parole and Probation Services. The following ORS rules apply: 423.475 to 423.565, 137.545, 137.595, 144.106 and 144.334. The applicable chapters in OAR 291 also mandate the services the department is required to perform. The department agrees to act as an agency of the State of Oregon to provide community correction services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	23,619,434	23,061,333	26,924,996	29,078,623	2,153,627	8%
Beginning Fund Balance	2,016,944	1,646,333	1,881,789	612,621	(1,269,168)	-67%
Revenues	21,602,489	21,415,000	25,043,207	28,466,002	3,422,795	14%
Charges for Services	357,171	221,879	273,000	222,000	(51,000)	-19%
Interfund revenues	89,604	138,773	90,000	90,000	0	0%
Intergovernmental revenues	15,748,006	14,150,558	16,130,634	20,069,220	3,938,586	24%
Miscellaneous revenues	117,133	116,616	64,950	110,625	45,675	70%
Operating transfers in	5,290,575	6,787,174	8,484,623	7,974,157	(510,466)	-6%
Requirements	23,619,433	23,061,333	26,924,996	29,078,623	2,153,627	8%
Expenditures	21,973,100	22,452,696	26,425,002	29,078,623	2,653,621	10%
Personnel services	12,696,750	13,241,904	16,245,424	17,762,186	1,516,762	9%
Materials and Services	1,979,014	5,828,791	6,405,586	6,303,236	(102,350)	-2%
Other expenditures	833	1,515	2,800	2,800	0	0%
Interfund expenditures	7,296,503	3,350,901	3,771,192	4,299,286	528,094	14%
Capital outlay	0	29,584	0	711,115	711,115	100%
Contingency	0	0	499,994	0	(499,994)	-100%
Ending Balance	1,646,333	608,637	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Community Corrections	106.00	106.00	110.00	105.00	(5.00)	-5%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Community Corrections Administration	737,874	711,888	781,343	1,288,568	507,225	65%
Community Corrections Center	4,882,331	5,056,361	7,706,605	7,280,687	(425,918)	-6%
Community Corrections Field Services	10,196,676	10,815,699	15,807,290	17,787,330	1,980,040	13%
Community Corrections Program Services	5,662,838	5,257,914	1,947,147	2,111,034	163,887	8%
Community Corrections Victims Services	493,381	610,834	682,611	611,004	(71,607)	-10%
Grand Total	21,973,100	22,452,696	26,924,996	29,078,623	2,153,627	8%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$3,422,795 (14%). Beginning Fund Balance decreases \$1,269,168 (67%). Total Requirements, excluding Contingency, increase \$2,653,621 (10%). Contingency decreases \$499,994 (100%).

Personnel Services increase due to salaries, retirement costs, health benefits, and the addition of 1.00 FTE for a Training Coordinator. As part of the required reductions to address County General Fund gaps, a reduced General Fund transfer to Community Corrections eliminates 4.70 FTE; all vacant positions.

Materials and Services expenditures increase due to the cost allocation plan.

Interdepartmental expenses increase due to this organization purchasing additional vehicles and safety tools. This supports state requirements related to home visits and contact standards, ensuring work is completed within the community to enhance community safety.

With an increase in funding for the State Allocation, the department included add packages in the base budget that offset the additional revenue. Community Corrections requested an additional 1.00 FTE, five new vehicles and the supporting equipment for these vehicles and staff. These additions allow Community Corrections to more effectively and efficiently balance the reduction in General Fund transfer, while ensuring requirements of the work are met.

Trends and Initiatives

Community Corrections is one branch of the criminal justice system entirely focused on reforming people away from criminal activity and towards becoming pro-social community members. The Community Corrections Department budget is organized around this mission, allocating combined funding from the state and from the County General Fund toward the application of evidence-based, equitable and mandated practices that target recidivism and community safety.

Community Corrections is a state-mandated function for Parole and Probation Services. The following state statutes apply: 423.475 to 423.565, 137.545, 137.595, 144.106 and 144.334. The applicable chapters in OAR 291 also mandate the services the department is required to perform. The department agrees to act as an agency of the State of Oregon to provide community corrections services. However, state funding has not adequately supported the staffing, tools and resources needed to meet increased state mandates for contact standards, timely risk assessments, case planning and an increasingly risky population. This

elevates a need for support through the County General Fund to meet basic state mandates, while also striving to provide victims' services, housing and treatment assistance and operate the Community Corrections Center transitional program.

Community Corrections continues to work with the state to fund the department at the full funding level needed to meet required expectations. The current budget is an increase from the 2023-25 biennium, however, is still underfunded based on the 2024 state-mandated Actual Cost Study. Department leadership continues to work with the State to move closer to a full funding model.

At the same time, County budget reductions increase pressure on Community Corrections and staff workloads. Community Corrections is managing the County's 13% funding reduction in a variety of ways. The most impactful is a reduction in 4.70 FTE vacant staff positions, which helps avoid layoffs, but increases caseloads and workloads for existing staff at a time when burnout is already a challenge, turnover is a risk and equity is a priority.

Further, due to a lack of dedicated external community resources (housing, treatment, peer mentors) for a marginalized population of justice-involved individuals (JIs), the Community Correction's budget has historically attempted to subsidize these services to cover the gap. However, current funding levels mean prioritizing mandated internal services and department programming while reducing funding for non-essential services. As an example, the department is reallocating funding for community-based recovery housing to the Community Corrections Center to maintain internal reentry and transitional services.

In spite of funding challenges, Community Corrections continues to advance and enhance services to meet the needs of clients, employees and the community. The department accomplishes this work through three main divisions: Probation & Parole, the Community Corrections Center and the Counseling & Victims' Services (CVS) program.

Parole & Probation

The Parole & Probation (P&P) Division provides community supervision services to JIs in the community. Focusing the most attention on those deemed high or medium risk to recidivate, Probation Officers (POs) utilize evidence-based strategies to motivate good behavior and mitigate criminal behavior.

Various funding streams for P&P complicate the types of services provided to JIs. This can result in certain caseloads having lower numbers of clients and more resources available, and others having high numbers and limited resources. In general, the most potent impacts of community supervision happen when PO caseloads are lower, enabling POs to focus more fully on each client. When staffing is reduced, caseloads increase and efficacy decreases. The department continues to rework caseloads to better meet the needs of clients and help staff manage greater workloads.

Culturally Specific Caseloads

From 2021 to 2023, approximately one out of three new adults on supervision within Washington County were people of color. During this same timeframe, department sanction data dashboards revealed that supervised adults of color were serving custody sanctions that were, on average, longer than those of adults on supervision who were not of color. As a result, addressing racial disparity became a significant priority for the department. While WCCC had historically established caseloads for monolingual Spanish-speaking clients and had implemented Gender Responsive Caseloads, it acknowledged a need to do more to ensure equitable treatment for all supervised adults of color in the community.

Building relationships is at the heart of being a Parole & Probation Officer. And oftentimes, having a shared lived experience with someone feeds connection. In response to the recognition of the need to better serve Black adults on supervision, the Afrocentric Caseload was developed and launched in July of 2023 with the intention of providing culturally responsive supervision to this population.

Washington County Community Corrections then took an additional step by creating a Black, Indigenous and People of Color (BIPOC) caseload with a focus on first-generation Hispanic Americans.

Despite the specific focuses of each caseload, any adult of color on supervision can opt into culturally responsive supervision, except for those supervised for a sex crime or domestic violence conviction.

The combination of a Probation Officer of color, evidence-based supervision strategies and culturally responsive community partners enables adults of color on supervision to be placed in a more collaborative situation where there is an opportunity to increase professional rapport earlier in the supervision process. This approach aims to maintain professional rapport and stability factors while also minimizing the use of local custody beds.

Community partners such as Going Home II, Bridges to Change and Instituto Latino have committed to improving the lives of those in the community for underserved populations and individuals of color and have welcomed the opportunity to work side by side with Community Corrections to improve outcomes for adults of color on supervision.

Beyond Culturally Responsive Caseloads, Community Corrections has also embraced the opportunity to adapt in response to an ever-changing community by following the lead of the Board of County Commissioners, who adopted the Washington County Equity Resolution in 2020 and developed an infrastructure to identify and eliminate systemic barriers for those served. This has included ongoing participation in organization-wide meetings such as the Equity Leadership Council, Land Acknowledgment Workgroup, Racial Bias Crimes Multidisciplinary Team and the Civil Rights Compliance Committee. Regular participation in these County meetings has allowed Community Corrections to ensure compliance with laws such as the Title VI Civil Rights Act and the Americans with Disabilities Act.

Safety

Increased state mandates for client contacts and field visits at a time when the supervised population has higher concentrations of higher risk JILs raises safety concerns for POs. The department is working to enhance training, practices and safety equipment so that POs can meet state mandates, facilitate success for clients and prioritize their own safety while doing so.

Community Corrections Center

The Community Corrections Center is a 215-bed minimum-security residential facility that provides support, services and housing for those transitioning back into the community from jails and prisons. This transitional facility enables greater stabilization and oversight for reentry than releasing people directly back into the community. The Center also serves as a sanctioning option for those on community supervision, that enables people to maintain employment and external treatment while experiencing monitoring and support from Center staff.

The Center population capacity diminished during the COVID-19 pandemic, but the department is focused on opening up to full capacity, including re-instituting programming that helps address behavior, trauma and addictions while also supporting residents in securing employment. The ability to move to full capacity has been impacted by slow timelines for facility repairs (e.g., bathroom repairs) and hiring and retaining staff to ensure full coverage for the capacity of the facility. However, the Center is on track to be at full average daily population in this calendar year.

Demonstrating the interdependence within the public safety continuum of service, the Community Corrections Center staff have been working collaboratively with the Sheriff's Office Jail staff to provide additional bed space for pre-trial and sentenced individuals, as well as space for remote court hearings to reduce the impact on the Court Security Unit. This is especially helpful as the Jail currently has reduced bed space available, and some of these adults-in-custody might otherwise become forced releases.

Counseling & Victims' Services (CVS)

The department's Counseling and Victims' Services (CVS) program, established in 1999, provides victims' advocacy and mental health services to victims, JILs and the community. While the state mandates victim notification and upholding victims' rights, the state does not fund post-conviction victims' services which places a burden on the County General Fund. Post-conviction advocates help ensure rights are upheld and staff strives to help crime victims restore their lives by assisting with safety-planning, resources and referrals, advocating on behalf of victims and educating POs and others in the system so that victims may experience support from every level.

While the department has been able to keep CVS funded through this reduction, the program could be at risk with future budget reductions that force Community Corrections to prioritize mandated community corrections services over victims' services.

Programs

Program	Fund-Program Program Description
Community Corrections Administration (188-551030)	This division is responsible for the development of department goals and objectives; represents Washington County in the development of state and

Program	Fund-Program Program Description
Community Corrections Center (188-551005)	<p>local criminal justice policies and programs; prepares annual reports, evaluations and special studies; manages fiscal activities, personnel, payroll and management information systems.</p> <p>The Center is a residential setting, comprised of custody and non-custody beds for adult justice involved individuals (JII) as they transition into the community. It is an opportunity for an increased level of structure for JII who are struggling with expectations in the community, or a decreased level of structure for JII who have been incarcerated. Support strategies include: linking to resources (i.e. housing, education, medical, mental health, and substance abuse, etc.) and programming for needed life skills . The Community Corrections Center initiates program and post-release plans for residents to measure progress, improve adherence to court orders, and to assist with community integration. The Center provides transition services to JII prior to release into the community. Program staff monitor and supervise all employment, passes, and other outside activities, and maintain accurate documentation, data, reports and files on all residents. Through guidance and education, this program offers a unique opportunity in the justice continuum for JII to develop foundational needs with community supports and services, promoting success and increasing community safety. It creates a reduction of risk and thereby, reducing recidivism and costs associated with acquiring new charges/convictions such as policing, entering into court systems, and/or incarceration in jail/prison.</p>
Community Corrections Field Services (188-551010)	<p>The Field Services Division provides community supervision of adult probation, parole and post-prison-supervision offenders who reside in the county. This division also performs investigation services for the courts, the state Department of Corrections, and the Oregon State Board of Parole. The division uses risk assessment, community values, and research to prioritize services and resources to provide a graduated system of offender supervision treatment, sanctions; minimal progression of offenders into the system and efficient movement of offenders out of the system.</p>
Community Corrections Program Services (188-551015)	<p>The Program Services Division, through management of grants and contracts, provides resources to assist staff in transitioning offenders through the system to successful completion of supervision conditions. The agency contracts with professionals in the community to provide mental health services, chemical dependency treatment, life skills training, employment services, pre-release services, subsistence for offenders in crisis situations and specialized staff training to develop skills necessary in dealing with the offender population.</p>
Community Corrections Victims Services (188-551025)	<p>Provides coordination of the County's center for victims' services.</p>

Community Corrections - Local Option Levy (234-551500).

Budget Detail

This budget houses Public Safety Local Option Levy (LOL) funds dedicated to the enhancement and maintenance of a wide array of Community Corrections services, in all major department areas (also see organization unit Community Corrections 188-5515 for the General Fund-funded portion of this departmental budget.)

Community Corrections is a state mandated function for Parole and Probation Services. The following ORS rules apply: 423.475 to 423.565, 137.545, 137.595, 144.106 and 144.334. The department agrees to act as an agency of the State of Oregon to provide community correction services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	5,935,831	6,120,751	6,812,717	7,499,037	686,320	10%
Expenditures	5,935,831	6,120,751	6,812,717	7,499,037	686,320	10%
Personnel services	4,131,764	4,154,778	4,704,869	5,252,423	547,554	12%
Materials and Services	492,449	1,801,370	1,903,220	2,028,314	125,094	7%
Interfund expenditures	1,311,618	164,603	204,628	218,300	13,672	7%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Local Option Levy	5,935,831	6,120,751	6,812,717	7,499,037	686,320	10%
Fund Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Community Corrections - Local Option Levy	32.00	32.00	32.00	34.00	2.00	6%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Comm Corr- Drug Court Services LOL	365,613	365,012	387,628	413,672	26,044	7%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Comm Corr- Expansion LOL	2,425,813	1,923,221	2,244,586	2,438,034	193,448	9%
Comm Corr- Parole/Probation LOL	2,682,386	2,124,650	2,348,445	2,682,577	334,132	14%
Comm Corr- Program Svs LOL	462,019	1,707,869	1,832,058	1,964,754	132,696	7%
Grand Total	5,935,831	6,120,751	6,812,717	7,499,037	686,320	10%

Budget Analysis

Total Requirements increase \$686,320 (10%). Local Option Levy Fund subsidy increases \$686,320 (10%).

Personnel Services costs increase due to salaries, retirement costs and health benefits.

Materials and Services expenditures has a small increase mostly derived from the increase of the cost allocation plan.

Programs

Program	Fund-Program Program Description
Comm Corr- Drug Court Services LOL (234-551535)	This program was added in FY 2007-08 based on the recommendation of the Washington County Justice System Manager's Group. Funds will be used to support existing drug court and mental health court programs.
Comm Corr- Expansion LOL (234-551530)	Funds were specifically included in the Public Safety Levy for the expansion of the existing corrections center facility from 167 to 215 beds.
Comm Corr- Parole/Probation LOL (234-551510)	Funding for this program is targeted at the maintenance of high and medium caseloads in the probation/parole programs.
Comm Corr- Program Svs LOL (234-551505)	Funding in this program is earmarked for additional services such as counseling, education, treatment, and other support services for offenders.

Court Security Fund (202-404000)

Budget Detail

Since FY 1994-95, the State of Oregon has mandated that counties provide security services for local state court facilities. Responsibility for planning and administering the court security programs rests with local court security committees and funding comes from a portion of each county's assessments that are attached to fines as imposed by the circuit and justice courts.

These security services primarily include metal detectors, x-ray machines, and security staff at the entrances to the Justice Services, Juvenile Services, and county courthouse buildings. Services are currently provided via agreement with a contract-for-service provider.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,774,158	1,477,097	1,451,174	1,087,099	(364,075)	-25%
Beginning Fund Balance	1,195,805	1,139,414	841,974	511,372	(330,602)	-39%
Revenues	578,353	337,683	609,200	575,727	(33,473)	-5%
Fines and forfeitures	341,677	293,006	400,000	350,000	(50,000)	-12%
Miscellaneous revenues	27,475	44,678	0	0	0	0%
Operating transfers in	209,200	0	209,200	225,727	16,527	8%
Requirements	1,774,158	1,477,097	1,451,174	1,087,099	(364,075)	-25%
Expenditures	634,744	637,781	884,706	1,027,664	142,958	16%
Materials and Services	606,765	632,215	824,706	1,027,664	202,958	25%
Interfund expenditures	27,979	5,566	0	0	0	0%
Capital outlay	0	0	60,000	0	(60,000)	-100%
Contingency	0	0	566,468	59,435	(507,033)	-90%
Ending Balance	1,139,414	839,316	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Court Security Fund	634,744	637,781	1,451,174	1,087,099	(364,075)	-25%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$33,473 (5%). Beginning Fund Balance decreases \$330,602 (39%). Total Requirements, excluding Contingency, increase \$142,958 (16%). Contingency decreases \$507,033 (90%).

Resources reflect a reduction in fines and fees received based on recent year activities. Continued support from General Fund is necessary to keep appropriate service levels.

Materials and Services reflect an increase in contract obligations.

Programs

Program	Fund-Program Program Description
Court Security Fund (202-404005)	Accounts for the receipt and expenditure of County fine assessments earmarked for court security programs. Funds are spent on programs and services detailed in the court security plan approved by the court security committee.

District Attorney, Deflection Fund (157-451000)

Budget Detail

This organization unit is a collaborative program between law enforcement agencies and behavioral health entities that assist individuals who may have substance use disorder, another behavioral health disorder or co-occurring disorders, to create community-based pathways to treatment, recovery support services, housing, case management or other services.

The Washington County Deflection Program provides an opportunity for persons cited or arrested for select misdemeanor charges to avoid prosecution through successful engagement in treatment.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	0	0	464,252	464,252	100%
Revenues	0	0	0	464,252	464,252	100%
Intergovernmental revenues	0	0	0	464,252	464,252	100%
Requirements	0	0	0	464,252	464,252	100%
Expenditures	0	0	0	464,252	464,252	100%
Personnel services	0	0	0	460,652	460,652	100%
Materials and Services	0	0	0	3,600	3,600	100%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
District Attorney	0.00	0.00	0.00	2.00	2.00	100%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
District Attorney Prosecution Services	0	0	0	464,252	464,252	100%

Budget Analysis

Total Resources increase \$464,252 (100%). Total Requirements increase \$464,252 (100%).

This is a new fund effective July 1, 2025 to manage the deflection program activities across multiple departments. These revenue and expenditures were in County Administrative Office in fiscal year 2024-25.

Programs

Program	Fund-Program Program Description
District Attorney Prosecution Services (157-451010)	The Washington County DA's Office has partnered with public safety agencies and community-based treatment and recovery providers to implement the Oregon Drug Intervention Plan (ODIP), pursuant to HB 4002 and 5204 (2024). The ODIP provides a comprehensive framework to prioritize treatment and accountability by addressing individual and community harm caused by drug use. It offers four pathways for persons facing certain misdemeanor drug possession charges to engage in treatment: (1) optional county deflection, (2) conditional discharge supervision, (3) formal probation supervision, and (4) probation revocation with early release to treatment opportunity. Washington County's Deflection Program is a pre-court diversion program that allows eligible defendants facing misdemeanor drug possession charges to avoid prosecution if they successfully engage in treatment. As part of this program DA's Office personnel (attorney and staff) process criminal case referrals, make charging decisions, and track program progress and outcomes. Drug deflection was established by HB 4002 as an optional program.

District Attorney, General Fund (100-451000)

Budget Detail

The District Attorney (DA) is responsible for the prosecution of individuals charged with crimes and other violations of state statutes within Washington County. The DA reviews police reports, prepares arrest warrants, reviews search warrant materials, directs and assists in criminal investigations, interviews witnesses, prepares charging instruments and fugitive complaints, attends and participates in all court proceedings relating to criminal prosecution, prepares and directs all extradition proceedings in the county and provides on-call assistance to police agencies in a variety of multi-agency teams including Major Crimes Team (MCT), Crash Analysis and Reconstruction Team (CART), Child Abuse Multidisciplinary Team, Bias Crime Multidisciplinary Team as well as other after-hours assistance. The DA is also responsible for criminal law legal advice to the Juvenile Department, the preparation of legal documents relating to all matters brought before the juvenile court and participation in court proceedings; public outreach and awareness efforts; and informing crime victims of their constitutional rights and working to protect them.

Numerous legal and ethical mandates apply to district attorneys. Generally, these mandates are located in state and federal laws including statutes, caselaw, constitutional provisions, bar rules of professional conduct, chief justice orders, presiding judge orders, supplemental local rules, uniform trial court rules, and trial court orders. A comprehensive list of all mandates is impractical. Generally, legal guidelines for district attorneys are located in ORS 8.610-8.852 (general statutory mandates) and the Oregon Constitution Art. VII (original), Sec. 17 (general constitutional mandate). There are also multiple mandates applicable to district attorneys and district attorney offices located within the Oregon Criminal Code, the Oregon Vehicle Code, the Oregon Constitution, and the United States Constitution. Additionally, district attorneys are responsible for ensuring compliance with multiple victim rights mandated by statute (chapter 147 and throughout the criminal code), uniform trial court rule, and the Oregon Constitution (Art. I, Sec. 42 & 43). Ethical mandates applicable to district attorneys are located generally in the Oregon Rules of Professional Conduct (including Rule 3.8 specifically applying to prosecutors), Oregon State Bar ethics opinions, and corresponding case law.

Relatedly, Oregon law mandates counties to provide sufficient funding and resources to the district attorney to perform the duties of the office. ORS 8.760 and 8.850.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	5,363,989	4,602,866	6,804,270	5,557,874	(1,246,396)	-18%
Revenues	5,363,989	4,602,866	6,804,270	5,557,874	(1,246,396)	-18%
Charges for Services	358,608	368,980	405,000	425,000	20,000	5%
Interfund revenues	417,117	458,496	438,617	1,005,978	567,361	129%
Intergovernmental revenues	4,586,299	3,759,175	5,959,653	2,824,331	(3,135,322)	-53%
Miscellaneous revenues	1,965	16,216	1,000	1,000	0	0%
Operating transfers in	0	0	0	1,301,565	1,301,565	100%
Requirements	16,611,968	20,540,165	27,104,682	26,106,513	(998,169)	-4%
Expenditures	16,611,968	20,540,165	27,104,682	26,106,513	(998,169)	-4%
Personnel services	14,721,846	15,886,627	20,349,529	20,129,017	(220,512)	-1%
Materials and Services	1,722,200	4,461,927	6,185,162	5,538,557	(646,605)	-10%
Other expenditures	0	274	0	0	0	0%
Interfund expenditures	148,794	191,337	230,000	438,939	208,939	91%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Capital outlay	19,128	0	339,991	0	(339,991)	-100%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	11,247,979	15,937,299	20,300,412	20,548,639	248,227	1%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
District Attorney	106.50	108.10	121.35	108.25	(13.10)	-11%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
District Attorney Child Abuse Multi. Intervention (Cami)	1,237,990	918,924	898,785	880,475	(18,310)	-2%
District Attorney Child Support Enforcement	1,669,977	2,135,242	1,929,326	(8)	(1,929,334)	-100%
District Attorney Digital Forensics Lab	0	0	0	581,885	581,885	100%
District Attorney Prosecution Services	12,112,495	15,413,982	22,010,344	22,269,490	259,146	1%
District Attorney Victim Assistance	1,591,506	2,072,017	2,266,227	2,374,671	108,444	5%
Grand Total	16,611,968	20,540,165	27,104,682	26,106,513	(998,169)	-4%

Budget Analysis

Total Resources decrease \$1,246,396 (18%). Total Requirements decrease \$998,169 (4%). General Fund subsidy increases \$248,227 (1%).

Total Resources decrease due to a combination of a one-time grant in fiscal year 2024-25, additional Justice Reinvestment Grant funding and reduction of federal and state funds due to the elimination of Child Support Enforcement in fiscal year 2025-26.

Personnel Services is essentially flat due to a combination of increases in salaries, retirement costs, and health benefits and as part of the required reductions to address County General Fund gaps, result in the reduction of 13.00 FTE due to the elimination of the Child Support Enforcement Program.

Materials & Services decrease due to a combination of a one-time grant in fiscal year 2024-25, increase in the cost allocation plan and the elimination of Child Support Enforcement in fiscal year 2025-26.

Interdepartmental increase due to additional grant-funded costs from the Sheriff's Office.

Capital Outlay decreases due to a one-time grant in fiscal year 2024-25.

Trends and Initiatives

The mission of the Washington County District Attorney's Office (WCDA) is to seek justice and protect our community. The WCDA pursues this mission vigorously and is proud to report that Washington County is one of the safest counties in Oregon. The combined crime rate is approximately 30% lower than the state average and over 50% lower than neighboring Multnomah County. Washington County is a safe place to live, work and raise a family.

Annually, the WCDA reviews and processes over 12,000 cases and obtains court orders for more than \$5.5 million in victim restitution. In 2024, the WCDA served 17,966 crime victims, including 3,560 victims of domestic violence, 2,007 child abuse victims, 404 sexual assault victims and 196 elder abuse victims. This represents an increase in all but one category compared to 2023.

Multiple factors are testing public safety in Washington County. These include the ongoing addiction crisis, the mental health crisis, retail theft, increased criminal referrals from law enforcement, changes to state laws that impose unfunded mandates and a strained and under-resourced justice system that cannot keep pace with the increased cost of delivering services.

As part of the required reductions to address County General Fund gaps, this budget includes significant reductions to important and essential services. It eliminates the Washington County District Attorney's Office Child Support Division (WCDA-CS), including 19 occupied full-time equivalent (FTE) positions. Established in the 1960s and in operation for over 50 years, the WCDA-CS division is responsible for assisting with the establishment and collection of child support orders. Annually, it collects more than \$27 million for Washington County children and parents, over 90% of whom are mothers. Year after year, the WCDA-CS division demonstrates through multiple metrics that it is the top-performing child support office in the state. Effective July 1, 2025, child support enforcement duties will transfer to the Oregon Department of Justice. The elimination of this division may result in a negative impact to vulnerable members of the Washington County community.

Additionally, this budget eliminates General Fund funding for 8.00 FTE in the WCDA Criminal Prosecution Unit. These positions will be funded in FY 2025-26 using one-time Strategic Investment Program (SIP) funding. In subsequent years beginning in FY 2026-27, these positions will need to be included in the upcoming Public Safety Local Option Levy replacement as part of the required reductions to address the County General Fund gaps. Preserving these positions means the District Attorney's Office can continue to review juvenile informal adjudication cases, participate in juvenile drug court (Keys to Success) and continue involvement in dependency cases. It also means that the WCDA can continue to prosecute domestic violence crimes through a dedicated domestic violence unit. And finally, it also avoids the elimination of several specialty courts and programs. Specialty Courts function through a collaboration of many partners including the District Attorney's Office, Circuit Court, Sheriff's Office, Community Corrections, Juvenile Services, Health and Human Services, defense attorneys and other community-based partners. A loss of funding for specialty courts would impact several county departments, community-based providers, the community at large and of course the community-members who would no longer be able to participate in these intensive service programs.

Specialty courts and treatment programs are important to Washington County and the WCDA is a statewide leader in their operation and outcomes. These evidence-based programs are designed to promote rehabilitation and community safety by focusing on accountability and addressing root causes of criminal behavior, such as mental health, addiction and trauma. While effective, specialty courts and treatment programs are discretionary (not mandated) and do require blended funding from multiple sources to operate. Current programs include the following: Integrative Re-Entry Intensive Supervision Services (IRISS) Program, Family Sentencing Alternative Pilot (FSAP) Program, Adult Recovery Court (drug court), Juvenile Drug Court, Mental Health Court, Rapid Fitness to Proceed Program, Veterans Treatment Court, Domestic Violence Deferred Sentencing Program, Early Case Resolution Court, Mental Health Diversion Pilot Program and a variety of court diversion programs for lower-level offenses. The newest programs are Drug Deflection and Drug Conditional Discharge (diversion) programs, launched in September 2024.

WCDA prosecutors and victim advocates have the highest caseloads in the tri-county area. Data from 2024 indicates that criminal case filings have surpassed pre-pandemic era levels and increased by over 20% from 2023 to 2024. Additionally, a 2023 study

using a national standard from the Association of Prosecuting Attorneys concluded that significant additional personnel is needed at all levels including prosecutors, victim advocates, support staff and investigators.

Despite these reductions, this budget continues to reflect an efficient use of resources, creative use of alternate funding sources and collaborative partnerships that maximize efficiency. Grant funding is used to help operate initiatives such as the Veterans Treatment Court, Justice Reinvestment Program specialty and treatment courts, Deflection, the Bias and Hate Crime Multidisciplinary team and the WCDA Cold Case Unit.

Additionally, the WCDA continues to emphasize the importance of addressing all levels of crime throughout the community. This is especially true for what are often characterized as “quality of life” crimes. Collectively, these crimes have a dramatic impact on livability and well-being in the community. As an example of commitment in this area, the WCDA led a countywide coalition to obtain an approximately \$1.5 million grant to address retail theft.

With our mission statement as a guide, the WCDA prioritizes ensuring Washington County is a safe community for everyone. We recognize that while crime impacts all members of the community, it often has a disproportionate impact on those who are financially vulnerable or who identify as members of marginalized groups.

While the breadth and scope of the work of the WCDA is difficult to capture in a single document, this summary provides a high-level overview of the commitment to seeking justice and protecting our community.

Leveraged funds include:

- Veterans Treatment Court Grant, estimated \$256,046 and 1.25 FTE.
- Discovery fees which are dependent on case volume. The amount of this is difficult to calculate as there are many factors, although the impact would be lower.
- Hate/Bias Crime Grant, estimated \$141,908 and 0.75 FTE.
- Drug Deflection program (Fund-Program 157-451010), estimated \$464,252 and 2.00 FTE.

Programs

Program	Fund-Program Program Description
District Attorney Child Abuse Multi. Intervention (Cami) (100-451020)	This program provides education and support to victims of child abuse and their families and serves as a liaison for victims interacting with police officers, attorneys, physicians, the court, and others throughout the criminal investigation and prosecution process. The program also provides staff support to the Washington County Child Abuse Multidisciplinary Team (MDT) and the Washington County Child Fatality Review Committee and coordinates services through contract relationships with other social service agencies and medical facilities. This program is within the DA's Office and therefore the mandates applicable to district attorneys apply. See mandates referenced in the Organization Description (100-4510). Additionally, see ORS Chapter 418 for statutes related to CAMI, child abuse MDTs, Karly's Law, and other related mandates.
District Attorney Child Support Enforcement (100-451005)	Due to County budget constraints, Child Support Enforcement will be performed by the State of Oregon as of July 2025.
District Attorney Digital Forensics Lab (100-451025)	The Washington County Digital Forensics Laboratory (DFL) was founded in 2018 and is jointly staffed and funded by the Washington County District Attorney's Office and the Washington County Sheriff's Office. This program provides digital evidence collection, extraction, and analysis for Washington County law enforcement agencies. A significant number of crimes involve digital devices and the DFL provides an essential service to investigate and prosecute these crimes. Without the DFL, the investigation and prosecution of many cases, particularly significant sexual assaults and violent crimes would not be possible. This program is

Program	Fund-Program Program Description
District Attorney Prosecution Services (100-451010)	<p>within the DA's Office and therefore the mandates applicable to district attorneys apply. See mandates referenced in the Organization Description (100-4510). Additionally, see ORS 135.815 et. seq. and related caselaw for mandates regarding discovery production including digital evidence discovery.</p> <p>This program conducts prosecution of felony and misdemeanor crimes, violations, and restraining order violations occurring in Washington County. This includes the processing of probation violations, probation revocations, extraditions, post-conviction relief, expunctions, SB 819 applications, and working with the Attorney General's Office on criminal appeals. This program also prosecutes all juvenile crime in the county, provides guidance on criminal law issues to the Juvenile Department, reviews police and social service reports for juveniles, processes juvenile court actions involving criminal delinquency and child dependency including child abuse and neglect. Support for the internal administrative functions and operations of the DA's office including reception and clerical relief is included in this unit along with the overall managerial control and direction and public outreach and awareness. Specialty programs and treatment courts supported by the DA's Office include Integrative Re-Entry Intensive Supervision Services (IRISS) program, Family Sentencing Alternative Pilot (FSAP) program, Adult Recovery Court (ARC), Juvenile Drug Court (Keys to Success), Mental Health Court, Rapid Fitness to Proceed program, Veteran's Treatment Court, Domestic Violence Deferred Sentencing (DVDS), Early Case Resolution (ECR) court, Mental Health Diversion, Drug Deflection, and Drug Conditional Discharge. This program is within the District Attorney's Office and therefore the mandates applicable to district attorneys apply. See mandates referenced in the Organization Description (100-4510).</p>
District Attorney Victim Assistance (100-451015)	<p>This program provides assistance to victims who have come into contact with the criminal justice system. The DA's Office informs victims of their statutory and constitutional rights and works to protect and enforce them. The DA's Office keeps victims informed of case status through formal notification and personal interaction. The DA's Office may provide referral of victims to other sources for assistance and may also contact victims who have suffered from personal injury or property loss to assist with restitution recovery. This program also works in conjunction with other community partners who provide services to crime victims including the Family Justice Center of Washington County (FJC), CARES NW, the Sexual Assault Resource Center (SARC), Safety Compass, and various community-based and legal aid organizations. This program is within the DA's Office and therefore the mandates applicable to district attorneys apply. See mandates referenced in the Organization Description (100-4510). Specific statutory and constitutional mandates related to victims may be found in the Oregon Constitution Art I, Sec. 42 (rights of victim in criminal prosecutions and juvenile delinquency proceedings), Art I, Sec. 43 (rights of victim and public to protection from accused person during criminal proceedings; denial of pretrial release), and throughout the Oregon Criminal Code.</p>

District Attorney, Local Option Levy Fund (234-451000).

Budget Detail

This budget houses the District Attorney's Public Safety Local Option Levy (LOL) funds earmarked for service level enhancements targeted at maintaining current District Attorney caseload standards and service levels (also see the General Fund-funded District Attorney organization unit 100-4510).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	599,075	645,644	732,060	0	(732,060)	-100%
Revenues	599,075	645,644	732,060	0	(732,060)	-100%
Intergovernmental revenues	599,075	645,644	732,060	0	(732,060)	-100%
Requirements	4,475,716	5,046,095	5,527,649	5,216,245	(311,404)	-6%
Expenditures	4,475,716	5,046,095	5,527,649	5,216,245	(311,404)	-6%
Personnel services	3,863,633	4,384,214	4,794,775	4,450,054	(344,721)	-7%
Materials and Services	55,832	685,689	732,874	766,191	33,317	5%
Interfund expenditures	556,251	(23,808)	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Local Option Levy Fund Subsidy	3,876,641	4,400,451	4,795,589	5,216,245	420,656	9%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
District Attorney	26.50	26.50	26.50	21.50	(5.00)	-19%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
District Attorney Child Support Enforcement	902,003	995,129	984,744	0	(984,744)	-100%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
District Attorney Prosecution Services	3,335,394	3,786,153	4,309,761	4,954,628	644,867	15%
District Attorney Victim Assistance	238,318	264,813	233,144	261,617	28,473	12%
Grand Total	4,475,716	5,046,095	5,527,649	5,216,245	(311,404)	-6%

Budget Analysis

Total Resources decrease \$732,060 (100%). Total Requirements decrease \$311,404 (6%). Local Option Levy Fund subsidy increases \$420,656 (9%).

Resources decrease due to the elimination of Child Support Enforcement.

Personnel Services decrease due to a combination of increases in salaries, retirement costs, health benefits and the net reduction of 5.00 FTE, which is a result 6.00 FTE reduction due to the elimination of Child Support Enforcement and 1.00 FTE moved to the Local Option Levy to achieve savings in the General Fund.

Materials & Services increase due to a combination of cost allocation plan increases and the elimination of Child Support Enforcement.

Trends and Initiatives

See District Attorney in the General Fund for Key Issues (100-4510).

Programs

Program	Fund-Program Program Description
District Attorney Child Support Enforcement (234-451005)	Due to County budget constraints, Child Support Enforcement will be performed by the State of Oregon as of July 2025.
District Attorney Prosecution Services (234-451010)	See the General Fund program description and mandated services for District Attorney Criminal Prosecution Services (100-451010).
District Attorney Victim Assistance (234-451015)	See the General Fund program description and mandated services for District Attorney Victim Assistance (100-451015).

Jail, Commissary (226-403000)

Budget Detail

The Jail Commissary fund was established to provide fiscal control for the goods, services and monies associated with the Jail Commissary. Funds received/expended are restricted to activities that provide for the welfare of jail adults in custody. Examples of such activities include rehabilitation and custody programs for individuals leaving the jail on home supervision, mental health programs for inmates in custody, and equipment/supply purchases that ensure safety and enhance the general welfare of adults in custody.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,599,611	1,606,618	1,593,616	1,307,054	(286,562)	-18%
Beginning Fund Balance	1,195,334	1,394,895	1,338,616	1,137,054	(201,562)	-15%
Revenues	404,277	211,723	255,000	170,000	(85,000)	-33%
Miscellaneous revenues	404,277	211,723	255,000	170,000	(85,000)	-33%
Requirements	1,599,611	1,606,617	1,593,616	1,307,054	(286,562)	-18%
Expenditures	204,716	215,464	469,447	396,485	(72,962)	-16%
Personnel services	133,487	138,131	144,372	157,819	13,447	9%
Materials and Services	39,315	69,296	316,690	229,443	(87,247)	-28%
Other expenditures	0	0	200	200	0	0%
Interfund expenditures	31,914	8,037	8,185	9,023	838	10%
Contingency	0	0	1,124,169	910,569	(213,600)	-19%
Ending Balance	1,394,895	1,391,153	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Jail	1.00	1.00	1.00	1.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Jail Commissary	204,716	215,464	1,593,616	1,307,054	(286,562)	-18%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$85,000 (33%). Beginning Fund Balance decreases \$201,562 (15%). Total Requirements, excluding Contingency, decrease \$72,962 (16%). Contingency decreases \$213,600 (19%).

Jail Commissary Resources are used to provide inmate services, including mentoring, General Education Development (GED) testing, and library services. Revenues received from telephone, video, and commissary commissions are anticipated to decrease based on current revenue forecasts. There is a decrease in revenue resulting from an Federal Communications Commission (FCC) ruling capping the per minute rates for telephone/video usage.

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits.

Materials & Services expenditures support jail program services as well as TriMet tickets for adults released from custody, and other services directly supporting inmate welfare. Additional funding is provided to fund commissary accounts for adults in custody. A decrease in the Contingency is anticipated to bring the balance to a more appropriate level and the balance will be used for future needs directly related to inmate welfare programs.

Programs

Program	Fund-Program Program Description
Jail Commissary (226-403035)	The program accounts for resources generated by inmate commissary activity. Expenditures are used for activities and/or programs that directly benefit inmates.

Jail, General Fund (100-403000)

Budget Detail

This organizational unit provides Washington County's Sheriff's Office (WCSO) jail services which are supported by the General Fund and other departmental revenues and includes programs: Administration; Housing, and Intake and Release.

4030 Mandates:

Jail; Jail Work Crew; Violent Offender Jail Capacity

Chapter 169 in the Oregon Revised Statute (ORS) requires the Sheriff to operate a jail. Also, sentences emanating from Washington County Circuit Court are state mandates. Additionally, ORS 135.240 (2-6) requires the jail to not release defendants charged with a violent felony. Related statutes include ORS 144.087, ORS 169.005, ORS 169.076, ORS 169.140 and ORS 169.320.

Inmate Transport and Court Security

ORS 206.010 (Duties of the Sheriff) "it is the Sheriff's duty to: (1) Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses. (2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety. (3) Execute the process and orders of the courts of justice or of judicial officers".

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	4,198,506	3,725,925	4,095,122	3,740,122	(355,000)	-9%
Revenues	4,198,506	3,725,925	4,095,122	3,740,122	(355,000)	-9%
Charges for Services	17,863	2,992	33,450	33,450	0	0%
Interfund revenues	3,731,190	3,192,638	3,296,672	3,241,672	(55,000)	-2%
Intergovernmental revenues	355,738	416,115	250,000	250,000	0	0%
Miscellaneous revenues	93,715	114,180	365,000	215,000	(150,000)	-41%
Operating transfers in	0	0	150,000	0	(150,000)	-100%
Requirements	32,415,591	46,107,926	50,181,567	52,278,604	2,097,037	4%
Expenditures	32,415,591	46,107,926	50,181,567	52,278,604	2,097,037	4%
Personnel services	30,077,669	32,199,773	35,269,162	35,209,182	(59,980)	0%
Materials and Services	2,287,768	13,798,134	14,605,405	17,012,422	2,407,017	16%
Other expenditures	18,386	13,744	49,000	49,000	0	0%
Interfund expenditures	4,179	5,921	8,000	8,000	0	0%
Capital outlay	27,589	90,354	250,000	0	(250,000)	-100%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	28,217,085	42,382,002	46,086,445	48,538,482	2,452,037	5%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Jail	192.75	195.75	196.00	184.00	(12.00)	-6%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Jail Administration	1,445,297	12,450,364	12,423,080	14,225,836	1,802,756	15%
Jail Housing	18,173,998	20,170,813	22,343,946	23,075,240	731,294	3%
Jail Intake and Release	12,796,297	13,486,750	15,414,541	14,977,528	(437,013)	-3%
Grand Total	32,415,591	46,107,926	50,181,567	52,278,604	2,097,037	4%

Budget Analysis

Total Resources decrease \$355,000 (9%). Total Requirements increase \$2,097,037 (4%). General Fund subsidy increases \$2,452,037 (5%).

Resources are anticipated to decrease. Justice Reinvestment Investment program funds supporting jail programs are reduced. Adult in custody tablet revenue commissions are anticipated to decrease based on current year activities.

Personnel Services reflect an overall decrease. Increases in salaries, retirement costs, and health benefits are offset by a decrease due to the required reductions to address County General Fund gaps that result in the elimination of 13.00 FTE, including 10 Jail Deputies and three Jail Service Technicians. An addition of 1.00 FTE increase Sr. Administrative Specialist is offset by decrease of two variable hour Administrative Specialist positions. Net -12.00 FTE decrease.

Materials and Services reflect an increase in the County's cost allocation plan direct charges and contract obligations.

Capital outlay reflects a decrease with a one-time capital purchase of a body scanner for jail intake and release planned in the previous fiscal year.

Trends and Initiatives

By Statute, the County Sheriff is required to operate a jail. Washington County currently has the second smallest jail per capita in the state at a capacity of 572 beds. However, due to staffing challenges that have been felt by law enforcement nationwide, the Washington County Sheriff's Office and County organization have made and supported concerted efforts toward recruitment and

retention of employees. These initiatives can take time, and, in the meantime, the Sheriff has had to reduce the available bed capacity of the Jail to support current staffing patterns. The closure of three pods has impacted some of the booking criteria, as staff manage a current capacity level of 388 beds. As part of the required reductions to address County General Fund gaps, this budget eliminates 10.00 FTE vacant Jail Deputies and 3.00 FTE vacant Jail Service Technician II positions. Just like in Law Enforcement Services, the impact will be more critical when the Sheriff's Office is able to recruit staff to fill current vacancies. There is a shared goal to open all of the pods to full capacity, and at the same time the county is conducting a Jail and Community Corrections Center Capacity and Expansion Study to determine bed space needs out to the year 2055.

In 2024, Jail staff booked 13,988 adults into custody, averaging 38 bookings a day. Jail Program staff make it their mission to provide adults-in-custody (AICs) with structure, education and job skills to reintegrate into the Washington County community and reduce future recidivism. When released, AICs participating in programs have a better chance of getting back on their feet. Program staff work toward reducing recidivism and allowing AICs an opportunity to take classes on topics like anger management, drug/alcohol addiction and vocational types of skill development. The program staff help provide GED and high school diploma programs that can help an AIC secure a job upon release. This stability and routine are often missing from an AIC's life. Jail Programs Overview 2024:

GED's:

- English - 15
- Spanish - 1
- High School Diploma - 1

Program Hours:

- Number of AICs - 581
- Total Hours - 7,163

Social Security Cards issued - 21

With a solid core of services and resources that no other jail in Oregon provides, the program's team is leading the way and making a difference. That difference plays a part in the goal to reduce recidivism and set people on their way with a pathway to success. Our growing network of community partners is a big part of that success. Cognitive Programs:

- Thinking for a Change (Cognitive Behavioral Therapy) offered in English and Spanish
- P.A.C.E. (Planning, Acceptance, Coping and Engagement)
- Thrive – Dual Diagnosis Class
- Alternatives to Violence
- Dialectical Behavioral Therapy (DBT) Skills class
- Practical Skills
- Life Skills Class
- Ready to Rent
- Drug and Alcohol Counseling – 1:1
- Mental Health Counseling – 1:1
- Employment Services
- SE Works Employment Navigator – Full-time contractor working in the jail
- WorkSource Express Center – two days a week OED employee
- Peer Mentoring – offered through CODA, MHAAO and the BHRN
- Support Groups
- Narcotics Anonymous – currently facilitated by Medical Staff CADAC
- Alcoholics Anonymous for Women – currently two volunteers
- Working on getting men through backgrounds to start facilitating AA/NA

Rent Well Facts:

Rent Well is a 15-hour class a certified instructor delivers over six weeks. Upon completion, participants receive a certificate that can be presented to landlords when applying for housing. Certificates are valid for 18 months and come with a Rent Guarantee of \$5,000 that will cover rent if the tenant cannot pay. Criteria for the \$5,000 Rent Guarantee Program and Certificate:

Participant must:

- Complete the Rent Well course

- Complete their housing portfolio
- Never have used this state-sponsored funding before
- Be at or below 60% of the area median income (\$82,000 annually)
- Have at least one barrier to housing

Thanks to our program's staff, the Washington County Jail is one of only two locations in Washington County offering Rent Well – joining Community Action as a provider.

Programs

Program	Fund-Program Program Description
Jail Administration (100-403005)	Provides administrative support to the jail.
Jail Housing (100-403010)	Performs evaluations of inmates to determine their appropriate security classification which defines the pod an inmate is incarcerated in and provides facility security, meals, janitorial and laundry services, mental health and substance abuse counseling, basic adult education and law library services to inmates.
Jail Intake and Release (100-403025)	Processes the booking (intake) and release of offenders; provides for the transportation of prisoners to and from court as well as other correctional facilities; provides court security services; coordinates the work-in-lieu of jail and electronic home monitoring programs.

Jail Health Care (100-403500)

Budget Detail

Jail Health Care ensures the delivery of health care to Washington County adults in custody consistent with standards of the community and the National Commission on Correctional Health Care. These services are provided via a private health care provider.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	6,114	962	0	0	0	0%
Revenues	6,114	962	0	0	0	0%
Miscellaneous revenues	6,114	962	0	0	0	0%
Requirements	6,247,876	6,836,475	7,470,646	7,836,612	365,966	5%
Expenditures	6,247,876	6,836,475	7,470,646	7,836,612	365,966	5%
Personnel services	1,251	0	0	0	0	0%
Materials and Services	6,246,626	6,836,475	7,470,646	7,836,612	365,966	5%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	6,241,762	6,835,512	7,470,646	7,836,612	365,966	5%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Jail Health Care	6,247,876	6,836,475	7,470,646	7,836,612	365,966	5%

Budget Analysis

Total Requirements increase \$365,966 (5%). General Fund subsidy increases \$365,966 (5%).

Materials and Services reflect an increase in contract obligations.

Programs

Program	Fund-Program Program Description
Jail Health Care (100-403505)	Provides financial activities in support of Jail Health Care.

Jail, Local Option Levy Fund (234-403000)

Budget Detail

This budget houses Public Safety Local Option Levy (LOL) funds earmarked for the opening of an additional jail pod (56 new beds) in the Washington County jail. The jail provides booking and incarceration services for all law enforcement agencies in the county. Also provided are medium and maximum security housing for individuals awaiting trial and those sentenced by state courts to periods of incarceration up to one year. Additionally, the jail provides transport services to other facilities and to the courts.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,304	7,059	0	0	0	0%
Revenues	3,304	7,059	0	0	0	0%
Intergovernmental revenues	0	5,924	0	0	0	0%
Miscellaneous revenues	3,304	1,135	0	0	0	0%
Requirements	4,076,520	5,033,054	6,404,133	7,162,216	758,083	12%
Expenditures	4,076,520	5,033,054	6,404,133	7,162,216	758,083	12%
Personnel services	2,545,020	3,350,790	4,321,566	4,709,799	388,233	9%
Materials and Services	380,879	1,426,822	1,519,512	1,782,709	263,197	17%
Interfund expenditures	1,150,621	203,482	541,055	669,708	128,653	24%
Capital outlay	0	51,959	22,000	0	(22,000)	-100%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Local Option Levy Fund Subsidy	4,073,216	5,025,995	6,404,133	7,162,216	758,083	12%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Jail	21.50	21.50	22.50	23.80	1.30	6%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Jail Housing	4,076,520	5,033,054	6,404,133	7,162,216	758,083	12%

Budget Analysis

Total Requirements increase \$758,083 (12%). Local Option Levy Fund subsidy increases \$758,083 (12%).

Personnel Services increase due to salaries, retirement costs, and health benefits as well as an increase in 1.00 FTE Jail Service Technician (JST) manager, the first dedicated supervisor for the JST work group.

Materials and Services increase in the County's cost allocation plan direct charges and contract obligations.

Interfund Expenditures increase due to internal Sheriff's Office Administration and Jail Administration cost plan support.

Capital outlay decreases in the planned upfit costs based on the replacement vehicles.

Programs

Program	Fund-Program Program Description
Jail Housing (234-403010)	Provides for the evaluation and incarceration of adults in custody; facility security; meals, janitorial and laundry services; provides mental health and substance abuse counseling; basic adult education and law library services to adults in custody for a single 56-bed pod.

Juvenile Administration (100-503000)

Budget Detail

This organization unit provides management and administrative services to the following Juvenile Department service areas: basic services, shelter services, secure detention, electronic monitoring, conciliation services, juvenile grants and the Juvenile High Risk Prevention Funds.

MANDATED SERVICES

The Juvenile Department's mandated services are dictated by ORS Chapter 419C. Specifically applicable citations are as follows:

ORS 419A.059 and 419A.012(4) The juvenile director shall take charge of any youth offender before and after a court hearing as directed by the court and the court shall designate the place where youth shall be held in detention. ORS 419C.145- preadjudication detention. ORS 419C.001-juvenile justice system shall provide continuum of services; ORS 419A.063-youth must be placed in detention facility that is staffed by juvenile department employees and in no case may a youth under 14 years of age be placed in facility where adults are detained; ORS 169.076-169.078 sufficient staff to perform security, custody and supervision of youth.

ORS 419C.470 states that County juvenile departments shall to the extent practicable, create opportunities for youth offenders under the supervision of a county juvenile department to pay restitution as ordered by the court and to perform any community service ordered by the court.

ORS 419C.001 states the purpose of the system is to protect the public and reduce juvenile delinquency and to provide fair and impartial procedures for the initiation, adjudication and disposition of allegations of delinquent conduct. A continuum of services shall be provided that emphasizes prevention of further criminal activity by the use of early and certain sanctions, reformation and rehabilitation programs.

ORS 419A.012 states that juvenile department shall make investigations of youth brought before the court, to report fully and furnish information to the court and take charge of youth as directed by the court.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	158,242	179,036	192,644	187,011	(5,633)	-3%
Revenues	158,242	179,036	192,644	187,011	(5,633)	-3%
Interfund revenues	158,242	179,036	192,644	187,011	(5,633)	-3%
Requirements	2,028,469	2,214,276	2,456,310	2,540,846	84,536	3%
Expenditures	2,028,469	2,214,276	2,456,310	2,540,846	84,536	3%
Personnel services	1,990,677	1,886,716	2,106,239	2,178,205	71,966	3%
Materials and Services	37,355	323,528	347,571	360,141	12,570	4%
Other expenditures	437	4,033	2,500	2,500	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	1,870,227	2,035,240	2,263,666	2,353,835	90,169	4%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Juvenile Administration	13.00	13.00	12.55	11.55	(1.00)	-8%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Juvenile Administration	2,028,469	2,214,276	2,456,310	2,540,846	84,536	3%

Budget Analysis

Total Resources decrease \$5,633 (3%). Total Requirements increased \$84,536 (3%). General Fund subsidy increases \$90,169 (4%).

Total resources slightly decrease due to decreases in Internal Service Fund (ISF) reimbursement through cost allocation plan (CAP) adjustments associated with the administrative staff who are housed in this organization unit.

Personnel Services expenditures increase due to salaries, retirement costs and health benefits. As part of the required reductions to address County General Fund gaps this Organization Unit is eliminating 1.00 FTE vacant Administrative Assistant.

Materials and Services increase is attributed to the overall increases in the FY 2025-26 cost allocation plan.

Programs

Program	Fund-Program Program Description
Juvenile Administration (100-503005)	Provides financial activities and operational administration for the Juvenile Department.

Juvenile Conciliation (197-502000)

Budget Detail

Conciliation Services operates as an arm of the Juvenile Department, providing services to parents in domestic relations conflicts before the circuit court and who are entering child custody agreements. Orientation to the domestic relations court processes is provided. Counseling is provided to any individual for issues concerning divorce and custody agreements. Mediation services are offered to allow parties in the process of dissolution of marriage to take an active role in determining the custody of their children.

Conciliation Services Court Connected Services Package consists of three services required for litigants involved in custody and/or parenting time disputes. Mediation and mediation orientation are required by ORS 107.755. Mediation is also required by Washington County local court rule 12.011. Additionally, local jurisdictions are authorized by ORS 3.435 to establish and require participation in a family law education program. Washington County local court rule 8.102 establishes this as a requirement for Washington County Domestic Relations litigants with minor children age 17 years or younger.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	667,649	911,771	1,174,207	1,336,729	162,522	14%
Beginning Fund Balance	75,877	20,875	134,872	372,394	237,522	176%
Revenues	591,772	890,896	1,039,335	964,335	(75,000)	-7%
Charges for Services	2,600	258,150	275,000	200,000	(75,000)	-27%
Interfund revenues	20,000	0	0	0	0	0%
Intergovernmental revenues	511,577	572,721	719,135	719,135	0	0%
Licenses and permits	32,050	32,040	31,200	31,200	0	0%
Miscellaneous revenues	25,545	27,986	14,000	14,000	0	0%
Requirements	667,650	911,771	1,174,207	1,336,729	162,522	14%
Expenditures	646,775	733,398	869,298	982,214	112,916	13%
Personnel services	527,135	579,210	639,366	773,951	134,585	21%
Materials and Services	7,849	124,187	178,914	177,345	(1,569)	-1%
Interfund expenditures	111,791	30,001	51,018	30,918	(20,100)	-39%
Contingency	0	0	304,909	354,515	49,606	16%
Ending Balance	20,875	178,373	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Juvenile Conciliation	4.00	4.00	4.00	5.00	1.00	25%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Conciliation	646,775	733,398	1,174,207	1,336,729	162,522	14%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$75,000 (7%). Beginning Fund Balance increases \$237,522 (176%). Total Requirements, excluding Contingency, increase \$112,916 (13%). Contingency increases \$49,606 (16%).

Total resources continue to increase due to the implementation of a fee schedule increase in FY 2024-25 to Conciliation Services clients for services that include: mediation, counseling services, parenting classes, and expert witness testimony, in combination with an increase in funding from the Oregon Judicial Department, effective July 1, 2024.

Personnel Services expenditures increase due to salaries, retirement costs and health benefits. Due to workload increases, an add package was submitted and approved for an additional 1.00 FTE Administrative Specialist II to assist in coordination and program management. This position is completely funded by fees generated by services provided.

Materials and Services slightly decrease due to a reduced contract with a community provider for interpretation services for clients.

Interdepartmental expenses decrease due to the program no longer being charged for a computer upgrade to the Conciliation Services database.

Trends and Initiatives

The Conciliation Team at the Juvenile Department provides mediation and education for divorcing parents with children in Washington County. As noted, this team has adjusted its fee structure in the last year and taken on parent education training that used to be done by contract, creating additional revenue for the team to hire an additional 1.00 FTE Administrative Specialist II in this budget to handle the increase in workload. This position is sustainable through the additional revenue.

Programs

Program	Fund-Program Program Description
Conciliation (197-502005)	This program provides for financial activities related to Conciliation/Mediation services.

Juvenile, General Fund (100-501000)

Budget Detail

The Juvenile Department has the responsibility to assure that any youth coming within the jurisdiction of the juvenile court receives care, guidance and control, preferably in their own home, to ensure their welfare and the best interests of the public. The Department also assists the juvenile court when a youth is removed from their parents' control by ensuring that the best care that meets youth's needs is secured.

MANDATED SERVICES

The Juvenile Department's mandated services are dictated by ORS Chapter 419C. Specifically applicable citations are as follows:

ORS 419A.059 and 419A.012(4) The juvenile director shall take charge of any youth offender before and after a court hearing as directed by the court and the court shall designate the place where youth shall be held in detention. ORS 419C.145- preadjudication detention. ORS 419C.001-juvenile justice system shall provide continuum of services; ORS 419A.063-youth must be placed in detention facility that is staffed by juvenile department employees and in no case may a youth under 14 years of age be placed in facility where adults are detained; ORS 169.076-169.078 sufficient staff to perform security, custody and supervision of youth.

ORS 419C.470 states that County juvenile departments shall to the extent practicable, create opportunities for youth offenders under the supervision of a county juvenile department to pay restitution as ordered by the court and to perform any community service ordered by the court.

ORS 419C.001 states the purpose of the system is to protect the public and reduce juvenile delinquency and to provide fair and impartial procedures for the initiation, adjudication and disposition of allegations of delinquent conduct. A continuum of services shall be provided that emphasizes prevention of further criminal activity by the use of early and certain sanctions, reformation and rehabilitation programs.

ORS 419A.012 states that juvenile department shall make investigations of youth brought before the court, to report fully and furnish information to the court and take charge of youth as directed by the court.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	13,324	30,045	15,000	115,000	100,000	667%
Revenues	13,324	30,045	15,000	115,000	100,000	667%
Intergovernmental revenues	12,646	27,434	15,000	15,000	0	0%
Miscellaneous revenues	678	2,611	0	0	0	0%
Operating transfers in	0	0	0	100,000	100,000	100%
Requirements	7,723,409	9,581,148	10,257,195	10,144,959	(112,236)	-1%
Expenditures	7,723,409	9,581,148	10,257,195	10,144,959	(112,236)	-1%
Personnel services	5,258,155	5,321,388	5,572,328	5,810,884	238,556	4%
Materials and Services	2,429,555	4,227,054	4,652,867	4,302,075	(350,792)	-8%
Other expenditures	15,699	29,009	32,000	32,000	0	0%
Interfund expenditures	20,000	0	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Capital outlay	0	3,696	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	7,710,085	9,551,103	10,242,195	10,029,959	(212,236)	-2%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Juvenile	39.00	40.00	39.00	37.00	(2.00)	-5%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Basic Services	2,576,258	4,120,763	4,614,154	4,907,117	292,963	6%
Home Detention	185,051	192,310	191,844	3,500	(188,344)	-98%
Secure Detention	2,674,013	2,950,739	3,194,991	2,838,438	(356,553)	-11%
Shelter Care	2,288,086	2,317,336	2,256,206	2,395,904	139,698	6%
Grand Total	7,723,409	9,581,148	10,257,195	10,144,959	(112,236)	-1%

Budget Analysis

Total Resources increase \$100,000 (667%). Total Requirements decrease \$112,236 (1%). General Fund subsidy decreases \$212,236 (2%).

Total Resources remain flat for restitution to victims.

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits. However, as part of the required reductions to address County General Fund gaps this Organization Unit is eliminating 1.00 FTE vacant bilingual Juvenile Counselor II due to the implementation of the 10% reduction scenario. Additionally, there is a reduction of 1.00 FTE Juvenile Services Supervisor position from this Organization Unit and moved to 228-5050 in order to reflect General Fund savings in FY 2024-25.

Materials and Services increase due to the implementation of the approved add package of \$100,000 of contractual obligations to Multnomah County to fund a full six month notice before moving to Marion County for Detention Services. It also funds an as-needed bed space contract with Yamhill County for the same period of time. The one-time cost add package covers the higher Multnomah County detention rate from July 1, 2025 to August 4, 2025, and potential exceeded bed space costs with Yamhill County to manage detention needs between that same time. To reach the 10% reduction scenario, the Juvenile Department negotiated the contracted detention services from Multnomah County to Marion County, which then reduced the rate per bed per day from \$619.92

to \$272.50, resulting in an \$897,578 total detention savings. To meet reduction targets, this budget also decreases contract dollar for community providers for treatment services. The balance of the increase is attributed to the overall increases in the FY 2025-26 cost allocation plan.

Trends and Initiatives

The Washington County Juvenile Department protects the public by reducing delinquency and restores victims and the community by holding youth accountable. The department creates opportunities for change through swift and decisive use of effective practices, building on the strengths of youth and families.

In 2024, the Juvenile Services Department received 1,492 law enforcement referrals for 1,040 unique youth. The Juvenile Department serves nearly 80% of youth outside of the court system (diversionary status) through community contracts for diversion programs as well as informal supervision by Juvenile Department staff. Formal clients (youth placed on probation) are served by a group of Juvenile Counselors who have regionalized and specialized caseloads. For calendar year 2023, the 12-month criminal recidivism rate for Washington County youth was 28.1%, slightly higher than the state average of 27.8% yet lower than counties with a similar justice-involved youth population. For youth on formal probation, the 12-month criminal recidivism rate was 9.5%. This lower recidivism rate is likely due to providing the highest level of resources including supervision and interventions on the youth at the highest risk of doing more crime.

As part of the required reductions to address County General Fund gaps, the department reduces their budget by 10%, eliminating a vacant bilingual Juvenile Counselor II position, leaving one less staff person to serve clients and support the community. At the same time, the Juvenile Services Department is experiencing high rates of disparities of traditionally underserved communities, causing concern with losing a position that serves Spanish-speaking youth and families in the community.

In addition to the Juvenile Counselors who serve youth in the community, the Juvenile Department operates a resource called Harkins House, a basic residential facility that serves up to 14 youth who need more structure and support. The Juvenile Department also has staff who coordinate community service, victim services, manage an electronic monitoring program and serve and transport youth in custody or are being evaluated for custody, in addition to a strong administrative support team. At the 10% reduction, the Juvenile Services Department eliminates a vacant 1.00 FTE Administrative Assistant position. This position is responsible for a variety of services including supporting the Leadership Team through organization, supporting the liaison role between the Juvenile Services Department and ITS and Facilities, and supporting a revenue-producing Title IV-E reimbursement system. Since these tasks are still an important part of the daily operations, this work will be largely redistributed to the Leadership Team and Administrative Support Team members.

Contract funds for detention services is a large part of the General Fund budget for the Juvenile Services Department. Washington County has had a long-term partnership with Multnomah County where detention beds were going up to over \$619 per bed per day in the next fiscal year. The Juvenile Services Department has a contract for 11 beds, with an additional three beds in Yamhill County which were added as a one-year contract to support the Juvenile Services Department while trying to manage bed space. This effort has been complicated by the unintended impacts of SB 1008, which saw several youth staying in detention for extremely long periods of time while they went through the waiver process. In order to address both budget concerns and the availability of bed space to address public safety concerns, the Juvenile Services Department gave notice to terminate the Multnomah County contract so that detention services can be moved to Marion County at a rate of \$272.50 per bed per day. This move allows the department to add two additional beds, for a total of 16 in one location and save around \$900,000 per year, ultimately saving a number of FTE from potential layoff and significant caseload and community impact. One of the key goals in the next year will be to successfully transition department services to find transportation options that allow families and attorneys the ability to visit with clients.

While budget reductions will have an impact on workload and the community, the Juvenile Services Department will be working on several new initiatives over this coming year. The department has received grant funding from the State Justice Institute to receive technical assistance from the RFK National Resource Center for Juvenile Justice. This work will last one year and will allow the department to engage in a comprehensive review of the probation system, with feedback from staff and partners. When the system review is completed, the Juvenile Services Department and partners will prioritize next steps to implement the changes that will allow the probation system to become more aligned with best practices.

Another initiative the Juvenile Services Department is preparing to launch is a Family Advisory Council. This Council will act as an

advisory body to the Juvenile Services Department and will include youth formerly involved in the juvenile justice system and families of youth formerly involved in the system.

Over the next fiscal year, the Harkins House program will begin the process of converting its behavior management system from a level system to a more individualized approach with clients. This work will involve extensive training and coaching clients through the change.

Despite the challenges that budget reductions can bring, the Juvenile Services Department is deeply committed to the day-to-day work with youth and families in the community and the upcoming areas of focus.

Programs

Program	Fund-Program Program Description
Basic Services (100-501005)	Conducts an investigation of every youth brought before the juvenile court and represents the youth's interests when their case is heard. Takes charge of any youth before and after the hearing as directed by the court. Furnishes information and assistance as the juvenile court requires.
Home Detention (100-501025)	Provides for close supervision of youth in their own homes as an alternative to detention as a least restrictive alternative as required by law.
Secure Detention (100-501015)	Provides secure facilities for holding youth considered to be immediately endangering themselves or others and are alleged to have committed a major crime. Services are purchased from the Donald E. Long detention facility in Multnomah County.
Shelter Care (100-501010)	Harkins House Shelter program provides care, supervision and behavioral support in a residential setting for qualifying youth.

Juvenile Grants (196-504000)

Budget Detail

The Juvenile Grants budget operates as an adjunct to existing Juvenile Department programs, utilizing state and/or federal grant funds for a variety of prevention-related services. The goal of this organization unit is to provide enhanced evaluation and treatment services to youth at risk of further involvement in the juvenile justice system or of being committed to the state youth correctional facilities.

MANDATED SERVICES

The Juvenile Department's mandated services are dictated by ORS Chapter 419C. Specifically applicable citations are as follows:

ORS 419C.470 states that County juvenile departments shall to the extent practicable, create opportunities for youth offenders under the supervision of a county juvenile department to pay restitution as ordered by the court and to perform any community service ordered by the court.

ORS 419C.001 states the purpose of the system is to protect the public and reduce juvenile delinquency and to provide fair and impartial procedures for the initiation, adjudication and disposition of allegations of delinquent conduct. A continuum of services shall be provided that emphasizes prevention of further criminal activity by the use of early and certain sanctions, reformation and rehabilitation programs.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,047,579	842,707	1,044,437	1,153,252	108,815	10%
Beginning Fund Balance	32,766	92,363	124,374	221,498	97,124	78%
Revenues	1,014,813	750,344	920,063	931,754	11,691	1%
Intergovernmental revenues	999,222	749,097	918,063	929,754	11,691	1%
Miscellaneous revenues	15,590	1,247	2,000	2,000	0	0%
Requirements	1,047,579	842,707	1,044,437	1,153,252	108,815	10%
Expenditures	955,216	846,055	952,913	932,254	(20,659)	-2%
Personnel services	500,455	524,105	595,384	592,815	(2,569)	0%
Materials and Services	364,819	313,054	348,029	329,189	(18,840)	-5%
Other expenditures	4,843	4,585	6,500	6,500	0	0%
Interfund expenditures	85,099	4,311	3,000	3,750	750	25%
Contingency	0	0	91,524	220,998	129,474	141%
Ending Balance	92,363	(3,348)	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Juvenile Grants	3.50	3.50	3.95	3.95	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Diversion	827,117	720,071	827,437	985,509	158,072	19%
Donations	2,882	1,679	2,000	2,000	0	0%
Flex Funds (Juvenile)	61,889	60,489	60,000	60,000	0	0%
Juvenile Restitution	24,694	28,070	30,000	25,000	(5,000)	-17%
State Record Expunction Funds	38,634	35,746	125,000	80,743	(44,257)	-35%
Grand Total	955,216	846,055	1,044,437	1,153,252	108,815	10%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$11,691 (1%). Beginning Fund Balance increases \$97,124 (78%). Total Requirements, excluding Contingency, decrease \$20,659 (2%). Contingency increases \$129,474 (141%).

Total Resources increase due to higher than anticipated State Diversion funding from the Oregon Youth Authority (OYA).

Personnel Services slightly decrease due to less Oregon Department of Transportation (ODOT) Revenue, thus requiring the transfer of a greater portion of Personnel Services costs for a Juvenile Counselor to another funding source.

Materials and Services decrease due to reduced contract expenditures for family navigator and mentorship services.

Programs

Program	Fund-Program Program Description
Diversion (196-504005)	This program is designed to reduce the population of delinquent youth committed to the State's juvenile correction facilities. The state will attain their goal by instituting correctional facilities bed space 'caps' for Washington County while providing local funds to provide enhanced evaluative and diagnostic services to those youth that would be most susceptible to being committed to the correctional facilities. ORS 419C.470 states that County juvenile departments shall to the extent practicable, create opportunities for youth offenders under the supervision of a county juvenile department to pay restitution as ordered by the court and to perform any community ordered by the court. In addition, the increasing youth community service and restitution crews is part of Lane County's 10 Year Public Safety Plan.
Donations (196-504040)	Donations to the juvenile shelter are accounted for through this program. Funds are expended to enhance recreational opportunities and for educational scholarships to former residents.

Program	Fund-Program Program Description
Flex Funds (Juvenile) (196-504015)	This program houses funding from the Oregon Youth Authority to support a range of services for youth including counseling, education, residential care, skill training and transportation. These services are designed to promote youth accountability and successful completion of probation and are tailored to the individual needs of youth.
Juvenile Restitution (196-504020)	This program houses funding from the Oregon Department of Transportation (ODOT) to support removal of road litter by juvenile clients, whose work is credited to make restitution payments to victims of juvenile crime.
State Record Expunction Funds (196-504060)	Revenue and Expenditures related to mandatory record expunction, pursuant to ORS 419A.262. System Initiated Expunction process stemmed from SB 519 and is now under ORS 419A.262(2), which modified the existing laws around expunging juvenile records and expanded the situations where a youth can qualify for a presumptive expunction of their juvenile records. This funded mandate took affect as of January 2, 2022 and the State reimburses Juvenile Departments, \$206.15 for non-adjudicated youth, \$257.70 for adjudicated cases.

Juvenile, Local Option Levy Fund (234-501000)

Budget Detail

This organization unit budget houses Public Safety Local Option Levy (LOL) funds earmarked for the maintenance of current Juvenile Department caseload standards and service levels. It also aims to reduce recidivism rates as county youth population grows (see also organization unit Juvenile 100-5010 for the General Fund portion of this departmental budget).

MANDATED SERVICES

The Juvenile Department's mandated services are dictated by ORS Chapter 419C. Specifically applicable citations are as follows:

ORS 419A.059 and 419A.012(4) The juvenile director shall take charge of any youth offender before and after a court hearing as directed by the court and the court shall designate the place where youth shall be held in detention. ORS 419C.145- preadjudication detention. ORS 419C.001-juvenile justice system shall provide continuum of services; ORS 419A.063-youth must be placed in detention facility that is staffed by juvenile department employees and in no case may a youth under 14 years of age be placed in facility where adults are detained; ORS 169.076-169.078 sufficient staff to perform security, custody and supervision of youth.

ORS 419C.470 states that County juvenile departments shall to the extent practicable, create opportunities for youth offenders under the supervision of a county juvenile department to pay restitution as ordered by the court and to perform any community service ordered by the court.

ORS 419C.001 states the purpose of the system is to protect the public and reduce juvenile delinquency and to provide fair and impartial procedures for the initiation, adjudication and disposition of allegations of delinquent conduct. A continuum of services shall be provided that emphasizes prevention of further criminal activity by the use of early and certain sanctions, reformation and rehabilitation programs.

ORS 419A.012 states that juvenile department shall make investigations of youth brought before the court, to report fully and furnish information to the court and take charge of youth as directed by the court.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	2,053,954	2,066,378	2,337,895	2,492,967	155,072	7%
Expenditures	2,053,954	2,066,378	2,337,895	2,492,967	155,072	7%
Personnel services	1,340,114	1,088,883	1,520,371	1,650,212	129,841	9%
Materials and Services	448,325	904,577	740,374	782,072	41,698	6%
Other expenditures	10,082	11,574	5,000	5,000	0	0%
Interfund expenditures	255,432	61,345	72,150	55,683	(16,467)	-23%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Local Option Levy Fund Subsidy	2,053,954	2,066,378	2,337,895	2,492,967	155,072	7%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Juvenile	10.00	10.50	10.50	10.50	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Basic Services	1,631,523	1,414,717	1,870,460	2,000,405	129,945	7%
Secure Detention	422,430	651,661	467,435	492,562	25,127	5%
Grand Total	2,053,954	2,066,378	2,337,895	2,492,967	155,072	7%

Budget Analysis

Total Requirements increase \$155,072 (7%). Local Option Levy Fund subsidy increases \$155,072 (7%).

Personnel Services increase due to salaries, retirement costs and health benefits.

Materials and Services increase due to higher cost allocation plan charges and an increase in a contract with a community agency to provide diversion services to youth.

Interdepartmental expenses decrease due to a reduction in the full cost plan for this Organization Unit.

Programs

Program	Fund-Program Program Description
Basic Services (234-501005)	Accounts for the funding to support additional assessment, early intervention and probation and court services.
Secure Detention (234-501015)	Accounts for the funding to support additional secure juvenile detention beds (from 14 to 18 beds, as needed) and related juvenile program contracted services.

Juvenile State High Risk Prevention Funds (228-505000)

Budget Detail

Juvenile High Risk Prevention Funds are utilized to provide comprehensive programming for youth in the various stages of involvement with the juvenile justice system that reduces the risk of re-involvement.

MANDATED SERVICES

The Juvenile Department's mandated services are dictated by ORS Chapter 419C. Specifically applicable citations are as follows:

ORS 419A.059 and 419A.012(4) The juvenile director shall take charge of any youth offender before and after a court hearing as directed by the court and the court shall designate the place where youth shall be held in detention. ORS 419C.145- preadjudication detention. ORS 419C.001-juvenile justice system shall provide continuum of services; ORS 419A.063-youth must be placed in detention facility that is staffed by juvenile department employees and in no case may a youth under 14 years of age be placed in facility where adults are detained; ORS 169.076-169.078 sufficient staff to perform security, custody and supervision of youth.

ORS 419C.470 states that County juvenile departments shall to the extent practicable, create opportunities for youth offenders under the supervision of a county juvenile department to pay restitution as ordered by the court and to perform any community service ordered by the court.

ORS 419C.001 states the purpose of the system is to protect the public and reduce juvenile delinquency and to provide fair and impartial procedures for the initiation, adjudication and disposition of allegations of delinquent conduct. A continuum of services shall be provided that emphasizes prevention of further criminal activity by the use of early and certain sanctions, reformation and rehabilitation programs.

ORS 419A.012 states that juvenile department shall make investigations of youth brought before the court, to report fully and furnish information to the court and take charge of youth as directed by the court.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,627,061	4,357,165	3,914,214	4,055,694	141,480	4%
Beginning Fund Balance	1,261,626	1,165,942	1,143,540	1,046,134	(97,406)	-9%
Revenues	2,365,435	3,191,223	2,770,674	3,009,560	238,886	9%
Intergovernmental revenues	2,313,534	3,118,951	2,740,674	3,009,560	268,886	10%
Miscellaneous revenues	21,901	42,272	0	0	0	0%
Operating transfers in	30,000	30,000	30,000	0	(30,000)	-100%
Requirements	3,627,062	4,357,165	3,914,214	4,055,694	141,480	4%
Expenditures	2,461,120	3,161,216	3,720,757	3,696,175	(24,582)	-1%
Personnel services	1,210,942	1,569,248	2,060,042	2,218,344	158,302	8%
Materials and Services	937,066	1,514,393	1,574,239	1,381,171	(193,068)	-12%
Other expenditures	0	(16)	0	0	0	0%
Interfund expenditures	313,112	77,591	86,476	96,660	10,184	12%
Contingency	0	0	193,457	359,519	166,062	86%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Ending Balance	1,165,942	1,195,949	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Juvenile State High Risk Prevention Funds	13.50	13.50	13.50	13.50	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Community Prevention Contracts	393,523	367,169	391,874	391,874	0	0%
Early Intervention	258,908	369,265	502,595	532,471	29,876	6%
Shelter Care Supplement	702,183	1,075,713	1,224,368	1,247,015	22,647	2%
State High Risk Prevention Community and Victim Services	436,505	589,256	608,380	674,135	65,755	11%
State High Risk Prevention- Administration	246,066	374,219	799,501	811,908	12,407	2%
Substance Abuse	423,935	385,593	387,496	398,291	10,795	3%
Grand Total	2,461,120	3,161,216	3,914,214	4,055,694	141,480	4%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$238,886 (9%). Beginning Fund Balance decreases \$97,406 (9%). Total Requirements, excluding Contingency, decrease \$24,582 (1%). Contingency increases \$166,062 (86%).

Total Resources increase due to additional Juvenile Crime Prevention (JCP) Basic revenue from the Oregon Youth Authority, the establishment of the State Justice Institute (SJI) technical assistance grant revenue and increased revenue due to the Criminal Justice Commission (CJC) Drug Court grant.

Personnel Services expenses increase due to salaries, retirement costs and health benefits.

Materials and Services decrease due to a lower contracted payment to the Department of Human Services (DHS) for their portion of Behavioral Rehabilitative Services (BRS) funds. Professional Services decrease due to the end of a contract with Yamhill County for guaranteed youth detention beds.

Programs

Program	Fund-Program Program Description
Community Prevention Contracts (228-505010)	Provides funding for contracted prevention services in schools and private non-profit organizations.
Early Intervention (228-505030)	This program augments and expands existing County early intervention services for juveniles with additional staff and resources to provide increased services to youth in the early stages of involvement with the Juvenile Justice System.
Shelter Care Supplement (228-505025)	This program augments and expands existing County residential shelter services in the County's Juvenile Shelter Care facility.
State High Risk Prevention Community and Victim Services (228-505020)	This program augments existing County victims and community services programs with additional staff and resources to provide increased services to victims of crime and for community service work by those who commit those crimes.
State High Risk Prevention-Administration (228-505005)	This program houses reserve (Contingency) funds, indirect costs, Juvenile Crime Prevention (JCP) Basic Services funding, Title IV-E revenue, and provides for the distribution of federal Behavioral Rehabilitation Services (BRS) funds to the Oregon Department of Human Services through an intergovernmental agreement. ORS 419A.059 and 419A.012(4) The juvenile director shall take charge of any youth offender before and after a court hearing as directed by the court and the court shall designate the place where youth shall be held in detention. ORS 419C.145- preadjudication detention. ORS 419C.001-juvenile justice system shall provide continuum of services; ORS 419A.063-youth must be placed in detention facility that is staffed by juvenile department employees and in no case may a youth under 14 years of age be placed in facility where adults are detained; ORS 169.076-169.078 sufficient staff to perform security, custody and supervision of youth.
Substance Abuse (228-505015)	Houses funding for substance abuse prevention services and the Drug Treatment Court program, funded through Federal and State revenue.

Law Library(176-851000)

Budget Detail

The Washington County Law Library was established in 1926 and strives to enhance equal access to justice by ensuring legal information, resources, and tools are available and accessible to everyone. This is done by providing: 1) research training and legal reference assistance and 2) access to a variety of general and specialized legal information, resources and tools in a comfortable, welcoming and usable space for anyone engaged with the justice system, including litigants and those facing legal issues, attorneys, court staff, the judiciary and other governmental organizations. The Law Library is governed by the Washington County Board of Commissioners in consultation with the Circuit Court Presiding Judge and advised by the Washington County Bar Association's Law Library Committee.

Oregon Revised Statute 9.815 requires each county to provide free law library services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	913,840	807,173	719,380	656,742	(62,638)	-9%
Beginning Fund Balance	495,970	360,058	283,898	180,162	(103,736)	-37%
Revenues	417,870	447,115	435,482	476,580	41,098	9%
Charges for Services	401,833	428,927	425,482	466,580	41,098	10%
Miscellaneous revenues	16,037	18,188	10,000	10,000	0	0%
Requirements	913,841	807,172	719,380	656,742	(62,638)	-9%
Expenditures	553,783	529,481	640,917	651,848	10,931	2%
Personnel services	338,686	316,489	411,508	391,986	(19,522)	-5%
Materials and Services	70,583	218,216	229,409	259,862	30,453	13%
Interfund expenditures	144,514	(5,224)	0	0	0	0%
Contingency	0	0	78,463	4,894	(73,569)	-94%
Ending Balance	360,058	277,691	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Law Library	3.00	3.00	3.00	4.00	1.00	33%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Law Library	553,783	529,481	719,380	656,742	(62,638)	-9%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$41,098 (9%). Beginning Fund Balance decreases \$103,736 (37%). Total Requirements, excluding Contingency, increase \$10,931 (2%). Contingency decreases \$73,569 (94%).

Revenue is set by the state's 2025-2027 budget cycle and is unknown at this time due to the ongoing legislative session. Revenue is budgeted with a minor increase from last year due proposed Oregon Judicial Department (OJD) bill with a minor increase in the state appropriation.

Materials and Services costs increase due to inflation and increases to cost allocation plan. Personnel costs decrease due to strategic decisions to keep positions vacant or filled with Variable Hour Staff to meet current service levels.

Beginning fund balance decreases and Contingency decreases. Contingency allows the Law Library to maintain current service levels as expenses have increased at a higher rate than revenue. However, Contingency will be exhausted and unable to cover the difference after this year in the absence of increased revenue. This will result in reduced services.

Trends and Initiatives

Oregon Revised Statute 9.815 requires each county to provide free law library services.

The Washington County Law Library receives an annual appropriation from the Oregon Judicial Department set by the State of Oregon Legislature.

The Law Library continues to draw from reserves to maintain service levels in the face of flat or decreasing state revenues since 2011. Knowing that this will be the last year the Law Library can cover costs without additional funding from the state, staff have followed the Board of County Commissioners' legislative priorities and principles and, in partnership with the presiding judge of the Circuit Court and partners, have testified before the Legislature on the important services and access to justice that the Law Library provides to meet growing community need.

The Law Library offers one-on-one assistance from library staff with specialized knowledge in legal materials. The library also offer programs like the "Now What?!" legal education webinars, community outreach events and educational programs, including ones that give attorneys essential continuing education (CLE) credits. Additionally, the library has computer terminals with databases and open internet access. Among the shelves, visitors will find a robust collection of legal research materials for both attorneys and self-represented litigants. The library also has a large collection of CLEs that bring lawyers in. The library's collection includes a digital collection started during the pandemic and continues through grant funding from the Library Foundation of Washington County.

Operated by just 3.00 FTE and providing more than 45 open service hours per week, the law librarian has been very strategic in filling vacant positions when they happen. To ensure the library is staffed and that specific law library projects can be completed, the law library has currently employed several variable-hour FTE instead of a permanent staff to ensure that the library is staffed. The Law Library staff have several innovative ideas for enhancing services to the community, but it will take increased funding to build the capacity to bring those ideas into operation.

Significant increases to indirect charges, and inflationary increases to print and online resources and personnel costs have contributed to the challenges of maintaining the current service level. The Law Library saw a minor increase in appropriation in the last legislative cycle. That minor increase, combined with strategic budget decisions, allowed the Law Library to continue this fiscal year without any service disruptions as originally anticipated. However, it is not enough to offset the years of stagnant revenue and

is not enough to cover increased costs. This is the last year the law library will be able to cover costs for the current service level, and without additional funding, FY 2026-27 will see reductions to services, staffing and/or hours.

Programs

Program	Fund-Program Program Description
Law Library (176-851005)	Provides financial activities in support of the Law Library.

Local Option Levy Administration(234-169000)

Budget Detail

This budget is the central fiscal entity for all levy proceeds derived from the Public Safety Local Option Levy (LOL) approved by Washington County voters in November of 2000, 2006, 2010, 2015 and in May of 2020. This budget will be the last year of a five-year replacement levy where voters approved raising the rate to \$0.47 per thousand Assessed Value.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	35,713,605	38,007,587	39,432,337	41,496,676	2,064,339	5%
Revenues	35,713,605	38,007,587	39,432,337	41,496,676	2,064,339	5%
Miscellaneous revenues	433,466	891,784	689,000	1,440,000	751,000	109%
Taxes	35,280,139	37,115,802	38,743,337	40,056,676	1,313,339	3%
Requirements	1,708,760	1,772,643	16,155,205	14,461,306	(1,693,899)	-10%
Expenditures	1,708,760	1,772,643	1,848,509	1,909,383	60,874	3%
Materials and Services	1,022,271	1,062,895	1,106,479	1,137,459	30,980	3%
Other expenditures	355,721	378,980	394,518	405,565	11,047	3%
Transfers to other funds	330,768	330,768	347,512	366,359	18,847	5%
Contingency	0	0	14,306,696	12,551,923	(1,754,773)	-12%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Local Option Levy Fund Subsidy	(34,004,845)	(36,234,944)	(23,277,132)	(27,035,370)	(3,758,238)	16%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Local Option Levy - Emergency Shelter	1,353,039	1,393,663	1,453,991	1,503,818	49,827	3%
LOL Administration	355,721	378,980	14,701,214	12,957,488	(1,743,726)	-12%
Grand Total	1,708,760	1,772,643	16,155,205	14,461,306	(1,693,899)	-10%

Budget Analysis

Total Resources increase \$2,064,339 (5%). Total Requirements, excluding Contingency, increase \$60,874 (3%). Contingency decreases \$1,754,773 (12%). Local Option Levy Fund subsidy decreases \$3,758,238 (16%).

Property taxes increase based on the assessed value forecast and countywide projections. Other revenues are anticipated to remain stable.

Contingency continues to be available to provide cash flow between July and November when taxes are received; and to ensure long term stability of the fund.

Support for community partners and other organization units are detailed in the breakdown following this organization unit summary:

Programs

Program	Fund-Program Program Description
Local Option Levy - 911 Capital (234-169015)	Provides funding for equipment upgrades for the County's 911 Center, Washington County Consolidated Communications Agency (WCCCA).
Local Option Levy - Emergency Shelter (234-169010)	Provides funding for four emergency shelter/services programs: Domestic Violence Resource Center, Hillsboro Homeless Shelter, Good Neighbor Center in Tigard, Family Promise and Boys and Girls Aid's Safe Place Program.
Local Option Levy - Public Outreach (234-169025)	Provides funding for conducting levy-related elections activities including research, public information and elections expenditures. This program is only utilized during election years when the levy is up for voter approval.
LOL Administration (234-169005)	This program accounts for all levy tax revenues, reserve (Contingency), general levy administration and support related expenses.

Sheriff's Office Administration, General Fund (100-401000).

Budget Detail

This organization unit provides executive direction and support for the entire Sheriff's Office operation and includes administrative programs: Executive Administration, Business Support Services, Training, Data, Analysis, Technical Assistance (D.A.T.A.), and Internal Affairs.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	626,389	5,894,451	5,014,592	5,868,416	853,824	17%
Revenues	626,389	5,894,451	5,014,592	5,868,416	853,824	17%
Interfund revenues	56,570	5,233,282	4,392,935	5,231,288	838,353	19%
Miscellaneous revenues	569,819	661,169	621,657	637,128	15,471	2%
Requirements	6,552,404	10,205,906	11,513,880	11,958,738	444,858	4%
Expenditures	6,552,404	10,205,906	11,513,880	11,958,738	444,858	4%
Personnel services	5,778,726	6,840,214	7,534,978	8,082,071	547,093	7%
Materials and Services	713,127	3,331,307	3,872,214	3,827,125	(45,089)	-1%
Other expenditures	36,620	40,266	39,428	43,937	4,509	11%
Interfund expenditures	23,931	(5,880)	56,296	5,605	(50,691)	-90%
Capital outlay	0	0	10,964	0	(10,964)	-100%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	5,926,015	4,311,455	6,499,288	6,090,322	(408,966)	-6%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office	35.25	38.25	40.75	39.75	(1.00)	-2%
Administration						

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Internal Affairs	918,800	1,548,868	1,961,947	2,000,488	38,541	2%
Sheriff's Office Business Support Services	1,411,626	1,612,615	1,915,405	2,067,470	152,065	8%
Sheriff's Office Data, Analysis, Technical Assistance	693,037	752,534	900,987	1,014,947	113,960	13%
Sheriff's Office Executive Administration	1,770,072	4,459,020	4,615,608	4,635,444	19,836	0%
Sheriff's Office Training	1,758,868	1,832,869	2,119,933	2,240,389	120,456	6%
Grand Total	6,552,404	10,205,906	11,513,880	11,958,738	444,858	4%

Budget Analysis

Total Resources increase \$853,824 (17%). Total Requirements increase \$444,858 (4%). General Fund subsidy decreases \$408,966 (6%).

Resources are anticipated to increase based on the Sheriff's Office indirect administrative cost plan revenues and contract city law enforcement services overhead revenue in line with personnel increased costs.

Personnel Services increase due to salaries, retirement costs, and health benefits. Two limited duration background investigator positions were extended and split between General Fund and Public Safety Local Option Levy resulting in a reduction of 1.00 FTE in this organization unit and an increase of 1.00 FTE in the Sheriff's Office Administration - Local Option Levy (234-4010) organization unit.

Materials and Services reflect a decrease in the County's cost allocation plan direct charges and contract obligations.

Other Expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency (WCCCA).

Interfund expenditures reflect a decrease in legal fees.

Capital outlay reflects a decrease in the planned upfit costs based on the replacement vehicles.

Programs

Program	Fund-Program Program Description
Internal Affairs (100-401025)	Conducts internal affairs investigations and background investigations of potential employees, vendors, etc.; responds to citizen complaints; coordinates recruitment, testing and the hiring of employees.
Sheriff's Office Business Support Services (100-401010)	Provides business support to the Sheriff's Office including budget development/monitoring/control, cost accounting, purchasing, inventory control, inmate banking, cash control, contract negotiation/administration, personnel and payroll activities, grant administration and facilities liaison.
Sheriff's Office Data, Analysis, Technical Assistance (100-401020)	Collects, analyzes and presents information in support of effective management decision making; provides operations analysis and support including intelligence data and crime analysis.

Program	Fund-Program Program Description
Sheriff's Office Executive Administration (100-401005)	Provides direction for the Sheriff's Office including leadership, strategic planning, policy development and enforcement, and labor negotiations.
Sheriff's Office Training (100-401015)	Provides support personnel in the training unit to coordinate, facilitate, document, register and assist in employee correspondence for the purposes of certification, re-certification and documentation with the state Department of Policy Safety Standards and Training (DPSST).

Sheriff's Office Administration(234-401000)

Budget Detail

The Washington County's Sheriff's Office (WCSO) Administration Public Safety Local Option Levy (LOL) budget provides a separate accounting entity to track LOL funds that will augment existing WCSO programs: Executive Administration, Training, and Data, Analysis, Technical Assistance (DATA).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	578	0	0	0	0	0%
Revenues	578	0	0	0	0	0%
Miscellaneous revenues	578	0	0	0	0	0%
Requirements	3,547,057	3,523,988	3,677,430	4,029,857	352,427	10%
Expenditures	3,547,057	3,523,988	3,677,430	4,029,857	352,427	10%
Personnel services	2,631,742	2,528,960	2,768,568	3,089,713	321,145	12%
Materials and Services	171,752	825,123	793,118	666,623	(126,495)	-16%
Other expenditures	40,428	44,525	43,904	48,871	4,967	11%
Interfund expenditures	703,135	125,381	71,840	224,650	152,810	213%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Local Option Levy	3,546,480	3,523,988	3,677,430	4,029,857	352,427	10%
Fund Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Administration	16.00	15.00	15.50	16.50	1.00	6%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Sheriff's Office Data, Analysis, Technical Assistance	683,434	721,711	792,095	839,300	47,205	6%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Sheriff's Office Executive Administration	1,614,318	1,455,482	1,449,683	1,681,805	232,122	16%
Sheriff's Office Training	1,249,305	1,346,796	1,435,652	1,508,752	73,100	5%
Grand Total	3,547,057	3,523,988	3,677,430	4,029,857	352,427	10%

Budget Analysis

Total Requirements increase \$352,427 (10%). Local Option Levy Fund subsidy increases \$352,427 (10%).

Personnel Services increase due to salaries, retirement costs, and health benefits. Additional increases are due to 2.00 FTE Limited Duration Background Investigators each funded half by Public Safety Local Option Levy.

Materials and Services decrease in the County's cost allocation plan direct charges.

Interfund Expenditures increase due to internal Sheriff's Office administration cost plan support.

Programs

Program	Fund-Program Program Description
Sheriff's Office Data, Analysis, Technical Assistance (234-401020)	This program provides operational and administrative decision-making support, monitors reliability, accessibility and validity of internal and external databases. In addition, the program also develops countywide agency collaboration to create shareable data access for records management systems as well as other databases that benefit the law enforcement community, improves communication between agencies and performs crime analysis.
Sheriff's Office Executive Administration (234-401005)	Provides leadership, strategic planning, policy development and enforcement, hiring, and financial management support.
Sheriff's Office Training (234-401015)	Provides materials and services in support of the training unit to coordinate, facilitate, document, register and aid in certified employee correspondence for the purposes of certification, re-certification and documentation with the state Department of Policy Safety Standards and Training (DPSST).

Sheriff's Office Contract Services(186-406000)

Budget Detail

This organization unit houses Washington County's Sheriff's Office (WCSO) contract-for-services programs. Services are provided to specific geographical areas of the county with accompanying funding from the government jurisdictions or organizations desiring those services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	581,021	373,865	5,619,965	6,399,643	779,678	14%
Beginning Fund Balance	(15,322)	(73,552)	0	0	0	0%
Revenues	596,343	447,417	5,619,965	6,399,643	779,678	14%
Charges for Services	192,211	182,234	5,117,265	5,871,246	753,981	15%
Interfund revenues	49,091	0	102,700	128,397	25,697	25%
Miscellaneous revenues	355,042	265,182	400,000	400,000	0	0%
Requirements	581,021	373,864	5,619,965	6,399,643	779,678	14%
Expenditures	654,573	506,166	5,619,965	6,399,643	779,678	14%
Personnel services	441,723	363,412	4,603,545	4,802,791	199,246	4%
Materials and Services	169,446	102,633	976,420	986,664	10,244	1%
Other expenditures	35,190	40,121	40,000	40,000	0	0%
Interfund expenditures	0	0	0	570,188	570,188	100%
Capital outlay	8,214	0	0	0	0	0%
Ending Balance	(73,552)	(132,302)	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Contract Services	1.00	1.00	21.50	22.00	0.50	2%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Banks	0	0	467,815	545,288	77,473	17%
Cornelius	0	0	3,100,943	3,346,770	245,827	8%
Gaston	0	0	150,157	371,335	221,178	147%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Motor Carrier Officer (LUT) Contract	0	0	376,800	398,271	21,471	6%
Nike Services	192,211	210,751	292,842	357,761	64,919	22%
North Plains	0	0	713,598	851,821	138,223	19%
Taskforce Reimbursables	413,272	295,416	400,000	400,000	0	0%
TriMet Services	0	0	15,110	0	(15,110)	-100%
WIN Contracts	49,091	0	102,700	128,397	25,697	25%
Grand Total	654,573	506,166	5,619,965	6,399,643	779,678	14%

Budget Analysis

Total Resources increase \$779,678 (14%). Total Requirements increase \$779,678 (14%).

Resources reflect an anticipated increase in law enforcement service contracts in line with expenditure increases.

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits.

Materials and Services increase in the County's cost allocation plan direct charges and contract obligations.

Interfund Expenditures increase due to internal Sheriff's Office administration cost plan support.

Programs

Program	Fund-Program Program Description
Banks (186-406035)	This program provides law enforcement services for the City of Banks.
Cornelius (186-406065)	This program provides law enforcement services for the City of Cornelius.
Gaston (186-406030)	This program provides law enforcement services for the City of Gaston.
Motor Carrier Officer (LUT) Contract (186-406080)	This program provides motor carrier law enforcement services in Washington County funded by Land Use and Transportation.
Nike Services (186-406070)	Provides in-person law enforcement and general public safety related services for Nike facilities and Nike-sponsored events, and employees, customers and other guests at such facilities or events.
North Plains (186-406075)	This program provides law enforcement services for the City of North Plains.
Taskforce Reimbursables (186-406060)	This program houses revenues and expenditures for various Sheriff's Office task forces where specific costs are reimbursable.
TriMet Services (186-406005)	Provides certified officers to TriMet's law enforcement team for Metropolitan Area Express (MAX) and other transit-related services.
WIN Contracts (186-406050)	This program houses expenditures related to forfeitures reimbursable to the Westside Interagency Narcotics (WIN) team for drug enforcement activities.

Sheriff's Office Forfeitures(238-409000)

Budget Detail

This fund was created in FY 2003-04 to accommodate financial audit requirements for the placement of all civil forfeiture activities in distinct budget/accounting entities. Prior to FY 2003-04, civil forfeiture activities were housed in various Washington County's Sheriff's Office (WCSO) investigations and law enforcement programs.

Resources derived from asset-forfeiture programs typically come from the sale of real and/or personal property seized from offenders involved in drug-related criminal activity and can originate from either federal, state or local law enforcement authorities. Specific state and federal guidelines govern the use of all forfeiture proceeds. Since these laws change periodically, funds accumulated under the various stages of funding laws are subject to varying legal requirements for their use. As a result, this budget has separate programs that cover assets received during these various legal stages.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,162,459	1,545,141	994,556	879,275	(115,281)	-12%
Beginning Fund Balance	479,020	813,146	994,556	879,275	(115,281)	-12%
Revenues	683,439	731,995	0	0	0	0%
Miscellaneous revenues	683,439	731,995	0	0	0	0%
Requirements	1,162,458	1,545,141	994,556	879,275	(115,281)	-12%
Expenditures	349,312	723,496	667,054	661,818	(5,236)	-1%
Personnel services	5,252	0	0	0	0	0%
Materials and Services	83,684	186,087	247,818	230,733	(17,085)	-7%
Other expenditures	176,170	398,688	230,000	230,000	0	0%
Interfund expenditures	84,206	95,785	172,700	176,340	3,640	2%
Capital outlay	0	42,936	16,536	24,745	8,209	50%
Contingency	0	0	327,502	217,457	(110,045)	-34%
Ending Balance	813,146	821,645	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Federal Forfeitures	50,849	65,351	174,650	190,769	16,119	9%
Federal Non-Department of Justice Forfeitures	69,010	107,992	164,200	137,840	(26,360)	-16%
State Civil Forfeitures	227,843	550,153	645,706	533,166	(112,540)	-17%
State Criminal Forfeitures	1,610	0	10,000	17,500	7,500	75%
Grand Total	349,312	723,496	994,556	879,275	(115,281)	-12%

Budget Analysis

Beginning Fund Balance decreases \$115,281 (12%). Total Requirements, excluding Contingency, decrease \$5,236 (1%). Contingency decreases \$110,045 (34%).

Forfeiture guidelines prohibit budgeting for anticipated revenue. Expenditures are approved by the Westside Interagency Narcotics (WIN) user board and reflect the use of currently available resources for the most appropriate purchases of goods and services allowed by forfeiture guidelines.

Interfund expenditures reflect a minimal reduction in expenses in support of the Air Support Unit and overtime expenses in excess of federal cap or not reimbursed by High Intensity Drug Trafficking Area (HIDTA) or the Organized Crime Drug Enforcement Task Force (OCDETF).

Contingency is allocated in this fund for the pre-judgement required fees and expenses and for post-judgement distributions required by state statute.

Programs

Program	Fund-Program Program Description
Federal Forfeitures (238-409010)	All resources from federal forfeiture seizure activities that occurred from December 7, 2000 to present are accounted for in this program
Federal Non-Department of Justice Forfeitures (238-409011)	This program houses all resources from federal forfeiture seizure activities that occurred from December 7, 2000 to present.
State Civil Forfeitures (238-409030)	All resources from state forfeiture activities that occurred after December 6, 2000 are accounted for in this program.
State Criminal Forfeitures (238-409025)	All resources from state forfeitures seizure activity that occurred after August 23, 1993 but before December 6, 2000 are accounted for in this program.
State Seizures Not Yet Forfeited (238-409035)	This program houses resources that have been seized, but not yet completed the forfeiture process.

Sheriff's Office Grants and Donations(224-405000)

Budget Detail

This fund houses the Washington County Sheriff's Office (WCSO) special grant-funded programs as recommended by financial audit recommendations. These recommendations require the placement of dedicated grant programs in distinct fiscal entities for better identification and control of related resources and requirements.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	681,183	900,900	1,268,854	820,811	(448,043)	-35%
Beginning Fund Balance	(39,727)	(43,122)	0	0	0	0%
Revenues	720,910	944,022	1,268,854	820,811	(448,043)	-35%
Interfund revenues	139,740	184,533	236,329	350,836	114,507	48%
Intergovernmental revenues	526,556	662,831	760,525	319,975	(440,550)	-58%
Miscellaneous revenues	54,613	96,658	272,000	150,000	(122,000)	-45%
Requirements	681,183	900,900	1,268,854	820,811	(448,043)	-35%
Expenditures	724,305	973,906	1,268,854	820,811	(448,043)	-35%
Personnel services	394,234	510,140	604,829	622,086	17,257	3%
Materials and Services	179,045	227,829	467,025	178,725	(288,300)	-62%
Interfund expenditures	139,025	225,358	0	0	0	0%
Capital outlay	12,000	10,579	197,000	20,000	(177,000)	-90%
Ending Balance	(43,122)	(73,006)	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Grants and Donations	0.00	0.00	0.00	0.70	0.70	100%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Donations	54,640	107,978	272,000	150,000	(122,000)	-45%
Justice Assistance Grant (JAG) previously known as LLEBG-1	383,408	455,086	482,329	399,561	(82,768)	-17%
ODOT	43,044	84,864	100,000	171,250	71,250	71%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Oregon Impact	94,764	124,225	110,000	100,000	(10,000)	-9%
State Homeland Security	15,250	8,958	97,706	0	(97,706)	-100%
UASI	133,200	192,795	206,819	0	(206,819)	-100%
Grand Total	724,305	973,906	1,268,854	820,811	(448,043)	-35%

Budget Analysis

Total Resources decrease \$448,043 (35%). Total Requirements decrease \$448,043 (35%).

Grant funding allows the Sheriff Office to support a variety of initiatives. Examples include: overtime funding for traffic enforcement; DNA collection initiative; resources to support digital forensics laboratory training; and leadership training for supervisory level staff. Donations from the Sheriff's Office Foundation provides support of special programs such as the K9 Team, Shop with a Cop program, employee wellness initiatives and Search and Rescue.

The Sheriff's Office receives funding from several Federal and State grants that are recurring year-to-year that contribute to improving public safety and serving community needs. Grants are applied for annually based on needs of the Sheriff's Office and available grant funding. Some grants are based on formula distribution (where dollars are allocated based on formulas of the grantors), other grants are competitive and applied for a specific purpose and duration. Grants do not replace and cannot supplant requirements that are budgeted. Grants include Bureau of Justice Assistance grants; State Homeland Security Program grants and traffic enforcement grants provided through the Oregon Department of Transportation.

Interfund revenues increase due to reimbursement of Sheriff's Office staffing costs assigned to work in support of the District Attorney's Office passthrough grants. The DA receives grant funding for working cold cases, organized retail theft and domestic violence; the Sheriff's Office supports the work on these grants.

Personnel Services expenditures increase due to salaries for overtime hours worked on DA passthrough grants.

Materials & Services decrease mainly due to the change of management of the Urban Area Security Initiative grant equipment moved to the Emergency Management department. Capital Outlay reflects budget for Sheriff's Office Foundation supported purchases for the addition of K9s.

No Contingency is budgeted for in this fund.

Programs

Program	Fund-Program Program Description
Donations (224-405025)	This program houses donations or small, non-profit grants that are used to purchase miscellaneous small tools and equipment.
Justice Assistance Grant (JAG) previously known as LLEBG-1 (224-405035)	The Justice Assistance Grant (JAG) previously known as the Local Law Enforcement Block Grant (LLEBG) is a federally funded program providing financial support for various law enforcement programs, services and equipment.
ODOT (224-405055)	This program is the accounting entity for grant-funded programs for work-zone compliance enforcement efforts and multi-agency traffic enforcement efforts as established by the Oregon Department of Transportation (ODOT).

Program	Fund-Program Program Description
Oregon Impact (224-405060)	Oregon Impact is a federally funded program providing support for occupant safety compliance enforcement efforts for all Washington County agencies
OSSA (224-405050)	The Oregon State Sheriff's Association (OSSA) program is a federally funded program providing support for occupant safety compliance enforcement efforts for all Washington County agencies.
State Homeland Security (224-405030)	This is a federally funded program providing financial support for additional cyber security equipment, communications equipment, training and administration requests from other county agencies.
UASI (224-405045)	This program is a federally funded program providing support for equipment and cyber-security efforts for all Washington County agencies. The funding source is the Urban Area Security Initiative.

Sheriff's Office Law Enforcement Services, Deflection Fund (157-402000)

Budget Detail

This organization unit is a collaborative program between law enforcement agencies and behavioral health entities that assist individuals who may have substance use disorder, another behavioral health disorder or co-occurring disorders, to create community-based pathways to treatment, recovery support services, housing, case management or other services.

The Washington County Deflection Program provides an opportunity for persons cited or arrested for select misdemeanor charges to avoid prosecution through successful engagement in treatment.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	0	0	217,447	217,447	100%
Revenues	0	0	0	217,447	217,447	100%
Intergovernmental revenues	0	0	0	217,447	217,447	100%
Requirements	0	0	0	217,447	217,447	100%
Expenditures	0	0	0	217,447	217,447	100%
Personnel services	0	0	0	213,697	213,697	100%
Materials and Services	0	0	0	3,750	3,750	100%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Law Enforcement Services	0.00	0.00	0.00	0.80	0.80	100%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Patrol Operations	0	0	0	217,447	217,447	100%

Budget Analysis

Total Resources increase \$217,447 (100%). Total Requirements increase \$217,447 (100%).

This is a new fund effective July 1, 2025, to manage the deflection program activities across multiple departments.

Intergovernmental revenues consist of State funds from the Criminal Justice Commission deflection grant program.

Personnel services expenditures consist of 0.80 FTE in existing staff. Materials and services expenditures consist of program supplies for deflection program.

Programs

Program	Fund-Program Program Description
Patrol Operations (157-402005)	The Sheriff's Office supports the Washington County Deflection Program by providing essential liaison services, including education, communication, and enforcement support to ensure the smooth operation of deflection efforts.

Sheriff's Office Law Enforcement Services, General Fund (100-402000)

Budget Detail

This organizational unit provides Washington County's Sheriff's Office (WCSO) law enforcement services which are supported by either the General Fund or special fee-based revenues for the following service programs: Patrol Operations, Investigations, Records, Public Affairs, and Civil.

4020 Mandated Services:

9-1-1 Response; Patrol services

ORS 206.010 (Duties of the Sheriff) "it is the Sheriff's duty to: (1) Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses. (2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety. (3) Execute the process and orders of the courts of justice or of judicial officers"

Marine Patrol, Enforcement & Water Rescue; Search and Rescue

ORS 401.560 provides that the Sheriff of each county is responsible for search and rescue. (Related ORS include ORS 401.015 to 401.105, 401.260 to 401-325 and 401.355 to 401.580) ORS 206.010 General Duties of the Sheriff.

Civil Process

ORS 206.010, 206.030, 206.040, 206.060, 206.210, OAR 23.050, 34.380, 34.440, 44.150, 105.151, 105.152, 105.153, 105.156, 105.158, 105.161, 169.030, 107.718, 107.719, 107.720, 124.025, 124.030, ORCP rule 85, Article VII, 16, Oregon Constitution; includes requirements to execute the process and orders of the court and to attend upon call, certain court proceedings.

Violent and Sex Crimes Investigations

ORS 206.010 (Duties of the Sheriff) "it is the Sheriff's duty to: (1) Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses. (2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety."

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	5,671,169	6,009,162	1,647,015	1,768,866	121,851	7%
Revenues	5,671,169	6,009,162	1,647,015	1,768,866	121,851	7%
Charges for Services	4,157,422	4,335,493	473,000	601,245	128,245	27%
Interfund revenues	15,580	181,148	96,182	116,028	19,846	21%
Intergovernmental revenues	137,584	126,704	259,991	168,096	(91,895)	-35%
Licenses and permits	975,346	850,528	805,542	858,242	52,700	7%
Miscellaneous revenues	385,237	515,288	12,300	25,255	12,955	105%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	27,495,666	35,098,788	33,867,484	34,404,593	537,109	2%
Expenditures	27,495,666	35,098,788	33,867,484	34,404,593	537,109	2%
Personnel services	24,539,491	24,681,681	22,601,890	23,206,803	604,913	3%
Materials and Services	1,961,893	8,927,118	9,838,887	10,183,002	344,115	3%
Other expenditures	959,901	1,032,964	1,009,800	920,548	(89,252)	-9%
Interfund expenditures	9,785	10,132	0	0	0	0%
Capital outlay	24,597	446,894	416,907	94,240	(322,667)	-77%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	21,824,498	29,089,627	32,220,469	32,635,727	415,258	1%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Law Enforcement Services	151.40	145.70	124.70	113.40	(11.30)	-9%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Civil	1,501,032	1,958,505	2,342,438	2,493,757	151,319	6%
Evidence	462,499	0	0	0	0	0%
Forensics	476,701	13	0	0	0	0%
Investigations	7,916,976	9,201,361	9,271,209	10,291,928	1,020,719	11%
Patrol Operations	13,176,098	19,894,153	17,334,235	16,421,354	(912,881)	-5%
Permits	449,099	0	0	0	0	0%
Public Affairs	1,039,983	1,361,420	1,528,691	1,673,468	144,777	9%
Records	1,910,308	2,683,320	3,390,911	3,524,086	133,175	4%
Sheriff's Office Services Administration	562,970	17	0	0	0	0%
Grand Total	27,495,666	35,098,788	33,867,484	34,404,593	537,109	2%

Budget Analysis

Total Resources increase \$121,851 (7%). Total Requirements increase \$537,109 (2%). General Fund subsidy increases \$415,258 (1%).

Resources are anticipated to increase due to contracted School Resource Officer services for school districts. Additional increases are anticipated for concealed handgun permits.

Personnel Services include increases to salaries, retirement costs, and health benefits offset by a decrease due to the required reductions to address County General Fund gaps that result in the elimination of 13.00 FTE, including 10 Deputies and three Criminal Records Specialists. Other FTE changes include addition of 2.00 FTE Detective positions reallocated from the District Attorney's Office; 0.20 FTE increase Deflection program Lieutenant; reduction of -0.50 FTE Deputy positions reallocated to Sheriff's Contract Services fund supporting Contract Cities. Net reduction of -12.30 FTE.

Materials and Services reflect an increase in the County's cost allocation plan direct charges and contract obligations.

Other Expenditures reflect a decrease with updated distribution of Washington County Consolidated Communications Agency (WCCCA) 911 costs.

Capital outlay reflects a decrease in the planned upfit costs based on the replacement vehicles.

Trends and Initiatives

Facing continued budgetary constraints, the Washington County Sheriff's Office (WCSO), like other county departments, is navigating the challenges of providing services to the community under the current fiscal constraints. WCSO remains committed to its core mission to provide public safety and security in Oregon's safest urban county. It takes the work of many employees and partners to achieve and maintain this title. The Sheriff's Office's overall proposed budget is reduced by 5%, returning \$4.1 million to the General Fund this fiscal year by eliminating 10.00 FTE vacant Patrol Deputy positions and 3.00 FTE vacant Criminal Records Specialists II positions in this organizational unit. As the WCSO focuses on recruitment and retention of talented employees, this budget reduction may create challenges as the fill rates increase and the General Fund is unable to support hiring any additional deputies and other staff.

In 2024, the Sheriff's Office responded to more than 113,212 calls for service, averaging more than 310 calls per day. Several other programs are worth highlighting:

The mission of the Veteran's Treatment Court (VTC) is to enhance public safety and reduce recidivism by providing eligible justice-involved veterans a sentencing alternative through a comprehensive, judicially supervised treatment program to address underlying substance use and/or mental health disorders. The goal is to return healthy, law-abiding citizens to the community using best practices and evidence-based approaches. VTC is a treatment court program designed for offenders whose honorable military service is somehow linked to their criminal conduct; for example, a wounded warrior who subsequently developed an addiction to opiates and is now facing criminal drug charges. The program currently has 25 participants, saving approximately 700 bed days that would be used if they were lodged in jail. Due to the program's success, the Courts aim to expand participation to 30-40 individuals at a time.

The mission of the Adult Recovery Court (ARC) is to transform lives, break the cycle of addiction, reunite families and promote community safety. The ARC is an evidenced-based, collaborative partnership involving the Sheriff's Office, Circuit Court, District Attorney's Office, Community Corrections, Department of Health and Human Services, the defense bar and various treatment partners. The ARC Deputy builds a rapport with the participant, serves as a mentor and conducts check-ins with the participant and other service providers. Between 2005-2023, ARC graduated 243 participants and paid back over \$253,000 in restitution to victims. In addition to paying restitution, graduates from this program are less likely to commit additional crimes and have a lower recidivism rate than those who do not graduate. There are currently 23 participants, saving approximately 700 bed days that would be used if they were lodged in jail. There are numerous stories of people who have struggled with addiction, have been in and out of jail and – after entering adult recovery court – were able to break the cycle of addiction and successfully complete the program.

The Sheriff's Office engages in a multitude of community engagement and programming events. The Public Affairs team and staff ensure effective communication between the WCSO and the public, media and stakeholders. Public Affairs serves as a critical point of contact for disseminating information, fostering community relations, maintaining transparency in law enforcement and stabilizing the workforce through recruitment efforts. WCSO participated in 338 community events and presentations, of which 30 were for

historically marginalized communities including:

- Latino Advisory Commission,
- Hindu Service Society Meeting,
- Beaverton, Hillsboro, Tualatin and Tigard Pride Events,
- Aloha Latino Parent Meetings,
- World Refugee Day Walk,
- Fair for Students with Special Needs,
- Washington County Latino Cultural Festival, and
- Building Bridges Executive Committee.

Mental Health Response Team (MHRT)

This countywide service pairs law enforcement with a master's level mental health clinician to respond anywhere in Washington County to calls with a behavioral health component. This specially trained team of experts responds together to try to resolve incidents peacefully. MHRT aims to solve challenges by problem-solving on the scene and, when possible, divert people experiencing mental health crises away from the already strained jail system. Team members can take the time necessary to work through challenges while keeping patrol deputies available for emergency services throughout the county. After 10 years of service, MHRT grew from four to eight teams and includes Hillsboro, Beaverton, Tualatin/Tigard/Sherwood and TriMet.

Annual calls for service:

- 2022- 3,643
- 2023- 3,416
- 2024- 3,971

Westside Interagency Narcotics (WIN)

The Westside Interagency Narcotics Team is a task force comprised of personnel from WCSO, the Beaverton and Hillsboro Police Departments, the Federal Bureau of Investigation (FBI), and an analyst from the Oregon National Guard Counter-Drug Program. The WIN Team was formed in 1993, recognizing the need for a cooperative effort to investigate and enforce drug laws and dismantle drug trafficking organizations (DTO's). The WIN Team does incredible work seizing thousands of illegal pills and drugs in Washington County. Their drug enforcement activities receive reimbursement for overtime, travel, training and equipment expenses related to this work from state and federal sources totaling about \$500,000 annually.

2024 WIN Seizures:

- Heroin Powder: 40+ pounds
- Liquid Heroin: 1.6 tons
- Cocaine: 16.17 pounds
- Meth: 609.25 pounds
- Fentanyl: 25,322 pills
- Over the last three years, WCSO has seized 1,396,440 Fentanyl pills.

During 2025 so far, WIN has interdicted approximately 25,000 Fentanyl pills a week; locally, this equates to approximately 30,000 overdoses prevented in 2025 so far.

Drug and gun seizures are up by WIN and the Community Violence Reduction Team (CoVRT). Although drug seizures have increased, overdoses appear to be on the decline which is believed to be attributable to the increased availability of naloxone to the public.

The availability of K9's are essential to the detection of illicit drugs coming into the community as well as the apprehension of violent criminals. Last year, the WCSO celebrated the retirement and incredible careers of several K9 members of the team, and also welcomed a new K9 in Patrol, Puddles, who has already made her first capture. WCSO also welcomed K9 Blake, the first narcotic detection dog assigned to the Jail. With a nose 100,000 times more sensitive than that of their human counterparts, Blake will help keep the facility safe from contraband.

Property Crimes

Sheriff's Office Detectives investigate property crimes ranging from financial scams of elderly community members to residential burglaries to commercial theft. These investigations greatly impact the community members who fall victim to these crimes. Every crime investigated has a substantial financial impact on the community. Organized retail theft rings create implications for

businesses and residents in Washington County. Impacts include loss of revenue and the increased cost of conducting business. It is important to keep caseload sizes manageable so that investigation time is reasonable. Evidence processing is one of the most onerous and time-consuming parts of criminal investigation, so cases must be assigned and investigated as quickly as possible.

Child Abuse

Sheriff's Office Detectives on average review over 3,000 child abuse reports and assign over 500 for investigation every year. These range from sexual abuse of minors to physical abuse of infants. It is essential to have well-trained professionals fully staffed in these positions to take care of some of our most vulnerable community members.

Traffic Safety Unit

The Traffic Safety Unit proactively patrols the areas deemed most dangerous throughout Washington County to increase traffic safety for our community members. They proactively look for impaired drivers as well as distracted drivers who pose a risk to the community, increasing traffic safety on our roadways. In 2024, staff conducted 23,838 traffic-related stops, investigated 2,452 traffic crashes and 31 fatal traffic crashes, made 560 DUII arrests and arrested 835 intoxicated drivers.

Marine Patrol

Marine Patrol, a unique duty of the Sheriff's Office, keeps all county waters safe and enjoyable for the community through education, environmental stewardship and proactive enforcement. Additionally, the team responds to water rescues in cities and manmade lakes. In 2024, Marine Patrol actively assisted in responses to two wildfires as well as drowning incidents and boating accidents on county waterways. Also in 2024, the Oregon State Marine Board awarded a Washington County Sheriff's Deputy with Marine Deputy of the Year Award.

Programs

Program	Fund-Program Program Description
Civil (100-402030)	Processes and services protective orders and subpoenas. Enforces eviction orders, restraining orders, child custody orders and orders to seize and sell property. Responds to abandoned vehicle complaints.
Evidence (100-402045)	Provides logging, tracking, and disposition of evidence inventory related to criminal cases.
Forensics (100-402040)	Provides collection and analysis of forensic evidence from crime scenes.
Investigations (100-402010)	Investigates crimes and criminal organizations related to Washington County by utilizing both traditional and undercover investigative methodologies. Investigations are conducted internally and through participation on interagency teams/task forces; investigators perform crime analysis and case management functions. The division also provides countywide services with regard to narcotics enforcement, gang activity suppression, criminal intelligence, auto theft enforcement, sex offender registration, child abuse and violent crimes.
Patrol Operations (100-402005)	Provides traffic enforcement and accident investigation services; responds to citizen generated calls for service; patrol county roads, neighborhoods and businesses to prevent criminal activity.
Permits (100-402035)	Administers the County alarm ordinance by processing alarm permit applications, tracks alarm incidents and regulates false alarm actions. Processes state mandated concealed handgun applications and licenses and provides fingerprint services to the public.
Public Affairs (100-402020)	Communicates and promotes the values and mission of the agency with its various stakeholders. Responsible for all media relations and strategic communication. Represents the Sheriff's Office at various community events, groups and organizations. Regularly assesses the agency's communications needs and provides community based public safety education through a variety of communication channels. The unit works closely with patrol deputies to address neighborhood livability issues, nuisance properties and provides

Program	Fund-Program Program Description
	citizens aged 65 and older with assistance in reducing incidence and fear of criminal victimization.
Records (100-402015)	Collects, maintains, distributes and stores criminal and jail records; accepts citizen crime reports over the phone; collects fees for service from the public; processes inmate bail and processes warrants.
Sheriff's Office Services Administration (100-402050)	Provides management and administrative support for direct services programs; coordinates Sheriff's Office volunteer program; and administers the tow contract program.

Sheriff's Office Law Enforcement Services, Local Option Levy Fund (234-402000)

Budget Detail

This organization houses Public Safety Local Option Levy (LOL) funds for: 1) restoration of countywide base patrol and investigations service levels to 0.54 officers per 1000 residents; 2) increased capacity for civil enforcement (the serving of legal court orders and warrants countywide); 3) increased scientific evidence gathering and records services for more efficient use of existing investigative and 4) provides patrol resources and additional capacity for crime prevention program and education.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	42,450	54,185	26,000	59,750	33,750	130%
Revenues	42,450	54,185	26,000	59,750	33,750	130%
Charges for Services	25,389	11,475	11,000	11,000	0	0%
Interfund revenues	575	9,613	10,000	43,750	33,750	338%
Intergovernmental revenues	0	2,919	0	0	0	0%
Miscellaneous revenues	16,486	30,178	5,000	5,000	0	0%
Requirements	14,463,570	15,879,449	16,798,907	18,218,337	1,419,430	8%
Expenditures	14,463,570	15,879,449	16,798,907	18,218,337	1,419,430	8%
Personnel services	10,007,841	10,525,525	11,612,187	12,555,241	943,054	8%
Materials and Services	1,115,981	3,380,189	3,444,992	3,779,053	334,061	10%
Other expenditures	485,140	467,516	460,997	549,798	88,801	19%
Interfund expenditures	2,837,464	1,348,525	1,184,153	1,334,245	150,092	13%
Transfers to other funds	1,942	0	0	0	0	0%
Capital outlay	15,203	157,693	96,578	0	(96,578)	-100%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Local Option Levy Fund Subsidy	14,421,120	15,825,265	16,772,907	18,158,587	1,385,680	8%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Law Enforcement Services	59.75	60.95	60.95	62.95	2.00	3%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Civil	231,187	259,795	292,019	276,907	(15,112)	-5%
Evidence	212,028	0	0	0	0	0%
Forensics	540,563	14	0	0	0	0%
Investigations	2,532,556	3,389,291	3,448,189	3,703,531	255,342	7%
Patrol Operations	10,541,538	11,348,511	12,056,713	12,773,049	716,336	6%
Public Affairs	69,113	291,950	182,791	437,896	255,105	140%
Records	336,585	589,889	819,195	1,026,954	207,759	25%
Grand Total	14,463,570	15,879,449	16,798,907	18,218,337	1,419,430	8%

Budget Analysis

Total Resources increase \$33,750 (130%). Total Requirements increase \$1,419,430 (8%). Local Option Levy Fund subsidy increases \$1,385,680 (8%).

Personnel Services increase due to salaries, retirement costs, and health benefits as well as an increase of 2.00 FTE; 1.00 FTE Deputy based upon the Public Safety Local Option Levy plan and 1.00 FTE Criminal Records Specialist to provide transcription and auditing for mandated annual use of force analysis and public records requests.

Materials and Services increase in the County's cost allocation plan direct charges and contract obligations.

Interfund Expenditures increase due to internal Sheriff's Office administration cost plan support.

Other Expenditures reflect an increase with updated distribution of Washington County Consolidated Communications Agency (WCCCA) 911 costs.

Capital outlay decreases in the planned upfit costs based on the replacement vehicles.

Programs

Program	Fund-Program Program Description
Civil (234-402030)	Processes and services protective orders and subpoenas. Enforces eviction orders, restraining orders, child custody orders and orders to seize and sell property. Responds to abandoned vehicle complaints.
Evidence (234-402045)	Provides logging, tracking, and disposition of evidence inventory related to criminal cases.
Forensics (234-402040)	Provides collection and analysis of forensic evidence from crime scenes.
Investigations (234-402010)	Investigates crimes and criminal organizations related to Washington County by utilizing both traditional and undercover investigative methodologies. Investigations are conducted internally and through participation on interagency teams/task forces; investigators perform crime analysis and case management functions. The division also provides countywide services with regard to

Program	Fund-Program Program Description
	narcotics enforcement, fraud and identity theft enforcement, gang activity suppression, criminal intelligence, auto theft enforcement, sex offender registration and violent crimes.
Patrol Operations (234-402005)	Provides traffic enforcement and accident investigation services; responds to citizen generated calls for service; patrols county roads, neighborhoods, and businesses to prevent criminal activity.
Public Affairs (234-402020)	Communicates and promotes the values and mission of the agency with its various stakeholders. Responsible for all media relations and strategic communication. Represents the Sheriff's Office at various community events, groups and organizations. Regularly assesses the agency's communications needs and provides community based public safety education through a variety of communication channels. The unit works closely with patrol deputies to address neighborhood livability issues, nuisance properties and provides citizens aged 65 and older with assistance in reducing incidence and fear of criminal victimization.
Records (234-402015)	Maintains, distributes and stores criminal and jail records; accepts citizen crime reports over the phone; collects fees for service from the public; processes inmate bail and processes warrants.

Sheriff's Office Law Enforcement Services, Patrol Operations (182-402000)

Budget Detail

This budget houses the operating budget for the Enhanced Sheriff's Patrol District (ESPD). Since the Enhanced Sheriff's Patrol District is a separate government entity, this District Patrol operating budget (organization unit 182-4020) is funded by transfers from the District's own (and separate) fiscal accounting entity, organization unit 210-1680 (ESPD) and is included in the Service District section of this document.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	32,602,906	36,935,520	38,956,563	43,450,295	4,493,732	12%
Revenues	32,602,906	36,935,520	38,956,563	43,450,295	4,493,732	12%
Charges for Services	58,817	28,715	5,000	5,000	0	0%
Interfund revenues	0	49,998	40,000	151,500	111,500	279%
Intergovernmental revenues	0	7,492	0	0	0	0%
Miscellaneous revenues	32,544,089	35,859,805	37,769,098	41,103,540	3,334,442	9%
Operating transfers in	0	989,510	1,142,465	2,190,255	1,047,790	92%
Requirements	32,602,906	36,935,520	38,956,563	43,450,295	4,493,732	12%
Expenditures	32,602,906	36,935,520	38,956,563	43,450,295	4,493,732	12%
Personnel services	22,684,091	23,892,091	26,964,985	28,859,831	1,894,846	7%
Materials and Services	1,882,098	6,746,172	6,914,612	7,839,291	924,679	13%
Other expenditures	1,276,262	1,257,841	1,251,278	1,441,693	190,415	15%
Interfund expenditures	6,631,233	3,407,301	2,842,188	3,255,480	413,292	15%
Capital outlay	129,221	1,632,114	983,500	2,054,000	1,070,500	109%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Law Enforcement Services	138.60	139.60	140.60	141.60	1.00	1%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Patrol Operations	32,602,906	36,935,520	38,956,563	43,450,295	4,493,732	12%

Budget Analysis

Total Resources increase \$4,493,732 (12%). Total Requirements increase \$4,493,732 (12%).

FY 2025-26 is the third year of a five-year local option property tax levy passed by the voters in May of 2022. The levy rate of \$0.83 per \$1,000 of assessed value supplements the Enhanced Sheriff's Patrol District (ESPD) permanent tax levy of \$0.64 per \$1,000 of assessed value.

Resources reflect an increase with the transfer from Enhanced Sheriff's Patrol District (ESPD), fund 210, to support District Patrol operations.

Personnel Services increase due to salaries, retirement costs, and health benefits. A 1.00 FTE increase is planned for and included based upon the officer per thousand population calculation.

Materials and Services increase in the County's cost allocation plan direct charges and contract obligations.

Interfund Expenditures increase due to internal Sheriff's Office administration cost plan support.

Other Expenditures reflect an increase with updated distribution of Washington County Consolidated Communications Agency (WCCCA) 911 costs.

Capital outlay reflects an increase based on the schedule of vehicle replacement reaching end of life.

Programs

Program	Fund-Program Program Description
Patrol Operations (182-402005)	The program prevents and responds to criminal activity by motor patrol, and provides traffic enforcement, burglary suppression, follow-up crime investigations, and other duties typical of patrol officers under the authority of the Sheriff. The District Patrol geographic boundaries include the urban unincorporated areas of Washington County, as approved by the voters.

Washington County Justice Court(100-801000)

Budget Detail

The Washington County Justice Court is the last of four (4) justice courts established in 1915. Despite being a state court, it is the only court administered by the County and provides services in connection with both civil and criminal actions as well as hearing Forcible Entry and Detainer (FED) cases. The court is presided over by an elected Justice of the Peace.

The statutory authority for a County to establish a Justice Court is found at ORS 51.020. Chapter 51 of the Oregon Revised Statutes (ORS) mandates that the Justice Court has jurisdiction over most violations of the state motor vehicle code, certain misdemeanor offenses, and a number of other statutorily defined criminal offenses such as simple theft and assault. The court also has jurisdiction over civil claims for money and damages not exceeding \$10,000, claims for the recovery of personal property subject to the same dollar limitation, and claims for the recovery of penalties and forfeitures, again limited to \$10,000 in value.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	935,927	882,402	1,022,000	904,000	(118,000)	-12%
Revenues	935,927	882,402	1,022,000	904,000	(118,000)	-12%
Charges for Services	16,926	13,685	22,000	10,000	(12,000)	-55%
Fines and forfeitures	817,292	804,621	900,000	844,000	(56,000)	-6%
Miscellaneous revenues	101,709	64,096	100,000	50,000	(50,000)	-50%
Requirements	1,122,475	1,498,904	1,675,785	1,659,307	(16,478)	-1%
Expenditures	1,122,475	1,498,904	1,675,785	1,659,307	(16,478)	-1%
Personnel services	1,033,088	1,080,474	1,191,592	1,162,943	(28,649)	-2%
Materials and Services	70,518	401,658	461,193	473,364	12,171	3%
Other expenditures	18,868	16,772	23,000	23,000	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	186,547	616,502	653,785	755,307	101,522	16%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Washington County Justice Court	9.00	9.00	9.00	8.00	(1.00)	-11%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Washington County Justice Court	1,122,475	1,498,904	1,675,785	1,659,307	(16,478)	-1%

Budget Analysis

Total Resources decrease \$118,000 (12%). Total Requirements decrease \$16,478 (1%). General Fund subsidy increases \$101,522 (16%).

The need for an increase in General Fund subsidy in FY 2025-26 is a result of a decrease in total resources and an increase in total requirements.

As part of the required reductions to address County General Fund gaps, the Justice Court's reduction is 10% for FY 2025-26. To absorb this reduction, the recently vacated 1.00 FTE Senior Administrative Specialist position is eliminated. The elimination of this position, along with anticipated staffing shortages and continuously low citation filings from the Washington County Sheriff's Office, necessitated a lower revenue projection for FY 2025-26.

A proposed increase in fees for the various Diversion courses generates an additional \$14,000. This increase is reflected in the FY 2025-26 Revenue projections.

The cost allocation plan (CAP) amount for FY 2025-26 increases over FY 2024-25.

Materials and Services expenses is reduced , specifically in the category of Translation Services to offset the remaining balance of the General Fund reduction.

Overall Personnel Services decrease due to the elimination of the vacant 1.00 FTE Senior Administrative Specialist position, despite standard increases in salaries, retirement costs and health benefits.

Trends and Initiatives

As the Justice Court remains dedicated to serving the community and upholding its mission which is guided by the core principles of fairness, accountability and compassion, this budget reflects both new and ongoing challenges.

The proposed FY 2025-26 budget includes a 10% reduction in overall expenses. This reduction presents a significant challenge for a small department like the Justice Court. With personnel expenses constituting 90% of controllable operational costs, it is virtually impossible to implement any cost-cutting measures without adversely affecting personnel. To that end, the recently vacated 1.00 FTE Senior Administrative Specialist position is eliminated to absorb most of the required reduction. This position functioned as the lead court clerk and the Judge's primary courtroom assistant. The permanent loss of this staff position in conjunction with anticipated staffing shortages from planned FMLA absences during FY 2025-26 will have a negative cascading impact on productivity, resource generation, court efficiency and timeliness of operations, including the flexibility of staff to assist non-English speaking individuals in a timely manner. To offset the unintended consequences of personnel reduction, Justice Court will discontinue three currently provided processes: First, second arraignment notifications will no longer be mailed out for unresolved citations which are seven days past their arraignment date. Instead, a Default judgment will be entered for the presumptive fine on the citation along with a statutorily required license suspension. Second, the Court will no longer schedule sentencing hearings in cases where the defendant has failed to appear for trial. The Court will instead impose the presumptive fine and a statutorily required license suspension. Third, the Court will no longer offer mediation services for small claims cases prior to a hearing before the Judge. The community impact of this is that the parties will not have the opportunity to resolve a case without going to trial. The reduction of these services is intended to ensure that staff has capacity to tend to their remaining duties in serving the community, though it is likely that wait times for calls and service could increase depending on community need.

To fully meet the required reductions this budget also reduces Materials & Services allocations in Translations Services by \$6,345 requiring a postponement of translating commonly used documents into later budget cycles.

Additionally, the Washington County Sheriff's Office (WCSO), the Justice Court's largest source of traffic citations, continues to provide significantly fewer citations compared to a decade ago when it averaged approximately 18,000 citations per year. Since the low point in FY 2020-21, there has been a very modest, year-over-year increase in citation counts. In FY 2020-21, WCSO provided 3,764 citations and in FY 2023-24 it was 5,110 citations. Despite these modest increases, FY 2024-25 numbers are trending flat or slightly below the previous year. This, in turn, hampers the potential of the Justice Court to cover its own expenses and not rely on General Fund subsidies.

The combination of reduced staffing levels and continued lower citations has negatively impacted all revenue resource categories at Justice Court.

Furthermore, this proposed budget includes \$367,268 for the cost allocation plan (CAP) which is an increase of \$18,516 over FY 2024-25 and includes a newly introduced \$5,300 charge earmarked for ITS Systems replacement fund.

Despite these budget constraints, the Justice Court continues to provide the following programs to the community: Diversion programs for Traffic and MIP Citations, (with an 80% success rate); the Distracted Drivers Avoidance Course (DDAC) for first time "driving while using a cellphone" tickets and the No Oregon Driver's License Deferred Adjudication Program. This is a new Deferred Adjudication program for Driving Uninsured violators in its final developmental state and should be up and running for FY 2025-26. Defendants will qualify for the program regardless of prior convictions, unless one of those convictions is for driving uninsured or if the current violation involved an accident. The program requires defendants to provide proof of maintaining continuous insurance coverage for an entire year. After 13 months, defendants must either appear in person or submit a written affidavit showing that they maintained a valid insurance coverage, continuously, throughout the year. Upon review, if insurance documentation is satisfactory, the citation is dismissed and does not appear on the defendant's driving record. This program also eliminates the need for defendants to file an SR-22 with the Department of Motor Vehicles (DMV), potentially saving a defendant thousands in insurance costs. An SR-22 is a special type of insurance that will roughly triple the cost of the insurance for the average defendant, and which must be maintained for three years. The Justice Court continues to remain dedicated and committed to implementing programs and introducing initiatives that benefit the community, even amidst budget limitations.

Programs

Program	Fund-Program Program Description
Washington County Justice Court (100-801005)	Provides financial activities in support of the County Justice Court.

Land Use and Transportation

Fund-Organization Unit Name

Fund-Organization Unit Number

Land Use and Transportation Overview

Road Fund Summary.....168

Community Planning.....100-601000

Community Planning, Transportation Planning.....168-601000

Development Services, Building Services.....174-602000

Development Services, Current Planning172-602000

Engineering & Construction Services - Capital Project Services.....168-605000

Engineering / Surveying, Public Land Corners170-603000

Engineering / Surveying, Road Fund168-603000

Engineering / Surveying, Survey Fund216-603000

LUT Administration.....168-604000

LUT Operations and Maintenance168-606000

Maintenance Local Improvement Districts.....212-607500

Regional Transportation209-607000

Road Fund Administration.....168-604500

Watermaster100-961000

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Land Use and Transportation Overview

Land Use & Transportation is committed to the needs of the citizens of Washington County by addressing growth while managing issues of community livability, the environment and maintaining quality of life.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	86,688,446	93,014,431	94,374,541	96,284,907	1,910,366	2%
Charges for Services	17,216,543	18,992,952	19,014,472	19,322,139	307,667	2%
Fines and forfeitures	930	428	500	800	300	60%
Interfund revenues	12,863,480	12,367,381	12,310,218	13,022,298	712,080	6%
Intergovernmental revenues	45,026,759	45,487,316	48,515,816	49,178,737	662,921	1%
Licenses and permits	5,885,387	7,713,994	7,381,768	7,739,202	357,434	5%
Miscellaneous revenues	1,412,205	4,121,873	2,669,284	2,681,667	12,383	0%
Operating transfers in	3,499,606	3,549,982	3,690,408	3,545,480	(144,928)	-4%
Taxes	783,536	780,507	792,075	794,584	2,509	0%
Requirements	84,969,972	87,163,932	155,155,540	160,718,349	5,562,809	4%
Personnel services	41,051,023	41,704,073	52,389,864	56,739,884	4,350,020	8%
Materials and Services	19,781,255	32,830,535	40,340,325	44,591,153	4,250,828	11%
Other expenditures	57,694	82,383	115,100	44,700	(70,400)	-61%
Interfund expenditures	13,664,011	3,780,121	3,932,697	4,985,344	1,052,647	27%
Transfers to other funds	10,093,487	8,343,739	10,845,110	12,927,050	2,081,940	19%
Capital outlay	322,502	423,082	1,692,282	5,451,521	3,759,239	222%
Contingency	0	0	45,840,162	35,978,697	(9,861,465)	-22%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	614,939	1,412,138	1,976,864	1,786,129	(190,735)	-10%
Subsidy						

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Community Planning 100-601000	4,452,118	5,188,645	3,383,412	3,311,376	(72,036)	-2%
Community Planning 168-601000	0	0	3,075,269	3,238,117	162,848	5%

Land Use and Transportation Overview

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Development Services 172-602000	2,657,524	2,643,777	3,697,515	3,986,276	288,761	8%
Development Services 174-602000	9,863,787	10,792,141	20,847,434	23,918,848	3,071,414	15%
Eng & Const Svcs - Capital Project Services 168-605000	8,149,693	8,131,770	10,408,050	11,795,881	1,387,831	13%
Engineering / Surveying 168-603000	9,330,043	10,307,811	13,196,307	14,075,759	879,452	7%
Engineering / Surveying 170-603000	831,523	834,384	2,460,588	2,720,138	259,550	11%
Engineering / Surveying 216-603000	1,029,595	985,148	2,517,488	2,705,841	188,353	7%
LUT Administration 168-604000	3,963,108	4,257,801	5,389,848	6,452,097	1,062,249	20%
LUT Operations and Maintenance 168-606000	31,534,974	32,362,100	39,111,189	49,008,889	9,897,700	25%
Maintenance Local Improvement Districts 212-607500	6,378	2,027	497,385	575,112	77,727	16%
Regional Transportation 209-607000	1,780,534	2,239,731	6,101,734	5,084,772	(1,016,962)	-17%
Road Fund Administration 168-604500	11,180,620	9,060,488	44,099,876	33,428,934	(10,670,942)	-24%
Watermaster 100-961000	190,076	358,111	369,445	416,309	46,864	13%
Grand Total	84,969,972	87,163,932	155,155,540	160,718,349	5,562,809	4%

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	4,642,194	5,546,755	3,752,857	3,727,685	(25,172)	-1%
Special Funds	80,327,779	81,617,177	151,402,683	156,990,664	5,587,981	4%
Grand Total	84,969,972	87,163,932	155,155,540	160,718,349	5,562,809	4%

FTE by Fund Type

Land Use and Transportation Overview

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Funds	28.21	27.52	15.69	15.73	0.04	0%
Special Funds	311.33	306.98	320.81	317.77	(3.04)	-1%
Grand Total	339.54	334.50	336.50	333.50	(3.00)	-1%

Road Fund Summary

The county’s Road Fund primarily supports routine maintenance and operations on county-managed roads and streets (excluding those maintained by the Urban Road Maintenance District, Fund 214). It also funds some small capital road improvements and ADA upgrades, as well as transportation planning.

The Road Fund accounts for nearly half of Washington County’s transportation revenue. Revenues come primarily from a share of state gas taxes and vehicle fees (transfers to the county from the State Highway Fund), as well as a share of the countywide vehicle registration fee (currently \$30/year per vehicle) and countywide gas tax (currently 1 cent per gallon). Those revenue sources are constitutionally restricted for use in public road rights-of-way.

Multiple Department of Land Use & Transportation (LUT) organization units are housed in the Road Fund: LUT Administration, Road Fund Administration (including the Road Fund contingency), Transportation Planning, Engineering Services, Capital Project Management, and Operations and Maintenance. Those organization units are detailed on the following pages.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	110,471,402	114,748,730	115,280,539	117,999,677	2,719,138	2%
Beginning Fund Balance	44,304,986	46,312,965	44,448,775	46,530,708	2,081,933	5%
Revenues	66,166,416	68,435,765	70,831,764	71,468,969	637,205	1%
Charges for Services	10,031,519	10,358,375	9,961,483	10,102,429	140,946	1%
Interfund revenues	10,426,676	10,215,705	11,973,635	12,475,019	501,384	4%
Intergovernmental revenues	42,269,424	42,349,377	44,046,879	44,246,871	199,992	0%
Licenses and permits	221,582	167,296	248,000	206,000	(42,000)	-17%
Miscellaneous revenues	1,069,723	3,001,099	2,028,747	1,931,398	(97,349)	-5%
Operating transfers in	1,363,957	1,563,406	1,780,945	1,712,668	(68,277)	-4%
Taxes	783,536	780,507	792,075	794,584	2,509	0%
Requirements	110,471,402	114,748,730	115,280,539	117,999,677	2,719,138	2%
Expenditures	64,158,437	64,119,970	81,820,507	97,287,106	15,466,599	19%
Personnel services	27,712,156	27,928,919	37,475,233	41,117,545	3,642,312	10%
Materials and Services	16,589,459	25,375,568	30,535,991	35,009,761	4,473,770	15%
Other expenditures	8,108	8,780	32,600	14,700	(17,900)	-55%
Interfund expenditures	10,183,365	2,957,638	2,269,467	3,762,312	1,492,845	66%
Transfers to other funds	9,342,847	7,425,982	9,878,934	11,931,267	2,052,333	21%
Capital outlay	322,502	423,082	1,628,282	5,451,521	3,823,239	235%
Contingency	0	0	33,460,032	20,712,571	(12,747,461)	-38%
Ending Balance	46,312,965	50,628,760	0	0	0	0%

Total FTE

Road Fund Summary

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Road Fund	232.63	235.38	246.81	245.51	(1.30)	-1%

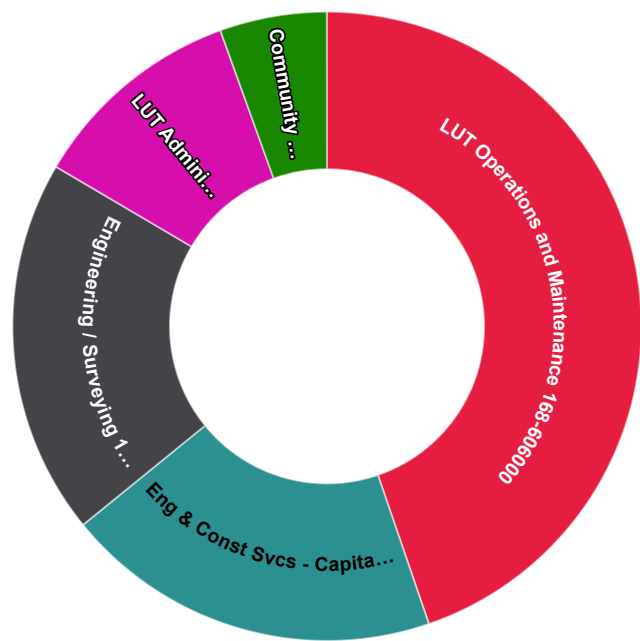
Resources and Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	110,471,402	114,748,730	115,280,539	117,999,677	2,719,138	2%
Beginning Fund Balance	44,304,986	46,312,965	44,448,775	46,530,708	2,081,933	5%
Revenues	66,166,416	68,435,765	70,831,764	71,468,969	637,205	1%
Community Planning 168-601000	0	0	621,550	745,000	123,450	20%
Eng & Const Svcs - Capital Project Services 168-605000	7,919,811	8,121,585	9,011,304	9,577,261	565,957	6%
Engineering / Surveying 168-603000	2,450,784	2,299,228	2,687,559	3,014,092	326,533	12%
LUT Administration 168-604000	1,571,877	1,758,740	1,916,945	1,905,168	(11,777)	-1%
LUT Operations and Maintenance 168-606000	2,284,534	1,888,449	2,494,072	1,744,228	(749,844)	-30%
Road Fund Administration 168-604500	51,939,410	54,367,764	54,100,334	54,483,220	382,886	1%
Requirements	110,471,402	114,748,730	115,280,539	117,999,677	2,719,138	2%
Expenditures	64,158,437	64,119,970	81,820,507	97,287,106	15,466,599	19%
Community Planning 168-601000	0	0	3,075,269	3,238,117	162,848	5%
Eng & Const Svcs - Capital Project Services 168-605000	8,149,693	8,131,770	10,408,050	11,795,881	1,387,831	13%
Engineering / Surveying 168-603000	9,330,043	10,307,811	13,196,307	14,075,759	879,452	7%
LUT Administration 168-604000	3,963,108	4,257,801	5,389,848	6,591,744	1,201,896	22%
LUT Operations and Maintenance 168-606000	31,534,974	32,362,100	39,111,189	49,008,889	9,897,700	25%
Road Fund Administration 168-604500	11,180,620	9,060,488	10,639,844	12,576,716	1,936,872	18%
Contingency	0	0	33,460,032	20,712,571	(12,747,461)	-38%
LUT Administration 168-604000	0	0	0	(139,647)	(139,647)	Infinity
Road Fund Administration 168-604500	0	0	33,460,032	20,852,218	(12,607,814)	-38%
Ending Balance	46,312,965	50,628,760	0	0	0	0%

Road Fund Summary

FTE by Organization Unit

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Community Planning 168-601000	0.00	0.00	12.83	12.06	(0.77)	-6%
Eng & Const Svcs - Capital Project Services 168-605000	46.35	48.20	48.35	48.20	(0.15)	0%
Engineering / Surveying 168-603000	50.28	50.43	49.28	48.50	(0.78)	-2%
LUT Administration 168-604000	25.00	25.75	25.35	25.75	0.40	2%
LUT Operations and Maintenance 168-606000	111.00	111.00	111.00	111.00	(0.00)	0%
Grand Total	232.63	235.38	246.81	245.51	(1.30)	-1%



Community Planning (100-601000)

Budget Detail

*Effective fiscal year 2024-25 the Transportation Planning Program (100-601010) moves to under the Road Fund and is now program 168-601010.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,866,147	3,961,117	1,594,025	1,760,279	166,254	10%
Revenues	3,866,147	3,961,117	1,594,025	1,760,279	166,254	10%
Charges for Services	42,919	54,146	72,000	61,300	(10,700)	-15%
Interfund revenues	1,680,677	1,511,352	45,000	221,954	176,954	393%
Intergovernmental revenues	455,000	837,309	0	0	0	0%
Miscellaneous revenues	0	56	0	0	0	0%
Operating transfers in	1,687,552	1,558,253	1,477,025	1,477,025	0	0%
Requirements	4,452,118	5,188,645	3,383,412	3,311,376	(72,036)	-2%
Expenditures	4,452,118	5,188,645	3,383,412	3,311,376	(72,036)	-2%
Personnel services	3,334,074	3,205,926	2,324,782	2,393,942	69,160	3%
Materials and Services	955,807	1,740,573	881,220	753,865	(127,355)	-14%
Other expenditures	150	0	0	0	0	0%
Interfund expenditures	162,086	92,921	15,698	9,189	(6,509)	-41%
Transfers to other funds	0	149,225	161,712	154,380	(7,332)	-5%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	585,970	1,227,528	1,789,387	1,551,097	(238,290)	-13%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Community Planning	26.27	25.77	13.94	13.98	0.04	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Community Planning	2,200,402	2,807,086	3,383,412	3,311,376	(72,036)	-2%
Transportation Planning	2,251,716	2,381,558	0	0	0	0%
Grand Total	4,452,118	5,188,645	3,383,412	3,311,376	(72,036)	-2%

Programs

Program	Fund-Program Program Description
Community Planning (100-601005)	Much Community Planning's work is mandated, often in response to updates to new or updated rules or legal precedents established at the federal, state or regional level. Additionally, this program helps coordinate the County's involvement in a variety of regional and countywide planning activities. These responsibilities include direct involvement with community members, community organizations, cities and affected state, regional and local agencies.
Transportation Planning (100-601010)	*Effective FY 2024-25 the Transportation Planning Program (100-601010) moves under the Road Fund and is now program 168-601010.

Community Planning, Transportation Planning **(168-601000)**

Budget Detail

Transportation Planning is responsible for the preparation, maintenance and periodic update of Washington County's Transportation System Plan and related documents. This workgroup also administers the Transportation Development Tax program and the provision of transit services in Washington County funded by the Statewide Transportation Improvement Fund (Fund 209). It reviews proposed development applications to assess transportation impacts and required transportation system improvements. This program covers a range of transportation policy and planning issues, transportation (roadway, transit and trail) corridor studies, individual project support and planning through the project development stage. Additionally, this program participates in countywide, regional, state and federal transportation planning and funding activities.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	0	621,550	745,000	123,450	20%
Revenues	0	0	621,550	745,000	123,450	20%
Interfund revenues	0	0	107,550	180,000	72,450	67%
Intergovernmental revenues	0	0	439,000	490,000	51,000	12%
Operating transfers in	0	0	75,000	75,000	0	0%
Requirements	0	0	3,075,269	3,238,117	162,848	5%
Expenditures	0	0	3,075,269	3,238,117	162,848	5%
Personnel services	0	0	2,139,220	2,111,996	(27,224)	-1%
Materials and Services	0	0	879,800	1,109,080	229,280	26%
Interfund expenditures	0	0	56,249	17,041	(39,208)	-70%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Road Fund Subsidy	0	0	2,453,719	2,493,117	39,398	2%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Community Planning	0.00	0.00	12.83	12.06	(0.77)	-6%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Transportation Planning	0	0	3,075,269	3,238,117	162,848	5%

Budget Analysis

Total Resources increase \$123,450 (20%). Total Requirements increase \$162,848 (5%). Road Fund subsidy increases \$39,398 (2%).

Total Resources increase compared to FY 2024-25 due to more anticipated pass-through grants and a higher level of support from other programs.

Personnel Services expenditures decrease slightly due to the removal of variable hour limited duration positions that are no longer needed in FY 2025-26 and a change in costing for one FTE which was moved into the LUT Administrative Services division. Costs for the remaining staff are up slightly due to increases in salaries, retirement costs, health benefits and the new PERS pick up, which is proposed beginning in FY 2025-26.

Materials and Services increase due to increased Professional Services to complete the grant funded Transportation Safety Action Plan update project, Countywide Cost Allocation Plan, Service Contract and Subscriptions for Monday.com .

Interfund Expenditures has a significant reduction of due to the change in Personnel Cost Allocation in FY 2024-25.

Trends and Initiatives

In FY 2025-26, Transportation Planning will complete the federally funded Transportation Safety Action Plan and the state-funded Farmington Road Concept Plan, as well as begin scoping a multi-year update of the Transportation System Plan. Some pending or future transportation planning and construction projects with assumed federal grant funding may not be able to move forward due to potential federal grant funding freezes, reductions or cancellations or alternative funding sources may need to be identified.

Programs

Program	Fund-Program Program Description
Transportation Planning (168-601010)	Much of Transportation Planning’s work is mandated, often in response to new or updated rules or legal precedents established at the federal, state or regional level. Additionally, this program helps coordinate the County’s involvement in a variety of regional and countywide planning activities. These responsibilities include direct involvement with community members, community organizations, cities and affected state, regional and local agencies. This program’s work is mandated by ORS 197 and OAR 660-012, which require planning for the County’s future transportation needs.

Development Services, Building Services (174-602000).

Budget Detail

Building Services provides plan review, issues permits and conducts inspections relative to conformance with state building, mechanical, electrical, plumbing and mobile home codes in the unincorporated areas of the county and via contract to some of the smaller cities.

This program's work is mandated by ORS 455, County Code Sec. 14.04.020, and County Charter Sec. 20 ensuring compliance with County land-use and building standards and codes; administering building plan review, permits, and building inspections in unincorporated Washington County and within the cities of Banks, Gaston, and North Plains.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	16,942,572	20,694,821	20,847,434	23,918,848	3,071,414	15%
Beginning Fund Balance	6,637,498	7,078,784	7,760,901	10,586,546	2,825,645	36%
Revenues	10,305,074	13,616,037	13,086,533	13,332,302	245,769	2%
Charges for Services	4,123,390	5,255,657	5,339,196	5,428,265	89,069	2%
Fines and forfeitures	908	428	500	700	200	40%
Interfund revenues	227,929	120,116	139,231	146,875	7,644	5%
Intergovernmental revenues	114,068	97,768	104,000	48,000	(56,000)	-54%
Licenses and permits	5,663,805	7,546,699	7,133,768	7,270,000	136,232	2%
Miscellaneous revenues	174,973	570,370	369,838	438,462	68,624	19%
Operating transfers in	0	25,000	0	0	0	0%
Requirements	16,942,571	20,694,821	20,847,434	23,918,848	3,071,414	15%
Expenditures	9,863,787	10,792,141	12,905,113	13,315,586	410,473	3%
Personnel services	6,836,467	7,454,666	8,892,265	9,508,926	616,661	7%
Materials and Services	307,818	2,228,983	2,231,869	2,544,037	312,168	14%
Other expenditures	48,736	71,622	79,000	26,500	(52,500)	-66%
Interfund expenditures	2,151,714	516,109	1,088,167	657,843	(430,324)	-40%
Transfers to other funds	519,052	520,761	549,812	578,280	28,468	5%
Capital outlay	0	0	64,000	0	(64,000)	-100%
Contingency	0	0	7,942,321	10,603,262	2,660,941	34%
Ending Balance	7,078,784	9,902,680	0	0	0	0%

Total FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Development Services	54.02	49.71	52.01	51.27	(0.74)	-1%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Building Code Compliance & Enforcement	145,383	142,582	129,231	140,875	11,644	9%
Building Inspection	2,716,633	3,285,094	11,815,115	14,505,946	2,690,831	23%
Electrical Inspection	1,870,662	1,921,610	2,231,552	2,458,194	226,642	10%
Plan Review	4,100,405	4,225,526	5,172,842	5,266,566	93,724	2%
Plumbing Inspection	1,030,704	1,217,329	1,498,694	1,547,267	48,573	3%
Grand Total	9,863,787	10,792,141	20,847,434	23,918,848	3,071,414	15%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$245,769 (2%). Beginning Fund Balance increases \$2,825,645 (36%). Total Requirements, excluding Contingency, increase \$410,473 (3%). Contingency increases \$2,660,941 (34%).

For FY 2025-26, the program is proposing an increase to most fees in Building Services to continue operating on a full-cost-recovery basis. The projection of future development activity is conservative. Investment interest income is included in budget revenue.

Overall expenditures are expected to increase by 3%.

Personnel costs increase due to increases in salaries, retirement costs, health benefits and the new PERS pick up, which is proposed beginning in FY 2025-26. The proposed budget reduces 1 FTE Plans Examiner position that is currently vacant.

Materials & Services expenditures are estimated to be higher due to an increase in County's Cost Allocation Plan (CAP) charges, and other expenditures are lower due to reduced bank charges. Interfund expenditures are lower due to reduced ITS capital expenditures.

Transfer to the Road Fund goes up slightly due to the LUT Cost Allocation Plan transfer for department administrative costs.

Trends and Initiatives

While rebounding, budgeted reserve funds remain below the target level. The proposed 8.5% fee increase on most activities is essential to ensure adequate staffing to continue meeting service level targets for permitting, plan review and inspections. This fee proposal was presented in a Board of County Commissioners Work Session on January 14, 2025, and department staff has engaged with the development community.

Programs

Program	Fund-Program Program Description
Building Code Compliance & Enforcement (174-602025)	Oversees the building enforcement program by investigating complaints and reported code violations. Performs enforcement actions in those cases where code conformance cannot be achieved voluntarily.
Building Inspection (174-602005)	This program's activities are funded solely on an enterprise basis supported by fees from users of these services.
Electrical Inspection (174-602020)	Reviews plans and performs inspections of all construction on public and private property relative to conformance with state statutes and the national electrical code.
Plan Review (174-602010)	Reviews plans and issues permits for construction on private property relative to conformance with the state building and mechanical codes and maintains a record of construction within the unincorporated areas of the County.
Plumbing Inspection (174-602015)	Reviews plans and performs site inspections of construction on private property relative to conformance with the state plumbing code.

Development Services, Current Planning (172-602000).

Budget Detail

Current Planning/Development Review reviews all land development proposals in unincorporated Washington County to ensure they comply with all applicable plans and codes. The program also provides development compliance review for building permits and land use and code compliance/enforcement activities.

This is a user-fee supported special fund that operates on an enterprise basis. The small code compliance program is funded by transfers from the Video Lottery Fund and General Fund.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,538,278	3,499,517	3,697,515	3,986,276	288,761	8%
Beginning Fund Balance	1,108,115	880,753	636,758	860,072	223,314	35%
Revenues	2,430,163	2,618,764	3,060,757	3,126,204	65,447	2%
Charges for Services	1,879,432	2,112,719	2,576,604	2,458,230	(118,374)	-5%
Fines and forfeitures	22	0	0	100	100	100%
Interfund revenues	82,946	19,996	29,132	25,000	(4,132)	-14%
Intergovernmental revenues	111,650	94,547	105,000	50,000	(55,000)	-52%
Licenses and permits	0	0	0	263,202	263,202	100%
Miscellaneous revenues	31,913	67,303	27,071	30,472	3,401	13%
Operating transfers in	324,200	324,200	322,950	299,200	(23,750)	-7%
Requirements	3,538,277	3,499,517	3,697,515	3,986,276	288,761	8%
Expenditures	2,657,524	2,643,777	3,124,633	3,225,973	101,340	3%
Personnel services	1,850,346	1,739,675	2,100,993	2,013,255	(87,738)	-4%
Materials and Services	94,639	670,671	659,980	700,278	40,298	6%
Other expenditures	700	1,981	3,500	3,500	0	0%
Interfund expenditures	559,474	75,014	213,452	359,585	146,133	68%
Transfers to other funds	152,365	156,436	146,708	149,355	2,647	2%
Contingency	0	0	572,882	760,303	187,421	33%
Ending Balance	880,753	855,740	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Development Services	16.31	13.52	13.62	12.69	(0.93)	-7%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Code Maintenance & Code Enforcement	228,890	248,045	247,262	264,505	17,243	7%
Development Assistance	852,497	787,116	1,032,050	868,514	(163,536)	-16%
Development Review	1,576,137	1,608,616	2,418,203	2,853,257	435,054	18%
Grand Total	2,657,524	2,643,777	3,697,515	3,986,276	288,761	8%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$65,447 (2%). Beginning Fund Balance increases \$223,314 (35%). Total Requirements, excluding Contingency, increase \$101,340 (3%). Contingency increases \$187,421 (33%).

For FY 2025-26, the program is proposing an increase to most fees charged for development review to keep up with projected cost increases and slowly rebuild the depleted fund balance. Certain fees will stay at their current level, specifically for Temporary Health Hardships and Preapplication Conferences. Projected activity level is conservative. Investment Interest income is included in budget revenue.

Overall expenditures, excluding Contingency, are estimated to decrease by due to a conservative economic forecast for land development activities.

Personnel Services expenditures decrease due to elimination of 1 FTE Associate Planner position which is currently vacant and not needed at this time. Costs for the remaining staff are up slightly due to increases in salaries, retirement costs, health benefits and the new PERS pick up, which is proposed beginning in FY 2025-26.

Elimination of General Fund support for the land use code compliance program is proposed to be offset by adding a new Code Compliance fee on some building permits. This fee proposal was presented in a Board of Commissioners Work Session on Jan. 14, 2025, and LUT staff have engaged with the development community.

Materials & Services expenditures are estimated to be higher due to the increase in the County Cost Allocation Plan (CAP) charges, and other expenditures are consistent with FY 24-25. Interfund expenditures is lower due to reduced ITS capital expenditures.

Transfer to the Road Fund goes up slightly for LUT Cost Allocation Plan administrative costs.

Trends and Initiatives

Staffing in this program is operating at a minimal level and budgeted reserve funds remain below the target level. The proposed 8.5% fee increase on most activities is essential for continued compliance with state-mandated development review timelines. Adoption of these fees increases and a new Code Compliance fee on some building permits is necessary to ensure minimal levels of compliance. These fee proposals were presented in a Board of County Commissioners Work Session on January 14, 2025, and department staff has engaged with the development community.

Programs

Program	Fund-Program Program Description
Code Maintenance & Code Enforcement (172-602040)	Reviews land development projects in final stages to ensure compliance with conditions of approval. Investigates all land use complaints that are enforceable via the Community Development Code. Prepares code amendments and makes recommendations concerning code interpretations.
Development Assistance (172-602035)	Provides development assistance to customers at the counter and over the telephone. Reviews all building permits and provides copies of land development related documents to the public.
Development Review (172-602030)	This program's work is mandated to implement ORS 197, 215 and OAR 660, which require land use planning. Specifically, ORS 215.427 mandates completion of the development review process within specified timelines. Failure to do so could result in legal action that compels approval of the development application. This work has become more complex in recent years due to state mandates for implementation of middle housing, climate-friendly communities, and other development-related rules. There has been no corresponding state revenue for ongoing implementation, so increased costs must be passed on to development applicants.

Eng & Const Svcs - Capital Project Services (168-605000).

Budget Detail

This organization unit provides project management, coordination, right-of-way acquisition, construction management and administrative support for transportation capital improvement projects through the following programs: Right-of-Way, Project Delivery, and Project Delivery Support.

Projects managed by this program are funded by a variety of sources. The County's Major Streets Transportation Improvement Program (MSTIP, Fund 362, funded by a transfer from the County General Fund) is by far the largest share of project funding. Other sources include: the Transportation Development Tax (Fund 374), the County Road Fund (Fund 168), Road Capital (Fund 368), the Urban Road Maintenance District (URMD, Fund 214), the North Bethany County Service District for Roads (NBCSDR, Fund 215), the Bonny Slope West System Development Charge (Fund 378), and competitive grants awarded by the regional, state and federal governments.

It implements applicable provisions of ORS 368, OAR 660-012, and county ordinances 738 and 890A, which require compliance with design and construction standards for all transportation improvements on county-managed roads and streets.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	7,919,811	8,121,585	9,011,304	9,577,261	565,957	6%
Revenues	7,919,811	8,121,585	9,011,304	9,577,261	565,957	6%
Interfund revenues	7,919,061	8,121,325	9,011,304	9,577,261	565,957	6%
Miscellaneous revenues	750	259	0	0	0	0%
Requirements	8,149,693	8,131,770	10,408,050	11,795,881	1,387,831	13%
Expenditures	8,149,693	8,131,770	10,408,050	11,795,881	1,387,831	13%
Personnel services	6,545,095	6,192,995	8,018,681	8,795,478	776,797	10%
Materials and Services	274,115	1,928,800	1,989,081	2,006,497	17,416	1%
Interfund expenditures	1,320,836	1,092	400,288	942,906	542,618	136%
Capital outlay	9,647	8,883	0	51,000	51,000	100%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Road Fund Subsidy	229,882	10,185	1,396,746	2,218,620	821,874	59%

Total FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Eng & Const Svcs - Capital Project Services	46.35	48.20	48.35	48.20	(0.15)	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
CPM Administration	2,465,470	2,806,628	3,660,952	4,346,861	685,909	19%
Project Delivery	4,841,622	4,457,019	5,638,955	6,280,092	641,137	11%
Right of Way	842,601	868,123	1,108,143	1,168,928	60,785	5%
Grand Total	8,149,693	8,131,770	10,408,050	11,795,881	1,387,831	13%

Budget Analysis

Total Resources increase \$565,957 (6%). Total Requirements increase \$1,387,831 (13%). Road Fund subsidy increases \$821,874 (59%).

Intradepartmental revenues increase due to fluctuations in the capital project delivery schedule.

Personnel Services increase due to increases in salaries, retirement costs, health benefits, and the new PERS pick up, which is proposed beginning in FY 2025-26. Vacancies are anticipated to be filled to meet project delivery assignments for capital projects.

Materials and Services increase slightly due to the ITS Capital charges moving to Materials & Services.

Interdepartmental expenditures increased due to the addition of Facilities Capital charges related to the planned Walnut Street Center tenant improvement project.

Trends and Initiatives

Changing regulatory requirements, construction cost escalation outpacing inflation and higher personnel costs are causing increases in the cost of projects delivered by the Capital Project Services team. Revenues from some long-standing funding sources are declining or projected to decline in the future. Some pending or future transportation projects with assumed federal grant funding may not be able to move forward due to potential federal grant funding freezes, reductions or cancellations, or alternative funding sources may need to be identified. There is also ongoing pressure on the County's General Fund, leading to a 17% reduction in the General Fund transfer to MSTIP (Fund 362) for FY 2025-26.

The department has undertaken the Resilient Transportation Funding Strategy effort to explore viable options for continuing to fund a robust countywide transportation capital improvement program with reduced reliance on the General Fund, which currently provides all of the funding for the MSTIP.

Programs

Program	Fund-Program Program Description
CPM Administration (168-605005)	This program manages and coordinates capital improvement project funding and expenditures.
Project Delivery (168-605025)	Provides management and inspection functions for all phases of capital transportation project delivery.
Right of Way (168-605015)	Provides right-of-way acquisition support for capital improvement projects.

Engineering / Surveying, Public Land Corners (170-603000).

Budget Detail

This organization unit is charged with all activities required for the re-monumentation of Washington County's 3,400 public land corners. This involves locating the corners established in previous government surveys and documenting their location through modern surveying practices, including the establishment of coordinates essential for mapping control in the County's Geographical Information System (GIS).

ORS 209 requires review and archiving of plats and records of survey, maintenance of public land corner monuments, and maintenance of roadway centerline monuments and records of survey.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,135,568	3,052,318	2,460,588	2,720,138	259,550	11%
Beginning Fund Balance	2,409,842	2,304,044	2,060,588	2,049,678	(10,910)	-1%
Revenues	725,726	748,274	400,000	670,460	270,460	68%
Charges for Services	272,493	255,389	275,000	503,500	228,500	83%
Interfund revenues	407,396	385,182	75,000	87,000	12,000	16%
Miscellaneous revenues	45,836	107,703	50,000	79,960	29,960	60%
Requirements	3,135,567	3,052,318	2,460,588	2,720,138	259,550	11%
Expenditures	831,523	834,384	992,919	1,058,374	65,455	7%
Personnel services	561,576	521,521	641,870	694,766	52,896	8%
Materials and Services	30,110	195,042	205,817	243,183	37,366	18%
Interfund expenditures	203,559	80,653	102,880	78,428	(24,452)	-24%
Transfers to other funds	36,279	37,168	42,352	41,997	(355)	-1%
Contingency	0	0	1,467,669	1,661,764	194,095	13%
Ending Balance	2,304,044	2,217,934	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Engineering / Surveying	3.79	3.79	3.79	3.85	0.06	2%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Surveying Public Land Corner	831,523	834,384	2,460,588	2,720,138	259,550	11%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$270,460 (68%). Beginning Fund Balance decreases \$10,910 (1%). Total Requirements, excluding Contingency, increase \$65,455 (7%). Contingency increases \$194,095 (13%).

The Public Land Corner fee revenue is expected to increase in FY 2025-26 based on current economic activity, and the Public Land Corner fee increasing to \$10.

Personnel Services increase due to increases in salaries, retirement costs, health benefits and the new PERS pick up, which is proposed beginning in FY 2025-26.

Materials and Services expenditures increase due to increases in the Cost Allocation Plan and ITS Capital moving to Materials and Supplies.

Interfund Expenditures is slightly lower due to ITS capital moving to Materials and Supplies.

A suitable level of reserve is maintained in fund balance to mitigate the impact of a potential future economic downturn.

Trends and Initiatives

ORS 203.148 states the county governing body may establish a Public Land Corner Preservation Fund. The Public Land Corner fee supports this fund. It funds the County Surveyor's mandatory task of maintaining public land corner survey monuments throughout Washington County. The County may establish a fee not to exceed \$10 for recording all instruments under ORS 205.130. The fee increases from \$5 to \$10. Five percent (5%) of the fee goes to the County Clerk (in the Department of Assessment & Taxation). All other local agencies charge \$10, and Fund 170 needs the increase in resources to maintain current service levels.

Programs

Program	Fund-Program Program Description
Surveying Public Land Corner (170-603030)	The program provides for the preservation of public land corners, which are necessary for determining the proper location of property boundaries by public agencies, private surveyors, and citizens. The establishment and subsequent coordination of these corners is critical for the protection of private and public property rights.

Engineering / Surveying, Road Fund (168-603000)

Budget Detail

This organization unit provides engineering design and review, project development, traffic management, surveying and related engineering support for road, bridge, signal, sidewalk and pathway projects.

ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets, including the administration of facility permits for street/road improvements associated with private development projects. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure. ORS 209 requires the review and archiving of recorded plats and records of survey and the maintenance of public land corner survey monuments.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,450,784	2,299,228	2,687,559	3,014,092	326,533	12%
Revenues	2,450,784	2,299,228	2,687,559	3,014,092	326,533	12%
Charges for Services	547,113	527,739	568,750	618,643	49,893	9%
Interfund revenues	1,617,870	1,378,781	1,876,309	2,102,949	226,640	12%
Intergovernmental revenues	226,675	267,468	176,000	206,000	30,000	17%
Miscellaneous revenues	59,126	125,240	66,500	86,500	20,000	30%
Requirements	9,330,043	10,307,811	13,196,307	14,075,759	879,452	7%
Expenditures	9,330,043	10,307,811	13,196,307	14,075,759	879,452	7%
Personnel services	6,229,111	6,475,466	8,392,660	9,229,077	836,417	10%
Materials and Services	1,371,012	3,452,488	3,978,170	4,223,066	244,896	6%
Interfund expenditures	1,721,583	379,856	427,477	623,616	196,139	46%
Capital outlay	8,337	0	398,000	0	(398,000)	-100%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Road Fund Subsidy	6,879,259	8,008,584	10,508,748	11,061,667	552,919	5%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Engineering / Surveying	50.28	50.43	49.28	48.50	(0.78)	-2%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Engineering Administration	2,161,935	2,430,287	2,524,768	3,074,697	549,929	22%
Engineering Design Review	1,620,561	1,346,360	2,784,548	2,938,149	153,601	6%
Survey Road	777,449	958,075	1,005,413	1,082,181	76,768	8%
Traffic Engineering	4,770,097	5,573,088	6,881,578	6,980,732	99,154	1%
Grand Total	9,330,043	10,307,811	13,196,307	14,075,759	879,452	7%

Budget Analysis

Total Resources increase \$326,533 (12%). Total Requirements increase \$879,452 (7%). Road Fund subsidy increases \$552,919 (5%).

Total Resources increase from last fiscal year due to an increase in projected staff work on capital projects, and a modest increase in subdivision administration for plan review.

Personnel Services increase due to increases in salaries, retirement costs, health benefits, and the new PERS pick up, which is proposed beginning in FY 2025-26. Vacancies are anticipated to be filled to meet project delivery assignments for internal engineering design on capital projects.

Materials and Services increase due to small increases in the County's Cost Allocation Plan and ITS Capital moving to Materials and Supplies.

Interdepartmental expenditures increase due to the addition of Facilities Capital charges related to the planned Walnut Street Center tenant improvement project.

Capital Outlay reflects a decrease in expenditures for FY 2025-26 due to the successful completion of the purchase of a bucket truck in FY 2024-25.

Trends and Initiatives

In addition to its ongoing routine and mandatory tasks, this team continues its work on the Complete Streets Design Guidelines and potential amendments to transportation review requirements for new development.

Changing regulatory requirements, construction cost escalation outpacing inflation and higher personnel costs are causing increases in the cost of projects delivered by the Engineering team. Revenues from some long-standing funding sources are declining or projected to decline in the future.

Programs

Program	Fund-Program Program Description
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Program	Fund-Program Program Description
Engineering Administration (168-603001)	This program provides leadership, management, public information, and support for road, bridge, signal, sidewalk and pathway projects.
Engineering Design Review (168-603005)	Prepares plans, specifications, and estimates (contract documents) for public capital improvements including roadways, drainage, bridge, signals, and intersections. Reviews plans for construction improvements within County roads, including subdivisions, roadways, and sidewalks.
Survey Road (168-603020)	Facilitates and administers legal processes associated with both public and County roads, including legal descriptions and preparing land use waivers, restrictive covenants, and agenda items for vacation of the public interest. Provides location services for claims regarding work performed outside the right-of-way or for encroachments into the roadway. Maintain a vertical control network to support engineering design review and ongoing maintenance efforts. Provides survey support of engineering plans prepared by the County design group and others.
Traffic Engineering (168-603010)	Performs and reviews traffic analysis related to public capital improvements and land use actions. Prepares plans, specifications and estimates for public capital improvements including traffic signals, illumination, signing and striping. Maintains, operates and reviews County-owned street lighting, traffic control signals, traffic signs, striping and other electronic devices on County maintained roads including the intelligent transportation system infrastructure. Administers the Neighborhood Streets Program for the county neighborhood routes and local roads.

Engineering / Surveying, Survey Fund (216-603000)

Budget Detail

This organization unit is responsible for the duties and responsibilities of the County Surveyor which include: filing and maintaining public survey records; reviewing and approving plats and surveys; maintaining the County address system; performing court-ordered surveys; surveying County-owned property, and public assistance.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,466,924	2,791,675	2,517,488	2,705,841	188,353	7%
Beginning Fund Balance	1,451,313	1,437,329	1,559,990	1,765,131	205,141	13%
Revenues	1,015,611	1,354,346	957,498	940,710	(16,788)	-2%
Charges for Services	856,856	942,175	773,680	756,000	(17,680)	-2%
Interfund revenues	37,856	115,030	48,220	66,450	18,230	38%
Miscellaneous revenues	46,812	218,019	66,300	61,673	(4,627)	-7%
Operating transfers in	74,087	79,123	69,298	56,587	(12,711)	-18%
Requirements	2,466,924	2,791,675	2,517,488	2,705,841	188,353	7%
Expenditures	1,029,595	985,148	1,099,690	1,098,656	(1,034)	0%
Personnel services	603,931	689,607	729,937	762,005	32,068	4%
Materials and Services	9,560	209,551	227,545	229,401	1,856	1%
Interfund expenditures	373,171	41,429	90,846	57,004	(33,842)	-37%
Transfers to other funds	42,933	44,561	51,362	50,246	(1,116)	-2%
Contingency	0	0	1,417,798	1,607,185	189,387	13%
Ending Balance	1,437,329	1,806,527	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Engineering / Surveying	4.58	4.58	4.58	4.45	(0.13)	-3%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Survey Development Review	1,029,595	985,148	2,517,488	2,705,841	188,353	7%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$16,788 (2%). Beginning Fund Balance increases \$205,141 (13%). Total Requirements, excluding Contingency, decrease \$1,034 (0%). Contingency increases \$189,387 (13%).

Total Resources decrease slightly due to a reduction in forecasted development activity.

A required 17% reduction in General Fund support may result in delayed responses to public information and assistance inquiries.

Personnel Services increase slightly to reflect increases in salaries, retirement costs, health benefits and the new PERS pick up, which is proposed beginning in FY 2025-26. All positions are currently filled in this program.

Materials and Services stay relatively consistent with the prior year. Interdepartmental expenditures decrease significantly because this fully staffed group is no longer paying other Survey programs to support as much of its work and there is a significant reduction in ITS Demand Cost in FY 2025-26. Transfers to the Road Fund rise slightly due to increased Land Use & Transportation (LUT) departmental Cost Allocation Plan charges.

The budgeted contingency is higher than the previous fiscal year, reflecting an increase in Total Resources.

Trends and Initiatives

This program is heavily reliant on Charges for Services fees with a General Fund subsidy for services provided to the general public. The 17% reduction in General Fund support may negatively affect the ending fund balance due to decreased resources and could affect the level of public information and assistance support.

Programs

Program	Fund-Program Program Description
Survey Development Review (216-603015)	County Surveyor activities within this program include statutory duties of subdivision, partition, and condominium approval; survey filing; court-ordered surveys; surveys of County-owned property; record keeping; maintaining records of vacation property; addressing, mapping, and public information.

LUT Administration (168-604000)

Budget Detail

This organization unit houses the Department of Land Use & Transportation (LUT) administrative and leadership functions. LUT's services include: countywide, regional and state land use and transportation planning coordination; land use planning and development permitting in unincorporated areas (outside of cities); ensuring safe building construction in unincorporated areas and several cities by contract; planning for countywide transportation needs; designing and building transportation capital improvement projects; maintaining and ensuring safety on county-managed roads, streets and bridges; managing the review and archiving of plats and records of survey; maintaining public land corner survey monuments; and supporting the management of surface and ground water supplies.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,571,877	1,758,740	1,916,945	1,905,168	(11,777)	-1%
Revenues	1,571,877	1,758,740	1,916,945	1,905,168	(11,777)	-1%
Charges for Services	101,555	80,231	78,000	85,000	7,000	9%
Interfund revenues	106,366	115,103	133,000	182,500	49,500	37%
Operating transfers in	1,363,957	1,563,406	1,705,945	1,637,668	(68,277)	-4%
Requirements	3,963,108	4,257,801	5,389,848	6,452,097	1,062,249	20%
Expenditures	3,963,108	4,257,801	5,389,848	6,591,744	1,201,896	22%
Personnel services	3,190,429	3,310,064	4,143,969	4,726,162	582,193	14%
Materials and Services	102,261	929,284	1,137,726	1,168,950	31,224	3%
Other expenditures	594	3,879	850	850	0	0%
Interfund expenditures	669,824	14,574	107,303	695,782	588,479	548%
Contingency	0	0	0	(139,647)	(139,647)	Infinity

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Road Fund Subsidy	2,391,231	2,499,061	3,472,903	4,546,929	1,074,026	31%

Total FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
LUT Administration	25.00	25.75	25.35	25.75	0.40	2%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
LUT Administration	3,963,108	4,257,801	5,389,848	6,452,097	1,062,249	20%

Budget Analysis

Total Resources decrease \$11,777 (1%). Total Requirements increase \$1,062,249 (20%). Road Fund subsidy increases \$1,074,026 (31%).

Revenues received are primarily from the department's internal Cost Allocation Plan reimbursement for Administrative Services.

Personnel services show a net increase of 0.4 FTE (full time equivalent staff). This includes moving the existing vacant 1.0 FTE Senior Policy Analyst position previously budgeted in Community Planning into the Administrative Services division and moving 0.6 FTE of a Principal Planner from Administrative Services to the Planning & Development Services division.

The Professional Services reduction reflects the intention of completing a department Strategic Plan in FY 2024-25. Professional Services includes funding for: the department's continued commitment to funding language translation/interpretation services; professional and team coaching; and consultant for departmentwide training in equity, diversity and inclusion.

Trends and Initiatives

Changing regulatory requirements, construction cost escalation outpacing inflation and higher personnel costs are causing increases in the cost of capital projects across all funding sources. Revenues from some long-standing transportation funding sources are declining or projected to decline in the future. For example, fuel taxes—like other road taxes and fees—are set at a flat rate that is being continuously eroded by inflation. If the state fuels tax had been indexed for inflation since 1993, it would be approximately 55 cents per gallon today rather than the current 40 cents per gallon. The gas tax is also expected to decline further due to the increasing adoption of electric and higher-efficiency hybrid electric vehicles.

Some pending or future transportation projects with assumed federal grant funding may not be able to move forward due to potential federal grant funding freezes, reductions or cancellations, or alternative funding sources may need to be identified. Department leadership continues to closely monitor and assess how to mitigate or manage the impacts of potential federal transportation funding changes.

There is also ongoing pressure on the County's General Fund, leading to expenditure reductions for General Fund programs in FY 2023-24 and FY 2024-25. The General Fund is the largest source of transportation capital improvement funding through an annual General Fund transfer to the County's Major Streets Transportation Improvement Program (MSTIP).

The department is experiencing 17% reductions in all its programs that receive General Fund support for FY 2025-26, including the General Fund transfer to MSTIP (Fund 362).

For these reasons, the department has undertaken the Resilient Transportation Funding Strategy effort to explore viable options for continuing to fund a robust countywide transportation capital improvement program with reduced reliance on the General Fund, which currently provides all of the funding for the MSTIP.

Reductions in General Fund support for Community Planning and land use code compliance (part of Development Review/Current Planning) are proposed to be offset by new fees on some building permits. The fee proposals were reviewed with the Board of

Commissioners in January 2024 and have been discussed with the development community.

This proposed budget also provides funding to explore the potential replacement of the permit application and tracking platform currently used throughout the department. Its cost increases and challenges in service delivery have led the department to explore replacement options.

Programs

Program	Fund-Program Program Description
LUT Administration (168-604005)	The Administrative Services/Office of the Director division provides leadership, management, strategic planning, policy development, operational analysis and support for all department services; coordinates public information, communication and media relations; and provides business support, including budget development and control, cost accounting, purchasing, personnel and payroll activities, grant administration and liaison services.

LUT Operations and Maintenance(168-606000)

Budget Detail

The Operations & Maintenance organization unit's mission is to operate, maintain, and operate a safe and efficient countywide multimodal transportation system comprised of roads, bridges, and associated infrastructure such as drainage systems and traffic control devices in a cost effective and environmentally sound manner through the following programs: Roadway Surfaces, Operations Engineering, Traffic Maintenance, Vegetation Maintenance, Bridge Operations, Drainage Operations, and Community Service. The Operations & Maintenance division's activities are funded mostly exclusively by the County Road Fund (Fund 168).

ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets, including the administration of facility permits for street/road improvements associated with private development projects. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure. AASHTO Roadside Design Guide establishes requirements for installation and maintenance of roadside barriers (i.e. guardrails). Oregon Drainage Law requires management and maintenance of the roadside drainage system. ORS 368 requires removal or mitigation of roadside hazards and obstructions. Washington County's Transportation System Plan requires development of the annual Road Maintenance Program, which guides much of the division's work.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,284,534	1,888,449	2,494,072	1,744,228	(749,844)	-30%
Revenues	2,284,534	1,888,449	2,494,072	1,744,228	(749,844)	-30%
Charges for Services	113,336	122,869	127,500	128,616	1,116	1%
Interfund revenues	783,379	600,496	845,472	432,309	(413,163)	-49%
Intergovernmental revenues	1,049,761	718,678	1,200,000	801,103	(398,897)	-33%
Licenses and permits	221,582	167,296	248,000	206,000	(42,000)	-17%
Miscellaneous revenues	116,476	279,110	73,100	176,200	103,100	141%
Requirements	31,534,974	32,362,100	39,111,189	49,008,889	9,897,700	25%
Expenditures	31,534,974	32,362,100	39,111,189	49,008,889	9,897,700	25%
Personnel services	11,747,522	11,950,394	14,780,703	16,254,832	1,474,129	10%
Materials and Services	14,722,655	18,856,232	21,815,304	25,866,719	4,051,415	19%
Other expenditures	2,243	567	6,750	3,850	(2,900)	-43%
Interfund expenditures	4,758,036	1,140,708	1,278,150	1,482,967	204,817	16%
Capital outlay	304,519	414,199	1,230,282	5,400,521	4,170,239	339%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Road Fund Subsidy	29,250,440	30,473,651	36,617,117	47,264,661	10,647,544	29%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
LUT Operations and Maintenance	111.00	111.00	111.00	111.00	(0.00)	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Bridge Operations	758,463	720,148	1,200,127	1,274,751	74,624	6%
Community Service	478,706	503,480	514,723	525,917	11,194	2%
Drainage Operations	3,011,941	2,424,691	3,566,084	4,038,735	472,651	13%
Operations Administration	7,169,303	7,052,237	7,447,283	12,600,554	5,153,271	69%
Operations Engineering	11,583,713	12,791,295	15,026,779	17,968,229	2,941,450	20%
Roadway Surfaces	4,804,030	4,921,153	6,255,568	6,831,275	575,707	9%
Traffic Maintenance	1,597,512	1,421,507	1,675,444	1,892,310	216,866	13%
Vegetation Management	2,131,307	2,527,589	3,425,181	3,877,118	451,937	13%
Grand Total	31,534,974	32,362,100	39,111,189	49,008,889	9,897,700	25%

Budget Analysis

Total Resources decrease \$749,844 (30%). Total Requirements increase \$9,897,700 (25%). Road Fund subsidy increases \$10,647,544 (29%).

Total Resources decrease primarily due to a reduction in expected Timber Revenue from Oregon Department of Forestry. Actual Total Resources varies depending on the support needed as situations arise, driven by service requests and circumstances in the field.

Total Requirements increase primarily due to adding scope to Operations Engineering materials and services for contracted pavement surface treatments. Personnel services also increased due to increases in salaries, retirement costs, health benefits, and the new PERS pick up, which is proposed beginning in FY 2025-26. Capital outlay expenditure decreases after the prior year's approved addition of 12 items of fleet equipment, including trailers and platforms to assist grading, plowing, and other routine maintenance and emergency operations activities.

Trends and Initiatives

Following a period of significant staffing shortages, the Operations and Maintenance Division anticipates beginning FY 2025-26 with nearly all budgeted positions occupied. This will improve capacity for routine road operations and maintenance activities, as well as

emergency response.

Looking ahead, Pavement Condition Index projections over the next eight years show a significant decline without significant increases in spending on pavement maintenance. Operations & Maintenance faces long-term financial challenges as personnel, professional services and supply costs outpace the growth rate of County Road Fund revenue.

The department is working closely with Government Relations to support a statewide transportation funding package in the 2025 legislative session to ensure ongoing funding stability for state and local agency transportation maintenance and operations.

Programs

Program	Fund-Program Program Description
Bridge Operations (168-606030)	Protects the structural integrity of county bridges through bridge repairs and replacements. Additional tasks include work on major culverts and guardrails, bridge and culvert inspections.
Community Service (168-606040)	Provides vegetation and litter management within urban county rights-of-way through brush cutting, mowing, herbicide spraying, landscape maintenance, litter patrol and related activities.
Drainage Operations (168-606035)	Provides repair, maintenance and installation of county drainage systems such as ditches, culverts and catch basins, ditch and culvert cleaning and the evaluation of erosion-control compliance.
Operations Administration (168-606005)	This program provides leadership, management and support of operations within the Operations and Maintenance division.
Operations Engineering (168-606015)	Assures all construction on roads, bridges, drainage systems and miscellaneous structures within the county rights-of-way are built in accordance with approved plans and specifications; reviews plans, and issues permits for utility construction in roadways, monitors subdivision improvements and field- inspects construction. Maintains and updates necessary management information for design and maintenance schedules. Processes the formation of local improvement districts, investigates citizen complaints, and provides quality assurance for all divisional maintenance activities.
Roadway Surfaces (168-606010)	Protects the structural integrity of county roads. Performs maintenance on roadways, including asphalt overlays, patching, surface sealing, street sweeping, gravel applications and grading.
Traffic Maintenance (168-606020)	Performs installation, repair and replacement of traffic signs, application of pavement striping, school-crossing stencils and raised pavement markers.
Vegetation Management (168-606025)	Provides vegetation control within county rights-of-way through brush cutting, mowing, herbicide spraying, landscape maintenance and related activities. Administers Adopt-a-Road program.

Maintenance Local Improvement Districts(212-607500).

Budget Detail

ORS 223 provides for the formation of local improvement districts (LIDs) in order to distribute costs for building or maintaining public infrastructure, including streets and roads, among the benefitted property owners. There are five active Maintenance Local Improvement Districts (MLIDs) currently being assessed.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	427,549	468,446	497,385	575,112	77,727	16%
Beginning Fund Balance	395,117	421,171	450,249	514,966	64,717	14%
Revenues	32,432	47,275	47,136	60,146	13,010	28%
Miscellaneous revenues	32,432	47,275	47,136	60,146	13,010	28%
Requirements	427,549	468,447	497,385	575,112	77,727	16%
Expenditures	6,378	2,027	8,027	7,063	(964)	-12%
Materials and Services	0	1,801	1,848	881	(967)	-52%
Interfund expenditures	6,367	198	6,150	6,150	0	0%
Transfers to other funds	11	28	29	32	3	10%
Contingency	0	0	489,358	568,049	78,691	16%
Ending Balance	421,171	466,420	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Maintenance Local Improvement District	6,378	2,027	497,385	575,112	77,727	16%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$13,010 (28%). Beginning Fund Balance increases \$64,717 (14%). Total Requirements, excluding Contingency, decrease \$964 (12%). Contingency increases \$78,691 (16%).

Budgeted assessment revenues increase due to an increased assessment for one active MLID (Mountain Creek) as they prepare for a future paving project (2036).

Interfund appropriations are budgeted due to scheduled work included in the LUT Operations and Maintenance division's Annual Road Maintenance Work Program for vegetation management within the active maintenance local improvement districts. There are

no major projects scheduled for FY 2025-26.

The contingency has grown slightly but remains consistent with previous fiscal years.

Trends and Initiatives

There are no major projects scheduled for FY 2025-26.

Programs

Program	Fund-Program Program Description
Maintenance Local Improvement District (212-607505)	This program provides the financial activities related to local roads within these MLIDs. Benefitting properties are assessed and those funds are used to reimburse costs for road maintenance work completed in specific MLIDs. This organization unit has no dedicated staff. Land Use & Transportation (LUT) staff administers the funds collected from property owners and provides maintenance services on these specific roads and streets.

Regional Transportation(209-607000)

Budget Detail

The Statewide Transportation Improvement Fund (STIF) provides a dedicated source of funding to improve or expand public transportation service in Oregon under House Bill (HB) 2017. The funds are eligible to be used in transit planning, capital, and operations to improve service in underserved areas, as well as reduce service fragmentation as defined in the STIF administrative rules.

STIF funding comes from a statewide one-tenth of one percent (0.1%) employee payroll tax. HB 2017 designated Washington County as a public transportation provider eligible to receive a portion of the STIF fund commensurate with the tax revenue generated in the area outside TriMet and South Metro Area Regional Transit (SMART) service districts. Washington County also receives pass-through funds from TriMet for community and job connector shuttles inside the TriMet district, which accounts for the largest share of Washington County's STIF program.

TriMet as the designated Qualified Entity (QE) for the tri-county region is responsible for submitting the Tri-County Public Transportation Improvement Plan (PTIP) for approval by the Oregon Transportation Commission, and receiving and distributing STIF funds for Clackamas, Multnomah and Washington counties. The PTIP identifies priority capital and operational improvements to be implemented by public transportation providers over a two-year period.

Washington County's priorities were developed in collaboration with and reflect broad consensus of the Washington County Transit Committee.

Program management, administrative oversight and planning support is provided by the Land Use & Transportation (LUT) Department.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,793,119	2,071,938	6,101,734	5,084,772	(1,016,962)	-17%
Beginning Fund Balance	(192,652)	12,585	1,886,874	340,212	(1,546,662)	-82%
Revenues	1,985,771	2,059,353	4,214,860	4,744,560	529,700	13%
Intergovernmental revenues	1,925,444	1,949,306	4,094,478	4,665,004	570,526	14%
Miscellaneous revenues	10,517	110,048	80,192	79,556	(636)	-1%
Operating transfers in	49,811	0	40,190	0	(40,190)	-100%
Requirements	1,793,119	2,071,939	6,101,734	5,084,772	(1,016,962)	-17%
Expenditures	1,780,534	2,239,731	5,611,632	5,019,209	(592,423)	-11%
Materials and Services	1,756,259	2,215,606	5,452,881	4,944,466	(508,415)	-9%
Interfund expenditures	24,276	14,547	144,550	53,250	(91,300)	-63%
Transfers to other funds	0	9,578	14,201	21,493	7,292	51%
Contingency	0	0	490,102	65,563	(424,539)	-87%
Ending Balance	12,585	(167,792)	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Non Formula - Discretionary Grants	183,601	240,238	353,119	1,176,250	823,131	233%
Transit Coordination	1,596,933	1,999,493	5,748,615	3,908,522	(1,840,093)	-32%
Grand Total	1,780,534	2,239,731	6,101,734	5,084,772	(1,016,962)	-17%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$529,700 (13%). Beginning Fund Balance decreases \$1,546,662 (82%). Total Requirements, excluding Contingency, decrease \$592,423 (11%). Contingency decreases \$424,539 (87%).

Total resources are significantly reduced. Some unspent FY 2023-24 revenues have been recognized in FY 2024-25. STIF Total Requirements are gradually increasing from year to year, but some smaller STIF projects have been slowed by supply chain and hiring challenges.

Washington County and Ride Connection Inc. have been successful receiving STIF discretionary grants, which are accounted for in this fund within the Non-Formula Discretionary Grants program (209-607010). Matching funds totaling 20% or more are required. These matching funds come from the Major Streets Transportation Improvement Program (MSTIP 3) fund (174-6020), STIF Formula Funds, if available. Current discretionary grants include the following projects: Replacing the shuttle vehicles and Building/Improving community connector shuttle stop signage and passenger shelters.

Trends and Initiatives

Work continues on several Statewide Transportation Improvement Fund (STIF) funded capital projects to improve transit stops. In FY 2025-26, a large part of the STIF Formula grant and Discretionary grant revenue will be reimbursed only after incurred costs are reported. One STIF Discretionary Grant requires more than a 20% matching amount and does not reimburse any administrative costs. Despite these factors, eventual growth is anticipated in project spending.

Programs

Program	Fund-Program Program Description
Non Formula - Discretionary Grants (209-607010)	Revenue for STIF Discretionary Grants is received on a reimbursement basis from Oregon Department of Transportation (ODOT). Matching funds of 20% or more are required; these may come from MSTIP III Fund and STIF Formula Funds.
Transit Coordination (209-607005)	This program administers transit funding received through the State Transportation Improvement Fund and is used to provide local transit service that supplements TriMet service within TriMet's district providing rural and intercity services. Originally funded in 2019 with authorization by the Oregon Transportation Commission (OTC), the County submits requests for funding. Future funding increases are tied to increases in employee payroll tax in the areas of the county outside of SMART and Tri-Met service districts, and an allocation increase by TriMet to the County for Regional Service Coordination and OTC awards of competitive STIF Discretionary Grants. Washington County contracts with Ride Connection, Inc., a private, non-profit organization, to provide transit services funded by STIF. Ride Connection has provided public transportation services in Washington County for decades using state and federal funding along

Program	Fund-Program Program Description
	<p>with private contributions. The partnership with Ride Connection leverages STIF funds with those other resources to maximize the benefit and utility of enhanced public transportation services in Washington County. This program has no dedicated staff but receives some reimbursement for other department staff costs billed to it. This program does not include STIF Discretionary Grants; they are included in the Non-Formula Discretionary Grants program (209-607010)</p>

Road Fund Administration(168-604500)

Budget Detail

This organizational unit houses the Road Fund Administration activities related to revenues and expenditures, including: the County's allocation of the State Highway Fund (a share of revenue from the state gas tax, vehicle registration and other driver fees); the County's gas tax and vehicle registration fees; interest earnings; - debt, and remediation payments.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	51,939,410	54,367,764	54,100,334	54,483,220	382,886	1%
Revenues	51,939,410	54,367,764	54,100,334	54,483,220	382,886	1%
Charges for Services	9,269,515	9,627,536	9,187,233	9,270,170	82,937	1%
Intergovernmental revenues	40,992,988	41,363,232	42,231,879	42,749,768	517,889	1%
Miscellaneous revenues	893,371	2,596,490	1,889,147	1,668,698	(220,449)	-12%
Taxes	783,536	780,507	792,075	794,584	2,509	0%
Requirements	11,180,620	9,060,488	44,099,876	33,428,934	(10,670,942)	-24%
Expenditures	11,180,620	9,060,488	10,639,844	12,576,716	1,936,872	18%
Materials and Services	119,415	208,764	735,910	635,449	(100,461)	-14%
Other expenditures	5,271	4,334	25,000	10,000	(15,000)	-60%
Interfund expenditures	1,713,087	1,421,407	0	0	0	0%
Transfers to other funds	9,342,847	7,425,982	9,878,934	11,931,267	2,052,333	21%
Contingency	0	0	33,460,032	20,852,218	(12,607,814)	-38%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
Road Fund Subsidy	(40,758,790)	(45,307,276)	(10,000,458)	(21,054,286)	(11,053,828)	111%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Road Fund Administration	11,180,620	9,060,488	44,099,876	33,428,934	(10,670,942)	-24%

Budget Analysis

Total Resources increase \$382,886 (1%). Total Requirements decrease \$10,670,942 (24%). Road Fund subsidy decreases \$11,053,828 (111%).

Total Resources reflect a modest increase in budgeted FY2025-26. State Motor Vehicle Apportionment revenue (from the State Highway Fund) and County vehicle registration fee revenues are projected to increase slowly but inconsistently. This is commensurate with forecasts provided by the state.

Materials & Services reflects a decrease to the County Cost Allocation Plan charges. The Bridgeport and Durham North methane monitoring continues with the same allocation costs along with the Director's projects. Transfers to other funds increase due to anticipated ADA ramps and sidewalk projects in addition to the Bonita Sequoia signal project.

Programs

Program	Fund-Program Program Description
Road Fund Administration (168-604501)	This program primarily tracks and accounts for Road Fund revenues and expenditures related to administrative activities. There are no staff housed in this program.

Watermaster(100-961000)

Budget Detail

The Watermaster program is responsible for the: 1) enforcement of water laws; 2) administration of water rights; 3) collection of hydrologic data; 4) provision of water right information and hydrologic data to the public and water users; and 5) inspection of wells and dams within Watermaster District No.18. This program is a longstanding partnership between Washington County and the Oregon Water Resources Department to manage critical water resources for the benefit of people who live in the county.

The work performed by the Watermaster supports the monitoring of metering/permit conditions and water right regulations. Much of this program's work is mandated by ORS Chapter 15 regarding enforcement and administration of state water laws and inspection of water supply infrastructure such as dams and wells. Some surface water management services are provided pursuant to agreements with other agencies that help offset those costs.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	161,107	173,500	181,968	181,277	(691)	0%
Revenues	161,107	173,500	181,968	181,277	(691)	0%
Charges for Services	9,934	14,491	16,509	12,415	(4,094)	-25%
Intergovernmental revenues	151,173	159,009	165,459	168,862	3,403	2%
Requirements	190,076	358,111	369,445	416,309	46,864	13%
Expenditures	190,076	358,111	369,445	416,309	46,864	13%
Personnel services	152,472	163,757	224,784	249,445	24,661	11%
Materials and Services	37,604	192,740	143,174	165,281	22,107	15%
Interfund expenditures	0	1,613	1,487	1,583	96	6%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Fund	28,969	184,611	187,477	235,032	47,555	25%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Watermaster	1.94	1.75	1.75	1.75	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Watermaster	190,076	358,111	369,445	416,309	46,864	13%

Budget Analysis

Total Resources decrease \$691 (0%). Total Requirements increase \$46,864 (13%). General Fund subsidy increases \$47,555 (25%).

Total Resources from cooperators of the Surface Water Management Program is projected to be increase. These revenues fund the Assistant Watermaster position, the Water Resources Aide, materials and supplies, and a portion of the indirect costs.

Personnel Services costs increase due to increases in salaries, retirement costs, health benefits and the new PERS pick up, which is proposed beginning in FY 2025-26. The required 17% General Fund reduction eliminates the 0.25 FTE seasonal position which will reduce the program's capacity. Materials & Services increases are mainly due to increases in the internal services Cost Allocation Plan.

Trends and Initiatives

A required 17% General Fund reduction eliminates a 0.25 FTE seasonal position which will reduce the program's capacity. While this reduces the program's capacity, the team continues to look for ways to best meet the needs of the diverse Washington County population.

Programs

Program	Fund-Program Program Description
Watermaster (100-961005)	This program encompasses the functions and services provided by the Watermaster including the following special sub-programs which are funded with dedicated resources: 1) Ground Water Monitoring - monitors groundwater levels in the urban unincorporated area of the County and 2) Surface Water Management - includes monitoring of stream flow in the Tualatin Basin and identification of areas for potential flow restoration.

Housing, Health and Human Services

Housing, Health and Human Services Overview

Deflection Fund Summary..... 157

HOUSING

<u>Fund-Organization Unit Name</u>	<u>Fund-Organization Unit Number</u>
Air Quality.....	244-903000
Community Development.....	164-901000
HOME.....	220-902000
Housing Production Opportunity Fund (HPOF)	245-904000
Housing Services.....	218-651000
Metro Affordable Housing Bond.....	219-652000
Metro Supportive Housing Services.....	221-653000

HEALTH AND HUMAN SERVICES

<u>Fund-Organization Unit Name</u>	<u>Fund-Organization Unit Number</u>
Agency on Aging	198-752000
Animal Services.....	100-709000
Animal Services Gifts & Donations.....	154-709500
Behavioral Health	192-706000
Behavioral Health, Deflection Fund	157-706000
Children, Youth & Families	166-705000
Coordinated Care Organization	203-708700
Developmental Disabilities Services.....	191-706500
Emergency Medical Services	208-701000
Health and Human Services Administration	100-704000
Health Share of Oregon.....	195-708500
Mental Health Crisis Services.....	199-708900
Mental Health HB 2145	194-708900
Oregon Health Plan – Mental Health	193-708000
Prevention, Treatment and Recovery.....	207-708600
Public Health.....	189-703000
Veteran Services.....	100-751000

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Housing, Health and Human Services Overview

Housing, Health & Human Services provides prevention, protection and support services and activities so that all people who live, work, study and play in Washington County can be healthy, self-sufficient and safe. Educating people through public health efforts, providing safety to vulnerable children and adults, addressing addictions, enabling people to live independently, and providing affordable housing are just a few examples of how this is accomplished. Throughout Washington County, Housing, Health & Human Services offers a wide variety of programs, services and resources which serve to inform, educate and empower.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	271,437,688	279,861,083	386,970,610	337,822,077	(49,148,533)	-13%
Charges for Services	10,542,133	14,957,945	16,822,470	17,035,959	213,489	1%
Fines and forfeitures	37,240	34,747	35,000	35,000	0	0%
Interfund revenues	2,149,288	4,843,892	4,946,997	4,583,012	(363,985)	-7%
Intergovernmental revenues	213,094,006	204,827,629	283,038,693	257,991,907	(25,046,786)	-9%
Licenses and permits	7,570,311	7,519,821	7,745,142	8,854,507	1,109,365	14%
Miscellaneous revenues	14,519,249	32,255,166	34,098,518	25,269,957	(8,828,561)	-26%
Operating transfers in	23,525,461	15,421,883	40,283,790	24,051,735	(16,232,055)	-40%
Requirements	236,120,152	265,527,006	557,857,785	436,291,508	(121,566,277)	-22%
Personnel services	56,794,137	65,132,396	81,148,385	89,738,235	8,589,850	11%
Materials and Services	44,341,134	60,748,494	81,657,904	79,397,767	(2,260,137)	-3%
Other expenditures	96,070,085	120,465,944	203,068,995	158,958,623	(44,110,372)	-22%
Interfund expenditures	18,037,609	8,845,459	49,302,251	16,722,426	(32,579,825)	-66%
Transfers to other funds	20,503,326	8,551,972	22,005,061	8,199,150	(13,805,911)	-63%
Capital outlay	373,862	1,782,741	150,500	2,000	(148,500)	-99%
Contingency	0	0	120,524,689	83,273,307	(37,251,382)	-31%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	6,526,611	11,507,526	4,449,155	4,230,984	(218,171)	-5%
Subsidy						

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Agency on Aging 198-752000	5,614,434	6,375,277	7,630,841	6,851,463	(779,378)	-10%
Air Quality 244-903000	528,025	331,342	540,702	511,659	(29,043)	-5%

Housing, Health and Human Services Overview

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Animal Services 100-709000	3,095,532	4,400,107	4,751,595	4,804,364	52,769	1%
Animal Services Gifts & Donations 154-709500	11,240	245,660	3,434,261	3,136,896	(297,365)	-9%
Behavioral Health 157-706000	0	0	0	977,843	977,843	100%
Behavioral Health 192-706000	30,790,766	28,482,402	102,104,073	71,003,834	(31,100,239)	-30%
Children, Youth & Families 166- 705000	6,133,851	7,649,813	2,623,004	2,038,393	(584,611)	-22%
Community Development 164- 901000	3,427,125	5,442,484	4,857,372	4,249,015	(608,357)	-13%
Coordinated Care Organization 203-708700	5,145,979	5,821,201	9,645,933	8,775,565	(870,368)	-9%
Developmental Disabilities Services 191-706500	13,132,017	15,960,671	20,066,964	23,831,461	3,764,497	19%
Emergency Medical Services 208-701000	825,746	1,196,862	2,157,179	2,560,438	403,259	19%
Health and Human Services Administration 100-704000	2,089,056	2,826,087	3,684,219	4,020,522	336,303	9%
Health Share of Oregon 195- 708500	6,827,967	0	0	0	0	0%
HOME 220-902000	1,580,869	2,741,882	5,939,725	5,959,983	20,258	0%
Housing Production Opportunity Fund (HPOF) 245-904000	4,079,669	1,277,173	3,947,067	3,309,215	(637,852)	-16%
Housing Services 218-651000	18,603,492	28,551,751	42,374,604	33,945,981	(8,428,623)	-20%
Mental Health Crisis Services 199-708900	6,608,927	7,971,615	9,768,181	9,408,661	(359,520)	-4%
Mental Health House Bill 2145 194-707000	0	2,899	851,433	910,739	59,306	7%
Metro Affordable Housing Bond 219-652000	43,805,515	17,902,893	18,865,205	23,878,098	5,012,893	27%
Metro Supportive Housing Services 221-653000	48,137,731	95,701,882	244,535,804	168,134,992	(76,400,812)	-31%
Oregon Health Plan - Mental Health 193-708000	5,402,310	0	0	0	0	0%
Prevention, Treatment and Recovery 207-708600	2,303,143	0	20,778,592	8,305,259	(12,473,333)	-60%
Public Health 100-703000	26,613,410	30,905,560	0	0	0	0%
Public Health 189-703000	0	0	47,425,137	47,889,022	463,885	1%
Veteran Services 100-751000	1,363,345	1,739,445	1,875,894	1,788,105	(87,789)	-5%
Grand Total	236,120,152	265,527,006	557,857,785	436,291,508	(121,566,277)	-22%

Housing, Health and Human Services Overview

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	33,161,343	39,871,200	10,311,708	10,612,991	301,283	3%
Special Funds	202,958,809	225,655,806	547,546,077	425,678,517	(121,867,560)	-22%
Grand Total	236,120,152	265,527,006	557,857,785	436,291,508	(121,566,277)	-22%

FTE by Fund Type

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Funds	204.32	202.77	51.25	49.00	(2.25)	-4%
Special Funds	288.18	335.73	508.50	525.85	17.35	3%
Grand Total	492.50	538.50	559.75	574.85	15.10	3%

Deflection Fund Summary

The Deflection Fund is a collaborative program between law enforcement agencies and behavioral health entities. Deflection Fund activities assist individuals who may have substance use disorder, another behavioral health disorder, or co-occurring disorders, to create community-based pathways to treatment, recovery support services, housing, case management or other services.

The Washington County Deflection Program provides an opportunity for persons cited or arrested for select misdemeanor charges to avoid prosecution through successful engagement in treatment.

This fund summary reflects all Deflection Fund organizational units, however only one of the three, Behavioral Health (157-706020), operates within the Housing, Health and Human Services functional area. Those individual details follow this summary in the alphabetized detailed pages that follow. The other two organization units operate within the Public Safety and Justice functional area under Sheriff's Office Law Enforcement Services and the District Attorney fund-organization units A Deflection Fund summary can be found in that section as well.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	0	0	977,843	977,843	100%
Intergovernmental revenues	0	0	0	977,843	977,843	100%
Requirements	0	0	0	977,843	977,843	100%
Personnel services	0	0	0	458,619	458,619	100%
Materials and Services	0	0	0	382,242	382,242	100%
Interfund expenditures	0	0	0	136,982	136,982	100%

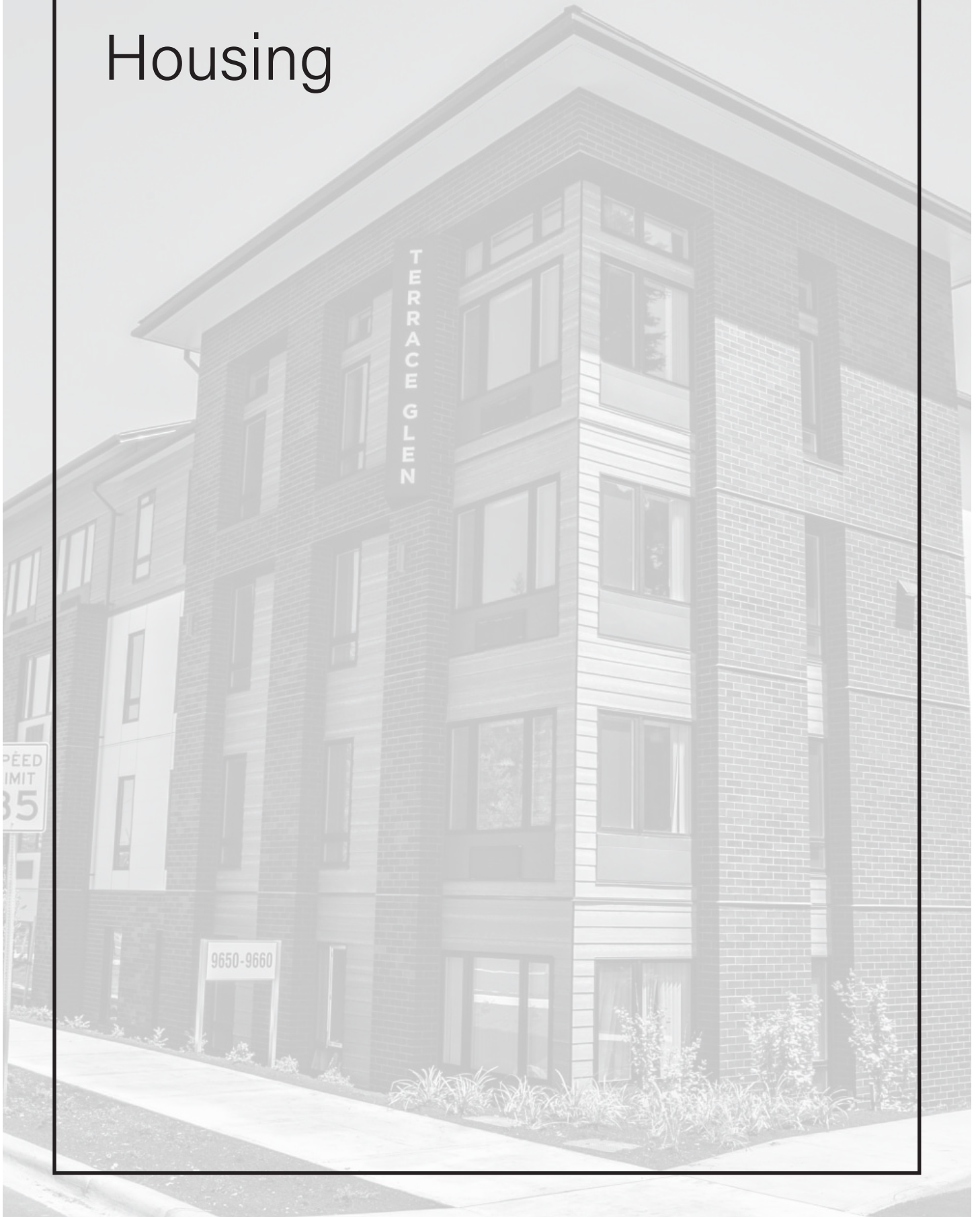
Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Behavioral Health 157-706000	0	0	0	977,843	977,843	100%

FTE by Organization Unit

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Behavioral Health 157-706000	0.00	0.00	0.00	3.00	3.00	100%

Housing



Air Quality(244-903000)

Budget Detail

The Office of Community Development manages the Wood Stove Exchange Program which provides grants and rebates to eligible households to replace older wood stoves that contribute to higher levels of air pollution. This program has operated in partnership with the Department of Health and Human Services relative to air quality in the region. The funds are used to support the reduction of wood smoke particulate matter and associated harmful pollutants and gases that enter the atmosphere. The funds also provide general public awareness and outreach regarding the health impacts of wood smoke particulate and education on cleaner burning methods.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	609,811	520,771	540,702	511,659	(29,043)	-5%
Beginning Fund Balance	284,386	81,785	113,917	132,074	18,157	16%
Revenues	325,425	438,986	426,785	379,585	(47,200)	-11%
Intergovernmental revenues	146,360	4,391	75,000	75,000	0	0%
Miscellaneous revenues	179,065	175,052	200,000	200,000	0	0%
Operating transfers in	0	259,543	151,785	104,585	(47,200)	-31%
Requirements	609,810	520,772	540,702	511,659	(29,043)	-5%
Expenditures	528,025	331,342	540,702	511,659	(29,043)	-5%
Personnel services	163,079	113,207	182,907	171,404	(11,503)	-6%
Materials and Services	19,110	61,453	82,795	65,255	(17,540)	-21%
Other expenditures	308,542	157,621	275,000	275,000	0	0%
Interfund expenditures	37,294	(940)	0	0	0	0%
Ending Balance	81,785	189,430	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Air Quality	1.30	1.30	1.30	1.30	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Wood Smoke Reduction	528,025	331,342	540,702	511,659	(29,043)	-5%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$47,200 (11%). Beginning Fund Balance increases \$18,157 (16%). Total Requirements decrease \$29,043 (5%).

The Wood Stove Exchange program anticipated resources decrease due to the use of beginning fund balance amounts carried forward from prior years being available to partially fund the administration of this program. The Office of Community Development requests Gain Share funds to support a final year of this program for FY 2025-26, this is a reduction from the amount requested in FY 2024-25. Grant resources from private and public support for project requirements are anticipated to remain relatively consistent.

Personnel Services Requirements remain flat from the prior year with no expected increase or decrease in staffing.

Materials and Services requirements, as well as project rebates and grants, remain relatively unchanged from prior year.

Trends and Initiatives

Gain Share support for the Wood Stove Exchange program ended in FY 2020-21, and the program was able to continue operating using prior-year funds until FY 2023-24. The County provided an additional \$250,000 in new Gain Share funds for FY 2023-24 to support the continuation of this program into the future. This year the Office of Community Development is requesting a reduced amount of Gain Share funds to support the administration of this program and continues to seek support for project costs associated with wood stove exchanges. A proposed \$104,585 in Gain Share funds is budgeted to support a final year of this program for FY 2025-26. The program is expected to end in June 2026.

Programs

Program	Fund-Program Program Description
Wood Smoke Reduction (244-903005)	Washington County residents who rely on an old or uncertified freestanding wood stove, or a wood stove insert as an essential heat source may be eligible to receive a rebate or full cost replacement grant (dependent on income) to replace the current system with a cleaner heating system. New device options include gas furnaces, electric heat pumps, and certified pellet or gas stoves. Households with income less than 80% of the area median family income are eligible for a new certified wood stove.

Community Development(164-901000)

Budget Detail

The Office of Community Development manages the Community Development Block Grant (CDBG) program on behalf of the urban County and its ten city CDBG consortium members. The funds are used for the development of viable urban communities, decent housing, a suitable living environment, and expanding economic opportunities for persons with low to moderate incomes. All program activities must meet one of three national objectives: 1) benefit low to moderate income persons, 2) prevent or eliminate slum or blight, or 3) meet other urgent community development needs which pose a serious threat to the community's health or welfare. In addition to the CDBG program, the Office of Community Development also administers the Emergency Solutions Grant (ESG) Program which provides support (outreach, shelter operations, prevention and re-housing assistance) for homeless and at-risk households.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,982,345	6,391,322	4,857,372	4,249,015	(608,357)	-13%
Beginning Fund Balance	511,865	555,220	750,923	524,468	(226,455)	-30%
Revenues	3,470,480	5,836,102	4,106,449	3,724,547	(381,902)	-9%
Interfund revenues	65,000	65,000	65,000	0	(65,000)	-100%
Intergovernmental revenues	2,844,239	4,862,019	3,527,101	3,399,057	(128,044)	-4%
Miscellaneous revenues	140,810	43,112	0	0	0	0%
Operating transfers in	420,431	865,970	514,348	325,490	(188,858)	-37%
Requirements	3,982,345	6,391,321	4,857,372	4,249,015	(608,357)	-13%
Expenditures	3,427,125	5,442,484	4,857,372	4,249,015	(608,357)	-13%
Personnel services	866,861	974,185	1,387,504	1,242,816	(144,688)	-10%
Materials and Services	457,374	712,347	1,094,676	718,278	(376,398)	-34%
Other expenditures	1,863,542	3,765,728	2,383,792	2,287,921	(95,871)	-4%
Interfund expenditures	239,349	(9,777)	(8,600)	0	8,600	-100%
Ending Balance	555,220	948,837	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Community Development	6.28	6.53	7.03	6.53	(0.50)	-7%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Community Development - Administration & Development	741,528	752,996	1,163,461	1,199,836	36,375	3%
Community Development - Emergency Solutions Grant	11,953	326,234	479,503	156,014	(323,489)	-67%
Community Development - Eviction Prevention Assistance	87,346	29,425	167,444	18,490	(148,954)	-89%
Community Development - Hillsboro Housing Rehabilitation	234,236	312,003	280,000	285,000	5,000	2%
Community Development - Housing	370,363	364,299	412,151	386,933	(25,218)	-6%
Community Development - Project Administration	1,088,566	3,600,335	2,187,406	2,169,761	(17,645)	-1%
Community Development – COVID- 19	663,199	57,193	167,407	32,981	(134,426)	-80%
Community Development – ESG – COVID-19	229,932	0	0	0	0	0%
Grand Total	3,427,125	5,442,484	4,857,372	4,249,015	(608,357)	-13%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$381,902 (9%). Beginning Fund Balance decreases \$226,455 (30%). Total Requirements decrease \$608,357 (13%).

Resources decrease primarily due to the completion of several prior year public facility and infrastructure Community Development Block Grant (CDBG) projects. Additionally, resources from the US Department of Housing and Urban Development (HUD) related to COVID-19 funding is ending. Interfund Supportive Housing Services resources are also ending from the Washington County Department of Housing for the Eviction Prevention and matching funds for the Emergency Solutions Grant programs.

In an effort to address the County General Fund gap a 17% reduction in general fund resources results in the Office of Community Development being unable to provide any General Fund support to Worksystems, Inc. and impacts the work planned to support the career development for low-income vulnerable populations. In addition, the Fair Housing Council of Oregon request of \$30,000 for pairs testing will be moderately impacted with a decreased amount of funding available. The impact to the Fair Housing Council of Oregon is expected to be low to moderate, resulting in roughly a 30% reduction in program accomplishments for that contract.

Personnel Services requirements remain flat with no significant expected increase or decrease to staffing levels, though the budget reflects a decrease of 0.50 FTE with a limited duration position associated with administering the Eviction Prevention program and the work on preparing the five year Consolidated Plan, both of which have concluded.

In addition to the reductions described, Materials and Services decrease due to a reduction in anticipated professional services requirements associated with requirements related to the completion of the five-year Consolidated Planning process.

Project requirements remain flat with no significant increase or decrease in expected requirements.

There are no dollar or service impacts in our reductions that impact proposed allocations for accommodations, translation and interpretation, and bilingual staff in our proposed FY 2025-26 budget.

The majority of our work is informed by a five-year Consolidated Plan that is developed with significant community engagement and input from community members of typically underrepresented groups. The engagement included: online and paper survey, focus groups, demographic data analysis, and consultations with relevant advisory bodies.

Trends and Initiatives

The Office of Community Development's mission is to support, directly and indirectly, people in vulnerable or marginalized communities and those with low incomes through services, facilities, affordable housing and neighborhood revitalization projects. In addition to its primary community development activities, the Office of Community Development conducts fair housing testing in rental properties, an action called out in the federally required Analysis of Impediments to Fair Housing Choice. This year's budget includes \$91,361 in proposed General Fund support for the fair housing testing program and for enhancing economic opportunity for very low-income individuals.

In 2024, Washington County celebrated the 50-year anniversary of the Community Development Block Grant (CDBG). Washington County's Board of County Commissioners, along with local City Councils, issued a proclamation in April 2024 recognizing the Community Development Block Grant Program and proclaiming April as Community Development Month. These federal grant programs help build stronger and more resilient communities. Since the program's inception in Washington County, over \$112 million has been invested in local communities. The program's funding supports housing rehabilitation, emergency rental assistance, public infrastructure projects, public facility projects, small business assistance and a wide array of public service programming. The Community Development Block Grant Program is needed now more than ever to continue helping the most vulnerable community members and to maintain the progress made in neighborhood improvements over the years.

A 17% reduction in General Fund resources results in the Office of Community Development being unable to provide any General Fund support to Worksystems, Inc., and impacts the work planned to support the career development for low-income vulnerable populations. In addition, the Fair Housing Council of Oregon's request of \$30,000 for pairs testing will be moderately impacted by a decreased amount of funding. The impact on the Fair Housing Council of Oregon is expected to be low to moderate, resulting in roughly a 30% reduction in program accomplishments for that contract.

Programs

Program	Fund-Program Program Description
Community Development - Administration & Development (164-901005)	Ensures compliance with federal programs and cross-cutting regulations; informs community members of funding cycle opportunities and ways to engage in assessing housing and community development needs and informing actions and priorities; provides technical assistance to potential sponsors; provides planning, program and activity design; and ensures accountability and control of HUD federal funding.
Community Development - Emergency Solutions Grant (164-901025)	The ESG program provides homeless persons with basic shelter and essential supportive services. ESG also provides short-term homelessness prevention and rapid re-housing assistance to persons who are homeless or are at imminent risk of losing their housing due to eviction, foreclosure or utility shutoffs.
Community Development - Eviction Prevention Assistance (164-901050)	The Eviction Prevention program is a partnership between Washington County Department of Housing Services and Office of Community Development. This is a program developed to assist households facing eviction and supplements the Emergency Rent Assistance program that is ending in 2023, using funds from Supportive Services Housing. The Eviction Prevention program is ending in June 2025.
Community Development - Hillsboro Housing Rehabilitation (164-901045)	The City of Hillsboro allocates a portion of its CDBG funds to Washington County Office of Community Development to manage the city's housing rehabilitation program. The funds are used for administration, project management and the hard costs of construction for approximately 16 households annually.

Program	Fund-Program Program Description
Community Development - Housing (164-901015)	Provides for the project administration of rehabilitation of existing housing for low-to-moderate income residents. The components of this functional area include: deferred payments loans; low interest-bearing loans; and Home Access and Repair for the Disabled and Elderly (HARDE) grant program.
Community Development - Neighborhood Stabilization (164-901020)	The Neighborhood Stabilization Program (NSP) is a program that was funded under the Housing and Economic Recovery Act (HERA) of 2008 and is intended to address foreclosed properties in targeted areas throughout the County that are either undergoing high incidences of foreclosures or are at risk of foreclosure. While this federal program was discontinued some time ago, a sub-recipient agreement remains in place with Oregon Housing and Community Services, the pass-through State Agency, to allow for the use of any program income generated from the sale of properties originally purchased with federal program funds. Washington County has continued to receive periodic repayments. HUD and the State of Oregon may approve periodic transfers of funds generated as program income to the CDBG Program.
Community Development - Project Administration (164-901010)	This program accounts for the expenditure of all CDBG project activities carried out by the department and sub recipients related to public services, infrastructure development, public facilities and affordable housing.
Community Development – COVID-19 (164-901006)	Provides funds for critical services to those impacted by COVID-19 pandemic.
Community Development – ESG – COVID-19 (164-901026)	This program expended all available funds during FY 2022-23. Provides homeless persons with basic shelter and essential supportive services related to COVID-19 pandemic. Services include street outreach, homeless prevention and rapid rehousing activities. Funds also support emergency shelter operations.

HOME(220-902000)

Budget Detail

The Office of Community Development manages the HOME Investment Partnerships (HOME) Program on behalf of the County and its twelve city HOME consortium members. The funds are used for the development of affordable housing through rental housing new construction, acquisition and/or rehabilitation or homeownership.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,580,915	2,741,882	5,939,725	5,959,983	20,258	0%
Beginning Fund Balance	46	46	0	0	0	0%
Revenues	1,580,869	2,741,836	5,939,725	5,959,983	20,258	0%
Intergovernmental revenues	360,318	2,471,853	5,919,852	5,941,217	21,365	0%
Miscellaneous revenues	1,220,551	253,862	0	0	0	0%
Operating transfers in	0	16,122	19,873	18,766	(1,107)	-6%
Requirements	1,580,915	2,741,882	5,939,725	5,959,983	20,258	0%
Expenditures	1,580,869	2,741,882	5,939,725	5,959,983	20,258	0%
Personnel services	265,780	332,238	316,859	372,655	55,796	18%
Materials and Services	31,765	106,311	134,114	137,328	3,214	2%
Other expenditures	1,221,072	2,303,546	5,488,752	5,450,000	(38,752)	-1%
Interfund expenditures	62,253	(213)	0	0	0	0%
Ending Balance	46	0	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
HOME	2.17	2.17	2.17	2.17	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
HOME - COVID-19	91,871	177,034	2,844,929	2,304,236	(540,693)	-19%
HOME Administration	267,927	261,302	256,044	305,747	49,703	19%
HOME Project Administration	1,221,072	2,303,546	2,838,752	3,350,000	511,248	18%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Grand Total	1,580,869	2,741,882	5,939,725	5,959,983	20,258	0%

Budget Analysis

Total Resources increase \$20,258 (0%). Total Requirements increase \$20,258 (0%).

HOME Investment Partnerships Program intergovernmental resources from the US Department of Housing and Urban Development (HUD) increase due to prior year projects carrying forward, including funding related to projects awarded under the American Rescue Plan Act (HOME-ARP) program.

Personnel and Materials and Services costs remain relatively flat from the prior year with no expected increase or decrease in staffing.

Project requirements increase due to HOME-ARP projects continuing funded activities during FY 2025-26 as well as HOME projects expected to begin construction and expending prior year award requirements.

Trends and Initiatives

The Office of Community Development manages the HOME program on behalf of Washington County and its 12 city HOME consortium members. HOME funds are used throughout the County to finance the development of affordable housing including rental housing new construction, acquisition and/or rehabilitation or homeownership. In FY 2025-26, multiple large development projects are expected to begin construction and start expending funds during this fiscal year.

Programs

Program	Fund-Program Program Description
HOME - COVID-19 (220-902006)	The American Rescue Plan (ARP) provides assistance to individuals or households who are homeless, at risk of homelessness, and other vulnerable populations, by providing housing, rental assistance, supportive services, and non-congregate shelter, to reduce homelessness and increase housing stability across the country. These grant funds will be administered through HUD's HOME Investment Partnerships Program (HOME). HOME-ARP funds can be used for four eligible activities: Production or Preservation of Affordable Housing, Tenant-Based Rental Assistance (TBRA), Supportive Services, Purchase and Development of Non-Congregate Shelter.
HOME Administration (220-902005)	Ensures compliance with the federal program and cross-cutting regulations; informs community members of funding cycle opportunities and ways to engage in assessing housing and community development needs and informs actions and priorities; provides technical assistance to potential sponsors; provides planning, program and activity design; and ensures accountability and control of Department of Housing and Urban Development (HUD) funding.
HOME Project Administration (220-902010)	This program accounts for the expenditure of HOME development, predevelopment, and operating support to assist in the development of affordable home ownership and

Program	Fund-Program Program Description
	rental housing. The HOME program is essentially an affordable housing block grant program.

Housing Production Opportunity Fund (HPOF)(245-904000).

Budget Detail

The County created the Housing Production Opportunity Fund (HPOF) in FY 2016-17 with General Fund resources. This fund was created to allow completion of multifamily affordable housing projects that experience gaps in funding due to unforeseen circumstances such as construction cost increases, changes to tax credit financing, loss of other sources of funding, etc. In FY 2019-20 the Board approved adding \$20 million dollars over five years to further these goals and expanded policy guidelines to provide assistance for affordable multifamily housing assistance, a homeownership program and innovative special needs housing programs.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	8,886,570	4,806,901	3,947,067	3,309,215	(637,852)	-16%
Beginning Fund Balance	8,886,570	4,806,901	2,822,067	3,309,215	487,148	17%
Revenues	0	0	1,125,000	0	(1,125,000)	-100%
Operating transfers in	0	0	1,125,000	0	(1,125,000)	-100%
Requirements	8,886,570	4,806,901	3,947,067	3,309,215	(637,852)	-16%
Expenditures	4,079,669	1,277,173	3,947,067	3,309,215	(637,852)	-16%
Personnel services	14,524	22,856	46,545	53,692	7,147	15%
Materials and Services	4,026,378	1,253,988	3,900,522	3,255,523	(644,999)	-17%
Interfund expenditures	38,767	330	0	0	0	0%
Ending Balance	4,806,901	3,529,728	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Housing Production Opportunity Fund (HPOF)	0.00	0.00	0.25	0.00	(0.25)	-100%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Housing Production Opportunity Administration	4,079,669	1,277,173	3,947,067	3,309,215	(637,852)	-16%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$1,125,000 (100%). Beginning Fund Balance increases \$487,148 (17%). Total Requirements decrease \$637,852 (16%).

Carryforward amounts from prior fiscal years were used from the beginning fund balance to fund both administrative and project elements of this program, and an additional partial transfer from last fiscal year continues. Personnel Services reflects a decrease of 0.25 FTE associated with the limited duration position as this program continues to finalize expenditures with no new funds being received.

Trends and Initiatives

The Housing Production Opportunity Fund (HPOF) was formally approved by the Board on February 2, 2021. Three affordable housing programs are eligible for funding through HPOF: Rental Housing, Homeownership and Special Needs projects. A total commitment of \$20 million in strategic investment was made for a five-year period. The program operated with carryforward funds from program start up for FY 2022-23 and FY 2023-24. This program is anticipated to continue operating until current resources (prior year) have been expended. There are two remaining years of funding originally committed to by the Board of Commissioners for a total remaining amount of \$6.875 million in resources. During FY 2025-26, the Housing Production Opportunity Fund is expected to continue operating with prior year fund amounts carried over, with no new General Fund request.

Programs

Program	Fund-Program Program Description
Housing Production Opportunity Administration (245-904005)	Provides funds for the HPOF program including activities related to rental housing, homeownership and innovative special projects that address Consolidated Plan needs.

Housing Services(218-651000)

Budget Detail

The mission of the Department of Housing Services (DHS) is to create pathways out of homelessness, promotes housing stability, and invests in affordable communities for Washington County and our residents. DHS manages the County's Housing and Homeless Services Divisions and provides staffing to the Housing Authority of Washington County (HAWC), a separate legal entity, under the terms of an intergovernmental agreement between the County and HAWC. HAWC is organized under ORS Chapter 456 and is not subject to Oregon Local Budget. HAWC FY 2025-26 budgets are presented to its Housing Authority Board of Directors.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	18,655,535	31,709,033	42,374,604	33,945,981	(8,428,623)	-20%
Beginning Fund Balance	415,419	52,043	52,045	142,258	90,213	173%
Revenues	18,240,116	31,656,990	42,322,559	33,803,723	(8,518,836)	-20%
Charges for Services	1,847	0	0	0	0	0%
Intergovernmental revenues	6,069,653	12,045,718	12,620,232	8,154,206	(4,466,026)	-35%
Miscellaneous revenues	10,606,021	17,702,444	26,583,319	22,374,665	(4,208,654)	-16%
Operating transfers in	1,562,595	1,908,828	3,119,008	3,274,852	155,844	5%
Requirements	18,655,535	31,709,032	42,374,604	33,945,981	(8,428,623)	-20%
Expenditures	18,603,492	28,551,751	42,374,604	33,945,981	(8,428,623)	-20%
Personnel services	8,548,403	11,212,565	15,928,089	17,771,446	1,843,357	12%
Materials and Services	1,596,365	4,628,874	6,454,323	7,039,150	584,827	9%
Other expenditures	6,954,414	11,927,556	19,367,015	9,133,385	(10,233,630)	-53%
Interfund expenditures	1,494,310	782,756	515,677	0	(515,677)	-100%
Transfers to other funds	10,000	0	0	0	0	0%
Capital outlay	0	0	109,500	2,000	(107,500)	-98%
Ending Balance	52,043	3,157,281	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Housing Services	86.00	104.00	118.00	118.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
CareOregon Funded Programs	0	0	3,000,000	0	(3,000,000)	-100%
Continuum of Care-Shelter Plus Care	3,705,218	3,520,408	3,469,042	3,909,771	440,729	13%
Continuum of Care-Supportive Housing	999,706	1,109,417	2,149,319	1,725,451	(423,868)	-20%
Homeless Programs	2,409,913	1,646,580	2,476,209	2,853,318	377,109	15%
Housing General Administration	10,023,139	13,437,462	19,145,144	21,122,959	1,977,815	10%
Housing General Maintenance	587,722	698,549	671,139	453,519	(217,620)	-32%
Kaiser Metro 300 (RSHIF)	0	(500)	0	0	0	0%
Kaiser Permanente Funded Programs	0	104,806	125,000	0	(125,000)	-100%
Medicaid Waiver 1115 Healthshare Grant	0	0	1,010,164	606,785	(403,379)	-40%
OHCS EO 23 Homeless Program	877,796	8,035,028	10,328,587	2,418,425	(7,910,162)	-77%
OHCS Rental Assistance for Youth	0	0	0	855,753	855,753	100%
Grand Total	18,603,492	28,551,751	42,374,604	33,945,981	(8,428,623)	-20%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$8,518,836 (20%). Beginning Fund Balance increases \$90,213 (173%). Total Requirements decrease \$8,428,623 (20%).

Revenues from fund 218 are derived from reimbursements for personnel and indirect costs from various Department of Housing Services programs, federal and state grant funding, and general fund transfer.

Revenues from expense reimbursements have increased due to higher personnel and indirect costs. The additional revenues comprise of funding from the federal Continuum of Care (CoC) program, which is administered by the Department of Housing and Urban Development, and state shelter and homeless initiatives funded by Oregon Housing and Community Services.

The transfer from the General Fund has slightly increased due to increase in CoC funding.

For FY 2025-26 the personnel costs increase is primarily attributed to higher salaries, retirement expenses, health benefits and PERS pick up contributions.

The increase in other expenditures can be primarily attributed to the rise in housing assistance payments. Additionally, the increase in materials and supplies is a result of increases in the County's Cost Allocation Plan (CAP).

Trends and Initiatives

The mission of the Department of Housing Services (DHS) is to create pathways out of homelessness, promote housing stability and invest in affordable communities for Washington County and our residents.

Fund 218 includes payroll costs for the staff members of DHS and the Housing Authority of Washington County (HAWC), DHS cost allocation plan costs and County cost allocation plan costs for all of the department's programs, as well as funding and related cost for certain Continuum of Care (CoC) and Oregon Housing and Community Services (OHCS) grants. The fund then transfers these costs to the other DHS funds, HAWC and other discrete component units.

The Department of Housing Services has grown exponentially over the past four years between the Supportive Housing Services measure, the Metro Affordable Housing Bond, Section 18 disposition of 60 public housing units and more vouchers awards from HUD, necessitating new mission, vision and equity statements for the department in the past year.

Although the department has made efforts to enhance staff efficiency, personnel costs for fiscal year 2025-26 have risen, primarily due to increases in salaries, retirement expenses and health benefits. DHS has consolidated certain department-wide roles and eliminated 10 unfilled positions. In addition, five staff positions previously funded by DHS but staffed in the OAO were transferred to the department and one of those unfilled positions was also eliminated. In total the department now has 118.00 FTE.

To increase efficiencies and align responsibilities, a reclass of the Rental Assistance Program Manager to Division Manager is being sought with an incremental cost increase of \$25,297. The Rental Assistance Division has grown with achieving Moving-to-Work status from the U.S. Department of Housing and Urban Development (HUD), managing 14 separate rental assistance programs from HUD, the U.S. Department of Veterans Affairs, Continuum of Care, Oregon Housing and Community Services, Metro Regional Long Term Rental Assistance (RLRA) and emergency rental assistance. The complexity, staffing, funding and compliance requirements have expanded beyond the original scope under a program manager's preview. Over the last three years, staffing has increased from 19.00 to 36.00 FTE and budget oversight has grown from \$27 million to \$88 million.

Programs

Program	Fund-Program Program Description
CareOregon Funded Programs (218-651062)	Program closed. These funds have been transferred to the Housing Authority of Washington County.
Continuum of Care-Shelter Plus Care (218-651025)	Includes Housing and Urban Development (HUD) funds to pay for seven Continuum of Care grants to local service providers to provide services to the homeless. Funds are provided to local providers fund housing assistance payments and other supportive services.
Continuum of Care-Supportive Housing (218-651030)	Includes HUD funds for rental assistance administered by local providers of services. Funds support services, operating costs and other eligible expenses.
Homeless Programs (218-651035)	Primarily funded by the General Fund to administer homeless programs aligned with the County's homeless services plan. The County invests in Mary Mac Transitional Housing, case management supports for individuals experiencing chronic homelessness, Renters Rights Hotline, and Rural Assistance in Transition from Homelessness Program. This program provides a match for HUD funded projects.
Housing General Administration (218-651005)	Fund 218 includes DHS staff payroll costs, DHS cost allocation plan costs and County cost allocation plan costs for all of our programs, including HAWC's payroll and a portion of its cost allocation plan costs, as well as funding and related cost for certain Continuum of Care (CoC) and Oregon Housing and Community Services (OHCS) grants. The Requested Budget continues to demonstrate the stability and success of DHS programs, providing rent assistance, affordable housing, and homeless services to our community. Our Requested Budget for Fund 218 reflects the ongoing needs of our community and the important resource that DHS provides in helping families find and retain housing stability yet right sized for our funding reality.

Program	Fund-Program Program Description
Housing General Maintenance (218-651010)	Includes staff to maintain and the Housing Authority's Low Rent Public Housing, Section 8 Program, Local Fund and Affordable Housing portfolio.
Kaiser Metro 300 (RSHIF) (218-651045)	Program closed.
Kaiser Permanente Funded Programs (218-651061)	A two-year grant between Kaiser Permanente and DHS to support the Recuperative Care Pilot. This program has been extended into 2025-2026.
Medicaid Waiver 1115 Healthshare Grant (218-651070)	To provide Community Capacity Building Fund (CCBF) which will support organizations to build the workforce and infrastructure needed to provide Health Related Service Needs (HRSN) benefits through Medicaid to qualified OHP members.
OHCS EO 23 Homeless Program (218-651050)	The Governor's Executive Order (EO), House Bill 5019, appropriated \$7,994,011 of funding to Washington County for Shelter and Rehousing efforts in FY 2022-2023. Three more tranches of funding are being appropriated between FY 2023-24 and FY 2024-25 and into 2025-2026 to sustain the 22-23 EO goals and households: 1) \$3,193,750 to sustain outreach and shelter strategies and operations; 2) \$3,529,249 in Long Term Rent Assistance; and 3) \$912,171 for Rapid Rehousing Assistance. These programs are administered by Oregon Housing Community Services, which requires all eligible expenses and revenues received to be tracked separately.
OHCS Rental Assistance for Youth (218-662011)	Rental Assistance for Youth (RAY) Pilot Program stipulated in HB 2163 (2021). HB 2163 established a long-term rental assistance program. ORS 458.390 further establishes a rental assistance program for youth and young adults who are younger than 25 years of age and who are, or have recently been homeless, in any substitute care program.

Metro Affordable Housing Bond(219-652000)

Budget Detail

The mission of the Department of Housing Services (DHS) is to create pathways out of homelessness, promotes housing stability, and invests in affordable communities for Washington County and our residents. DHS manages the County's Housing and Homeless Services Divisions and provides staffing to the Housing Authority of Washington County (HAWC), a separate legal entity, under the terms of an intergovernmental agreement between the County and HAWC. HAWC is organized under ORS Chapter 456 and is not subject to Oregon Local Budget. HAWC FY 2025-26 budgets are presented to its Housing Authority Board of Directors.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	43,723,125	18,571,565	18,865,205	23,878,098	5,012,893	27%
Beginning Fund Balance	155,729	(82,391)	71,832	0	(71,832)	-100%
Revenues	43,567,396	18,653,956	18,793,373	23,878,098	5,084,725	27%
Intergovernmental revenues	43,532,772	17,778,968	18,453,812	23,596,262	5,142,450	28%
Miscellaneous revenues	(304,937)	535,426	0	0	0	0%
Operating transfers in	339,561	339,561	339,561	281,836	(57,725)	-17%
Requirements	43,723,124	18,571,565	18,865,205	23,878,098	5,012,893	27%
Expenditures	43,805,515	17,902,893	18,865,205	23,878,098	5,012,893	27%
Materials and Services	511,708	748,595	590,205	752,883	162,678	28%
Other expenditures	43,187,322	17,151,252	18,275,000	23,125,215	4,850,215	27%
Interfund expenditures	106,486	3,045	0	0	0	0%
Ending Balance	(82,391)	668,672	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
General Housing Bond Program Administration	363,971	631,426	7,350,205	235,312	(7,114,893)	-97%
Housing Bond Project Development	43,441,545	17,271,466	11,515,000	23,642,786	12,127,786	105%
Grand Total	43,805,515	17,902,893	18,865,205	23,878,098	5,012,893	27%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$5,084,725 (27%). Beginning Fund Balance decreases \$71,832 (100%). Total Requirements increase \$5,012,893 (27%).

The revenue for the fund will be generated through the allocation of project development funds to four projects approved by Metro, administrative fees provided by Metro, and transfers from the general fund.

In the fiscal year 2025-26, the revenue for this fund will comprise a general fund transfer and administration revenue, with plans to allocate project development funds to four projects approved by Metro. The general fund transfer will be utilized to mitigate the impacts of the County cost allocation plan and to address the insufficient administration fee provided by Metro. However, due to adjustments made to the Budget Decision Packages (BDP), reflects a reduction of 17%.

The change in Development Revenue and Development Expenditure compared to the previous year is due to the development costs incurred at various stages of the multi-year project schedule.

The costs for materials and supplies have increased. This increase includes expenses for professional services related to project development activities, payroll expenses for staff that were initially charged to Fund 218 and later distributed through our cost allocation plan, as well as overhead costs associated with the Department of Housing and the County's Cost Allocation Plan (CAP). The Department seeks to collaborate with other agencies and funding sources to acquire a hotel for conversion into low-income affordable housing units.

Trends and Initiatives

Washington County has the highest rents across Oregon. The Metro Affordable Housing Bond is dedicated to significantly increasing the availability of affordable housing units within the tri-county region. Utilizing the Metro Affordable Housing Bond funds, Washington County has successfully completed 10 projects, with one project now under construction and another in the predevelopment phase.

For fiscal year 2025-2026, as the Metro Affordable Housing Bond progresses, Washington County is allocating \$22 million for development purposes.

Washington County will have invested in more than 1000 new affordable homes using Metro housing bonds. Washington County is also exceeding all established goals:

- 958 affordable homes achieved (goal: 814)
- 359 units for extremely low-income households (goal: 334)
- 495 homes built for families (goal: 407)
- 149 Permanent Supportive Housing units (goal: 100)

Washington County continues to surpass the milestones established by the Local Implementation Strategy and Unit Production Goals. Previous affordable communities have also remained stabilized and preserved. The Washington County Housing Authority has supported or facilitated the preservation of 1,100 units while expanding restrictions and rehabbing these homes for generations to come. The need for preservation will continue for the foreseeable future. Over 1,334 homes are at risk of having their affordability restrictions expire over the next decade in the Washington County community alone.

To address the County General Fund gap there is a 17% (\$57,725) reduction reflected in reduced training, Materials and Services. This does not impact matching requirements.

Programs

Program	Fund-Program Program Description
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Program	Fund-Program Program Description
General Housing Bond Program Administration (219-652005)	Provide technical assistance and collaborate on predevelopment, feasibility analysis for developments and monitor construction progress.
Housing Bond Project Development (219-652010)	This program accounts for capital costs, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair having an expected useful life of more than one year.

Metro Supportive Housing Services(221-653000)

Budget Detail

The mission of the Department of Housing Services (DHS) is to create pathways out of homelessness, promotes housing stability, and invests in affordable communities for Washington County and our residents. DHS manages the County's Housing and Homeless Services Divisions and provides staffing to the Housing Authority of Washington County (HAWC), a separate legal entity, under the terms of an intergovernmental agreement between the County and HAWC.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	146,379,587	206,982,773	244,535,804	168,134,992	(76,400,812)	-31%
Beginning Fund Balance	47,427,624	98,241,856	129,535,804	67,734,992	(61,800,812)	-48%
Revenues	98,951,963	108,740,917	115,000,000	100,400,000	(14,600,000)	-13%
Intergovernmental revenues	101,284,629	100,669,811	115,000,000	100,400,000	(14,600,000)	-13%
Miscellaneous revenues	(2,332,665)	4,997,776	0	0	0	0%
Operating transfers in	0	3,073,330	0	0	0	0%
Requirements	146,379,587	206,982,773	244,535,804	168,134,992	(76,400,812)	-31%
Expenditures	48,137,731	95,701,882	143,210,747	131,609,024	(11,601,723)	-8%
Materials and Services	5,117,899	7,517,009	12,635,823	12,516,817	(119,006)	-1%
Other expenditures	41,300,193	83,653,706	127,199,490	117,505,179	(9,694,311)	-8%
Interfund expenditures	1,044,252	2,023,639	1,628,645	0	(1,628,645)	-100%
Transfers to other funds	312,611	887,529	1,746,789	1,587,028	(159,761)	-9%
Capital outlay	362,775	1,620,000	0	0	0	0%
Contingency	0	0	101,325,057	36,525,968	(64,799,089)	-64%
Ending Balance	98,241,856	111,280,891	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
SHS Built Infrastructure	3,304,741	10,746,975	10,377,294	21,090,601	10,713,307	103%
SHS Long-Term Rental Assistance Program	12,224,761	21,838,169	42,195,739	44,586,183	2,390,444	6%
SHS Other Supportive Services	1,104,655	2,189,337	6,851,149	3,358,977	(3,492,172)	-51%
SHS Permanent Supportive Services Program	8,510,325	10,789,730	18,196,078	13,213,937	(4,982,141)	-27%
SHS Regional Strategy Implementation	86,518	4,336,237	709,259	1,474,555	765,296	108%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
SHS Shelter and Access Services	11,505,897	15,391,409	25,149,266	20,797,063	(4,352,203)	-17%
SHS Short-Term Housing Assistance	8,219,393	24,854,753	31,127,834	17,061,002	(14,066,832)	-45%
SHS System Infrastructure	643,245	2,124,462	2,212,384	3,947,107	1,734,723	78%
Supportive Housing Services Administration	2,538,195	3,430,809	107,716,801	42,605,567	(65,111,234)	-60%
Grand Total	48,137,731	95,701,882	244,535,804	168,134,992	(76,400,812)	-31%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$14,600,000 (13%). Beginning Fund Balance decreases \$61,800,812 (48%). Total Requirements, excluding Contingency, decrease \$11,601,723 (8%). Contingency decreases \$64,799,089 (64%).

In December, Metro economists revised the five-year forecast for Metro Supportive Housing Services (SHS) revenue. The updated projections reflect a substantial decrease in estimated revenues over the next five years, leading us to anticipate a reduction from \$115 million to \$100.4 million for the fiscal year 2025-26.

Personnel costs for the fiscal year 2025-26 have increased mainly due to increases in salaries, retirement expenses, and health benefits.

The costs associated with materials and supplies include the County's Cost Allocation Plan (CAP), which has increased in comparison to the previous fiscal year, as well as the estimated administrative overhead based on the Housing Services Cost Allocation Plan.

Other expenditures consist of the housing assistance payments and the contracts with services providers.

Trends and Initiatives

Fund 221 is for the Metro Supportive Housing Services (SHS) program. The FY 2025-26 proposed budget is demonstrative and a continuation of the success that Washington County has had in implementing the SHS measure approved by regional voters in May 2020. Since that time, SHS has helped house almost 3,000 people or 1,817 households from a place of housing insecurity or literal homelessness in the first three years of implementation.

While state and national trends show the rate of homelessness has ticked up, unsheltered homelessness has declined by 35.5% in Washington County from 2021 to 2023.

This budget balances homeless services priorities as the program transitions from rapid growth to stability while facing some decline in anticipated revenue. This proposed budget adjusts from a \$115.1 million base program budget in FY 2024-25 to a \$100.4 million base budget in FY 2025-26. The FY 2025-26 proposed budget also includes \$22,870,809 in one-time investments for planned capital and capacity building, and \$8,338,214 to cover costs of transitioning the program to a reduced base budget. These one-time funds will be appropriated from the carryforward fund balance which includes: 1) committed and assigned funds for the planned investments, 2) reserves and 3) unassigned funds to support the incremental transition of the program. To address the County General Fund gap, this budget reflects a 17% reduction of \$57,725 which slightly reduces training, Materials and Services.

In SHS's initial program years, the County and community-based partners built and scaled programs to respond to the urgency of housing insecurity and homelessness in the community. The SHS program built out a system of care with coordinated programs and referrals to services delivered by a network of community-based providers. This work included:

- Funding ongoing operations for a shelter system of more than 400 year-round shelter beds, including motel shelters for families and medically vulnerable households, alternative shelters in pod villages and no-turn-away pop-up shelter capacity during emergency weather events;
- Funding ongoing operations of an integrated outreach system and "by-name" list case conferencing for unsheltered individuals and families;
- Housing navigation and placement services with short-term rent assistance to rehouse approximately 500 households experiencing homelessness annually;
- Funding ongoing operations of long-term rent assistance with case management services to ensure housing stability for approximately 1,500 people who previously experienced chronic homelessness;
- Funding for homeless prevention interventions to help hundreds of households keep their housing every year;
- Technical assistance for community-based providers to improve data quality and financial integrity of their program operations; and
- Investing in strategic and critical infrastructure for the homeless services system including shelters, access centers and transitional housing.

The FY 2025-26 proposed budget for SHS will sustain the programs that have achieved these successes and maintain stable housing and services for an estimated 2,000 households and shelter hundreds more.

Programs

Program	Fund-Program Program Description
SHS Built Infrastructure (221-653026)	This program provides funding for property purchases, capital improvement projects, infrastructure investments and other tangible building and facility enhancements. It covers all related staffing and program expenditures.
SHS Long-Term Rental Assistance Program (221-653020)	This program provides Regional Long-term Rent Assistance (RLRA) and all related staffing, and program expenditures.
SHS Other Supportive Services (221-653024)	This program provides Housing Liaisons, Employment Supports, Benefit Supports, Landlord Supports, and other wrap -around services programs and all related staffing and program expenditures.
SHS Permanent Supportive Services Program (221-653010)	This program provides Housing Case Management Services and other Permanent Supportive Housing Programs and all related staffing, and program expenditures.
SHS Regional Strategy Implementation (221-653030)	This program funds projects that will collectively benefit the three Metro counties (Clackamas, Multnomah and Washington). Metro guidelines regarding areas of expenditure per the May 10th 2023 approved Tri-County Planning Body Goals and Recommendations are: Coordinated Entry, Regional Landlord Recruitment, Healthcare System Alignment, Training (for Service Providers), Technical Assistance (for Service Providers) and Employee Recruitment and Retention (for Direct Service Staff).
SHS Shelter and Access Services (221-653015)	This program provides Shelter programs, Outreach programs, Access Center programs and all related staffing, and program expenditures.
SHS Short-Term Housing Assistance (221-653021)	This program provides Rapid Rehousing, Rapid Resolution, and Eviction Prevention programs, and all related staffing, and program expenditures.
SHS System Infrastructure (221-653025)	This program provides service provider capacity building, technical assistance and organizational health, system management programs for data, training and coordination and all related staffing and program expenditures.

Program	Fund-Program Program Description
Supportive Housing Services Administration (221-653005)	The Metro Supportive Housing Services program includes the funding supported in the Metro Supportive Housing Measure supported by voters in May 2020. This division ensures that there is adequate supportive housing services network with an emphasis on building up culturally specific providers, ensure shelter capacity is created and managed, ongoing training, and monitoring of all contracts for performance/fidelity to standards.

Health and Human Services



Agency on Aging(198-752000)

Budget Detail

Washington County Disability, Aging and Veteran Services empowers older adults, veterans and people with disabilities by connecting them with essential services and resources to enhance quality of life with compassion, dignity and respect. Funding comes from a mix of Oregon Project Independence (OPI), Older Americans Act (OAA), grants and contracts to provide programs such as Senior Health Insurance Benefits Assistance, Care Transitions, Money Management, No Wrong Door, and Older Adult Behavioral Health Initiative. We provide information and referral to the expansive aging network of services and programs, offer respite and other critical support to unpaid caregivers, deliver connection and programs that reduce social isolation, provide congregate and home-delivered nutrition support, and connect individuals with limited resources to key benefits and programs such as legal aid, Medicare and more. We also serve those who need in-home assistance to stay in their homes, as well as assist people in making decisions about long-term care. We are the federally designated area agency on aging under the Older Americans Act, serving as a coordinating and leverage point for the network of services to older adults and their families in Washington County. Lastly there are requirements to develop and coordinate a variety of services using grant and other contract funds to close service gaps for older adults.

This is outlined Older Americans Act PART 1321—GRANTS TO STATE AND COMMUNITY PROGRAMS ON AGING; Authority:42 U.S.C. 3001 et seq.; Oregon Project Independence (OPI) program - ORS Chapter 410 and OAR Chapter 411, Division 032. This is outlined in Older Americans Act PART 1321—GRANTS TO STATE AND COMMUNITY PROGRAMS ON AGING; Authority:42 U.S.C. 3001 et seq.; OAR 411-032-0005.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	5,666,199	6,433,906	7,630,841	6,851,463	(779,378)	-10%
Beginning Fund Balance	225,505	51,765	109,990	168,627	58,637	53%
Revenues	5,440,694	6,382,141	7,520,851	6,682,836	(838,015)	-11%
Interfund revenues	45,497	0	0	0	0	0%
Intergovernmental revenues	5,026,247	5,962,396	7,134,440	6,302,275	(832,165)	-12%
Miscellaneous revenues	16,521	3,141	15,400	9,550	(5,850)	-38%
Operating transfers in	352,429	416,604	371,011	371,011	0	0%
Requirements	5,666,199	6,433,906	7,630,841	6,851,463	(779,378)	-10%
Expenditures	5,614,434	6,375,277	7,479,483	6,602,669	(876,814)	-12%
Personnel services	2,524,509	2,489,553	2,787,693	2,805,871	18,178	1%
Materials and Services	2,490,089	3,763,165	4,352,387	3,533,741	(818,646)	-19%
Other expenditures	59,406	11,407	7,064	6,564	(500)	-7%
Interfund expenditures	540,431	111,151	332,339	256,493	(75,846)	-23%
Contingency	0	0	151,358	248,794	97,436	64%
Ending Balance	51,765	58,629	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Agency on Aging	24.68	23.18	20.75	19.75	(1.00)	-5%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Aging - Administration	375,749	351,424	454,658	561,945	107,287	24%
Aging - Housing Coordination	143,413	113,398	0	0	0	0%
Aging - In-Home Services	794,287	790,117	1,005,646	2,160,795	1,155,149	115%
Aging - Older Americans Act/NSIP	2,579,994	2,939,783	3,649,224	3,280,451	(368,773)	-10%
Aging - Program Development	1,720,991	2,180,555	2,521,313	848,272	(1,673,041)	-66%
Grand Total	5,614,434	6,375,277	7,630,841	6,851,463	(779,378)	-10%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$838,015 (11%). Beginning Fund Balance increases \$58,637 (53%). Total Requirements, excluding Contingency, decrease \$876,814 (12%). Contingency increases \$97,436 (64%).

Total Resources decrease due to a reduction in budgeted Oregon Project Independence (OPI) and Medicaid Waiver funds as well as a decrease in American Rescue Plan Act (ARPA) funds received through Older American's Act (OAA). ARPA funds were strategically prioritized in FY 2023-24 and FY 2024-25 to soften the impact of service levels as pandemic relief funds decline. This planned trajectory continues as ARPA funds spend out by September 2025.

Personnel costs increase due to increases in salaries, retirement costs and health benefits. This increase is minimized by the reduction of a Program Specialist at 1.00 FTE.

Materials and Services decrease in alignment with revenue decreases in OPI, Medicaid Waiver and ARPA funds.

Contingency increases and reflects funds held in reserve for future appropriations.

Trends and Initiatives

Disability, Aging & Veteran Services (DAVS) is the federally designated area agency on aging (AAA) under the Older Americans Act (OAA), serving as a coordinating and leverage point for the network of services to older adults and their families in Washington County.

OAA and the American Rescue Plan Act (ARPA) require that federal funds may not pay for more than 75% of the total administrative expenditures for Title III-B, III-C1, III-C2 and III-E services. Federal funds may not pay for more than 85% of total expenditures for Title III-B, III-C1 and III-C2 services and 75% of Title III-E services. Services contracted out have the match passed

on. OAA allows only Information and Referral (I&R) and case management to be held internally. All other services must be contracted. The No Wrong Door/Aging and Disability Resource Center (NWD/ADRC) grant relies on claiming Medicaid-eligible activities.

DAVS completed a large community needs assessment in FY 2024-25 and the Board of County Commissioners recently approved the updated 2025-2029 Area Plan, as required by the Older Americans Act, which will take effect on July 1, 2025. The Area Plan describes the AAA's future activities over the coming four years. In it, the AAA describes its efforts to identify the needs of older adults, adults with disabilities and caregivers. DAVS has seen a year-over-year increase in enrollments by those identifying as Native American, Latino and African American, and is serving at least a commensurate proportion by race through OAA programs.

Oregon Project Independence – 1115 Medicaid Waiver (OPI-M): Expands the state-funded Oregon Project Independence (OPI) program to allow access by more at-risk Medicaid-eligible older adults and people with disabilities to limited, preventive in-home services. The purpose of OPI-M is to provide support to individuals so they may remain independent, in their own homes and delay or prevent the need for full Medicaid long-term services. The roll-out for OPI-M program is slower than anticipated due to the length of time for the referral and approval process.

Programs

Program	Fund-Program Program Description
Aging - Administration (198-752025)	Provides planning and program coordination, program implementation, maintenance of records; fulfillment of requirements of federal and state rules, regulations, policies and procedures and support to the advisory councils.
Aging - Housing Coordination (198-752060)	Housing Coordination is aimed at housing older adults through grants and staff specializing in this area.
Aging - In-Home Services (198-752020)	Provides home care, personal care, home delivered meals, adult daycare, assisted transportation, medical equipment, home repair and respite care related to Oregon Project Independence (OPI) for older adults.
Aging - Older Americans Act/NSIP (198-752050)	Combines Older American Act (OAA) support services, congregate meals, home delivered meals, disease prevention/health promotion, national family caregiver and elder abuse prevention for budgetary and financial reporting purposes. OAA and nutrition services incentive program include in home supportive services, transportation, home repair, congregate and home delivered meals, elder abuse prevention, outreach, advocacy, minor home repair, and respite care.
Aging - Program Development (198-752040)	Provides support for existing programs and the development of new services which utilize service providers, staff and volunteers; including Medicare counseling, options counseling, information and assistance, benefit enrollment, homeless coordination efforts, money management, health promotion training, Gatekeeper and a pilot for Oregon Project Independence for clients under 60.

Animal Services(100-709000)

Budget Detail

The Animal Services organization unit includes the operation of the small animal shelter and enforcement of the County code regarding dog licensing, loose nuisance dogs, aggressive or biting dogs, cruelty, neglect, barking and other livability issues. Key programs are dog license sales, education and outreach services, adoption of stray and abandoned dogs and cats and impoundment of dogs in violation of the code. Other services include the operation of an active volunteer program, spay/neuter education programs, and operation of an in-house spay/neuter clinic.

Animal Services community outreach and animal services code enforcement are aligned with County Code 6.04.010 and ORS chapter 609 which outline support for community partners and agencies to ensure animal service needs are met throughout the region.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,523,805	1,590,064	1,848,931	1,963,621	114,690	6%
Revenues	1,523,805	1,590,064	1,848,931	1,963,621	114,690	6%
Charges for Services	90,537	108,033	105,780	105,780	0	0%
Fines and forfeitures	37,240	34,747	35,000	35,000	0	0%
Licenses and permits	1,387,052	1,219,270	1,417,991	1,508,341	90,350	6%
Miscellaneous revenues	8,976	19,503	14,500	14,500	0	0%
Operating transfers in	0	208,512	275,660	300,000	24,340	9%
Requirements	3,095,532	4,400,107	4,751,595	4,804,364	52,769	1%
Expenditures	3,095,532	4,400,107	4,751,595	4,804,364	52,769	1%
Personnel services	2,568,116	2,694,443	3,134,907	3,191,791	56,884	2%
Materials and Services	482,082	1,503,420	1,391,585	1,365,304	(26,281)	-2%
Other expenditures	45,334	70,372	37,800	37,800	0	0%
Interfund expenditures	0	131,873	187,303	209,469	22,166	12%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	1,571,727	2,810,043	2,902,664	2,840,743	(61,921)	-2%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Animal Services	25.00	25.00	25.00	24.00	(1.00)	-4%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Animal Services	3,095,532	4,400,107	4,751,595	4,804,364	52,769	1%

Budget Analysis

Total Resources increase \$114,690 (6%). Total Requirements increase \$52,769 (1%). General Fund subsidy decreases \$61,921 (4%).

Total resources increase due to fee increases and an increase in Operating Transfers from Animal Services Gifts and Donations Fund 154-7095 which will be done on an as needed basis to cover operating costs.

Personnel costs increase due to increases in salaries, retirement costs and health benefits. This increase is minimized by the elimination of one Administrative Specialist II at 1.0 FTE and one variable hour Administrative Specialist I at 0.20 FTE.

Materials and Services decrease due to decreases in marketing campaign costs and license reminder mailing costs. These activities will be carried out through a vendor contract. Further materials and supplies reductions are seen as the Animal Tales newsletter moves to a digital format eliminating mailing and printing costs.

These reductions and the elimination of 1.2 FTE are made in response to required reductions to address the County general fund gap.

Trends and Initiatives

Washington County is the second-largest county in Oregon with a population of over 600,000 people. Animal Services provides services for an estimated 145,000 dogs and 115,000 cats and their owners in an area that encompasses 727 square miles.

The Animal Services Academy is an opportunity for anyone 16 years of age or older in Washington County to learn about the services and resources offered to people and pets in the community. This free training program aims to help community members understand how the Bonnie L. Hays Animal Shelter works. This two-day course will empower participants to share animal-related resources and information with friends, neighbors and online networks. No onsite or animal handling opportunities will be available, although tours of the shelter will be offered to all Academy participants in the weeks following the training

Animal shelter services staff has won six state and national awards in the last two years. Although the team is experiencing resource constraints, the shelter is receiving recognition at the state and national level.

Key programs for Animal Services include dog license sales, education and outreach services, adoption of stray and abandoned dogs and cats and impoundment of dogs in violation of the code.

Last year, Animal Services provided intake, boarding and disposition for 2,115 stray, sick, injured, neglected, abused, quarantined, dead (including those hit by car and other unfortunate reasons) and protective custody animals, with an estimated boarding-day total of 7,260 days. Animal Services received over 40,000 phone calls from the public related to requests for field response, general animal welfare questions and miscellaneous issues resulting in direct service responses, referrals or helpful information.

The Animal Shelter and Animal Services facility continues to limit the ability to meet the needs of the public, the animals and the

staff. A new facility is critical to meeting the current and future public needs and expectations related to public safety and animal welfare. Creating a private nonprofit fundraising organization is most likely the best option, and staff is preparing recommendations for the Board of County Commissioners' review that will help determine the best path forward, including projected timelines and decision points.

As mentioned in the budget analysis, in an effort to address the General Fund gap, Animal Services is reducing 1.20 FTE, closing the office on Saturdays, eliminating the print version of the Animal Tales newsletter and moving exclusively to digital distribution. In addition, dog license fees will increase to limit the need for service reduction.

There are no leveraged funds.

Programs

Program	Fund-Program Program Description
Animal Services (100-709005)	Operates the animal shelter and all animal care (including veterinary care), administrative and enforcement functions of the Animal Services division. Partners with all city, state and county law enforcement agencies and the DA's office in the investigation and prosecution of animal crimes including abuse and neglect. Responds to citizen concerns about loose, aggressive, sick and injured dogs and other animals and investigates dog bites for quarantine and public health. Works closely with other agencies in the placement of animals, returns lost pets to their owners, and manages a public education and volunteer program, giving the citizens of Washington County an opportunity to learn about and participate in responsible pet ownership. Services are provided to all Washington County residents and include public safety and disaster response, helping to promote compatibility between pets and people.

Animal Services Gifts & Donations(154-709500)

Budget Detail

This fund accounts for financial contributions from private donors to support current operations and future capital improvements of the Animal Services program and animal shelter.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	747,013	2,352,522	3,434,261	3,136,896	(297,365)	-9%
Beginning Fund Balance	727,691	735,773	2,202,182	2,177,090	(25,092)	-1%
Revenues	19,322	1,616,749	1,232,079	959,806	(272,273)	-22%
Intergovernmental revenues	11,240	1,327,765	992,079	719,806	(272,273)	-27%
Miscellaneous revenues	8,082	288,984	240,000	240,000	0	0%
Requirements	747,013	2,352,522	3,434,261	3,136,896	(297,365)	-9%
Expenditures	11,240	245,660	860,510	875,754	15,244	2%
Materials and Services	11,240	37,148	584,850	575,754	(9,096)	-2%
Transfers to other funds	0	208,512	275,660	300,000	24,340	9%
Contingency	0	0	2,573,751	2,261,142	(312,609)	-12%
Ending Balance	735,773	2,106,862	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Animal Services Gifts & Donations	11,240	245,660	3,434,261	3,136,896	(297,365)	-9%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$272,273 (22%). Beginning Fund Balance decreases \$25,092 (1%). Total Requirements, excluding Contingency, increase \$15,244 (2%). Contingency decreases \$312,609 (12%).

Total Resources decrease due to a reduction in Aurora's Fund and carry forward revenue. Up to \$300,000 will be transferred to Animal Services 100-7090 to cover operating costs. This transfer is done only as needed and in alignment with donation policies.

Materials and Services decrease in alignment with revenue decreases in Aurora's Fund.

Contingency decreases and represents funds held in reserve for future appropriations.

Trends and Initiatives

Specific accounts in the Gifts and Donation fund are used to organize donations made in support of Animals Services and Animal Shelter operations beyond fees and revenue from the County General Fund. There are no County General Funds and no leveraged funds.

Use of all gifts and donations are made in conformance with Animal Services' donation policies and the intent of the donors. Historically, between \$200,000 and \$300,000 has been budgeted as a transfer from Gifts and Donations 154-7095 to Animal Services 100-7090. However, gifts and donations revenue can vary greatly from year to year, which makes it an unreliable source of revenue.

As shared in the Trends and Initiatives for Fund 100-7090, the animal shelter facility continues to limit the ability to adequately meet the needs of the public, the animals and the staff. Therefore, funds in gifts and donations may be used strategically, pending future approval by the Board of County Commissioners to enhance future fundraising capabilities.

Programs

Program	Fund-Program Program Description
Animal Services Gifts & Donations (154-709505)	Provides financial activities related to accounting for gifts and donations provided by private donors.

Behavioral Health(192-706000)

Budget Detail

This organization unit is responsible for the delivery of community behavioral health services including treatment and support for persons with mental illness and individuals with Substance Use Disorders (SUD).

The Behavioral Health (BH) division operates the Community Mental Health Program (CMHP) which funds community-based services including: crisis response, jail diversion, aid and assist, civil commitment, system management, and indigent BH treatment for both mental health and addictions. As the CMHP, there are a number of mandated requirements under Oregon Revised Statutes, Oregon Administrative Rule, and in Intergovernmental Agreements with the State of Oregon; these are outlined in two main categories of programming: Addictions and Mental Health.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	34,200,855	35,286,607	102,104,073	71,003,834	(31,100,239)	-30%
Beginning Fund Balance	4,206,637	3,410,088	4,995,484	5,742,760	747,276	15%
Revenues	29,994,218	31,876,519	97,108,589	65,261,074	(31,847,515)	-33%
Interfund revenues	349,577	1,798,995	812,499	178,171	(634,328)	-78%
Intergovernmental revenues	19,163,504	21,412,885	73,775,515	59,650,135	(14,125,380)	-19%
Miscellaneous revenues	4,281,899	6,637,328	6,573,617	2,006,255	(4,567,362)	-69%
Operating transfers in	6,199,238	2,027,310	15,946,958	3,426,513	(12,520,445)	-79%
Requirements	34,200,854	35,286,607	102,104,073	71,003,834	(31,100,239)	-30%
Expenditures	30,790,766	28,482,402	97,319,656	39,194,285	(58,125,371)	-60%
Personnel services	5,049,127	5,719,378	6,665,700	7,672,579	1,006,879	15%
Materials and Services	11,495,467	11,837,541	13,770,339	14,800,035	1,029,696	7%
Other expenditures	27,072	29,608	29,003,437	20,000	(28,983,437)	-100%
Interfund expenditures	10,759,437	3,650,186	43,145,985	12,487,676	(30,658,309)	-71%
Transfers to other funds	3,459,664	7,245,689	4,734,195	4,213,995	(520,200)	-11%
Contingency	0	0	4,784,417	31,809,549	27,025,132	565%
Ending Balance	3,410,088	6,804,205	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Behavioral Health	37.01	42.94	42.46	46.25	3.79	9%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Alcohol & Drug Services	7,246,709	6,499,624	9,149,446	4,758,097	(4,391,349)	-48%
Behavioral Health Administration	1,682,360	1,905,118	7,718,556	34,747,052	27,028,496	350%
Center for Addictions Triage & Treatment	9,642,465	5,595,982	42,000,000	12,030,000	(29,970,000)	-71%
Children's Behavioral Health	1,157,340	1,081,141	0	0	0	0%
Mental Health Services	11,061,892	13,400,538	43,236,071	19,468,685	(23,767,386)	-55%
Grand Total	30,790,766	28,482,402	102,104,073	71,003,834	(31,100,239)	-30%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$31,847,515 (33%). Beginning Fund Balance increases \$747,276 (15%). Total Requirements, excluding Contingency, decrease \$58,125,371 (60%). Contingency increases \$27,025,132 (565%).

Intergovernmental revenues decrease due to awards received to support Center for Addictions Triage and Treatment (CATT) development were spent as planned in FY 2024-25. Interfund revenues decrease due reduction in transfers from Coordinated Care Organization (CCO) unit 203-7087 for Behavioral Health (BH) division allocated costs and from Housing Services organization unit 221-6530 for Supportive Housing Liaison. Miscellaneous revenues increase in interest earnings and are partially offset by a decrease in Opioid Settlement funding to support CATT development.

Operating Transfers decrease due to reduction in transfers from Prevention, Treatment and Recovery unit 207-7086 to support planned CATT development. This is partially offset by an increase in General Fund to support mental health services for crisis response and mental health response team (Hawthorn walk-in center); civil commitment investigations and hearings; and Child Abuse Response and Evaluation Services (CARES).

In response to the General Fund gap, General Fund support is eliminated for mental health liaison within the jail and mental health services coordination with Juvenile Services. These activities are now funded by intergovernmental revenue sources.

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits, along with an increase of 4.00 FTE approved during FY 2024-25, an increase of 0.30 FTE Senior Management Analyst moved from Developmental Disabilities unit 191-7065, and 0.59 FTE moved from CCO unit 203-7087 for FY 2025-26 to align staff appropriately with care coordination loads to effectively serve community members. This is offset by a decrease of 1.00 FTE Program Coordinator moved to Housing Services unit 221-6530, and 0.10 FTE Administrative Specialist II moved to Developmental Disabilities unit 191-7065.

Materials and Services expenditures increase due to the County cost allocation plan and professional services for mental health and addictions program contracts. Other expenditures decrease including reducing mental health and addictions sponsorships of Community Based Organizations.

Interfund expenditures decrease due to reductions in planned capital outlay costs relating to CATT development. Transfers to other funds increase in transfers to Mental Health Crisis unit 199-7089 to support the crisis safety net system. This is partially offset by the elimination of transfers to Public Health unit 189-7030 to support parenting together partnership and social emotional learning activities, and transfers to Juvenile Services unit 228-5050 to support contracted services for youth.

Contingency increases and represents funds held in reserve for future appropriations.

Trends and Initiatives

There are no leveraged funds.

The Behavioral Health Division has a total of 79.00 FTE housed in funds 192, 203 and 157. The division has five funds:

- Fund 192 – Community Behavioral Health Services
- Fund 194 – Beer and Wine Tax
- Fund 199 – Mental Health Crisis Services
- Fund 203 – Coordinated Care Organization (CCO 2.0)
- Fund 207 – Prevention, Treatment and Recovery Services

The new deflection program fund (157) is administered and housed within this division as well.

Fund 192 is the primary fund in which the Community Mental health program is housed. These funds support community-based behavioral health services including crisis response, jail diversion, aid and assist, indigent behavioral health treatment, residential services and behavioral health system management. There are no leveraged funds.

The Center for Addiction, Triage and Treatment (CATT) is embedded in fund 192. This center will be a comprehensive program offering assessment, sobering, withdrawal support, residential treatment, stabilization services, peer mentoring and outpatient services. CATT will also provide co-located social services, crisis support, medical, dental and pharmacy services so a person who has a substance use disorder can get many of their needs met at the center. The model is centered on the values of rapid access, racial equity, family inclusion, mental health support and person-centered services. The CATT will bring together systems to provide a central access point to various social services, including supported housing and employment resources.

The CATT vision includes diverting people from the criminal justice system and hospital emergency departments and connecting them instead to peer support and drug and alcohol treatment that is responsive to each person's needs. The project is a community effort, with more than 180 community members providing input to date.

The Hillsboro site is expected to open by the end of June 2025 and the Beaverton site will open by the end of 2025.

Programs

Program	Fund-Program Program Description
Alcohol & Drug Services (192-706020)	Provides Substance Use Disorder and Problem Gambling treatment, recovery, and prevention services for youth and adults. Addictions: Community Mental Health Programs (CMHP)- OAR 309-019-0150; Community Mental Health Programs (CMHP); General Standards-OAR 309-033-0220; Services to be provided by community mental health programs- ORS 430.630; Purpose and Scope- OAR 309-040-0300; Grievances and Appeals- OAR 309-019-0215; Drug Treatment and Recovery Services - Chapter 944 Division 1 Behavioral Health Resource Networks (BHRN) 944-001-0000; Standards for Management of CMHP- OAR 309-014-0025; Outpatient Substance Use Disorders Treatment and Recovery Programs- OAR 309-019-0185; Health Systems Division: Addiction Services - Chapter 415 Division 56 SUBSTANCE ABUSE PREVENTION PROGRAM 415-056-0030; Outpatient Problem Gambling Treatment and Recovery Services- OAR 309-019-0170.
Behavioral Health Administration (192-706005)	Provides needs assessment, planning, contracting, monitoring and evaluation of all mental health and SUD services. Develops and implements needed services in the community and provides input in statewide service development.
Center for Addictions Triage & Treatment (192-706030)	A split campus program that provides comprehensive substance use treatment for adults.

Program	Fund-Program Program Description
Children's Behavioral Health (192-706015)	Services range from outpatient mental health treatment for children and adolescents to brief mental health crisis services for adolescents.
Mental Health Services (192-706010)	Assures services that range from outpatient treatment including crisis response to more intensive community based and residential treatment for adults with chronic mental illness and community members with other mental health needs. County staff also investigates petitions regarding the civil commitment, and provides services to community members with mental health needs involved with the criminal justice system. Mental Health: Community Mental Health Programs (CMHP)- OAR 309-019-0150; Health Systems Division: Behavioral Health Services - Chapter 309 Division 72 MOBILE CRISIS INTERVENTION SERVICES AND STABILIZATION SERVICES OAR 309-072-0100. Community Mental Health Programs (CMHP); General Standards-OAR 309-033-0220; Services to be provided by community mental health programs- ORS 430.630; Purpose and Scope- OAR 309-040-0300; Grievances and Appeals- OAR 309-019-0215; Suicide Prevention-OAR 309-027-0010; CMHP Responsibilities-OAR 309-088-0125 CMHP; Community- Based Substance Use Treatment Programs for Individuals in the Criminal Justice System- OAR 309-019-0190; Health Systems Division: Behavioral Health Services- Chapter 309 Division 35 RESIDENTIAL TREATMENT FACILITIES AND RESIDENTIAL TREATMENT HOMES FOR ADULTS WITH MENTAL HEALTH DISORDERS- 309-035-0100; Services to be provided by community mental health programs, service element in IGA with the state, specifically MHS01 (system management)- ORS 430.630; Service Elements in IGA with State, specifically MHS35 (OABHI); Management of Community Mental Health Program Areas- OAR 309-014-0025; Delivery of CMHP Service Elements- OAR 309-014-0035.

Behavioral Health, Deflection Fund (157-706000)

Budget Detail

This organization unit is a collaborative program between law enforcement agencies and behavioral health entities that assist individuals who may have substance use disorder, another behavioral health disorder or co-occurring disorders, to create community-based pathways to treatment, recovery support services, housing, case management or other services.

The Washington County Deflection Program provides an opportunity for persons cited or arrested for select misdemeanor charges to avoid prosecution through successful engagement in treatment.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	0	0	977,843	977,843	100%
Revenues	0	0	0	977,843	977,843	100%
Intergovernmental revenues	0	0	0	977,843	977,843	100%
Requirements	0	0	0	977,843	977,843	100%
Expenditures	0	0	0	977,843	977,843	100%
Personnel services	0	0	0	458,619	458,619	100%
Materials and Services	0	0	0	382,242	382,242	100%
Interfund expenditures	0	0	0	136,982	136,982	100%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Behavioral Health	0.00	0.00	0.00	3.00	3.00	100%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Alcohol & Drug Services	0	0	0	977,843	977,843	100%

Budget Analysis

Total Resources increase \$977,843 (100%). Total Requirements increase \$977,843 (100%).

This is a new fund effective July 1, 2025, to manage the deflection program activities across multiple departments.

Intergovernmental revenues consist of State funds from the Criminal Justice Commission deflection grant program. No County General Funds are used in this program.

Personnel services expenditures consist of 3.00 FTE in existing staff.

Materials and services expenditures include program supplies for community engagement and outreach, provider contracts for case management and recovery supports, professional services for translation, data tracking software, communication services, travel and training. Interfund expenditures consist of Information Technology Services (ITS) requests the County cost allocation plan.

Trends and Initiatives

This is a new County fund established to support the deflection program, which is a collaborative effort involving three County departments: Health and Human Services (HHS), the Washington County Sheriff’s Office (WCSO) and the District Attorney’s Office. The program coordinator and two additional staff members are based within HHS, while the District Attorney’s Office has a Deputy DA and Senior Legal Assistant dedicated to the program. Additionally, the WCSO provides support with a 0.80 FTE Lieutenant. The goal of this cross-departmental program is to offer individuals who are found in possession of small amounts of substances an alternative to the criminal justice system by way of treatment. No amount of the County General Fund is allocated to this program.

The Deflection Operations Team (DOT) is responsible for the day-to-day operations of the program. The DOT works with Behavioral Health Resource Network (BHRN) providers and other agencies to ensure that participants receive peer support, addiction evaluation and treatment and other appropriate services.

As of March 2025, after only six months of operation, the program has enrolled 47 participants and celebrated seven successful completions. The program is continually evolving and exploring strategies to increase participation, enhance collaboration with service providers and ultimately support participants toward successful outcomes. This program is funded through the State of Oregon and the Criminal Justice Commission’s Behavioral Health Deflection Grant Program grant.

Revenue is reimbursement based, and the program has currently underspent due to new program ramp-up, including hiring delays. There is uncertainty about the program being fully funded in the state’s next biennial budget.

Programs

Program	Fund-Program Program Description
Alcohol & Drug Services (157-706020)	Behavioral Health oversees the Washington County Deflection Program, managing grant administration, budgeting, program evaluation, contracted service providers, and ensuring effective communication with stakeholders. The Behavioral Health (BH) division operates the Community Mental Health Program (CMHP) which funds community-based services including: crisis response, jail diversion, aid and assist, civil commitment, system management, and indigent BH treatment for both mental health and additions. As the CMHP, there are a number of mandated requirements under Oregon Revised Statutes, Oregon Administrative Rule, and in Intergovernmental Agreements with the State of Oregon; these are outlined in two main categories of programming: Addictions and Mental Health. Given these funds are for designated for alcohol and drug prevention, treatment, and rehabilitation services, the rules pertaining to addictions is outlined below: Addictions: Community Mental Health Programs (CMHP)- OAR 309-019-0150; Community Mental Health Programs (CMHP); General Standards-OAR 309-033-0220; Services to be provided by community mental health

Program	Fund-Program Program Description
	<p>programs- ORS 430.630; Purpose and Scope- OAR 309-040-0300; Grievances and Appeals- OAR 309-019-0215; Drug Treatment and Recovery Services - Chapter 944 Division 1 Behavioral Health Resource Networks (BHRN) 944-001-0000; Standards for Management of CMHP- OAR 309-014-0025; Outpatient Substance Use Disorders Treatment and Recovery Programs- OAR 309-019-0185; Health Systems Division: Addiction Services - Chapter 415 Division 56 SUBSTANCE ABUSE PREVENTION PROGRAM 415-056-0030; Outpatient Problem Gambling Treatment and Recovery Services- OAR 309-019-0170.</p>

Children, Youth & Families(166-705000)

Budget Detail

This organization unit develops, administers, and evaluates several children, youth, and family services. Although this program still exists as an organizational unit and special fund within the budgeting system, operationally this unit in FY 24-25 became a part of the Maternal Child and Family Program within the Public Health Division.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	7,466,769	9,894,816	2,623,004	2,038,393	(584,611)	-22%
Beginning Fund Balance	624,217	1,332,918	1,590,723	2,038,393	447,670	28%
Revenues	6,842,552	8,561,898	1,032,281	0	(1,032,281)	-100%
Charges for Services	113,127	655,604	0	0	0	0%
Interfund revenues	312,372	189,227	0	0	0	0%
Intergovernmental revenues	6,003,820	6,949,491	1,032,281	0	(1,032,281)	-100%
Miscellaneous revenues	(23,782)	104,432	0	0	0	0%
Operating transfers in	437,015	663,144	0	0	0	0%
Requirements	7,466,769	9,894,815	2,623,004	2,038,393	(584,611)	-22%
Expenditures	6,133,851	7,649,813	1,550,837	760,329	(790,508)	-51%
Personnel services	938,313	2,172,658	0	0	0	0%
Materials and Services	4,659,534	4,725,013	0	0	0	0%
Other expenditures	18,335	388,635	0	0	0	0%
Interfund expenditures	517,670	363,507	0	0	0	0%
Transfers to other funds	0	0	1,550,837	760,329	(790,508)	-51%
Contingency	0	0	1,072,167	1,278,064	205,897	19%
Ending Balance	1,332,918	2,245,002	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Children, Youth & Families	6.55	18.65	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Children, Youth & Families	6,021,262	3,456,824	1,731,270	2,038,393	307,123	18%
Family Services	112,589	3,563,637	393,313	0	(393,313)	-100%
Prevention & Parenting Services	0	629,352	498,421	0	(498,421)	-100%
Grand Total	6,133,851	7,649,813	2,623,004	2,038,393	(584,611)	-22%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$1,032,281 (100%). Beginning Fund Balance increases \$447,670 (28%). Total Requirements, excluding Contingency, decrease \$790,508 (51%). Contingency increases \$205,897 (19%).

Intergovernmental revenues decrease due to resources moved to Public Health unit (189-7030).

Transfer to other funds decrease for the transfer to Public Health unit (189-7030) to support the deficit in Child & Family Services Operations and Early Learning Hub Coordination activities.

Contingency increases and represents funds held in reserve for future appropriations.

Trends and Initiatives

Through public health modernization funds from the State of Oregon, grants, contracts and Medicaid funds, the Washington County Public Health Maternal, Child & Family (MCF) team works on three main program areas: early care and education, family support and youth development. The MCF team works to ensure the best possible outcomes for pregnant women, mothers and children by delivering Community Health Nurse (CHN) home-visiting services to provide support and education, help to address medical concerns and make available valuable case management and coordinated care services. Referrals are accepted directly from providers and community members, and through the Washington County shared referral network, Early Connections for Families.

Programs

Program	Fund-Program Program Description
Children, Youth & Families (166-705010)	Improves the quality of life for children prenatal to 18 and their families in the County through a combination of system improvements, strengthening coordination across sectors, engaging families in collaborative planning, and capacity building for providers and direct services. An underlying driver of the team's efforts is the pursuit of equity by addressing gaps and root causes.
Family Services (166-705020)	Provides supports for families through a coordinated referral system which includes home visiting services and parenting support.
Prevention & Parenting Services (166-705015)	Promotes, coordinates, and builds community capacity for prevention and parenting education classes, workshops and family-friendly activities.

Coordinated Care Organization(203-708700)

Budget Detail

Washington County is contracted with Health Share of Oregon, CareOregon, Trillium Community Health Plan, and Yamhill Community Care Organization to provide care coordination services to community members within the Oregon Health Plan.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	4,798,361	6,535,250	9,645,933	8,775,565	(870,368)	-9%
Beginning Fund Balance	820,261	(347,618)	1,701,389	935,232	(766,157)	-45%
Revenues	3,978,100	6,882,868	7,944,544	7,840,333	(104,211)	-1%
Charges for Services	3,938,802	6,909,026	7,929,587	7,669,391	(260,196)	-3%
Intergovernmental revenues	0	0	0	72,640	72,640	100%
Miscellaneous revenues	39,298	(26,158)	14,957	14,957	0	0%
Operating transfers in	0	0	0	83,345	83,345	100%
Requirements	4,798,361	6,535,251	9,645,933	8,775,565	(870,368)	-9%
Expenditures	5,145,979	5,821,201	7,929,587	7,664,217	(265,370)	-3%
Personnel services	3,276,078	3,617,683	4,699,787	4,801,160	101,373	2%
Materials and Services	1,093,217	1,912,243	2,320,985	2,406,859	85,874	4%
Other expenditures	38	393	63,000	3,000	(60,000)	-95%
Interfund expenditures	776,647	290,882	845,815	453,198	(392,617)	-46%
Contingency	0	0	1,716,346	1,111,348	(604,998)	-35%
Ending Balance	(347,618)	714,050	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Coordinated Care Organization	29.89	28.96	31.44	29.75	(1.69)	-5%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Coordinated Care Organization CCO 2.0	5,145,979	5,821,201	9,645,933	8,775,565	(870,368)	-9%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$104,211 (1%). Beginning Fund Balance decreases \$766,157 (45%). Total Requirements, excluding Contingency, decrease \$265,370 (3%). Contingency decreases \$604,998 (35%).

Intergovernmental revenues increase in grant carryforward for jail care coordination services. Charges for Services decrease due to adjustments in Medicaid revenue from agreements with coordinated care organizations to support care coordination and community-based services.

Operating transfers in increase in General Fund support for allocated costs charged in full to all organization units. A portion of this revenue moved from Behavioral Health (BH) unit 192-7060 to proportionally distribute allocated costs for the division between these organization units.

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits, which is offset by a decrease of 1.00 FTE Senior Program Coordinator moved to Housing Services unit 221-6530, 0.10 FTE Administrative Specialist II moved to Developmental Disabilities unit 191-7065, and 0.59 FTE moved to BH unit 192-7060 for FY 2025-26 to align staff appropriately with care coordination loads to effectively serve community members.

Materials and Services expenditures increase due to County cost allocation plan, including an adjustment moved from BH unit 192-7060 to proportionally distribute allocated costs for the division between these organization units. This is partially offset by a decrease in contracted services for care coordination. Other expenditures decrease and represents onboarding credentialing charges.

Interfund expenditures decrease in intra-department transfers to BH unit 192-7060 for division allocated costs and for Information Technology Services (ITS) requests.

Contingency decreases and represents funds held in reserve for future appropriations.

Trends and Initiatives

Fund 203 was developed in FY 2019-20 in response to changes in role and responsibilities for the Behavioral Health program under the Coordinated Care Organization (CCO) 2.0. In 2019, the Oregon Health Authority conducted a procurement process for CCOs. The Board of Health Share of Oregon, a local CCO under which Washington County is a plan partner and founding member, decided to consolidate behavioral health plan management under a single organization, resulting in the three metro-area counties, including Washington County, no longer providing administrative management of the Medicaid benefit. Washington County remains involved however, through contracts with Health Share, CareOregon (a plan within Health Share), Trillium Community Health Plans (Trillium) and Yamhill Community Care (Yamhill CCO) to provide care coordination services to community members who have Oregon Health Plan (OHP) and complex behavioral health needs. This fund also contributes significant revenue toward the crisis system, peer services and other safety net services that are accessed by CCO members.

Behavioral Health receives funding from Health Share, CareOregon, Trillium Community Health and Yamhill CCO in this fund. Washington County bears no financial risk for clinical treatment service costs under the new agreements with Health Share, CareOregon, Trillium and Yamhill CCO.

Funds received under these contracts pay for care coordination, crisis services, peer services and other county-based supports. This fund will support an expansion of peer recovery services once the CATT's Hillsboro recovery center opens. A large portion of Behavioral Health staff is funded with these dollars, so any changes to revenue may have a direct impact on FTE.

Staff funded out of this fund continue to be seen as exceptional partners; CareOregon added funding for a new Jail Care Coordination position in the previous fiscal year and is continuing that funding due to the positive impacts. The Behavioral Health Division received zero findings in their recent CareOregon audit of their care coordination policies and procedures. In addition, more

bilingual care coordination staff members have been added over the past year.

Due to funding limitations, the largest funder (CareOregon) has kept most contract funding flat. CareOregon did not renew funding for critical housing supports for the Aid and Assist population due to funding limitations. This represents a decrease in total revenue and expenses in this fund for this year. Care Coordination teams continue to receive lower levels of funding than neighboring counties who contract with the same CCOs, which minimizes Washington County's ability to expand the number of individuals served. Changes to the economy and coordinated care organization agreements by the State of Oregon may impact funding levels provided for staffing and service contracts. This will be monitored closely by the Behavioral Health Division.

There are no leveraged funds.

Programs

Program	Fund-Program Program Description
Coordinated Care Organization CCO 2.0 (203-708705)	<p>This program provides care coordination and other community-based services for Oregon Health Plan members in Washington County. The Behavioral Health division operates the Community Mental Health Program (CMHP) which funds community-based services including crisis response, jail diversion, aid and assist, civil commitment, system management, and indigent BH treatment for both mental health and addictions. As the CMHP, there are several mandated requirements under Oregon Revised Statutes, Oregon Administrative Rule, and in Intergovernmental Agreements with the State of Oregon; these are outlined below in two main categories of programming: Addictions and Mental Health. Given these funds are for designated for mental health, the rules pertaining to mental health is outlined below. Mental Health: Community Mental Health Programs (CMHP)- OAR 309-019-0150; Health Systems Division: Behavioral Health Services - Chapter 309 Division 72 Mobile Crisis Intervention Services and Stabilization Services 309-072-0100; OAR 309-019-0150 Community Mental Health Programs (CMHP); General Standards-OAR 309-033-0220; Services to be provided by community mental health programs- ORS 430.630; Purpose and Scope- OAR 309-040-0300; Grievances and Appeals- OAR 309-019-0215; Suicide Prevention-OAR 309-027-0010; CMHP Responsibilities-OAR 309-088-0125 CMHP; Community- Based Substance Use Treatment Programs for Individuals in the Criminal Justice System- OAR 309-019-0190; Health Systems Division: Behavioral Health Services- Chapter 309 Division 35 Residential Treatment Facilities and Residential Treatment Homes for Adults with Mental Health Disorders - 309-035-0100; Services to be provided by community mental health programs, service element in IGA with the state, specifically MHS01 (system management)- ORS 430.630; Service Elements in IGA with State, specifically MHS35 (OABHI); Management of Community Mental Health Program Areas- OAR 309-014-0025; Delivery of CMHP Service Elements- OAR 309-014-0035.</p>

Developmental Disabilities Services(191-706500)

Budget Detail

This organization unit administers support services for persons experiencing intellectual and developmental disabilities. Washington County receives funding from the State of Oregon to operate a Community Developmental Disabilities Program (CDDP).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	13,127,755	16,053,285	20,066,964	23,831,461	3,764,497	19%
Beginning Fund Balance	50,952	(4,263)	22,533	56,335	33,802	150%
Revenues	13,076,803	16,057,548	20,044,431	23,775,126	3,730,695	19%
Charges for Services	19	0	0	0	0	0%
Interfund revenues	0	282,962	0	0	0	0%
Intergovernmental revenues	13,104,063	15,496,165	19,754,031	23,499,146	3,745,115	19%
Miscellaneous revenues	(27,279)	101,863	0	0	0	0%
Operating transfers in	0	176,558	290,400	275,980	(14,420)	-5%
Requirements	13,127,754	16,053,285	20,066,964	23,831,461	3,764,497	19%
Expenditures	13,132,017	15,960,671	20,044,931	23,775,126	3,730,195	19%
Personnel services	10,609,255	12,467,083	15,023,761	19,265,205	4,241,444	28%
Materials and Services	512,108	2,925,313	4,223,437	3,613,262	(610,175)	-14%
Other expenditures	437	507	1,500	1,000	(500)	-33%
Interfund expenditures	2,010,217	567,768	796,233	895,659	99,426	12%
Contingency	0	0	22,033	56,335	34,302	156%
Ending Balance	(4,263)	92,614	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Developmental Disabilities Services	91.60	105.10	106.10	129.00	22.90	22%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Developmental Disabilities Services	13,132,017	15,960,671	20,066,964	23,831,461	3,764,497	19%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$3,730,695 (19%). Beginning Fund Balance increases \$33,802 (150%). Total Requirements, excluding Contingency, increase \$3,730,195 (19%). Contingency increases \$34,302 (156%).

Intergovernmental revenues increase due to allocations from the state mental health grant for persons with intellectual developmental disabilities. Operating Transfers from the General Fund decrease to support the difference between the full and Code of Federal Regulations (CFR) cost allocations.

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits, along with an increase of 11.00 FTE approved during FY 2024-25, an increase of 0.20 FTE Administrative Specialist II moved from Behavioral Health (BH) division units 192-7060 and 203-7087, and a decrease of 0.30 FTE Senior Management Analyst moved to BH unit 192-7060. Additionally, 12.00 FTE including 1.00 Mental Health Services Supervisor, 1.00 Program Coordinator, 1.00 Administrative Specialist II, and 9.00 Mental Health Services Coordinators, requested for FY 2025-26 to assist with increasing case management assignments to effectively serve community members.

Materials and Services expenditures increase due to County cost allocation plan increases, professional services for translation and interpreters, and costs for additional staffing support such as supplies, communication services, travel and training. Other expenditures decrease and represent bank service charges. Interfund expenditures increase due to department allocated administrative cost, which is partially offset by a decrease in Information Technology Services (ITS) requests.

Contingency increases and represents funds held in reserve for future appropriations.

Trends and Initiatives

The Developmental Disability Services program has grown dramatically over the past few years due to changes in eligibility requirements by the Oregon Legislature, which significantly increased the number of individuals eligible to be served.

The Developmental Disability program has seen significant growth in the past 10 years. In the 2013-15 biennium there were 33.80 FTE serving 1,155 clients. In the current biennium (2023-2025) there are 117.00 FTE serving 3,201 clients. In 2024 alone, the division received over 600 applications for service and had an average enrollment of 42 individuals a month. Although 12.00 new FTE were added in FY 2024-25, Washington County caseloads are still above the state average at 55 for in-home services and 63 for residential services cases per case manager.

Alongside several years of dramatic growth due to client eligibility expansion by the Oregon State Legislature, state funding levels are below that needed to effectively serve residents. The current level of funding entering FY 2025-26 is at 86% of the fully funded workload model. This has resulted in increased overall workload and higher caseload sizes. If Developmental Disabilities was fully funded at 100% of the workload model, current total FTEs would increase by 22.00 FTE. With the funding shortfall, the Developmental Disabilities program continues to prioritize work and FTE allocations to ensure the program continues to directly meet the needs of people experiencing intellectual and developmental disabilities.

There is a small amount from the County General Fund that is applied to cover the costs in the County's cost plan that the grants cannot pay for. There are no leveraged funds.

Carryforward funds will allow the County to maintain state-mandated services in the short term. However, current spending and

staffing levels are unsustainable. Funding decisions at the state level will be key to continued financial stability for these services. If funding remains flat, the program will be forced to reduce staff in subsequent fiscal years. If funding is reduced below 86% of full funding, Developmental Disabilities would need to further prioritize work, which could reduce the quality of service delivery.

Programs

Program	Fund-Program Program Description
Developmental Disabilities Services (191-706505)	Provides needs assessment, planning, monitoring and evaluation of persons with intellectual developmental disabilities. Developmental Disabilities is a state mandated function that provides services and supports for people with intellectual and developmental disabilities. These program functions and requirements are outlined in OAR 411-320-0040 and OAR 411-320-0080. It is also required under OAR 411-320-0140 that Developmental Disabilities provide abuse investigations and protective services. In addition, under OAR 411-320-0180 it is required that Developmental Disabilities provide inspections and Investigations for adult foster care providers. Lastly, there are quality assurance responsibilities outlined in OAR 411-320-0045.

Emergency Medical Services(208-701000)

Budget Detail

The Washington County Emergency Medical Services (EMS) program is responsible for oversight of ambulance and wheelchair car services in Washington County and a small border portion of Clackamas County, including ambulance and wheelchair ambulance inspections, support to the EMS Alliance and development of service standards.

Regulation of emergency ambulance, non-emergency ambulance and wheelchair car transport is delegated to EMS through County Code Chapter 8.32 pursuant to the county charter, ORS 682, and ORS 221.485 to 221.495. Specifically, ORS 682.062-682.68 establishes county requirements regarding ambulance and emergency medical services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,354,459	2,546,912	2,157,179	2,560,438	403,259	19%
Beginning Fund Balance	1,000,427	1,528,713	1,157,761	1,465,903	308,142	27%
Revenues	1,354,032	1,018,199	999,418	1,094,535	95,117	10%
Charges for Services	50,000	50,000	51,240	50,000	(1,240)	-2%
Interfund revenues	6,840	6,888	12,000	9,600	(2,400)	-20%
Licenses and permits	1,252,131	856,881	898,000	951,439	53,439	6%
Miscellaneous revenues	45,061	104,430	38,178	83,496	45,318	119%
Requirements	2,354,459	2,546,911	2,157,179	2,560,438	403,259	19%
Expenditures	825,746	1,196,862	1,297,277	1,368,247	70,970	5%
Personnel services	437,091	584,766	663,995	545,813	(118,182)	-18%
Materials and Services	276,611	575,566	587,694	759,416	171,722	29%
Other expenditures	280	48	2,000	2,000	0	0%
Interfund expenditures	111,763	36,481	43,588	61,018	17,430	40%
Contingency	0	0	859,902	1,192,191	332,289	39%
Ending Balance	1,528,713	1,350,049	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Emergency Medical Services	2.70	2.90	4.10	3.10	(1.00)	-24%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Emergency Medical Services	825,746	1,196,862	2,157,179	2,560,438	403,259	19%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$95,117 (10%). Beginning Fund Balance increases \$308,142 (27%). Total Requirements, excluding Contingency, increase \$70,970 (5%). Contingency increases \$332,289 (39%).

Total resources increase due primarily to additional interest earnings and regular rate increases on licenses and franchise fees.

Personnel Services decrease slightly due to savings from the elimination of limited duration 1.00 FTE Epidemiologist position which are partially offset by increases for remaining salaries, retirement costs, and health benefits.

Materials and Services increase due primarily to contracts for medical direction and nurse navigator services. Budgeted change in fund balance remained nearly the same for the prior year.

Contingency increases and represents funds held in reserve for future appropriations.

Trends and Initiatives

The primary purpose of Washington County's Emergency Medical Services (EMS) is to ensure the safety, reliability and stability of the EMS System in Washington County. This is primarily done through the monitoring and management of the emergency ambulance franchise agreement/contract with American Medical Response (AMR).

The EMS program not only monitors operational and clinical performance but also looks at and works collaboratively in a number of venues to improve the care and services provided within the County. EMS is a multidisciplinary service that interfaces with public health, public safety, healthcare, behavior health, human services, hospitals and dispatch centers. EMS works collaboratively with its cross-disciplinary partners and EMS Advisory Council to provide policy level leadership and direction to the EMS community to ensure that the residents and visitors to Washington County receive quality services and care from the EMS system should the need arise.

One newly launched program that exemplifies this collaboration is the Nurse Navigation program. This program launched on March 4, 2025, as a 9-1-1 medical system enhancement. This program is focused on providing community members with a variety of options for quickly getting the right level of care when calling 9-1-1 since an ambulance trip to a hospital's emergency department might not be the best solution based on medical needs. Since the launch, 26 people have been helped with care that was more appropriate to meet their needs. American Medical Response is paying for the first year of the program. The members of the EMS Alliance, representing key agencies participating in the EMS system in Washington County, will review the results and determine how to fund the program after the pilot year.

Revenue is insufficient to support capacity related to system-wide data analyses, quality improvement initiatives and growing community needs such as training. Thus, the Emergency Medical Services program will continue to work to identify additional revenue opportunities. There are no leveraged funds.

Programs

Program	Fund-Program Program Description
Emergency Medical Services (208-701005)	Emergency Medical Services (EMS, 208-7010) manages the EMS Franchise agreement and provides oversight of ambulance services in Washington County including ambulance and wheelchair car inspections, support to the EMS Alliance and development of service standards.

Health and Human Services Administration(100-704000).

Budget Detail

Provides management and administrative services to the divisions and programs of Health and Human Services including: Public Health (Emergency Medical Services, Environmental Health, Infection Prevention and Control, Medical-Legal Death Investigators, Maternal Child & Family, Public Health Admin, Strategy, Vital Records, Women, Infants & Children, and Public Health Emergency Preparedness), Solid Waste & Recycling, Behavioral Health, Developmental Disabilities Services, Disability, Aging & Veterans Services, and Animal Services. (100-7040)

Administrative Services establishes, documents, and maintains effective internal controls over federal/state/local awards providing reasonable assurance of compliance with statues, regulations, and terms of the awards as required by 2 CFR Part 200.303

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,223,089	2,332,577	3,560,478	4,020,522	460,044	13%
Revenues	1,223,089	2,332,577	3,560,478	4,020,522	460,044	13%
Interfund revenues	1,223,023	2,330,897	3,560,478	4,020,522	460,044	13%
Miscellaneous revenues	66	1,680	0	0	0	0%
Requirements	2,089,056	2,826,087	3,684,219	4,020,522	336,303	9%
Expenditures	2,089,056	2,826,087	3,684,219	4,020,522	336,303	9%
Personnel services	2,020,558	2,399,633	2,742,202	2,955,957	213,755	8%
Materials and Services	57,191	420,755	936,733	1,059,281	122,548	13%
Other expenditures	11,307	5,699	5,284	5,284	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	865,967	493,510	123,741	0	(123,741)	-100%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Health and Human Services Administration	15.00	16.00	16.00	16.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
HHS Administration	2,089,056	2,826,087	3,684,219	4,020,522	336,303	9%

Budget Analysis

Total Resources increase \$460,044 (13%). Total Requirements increase \$336,303 (9%). General Fund subsidy decreases \$123,741 (100%).

Total Resources reflect an increase in revenues due to intradepartmental revenue increases related to a shift to full cost recovery which began in FY 2024-25. This change decreases General Fund demand. Personnel costs increase due to increases in salaries, retirement and health benefits, and the reclassification of one position (Administrative Manager to Administrative Manager, Senior). Materials and Services expenditures increase due to increases in the County Cost Allocation Plan and new charges from Information Technology Services (ITS) organization unit (518-3525).

Trends and Initiatives

While Health and Human Services (HHS) Administration is no longer requiring General Fund support, as we are capturing full cost recovery through our internal HHS allocations, the need for additional resources continues to impact our ability to maintain appropriate and mandated internal controls. As the number and complexity of funding streams increase, the demand for financial analysis and oversight grows proportionately. Additionally, the shift to directly charging County internal services increases the need for oversight to prevent unallowable costs from being distributed to federal and state funding sources.

There are no leveraged funds.

Programs

Program	Fund-Program Program Description
HHS Administration (100-704005)	Provides management and administrative services to the divisions and programs of HHS.

Health Share of Oregon- Closed (195-708500)

Budget Detail

*This fund has not been active since FY 2022-23

Health Share of Oregon (HSO) is a large, Coordinated Care Organization (CCO) that operates a tri-county Medicaid system of care through multiple partners including the three counties of the Portland metropolitan area. Washington County is a founding member of this organization.

This fund consists of Medicaid dollars used to manage Oregon Health Plan (OHP) mental health and addiction benefits for Washington County residents enrolled in HSO for the period between September 1, 2012, through December 31, 2019. As of January 1, 2020, the three metro counties role managing the behavioral health benefits was transitioned to another organization and the County's care coordination services moved to Fund 203 Coordinated Care Organization (CCO2.0).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	6,827,967	0	0	0	0	0%
Beginning Fund Balance	6,827,967	0	0	0	0	0%
Revenues	0	0	0	0	0	0%
Miscellaneous revenues	0	0	0	0	0	0%
Requirements	6,827,967	0	0	0	0	0%
Expenditures	6,827,967	0	0	0	0	0%
Interfund expenditures	11,489	0	0	0	0	0%
Transfers to other funds	6,816,478	0	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Health Share of Oregon (HSO)	6,827,967	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
Health Share of Oregon (HSO) (195-708505)	This program manages mental health benefits for OHP members in Washington County.

Mental Health Crisis Services(199-708900)

Budget Detail

The Mental Health Crisis Services program is a core component of the safety net system of care managed by the County. This organization unit includes the Hawthorn Walk-In Center, Mental Health Response Team, Crisis Line and Mobile Crisis Team. Services include rapid assessment, crisis stabilization, referral and connection to mental health and addictions treatment for residents of the County.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	6,699,486	8,081,357	9,768,181	9,408,661	(359,520)	-4%
Beginning Fund Balance	1,971,620	90,560	90,560	0	(90,560)	-100%
Revenues	4,727,866	7,990,797	9,677,621	9,408,661	(268,960)	-3%
Charges for Services	3,339,282	4,144,042	4,302,020	4,367,952	65,932	2%
Intergovernmental revenues	271,175	362,025	369,265	402,714	33,449	9%
Miscellaneous revenues	118,940	2,383	0	0	0	0%
Operating transfers in	998,470	3,482,347	5,006,336	4,637,995	(368,341)	-7%
Requirements	6,699,487	8,081,357	9,768,181	9,408,661	(359,520)	-4%
Expenditures	6,608,927	7,971,615	9,677,621	9,408,661	(268,960)	-3%
Materials and Services	4,319,058	7,982,656	9,677,621	9,408,661	(268,960)	-3%
Interfund expenditures	289,869	(11,041)	0	0	0	0%
Transfers to other funds	2,000,000	0	0	0	0	0%
Contingency	0	0	90,560	0	(90,560)	-100%
Ending Balance	90,560	109,742	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Mental Health Crisis Services	6,608,927	7,971,615	9,768,181	9,408,661	(359,520)	-4%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$268,960 (3%). Beginning Fund Balance decreases \$90,560 (100%). Total Requirements, excluding Contingency, decrease \$268,960 (3%). Contingency decreases \$90,560 (100%).

Intergovernmental revenues increase due to city agreements for mental health response team activity. Charges for Services

revenues increase due to Medicaid revenue from agreements with coordinated care organizations. Operating transfers in revenues increase from Behavioral Health unit 192-7060 to support the crisis safety net system and in General Fund transfer for allocated costs charged in full to all organization units.

Materials and Services expenditures increase due to the County Cost Allocation Plan and contracted services for crisis safety net system.

Contingency decreases as this organization unit no longer contains a fund balance.

Trends and Initiatives

The mental health urgent care center (Hawthorn Walk-In Center) was a project initiated in 2015 upon completion of a comprehensive strategic planning process. The strategic plan focused on identifying new community mental health supports that could be developed using Behavioral Health fund balance and carryforward funds. The Hawthorn Walk-In Center was opened in May 2017 by contracted provider LifeWorks NW and is currently providing face-to-face behavioral health crisis services for the County. Fund 199 was created to help manage start-up and ongoing operational expenses that are funded through a variety of sources. All costs for Hawthorn and other Crisis Services programs operated by LifeWorks NW are assigned to this fund. This includes Mobile Crisis and the Mental Health Response Team (MHRT).

Hawthorn Walk-in Center is fully funded and revenue from multiple funding sources is stable at this time. Changes in state funding could result in less funds available to support crisis services. This uncertainty has led to conservative management of funds with reserves available to mitigate any decreases in funding. There are no leveraged funds.

Hawthorn will be moving to CATT's Hillsboro Recovery Center location in June 2025.

Programs

Program	Fund-Program Program Description
Mental Health Crisis Services (199-708905)	This program includes costs for the operations of the Hawthorn Walk-in Center and provides rapid assessment, crisis stabilization, and referral/connection for mental health and addictions crisis services. The Behavioral Health (BH) division operates the Community Mental Health Program (CMHP) which funds community-based services including crisis response, jail diversion, aid and assist, civil commitment, system management, and indigent BH treatment for both mental health and addictions. As the CMHP, there are several mandated requirements under Oregon Revised Statutes, Oregon Administrative Rule, and in Intergovernmental Agreements with the State of Oregon; these are outlined in two main categories of programming: Addictions and Mental Health. Addictions: Community Mental Health Programs (CMHP)- OAR 309-019-0150; Community Mental Health Programs (CMHP); General Standards-OAR 309-033-0220; Services to be provided by community mental health programs- ORS 430.630; Purpose and Scope- OAR 309-040-0300; Grievances and Appeals- OAR 309-019-0215; Drug Treatment and Recovery Services - Chapter 944 Division 1 Behavioral Health Resource Networks (BHRN) 944-001-0000; Standards for Management of CMHP- OAR 309-014-0025; Outpatient Substance Use Disorders Treatment and Recovery Programs- OAR 309-019-0185; Health Systems Division: Addiction Services - Chapter 415 Division 56 Substance Abuse Prevention Program 415-056-0030; Outpatient Problem Gambling Treatment and Recovery Services- OAR 309-019-0170. Mental Health: Community Mental Health Programs (CMHP)- OAR 309-019-0150; Health Systems Division: Behavioral Health Services - Chapter 309 Division 72 Mobile Crisis Intervention Services and Stabilization Services 309-072-0100; OAR 309-019-0150 Community Mental Health Programs (CMHP); General Standards-OAR 309-033-0220; Services to be provided by community mental health programs- ORS 430.630; Purpose and Scope- OAR 309-040-0300; Grievances and Appeals- OAR 309-019-0215;

Program	Fund-Program Program Description
	<p>Suicide Prevention-OAR 309-027-0010; CMHP Responsibilities-OAR 309-088-0125 CMHP; Community- Based Substance Use Treatment Programs for Individuals in the Criminal Justice System- OAR 309-019-0190; Health Systems Division: Behavioral Health Services- Chapter 309 Division 35 Residential Treatment Facilities and Residential Treatment Homes for Adults with Mental Health Disorders - 309-035-0100; Services to be provided by community mental health programs, service element in IGA with the state, specifically MHS01 (system management)- ORS 430.630; Service Elements in IGA with State, specifically MHS35 (OABHI); Management of Community Mental Health Program Areas- OAR 309-014-0025; Delivery of CMHP Service Elements- OAR 309-014-0035.</p>

Mental Health House Bill 2145(194-707000)

Budget Detail

Beer and wine tax revenues are designated for alcohol and drug prevention, treatment, and rehabilitation services. The purpose of this organizational unit is to assure that all beer and wine tax revenues received by the County, which are not fully expended, in a given year, are set aside to be expended for chemical dependency programs in subsequent years.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	870,049	916,985	851,433	910,739	59,306	7%
Beginning Fund Balance	780,231	870,048	851,433	910,739	59,306	7%
Revenues	89,818	46,937	0	0	0	0%
Operating transfers in	89,818	46,937	0	0	0	0%
Requirements	870,048	916,985	851,433	910,739	59,306	7%
Expenditures	0	2,899	61,145	58,866	(2,279)	-4%
Materials and Services	0	2,839	3,347	1,068	(2,279)	-68%
Interfund expenditures	0	60	0	0	0	0%
Transfers to other funds	0	0	57,798	57,798	0	0%
Contingency	0	0	790,288	851,873	61,585	8%
Ending Balance	870,048	914,086	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Mental Health HB 2145	0	2,899	851,433	910,739	59,306	7%

Budget Analysis

Beginning Fund Balance increases \$59,306 (7%). Total Requirements, excluding Contingency, decrease \$2,279 (4%). Contingency increases \$61,585 (8%).

Materials and Services expenditures decrease due to the County Cost Allocation Plan. Transfers to other funds remains flat for the transfer to Behavioral Health unit 192-7060 to support the deficit of Beer and Wine tax for addiction related services.

Contingency increases and represents funds held in reserve for future appropriations.

Trends and Initiatives

As mentioned in the program description, this fund accounts for a portion of beer and wine tax collected by the State, which is distributed to counties to support local services and supports. The amount the County receives is dependent on tax revenue received by the state and can vary from year to year. Increased costs for staff and programs supported by other funds in behavioral health could lead to more costs being shifted to Fund 194. The Behavioral Health Division has been trying to maintain a degree of flexibility related to how these dollars are allocated, due to them having very few restrictions. Once the fund balance is spent it will likely not be replenished to the same level due to long-term decreases in overall revenue from beer and wine taxes.

No FTE are housed in this fund and are no leveraged funds.

Programs

Program	Fund-Program Program Description
Mental Health HB 2145 (194-707005)	<p>This program assures that beer and wine tax revenues received and not spent during the year are set aside to be expended for chemical dependency programs in subsequent years. The Behavioral Health (BH) division operates the Community Mental Health Program (CMHP) which funds community-based services including crisis response, jail diversion, aid and assist, civil commitment, system management, and indigent BH treatment for both mental health and addictions. As the CMHP, there are several mandated requirements under Oregon Revised Statutes, Oregon Administrative Rule, and in Intergovernmental Agreements with the State of Oregon; these are outlined in two main categories of programming: Addictions and Mental Health. Given these funds are for designated for alcohol and drug prevention, treatment, and rehabilitation services, the rules pertaining to addictions are outlined below: Addictions: Community Mental Health Programs (CMHP)- OAR 309-019-0150; Community Mental Health Programs (CMHP); General Standards-OAR 309-033-0220; Services to be provided by community mental health programs- ORS 430.630; Purpose and Scope- OAR 309-040-0300; Grievances and Appeals- OAR 309-019-0215; Drug Treatment and Recovery Services - Chapter 944 Division 1 Behavioral Health Resource Networks (BHRN) 944-001-0000; Standards for Management of CMHP- OAR 309-014-0025; Outpatient Substance Use Disorders Treatment and Recovery Programs- OAR 309-019-0185; Health Systems Division: Addiction Services - Chapter 415 Division 56 Substance Abuse Prevention Program 415-056-0030; Outpatient Problem Gambling Treatment and Recovery Services- OAR 309-019-0170.</p>

Oregon Health Plan - Mental Health- Closed (193-708000).

Budget Detail

*This fund has not been active since FY 2022-23.

The Oregon Health Plan - Mental Health Program previously provided mental health services to Washington County residents enrolled in the Oregon Health Plan (OHP). Beginning in September 2012, this program was replaced by Health Share of Oregon (HSO) as part of Oregon health care transformation. Health Share of Oregon is a separate organization unit for the provision of OHP mental health services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	5,402,310	0	0	0	0	0%
Beginning Fund Balance	5,402,310	0	0	0	0	0%
Revenues	0	0	0	0	0	0%
Miscellaneous revenues	0	0	0	0	0	0%
Requirements	5,402,310	0	0	0	0	0%
Expenditures	5,402,310	0	0	0	0	0%
Transfers to other funds	5,402,310	0	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
OHP Mental Health Organization	5,402,310	0	0	0	0	0%

Programs

Program	Fund-Program Program Description
OHP Mental Health Organization (193-708005)	Provide mental health services to Washington County residents enrolled in the plan.

Prevention, Treatment and Recovery(207-708600)

Budget Detail

The purpose of this organization unit is to assure that all earned appropriations are set aside to be expended for prevention, treatment and recovery in subsequent years. This organization unit includes consolidated appropriations dedicated to support the Center for Addictions Triage and Treatment (CATT) development in a single organization unit.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	23,473,277	24,165,103	20,778,592	8,305,259	(12,473,333)	-60%
Beginning Fund Balance	10,329,974	21,170,134	20,369,377	7,987,584	(12,381,793)	-61%
Revenues	13,143,303	2,994,969	409,215	317,675	(91,540)	-22%
Miscellaneous revenues	32,398	1,057,851	409,215	317,675	(91,540)	-22%
Operating transfers in	13,110,905	1,937,117	0	0	0	0%
Requirements	23,473,277	24,165,103	20,778,592	8,305,259	(12,473,333)	-60%
Expenditures	2,303,143	0	13,639,782	1,280,000	(12,359,782)	-91%
Interfund expenditures	(2,625)	0	0	0	0	0%
Transfers to other funds	2,305,768	0	13,639,782	1,280,000	(12,359,782)	-91%
Contingency	0	0	7,138,810	7,025,259	(113,551)	-2%
Ending Balance	21,170,134	24,165,103	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Prevention, Treatment and Recovery	2,303,143	0	20,778,592	8,305,259	(12,473,333)	-60%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$91,540 (22%). Beginning Fund Balance decreases \$12,381,793 (61%). Total Requirements, excluding Contingency, decrease \$12,359,782 (91%). Contingency decreases \$113,551 (2%).

Miscellaneous revenues decrease in interest earnings.

Interfund expenditures decrease in transfer to Behavioral Health unit (192-7060) to support planned (CATT) development costs.

Contingency decreases and represents funds held in reserve for future appropriations.

Trends and Initiatives

This fund was renamed in FY 2023-24 and combined dollars previously held in funds 207, 195 and 193 (Medicaid reserves). As mentioned in the program description, this fund supports the development of the Center for Addictions Triage and Treatment (CATT) and the ongoing prevention, treatment and recovery needs of Washington County. The Behavioral Health Division will spend the vast majority of the funds held in fund 207 that are dedicated to CATT capital during the FY 2024-25 and FY 2025-26 budget cycles. There are no leveraged funds.

Programs

Program	Fund-Program Program Description
Prevention, Treatment and Recovery (207-708610)	This program assures that revenues received and not spent are set aside to support prevention, treatment and recovery in subsequent years, which includes the CATT development.
Prevention, Treatment and Recovery Administration (207-708605)	This program assures that revenues received and not spent are set aside to support prevention, treatment and recovery in subsequent years, which includes the Center for Addictions Triage and Treatment (CATT) development. The Behavioral Health (BH) division operates the Community Mental Health Program (CMHP) which funds community-based services including crisis response, jail diversion, aid and assist, civil commitment, system management, and indigent BH treatment for both mental health and addictions. As the CMHP, there are several mandated requirements under Oregon Revised Statutes, Oregon Administrative Rule, and in Intergovernmental Agreements with the State of Oregon; these are outlined in two main categories of programming: Addictions and Mental Health. Addictions: Drug Treatment and Recovery Services - Chapter 944 Division 1 Behavioral Health Resource Networks (BHRN) 944-001-0000; Standards for Management of CMHP- OAR 309-014-0025; Outpatient Substance Use Disorders Treatment and Recovery Programs- OAR 309-019-0185; Health Systems Division: Addiction Services - Chapter 415 Division 56 Substance Abuse Prevention Program 415-056-0030; Outpatient Problem Gambling Treatment and Recovery Services- OAR 309-019-0170. Mental Health: Community Mental Health Programs (CMHP)- OAR 309-019-0150; Health Systems Division: Behavioral Health Services - Chapter 309 Division 72 Mobile Crisis Intervention Services and Stabilization Services 309-072-0100; OAR 309-019-0150 Community Mental Health Programs (CMHP); General Standards-OAR 309-033-0220; Services to be provided by community mental health programs- ORS 430.630; Purpose and Scope- OAR 309-040-0300; Grievances and Appeals- OAR 309-019-0215; Suicide Prevention- OAR 309-027-0010; CMHP Responsibilities-OAR 309-088-0125 CMHP; Community- Based Substance Use Treatment Programs for Individuals in the Criminal Justice System- OAR 309-019-0190; Health Systems Division: Behavioral Health Services- Chapter 309 Division 35 Residential Treatment Facilities and Residential Treatment Homes for Adults with Mental Health Disorders - 309-035-0100; Services to be provided by community mental health programs, service element in IGA with the state, specifically MHS01 (system management)- ORS 430.630; Service Elements in IGA with State, specifically MHS35 (OABHI); Management of Community Mental Health Program Areas- OAR 309-014-0025; Delivery of CMHP Service Elements- OAR 309-014-0035.

Public Health(189-703000)

Budget Detail

*Effective FY 2024-25, the Public Health organization unit moved from the General Fund to this new special fund. Its former organization unit was Public Health 100-703000. Activities previously budgeted in Children Youth and Families (CYF) organization unit (166-7050) also moved into this new organization unit, either to existing Public Health programs or to one of two newly created programs: Child & Family Services (189-703055) and Prevention & Parenting Services (189-703060).

Effective FY 2025-26, Public Health Modernization, CDC Infrastructure, and RAID (Research, Analytics, Informatics, & Data) have moved from Public Health Administration to respective programs. Public Health Modernization and CDC Infrastructure have moved to the Public Health Strategy program (formerly HEPP), and RAID has moved to the Center for Science Innovation and Compliance (formerly Medical Examiner) program.

This organization unit is responsible for administering and enforcing all Oregon public health laws; adopting, implementing, monitoring, evaluating, and modifying a local public health modernization plan that includes implementation of all foundational programs; and administering local public health programs or activities that the local public health authority considers necessary to protect public health and safety.

Washington County Public Health supports the work required of Washington County as the LPHA aligned with the following statutes and administrative rules: LPHA (ORS 431.413) responsibilities (OAR 333-014-0550); Public Health Advisory Council (ORS 431.447); Foundational capabilities (ORS 431.131); and Foundational programs (ORS 431.141). As the LPHA, there are a number of mandated requirements under Oregon Revised Statutes, Oregon Administrative Rule, and in Intergovernmental Agreements with the State of Oregon; these are included in individual programs descriptions.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	0	47,425,137	47,889,022	463,885	1%
Beginning Fund Balance	0	0	0	912,777	912,777	100%
Revenues	0	0	47,425,137	46,976,245	(448,892)	-1%
Charges for Services	0	0	4,433,843	4,842,836	408,993	9%
Interfund revenues	0	0	497,020	374,719	(122,301)	-25%
Intergovernmental revenues	0	0	23,931,941	24,403,742	471,801	2%
Licenses and permits	0	0	5,429,151	6,394,727	965,576	18%
Miscellaneous revenues	0	0	9,332	8,859	(473)	-5%
Operating transfers in	0	0	13,123,850	10,951,362	(2,172,488)	-17%
Requirements	0	0	47,425,137	47,889,022	463,885	1%
Expenditures	0	0	47,425,137	46,976,238	(448,899)	-1%
Personnel services	0	0	26,219,156	27,145,164	926,008	4%
Materials and Services	0	0	18,530,752	16,634,769	(1,895,983)	-10%
Other expenditures	0	0	907,343	1,069,609	162,266	18%
Interfund expenditures	0	0	1,726,886	2,126,696	399,810	23%
Capital outlay	0	0	41,000	0	(41,000)	-100%
Contingency	0	0	0	912,784	912,784	100%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Public Health	0.00	0.00	174.90	167.00	(7.90)	-5%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Center for Science Innovation and Compliance	0	0	1,620,214	3,325,323	1,705,109	105%
Child & Family Services	0	0	8,498,592	7,073,766	(1,424,826)	-17%
Environmental Health	0	0	3,595,665	3,964,953	369,288	10%
Infection Prevention and Access to Care	0	0	5,128,550	4,230,259	(898,291)	-18%
Maternal Child & Family	0	0	5,105,452	5,220,285	114,833	2%
Prevention & Parenting Services	0	0	1,898,422	1,705,325	(193,097)	-10%
Public Health Administration	0	0	11,329,390	9,119,153	(2,210,237)	-20%
Public Health Emergency Preparedness	0	0	1,118,910	1,067,798	(51,112)	-5%
Public Health Strategy	0	0	2,657,319	5,544,497	2,887,178	109%
Solid Waste and Recycling	0	0	2,871,037	2,828,264	(42,773)	-1%
Vital Records	0	0	428,844	524,168	95,324	22%
Women, Infants and Children (WIC)	0	0	3,172,742	3,285,231	112,489	4%
Grand Total	0	0	47,425,137	47,889,022	463,885	1%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$448,892 (1%). Beginning Fund Balance increases \$912,777 (100%). Total Requirements, excluding Contingency, decrease \$448,899 (1%). Contingency increases \$912,784 (100%).

Overall external revenues increased mainly due to an increase in fee revenues. Intergovernmental revenues decrease due to a reduction in awards for Infection Prevention and Access to Care (IPAC) and Public Health Administration.

Fee revenues increased in Solid, Waste, and Recycling (SWR) and Environmental Health due to the rate increases.

In response to the general fund gap, General Fund support decreases due to a reduction in general fund utilization in SWR, Maternal Child and Family (MCF), Public Health Administration, and Child & Family Services.

Personnel Services increase mainly due to increases in salary, retirement costs, and benefit costs. These increases are partially offset by a reduction of 7.9 FTE as a result of the General Fund reduction within HHS.

Materials & Services decrease overall due to reductions taken to offset decreases in funding and increases in payroll.

Contingency increases, having a balance for the first time, and represents funds held in reserve for future appropriations.

Trends and Initiatives

Washington County Public Health is proud to be one of 400 local health departments to achieve national accreditation through the Public Health Accreditation Board since the organization launched in 2011. The Public Health Division includes nine program branches. These branches and some of the work they do is included later in this section. The division has 156.60 FTE including the Solid Waste and Recycling program (16.00 FTE) which is housed within this fund.

As mentioned in the organizational description, Public Health supports the work required of Washington County as the Local Public Health Authority (LPHA) aligned with statutes and administrative rules pertaining to this responsibility. In addition, this division also supports the work required of Washington County aligned with the following statutes and administrative rules:

- Emergency medical services (OAR 333-200 and OAR 333-205)
- Medical examiner's office (ORS 146.090)
- Universal newborn nurse home visiting (ORS 433.301)

Public Health receives some leveraged funds for its Maternal Child & Family (MCF) program. Medicaid requires a matching investment for all Medicaid reimbursable funds. FY 2025-26 MCF is budgeting to receive \$1,443,600 and will pay approximately 44% match of \$630,000.

Additionally, the Public Health Strategy program, which focuses on the State of Oregon's Public Health Modernization initiative, U.S. Center for Disease Control & Prevention (CDC) infrastructure, policy and partnership will receive \$2,321,307 in FY 2025-26. While Washington County is not required to pay a matching payment, the dollars allocated for Public Health Modernization funding are based on each County's investment as calculated on our annual LPHA Investment Expenditure Report. While the allocations are impacted by cumulative statewide investments, a decrease in County General Fund investment in Public Health would lead to decreases in funding in the following year.

As mentioned in the budget analysis, reductions were needed to address the County General Fund gap. The Solid Waste and Recycling program is reducing 1.00 FTE Senior Code Enforcement Officer, which will increase response time, especially during the busy summer season.

In addition, Public Health is also reducing by 3.00 FTE nurses and 1.00 FTE Senior Administrative Specialist which were vacant positions housed in the Maternal, Child and Family (MCF) program. These changes will reduce programming in the Nurse Family Partnerships program and the team will work to increase those enrolled in other similar programs to provide supports. Public Health is also decreasing funding for some community-based organizations in order to address the County General Fund gap.

The Public Health Division works every day to make a difference in our community. Here are a few highlights:

Women, Infants and Children (WIC) – Celebrated the 50th year anniversary and served 13,602 individuals between January to November 2024 which was higher than the total for 2023. The average caseload was over 9,000 per month and more than 1,450 referrals from an online referral webpage alone.

Public Health Strategy – Completed a multi-year health literacy grant that reached over 41,000 individuals in 24 months with a cohort of 12 community health workers (CHWs). Facilitated coordination and access to culturally responsive care and services including, but not limited to, the following: 51,000 1:1 direct support for access to care; 5,800 COVID-19 vaccines through CHW coordinated vaccine events; and 17,000 COVID-19 tests administered or distributed by funded community based organizations.

Medical Examiner's Office (MEO) – Managed more than 1,300 calls of reportable deaths and investigated those within the appropriate jurisdiction. The team received recognition for donations of 46 corneas that were transplanted to restore the gift of sight

and two handwritten thank you cards from recipients.

Research, Analytics, Informatics and Data (RAID) – Produced confidential Morbidity and Mortality Quarterly Reports as part of Oregon Health Authority triennial review requirements. These reports keep the appointed local public health administrator abreast of the county morbidity and mortality happenings. Topics included triennial metric findings, communicable disease case and outbreak trends, high-risk clinic and harm reduction services data and death data.

Communicable Disease – Supported with the investigation of more than 130 vaccine-preventable infections (e.g., pertussis), 150 animal bites, 380 gastrointestinal tract infections and 450 other reportable infections (e.g., lead poisoning). Staff also managed more than 150 outbreaks in settings such as schools, daycare centers and long-term care facilities.

Infection Prevention and Access to Care (IPAC) – Harm reduction staff and community partners provided the following services: 670 HIV & Syphilis Tests, 1,187 syringe exchange visits, 3,392 naloxone doses distributed, 2,460 fentanyl test strips distributed, 70,477 syringes collected, and 72,998 syringes distributed. There were 130 overdose reversals reported to the team. Two pregnant clients who tested positive for syphilis in the field were connected to prenatal care and recovery housing during their pregnancies. Both babies were healthy at delivery.

Maternal Child & Family – Nurse home visiting staff provided care to support healthy development to more than 1,000 families including pregnant persons, babies and children up to five years old. Families received information about what to expect as a child grows and develops and help with coordination of care for their children and youth with special health needs.

Environmental Health (EH) – Community environmental health published a new Seasonal Climate hazards report highlighting the health impacts of extreme cold and winter storms. These reports help Washington County meet state requirements related to the public health accountability metrics, provide detailed information to track changes over time and help refine response and long-term planning approaches to increase community resilience. Environmental Health Specialists inspected more than 3,100 restaurants and mobile food units and 630 temporary food facilities to prevent foodborne illness caused by harmful bacteria or other pathogens.

Public Health Emergency Preparedness (PHEP) – The PHEP team, in partnership with emergency medical services (EMS), actively engages with the community through outreach education and training opportunities. In the last year the team has been to more than 30 locations or events supporting vaccine clinics, offering information about emergency preparedness and teaching compressions-only CPR. The team also offered 16 life-saving, skills-focused trainings to more than 130 people, including training in Stop the Bleed, CPR and First Aid. In addition, the team supported four community-based organizations in developing their own capacity to offer these lifesaving trainings to people in the community in both English and Spanish.

In looking ahead at the next year, key issues to be aware of include:

- MEO: Capital project resources for a Medical Examiner Facility.
- IPAC: Reduction or cessation of services in absence of Measure 110 funding and HIV/STI Statewide Services funding.

Programs

Program	Fund-Program Program Description
Center for Science Innovation and Compliance (189-703015)	*This program's number through FY 2024-25 was 100-703015. Provides enforcement and implementation of statutes relating to investigation of violent and unattended deaths, including death scene investigation and documentation. Works closely with law enforcement agencies, hospitals, private medical providers and funeral homes. *This program's number through FY 2023-24 was 100-703015 and was named Medical Examiners Office. The Local Public Health Authority is charged with Assessment and epidemiology- ORS 431.132; (a) Accepting reports of reportable disease, disease outbreak or epidemics and investigating reportable diseases, disease outbreaks, or epidemics under ORS 433.004 (Reportable diseases) and 433.006 (Investigation and control measures)- OAR 333.014.0550; Adopt and update as necessary a local public health modernization

Program	Fund-Program Program Description
Child & Family Services (189-703055)	<p>assessment; (c)In consideration of the local public health modernization assessment, adopt, implement, monitor, evaluate and modify as necessary a local public health modernization plan- ORS 431.413;under the authority of the Oregon Health Authority. The Medical Examiner's Office ORS 146.090; The district medical examiner and the district attorney for the county where death occurs, as provided by ORS 146.100 (2), shall be responsible for the investigation of all deaths requiring investigation. Or. Rev. Stat. Ann. § 146.095.</p> <p>Provides supports for children, youth, and families through a coordinated referral system, home visiting and early care, and social, emotional and health related education activities.</p>
Environmental Health (189-703005)	<p>*This program's number through FY 2024-25 was 100-703005. Provides education to the public and regulated community, enforces environmental public health regulations and provides environmental health surveillance to prevent the spread of communicable diseases and protect the environment. Non-regulatory work in this program is also important to promote the health and safety of the community including efforts to improve air quality, climate adaptation and community resiliency.</p> <p>Environmental Health: Inspecting and educating the operators of said establishments- ORS 431.143 (3); Licensure of pools and spas under ORS 448.005 (Definitions for ORS 448.005 to 448.090) to 448.100 (Delegation to county to administer ORS 448.005 to 448.060), if delegated by the Authority-OAR 333-014-0550; Licensure of tourist accommodations, including hostels, picnic parks, recreation parks and organizational camps under ORS 446.310 (Definitions for ORS 446.310 to 446.350) to 446.350 (Tourist Facility Account), as delegated by the Authority; Regulation of public water systems under ORS 448.115 (Definitions for ORS 448.115 to 448.285) to 448.285 (Penalty schedule), as delegated by the Authority-OAR 333-014-0550 (j);</p>
Infection Prevention and Access to Care (189-703010)	<p>*This program's number through FY 2024-25 was 100-703010. Provides health services to high-risk and general population at the earliest point of intervention so that communicable diseases can be identified and controlled, such as tuberculosis, access to sexually transmitted disease and HIV services. This program monitors compliance with childhood immunization requirements and promotes access to health services including administering contracts with federally qualified health centers to ensure population access to immunizations. LPHA must establish and maintain a single telephone number whereby physicians, hospitals, other health care providers, OHA and the public can report Communicable Diseases and Outbreaks to LPHA 24 hours a day, 365 days a year; Public Health Administrator ORS 431.418; LPHA Statutory Responsibilities; (c) Review of immunization records and issuing exclusion orders under ORS 433.267 (Immunization of school children)(d) Making immunizations available under ORS 433.269 (LPHA to ensure availability of immunizations)-OAR 333-014-0550; OHA charges the LPHA to provide Clinical preventive services - ORS 431.145. This program was formerly called Disease Control and Prevention.</p>
Maternal Child & Family (189-703025)	<p>*This program's number through FY 2023-24 was 100-703025. Provides evidence-based home-visiting services for eligible mothers, children, and families to promote self-sufficiency and resilience. Coordinates activities of the Reproductive Health Coalition of Washington County and works to assure equitable access to reproductive health services. *This program's number through FY 2023-24 was 100-703025. OAR 333-014-0550 LPHA Statutory responsibilities include ensuring access to family planning and birth control services under ORS 435.205 (Family planning and birth control services by public agencies) ORS 431.145; Oregon Health Authority mandated to design, implement, and maintain the program in collaboration</p>

Program	Fund-Program Program Description
	with local public health authorities, hospitals, the Early Learning Division, existing early childhood home visiting programs, community-based organizations and social service providers- ORS 433.301; Prevention of injury and disease and promotion of health programs, Improving prenatal, natal and postnatal care, maternal health and the health of children- ORS 431.144; Coordinate with Early Learning Hubs as defined in ORS 417.827 (Early Learning Hubs); ORS 431.144, ORS 431.145- ORS 431.413; County Code Appendix B - Local Public Health Authority Code; Prevention and control of tobacco use- ORS 431.144.
Prevention & Parenting Services (189-703060)	Promotes, coordinates, and builds community capacity for prevention supports and parenting education through classes, workshops and family-friendly activities.
Public Health Administration (189-703030)	*This program's number through FY 2024-25 was 100-703030. Provides supervision for all Public Health programs except Solid Waste and Recycling. This includes Public Health leadership and communication. *This program's number through FY 2023-24 was 100-703030.
Public Health Emergency Preparedness (189-703050)	Provides guidance and support to improve the emergency readiness of County Public Health programs and augments the community's preparedness and resilience through outreach, education, risk mitigation, response and incident management. *This program's number through FY 2023-24 was 100-703050. Public Health Administrator ORS 431.418 the Local Public Health Authority under the authority of OHA ORS 431.133 is charged to provide emergency preparedness and response ORS 431.133; and is charged to develop foundational communication capabilities including the development and implementation of educational programs and preventative strategies- ORS 431.134.
Public Health Strategy (189-703035)	Provides programs impacting communitywide health issues including chronic disease prevention. Leads the Community Health Needs Assessment and the Community Health Improvement Plan in concert with community partners. *This program's number through FY 2023-24 was 100-703035. LPHA ORS 431.418; OHA charges the LPHA with Community partnership development ORS 431.138; a mandate to adopt and update as necessary a local public health modernization assessment; (c)In consideration of the local public health modernization assessment, adopt, implement, monitor, evaluate and modify as necessary a local public health modernization plan ORS 431.413; LPHA via OHA is charged to develop Health equity and cultural responsiveness through LPHAs- ORS 431.137 and building communication capabilities ORS 431.134.
Solid Waste and Recycling (189-703020)	*This program's number through FY 2024-25 was 100-703020. Provides enforcement of the County solid waste and nuisance and the noise ordinances and carries out the County's responsibilities regarding the metropolitan regional recycling program. *This program's number through FY 2023-24 was 100-703020.
Vital Records (189-703040)	Receives and provides information on births and deaths within the County. *This program's number through FY 2023-24 was 100-703040. OAR 333-011-0205 mandates County vital records services.
Women, Infants and Children (WIC) (189-703045)	Administers the federal WIC program which provides nutrition education, breast feeding support and financial assistance to eligible families for food purchases. The LPHA is mandated to create and maintain programs to aid in the prevention of injury and disease and promotion of health programs; Improving nutrition; Improving prenatal, natal and postnatal care, maternal health and the health of children ORS 431.144; and provide Clinical preventive services- ORS 431.145.

Public Health- Closed (100-703000)

Budget Detail

*Effective FY 2024-25, the Public Health organization unit moved from the General Fund to a new special fund. Its new organization unit is Public Health 189-703000.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	23,487,038	24,024,791	0	0	0	0%
Revenues	23,487,038	24,024,791	0	0	0	0%
Charges for Services	3,008,520	3,091,240	0	0	0	0%
Interfund revenues	146,980	169,924	0	0	0	0%
Intergovernmental revenues	14,877,592	15,068,369	0	0	0	0%
Licenses and permits	4,931,127	5,443,671	0	0	0	0%
Miscellaneous revenues	507,820	251,588	0	0	0	0%
Operating transfers in	15,000	0	0	0	0	0%
Requirements	26,613,410	30,905,560	0	0	0	0%
Expenditures	26,613,410	30,905,560	0	0	0	0%
Personnel services	18,260,944	19,061,636	0	0	0	0%
Materials and Services	7,115,841	9,646,426	0	0	0	0%
Other expenditures	1,029,043	976,874	0	0	0	0%
Interfund expenditures	0	847,641	0	0	0	0%
Transfers to other funds	196,495	210,242	0	0	0	0%
Capital outlay	11,087	162,741	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund						
Subsidy	3,126,372	6,880,769	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Public Health	153.25	151.20	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Center for Science Innovation and Compliance	861,408	1,065,083	0	0	0	0%
Environmental Health	3,223,573	3,259,441	0	0	0	0%
Infection Prevention and Access to Care	3,545,700	4,263,186	0	0	0	0%
Maternal Child & Family	3,881,180	3,596,018	0	0	0	0%
Public Health Administration	4,765,954	9,518,762	0	0	0	0%
Public Health Emergency Preparedness	956,027	1,110,469	0	0	0	0%
Public Health Strategy	3,678,951	2,355,735	0	0	0	0%
Solid Waste and Recycling	2,736,975	2,651,473	0	0	0	0%
Vital Records	317,635	349,730	0	0	0	0%
Women, Infants and Children (WIC)	2,646,008	2,735,662	0	0	0	0%
Grand Total	26,613,410	30,905,560	0	0	0	0%

Programs

Program	Fund-Program Program Description
Center for Science Innovation and Compliance (100-703015)	*Effective FY 2024-25 this program moved under Public Health's new organization unit 189-703000 and is now program number 189-703015.
Environmental Health (100-703005)	*Effective FY 2024-25 this program moved under Public Health's new organization unit 189-703000 and is now program number 189-703005.
Infection Prevention and Access to Care (100-703010)	*Effective FY 2024-25 this program moved under Public Health's new organization unit 189-7030 and is now program number 189-703010.
Maternal Child & Family (100-703025)	*Effective FY 2024-25 this program moved under Public Health's new organization unit 189-7030 and is now program number 189-703025.
Public Health Administration (100-703030)	*Effective FY 2024-25 this program moved under Public Health's new organization unit 189-703000 and is now program number 189-703030.
Public Health Emergency Preparedness (100-703050)	The LPHA under the authority of OHA is charged to provide emergency preparedness and response ORS 431.133; and is charged to develop foundational communication capabilities including the development and implementation of educational programs and preventative strategies- ORS 431.134.
Public Health Strategy (100-703035)	Provides programs impacting communitywide health issues including tobacco prevention and education and chronic disease prevention. Leads the Community Health Needs Assessment and the Community Health Improvement Plan in concert with community partners. *This program's number through FY 2023-24 was 100-703035.
Solid Waste and Recycling (100-703020)	*Effective FY 2024-25 this program moved under Public Health's new organization unit 189-703000 and is now program number 189-703020.
Vital Records (100-703040)	Receives and provides information on births and deaths within the County. *This program's number through FY 2023-24 was 100-703040.
Women, Infants and Children (WIC) (100-703045)	Administers the federal WIC program which provides nutrition education, breast feeding support and financial assistance to eligible families for food purchases. *This program's number through FY 2023-24 was 100-703045.

Program	Fund-Program Program Description

Veteran Services(100-751000)

Budget Detail

Veteran Services assists veterans and their dependents in obtaining federal, state and local benefits. Funding for Veteran Services is supported through the Oregon Department of Veteran Affairs (ODVA) and county general funds. With grant funding, Veteran Services offers suicide prevention trainings and programming, as well as support for homeless and justice-involved veterans. Through their claims work, Veteran Services Officers have helped Washington County veterans realize approximately \$5.5M in retroactive cash benefits annually.

On behalf of Veteran Affairs, the County performs mandated services outlined in ORS 406.450 as well as requirements on the County's application for funds through Division 30 for State Funds for Counties and Veteran's Organizations under 274-030-0545. In addition, the following ORS's have some requirements including the following: ORS 406.454 – distribution formula, describes factors used to distribute funding to appointed county Veteran Service Officers as well as allowable use of funds (55% equally distributed to counties, 45% distributed based on veteran population in county); ORS 406.460 – limitation on use of funds by county governing body, speaks to limits on county for reducing funds; ORS 406.462 – distribution of funds by Oregon Department of Veteran Affairs, speaks to prohibition of supplantation by Oregon Department of Veteran Affairs and when they may reduce funding to county Veteran Service Officers.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	400,799	416,241	453,144	397,864	(55,280)	-12%
Revenues	400,799	416,241	453,144	397,864	(55,280)	-12%
Intergovernmental revenues	398,395	415,772	453,144	397,864	(55,280)	-12%
Miscellaneous revenues	2,404	469	0	0	0	0%
Requirements	1,363,345	1,739,445	1,875,894	1,788,105	(87,789)	-5%
Expenditures	1,363,345	1,739,445	1,875,894	1,788,105	(87,789)	-5%
Personnel services	1,251,500	1,270,513	1,349,280	1,284,063	(65,217)	-5%
Materials and Services	68,096	387,831	385,716	372,141	(13,575)	-4%
Other expenditures	43,749	22,992	52,518	36,666	(15,852)	-30%
Interfund expenditures	0	58,110	88,380	95,235	6,855	8%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	962,546	1,323,204	1,422,750	1,390,241	(32,509)	-2%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Veteran Services	11.07	10.57	10.25	9.00	(1.25)	-12%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Veteran Services	1,363,345	1,739,445	1,875,894	1,788,105	(87,789)	-5%

Budget Analysis

Total Resources decrease \$55,280 (12%). Total Requirements decrease \$87,789 (5%). General Fund subsidy decreases \$32,509 (2%).

Total Resources decrease due to Veterans' accumulated carryforward revenue decreases during the pandemic when activities slowed. During FY 2024-25 and FY 2025-26 per the guidance of Oregon Department of Veteran Affairs carryforward will be spent down.

As part of the required reductions to address County General Fund gaps, Personnel costs decrease due to the elimination of one Program Specialist at 1.00 FTE and the reduction of one Veteran Services Coordinator from 1.00 FTE to 0.75 FTE.

Also, in response to the General Fund gap Materials and Services decrease due to reductions in supplies and professional services used to provide outreach opportunities to the community.

Trends and Initiatives

The Veterans Services program primarily works to assist Washington County veterans in receiving federal benefits they are entitled to receive by assisting them with claims submission. The Disability, Aging & Veteran Services Division receives some leveraged funds for Veteran Services. As mentioned in the organizational description, there are match requirements for this fund. The Oregon Department of Veterans' Affairs requires a 25% match in order to receive funding. In addition, ORS 406.460 (2)(a) prohibits the County from reducing County General Fund below any reductions made across the board at the same time.

Last year, through claims work, Washington County Veteran Services Officers (VSOs) processed almost 2,000 claims, with an average wait time of approximately two weeks for appointments. VSOs have historically helped Washington County veterans realize approximately \$5.5 million in retroactive cash benefits annually. However, this past year, due to the addition of many presumptive conditions through the Sergeant First Class Heath Robinson Promise to Address Comprehensive Toxics (PACT) Act of 2022, VSOs almost doubled that figure, and helped Washington County veterans realize \$10.5 million in retro cash benefits, in addition to ongoing monthly cash benefits. These cash benefits go directly to the veterans, providing a boost to our local economy.

As mentioned in the budget analysis, in an effort to address the County General Fund gap, this program is reducing a 1.00 FTE Program Specialist and 0.25 FTE Veteran Services Coordinator. These reductions decrease community outreach and will likely end the annual Veterans Stand Down event. The personnel decreases will increase appointment wait times and result in slower claims processing, thus negatively impacting veterans who live in our community, and will likely mean a decrease in funds brought into our local economy.

Programs

Program	Fund-Program Program Description
Veteran Services (100-751005)	Assists veterans and their dependents to obtain federal, state and local benefits and services.

Culture, Education and Recreation

Fund-Organization Unit Name

Fund-Organization Unit Number

Culture, Education and Recreation Overview

Agricultural 100-951000

Cooperative Library Services 184-971000

Cooperative Library Services, West Slope Library 185-971000

Parks, Metzger Park 162-356000

Parks Operations 433-356000

Transient Lodging Tax 240-165500

Westside Commons 435-984000

Westside Commons – Fair Complex 200-981000

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Culture, Education and Recreation Overview

Culture, Education & Recreation provides programs and facilities for all people who live, work, study and play in Washington County.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	52,357,341	65,008,988	67,480,977	63,972,330	(3,508,647)	-5%
Charges for Services	1,922,309	1,864,124	2,115,200	2,227,434	112,234	5%
Intergovernmental revenues	598,068	582,741	1,318,590	693,298	(625,292)	-47%
Miscellaneous revenues	1,772,967	3,128,725	2,021,672	2,051,203	29,531	1%
Operating transfers in	25,212,800	25,302,151	25,868,902	22,321,522	(3,547,380)	-14%
Taxes	22,851,197	34,131,247	36,156,613	36,678,873	522,260	1%
Requirements	50,840,094	65,005,133	88,150,688	85,552,383	(2,598,305)	-3%
Personnel services	7,411,061	7,605,949	9,877,021	9,282,889	(594,132)	-6%
Materials and Services	39,122,386	46,675,923	49,758,293	50,236,971	478,678	1%
Other expenditures	1,399,520	1,221,084	1,335,943	1,306,703	(29,240)	-2%
Interfund expenditures	1,634,488	209,227	7,300	7,300	0	0%
Transfers to other funds	1,062,772	9,116,257	9,796,366	10,260,478	464,112	5%
Capital outlay	209,867	176,692	215,000	260,000	45,000	21%
Contingency	0	0	17,160,765	14,198,042	(2,962,723)	-17%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	963,407	1,764,342	568,647	586,707	18,060	3%
Subsidy						

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Agricultural 100-951000	458,250	590,640	568,647	586,707	18,060	3%
Cooperative Library Services 184-971000	38,736,590	38,754,543	55,663,898	53,912,074	(1,751,824)	-3%
Cooperative Library Services 185-971000	1,052,846	1,082,235	1,802,412	680,000	(1,122,412)	-62%
Parks 100-356000	1,944,070	2,583,129	0	0	0	0%
Parks 162-356000	224,495	262,567	614,906	475,312	(139,594)	-23%

Culture, Education and Recreation Overview

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Parks 433-356000	0	0	2,866,142	3,037,949	171,807	6%
Transient Lodging Tax 240-165500	4,429,910	16,607,521	17,984,400	18,482,855	498,455	3%
Westside Commons - Fair Complex 200-981000	2,470,984	3,606,267	8,221,324	8,377,486	156,162	2%
Westside Commons 435-984000	1,522,949	1,518,232	428,959	0	(428,959)	-100%
Grand Total	50,840,094	65,005,133	88,150,688	85,552,383	(2,598,305)	-3%

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	2,402,320	3,173,769	568,647	586,707	18,060	3%
Special Funds	48,437,774	61,831,364	87,582,041	84,965,676	(2,616,365)	-3%
Grand Total	50,840,094	65,005,133	88,150,688	85,552,383	(2,598,305)	-3%

Total FTE by Fund Type

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Funds	10.00	10.00	0.00	0.00	0.00	0%
Special Funds	60.60	63.00	76.40	61.30	(15.10)	-20%
Grand Total	70.60	73.00	76.40	61.30	(15.10)	-20%

Agricultural(100-951000)

Budget Detail

This organization unit provides for Washington County funding contributions from the General Fund to Oregon State University (OSU) Extension Service and Washington County Extension Service. These resources support multiple community programs including Agriculture, Family and Community Development (Home Economics), Forestry Wood Products, and 4-H Youth Development.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	22,757	54,823	0	0	0	0%
Revenues	22,757	54,823	0	0	0	0%
Miscellaneous revenues	22,757	54,823	0	0	0	0%
Requirements	458,250	590,640	568,647	586,707	18,060	3%
Expenditures	458,250	590,640	568,647	586,707	18,060	3%
Materials and Services	0	178,215	176,843	212,803	35,960	20%
Other expenditures	458,250	412,425	391,804	373,904	(17,900)	-5%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	435,493	535,817	568,647	586,707	18,060	3%
Subsidy						

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Agricultural Extension	458,250	590,640	568,647	586,707	18,060	3%

Budget Analysis

Total Requirements increase \$18,060 (3%). General Fund subsidy increases \$18,060 (3%).

Materials and Services decreases overall after an increase to Cost Allocation Plan (CAP) expenditures and a reduction to contracted services costs.

Trends and Initiatives

Inflationary pressure has placed significant strain on OSU Extension, especially as demand for services continues to grow in Washington County. The department's mission to engage communities and promote healthy families, sustainable natural resources and strong economies is at the core of its work. However, as programs evolve and expand to meet community needs, OSU Extension faces rising costs for resources, training and system maintenance. For example, in 2024, the OSU Extension Fire Program collaborated with 15 local agencies to address wildfire concerns around Hagg Lake, providing residents with critical information on fire safety and mitigation strategies. This effort demonstrates OSU Extension's commitment to addressing local needs and its ability to respond swiftly to emergencies and disasters.

This year, OSU Extension faces a 10% reduction in funding. This cut will directly impact the elimination of the fiscal coordinator position, a vital role that coordinates the department's expenses, manages the budget and organizes external grant opportunities. The loss of this position will place significant strain on the remaining staff, who will be required to take on additional financial responsibilities without the necessary expertise. This added pressure will limit the department's capacity to serve residents at the same level and hinder its ability to sustain partnerships and grow its programs in response to emerging needs.

Despite these challenges, OSU Extension remains committed to its mission and is actively seeking ways to maintain its high standards of service. The department continues to collaborate with academic, public and private partners to enhance its offerings and strengthen its ability to address Washington County's most pressing issues, from climate change to public health. By ensuring that its programs are relevant, accessible and impactful, OSU Extension strives to remain a trusted resource for Washington County residents, even in the face of budget reductions.

To mitigate the financial impact and sustain essential services, OSU Extension is exploring alternative funding sources, including grants and community partnerships. Without adequate resources, the department's ability to expand its services and meet the growing demands of Washington County residents will be increasingly compromised.

Programs

Program	Fund-Program Program Description
Agricultural Extension (100-951005)	OSU Extension Service delivers research-based objective information to help Oregonians solve problems, develop leadership and manage resources wisely.

Cooperative Library Services(184-971000)

Budget Detail

Washington County Cooperative Library Services (WCCLS) is a partnership between Washington County, nine cities, and three non-profit associations to deliver countywide public library service. WCCLS has five primary roles: 1) distributing the primary operational funding for countywide public library service; 2) providing the technology and logistics support to ensure equitable access to library materials and services across the county; 3) providing services to the public that are more effectively delivered at a county level; 4) marketing and communications to encourage usage of libraries and WCCLS; and 5) identifying common goals across the Cooperative and providing training resources to ensure a consistently exceptional patron experience. WCCLS is funded by a transfer from the General Fund and a Library Local Option Levy (LOL).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	55,038,418	56,951,170	55,663,898	53,912,074	(1,751,824)	-3%
Beginning Fund Balance	14,143,021	16,302,335	15,686,153	16,281,493	595,340	4%
Revenues	40,895,397	40,648,835	39,977,745	37,630,581	(2,347,164)	-6%
Intergovernmental revenues	8,630	0	0	0	0	0%
Miscellaneous revenues	297,862	902,249	22,972	23,803	831	4%
Operating transfers in	24,068,400	22,370,686	21,782,560	18,847,905	(2,934,655)	-13%
Taxes	16,520,506	17,375,900	18,172,213	18,758,873	586,660	3%
Requirements	55,038,925	56,951,170	55,663,898	53,912,074	(1,751,824)	-3%
Expenditures	38,736,590	38,754,543	42,137,181	42,520,408	383,227	1%
Personnel services	3,912,083	3,922,852	5,422,433	5,522,374	99,941	2%
Materials and Services	32,919,947	33,557,958	35,654,741	36,991,934	1,337,193	4%
Other expenditures	1,227	1,298	1,100	1,100	0	0%
Interfund expenditures	817,231	227,395	5,000	5,000	0	0%
Transfers to other funds	1,062,772	988,323	938,907	0	(938,907)	-100%
Capital outlay	23,330	56,718	115,000	0	(115,000)	-100%
Contingency	0	0	13,526,717	11,391,666	(2,135,051)	-16%
Ending Balance	16,302,335	18,196,627	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Cooperative Library Services	38.00	37.00	36.80	35.30	(1.50)	-4%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Administration	30,115,167	30,520,284	44,722,484	43,018,779	(1,703,705)	-4%
Countywide Collections	4,185,333	0	0	0	0	0%
ILS & Technical Services	789,204	0	0	0	0	0%
Information Technology	1,718,684	1,512,627	2,177,158	1,979,780	(197,378)	-9%
Marketing & Communications	291,092	545,083	739,311	696,611	(42,700)	-6%
Operations	1,161,232	5,856,129	7,230,759	7,396,212	165,453	2%
Partnerships	475,879	320,420	794,186	820,692	26,506	3%
Grand Total	38,736,590	38,754,543	55,663,898	53,912,074	(1,751,824)	-3%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$2,347,164 (6%). Beginning Fund Balance increases \$595,340 (4%). Total Requirements, excluding Contingency, increase \$383,227 (1%). Contingency decreases \$2,135,051 (16%).

Operating expenses exceed projected revenues due to the increase in retirement costs, health benefits, and cost allocation plan.

The Library Local Option Levy tax revenue increases due to projected increases in assessed value.

Operating transfers-in from the General Fund increase.

Personnel Services expenditures increase. Reductions in FTE mitigate increases in retirement costs and health benefits. WCCLS is eliminating a permanent part-time Delivery Clerk I position and a full-time Information Systems Analyst II position; WCCLS is also reducing overtime and comp time in the Operations team. The total of full-time equivalent employees is reduced from 36.8 FTE to 35.30 FTE.

Interdepartmental expenditures increase in the County Cost Allocation Plan.

Materials and Services expenditures decrease due to completing projects and finding service efficiencies. Partner agencies (cities and nonprofits) that operate libraries receive an annual operational increase of 1%. Spending on books, subscriptions and publications increases by 5%. WCCLS is also cancelling some contracts and subscriptions and reducing spending on IT supplies and equipment.

Operation of West Slope Library transferred from the County to Garden Home Community Library Association in FY 24-25, eliminating transfers to Fund 185. No capital outlay costs.

The fund balance target is a minimum of three months of total annual expenditures as noted in the Public Library Network, Services, and Funding intergovernmental agreement. The fund balance will be strategically deployed, through the levy cycle ending FY 2025-26, for libraries to maintain current service levels and to support patron demand for digital collections and other services.

Library funding allocations to our partner agencies are not keeping up with the costs of providing service. Public library buildings serve as spaces for lifelong learning, internet access, community gathering spaces, workspaces for students and remote workers, and safe places that provide a respite from weather conditions for vulnerable residents of the county. Libraries are increasingly asked to play a broader role in the services they offer and in the way their spaces are used.

The requested budget allocates resources to support the ongoing Funding and Governance Evaluation Process, a Board-supported process to evaluate the current governance and funding mechanisms for library service in our county. The goal of this process is to determine baseline service priorities, service levels and costs, and identify sustainable funding mechanisms across the system. This includes determining an equitable method for distributing operating funding among partner agencies. The operating funds are a combination of County General funds and levy revenue.

Trends and Initiatives

As Washington County's "living rooms," public libraries create social connections, support climate resilience and offer lifelong learning and development, preparing children for school and fostering a strong workforce in the county. Washington County values the contributions of libraries to our vibrant and inclusive community. One such example to lift up is the digital collections (eBooks, audiobooks, streaming video), which are offered centrally for all county residents to enjoy.

A significant percentage of funding for Washington County Cooperative Library Services (WCCLS) (42%) comes from a five-year local option levy (LOL) approved for renewal by the voters in May of 2020 at a rate of \$0.22 per \$1,000 of assessed value. The fiscal year 2025-26 budget reflects the final year of the renewed levy, which ends June 2026.

A 17% reduction in General Fund support is applied, which impacts FY25-26 service delivery as follows:

- 1% increase in operational funding allocations to partner cities and nonprofits, rather than the 3% originally planned
- 5% increase in digital collection spending, which does not keep pace with the annual 25% increase in community demand for ebooks and audiobooks
- Reductions in online resource subscriptions and IT equipment purchases
- Reductions in interpretation funds budgeted to more closely align with usage data
- Elimination of two vacant positions (1.50 FTE)

WCCLS is leading a structured process with our partner agencies in preparation for the next levy cycle (FY 2026-27 to FY 2030-31). This strategic process includes evaluating library service levels, performing data analyses, including community indicators and assessing which library service delivery methods best meet community needs in Washington County. The Cooperative is evaluating governance structures to support those needs, exploring sustainable funding mechanisms and will agree on equitable funding distribution models.

The process supports the collective exploration of important policy questions, including the role of the County, cities and nonprofits in public library service delivery, how WCCLS distributes funding to partner agencies to create more equitable outcomes for our community, and how WCCLS strengthens accountability for the effective use of taxpayer funds supporting our public library system. This collaborative effort with our partners is charting our path to long-term sustainability for our public library system, and staff will continue to bring these important policy questions to the Board of County Commissioners in FY 2025-26 and coming years.

Programs

Program	Fund-Program Program Description
Administration (184-971005)	Administers WCCLS programs and distributes operational funding to public libraries. Convenes the WCCLS Executive Board and WCCLS Policy Group membership to coordinate countywide services. Strategic leadership and data analysis to support cooperative-wide initiatives.
Countywide Collections (184-971010)	Program ended 6/30/2023 due to WCCLS reorganization.
ILS & Technical Services (184-971020)	Program ended 6/30/2023 due to WCCLS reorganization.
Information Technology (184-971040)	Provides countywide internet access for the public in member libraries, time and print management for public internet stations, security and other key network infrastructure, and support. Provides database administration for the integrated library system and data analysis. Manages the public-facing portal to countywide resources at wccls.org and internal web infrastructure to connect the Cooperative.

Program	Fund-Program Program Description
	Provides regular and emergency network support for libraries. Manages Information Technology (IT) hardware, software, and support for all WCCLS programs and West Slope Community Library.
Marketing & Communications (184-971035)	Develops countywide public information initiatives to improve awareness of countywide library services. Promotes digital engagement with library services through email newsletters and social media. Does marketing to increase the number of library cardholders. Coordinates communications activities with member libraries. Develops strategic partnerships with community organizations. Funds translation services for member libraries' communications collateral into other languages.
Operations (184-971030)	Provides business operations for the whole department. Manages countywide digital library collection and online learning resources. Coordinates interlibrary loan (out of county) borrowing for member libraries. Provides mail delivery of library materials to people who are housebound or who live in care facilities. Provides funds to purchase materials for the County Jail Library. Administers the Integrated Library System (ILS) and provides cataloging support for member libraries, ensuring data integrity, and acquisition support. Provides supplies such as physical library cards, barcodes, and RFID tags to libraries. Manages the public catalog interfaces. Provides seven day per week sorting and delivery of materials between libraries, manages central storage of materials for member libraries, and maintains for Orbis courier service for ground delivery between libraries in Oregon and Washington. Manages contracts for reciprocal borrowing with library systems in the Portland metropolitan area.
Partnerships (184-971025)	Develops strategic library and community initiatives to increase library participation by underserved populations. Develops and maintains partnerships with community organizations focused on the underserved. Works with member libraries to facilitate collaboration on shared initiatives.

Cooperative Library Services, West Slope Library **(185-971000)**

Budget Detail

*Closed Fund 185. The West Slope Library fund balance will be transferred back to the County's General Fund.

West Slope Library is no longer operated by Washington County and is not owned by Washington County in FY 2025-26. These budget materials are for accounting purposes only and to transfer the remaining fund balance to the County's General Fund. The operation of West Slope Library will be the responsibility of Garden Home Community Library beginning in FY 2025-26 (see MOU 24- 1545)

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,838,083	1,837,120	1,802,412	680,000	(1,122,412)	-62%
Beginning Fund Balance	753,044	784,730	845,380	680,000	(165,380)	-20%
Revenues	1,085,039	1,052,390	957,032	0	(957,032)	-100%
Intergovernmental revenues	2,119	2,677	2,425	0	(2,425)	-100%
Miscellaneous revenues	20,206	61,391	15,700	0	(15,700)	-100%
Operating transfers in	1,062,713	988,323	938,907	0	(938,907)	-100%
Requirements	1,837,576	1,837,120	1,802,412	680,000	(1,122,412)	-62%
Expenditures	1,052,846	1,082,235	1,240,139	680,000	(560,139)	-45%
Personnel services	838,927	792,185	871,479	0	(871,479)	-100%
Materials and Services	81,247	293,422	368,360	0	(368,360)	-100%
Other expenditures	153	231	300	0	(300)	-100%
Interfund expenditures	132,519	(3,603)	0	0	0	0%
Transfers to other funds	0	0	0	680,000	680,000	100%
Contingency	0	0	562,273	0	(562,273)	-100%
Ending Balance	784,730	754,885	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Cooperative Library Services	10.00	9.00	8.00	0.00	(8.00)	-100%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
West Slope	1,052,846	1,082,235	1,802,412	680,000	(1,122,412)	-62%

Programs

Program	Fund-Program Program Description
West Slope (185-971015)	*Close Fund 185. The West Slope Library fund balance will be transferred back to the County’s General Fund. West Slope Library is no longer operated by Washington County and is not owned by Washington County in FY25-26. These budget materials are for accounting purposes only and to transfer the remaining fund balance to the County's General Fund. The operation of West Slope Library will the responsibility of Garden Home Community Library beginning in FY25-26 (see MOU 24-1545).

Parks, Metzger Park (162-356000)

Budget Detail

Metzger Park is a well-used, seven-acre park in urbanized, unincorporated Washington County near Washington Square Mall. Amenities include play structures, sports courts, open lawn, natural areas and the Patricia D. Whiting Metzger Park Hall. The Metzger Park Local Improvement District Fund is managed by Washington County Parks.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	510,760	580,685	614,906	475,312	(139,594)	-23%
Beginning Fund Balance	238,202	286,266	273,406	133,812	(139,594)	-51%
Revenues	272,558	294,419	341,500	341,500	0	0%
Miscellaneous revenues	190,744	195,348	341,500	341,500	0	0%
Operating transfers in	81,687	98,933	0	0	0	0%
Taxes	127	137	0	0	0	0%
Requirements	510,761	580,685	614,906	475,312	(139,594)	-23%
Expenditures	224,495	262,567	527,225	385,929	(141,296)	-27%
Personnel services	14,566	57,211	126,298	136,018	9,720	8%
Materials and Services	88,297	185,327	397,527	246,511	(151,016)	-38%
Other expenditures	0	310	1,100	1,100	0	0%
Interfund expenditures	87,435	933	2,300	2,300	0	0%
Capital outlay	34,196	18,786	0	0	0	0%
Contingency	0	0	87,681	89,383	1,702	2%
Ending Balance	286,266	318,118	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Parks	0.00	0.00	0.75	0.75	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Metzger Park	224,495	262,567	614,906	475,312	(139,594)	-23%

Budget Analysis

Beginning Fund Balance decreases \$139,594 (51%). Total Requirements, excluding Contingency, decrease \$141,296 (27%). Contingency increases \$1,702 (2%).

The Metzger Park LID (MPLID) is fully independent of the general fund. Due to annual increases in Personnel Services and the County's cost allocation plan (CAP), the MPLID assessment will continue to be evaluated and increased as appropriate to cover the costs of operations and service delivery. The fund and program receive no general fund resources.

Programs

Program	Fund-Program Program Description
Metzger Park (162-356010)	Program funding consists of the Metzger Park Local Improvement District (MPLID) assessment applied to properties within the MPLID boundary, hall rental income, and interest. The fund is the repository for assessment revenue that provides for operations and maintenance, capital replacement, and capital improvements for Metzger Park.

ParksOperations (433-356000)

Budget Detail

*Effective FY 2024-25, General Fund organization unit "General Parks" 100-3560 is moved to this new enterprise fund.

This organization unit is responsible for the operation, maintenance and development of Washington County Parks.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	0	0	2,866,142	3,037,949	171,807	6%
Beginning Fund Balance	0	0	0	55,199	55,199	100%
Revenues	0	0	2,866,142	2,982,750	116,608	4%
Charges for Services	0	0	802,000	777,000	(25,000)	-3%
Intergovernmental revenues	0	0	1,262,999	640,132	(622,867)	-49%
Miscellaneous revenues	0	0	52,000	53,000	1,000	2%
Operating transfers in	0	0	749,143	1,512,618	763,475	102%
Requirements	0	0	2,866,142	3,037,949	171,807	6%
Expenditures	0	0	2,866,142	2,851,136	(15,006)	-1%
Personnel services	0	0	1,518,391	1,611,032	92,641	6%
Materials and Services	0	0	1,296,996	1,190,129	(106,867)	-8%
Other expenditures	0	0	50,755	49,975	(780)	-2%
Contingency	0	0	0	186,813	186,813	100%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Parks	0.00	0.00	9.25	9.25	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
General Parks	0	0	2,866,142	3,037,949	171,807	6%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$116,608 (4%). Beginning Fund Balance increases \$55,199 (100%). Total Requirements, excluding Contingency, decrease \$15,006 (1%). Contingency increases \$186,813 (100%).

Washington County's Cost Allocation Plan (CAP) and personnel services increases are offset by increased funding from the Bureau of Reclamation and continued support from the General Fund.

*Effective FY 2024-25, the Parks Division moved from the General Fund to this enterprise fund.

Trends and Initiatives

Budget reductions due to unfunded mandates place a significant strain on the Parks Division as the demand for services continues to grow, particularly in Washington County's beloved parks and recreational areas. As the community expands, the Parks Division faces mounting pressures to provide access to safe, well-maintained outdoor spaces while also managing the increasing costs of facilities and programs. With a focus on providing sustainable services, the Parks Division has turned to external funding sources to support its capital improvement projects and ongoing operations, enabling it to meet the rising demand for park amenities.

One of the most notable examples of the Parks Division's forward-thinking approach is the planned development of a Visitors Center and Campground at Scoggins Valley Park, expected to open in September 2027. This ambitious project, which will feature more than \$8 million in funding from partners such as the Bureau of Reclamation, Metro Parks and Nature Bond, the Oregon Parks and Recreation Department and Explore Tualatin Valley, will provide enhanced recreational opportunities and serve as a key draw for regional visitors. The design and feasibility studies for this project, led by the environmental design firm Greenworks, are currently underway, with a focus on ECONorthwest's business and operations plan. This deliverable will provide critical information on estimated start-up costs and forecast ongoing expenses and revenues, helping to inform the Parks Division's proposed budget for FY 2026-27.

The Parks Division has a strong track record of leveraging external partnerships to enhance visitor experience. Recently, a partnership with Explore Tualatin Valley resulted in a \$51,430 award towards the commission of 18 large art panels for outdoor installation throughout Scoggins Valley Park. These public art installations, which will add to an already impressive collection of murals and sculptures, aim to distinguish the park as a destination for public art viewing while attracting new visitors to the region. This initiative demonstrates how the Parks Division is not only enhancing recreational offerings but also fostering cultural enrichment within the community.

Parks revenues are funded by sales of parking passes, facility and equipment rentals, recreation programming, permit fees, state revenue share of recreation vehicle license fees and a matching grant from the Bureau of Reclamation for operations and maintenance. However, these sources of income are perpetually unstable due to external factors such as weather conditions and economic fluctuations, including the annual number of recreational vehicle licenses purchased. This combination of unstable revenue sources and ongoing increases in personnel services and cost allocation plan charges presents a significant challenge for the Parks Division to grow and maintain a fund balance. To ensure sustainable operations, the division continues to explore creative funding solutions and strategic partnerships.

Additionally, it should be noted that the Metzger Park Local Improvement District (MPLID) is now fully independent of the general fund. The assessment for the MPLID will continue to be evaluated and adjusted as needed to cover the costs of operations and service delivery. Due to annual increases in personnel services and the cost allocation plan, the MPLID assessment will be raised as appropriate to meet these financial demands. Importantly, the MPLID receives no General Fund resources, and its continued sustainability relies on careful management of its assessments and costs.

The 4% reduction to the Parks Division budget for FY 2025-26, totaling \$63,000, will be entirely absorbed by the General Parks Fund (433). Reductions of \$35,000 in Materials and Services (M&S) and \$28,000 in Personnel costs will come from the Recreation program while maintaining the ability to continue preparing for future campground development and safely hosting nearly one million visitors annually. Reductions will, unfortunately, eliminate the popular summer concert series and will also include reductions in seasonal personnel, which will impact the operation of Scoggins Valley Outfitters, including the snack and equipment rental services during peak seasons. However, it will not impede efforts to maintain park facilities.

Despite these budget reductions, the Parks Division remains committed to providing safe, low-barrier access to natural environments for both residents and visitors. By continuing to pursue outside revenue sources and external partnerships, the division is determined to ensure the long-term sustainability of Washington County’s parks and recreation services. The ability to balance resource constraints with innovation will help preserve and enhance the outdoor spaces that make Washington County an attractive and enjoyable place to live and visit.

Programs

Program	Fund-Program Program Description
General Parks (433-356005)	Washington County Parks manages over 2,500 acres of parkland year-round and provides the resources and staffing to effectively operate, maintain and develop safe and appealing park properties for one million visitors each year. *This program number through FY 2023-24 was 100-356005.

ParksOperations - Closed (100-356000)

Budget Detail

*Effective FY 2024-25, this General Fund organization unit moved to an enterprise fund. Its new organization unit is Parks Operations 433-3560.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,416,156	1,354,603	0	0	0	0%
Revenues	1,416,156	1,354,603	0	0	0	0%
Charges for Services	787,828	754,002	0	0	0	0%
Intergovernmental revenues	534,152	526,898	0	0	0	0%
Miscellaneous revenues	94,176	73,703	0	0	0	0%
Requirements	1,944,070	2,583,129	0	0	0	0%
Expenditures	1,944,070	2,583,129	0	0	0	0%
Personnel services	1,298,205	1,333,404	0	0	0	0%
Materials and Services	522,823	1,129,171	0	0	0	0%
Other expenditures	51,871	52,020	0	0	0	0%
Capital outlay	71,171	68,534	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund	527,914	1,228,525	0	0	0	0%
Subsidy						

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Parks	10.00	10.00	0.00	0.00	0.00	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
General Parks	1,944,070	2,583,129	0	0	0	0%

Programs

Program	Fund-Program Program Description
General Parks (100-356005)	*Effective FY 24-25 this program's new number is 433-356005.

Transient Lodging Tax(240-165500)

Budget Detail

This fund accounts for the Transient Lodging Tax (TLT) which is a tax collected from daily or weekly lodging guests renting at hotels, motels, and other lodgings establishments. This tax was created in 1972. Effective July 1, 2006, the tax rate within Washington County increased to 9%. Of the total tax collected, 5% is returned to the lodging operators, on-line travel companies and, Airbnb as a service fee for collection expenses.

The balance of the tax is distributed as follows:

Washington County Fair and promotion of tourism and maintenance operations of the fairgrounds

- 11% to the Washington County Fair Complex (County Fair and operations)

Promotion of tourism or on tourism-related facilities

- 26% to Washington County Tourism (this includes 21% to Explore Tualatin Valley in promotion of tourism in accordance with terms of agreement approved March 4, 2025 [MO 25-37] and 5% to support tourism in providing revenue develop a Minor League Ballpark as agreed with the City of Hillsboro on February 6, 2024 [RO 24-14]),
- 7% to the Event Center

Distributed to Cities / County

- 28% is split amongst the cities within Washington County.
- 28% to Washington County

This organization unit houses those revenues generated by lodging tax that is dedicated for tourism. The programs reflect the County's expanded role in facilitating tourism development.

Washington County Ordinance, Title 3, Revenue and Finance, Chapter 3.08, Transient Lodging Tax governs the receipt and distribution of TLT funds.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	4,430,695	16,780,154	17,984,400	18,482,855	498,455	3%
Beginning Fund Balance	(9,422)	784	0	562,855	562,855	100%
Revenues	4,440,117	16,779,370	17,984,400	17,920,000	(64,400)	0%
Miscellaneous revenues	10,207	24,160	0	0	0	0%
Taxes	4,429,910	16,755,210	17,984,400	17,920,000	(64,400)	0%
Requirements	4,430,694	16,780,154	17,984,400	18,482,855	498,455	3%
Expenditures	4,429,910	16,607,521	17,984,400	18,482,855	498,455	3%
Materials and Services	4,402,410	8,479,587	9,555,900	8,902,377	(653,523)	-7%
Interfund expenditures	27,500	0	0	0	0	0%
Transfers to other funds	0	8,127,934	8,428,500	9,580,478	1,151,978	14%
Ending Balance	784	172,633	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Administration Dedicated Lodging Tax	0	12,321,177	13,368,482	14,517,355	1,148,873	9%
Flexible Tourism Development	1,461,810	1,431,431	1,523,187	1,308,726	(214,461)	-14%
Targeted Tourism Development	2,968,100	2,854,913	3,092,731	2,656,774	(435,957)	-14%
Grand Total	4,429,910	16,607,521	17,984,400	18,482,855	498,455	3%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$64,400 (0%). Beginning Fund Balance increases \$562,855 (100%). Total Requirements increase \$498,455 (3%).

In FY 2024-25 all revenue related to the Transient Lodging Tax (TLT) moved out of the General Fund (Fund 100) and resides in this fund.

Total resources conservatively increase 3% over FY 2024-25 projected year-end experience.

Total requirements for professional services, transfers, other expenses increase, in line with increases in total resources.

Programs

Program	Fund-Program Program Description
Administration Dedicated Lodging Tax (240-165515)	This program houses the remaining revenues related to the Transient Lodging Tax (TLT).
Flexible Tourism Development (240-165510)	This program houses revenues from the one-ninth lodging tax increment approved by voters in 1985. The County or its agents retain broad discretion to determine the specific uses for these funds.
Targeted Tourism Development (240-165505)	This Program houses revenues from the two-ninths lodging tax increment approved by voters in 2006. These funds must be used consistent with the definitions of "tourism facilities" and "tourism promotion" as put forth in state law.

Westside Commons- Closed (435-984000)

Budget Detail

*Closed this fund and moved Wingspan Event and Conference Center (WECC) budget back to the Westside Commons/Fair Complex budget (fund 200) in FY 2024-25.

The WECC is located on the nearly 100-acre property known as Westside Commons (formerly the Fair Complex and Fairgrounds) owned by Washington County. The WECC hosts a variety of events, meetings, conferences, sporting events, trade and consumer shows throughout the year. The County oversees the management, maintenance, and marketing of Westside Commons including the WECC. During the period of the annual County Fair, the WECC is used by the Fair Board, at no cost, per the operating agreement between the Washington County Board of Commissioners and the Fair Board and Oregon Revised Statue 565.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,453,706	1,801,716	428,959	0	(428,959)	-100%
Beginning Fund Balance	1,630,503	930,757	428,959	0	(428,959)	-100%
Revenues	823,203	870,959	0	0	0	0%
Charges for Services	233,526	164,063	0	0	0	0%
Miscellaneous revenues	589,980	706,896	0	0	0	0%
Taxes	(303)	0	0	0	0	0%
Requirements	2,453,706	1,801,717	428,959	0	(428,959)	-100%
Expenditures	1,522,949	1,518,232	428,959	0	(428,959)	-100%
Personnel services	654,255	694,426	0	0	0	0%
Materials and Services	270,306	805,412	0	0	0	0%
Other expenditures	172,993	30,289	0	0	0	0%
Interfund expenditures	402,208	(11,895)	0	0	0	0%
Transfers to other funds	0	0	428,959	0	(428,959)	-100%
Capital outlay	23,187	0	0	0	0	0%
Ending Balance	930,757	283,485	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Westside Commons	6.20	6.60	4.60	0.00	(4.60)	-100%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Event Center Operations	1,522,949	1,518,232	428,959	0	(428,959)	-100%

Budget Analysis

Beginning Fund Balance decreases \$428,959 (100%). Total Requirements decrease \$428,959 (100%).

Programs

Program	Fund-Program Program Description
Event Center Operations (435-984005)	*Closed Fund 435 and moved the WECC budget back to the Westside Commons/Fair Complex budget (fund 200-981035) in FY 24-25. This organization unit accounts for all operations, activities and events held at the WECC located at Westside Commons.

Westside Commons - Fair Complex(200-981000)

Budget Detail

Westside Commons (formerly the Fair Complex and Fairgrounds), home of the Wingspan Event and Conference Center (Wingspan) and the annual Washington County Fair, is a multi-use campus that is dedicated to serving the entire community by hosting and producing national-class events on a local scale.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	5,411,314	6,893,918	8,221,324	8,377,486	156,162	2%
Beginning Fund Balance	2,009,200	2,940,329	2,867,166	3,279,987	412,821	14%
Revenues	3,402,114	3,953,589	5,354,158	5,097,499	(256,659)	-5%
Charges for Services	900,955	946,059	1,313,200	1,450,434	137,234	10%
Intergovernmental revenues	53,167	53,167	53,166	53,166	0	0%
Miscellaneous revenues	547,035	1,110,154	1,589,500	1,632,900	43,400	3%
Operating transfers in	0	1,844,209	2,398,292	1,960,999	(437,293)	-18%
Taxes	1,900,957	0	0	0	0	0%
Requirements	5,411,313	6,893,918	8,221,324	8,377,486	156,162	2%
Expenditures	2,470,984	3,606,267	5,237,230	5,847,306	610,076	12%
Personnel services	693,024	805,872	1,938,420	2,013,465	75,045	4%
Materials and Services	837,355	2,046,832	2,307,926	2,693,217	385,291	17%
Other expenditures	715,026	724,512	890,884	880,624	(10,260)	-1%
Interfund expenditures	167,595	(3,603)	0	0	0	0%
Capital outlay	57,984	32,655	100,000	260,000	160,000	160%
Contingency	0	0	2,984,094	2,530,180	(453,914)	-15%
Ending Balance	2,940,329	3,287,651	0	0	0	0%

Budgeted FTE

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Westside Commons - Fair Complex	6.40	10.40	17.00	16.00	(1.00)	-6%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Annual County Fair	1,771,400	2,075,024	2,378,301	2,568,726	190,425	8%
Fair Complex Capital Improvements	48,174	576,236	102,440	100,000	(2,440)	-2%
Fairgrounds Operations	651,410	954,951	3,795,891	3,300,703	(495,188)	-13%
Wingspan Event Center	0	56	1,944,692	2,408,057	463,365	24%
Grand Total	2,470,984	3,606,267	8,221,324	8,377,486	156,162	2%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$256,659 (5%). Beginning Fund Balance increases \$412,821 (14%). Total Requirements, excluding Contingency, increase \$610,076 (12%). Contingency decreases \$453,914 (15%).

Total resources for the department decrease over prior year's budget by 3%.

11% of the revenue collected by the County from Transient Lodging Tax (TLT) is directed to the Fair and Fairgrounds by ordinance. Of this amount, 65% is allocated to Fairground's operations and 35% is allocated to the annual County Fair. Other revenue for the department is generated through a variety of fees collected.

Personnel costs for Westside Commons are shared between three of Fund 200's programs; Fairgrounds Operations (981005), Annual Washington County Fair (981010), and the Wingspan Event and Conference Center (981035). The shared percentage split between programs have been re-allocated to reflect the time each program utilizes more accurately. Total department Personnel expenditures increase by 8%. A proposed 1.00 FTE for increase for a Facilities Maintenance Worker and elimination of 2.0 FTE General Service Aides would provide a small net savings for the department.

Materials and Services increase 19% due to an increase in cost allocation plan, utilities, and costs for services and supplies for janitorial, and security.

Fairgrounds Operations

The Fairgrounds budget maintains services at existing levels to continue to serve as an important community resource offering low-cost rentable space, shelter space for the houseless, and in times of extreme weather and disasters, sheltering for people, pets, and livestock. Revenue decreases as Housing department's use of the Cloverleaf Building for Houseless sheltering winds down at the beginning of 2026. Personnel expenses decrease in this program by 9% due to reallocation of existing FTE's to accurately reflect the amount of time each person works in each of the programs.

Annual Washington County Fair

The Fair Board budget maintains funding at existing levels to fulfill their strategic plan objectives of community and partnership building, ensuring health and safety, and providing relevant programming. Serving over 190,000 community members annually, the Fair Board budget continues to equitably serve the community by offering free admission, free diverse entertainment, affordable space for local businesses to interact and sell their products and services to the community, and funding for 4-H & Future Farmers of America programs allowing these important youth development agencies a place and time to showcase their livestock and education projects. Revenue increases 8% due to expanded attendance, partner participation and increased commission. Expenditures increase 8% due to higher costs in personnel and materials and services.

Fair Complex Capital Improvements

No capital projects or major improvements are planned for FY 2025-26. \$100,000 is budgeted for unforeseen major repairs.

Wingspan Event and Conference Center (Wingspan)

Revenue is expected to decrease 30% over the prior year budget. Revenue is generated in this program from facility use agreement fees, parking fees, food & beverage commission, and service fees. Expenditures increase by 24% for operating Wingspan and continue to significantly outpace revenue generation. Personnel expenses increase 8% due to reallocation of

existing FTE's to accurately reflect the amount of time each FTE is working for Wingspan. At just over 4-years old, Wingspan is now in need of costly repairs as equipment and furnishings meet their end of life. Without a budget for upkeep and repair and replacement, Wingspan will degrade ultimately impacting client experience and bookings leading to less revenue. Continuing to seek out and book events that generate higher levels of revenue along with efforts to reduce spending without negatively impacting the rental program and client experience remain critical.

Trends and Initiatives

The Wingspan Event and Conference Center (Wingspan), a premier regional venue, has made significant strides since its opening in 2021 and a 2023 business and operations review did identify several areas for improvement to ensure continued financial and operational sustainability of Wingspan. The review highlighted the need for additional funding support to bolster key operational aspects, including sales and marketing, maintenance and repair and capital replacement. These areas are foundational to maintaining the venue's viability and continued growth as a regional event destination.

The updated Fairgrounds Master Plan, which was completed and approved by the Washington County Board of Commissioners in 2019, envisions transforming the fairgrounds into a regional event destination. This plan aims to support further development and upkeep of the Wingspan Event and Conference Center and the fairgrounds, collectively known as Westside Commons. However, funding and financing have not yet been secured to complete any phase of this three-phase project, which also addresses the Fairgrounds' aging infrastructure.

Westside Commons is a world-class event venue that regularly hosts a diverse range of activities, including conferences, sports competitions, banquets and consumer shows. When Wingspan was built, the County did not have a dedicated revenue source identified to either implement the Fairgrounds Master Plan or address known and/or unplanned critical maintenance needs across Westside Commons. This year, the proposed budget includes a transfer from the lottery fund of \$1.2 million to start preparing for these critical needs. This transfer is reflected in the Capital Project, Facilities fund (356-3580), in the Projects for Special Funds Program.

In August 2024, the Westside Commons campus hosted a major corporate employee appreciation picnic with 5,000 attendees. This event, which included family-friendly activities, amusement rides and musical entertainment, was a resounding success, and the hosting company plans to return in 2025. Westside Commons is also home to the Washington County Fair, a 171-year-old summer tradition that welcomed 187,000 visitors during its 10-day run in 2024. This year marked a milestone with the 20th anniversary of offering free admission to the County Fair . This initiative, a cornerstone of the Fair Board's mission and strategic plan, ensures that all members of the community have access to this beloved event, promoting inclusivity and unity within Washington County.

Westside Commons is still committed to being an emergency shelter for livestock when the need arises. A recent example of this happened during the Lee Fall Fire in August of 2024 when 55 animals were evacuated from the community of Cherry Grove and sheltered on the fairgrounds. Many thanks to the Westside Commons staff and the Sheriff's Office Posse for their ongoing support during emergencies such as these.

Programs

Program	Fund-Program Program Description
Annual County Fair (200-981010)	This program accounts for all the activities associated with the annual County Fair that are planned, prepared, and produced by staff under fiscal and operational oversight from the Fair Board as mandated by Oregon Revised Statue 565 and the Fair and Fairgrounds Agreement between the Fair Board and the Washington County Board of Commissioners.
Fair Complex Capital Improvements (200-981030)	This program accounts for improvements and major repairs for the Fairgrounds portion of Westside Commons.
Fairgrounds Operations (200-981005)	This program accounts for all activities, events, and operating costs associated with the Fairgrounds portion of Westside Commons and houses the Funds

Program	Fund-Program Program Description
	contingency.
Wingspan Event Center (200-981035)	This program accounts for all activities, events and operating costs for the Wingspan Event and Conference Center

Non-departmental

<u>Fund-Organization Unit Name</u>	<u>Fund-Organization Unit Number</u>
Non-departmental Overview	
Community Network	100-169600
General Fund Contingency	100-163000
Non-departmental	100-162000

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Non-departmental Overview

Non-departmental encompasses all countywide miscellaneous expenditures that are not attributable to a department as well as the General Fund reserves; these budgets do not include any full-time equivalent positions.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	1,003,174	695,962	35,579,135	45,886,485	10,307,350	29%
Personnel services	0	1	0	0	0	0%
Materials and Services	102,355	191,516	183,043	1,057	(181,986)	-99%
Other expenditures	900,818	504,446	37,904	37,904	0	0%
Contingency	0	0	35,358,188	45,847,524	10,489,336	30%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	1,003,174	695,962	35,579,135	45,886,485	10,307,350	29%

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Community Network 100-169600	825,818	480,039	41,604	38,961	(2,643)	-6%
General Fund Contingency 100-163000	0	0	35,358,188	45,847,524	10,489,336	30%
Non-departmental 100-162000	177,355	215,923	179,343	0	(179,343)	-100%
Grand Total	1,003,174	695,962	35,579,135	45,886,485	10,307,350	29%

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	1,003,174	695,962	35,579,135	45,886,485	10,307,350	29%

Community Network (100-169600)

Budget Detail

This organization accounts for County funds contributed as it partners with various organizations to address community needs.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	825,818	480,039	41,604	38,961	(2,643)	-6%
Expenditures	825,818	480,039	41,604	38,961	(2,643)	-6%
Materials and Services	0	5,593	3,700	1,057	(2,643)	-71%
Other expenditures	825,818	474,446	37,904	37,904	0	0%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Fund	825,818	480,039	41,604	38,961	(2,643)	-6%
Subsidy						

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Community Network	825,818	480,039	41,604	38,961	(2,643)	-6%

Budget Analysis

Total Requirements decrease \$2,643 (6%). General Fund subsidy decreases \$2,643 (6%).

Total Requirements decreased due to a decrease in the Counties' Cost Allocation Plan (CAP).

Trends and Initiatives

This budget continues support for the United Way's 211 information program. This year's funding is \$37,904 and accounts for the majority of Total Requirements. The remaining expenses are the County's Cost Allocation Plan charges.

Community Network	FY 2024-25	FY2025-26	\$ Change	% Change
	Modified	Proposed		
211 Information	37,904	37,904	0	0.0%
Internal Service Cost Allocation	3,700	1,057	(2,643)	-71.4%
Totals	\$ 41,604	\$ 38,961	-\$ 2,643	-6.4%

Programs

Program	Fund-Program Program Description
Community Network (100-169605)	Program accounts for General Fund contributions to various not-for-profit community organizations.

General Fund Contingency(100-163000)

Budget Detail

The beginning fund balances from the General Fund (100) and Revenue Stabilization Fund (105) become the General Fund reserve, a critical and core element of the County's financial planning and fiscal stability. The reserve serves many purposes including contributing to the preservation of the County's bond rating, meeting cash-flow requirements, accommodating cyclical variations in revenues, providing for unanticipated, intermittent or future planned expenditures, and minimizing the need to rely on General Fund local operating levies for the long-term sustainability of programs and services. In FY2023- 24, Revenue Stabilization Fund (105) was closed, and its fund balance has been transferred to the General Fund (100).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	0	0	35,358,188	45,847,524	10,489,336	30%
Contingency	0	0	35,358,188	45,847,524	10,489,336	30%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	0	0	35,358,188	45,847,524	10,489,336	30%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Contingency	0	0	35,358,188	45,847,524	10,489,336	30%

Budget Analysis

Total Requirements increase \$10,489,336 (30%). General Fund subsidy increases \$10,489,336 (30%).

Contingency is a non-spendable account that may be accessed during the fiscal year to transfer appropriations to a spendable account when there is need for such appropriations, and it is approved by the Board of Commissioners.

Fiscal policy 400 – Budget Contingency Reserve Policy was adopted by the Board in February 2024. It establishes policy for budgeted reserves. The General Fund relies on property taxes for the day-to-day operations of county departments. The contingency requirements for operating funds reliant on property tax revenue are a minimum of four months (4/12 or 33.3%) of estimated annual property tax revenue to ensure adequate funds on-hand between the beginning of the fiscal year (1 July) and when property taxes are received (November).

The General Fund's contingency is calculated based on the estimated property tax revenue as described above, net of property tax

collected for and dedicated to the Major Streets Transportation Improvement Program (MSTIP) and Washington County Cooperative Library Services (WCCLS). Budget reductions to these two programs reduce the amount of property taxes supporting MSITP and WCCLS with a larger share of property tax supporting general fund operations. This increase results in an increase in the general fund contingency requirement for the fiscal year.

Programs

Program	Fund-Program Program Description
Contingency (100-163005)	Provides separate accounting for contingency funds that are available to other County General Fund organization units.

Non-departmental (100-162000)

Budget Detail

This organizational unit accounts for memberships, services provided by other organizations and contributions to other agencies.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Requirements	177,355	215,923	179,343	0	(179,343)	-100%
Expenditures	177,355	215,923	179,343	0	(179,343)	-100%
Personnel services	0	1	0	0	0	0%
Materials and Services	102,355	185,923	179,343	0	(179,343)	-100%
Other expenditures	75,000	30,000	0	0	0	0%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	177,355	215,923	179,343	0	(179,343)	-100%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Non-departmental	177,355	215,923	179,343	0	(179,343)	-100%

Budget Analysis

Total Requirements decrease \$179,343 (100%). General Fund subsidy decreases \$179,343 (100%).

Membership dues for Association of Oregon Counties (AOC) and National Association of Counties (NACo) has been moved to the Board of Commissioners for management.

Non Departmental Expenditure Details (moved to Board of Commissioners)				
Description	FY 2024-25	FY 2025-26	\$ Change	% Change
Association of Counties Dues	\$ 160,000	\$ 195,000	\$ 35,000	22%
Association of Oregon & California Counties Dues	\$ 3,700	\$ 3,800	\$ 100	3%
National Association of County Org's (NACO)	\$ 9,500	\$ 12,500	\$ 3,000	32%
Miscellaneous Membership Dues	\$ 2,500	\$ 150	\$ (2,350)	-94%
Internal Service Cost Allocation	\$ 3,493	\$ 3,106	\$ (387)	-11%
Transfer Dues and Membership to Board of Commissioners	\$ -	\$ (214,556)	\$ (214,556)	0%
Totals	\$ 179,193	\$ -	\$(179,193)	-100%

Programs

Program	Fund-Program Program Description
Non-departmental (100-162005)	Total requirements include County membership dues, professional services, services provided by other organizations, and contributions to other agencies including but not limited to the following: 1) Association of Oregon Counties; 2) National Association of Counties.

Capital

Fund-Organization Unit Name

Fund-Organization Unit Number

Capital Overview

Capital Projects, 2016 FF&C Facilities.....353-358000

Capital Projects, Emergency Communications System.....359-358000

Capital Projects, Facilities Capital Projects.....356-358000

Capital Projects, ITS.....354-358000

Capital Projects, Parks.....357-358000

Event Center Capital Projects380-982000

LUT Capital Projects, 2016 FF&C MSTIP

LUT Capital Projects, Bonny Slope West SDC..... 378-606500

LUT Capital Projects, Facilities Parks SDC.....355-606500

LUT Capital Projects, MSTIP.....362-606500

LUT Capital Projects, North Bethany SDC 376-606500

LUT Capital Projects, Roads.....368-606500

LUT Capital Projects, Transportation Development Tax.....374-606500

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Capital Overview

The Capital budget is comprised of Facilities & Technology and Transportation projects. Capital expenditures may include the purchase of land, contractual services for environmental impact analysis, engineering and design, hardware, costs associated with implementing new software and project management.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	127,115,716	115,320,884	320,986,608	141,034,185	(179,952,423)	-56%
Charges for Services	4,193,842	5,772,827	5,027,027	2,698,282	(2,328,745)	-46%
Interfund revenues	10,641,539	4,802,260	36,123,730	19,761,494	(16,362,236)	-45%
Intergovernmental revenues	52,970,375	30,609,785	37,433,750	23,564,776	(13,868,974)	-37%
Miscellaneous revenues	7,639,458	8,578,387	155,498,294	10,567,294	(144,931,000)	-93%
Operating transfers in	51,670,502	65,557,626	86,903,807	84,442,339	(2,461,468)	-3%
Requirements	146,125,995	113,212,153	464,625,149	461,013,606	(3,611,543)	-1%
Materials and Services	115,454,384	93,900,799	125,921,738	109,432,353	(16,489,385)	-13%
Other expenditures	27,202	1,953,170	350	350	0	0%
Interfund expenditures	9,584,826	8,317,809	9,543,487	10,101,826	558,339	6%
Transfers to other funds	4,350,526	2,839,306	4,748,072	9,814,351	5,066,279	107%
Capital outlay	16,709,057	6,201,068	82,016,669	76,241,467	(5,775,202)	-7%
Contingency	0	0	242,394,833	255,423,259	13,028,426	5%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	(166,009,789)	(146,785,179)	(145,368,973)	(167,027,118)	(21,658,145)	15%

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Capital Projects 353- 358000	0	0	2,186,094	2,230,341	44,247	2%
Capital Projects 354- 358000	4,375,409	3,477,236	7,714,540	6,544,788	(1,169,752)	-15%
Capital Projects 356- 358000	11,424,002	6,189,878	66,204,496	62,716,523	(3,487,973)	-5%

Capital Overview

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Capital Projects 357-358000	1,282	11,759	328,854	98,221	(230,633)	-70%
Capital Projects 359-358000	2,775,354	2,734,820	3,008,662	423,509	(2,585,153)	-86%
Event Center 380-982000	0	1,445	2,930,633	3,182,281	251,648	9%
LUT Capital Projects 355-606500	0	0	254,887	268,540	13,653	5%
LUT Capital Projects 362-606500	110,858,249	82,877,312	300,634,289	281,744,077	(18,890,212)	-6%
LUT Capital Projects 368-606500	12,339,752	15,798,745	38,029,782	47,084,758	9,054,976	24%
LUT Capital Projects 374-606500	2,198,414	1,185,429	37,264,540	50,222,600	12,958,060	35%
LUT Capital Projects 376-606500	1,974,671	870,136	956,375	617,862	(338,513)	-35%
LUT Capital Projects 378-606500	178,862	65,393	5,111,997	5,880,106	768,109	15%
Grand Total	146,125,995	113,212,153	464,625,149	461,013,606	(3,611,543)	-1%

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Special Funds	146,125,995	113,212,153	464,625,149	461,013,606	(3,611,543)	-1%

Capital Projects, 2016 FF&C Facilities (353-358000)

Budget Detail

The 2016 FF&C Facilities Capital Projects fund accounts for bond proceeds from the Series 2016 B Full Faith and Credit Obligations (FF&C) for facilities capital projects.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,156,094	2,256,949	2,186,094	2,230,341	44,247	2%
Beginning Fund Balance	2,119,344	2,156,094	2,186,094	2,230,341	44,247	2%
Revenues	36,750	100,855	0	0	0	0%
Miscellaneous revenues	36,750	100,855	0	0	0	0%
Requirements	2,156,094	2,256,949	2,186,094	2,230,341	44,247	2%
Expenditures	0	0	2,186,094	2,230,341	44,247	2%
Capital outlay	0	0	2,186,094	2,230,341	44,247	2%
Ending Balance	2,156,094	2,256,949	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Projects for FF&C Funding	0	0	2,186,094	2,230,341	44,247	2%

Budget Analysis

Beginning Fund Balance increases \$44,247 (2%). Total Requirements increase \$44,247 (2%).

No new resources have been identified for this fund.

Fund balance is fully appropriated in FY 2025-26 for an anticipated project assignment of exterior improvements to the Service Center East location which houses staff from various County departments. This will provide needed project funding and timing flexibility as project requirements are further defined and contracted.

2016 FF&C Facilities Capital Project

Description	Resources	Prior Years Summary	2024-25 Estimate	2025-26 Budget
Beginning Fund Balance			2,256,949	2,230,341
Bond Proceeds	32,895,477	32,895,477		
Interest Revenue		795,823	69,000	
Total Resources	32,895,477	33,691,300	2,325,949	2,230,341
Description	Project Cost Estimates	Prior Years Summary	2024-25 Estimate	2025-26 Budget
Public Services Building Seismic	\$ 9,000,000	10,573,123	-	
Public Safety Training Center	9,343,746	11,310,686		
Law Enforcement Facilities	4,000,000	2,600		
Buildings on Downtown Campus	5,000,000	5,178,337		
Hagg Lake Road	1,900,000	1,900,000		
Blanton Property		2,000,000		
HHS Relocation (SCE)		333,888		
Service Center East			68,095	1,750,000
Building Improvement Projects (in various planning stages)		-		480,341
Contingency	3,516,067			
Total General Facilities Projects	32,759,813	31,298,634	68,095	2,230,341
Closing Costs	135,664	-		
Total Expenditures	\$ 32,895,477	31,434,351	68,095	2,230,341
Resources less expenditures = Ending Fund Balance	-	2,256,949	2,257,854	-

Programs

Program	Fund-Program Program Description
Projects for FF&C Funding (353-358037)	Program accounts for the financial activities related to the management of 2016 bond proceeds for facilities capital projects.

Program	Fund-Program Program Description

Capital Projects, Emergency Communications System (359-358000)

Budget Detail

This fund accounts for the proceeds from the general obligation bonds, approved by voters in the May 2016 election, for the Emergency Communication System project.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,958,772	3,228,322	3,008,662	423,509	(2,585,153)	-86%
Beginning Fund Balance	2,033,511	1,183,417	2,608,662	423,509	(2,185,153)	-84%
Revenues	1,925,261	2,044,905	400,000	0	(400,000)	-100%
Intergovernmental revenues	0	0	400,000	0	(400,000)	-100%
Miscellaneous revenues	125,261	119,905	0	0	0	0%
Operating transfers in	1,800,000	1,925,000	0	0	0	0%
Requirements	3,958,771	3,228,322	3,008,662	423,509	(2,585,153)	-86%
Expenditures	2,775,354	2,734,820	3,008,662	423,509	(2,585,153)	-86%
Materials and Services	2,592,141	2,687,729	2,958,662	423,509	(2,535,153)	-86%
Interfund expenditures	0	1,988	0	0	0	0%
Capital outlay	183,213	45,103	50,000	0	(50,000)	-100%
Ending Balance	1,183,417	493,502	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Administration	0	1,988	18,638	15,623	(3,015)	-16%
Dispatch Center	209,788	34,899	50,000	0	(50,000)	-100%
System Infrastructure	2,565,567	2,697,933	2,940,024	407,886	(2,532,138)	-86%
Grand Total	2,775,354	2,734,820	3,008,662	423,509	(2,585,153)	-86%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$400,000 (100%). Beginning Fund Balance decreases \$2,185,153 (84%). Total Requirements decrease \$2,585,153 (86%).

The Emergency Communications System Fund began with the issuance of \$77,000,000 in voter-approved general obligation bonds to fund updates to the County's emergency communications system. The bonds, issued in July 2016, included an \$11,300,000 premium due to a favorable bond market.

The emergency communication system improvement projects are complete, and the remaining balance is fully appropriated to maintain flexibility as the fund is prepared for closure.

Programs

Program	Fund-Program Program Description
Administration (359-358050)	This program accounts for the financial activities related to the projects that were included in the Bond documents.
Blanton (359-358065)	The funds in the Bond Premium program are derived from the Original Issue Discount of the County's sale of Emergency Communications System bonds. Expenditures from this program will be for Emergency Communication and Response Facilities.
Dispatch Center (359-358070)	Provides financial accounting for the activities related to the Dispatch Center.
Radio Acquisition & Distribution (359-358060)	Provides financial accounting for the activities related to radio acquisition and distribution.
System Infrastructure (359-358075)	Provides financial accounting for the system infrastructure.

Capital Projects, Facilities Capital Projects (356-358000).

Budget Detail

Funding for projects usually comes from the General Fund, various special funds, the Gain Share program and Energy Rebates. Programs have been established to match revenue and expenditures by funding source. A capital project can reflect a new facility, renovation, or major maintenance work that increases the value of the facility or extends its useful life. The fund also includes improvements, additions, or expansions that change interior space alignment.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	19,835,732	15,375,064	66,204,496	62,716,523	(3,487,973)	-5%
Beginning Fund Balance	9,709,787	8,411,730	9,757,247	25,920,674	16,163,427	166%
Revenues	10,125,945	6,963,334	56,447,249	36,795,849	(19,651,400)	-35%
Interfund revenues	9,900,695	4,409,384	34,525,249	18,625,249	(15,900,000)	-46%
Intergovernmental revenues	12,764	13,701	315,000	15,000	(300,000)	-95%
Miscellaneous revenues	210,544	620,249	0	289,600	289,600	100%
Operating transfers in	1,942	1,920,000	21,607,000	17,866,000	(3,741,000)	-17%
Requirements	19,835,732	15,375,065	66,204,496	62,716,523	(3,487,973)	-5%
Expenditures	11,424,002	6,189,878	63,204,496	61,216,523	(1,987,973)	-3%
Materials and Services	1,566,627	2,582,489	191,427	300,411	108,984	57%
Other expenditures	0	1,407,579	0	0	0	0%
Interfund expenditures	0	3,983	0	0	0	0%
Capital outlay	9,857,375	2,195,828	63,013,069	60,916,112	(2,096,957)	-3%
Contingency	0	0	3,000,000	1,500,000	(1,500,000)	-50%
Ending Balance	8,411,730	9,185,187	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Facilities Capital Projects	0	1,386,662	191,427	300,411	108,984	57%
Projects for Energy Savings	0	0	231,170	241,170	10,000	4%
Projects for Gain Share	7,260	25,191	2,900,000	7,400,000	4,500,000	155%
Projects for General Fund	952,446	744,871	7,269,650	6,230,693	(1,038,957)	-14%
Projects for Lottery Funds	0	0	0	1,200,000	1,200,000	100%
Projects for Special Fund	10,464,296	4,033,154	35,492,249	18,625,249	(16,867,000)	-48%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
SIP - Strategic Investment Program	0	0	20,120,000	28,719,000	8,599,000	43%
Grand Total	11,424,002	6,189,878	66,204,496	62,716,523	(3,487,973)	-5%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$19,651,400 (35%). Beginning Fund Balance increases \$16,163,427 (166%). Total Requirements, excluding Contingency, decrease \$1,987,973 (3%). Contingency decreases \$1,500,000 (50%).

The higher beginning fund balance and lower revenues anticipated for FY 2025-26 coincide in part with the anticipated completion of the Health and Human Services Center for Addiction, Treatment and Triage (CATT) that is anticipated in FY 25-26. Another contributing factor is the transfer of Strategic Investment Program funding last year for various projects including critical infrastructure HVAC improvements (\$12 million), a new courtroom to accommodate the recent judge assignment to the County (\$3 million), schematic design for the jail expansion (\$200,000) and funds for addressing county and departmental capital requests (\$1.92 million). The FY 25-26 budget does include a transfer of \$1.92 million from the General Fund for continuation of meeting new and existing capital requests as well as funding to address the completion of a tenant improvement intended to provide space allocation for the District Attorney's office.

Expenditures remain significant but decrease overall with the anticipated completion of the CATT projects. Within materials & services, allocated expenditures assigned through the County's Cost Allocation Plan (CAP) increase in FY 25-26 and will have an impact on the available funding for project delivery.

Facilities continues to focus on established critical facility infrastructure projects primarily related to 24/7 service operations as well as many smaller scale improvements underway. New this year under capital outlay will be additional allocation for continuing the work started with space reallocations for departments within the Public Services Building and refreshing the Community Correction Center bathrooms as well as some projects related to ADA, fencing, and equipment upgrades or preservation.

Programs

Program	Fund-Program Program Description
Facilities Capital Projects (356-358030)	This program accounts for contingency funds and other miscellaneous revenues and expenses that do not fall under a facility capital project in a specific capital program.
Projects for Energy Savings (356-358036)	This program accounts for the financial activities related to capital projects which are eligible for energy rebates from the Energy Trust of Oregon
Projects for Gain Share (356-358034)	This program accounts for the financial activities related to capital projects specifically approved by the Board for Gain Share Funds.
Projects for General Fund (356-358032)	This program accounts for the financial activities related to capital projects supporting programs associated with core County missions. Funding comes from General Fund discretionary revenues.
Projects for Lottery Funds (356-358039)	This program accounts for the financial activities related to capital projects approved for Lottery Funds, with emphasis for Westside Commons.
Projects for Real Property (356-358031)	This program accounts for revenues and expenditures associated with the sale and purchase of real property.
Projects for Special Fund (356-358033)	This program accounts for the financial activities related to capital projects funded by Special Funds, usually provided by Department sources such as dedicated

Program	Fund-Program Program Description
	revenue sources, donations or grant funding.
SIP - Strategic Investment Program (356-358038)	This program accounts for the financial activities related to capital projects approved for Strategic Investment Program (SIP) Funds.

Capital Projects, ITS (354-358000)

Budget Detail

The Department of Information Technology Services (ITS) provides comprehensive technology services to Washington County departments and offices. The capital budget for ITS is divided into functional focus areas within the fund: The Office of the Chief Information Officer, Technical Services, Infrastructure Services, Enterprise Applications & Solutions, Security, and Land, Spatial & Digital.

Washington County Administrative Manual R & O #: 22-102, 23-58 designed to meet the requirements of Washington County Code (WCC) 2.04.110 states the Department of Information Technology Services (ITS) is responsible for providing and supporting a reliable and secure end user technology, business applications, internet and intranet technology, County websites, GIS functions, and information security for the County. ITS is further responsible for developing and implementing policies related to information technology, including cloud services, procurement, recording of meetings, and security.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	8,963,064	8,776,081	7,714,540	6,544,788	(1,169,752)	-15%
Beginning Fund Balance	6,071,446	4,587,655	4,876,935	4,408,543	(468,392)	-10%
Revenues	2,891,618	4,188,426	2,837,605	2,136,245	(701,360)	-25%
Interfund revenues	740,844	392,876	1,598,481	1,136,245	(462,236)	-29%
Miscellaneous revenues	135,774	1,249,821	0	0	0	0%
Operating transfers in	2,015,000	2,545,729	1,239,124	1,000,000	(239,124)	-19%
Requirements	8,963,064	8,776,081	7,714,540	6,544,788	(1,169,752)	-15%
Expenditures	4,375,409	3,477,236	5,047,955	5,723,091	675,136	13%
Materials and Services	2,747,657	1,197,695	0	0	0	0%
Other expenditures	27,067	544,740	0	0	0	0%
Capital outlay	1,600,685	1,734,800	5,047,955	5,723,091	675,136	13%
Contingency	0	0	2,666,585	821,697	(1,844,888)	-69%
Ending Balance	4,587,655	5,298,845	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
ITS Capital Business Applications Support Services	1,185,050	507,189	1,539,980	1,342,859	(197,121)	-13%
ITS Capital Client Services	927,615	455,945	548,329	92,904	(455,425)	-83%
ITS Capital Enterprise Systems	736,231	907,108	880,849	1,369,057	488,208	55%
ITS Capital Infrastructure Services	1,284,358	1,531,995	1,888,495	2,867,846	979,351	52%
ITS Capital Office of the CIO	242,156	75,000	2,731,887	860,122	(1,871,765)	-69%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
ITS Capital Security	0	0	125,000	12,000	(113,000)	-90%
Grand Total	4,375,409	3,477,236	7,714,540	6,544,788	(1,169,752)	-15%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$701,360 (25%). Beginning Fund Balance decreases \$468,392 (10%). Total Requirements, excluding Contingency, increase \$675,136 (13%). Contingency decreases \$1,844,888 (69%).

FY 2025-26 Beginning Fund Balance represents the financial resources allocated to approved multi-year projects carrying forward from FY 2024-25 and unallocated funds due to projects being canceled in prior fiscal years.

FY 2025-26 Total Revenues are comprised of Special Funds and Gain Share (Strategic Investment Program – SIP) revenues. Total Revenues decrease by 25% due to a decrease in General Fund Revenue and Special Fund revenue for County department projects. Gain Share revenue remains flat.

Capital Outlay expenditures reflect costs for newly requested projects as well as carryforward projects from prior years. Total Capital Outlay expenditures increase \$675,136 (13%). This increase is due to prioritization of the \$1.8M Phone System Replacement project that is critical to maintain a safe and secure voice and telephone infrastructure for County departments and the public.

Contingency decreases \$1.8M (69%), reflecting the decision to utilize Contingency to fund the Phone System Replacement project versus requesting new one-time SIP resources as a budget decision package. ITS prides itself in being strategic and efficient financial stewards of our resources and County resources while ensuring high-performing IT solutions.

Fund 354 is budgeted with a remaining Contingency amount of \$821,697 in FY 2025-26. ITS is building a Contingency balance to be available in the future to address unplanned, but critical capital needs.

Trends and Initiatives

Fund 354 Capital Projects received a total of \$2.0 million in General Fund reductions and an unexpected \$1 million Replacement Fund reduction in FY 2025-26 and over the past two fiscal years. During this period, existing Contingency has provided critical financial resources to the approved but unfunded capital projects, including the Horizons Upgrade project and the Phone System Replacement project. Contingency has been on the decline since FY 2023-24, and it is budgeted to be at \$821,697 in FY 2025-26, which is below the reasonable amount determined to maintain a reserve that is sufficient to cover emergent and necessary IT capital requests. The annual \$1 million one-time revenue of Gain Share (SIP) is the only remaining resource to fund the \$2 million in annually requested projects over the past five years. ITS will need to work quickly to revisit the funding model for this fund to ensure longevity for investments in technology capital projects and to rebuild a reasonable reserve amount for this fund. Future County IT capital requests will undergo an additional review to determine the necessity prior to confirmation, including not just if the County can afford the request, but should the County be funding the request. This will result in fewer IT capital projects being funded.

Further, given the ongoing reductions the County has experienced the last few fiscal years, ITS will also no longer be accepting IT Capital demands whereby the requesting department does not have an ongoing funding resource to support the ongoing operational costs of new IT capital requests. This is a significant change from prior years, but aids in setting the proper financial path forward towards operational sustainability.

Programs

Program	Fund-Program Program Description
ITS Capital Business Applications Support Services (354-358081)	This program is responsible for targeted implementations of new line-of-business applications for County departments along with database support for department and enterprise-wide solutions for general use. Projects in this program may include cloud-based and on-premise applications as well as consulting and enhancement of existing tools and applications. Typical projects in this area would include initiatives to enhance transparency, add staff capabilities and modernize existing application systems. *Effective FY 2025-26, this program is restructured and renamed from "ITS Capital Enterprise Application & Engineering" to be "ITS Capital Business Applications Support Services".
ITS Capital Client Services (354-358082)	This program supports standard conference room audio/visual, client software and computer peripheral hardware for all County employees. Projects in this program include enhancements to staff hybrid public meeting capabilities, desktop application life cycle management, and innovations to better serve county staff and the public.
ITS Capital Enterprise Systems (354-358080)	This program supports the acquisition and implementation of new systems and subscriptions intended to enhance efficiency and transparency across multiple County departments. This includes general productivity tools and major systems such as document management, constituency management, ERP, etc. *Effective FY 2025-26, this program is restructured and renamed from "ITS Capital Land, Spatial, and Digital" to be "ITS Capital Enterprise Systems".
ITS Capital Infrastructure Services (354-358085)	This program supports the metropolitan area enterprise network, enterprise server platforms, disaster recovery and business continuity, hybrid remote workforce, desktop application delivery, and voice infrastructure needed to support all other digital functions for ITS and the County. Projects in this program may include enterprise hardware and software necessary to support county operations as well as innovative technologies that enhance service delivery, improve operational efficiency, and address evolving community needs.
ITS Capital Office of the CIO (354-358084)	This program focuses on projects requiring support across all functional areas of ITS. Projects in this program relate to general leadership, program level projects and Equity, Diversity, and Inclusion initiatives.
ITS Capital Security (354-358083)	This program is responsible for the County's enterprise security solutions, education and services. Projects in this program include County workforce member security training, enhancements to security and compliance related initiatives to better serve county staff and the public.

ITS Capital Projects

Fiscal year 2025-26 ITS Capital Projects

Project Category	Project Description	Beginning Fund Balance	Gain Share	General Fund	System Replacement Fund	Special Funds	Totals
Assessment & Taxation System	Hardware/Software to support A&T. Includes Orion enhancements and Digital Voucher Transmission.	-	59,136	-	-	-	59,136
Client Systems and Software	Client hardware/software support including workstation upgrades, operating systems, monitors, scanners and printers and contracted resources related to client projects.	213,938	44,404	-	-	-	258,342
COOP/DR	Hardware/Software to support COOP and DR activities. Includes analysis of cloud solutions to enhance resiliency, table top exercises and offsite disaster recover solution.	-	8,000	-	-	-	8,000
Criminal Justice Systems	Hardware/Software to support Criminal Justice and Public Safety. Includes solutions for SB751, mobile device investigation, e-ticketing, scheduling and field training tracking.	233,500	316,170	-	-	41,030	590,700
Cyber Security and Compliance	Hardware/Software and systems to support county cyber security, risk and compliance efforts. Includes enhancement of monitoring and detection, risk assessments, security framework, siem solutions and risk assessment.	70,000	-	-	-	-	70,000
Document Publishing	Hardware/Software to support Document Publishing. Includes Laserfiche enhancements and open data initiatives.	25,000					25,000
Elections System	Hardware/Software to Support Elections, ballot tracking and overseas ballot submission enhancements.	25,000					25,000
Enterprise Systems	Hardware/Software to support Engineering Systems. Includes support for enhanced constituent engagement, data warehouse, analytics and file sharing.	167,000	84,425	-	-	2,000	253,425
Facilities Systems	Hardware/Software to support Facilities Management. Includes security enhancements to County employee ID badge.	16,000			-		16,000
Finance System	Hardware/Software to support Finance. Includes analysis of ERP replacement, WISARD hardware/software, contract management and ACFR publication application.	235,000	-	-	-	-	235,000
GIS	Hardware/Software to support GIS. Includes aerial imagery, data visualization and application for Mosquito Management.	-	17,750	-	-	111,200	128,950
Health & Human Services System	Hardware/Software to support HHS. Includes project management and department wide system improvements evaluation.	-	51,600	-	-	232,090	283,690
Infrastructure	Infrastructure upgrades, modernization and expansions to enhance system capacity, improve resilience, and support future growth and remote access across the county.	2,459,908	119,000	-	-	-	2,578,908

ITS Capital Projects

Project Category	Project Description	Beginning Fund Balance	Gain Share	General Fund	System Replacement Fund	Special Funds	Totals
Other Department Systems	Hardware/Software to support departments not included elsewhere. Includes asset management, comprehensive demographic data collection, fleet management and WebEOC.	141,500	162,515	-	-	694,925	998,940
Permitting & Inspection System	Hardware/Software to support Permitting and Inspection systems. Additional Accela work, Annexations processing, public facing portal and inspection recording.	-	-	-	-	55,000	55,000
Web & Digital Presence	Hardware/Software to support county digital presence. Includes website redesign, intranet redesign and community engagement tools.	-	137,000	-	-	-	137,000
Contingency	Contingency reflects unforeseen projects determined to be carried forward by the end of the current fiscal year as well as a prediction of projects that may be cancelled by County departments and have not yet been redirected.	821,697					821,697
		4,408,543	1,000,000	-	-	1,136,245	6,544,788

Capital Projects, Parks (357-358000)

Budget Detail

This fund accounts for proceeds from the sale of County-owned timber property and receipts from the selected harvest. These resources are set aside for greenspace acquisition, County park improvements, and maintenance of the timber property.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	331,683	345,557	328,854	98,221	(230,633)	-70%
Beginning Fund Balance	326,024	330,401	328,854	23,221	(305,633)	-93%
Revenues	5,659	15,156	0	75,000	75,000	100%
Miscellaneous revenues	5,659	15,156	0	75,000	75,000	100%
Requirements	331,683	345,558	328,854	98,221	(230,633)	-70%
Expenditures	1,282	11,759	328,538	98,221	(230,317)	-70%
Materials and Services	1,040	11,712	31,538	98,221	66,683	211%
Interfund expenditures	0	47	0	0	0	0%
Transfers to other funds	0	0	267,000	0	(267,000)	-100%
Capital outlay	242	0	30,000	0	(30,000)	-100%
Contingency	0	0	316	0	(316)	-100%
Ending Balance	330,401	333,799	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Greenspace	1,282	11,759	328,854	98,221	(230,633)	-70%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$75,000 (100%). Beginning Fund Balance decreases \$305,633 (93%). Total Requirements, excluding Contingency, decrease \$230,317 (70%). Contingency decreases \$316 (100%).

Resources are derived primarily from the management of timber on County-owned property. New resources are anticipated from a timber sale during the fiscal year.

Expenditures are appropriated to maintain flexibility in addressing needs that arise for forestry and other program expenses, including future use toward the purchase of land, improvements to parks, and maintenance of the timber property. Scoggins Valley Park was a recent recipient of funds utilized for park design improvements.

Designated forest properties total 296 acres and include: Timber Road (80 acres), Holly Hill (74 acres), Shadybrook (60 acres) and a Highway 26 parcel (82 acres).

Programs

Program	Fund-Program Program Description
Greenspace (357-358035)	This program accounts for the financial activities related to greenspace acquisition, park improvements, and maintenance of County-owned timber property.

Event CenterCapital Projects (380-982000)

Budget Detail

This fund was established in FY 2015-16 to account for the future build-out of the Wingspan Event and Conference Center at the Westside Commons.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,880,895	3,015,610	2,930,633	3,182,281	251,648	9%
Beginning Fund Balance	2,826,926	2,880,895	2,930,633	3,091,781	161,148	5%
Revenues	53,969	134,715	0	90,500	90,500	100%
Miscellaneous revenues	53,969	134,715	0	90,500	90,500	100%
Requirements	2,880,895	3,015,610	2,930,633	3,182,281	251,648	9%
Expenditures	0	1,445	2,930,633	3,182,281	251,648	9%
Materials and Services	0	1,440	5,639	282,281	276,642	4,906%
Interfund expenditures	0	5	0	0	0	0%
Capital outlay	0	0	2,924,994	2,900,000	(24,994)	-1%
Ending Balance	2,880,895	3,014,165	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Event Center	0	1,445	2,930,633	3,182,281	251,648	9%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$90,500 (100%). Beginning Fund Balance increases \$161,148 (5%). Total Requirements increase \$251,648 (9%).

The Wingspan Event and Conference Center project is essentially complete although a few outstanding issues have arisen that are being addressed prior to finalization of the project and closure of the fund. For appropriation flexibility, the full balance is budgeted. The fund closeout process will be initiated with Finance upon project finalization.

Programs

Program	Fund-Program Program Description
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Program	Fund-Program Program Description
Event Center (380-982005)	This program accounts for all the construction activities associated with the Wingspan Event and Conference Center at the Westside Commons.

LUT Capital Projects, Bonny Slope West SDC (378-606500).

Budget Detail

This fund was established in FY 2015-16 and accounts for the Bonny Slope West System Development Charge (SDC) that will help fund needed capacity improvements in the Bonny Slope West community.

OAR 660-012 requires planning for the County's future transportation needs. ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	4,743,609	5,000,842	5,111,997	5,880,106	768,109	15%
Beginning Fund Balance	4,542,171	4,564,746	4,615,824	5,286,375	670,551	15%
Revenues	201,438	436,096	496,173	593,731	97,558	20%
Charges for Services	119,296	180,745	200,000	229,540	29,540	15%
Miscellaneous revenues	82,142	216,429	196,173	189,191	(6,982)	-4%
Operating transfers in	0	38,922	100,000	175,000	75,000	75%
Requirements	4,743,608	5,000,842	5,111,997	5,880,106	768,109	15%
Expenditures	178,862	65,393	394,916	757,763	362,847	92%
Materials and Services	0	25,095	19,908	2,545	(17,363)	-87%
Interfund expenditures	16,867	600	4,000	4,000	0	0%
Transfers to other funds	161,996	39,698	371,008	751,218	380,210	102%
Contingency	0	0	4,717,081	5,122,343	405,262	9%
Ending Balance	4,564,746	4,935,449	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Administration and Analysis	178,862	65,393	5,111,997	5,880,106	768,109	15%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$97,558 (20%). Beginning Fund Balance increases \$670,551 (15%). Total Requirements, excluding Contingency, increase \$362,847 (92%). Contingency increases \$405,262 (9%).

System Development Charges (SDC) revenue collection is expected to increase based on approximately 20 single-family detached units to be built in FY 2025-26, with SDC fees of approximately \$11,477 each.

Transfer from TDT - Transportation Development Tax (Fund 374) is projected to decrease from in FY 2025-26.

Bonny Slope West SDC funds will be allocated between four projects, Thompson Road (Saltzman Road to Marcotte Road), Laidlaw Road (Saltzman Road to Marcotte Road), Marcotte Road (Laidlaw Road to Thompson Road) and Saltzman Road (Laidlaw Road to Thompson Road).

Contingency holds include both obligated contingency for current projects and s unobligated for future projects.

Transfer to Other Funds increases related to Project #100694 Thompson Rd (Saltzman to Marcotte) that is housed in MSTIP (Fund 362) and reflects a slight decrease in transfers to Road Fund.

Trends and Initiatives

Changing regulatory requirements, construction cost escalation outpacing inflation and higher personnel costs are causing increases in the cost of projects. Readily developable land within the Bonny Slope West area is nearing build-out so less revenue is expected going forward.

Programs

Program	Fund-Program Program Description
Administration and Analysis (378-606510)	This fund accounts for the Bonny Slope West SDC revenues and expenditures. There are no staff housed in this program. Bonny Slope West SDC-funded projects are delivered by the Department of Land Use & Transportation's Capital Project Services division (Fund-Program 168-605005).

LUT Capital Projects, Facilities Parks SDC (355-606500).

Budget Detail

This fund accounts for System Development Charges (SDCs) collected for park capital improvements and was created by the Washington County Board of Commissioners in October, 2004. Proceeds are to be used in partnership with the Tualatin Hills Park & Recreation District (THPRD) for parks capital improvements in the Bethany, Cedar Mill and Cooper Mountain areas.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	206,272	220,981	254,887	268,540	13,653	5%
Beginning Fund Balance	193,277	206,272	218,571	245,026	26,455	12%
Revenues	12,995	14,709	36,316	23,514	(12,802)	-35%
Charges for Services	9,828	4,914	27,027	14,742	(12,285)	-45%
Miscellaneous revenues	3,167	9,795	9,289	8,772	(517)	-6%
Requirements	206,272	220,981	254,887	268,540	13,653	5%
Contingency	0	0	254,887	268,540	13,653	5%
Ending Balance	206,272	220,981	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Park SDC	0	0	254,887	268,540	13,653	5%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$12,802 (35%). Beginning Fund Balance increases \$26,455 (12%). Contingency increases \$13,653 (5%).

Program revenue is derived from development activity on lots within the Interim County Park System Development Charge (Park SDC) boundary. The revenue estimate for FY 2025-26 assumes revenue from the development of 11 detached single family dwelling units lots during the year. February 2025 data from Metro indicates around 53 lots remain vacant in the Park SDC boundary. In the previous 2 fiscal years, 3 lots were built per year on average. As of February 2025, 3 units were built, so we forecast 6 units will be built in FY 2025-26.

The County has partnered with Tualatin Hills Park & Recreation District on projects to benefit the Park SDC collection area in the past.

Programs

Program	Fund-Program Program Description
Park SDC (355-358045)	This program accounts for the financial activities related to Park SDCs. There are no staff housed in this program, but Land Use & Transportation (LUT) staff administer the fund.

LUT Capital Projects, MSTIP (362-606500)

Budget Detail

This fund accounts for resources collected and expended to support the design, permitting and construction of transportation capital improvement projects identified for funding through the County's Major Streets Transportation Improvement Program (MSTIP) funding allocation process. The primary objective of MSTIP is to fund improvements on a network of multimodal streets and roads that support countywide mobility. The Washington County Board of Commissioners (Board) generally makes MSTIP funding allocation decisions every five to six years following community input opportunities and a recommendation from the Washington County Coordinating Committee (WCCC), which is made up of elected officials from Washington County and cities within the County.

MSTIP was initially funded through a serial levy from 1986 until implementation of Ballot Measure 50 in 1997. The MSTIP serial levy rate in effect at that time was reduced and rolled into a new permanent County property tax rate. Since 1997, an annual transfer from the County General Fund is the primary source of MSTIP revenue. Within the MSTIP program there have been nine multi-year funding allocation cycles: MSTIP 1, MSTIP 2, MSTIP 3, MSTIP 3b, MSTIP 3c, MSTIP 3d, MSTIP 3d HG (Bonding Cost-sharing program), MSTIP 3e and MSTIP 3f. These project packages have been developed in coordination with the WCCC and approved by the Board.

OAR 660-012 requires planning for the County's future transportation needs. ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	187,843,940	154,728,474	300,634,289	281,744,077	(18,890,212)	-6%
Beginning Fund Balance	94,301,259	76,985,690	68,574,238	209,878,204	141,303,966	206%
Revenues	93,542,681	77,742,784	232,060,051	71,865,873	(160,194,178)	-69%
Intergovernmental revenues	51,884,475	25,541,569	27,581,097	15,408,519	(12,172,578)	-44%
Miscellaneous revenues	5,941,595	3,343,359	153,153,841	6,992,603	(146,161,238)	-95%
Operating transfers in	35,716,611	48,857,855	51,325,113	49,464,751	(1,860,362)	-4%
Requirements	187,843,939	154,728,474	300,634,289	281,744,077	(18,890,212)	-6%
Expenditures	110,858,249	82,877,312	118,838,153	97,338,921	(21,499,232)	-18%
Materials and Services	98,022,506	73,798,896	106,565,955	84,443,103	(22,122,852)	-21%
Other expenditures	135	152	350	350	0	0%
Interfund expenditures	7,166,107	5,727,066	5,898,102	6,984,928	1,086,826	18%
Transfers to other funds	879,809	1,166,595	1,625,189	2,349,450	724,261	45%
Capital outlay	4,789,692	2,184,603	4,748,557	3,561,090	(1,187,467)	-25%
Contingency	0	0	181,796,136	184,405,156	2,609,020	1%
Ending Balance	76,985,690	71,851,162	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
LUT Capital Projects	110,858,249	82,877,312	300,634,289	281,744,077	(18,890,212)	-6%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$160,194,178 (69%). Beginning Fund Balance increases \$141,303,966 (206%). Total Requirements, excluding Contingency, decrease \$21,499,232 (18%). Contingency increases \$2,609,020 (1%).

A required 17% reduction in General Fund support will not have an immediate impact on anticipated FY 2025-26 project delivery. However, the cumulative impact of ongoing year-over-year reductions will likely require delaying and/or reducing the scope of some MSTIP 3f projects in future budget years.

Operating transfers-in increase due primarily to one-time transfers from the Transportation Development Tax fund upon substantial completion of two MSTIP projects.

Intergovernmental revenues decrease in FY 2025-26 due to normal fluctuations in project timing and associated project-related reimbursements.

Compared to last year, Miscellaneous revenues decrease due to the \$150,000,000 bond sale in FY 2024-25. This bond sale increases the contingency balance for FY 2025-26 and also results in increased investment interest.

Total Requirements decreases primarily due to the normal fluctuations in project expenditures associated with the timing of multi-year transportation projects.

Interdepartmental expenditures increase because of the timing of project-related expenditures.

Transfers to other funds increases primarily due to the Road Capital Projects Fund (Fund 368) associated with the timing of multi-year transportation projects.

Capital outlay expenditures decrease due to fewer right-of-way acquisitions required for transportation projects.

Trends and Initiatives

Since 1986, MSTIP has resulted in the investment of more than \$1 billion to build more than 150 transportation projects. The program has been essential for keeping up with the rapid population and employment growth across Washington County.

MSTIP began as serial levies in 1986, 1989 and 1995. The County's General Fund has funded transportation projects through the MSTIP program since the passage of Oregon Measure 50 in 1997. There is ongoing pressure on the General Fund, leading to expenditure reductions for most General Fund programs, including MSTIP, in FYs 2023-24, 2024-25 and 2025-26. In addition, construction labor and materials cost escalation continue to outpace inflation, and changing regulatory requirements and higher staff costs are also increasing project costs. This has significantly increased costs for projects in the MSTIP 3d, 3e and Bonding Cost-sharing funding allocations.

MSTIP has traditionally operated on a pay-as-you-go basis. In 2024, the Board of County Commissioners authorized the sale of

\$150 million in bonds to ensure timely completion of remaining projects in the MSTIP 3d, 3e and Bonding Cost-sharing cycles. As a result, immediate project delivery impacts due to the 17% General Fund transfer reduction in FY 2025-26 will be minimal. However, continued year-over-year reductions in the General Fund transfer to MSTIP will affect the number and/or scope of projects the program can undertake in future years.

For these reasons, the department has initiated the Resilient Transportation Funding Strategy effort to explore viable options for continuing to fund a robust countywide transportation capital improvement program with reduced reliance on pay-as-you-go General Fund transfers to MSTIP.

Programs

Program	Fund-Program Program Description
LUT Capital Projects (362-606505)	This program accounts for the financial activities in support of the design, permitting and construction of the MSTIP transportation projects. There are no staff housed in this program. MSTIP-funded projects are delivered by the Department of Land Use & Transportation’s Capital Project Services division (Fund-Program 168-605005). Overall, the MSTIP fund houses 43 active transportation projects.
Project Development Program (362-606530)	This program accounts for the financial activities related to transportation planning efforts.

362-MSTIP			
Project Name	Project Type	Amount	Status
MSTIP 3			
MSTIP 3 Administration	Program	1,286,881	Program
Safety Program	Program	17,698	Program
Traffic Flow Enhancement Program	Program	28,750	Program
MSTIP 3C			
Tualatin Sherwood Road-Borchers to Langer Farms	Road	224,000	Construction
Walker Road/Murray Blvd Intersection Imp	Road	7,890,900	Design-Construction
Walker Road (Schendel to Butner)	Road	1,764,425	Construction
MSTIP 3D			
MSTIP 3d Opportunity Fund	Program	5,000	Program
Elwert Road/Krueger Road Intersection	Road	2,750	Post-Construction
Advanced Traffic Mgmt Systm	Traffic System	500	Post-Construction
25th Avenue/Cornell Road Intersection	Road	1,579,837	Construction
Cornelius Pass Road Bridge over Rock Creek	Bridge	338,000	Post-Construction
MSTIP 3D HG			
Cornelius Pass Road - Frances to TV Hwy	Road	3,000	Post-Construction
Roy Rogers Road - Scholls Ferry to Bull Mountain	Road	1,000	Post-Construction
209th Avenue - TV Hwy to Blanton	Road	30,500	Post-Construction
Thompson Road - Kenny to Saltzman	Road	66,100	Post-Construction
Cornelius Pass Road Bridge over Butternut Creek	Bridge	22,000	Post-Construction
SW Kinnaman Rd (209th-198th)	Road	606,400	Construction
SFR (Tile Flat to Roy Rogers)	Road	1,114,613	Design-Construction
Tile Flat Road (UGB to SFR)	Road	1,624,613	Design-Construction
Blanton St (209th-198th)	Road	4,450,050	Construction
Thompson (Saltzman-Marcotte)	Road	2,250,550	Construction
MSTIP 3E			
Main Street/Banks Rd/Cedar Canyon Intersection	Road	1,959,955	Construction
Walker Road - 173rd to 185th	Road	8,316,000	Construction
Century Blvd Extension - Baseline to Lois	Road	26,705,000	Construction
Stringtown Road Bridge over Pickett Creek	Bridge	1,500	Post-Construction
Tualatin Sherwood Road - Teton to Langer Farms	Road	10,098,000	Construction
Beaverton Arterial Sidewalk	Bike & Ped	250	Post-Construction
Roy Rogers Road - Borchers to Chicken Creek	Road	58,000	Post-Construction
HWY 47/Maple/Fern Hill Intersection	Road	721,845	Design-Construction
Farmington Road/River Road Intersection	Road	31,250	Post-Construction
MSTIP 3e Opportunity Fund	Program	2,283,711	Program
Millikan Way - Watson to Lombard (Xfer to CoB)	Road	3,000,250	Design
Alexander - 178th to 192nd	Road	1,217,790	Design
SW 170th Ave (Merlo to Alex)	Road	362,145	Design
SW Denney Rd-Scholls Fy to 217	Road	3,839,100	Construction
205th - Quatama to Baseline	Road	5,117,729	Construction
Bonita-Sequoia Signal	Road	439,069	Design-Construction

362-MSTIP (Continued)			
Project Name	Project Type	Amount	Status
MSTIP 3F			
Walker Rd (Park Way to 123rd)	Road	1,192,450	Design
Turk Rd Bridge over Dairy Creek	Bridge	238,340	Design
Herman Rd (124th Ave to Cipole Rd)	Road	1,422,200	Design
Edy Rd (Borchers Dr - Copper Ter)	Road	1,432,800	Design
Greenburg Rd (Hall Blvd - Hwy 217)	Road	834,150	Design
MSTIP 3f Opportunity Fund	Program	2,068,080	Program
19th Ave (Council Crk to 20th)	Road	363,700	Design
Glencoe Rd / West Union Rd	Road	587,250	Design
SW Walker Rd (123rd - Hwy 217)	Road	11,000	Design
Cornell Rd/Brookwood Parkway Intersection	Road	44,000	Design
MSTIP 3f Large Project Match Allocation	Program	1,127,000	Program
MSTIP 3f Rural Bridge #2	Bridge	482,790	Design
MSTIP 3f Rural Bridge #3	Bridge	76,000	Design
Total		\$ 97,338,921	

LUT Capital Projects, North Bethany SDC (376-606500).

Budget Detail

This fund was established in FY 2011-12 to receive funds from a supplemental System Development Charge (SDC) on development in North Bethany. Funds are used for transportation projects in the community.

OAR 660-012 requires planning for the County's future transportation needs. ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	2,178,545	1,600,856	956,375	617,862	(338,513)	-35%
Beginning Fund Balance	900,471	203,874	150,000	158,432	8,432	6%
Revenues	1,278,074	1,396,982	806,375	459,430	(346,945)	-43%
Charges for Services	1,224,200	1,354,571	800,000	454,000	(346,000)	-43%
Miscellaneous revenues	53,874	42,411	6,375	5,430	(945)	-15%
Requirements	2,178,545	1,600,856	956,375	617,862	(338,513)	-35%
Expenditures	1,974,671	870,136	806,375	459,430	(346,945)	-43%
Materials and Services	0	11,097	6,571	6,450	(121)	-2%
Interfund expenditures	7,962	316	4,000	4,000	0	0%
Transfers to other funds	1,966,710	858,723	795,804	448,980	(346,824)	-44%
Contingency	0	0	150,000	158,432	8,432	6%
Ending Balance	203,874	730,720	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Administration and Analysis	1,974,671	870,136	956,375	617,862	(338,513)	-35%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$346,945 (43%). Beginning Fund Balance increases \$8,432 (6%). Total Requirements, excluding Contingency, decrease \$346,945 (43%). Contingency increases \$8,432 (6%).

This SDC is collected within the boundary of the North Bethany County Service District for Roads (NBCSDR), where development activity continues to slow.

Transfers to other funds reflect an increase, primarily in the transfer to North Bethany County Service District for Roads (NBCSDR), which includes new revenue and all available funds less expenditures for the current budget year. A transfer to the NBCSDR for the construction of Project #100461 - Springville Road (Joss to PCC entrance) and design of Project #100709 - Kaiser (Springville-Brugger) is budgeted in FY 2025-26.

Trends and Initiatives

Changing regulatory requirements, construction cost escalation outpacing inflation and higher personnel costs are causing increases in the cost of projects. Readily developable land within the North Bethany area is nearing build-out so less revenue is expected going forward.

Programs

Program	Fund-Program Program Description
Administration and Analysis (376-606510)	This fund accounts for the North Bethany System Development Charge (North Bethany SDC) revenues and expenditures. There are no staff housed in this program. NB SDC-funded projects are delivered by the Department of Land Use & Transportation’s Capital Project Services division (Fund-Program 168-605005).

LUT Capital Projects, Roads (368-606500)

Budget Detail

This fund accounts for the activities necessary for construction of smaller transportation improvement projects. The projects in this fund are generally funded with gas tax revenue or Gain Share revenue.

ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets, including the administration of facility permits for street/road improvements associated with private development projects. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	31,046,064	34,755,901	38,029,782	47,084,758	9,054,976	24%
Beginning Fund Balance	17,515,838	18,706,312	15,559,387	22,210,140	6,650,753	43%
Revenues	13,530,226	16,049,589	22,470,395	24,874,618	2,404,223	11%
Intergovernmental revenues	1,073,136	5,054,514	9,137,653	8,141,257	(996,396)	-11%
Miscellaneous revenues	320,141	724,956	700,172	796,773	96,601	14%
Operating transfers in	12,136,949	10,270,120	12,632,570	15,936,588	3,304,018	26%
Requirements	31,046,064	34,755,901	38,029,782	47,084,758	9,054,976	24%
Expenditures	12,339,752	15,798,745	22,779,587	20,590,958	(2,188,629)	-10%
Materials and Services	9,505,624	13,382,111	15,449,361	17,417,964	1,968,603	13%
Other expenditures	0	700	0	0	0	0%
Interfund expenditures	1,938,905	2,302,775	3,268,270	2,578,948	(689,322)	-21%
Transfers to other funds	617,373	72,426	45,956	183,213	137,257	299%
Capital outlay	277,850	40,734	4,016,000	410,833	(3,605,167)	-90%
Contingency	0	0	15,250,195	26,493,800	11,243,605	74%
Ending Balance	18,706,312	18,957,156	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Bikeway & Pedestrian	777,392	3,884,547	4,650,223	8,732,785	4,082,562	88%
Bridge Program	89,951	600	0	30,500	30,500	100%
Gain Share Bike & Pedestrian	410,861	2,290,523	3,992,382	3,455,800	(536,582)	-13%
Gain Share ITS (Intelligent	406,615	637,942	413,000	383,300	(29,700)	-7%

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Trans System)						
LUT Capital Projects	6,325,485	2,379,206	19,475,947	27,342,405	7,866,458	40%
Road Fund Capital Projects	4,329,448	6,605,928	9,498,230	7,139,968	(2,358,262)	-25%
Grand Total	12,339,752	15,798,745	38,029,782	47,084,758	9,054,976	24%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$2,404,223 (11%). Beginning Fund Balance increases \$6,650,753 (43%). Total Requirements, excluding Contingency, decrease \$2,188,629 (10%). Contingency increases \$11,243,605 (74%).

Intergovernmental revenue increased due to a reduction in city and ODOT revenue, counterbalanced by an increase in Other Federal Grants. These revenues are primarily based on project statuses for Council Creek Regional Trail (CCRT), CCRT Enhanced Street Crossings, and Basalt Creek Parkway. The increase in the Other Federal Grants is solely attributed to the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant awarded to Washington County for the Council Creek Regional Trail project and project timing.

Operating transfers in from Road Fund and Major Street Transportation Improvement Program (MSTIP) increased largely due to the addition of new sidewalk and ADA ramp construction project work. The MSTIP Opportunity Fund provided a local match to leverage external funding for several projects including the Council Creek Regional Trail and the CCRT Enhanced Street Crossings projects. Transfer increases are a result of normal fluctuations in project timing and schedules.

Materials and Supplies increased primarily due to normal project fluctuations.

Interfund expenditures decreased in Intradepartmental Charges - Generally for project labor due to several projects wrapping up and new projects just beginning design, leaving fewer in construction, which is when projects require the most labor.

Capital outlay decreased due to fewer right-of-way acquisitions needed for projects.

Trends and Initiatives

Changing regulatory requirements, construction cost escalation outpacing inflation and higher personnel costs are causing increases in the cost of projects.

Programs

Program	Fund-Program Program Description
Bikeway & Pedestrian (368-606520)	Program accounts for the financial activities related to bikeway and pedestrian projects
Bridge Program (368-606525)	Program accounts for the financial activities related to bridge replacement projects
Gain Share Bike & Pedestrian (368-606550)	Program accounts for the financial activities related to Gain Share supported bikeway and pedestrian projects including the Safe Routes to Schools Program.

Program	Fund-Program Program Description
Gain Share ITS (Intelligent Trans System) (368-606555)	Program accounts for the financial activities related to gain share supported intelligent transportation system projects.
LUT Capital Projects (368-606505)	Program accounts for the financial activities related to road construction activities. There are no staff housed in this program, but Land Use & Transportation (LUT) staff administer the funds and deliver projects.
Road Fund Capital Projects (368-606535)	Program accounts for the financial activity of capital transportation projects financed by the Road Fund.

LUT Capital Projects, Transportation Development Tax (374-606500)

Budget Detail

This fund has been established to account for resources made available by the creation of a transportation tax/system development charge on development. The Transportation Development Tax (TDT) was approved by voters in November 2008 and replaced the Traffic Impact Fee (TIF) which has been phased out. The TDT is collected from new development for use in building transportation system capacity.

OAR 660-012 requires planning for the County's future transportation needs. ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	42,812,207	46,847,125	37,264,540	50,222,600	12,958,060	35%
Beginning Fund Balance	39,301,107	40,613,793	31,832,096	46,103,175	14,271,079	45%
Revenues	3,511,100	6,233,332	5,432,444	4,119,425	(1,313,019)	-24%
Charges for Services	2,840,518	4,232,597	4,000,000	2,000,000	(2,000,000)	-50%
Miscellaneous revenues	670,582	2,000,735	1,432,444	2,119,425	686,981	48%
Requirements	42,812,207	46,847,126	37,264,540	50,222,600	12,958,060	35%
Expenditures	2,198,414	1,185,429	2,704,907	13,569,309	10,864,402	402%
Materials and Services	1,018,789	202,535	692,677	6,457,869	5,765,192	832%
Interfund expenditures	454,986	281,030	369,115	529,950	160,835	44%
Transfers to other funds	724,638	701,864	1,643,115	6,081,490	4,438,375	270%
Capital outlay	0	0	0	500,000	500,000	100%
Contingency	0	0	34,559,633	36,653,291	2,093,658	6%
Ending Balance	40,613,793	45,661,697	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Administration and Analysis	1,189,932	1,179,441	36,718,556	43,324,850	6,606,294	18%
LUT Capital Projects	1,008,482	5,988	545,984	6,897,750	6,351,766	1,163%
Grand Total	2,198,414	1,185,429	37,264,540	50,222,600	12,958,060	35%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$1,313,019 (24%). Beginning Fund Balance increases \$14,271,079 (45%). Total Requirements, excluding Contingency, increase \$10,864,402 (402%). Contingency increases \$2,093,658 (6%).

Charges for Services decrease due to anticipated slower development revenue. Miscellaneous revenue increased overall due to anticipated inter-agency agreement revenue.

Materials and Services saw a substantial increase as we continue forward with projects and anticipate a transfer contribution to the TV Highway Transit Project. Interfund expenditures increased due to project advancement and contribution match requirements.

Transfers to other funds increased primarily due to an increase in Transfer to MSTIP (Fund 362) for one-time project transfers from the Nike TDT deposit. Fluctuations are normal based on the nature and timing of multi-year projects.

FY 2025-26 has three projects budgeted, but has funds committed for several future projects and current projects housed in other funds.

Trends and Initiatives

The Transportation Development Tax (TDT) is a countywide transportation tax/system development charge administered by cities within their boundaries and by the county in unincorporated areas. This fund houses Washington County's TDT funds only—not city funds. Changing regulatory requirements, construction cost escalation outpacing inflation and higher personnel costs are causing increases in the cost of projects. Readily developable land within the unincorporated areas of the county is nearing build-out so less TDT revenue is anticipated going forward.

374 - Transportation Development Tax			
Project Name	Project Type	Amount	Status
TDT Admin & Analysis			
TDT Admin	Program	6,641,559	Program
TDT Credit Calculation	Program	30,000	Program
TDT Road Program			
Stafford/65th/Elligsen	Road	797,750	Design
TV Hwy Transit Project	Road	5,700,000	Design-Construction
Tri-Met Rail Pres	Bike & Ped	400,000	Design
Total		\$ 13,569,309	

Programs

Program	Fund-Program Program Description
Administration and Analysis (374-606510)	Program accounts for the financial activities related to administration of the TDT analysis and transportation planning efforts.
LUT Capital Projects (374-606505)	Program accounts for the financial activities related to road construction activities. There are no staff housed in this program. TDT-funded projects are delivered by the Department of Land Use & Transportation's Capital Project Services division (Fund-Program 168-605005).

Non-Operating

Fund-Organization Unit Name

Fund-Organization Unit Number

Non-Operating Overview

Building Equipment Replacement.....	232-355500
Debt Service, General Obligation Debt.....	304-358500
Debt Service, Misc. Debt.....	306-358500
Debt Service, Series 2016 B FFCO.....	305-358500
Fleet Replacement.....	502-354100
General Fund Transfers.....	100-167000
Indirect Cost Reimbursement.....	222-359500
Insurance, Liability/Casualty.....	504-357000
Insurance, Life.....	506-357000
Insurance, Medical.....	510-357000
Insurance, Unemployment.....	512-357000
Insurance, Workers Compensation.....	508-357000
ITS Systems Replacement.....	242-352600
Lottery.....	156-162500
PERS Employer Rate Stabilization.....	524-161500
Revenue Stabilization.....	105-166000
SIP and Gain Share Program, Gain Share.....	205-164000
SIP and Gain Share Program, SIP.....	204-164000

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Non-Operating Overview

Non-operating organization units generally provide an internal service for the entire County organization. For example, the Risk Management/Insurance funds provide a central accounting function for tracking organization-wide costs that are funded by charges to departments based on the number of employees, vehicles or claims experience. Replacement / Reserve funds are used to provide a central accounting function to funds which maintain reserve accounts or provide for assets that are at the end of their useful life. Miscellaneous Non-operating expenditures include the transfer of General Fund resources to special funds and the distribution of Strategic Investment and Gain Share program resources. Funds in the Non-operating budget are all special funds with the exception of the General Fund Transfers Program.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	447,796,900	407,674,790	432,098,166	430,681,508	(1,416,658)	0%
Charges for Services	100,985,269	128,866,484	139,783,553	131,472,039	(8,311,514)	-6%
Fines and forfeitures	639,469	602,627	621,000	557,000	(64,000)	-10%
Interfund revenues	38,233,331	(1,024,761)	0	0	0	0%
Intergovernmental revenues	18,459,144	18,913,900	18,592,000	17,670,000	(922,000)	-5%
Licenses and permits	1,528,510	1,388,794	1,438,500	1,207,500	(231,000)	-16%
Miscellaneous revenues	11,267,616	13,973,410	9,157,823	9,221,975	64,152	1%
Operating transfers in	89,308,128	56,819,059	68,407,074	56,437,770	(11,969,304)	-17%
Taxes	187,375,434	188,135,276	194,098,216	214,115,224	20,017,008	10%
Requirements	245,834,045	228,130,323	407,658,430	408,182,541	524,111	0%
Materials and Services	52,375,890	54,349,131	73,567,420	85,132,942	11,565,522	16%
Other expenditures	23,542,114	23,874,912	38,207,224	36,195,135	(2,012,089)	-5%
Interfund expenditures	2,771,165	120,131	645,000	700,000	55,000	9%
Transfers to other funds	164,819,286	143,427,764	188,198,812	160,884,562	(27,314,250)	-15%
Capital outlay	2,325,589	6,358,385	25,266,587	29,790,217	4,523,630	18%
Contingency	0	0	81,773,387	95,479,685	13,706,298	17%

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Building Equipment Replacement 232-355500	316,497	1,242,484	19,080,483	24,630,164	5,549,681	29%
Debt Service 304-358500	5,101,438	5,304,688	5,541,188	5,757,563	216,375	4%
Debt Service 305-358500	12,296,600	12,355,100	25,849,608	23,770,123	(2,079,485)	-8%
Debt Service 306-358500	5,680,871	5,852,571	6,281,853	6,207,874	(73,979)	-1%

Non-Operating Overview

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Fleet Replacement 502-354100	2,609,413	6,231,341	26,858,886	30,603,402	3,744,516	14%
General Fund Transfers 100-167000	90,545,106	94,787,355	109,210,011	99,882,903	(9,327,108)	-9%
Indirect Cost Reimbursement 222-359500	38,233,331	(1,024,761)	0	0	0	0%
Insurance 504-357000	4,372,135	6,437,037	12,601,871	24,880,462	12,278,591	97%
Insurance 506-357000	353,272	353,301	517,676	1,086,818	569,142	110%
Insurance 508-357000	4,065,107	4,797,782	5,113,077	5,786,205	673,128	13%
Insurance 510-357000	36,681,298	39,206,449	59,834,440	72,940,682	13,106,242	22%
Insurance 512-357000	284,248	212,011	736,450	742,878	6,428	1%
ITS Systems Replacement 242-352600	1,015,000	1,000,000	2,015,272	3,418,717	1,403,445	70%
Lottery 156-162500	2,707,507	2,937,161	2,996,000	4,234,473	1,238,473	41%
PERS Employer Rate Stabilization 524-161500	0	0	356,146	0	(356,146)	-100%
Revenue Stabilization 105-166000	0	11,615,582	0	0	0	0%
SIP and Gain Share Program 204-164000	33,000,000	28,000,000	117,045,618	93,210,805	(23,834,813)	-20%
SIP and Gain Share Program 205-164000	8,572,222	8,822,222	13,619,851	11,029,472	(2,590,379)	-19%
Grand Total	245,834,045	228,130,323	407,658,430	408,182,541	524,111	0%

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
General Funds	90,545,106	106,402,937	109,210,011	99,882,903	(9,327,108)	-9%
Special Funds	155,288,939	121,727,386	298,448,419	308,299,638	9,851,219	3%
Grand Total	245,834,045	228,130,323	407,658,430	408,182,541	524,111	0%

Building Equipment Replacement(232-355500)

Budget Detail

This fund provides resources for systematic replacement of various building and equipment components of the County's buildings.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	11,950,474	16,888,749	19,080,483	24,630,164	5,549,681	29%
Beginning Fund Balance	7,249,063	11,633,978	14,418,984	17,530,930	3,111,946	22%
Revenues	4,701,411	5,254,771	4,661,499	7,099,234	2,437,735	52%
Charges for Services	0	4,549,878	4,661,499	5,767,306	1,105,807	24%
Miscellaneous revenues	28,041	704,893	0	506,800	506,800	100%
Operating transfers in	4,673,370	0	0	825,128	825,128	100%
Requirements	11,950,475	16,888,748	19,080,483	24,630,164	5,549,681	29%
Expenditures	316,497	1,242,484	16,628,939	20,505,036	3,876,097	23%
Materials and Services	49,962	131,444	58,939	88,696	29,757	50%
Interfund expenditures	0	767	0	0	0	0%
Capital outlay	266,535	1,110,273	16,570,000	20,416,340	3,846,340	23%
Contingency	0	0	2,451,544	4,125,128	1,673,584	68%
Ending Balance	11,633,978	15,646,264	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Equipment Replacement	316,497	1,242,484	19,080,483	24,630,164	5,549,681	29%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$2,437,735 (52%). Beginning Fund Balance increases \$3,111,946 (22%). Total Requirements, excluding Contingency, increase \$3,876,097 (23%). Contingency increases \$1,673,584 (68%).

Building equipment replacement revenues are generated as a Cost Allocation Plan (CAP) function based on the square footage of County-owned buildings. FY 2025-26 total resources are greater than the prior fiscal year and include a substantial interest-earnings estimate that will be beneficial for use toward projects and to offset cost allocation expenses.

The proposed increase in appropriations is the result of the carry-forward of incomplete projects still in process, the timing of peak

construction for construction projects, and the addition of projects intended to prevent interruption to service delivery countywide. The Building Equipment Replacement balance has grown as a result of the emphasis temporarily placed on high priority ARPA eligible HVAC projects. The proposed budget will provide for a robust schedule of heating, ventilation, and air conditioning (HVAC) maintenance, urgent roof replacements, plumbing restoration, and other building system repairs at various buildings within the County portfolio.

FY2025-26 BER Building Equipment Replacement

Description	Project	Total
Fire & Security Systems:		540,000
<i>Juvenile Services Building Fire Panel Repl</i>	<i>500,000</i>	
<i>Animal Shelter Fire Alarm Upgrade</i>	<i>40,000</i>	
Roof:		2,875,500
<i>Public Safety Training Center</i>	<i>1,100,000</i>	
<i>Service Center East</i>	<i>1,775,500</i>	
HVAC:		400,000
<i>Courthouse Complex Controls</i>	<i>400,000</i>	
Miscellaneous:		1,078,696
<i>Elevators</i>	<i>550,000</i>	
<i>UPS Replacement, Walnut Street Center</i>	<i>100,000</i>	
<i>Generator</i>	<i>100,000</i>	
<i>PSB Strion Air System Replacement</i>	<i>240,000</i>	
<i>Cost Allocation Plan Matrix</i>	<i>88,696</i>	
Project Continuation - Countywide:		15,610,840
Subtotal Planned Projects		20,505,036
Contingency		4,125,128
Total Budget		24,630,164

Programs

Program	Fund-Program Program Description
Equipment Replacement (232-355505)	Accounts for financial activities related to funds held in reserve for building equipment replacement and upgrades to County facilities.

Debt Service, General Obligation Debt (304-358500)

Budget Detail

This fund pays the principal and interest on the May 2016 voter-approved general obligation bond for the Emergency Communications System (911).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	5,201,646	5,500,791	5,541,188	5,757,563	216,375	4%
Beginning Fund Balance	104,653	100,209	136,082	102,875	(33,207)	-24%
Revenues	5,096,993	5,400,582	5,405,106	5,654,688	249,582	5%
Miscellaneous revenues	54,058	94,383	40,000	60,000	20,000	50%
Taxes	5,042,935	5,306,200	5,365,106	5,594,688	229,582	4%
Requirements	5,201,647	5,500,792	5,541,188	5,757,563	216,375	4%
Expenditures	5,101,438	5,304,688	5,541,188	5,757,563	216,375	4%
Other expenditures	5,101,438	5,304,688	5,541,188	5,757,563	216,375	4%
Ending Balance	100,209	196,104	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Debt Service	5,101,438	5,304,688	5,541,188	5,757,563	216,375	4%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$249,582 (5%). Beginning Fund Balance decreases \$33,207 (24%). Total Requirements increase \$216,375 (4%).

Property tax revenues are used to pay the debt service on these bonds. The debt service payments for FY 2025-26 are levied in the fall of 2025 and assumptions include a 96.02% collection rate. The beginning fund balance represents the building up of a reserve to cover any unforeseen revenue shortfalls.

The debt service payments in Other Expenditures represent the actual payment amounts according to the debt service amortization schedule as well as the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

Trends and Initiatives

In May 2016, County voters approved a bond for the replacement and upgrade to the Emergency Communication System (9-1-1). The annual debt payment of approximately \$5.5 million is allocated and collected through property tax statements.

Programs

Program	Fund-Program Program Description
Debt Service (304-358505)	Principal and interest payments are taken from the amortization schedules included with the closing documents for the respective debt types.

Debt Service, Misc. Debt (306-358500)

Budget Detail

This fund accounts for the principal and interest on other debt not accounted for in the General Obligation Debt Service Fund (fund 304) or the 2016 Full Faith & Credit (FF&C) Debt Service Fund (fund 305). The debt instruments accounted for in this fund include FF&C obligations, notes, and contracts for debt issued prior to calendar year 2016.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	5,718,763	5,598,546	6,281,853	6,207,874	(73,979)	-1%
Beginning Fund Balance	37,091	37,892	0	0	0	0%
Revenues	5,681,672	5,560,654	6,281,853	6,207,874	(73,979)	-1%
Charges for Services	0	14,920	13,761	7,063	(6,698)	-49%
Operating transfers in	5,681,672	5,545,734	6,268,092	6,200,811	(67,281)	-1%
Requirements	5,718,763	5,598,546	6,281,853	6,207,874	(73,979)	-1%
Expenditures	5,680,871	5,852,571	6,281,853	6,207,874	(73,979)	-1%
Other expenditures	5,680,871	5,852,571	6,281,853	6,207,874	(73,979)	-1%
Ending Balance	37,892	(254,025)	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Debt Service	5,680,871	5,852,571	6,281,853	6,207,874	(73,979)	-1%

Budget Analysis

Total Resources decrease \$73,979 (1%). Total Requirements decrease \$73,979 (1%).

Transfers from the General Fund (fund 100) and various special revenue funds provide the funding sources for the annual debt service payments.

The debt service payments in Other Expenditures represent the actual payments according to the debt service payment amortization schedule as well as the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

Miscellaneous Debt Service Fund (306) Revenue Detail

Item	Comment	Account	Debit	Credit
Misc Debt Service Fund Revenue	General Fund Transfer	306.358505.49005		\$ 5,900,133
	MSTIP III (2001A Refunded)	100.167005.54195	\$ 2,234,037	
	MSTIP III (2013 Ref 2006 New \$)	100.167005.54195	\$ 1,908,133	
	PERS Rate Collections	100.167005.54195	\$ 1,755,963	
	Bank Service Charges	100.167005.54195	\$ 2,000	
Misc Debt Service Fund Revenue	Cost Plan Transfer	306.358505.49005		\$ 300,678
	PSB CWS Space	100.167005.54195	\$ 140,487	
	PSB COH Space	100.167005.54195	\$ 160,191	
		Totals	\$ 6,200,811	\$ 6,200,811

Debt service requirements **\$ 6,200,811**

Programs

Program	Fund-Program Program Description
Debt Service (306-358505)	Principal and interest payments are taken from the amortization schedules included with the closing documents for the respective debt types.

Debt Service, Series 2016 B FFCO (305-358500)

Budget Detail

This fund accounts for the principal and interest on the Series 2016 B Full Faith and Credit Obligations (FF&C). Proceeds from this issue are being used to provide funding for capital projects for Washington County facilities, the building of an Event Center, and various Major Street Transportation Improvement Program (MSTIP) projects (fund 362).

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	42,698,742	38,048,188	25,849,608	23,770,123	(2,079,485)	-8%
Beginning Fund Balance	19,816,954	30,402,142	15,114,000	21,010,596	5,896,596	39%
Revenues	22,881,788	7,646,046	10,735,608	2,759,527	(7,976,081)	-74%
Operating transfers in	21,608,045	7,646,046	10,735,608	2,759,527	(7,976,081)	-74%
Taxes	1,273,743	0	0	0	0	0%
Requirements	42,698,742	38,048,187	25,849,608	23,770,123	(2,079,485)	-8%
Expenditures	12,296,600	12,355,100	25,849,608	23,770,123	(2,079,485)	-8%
Other expenditures	12,296,600	12,355,100	25,849,608	23,770,123	(2,079,485)	-8%
Ending Balance	30,402,142	25,693,087	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Debt Service	12,296,600	12,355,100	25,849,608	23,770,123	(2,079,485)	-8%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$7,976,081 (74%). Beginning Fund Balance increases \$5,896,596 (39%). Total Requirements decrease \$2,079,485 (8%).

In December 2016 the County issued \$121 million in Full Faith and Credit (FF&C) Obligations. The proceeds from the borrowing are being used to fund three project areas - Facilities Capital Projects (fund 362), construction of the Wingspan Event and Conference Center, and road projects associated with Major Street Transportation Improvement Program (MSTIP) projects (fund 362).

Total Resources to this fund represent funding sources to pay the annual debt service and are derived from the General Fund (fund 100), and Transient Lodging Tax (TLT) revenue (fund 240).

The debt service payments under Other Expenditures represent the actual payments according to the debt service amortization

schedule as well as the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

Trends and Initiatives

In December 2016 the County issued \$121 million in full faith and credit (FF&C). Proceeds from the borrowing are used to fund three project areas, general facilities projects, construction of the Wingspan Event and Conference Center and road projects associated with the Major Street Transportation Improvement Program (MSTIP). Total Resources to this fund are to pay the annual debt service and come from General Fund, and Transient Lodging Tax (TLT) revenue.

Series 2016 B FFCO Debt Service Fund (305) Revenue Detail

Item	Comment	Account	Debit	Credit
2016 B FFCO Debt Svc Fund Revenue	General Fund Transfer	305.358510.49005		\$1,425,527
	Facilities General Capital Projects	100.167005.54190	\$ 1,425,527	
2016 B FFCO Debt Svc Fund Revenue	Gain Share Fund Transfer	305.358515.49350		-
	Facilities General Capital Projects	205.164025.54190	-	
	Events Center Projects	205.164025.54190	-	
2016 B FFCO Debt Svc Fund Revenue	Transient Lodging Tax Revenue	305.358520.49042		\$1,334,000
	Events Center Projects	N/A	\$ 1,334,000	
		Totals	\$ 2,759,527	\$2,759,527

Debt service revenue 2,759,527

Programs

Program	Fund-Program Program Description
Debt Service (305-358505)	Principal and interest payments are taken from the amortization schedule included with the closing documents for the debt issue. Total requirements are tracked in this program and are received as follows: 1) the General Fund's share of the debt service for Facilities Capital Projects (fund 356), 2) Transient Lodging Tax (fund 240) revenue allocated for a portion of the debt service related to the Event Center project and 4) property taxes allocated to MSTIP fund's share of the debt service for MSTIP Projects.
Series 2016 B Gain Share Contributions (305-358515)	Gain Share allocated to the Events Center project and future capital outlay will be received to pay the debt service for the Event Center and General Facilities Capital projects.
Series 2016 B General Fund Contributions (305-358510)	The General Fund's share of the debt service for General Facilities Capital projects.
Series 2016 B MSTIP Contributions (305-358525)	*Effective FY 2023-24 this program is closed. Property taxes allocated to MSTIP III Fund's share of the debt service for MSTIP Projects. 100% collected by FY 2022-23.

Program	Fund-Program Program Description
Series 2016 B Tourism Dedicated Lodging Tax Contributions (305-358520)	Transient Lodging Tax revenue allocated for a portion of the debt service related to the Event Center project.

Fleet Replacement(502-354100)

Budget Detail

This fund provides for the purchase and disposition of fleet vehicles and equipment. Replacement costs are billed to other departments at an amount estimated to cover depreciation.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	20,666,481	25,613,778	26,858,886	30,603,402	3,744,516	14%
Beginning Fund Balance	17,339,180	18,057,068	19,025,632	21,470,184	2,444,552	13%
Revenues	3,327,301	7,556,710	7,833,254	9,133,218	1,299,964	17%
Charges for Services	2,932,508	6,520,607	7,166,254	8,781,418	1,615,164	23%
Miscellaneous revenues	394,794	1,036,103	667,000	351,800	(315,200)	-47%
Requirements	20,666,481	25,613,778	26,858,886	30,603,402	3,744,516	14%
Expenditures	2,609,413	6,231,341	11,764,214	12,376,262	612,048	5%
Materials and Services	392,956	864,461	2,422,627	2,302,385	(120,242)	-5%
Interfund expenditures	157,403	118,768	645,000	700,000	55,000	9%
Capital outlay	2,059,054	5,248,112	8,696,587	9,373,877	677,290	8%
Contingency	0	0	15,094,672	18,227,140	3,132,468	21%
Ending Balance	18,057,068	19,382,437	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Vehicle Replacement	2,609,413	6,231,341	26,858,886	30,603,402	3,744,516	14%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$1,299,964 (17%). Beginning Fund Balance increases \$2,444,552 (13%). Total Requirements, excluding Contingency, increase \$612,048 (5%). Contingency increases \$3,132,468 (21%).

Estimated contingency will increase by 21% and is available to fund future replacements of the County Fleet. The activity level in this fund typically fluctuates from year to year due to variations in the replacement cycles of the vehicles and equipment represented in the fund as well as variations in the acquisition and resale value of the fleet.

The list of vehicles and equipment scheduled for replacement, as well as proposed budget decision package upgrades and additions are attached.

Trends and Initiatives

Vehicle production has been 180 to 300 days across all manufacturers and has delayed replacements and additions to the fleet. Return to pre-pandemic production has occurred in some market segments but continues to be sporadic.

New regulatory requirements tied to emission reductions on large diesel trucks are impacting and are expected to continue to impact new truck availability in this segment, potentially delaying fleet acquisitions.

Post-pandemic accelerated inflation has increased vehicle and equipment costs by 7% to 20%.

Programs

Program	Fund-Program Program Description
Vehicle Replacement (502-354105)	Provides financial activities related to funds held in reserve for fleet vehicle replacements.

FY 2025-26 Fleet Vehicle Additions & Replacements

Revision - Post BDP Decision Making - FLT002, 10, 11, 12, 13, 14, 15 & 16 not approved and have been removed

Dept/Division	Replacing Veh. #	Replcmt Fund Contribution	Assigned To (Fund/Prog/Rpt Cat)	Gen. Fund Contribution	Special Fund Contribution
SO - PATROL OPERATIONS	11121	\$ 26,000	100-402005	\$ -	
SO - PATROL OPERATIONS	13549	\$ 60,592	100-402005	\$ 25,408	
SO - PATROL OPERATIONS	13555	\$ 4,346	100-402005	\$ 21,654	
SO - PATROL OPERATIONS	13608	\$ 26,000	100-402005	\$ -	
SO - PATROL OPERATIONS	13614	\$ 81,000	100-402005	\$ -	
SO - PATROL OPERATIONS	13662	\$ 8,542	100-402005	\$ 17,458	
SO - PATROL OPERATIONS	13663	\$ 60,432	100-402005	\$ 20,568	
SO - PATROL OPERATIONS	15039	\$ 112,000	100-402005	\$ -	
SO - PATROL OPERATIONS	18046	\$ 46,000	100-402005	\$ -	
SO - INVESTIGATIONS	10123	\$ 12,500	100-402010	\$ -	
SO - INVESTIGATIONS	12052	\$ 12,500	100-402010	\$ -	
SO - INVESTIGATIONS	12053	\$ 12,500	100-402010	\$ -	
SO - INVESTIGATIONS	12060	\$ 12,500	100-402010	\$ -	
SO - INVESTIGATIONS	13055	\$ 45,500	100-402010	\$ -	
SO - CIVIL ENFORCEMENT	11103	\$ 16,848	100-402030	\$ 9,152	
SO - JAIL INTAKE AND RELEASE	15036	\$ 170,000	100-403025	\$ -	
SO - JAIL INTAKE AND RELEASE	15042	\$ 170,000	100-403025	\$ -	
JUVENILE - BASIC SERVICES	10140	\$ 46,000	100-501005	\$ -	
JUVENILE - BASIC SERVICES	12535	\$ 67,500	100-501005	\$ -	
JUVENILE - BASIC SERVICES	12536	\$ 62,500	100-501005	\$ -	
HHS - ANIMAL SERVICES PROGRAM	12550	\$ 80,000	100-709005-7090005	\$ -	
Fleet Off-Budget Replacements & Additions		\$ 905,000	502-354105		
Subtotal - Assigned to General Fund		\$ 2,038,261		\$ 94,240	\$ -
COMMUNITY DEVELOPMENT- ADMIN	13039	\$ -	164-901005-9000152		\$ -

COMMUNITY DEVELOPMENT- HOUSING	14193	\$ 35,000	164-901015-9000153		\$ -
Subtotal - Assigned to Community Development Fund		\$ 35,000		\$ -	\$ -
LUT - ADMINISTRATION	13041	\$ 38,500	168-604005-6040005		\$ -
LUT - CPM ADMINISTRATION	13036	\$ 46,500	168-605005		\$ -
LUT - CPM ADMINISTRATION	13048	\$ 35,500	168-605005		\$ 16,000
LUT - CPM ADMINISTRATION	13051	\$ 35,500	168-605005		\$ 16,000
LUT - CPM ADMINISTRATION TOTAL	13053	\$ 46,500	168-605005		\$ -
LUT - OPS ADMINISTRATION	13037	\$ 38,500	168-606005		\$ -
LUT - OPS ROADWAY SURFACES	15509	\$ 300,000	168-606010		\$ -
LUT - OPS ROADWAY SURFACES	15773	\$ 375,000	168-606010		\$ -
LUT - OPS ROADWAY SURFACES	16009	\$ 76,000	168-606010		\$ -
LUT - OPS ROADWAY SURFACES	16038	\$ 19,500	168-606010		\$ -
LUT OPS - ROADWAY SURFACES	ADD	\$ -	168-606010		\$ 508,000
LUT - OPS ROADWAY SURFACES	ADD	\$ -	168-606010		\$ 61,500
LUT - OPS ENGINEERING	14198	\$ 7,500	168-606015		\$ -
LUT OPS - TRAFFIC MAINTENANCE	ADD	\$ -	168-606020		\$ 62,459
LUT - OPS VEGETATION MGMT TOTAL	14196	\$ 44,500	168-606025		\$ -
LUT - OPS VEGETATION MGMT	15508	\$ 175,000	168-606025		\$ -
LUT - OPS VEGETATION MGMT	15514	\$ 312,000	168-606025		\$ -
LUT - OPS VEGETATION MGMT	17520	\$ 290,000	168-606025		\$ -
LUT OPS - VEGETATION MGMT	ADD	\$ -	168-606025		\$ 62,459
LUT OPS - VEGETATION MGMT	ADD	\$ -	168-606025		\$ 285,000
LUT - OPS BRIDGE OPERATIONS	15507	\$ 175,000	168-606030		\$ -
LUT - OPS DRAINAGE OPERATIONS	15775	\$ 259,856	168-606035		\$ 370,144
LUT - OPS DRAINAGE OPERATIONS	15776	\$ 350,000	168-606035		\$ -
LUT - OPS DRAINAGE OPERATIONS	15777	\$ 350,000	168-606035		\$ -
LUT - OPS DRAINAGE OPERATIONS	17013	\$ 180,000	168-606035		\$ -
LUT - OPS DRAINAGE OPERATIONS	17015	\$ 415,000	168-606035		\$ -
LUT - OPS DRAINAGE OPERATIONS	17269	\$ 76,500	168-606035		\$ -
LUT - OPS DRAINAGE OPERATIONS	20767	\$ 42,500	168-606035		\$ -

LUT - OPS DRAINAGE OPERATIONS	20768	\$ 42,500	168-606035		\$ -
LUT OPS - DRAINAGE OPERATIONS	ADD	\$ -	168-606035		\$ 62,459
Subtotal - Assigned to Road Fund		\$ 3,731,856		\$ -	\$ 1,444,021
LUT - ENGINEERING SURVEYING PUBLIC LAND CORNERS	18022	\$ 19,000	170-603030		\$ -
Subtotal - Assigned to Public Corners Fund		\$ 19,000		\$ -	\$ -
LUT - BLDG SVCS BLDG INSPECTION	13073	\$ 35,500	174-602005		\$ -
Subtotal - Assigned to Building Svcs Fund		\$ 35,500		\$ -	\$ -
SO - PATROL OPERATIONS	11691	\$ -	182-402005		\$ 26,000
SO - PATROL OPERATIONS	12542	\$ 150,000	182-402005		\$ -
SO - PATROL OPERATIONS	13552	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13558	\$ -	182-402005		\$ 86,000
SO - PATROL OPERATIONS	13559	\$ -	182-402005		\$ 86,000
SO - PATROL OPERATIONS	13564	\$ -	182-402005		\$ 86,000
SO - PATROL OPERATIONS	13565	\$ -	182-402005		\$ 86,000
SO - PATROL OPERATIONS	13579	\$ -	182-402005		\$ 26,000
SO - PATROL OPERATIONS	13582	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13583	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13611	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13623	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13624	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13641	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13645	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13647	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13649	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13652	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13655	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13657	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	18051	\$ -	182-402005		\$ 46,000
SO - PATROL OPERATIONS	18052	\$ -	182-402005		\$ 46,000
SO - PATROL OPERATIONS	18053	\$ -	182-402005		\$ 46,000
SO - PATROL OPERATIONS	ADD	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	ADD	\$ -	182-402005		\$ 81,000

SO - PATROL OPERATIONS	ADD	\$ -	182-402005		\$ 81,000
SO - PATROL OPERATIONS	13544	\$ -	182-402005-4001030		\$ 112,000
SO - PATROL OPERATIONS	13626	\$ -	182-402005-4001030		\$ 112,000
Subtotal - Assigned to District Patrol Fund		\$ 150,000		\$ -	\$ 2,054,000
COMMUNITY CORRECTIONS - CORRECTIONS CENTER	11685	\$ 15,000	188-551005		\$ -
COMMUNITY CORRECTIONS - FIELD SERVICES	11257	\$ 15,000	188-551010		\$ -
COMMUNITY CORRECTIONS - FIELD SERVICES	11259	\$ 15,000	188-551010		\$ -
COMMUNITY CORRECTIONS - FIELD SERVICES	ADD	\$ -	188-551010		\$ 67,000
COMMUNITY CORRECTIONS - FIELD SERVICES	ADD	\$ -	188-551010		\$ 67,000
COMMUNITY CORRECTIONS - FIELD SERVICES	ADD	\$ -	188-551010		\$ 67,000
COMMUNITY CORRECTIONS - FIELD SERVICES	ADD	\$ -	188-551010		\$ 67,000
COMMUNITY CORRECTIONS - FIELD SERVICES	ADD	\$ -	188-551010		\$ 67,000
Subtotal - Assigned to Community Corrections Fund		\$ 45,000		\$ -	\$ 335,000
HHS - PUBLIC HEALTH - ENV HLTH RESTAURANTS	10131	\$ 35,000	189-703005-7030020		\$ -
HHS - PUBLIC HEALTH - ENV HLTH RESTAURANTS	14200	\$ 35,000	189-703005-7030020		\$ -
HHS - PUBLIC HEALTH - WESTNILE VIRUS	14188	\$ 42,000	189-703005-7030115		\$ -
Subtotal - Assigned to Public Health Fund		\$ 112,000		\$ -	\$ -
FAIR COMPLEX	ADD	\$ -	200-981005		\$ 22,500
FAIR COMPLEX	ADD	\$ -	200-981005		\$ 28,000
FAIR COMPLEX	ADD	\$ -	200-981005		\$ 11,000
Subtotal - Assigned to Fair Complex Fund		\$ -		\$ -	\$ 61,500

SO - PATROL OPERATIONS	11260	\$ 26,000	234-402005		\$ -
SO - PATROL OPERATIONS LOL	13556	\$ 26,000	234-402005		\$ -
SO - PATROL OPERATIONS LOL	13557	\$ 26,000	234-402005		\$ -
SO - PATROL OPERATIONS	13562	\$ 86,000	234-402005		\$ -
SO - PATROL OPERATIONS - TOTAL MECHANICAL	13606	\$ 26,000	234-402005		\$ -
SO - PATROL OPERATIONS	13619	\$ 81,000	234-402005		\$ -
SO - PATROL OPERATIONS	13638	\$ 26,000	234-402005		\$ -
SO - PATROL OPERATIONS	13639	\$ 81,000	234-402005		\$ -
SO - PATROL OPERATIONS	13651	\$ 81,000	234-402005		\$ -
SO - INVESTIGATIONS	10142	\$ 45,500	234-402010		\$ -
SO - FORENSICS	15022	\$ 135,500	234-402040		\$ -
SO - JAIL HOUSING LOL	13627	\$ 86,000	234-403010		\$ -
Subtotal - Assigned to Local Option Levy Fund		\$ 726,000		\$ -	\$ -
SO - FEDERAL FORFEITURES	13539	\$ 57,500	238-409010		\$ -
SO - FEDERAL FORFEITURES	13540	\$ 57,500	238-409010		\$ -
SO - FEDERAL FORFEITURES	13541	\$ 77,791	238-409010		\$ 8,209
Subtotal - Assigned to Forfeitures Fund		\$ 192,791		\$ -	\$ 8,209
ITS INFRASTRUCTURE SERVICES	12043	\$ 48,500	518-352545		\$ -
Subtotal - Assigned to Information & Technology Svcs Fund		\$ 48,500		\$ -	\$ -
FACILITIES OPERATIONS	12046	\$ 71,000	520-353525		\$ -
FACILITIES OPERATIONS	12047	\$ 41,000	520-353525		\$ -
FACILITIES OPERATIONS	12528	\$ 61,000	520-353525		\$ -
FACILITIES OPERATIONS	14543	\$ 61,000	520-353525		\$ -
FACILITIES OPERATIONS	16037	\$ 8,500	520-353525		\$ -
FACILITIES OPERATIONS	17521	\$ 31,000	520-353525		\$ -
Subtotal - Assigned to Facilities Operations Fund		\$ 273,500		\$ -	\$ -
SS - FLEET SERVICES - MOTOR POOL	12524	\$ 47,000	POOL		\$ -
Subtotal - Assigned to POOL		\$ 47,000		\$ -	\$ -
TOTALS		\$ 7,454,408		\$ 94,240	\$ 3,902,730

General Fund Transfers(100-167000)

Budget Detail

This fund accounts for transfers to special funds such as Community Corrections, Human Services, Aging Services, Debt Service, and Capital Projects. The fund also receives all of the discretionary revenues available for allocation by the Washington County Board of Commissioners including property taxes, interest earnings, indirect cost charge receipts, liquor and cigarette tax distributions, and timber receipts.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	256,554,895	241,572,534	254,578,984	266,910,021	12,331,037	5%
Revenues	256,554,895	241,572,534	254,578,984	266,910,021	12,331,037	5%
Charges for Services	1,816,965	1,710,724	1,376,000	1,775,000	399,000	29%
Fines and forfeitures	639,469	602,627	621,000	557,000	(64,000)	-10%
Intergovernmental revenues	6,292,224	6,415,741	6,596,000	5,298,000	(1,298,000)	-20%
Licenses and permits	1,528,510	1,388,794	1,438,500	1,207,500	(231,000)	-16%
Miscellaneous revenues	9,224,657	4,998,292	4,411,000	4,095,000	(316,000)	-7%
Operating transfers in	55,994,316	43,627,279	51,403,374	45,456,985	(5,946,389)	-12%
Taxes	181,058,756	182,829,077	188,733,110	208,520,536	19,787,426	10%
Requirements	90,545,106	94,787,355	109,210,011	99,882,903	(9,327,108)	-9%
Expenditures	90,545,106	94,787,355	109,210,011	99,882,903	(9,327,108)	-9%
Materials and Services	0	2,230,087	3,303,757	2,635,889	(667,868)	-20%
Transfers to other funds	90,545,106	92,557,268	105,906,254	97,247,014	(8,659,240)	-8%

	FY 2022-23 Actuals	FY 2023-2024 Actuals	FY 2024-2025 Modified Budget	FY 2025-2026 Proposed Budget	\$ Change	% Change
General Fund Subsidy	(166,009,789)	(146,785,179)	(145,368,973)	(167,027,118)	(21,658,145)	15%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
General Fund Transfers	90,545,106	94,787,355	109,210,011	99,882,903	(9,327,108)	-9%

Budget Analysis

Total Resources increase \$12,331,037 (5%). Total Requirements decrease \$9,327,108 (9%). General Fund Subsidy decreases \$21,658,145 (15%).

Total Resources are budgeted based on the following:

- * Taxes revenue: Projected normal increases in assessed values and new home construction, with the addition of the retirement of the 2005 Intel SIP moving into the property tax assessed value base (\$11.5 million); also forecasting 42% increase in real property transfer tax revenue as interest rates moderate;
- * Intergovernmental revenue decreases due to a decrease in liquor revenue;
- * Recording Fees revenues increase due to an increase in real estate transactions;
- * Investment interest income decreases as projected interest rates decrease;
- * Operating Transfers In decrease primarily due to a decreased transfer from the Strategic Investment Program (SIP) as transfers for one-time improvements across the county decrease. SIP revenue is considered discretionary (part of General Fund), and the transfer provides additional funding to support to General Fund operations.

Total Requirements decrease due entirely to increases noted in the Operating Transfers Out table shown below.

Programs

Program	Fund-Program Program Description
General Fund Transfers (100-167005)	Provides financial accounting for internal fund transfers and discretionary revenue receipts.

Budget Detail

*This fund was closed on June 30, 2024, after County Internal Service Funds were created.

This fund served as a pass-through fund for the Countywide Cost Allocation Plan (CAP). It accounted for the indirect costs that are allocated to and recovered from operating departments in connection with the Countywide Cost Allocation Plan (CAP). Monies received in this fund were in turn expended as reimbursements to the fund or cost center that provided the service.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	38,233,331	(1,024,761)	0	0	0	0%
Revenues	38,233,331	(1,024,761)	0	0	0	0%
Interfund revenues	38,233,331	(1,024,761)	0	0	0	0%
Requirements	38,233,331	(1,024,761)	0	0	0	0%
Expenditures	38,233,331	(1,024,761)	0	0	0	0%
Materials and Services	9,406,372	0	0	0	0	0%
Transfers to other funds	28,826,959	(1,024,761)	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Indirect Cost Recovery	38,233,331	(1,024,761)	0	0	0	0%

Programs

Program	Fund-Program Program Description
Indirect Cost Recovery (222-359505)	*This program was closed on June 30, 2024. Provided financial accounting for the collection of indirect costs that are recovered through the CAP.

Insurance, Liability/Casualty (504-357000)

Budget Detail

This fund and organization unit was established to pay claims, legal fees and adjustment services for the County's self-insurance program. Premiums for the County's property insurance, bonds and excess general liability are paid out of this fund.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	14,064,010	20,542,904	12,601,871	24,880,462	12,278,591	97%
Beginning Fund Balance	4,139,700	9,691,875	3,954,603	15,183,262	11,228,659	284%
Revenues	9,924,310	10,851,029	8,647,268	9,697,200	1,049,932	12%
Charges for Services	9,468,290	9,659,136	7,995,151	8,956,200	961,049	12%
Miscellaneous revenues	456,020	1,191,893	652,117	741,000	88,883	14%
Requirements	14,064,010	20,542,904	12,601,871	24,880,462	12,278,591	97%
Expenditures	4,372,135	6,437,037	7,665,780	9,733,200	2,067,420	27%
Materials and Services	2,021,698	6,442,006	7,665,780	9,733,200	2,067,420	27%
Interfund expenditures	1,850,437	(4,969)	0	0	0	0%
Transfers to other funds	500,000	0	0	0	0	0%
Contingency	0	0	4,936,091	15,147,262	10,211,171	207%
Ending Balance	9,691,875	14,105,867	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Insurance Liability	4,372,135	6,437,037	12,601,871	24,880,462	12,278,591	97%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$1,049,932 (12%). Beginning Fund Balance increases \$11,228,659 (284%). Total Requirements, excluding Contingency, increase \$2,067,420 (27%). Contingency increases \$10,211,171 (207%).

Total resources increase largely due to an Internal Service Fund (ISF) increase in County Cost Allocation Plan (CAP) revenue. Miscellaneous revenue also increases to a smaller extent in property damage revenue and vehicle accident reimbursement revenue, as well as investment interest income.

Total requirements increase mainly due to increases in general liability insurance claims expense and to a lesser extent auto

insurance claims expense, partially offset by a reduction for Incurred But Not Reported (IBNR) reserve adjustment. Expense from the CAP also increases.

Contingency represents the anticipated ending fund balance and reserve for future claims as estimated by the actuarial report.

Programs

Program	Fund-Program Program Description
Insurance Liability (504-357010)	Provides financial activities related to accounting for insurance required payments and revenues from departments to offset those costs.

Insurance, Life (506-357000)

Budget Detail

This fund and organization unit was established to collect funds from departments for Life and Long-Term Disability (LTD) insurance and, in turn, pays all Life & LTD premiums for insurance provided to County employees.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	434,884	527,527	517,676	1,086,818	569,142	110%
Beginning Fund Balance	131,231	81,611	0	294,818	294,818	100%
Revenues	303,653	445,916	517,676	792,000	274,324	53%
Miscellaneous revenues	303,653	445,916	517,676	792,000	274,324	53%
Requirements	434,883	527,528	517,676	1,086,818	569,142	110%
Expenditures	353,272	353,301	397,738	784,628	386,890	97%
Materials and Services	348,139	353,024	397,738	784,628	386,890	97%
Interfund expenditures	5,133	277	0	0	0	0%
Contingency	0	0	119,938	302,190	182,252	152%
Ending Balance	81,611	174,227	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Insurance Employee Benefits	353,272	353,301	517,676	1,086,818	569,142	110%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$274,324 (53%). Beginning Fund Balance increases \$294,818 (100%). Total Requirements, excluding Contingency, increase \$386,890 (97%). Contingency increases \$182,252 (152%).

Total Resources increase as departmental expense reimbursements for County-wide life insurance and long-term disability insurance expense increase based on FY 2025-26 projections.

Total Requirements increase based on FY 25-26 life insurance and long-term disability insurance cost projections.

The fund balance target for this fund is approximately three months' expenditures, and excess funds are held in Contingency.

Programs

Program	Fund-Program Program Description
Insurance Employee Benefits (506-357005)	Provides financial activities related to accounting for employee benefits.

Insurance, Medical (510-357000)

Budget Detail

This fund pays all administrative and claims costs associated with the medical, dental and vision insurance plans, as well as the wellness program, employee assistance and flexible spending accounts for dependent care, and health expenses.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	47,528,872	52,027,965	59,834,440	72,940,682	13,106,242	22%
Beginning Fund Balance	8,727,446	10,847,574	8,694,440	15,318,682	6,624,242	76%
Revenues	38,801,426	41,180,391	51,140,000	57,622,000	6,482,000	13%
Charges for Services	38,103,425	40,061,842	50,630,000	57,048,000	6,418,000	13%
Miscellaneous revenues	698,001	1,118,549	510,000	574,000	64,000	13%
Requirements	47,528,872	52,027,965	59,834,440	72,940,682	13,106,242	22%
Expenditures	36,681,298	39,206,449	49,084,973	55,149,409	6,064,436	12%
Materials and Services	36,493,540	39,201,383	49,084,973	55,149,409	6,064,436	12%
Interfund expenditures	187,758	5,066	0	0	0	0%
Contingency	0	0	10,749,467	17,791,273	7,041,806	66%
Ending Balance	10,847,574	12,821,516	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Insurance Employee Benefits	36,681,298	39,206,449	59,834,440	72,940,682	13,106,242	22%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$6,482,000 (13%). Beginning Fund Balance increases \$6,624,242 (76%). Total Requirements, excluding Contingency, increase \$6,064,436 (12%). Contingency increases \$7,041,806 (66%).

Revenues for Charges for Services increase as the County continues to find ways to minimize health insurance cost. The County charges a blended health insurance rate to departments that is intended to cover the actual costs incurred based on each employee's elected benefit level.

Total Requirements increase due primarily to premium adjustments effective January 1, 2025, and projected adjustments for January 2026, which are offset by a Contingency line established in FY 2024-25 to fund future cost increases and provide a stable cash flow.

County employees pay 5% or 10% of their health care costs based on their plan choices (Providence low or high deductible; Kaiser low or high deductible; ODS Dental or Kaiser Dental). In addition, approximately 84 employees waive all three coverages (medical, dental & vision) and are eligible to receive a contribution to a Voluntary Employee Benefit Account (VEBA).

The fund balance target is approximately \$11.5 million, about 2-3 months of expenditures, to allow for adequate cash flow during the fiscal year. The beginning fund balance for FY 25-26 is \$15.3 million. The fund balance will continue to be managed through rates charged to departments.

Programs

Program	Fund-Program Program Description
Insurance Employee Benefits (510-357005)	Details financial activities related to accounting for employee, Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and retiree health insurance benefits.

Insurance, Unemployment (512-357000)

Budget Detail

This fund and organizational unit were established to collect funds from departments for unemployment insurance and, in turn, pay unemployment claims.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	807,677	679,129	736,450	742,878	6,428	1%
Beginning Fund Balance	645,335	523,430	588,809	468,533	(120,276)	-20%
Revenues	162,342	155,699	147,641	274,345	126,704	86%
Charges for Services	146,996	132,375	147,641	274,345	126,704	86%
Miscellaneous revenues	15,347	23,324	0	0	0	0%
Requirements	807,678	679,128	736,450	742,878	6,428	1%
Expenditures	284,248	212,011	311,037	722,793	411,756	132%
Materials and Services	279,476	211,789	311,037	722,793	411,756	132%
Interfund expenditures	4,772	222	0	0	0	0%
Contingency	0	0	425,413	20,085	(405,328)	-95%
Ending Balance	523,430	467,117	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Insurance Employee Benefits	284,248	212,011	736,450	742,878	6,428	1%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$126,704 (86%). Beginning Fund Balance decreases \$120,276 (20%). Total Requirements, excluding Contingency, increase \$411,756 (132%). Contingency decreases \$405,328 (95%).

Charges for Services revenue increases from FY 2024-25 and represents collections from departments for expenditures on unemployment insurance.

Materials and Services expenditures increase significantly over FY 24-25 due to increased unemployment insurance expense budgeted due to layoffs.

Increased expense impacts fund balance in fiscal 2025-26. Future rates to the departments will be adjusted as needed to restore the fund balance to target level.

Programs

Program	Fund-Program Program Description
Insurance Employee Benefits (512-357005)	Details financial activities related to accounting for employee unemployment benefits.

Insurance, Workers Compensation (508-357000)

Budget Detail

This fund pays claims costs, premiums, administrative charges, and payroll taxes for those claims incurred during the fiscal year, as well as the continuing liability resulting from claims occurring in previous years.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	4,984,988	6,201,831	5,113,077	5,786,205	673,128	13%
Beginning Fund Balance	(252,822)	919,881	1,410,175	1,498,105	87,930	6%
Revenues	5,237,810	5,281,950	3,702,902	4,288,100	585,198	16%
Charges for Services	4,631,993	4,992,687	3,543,890	4,128,000	584,110	16%
Miscellaneous revenues	605,817	289,263	159,012	160,100	1,088	1%
Requirements	4,984,988	6,201,832	5,113,077	5,786,205	673,128	13%
Expenditures	4,065,107	4,797,782	4,157,181	4,304,647	147,466	4%
Materials and Services	3,307,827	4,648,920	3,907,181	4,129,647	222,466	6%
Other expenditures	191,617	148,861	250,000	175,000	(75,000)	-30%
Interfund expenditures	565,663	0	0	0	0	0%
Contingency	0	0	955,896	1,481,558	525,662	55%
Ending Balance	919,881	1,404,050	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Insurance Liability	4,065,107	4,797,782	5,113,077	5,786,205	673,128	13%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$585,198 (16%). Beginning Fund Balance increases \$87,930 (6%). Total Requirements, excluding Contingency, increase \$147,466 (4%). Contingency increases \$525,662 (55%).

Total Resources increase as departmental expense reimbursements for County-wide worker's compensation insurance expense increases based on FY 2025-26 projections.

Materials and Services expenses increase due to increases in claims estimates for FY 25-26 in the November 2023 Actuarial report, insurance costs and in County Cost Allocation Plan (CAP) expense. This increase is partially offset by decreased

professional services expense as a contract ended and program costs were reduced.

Other expenses decrease as the State of Oregon self-insurance fee decreases.

Programs

Program	Fund-Program Program Description
Insurance Liability (508-357010)	This program details the financial activities of Washington County's workers' workers compensation insurance, including required payments and revenues from County departments to offset those costs.

ITS Systems Replacement(242-352600)

Budget Detail

This fund provides funding for systematic replacement of key information technology assets.

Washington County Administrative Manual R & O #: 22-102, 23-58 designed to meet the requirements of Washington County Code (WCC) 2.04.110 states the Department of Information Technology Services (ITS) is responsible for providing and supporting a reliable and secure end user technology, business applications, internet and intranet technology, County websites, GIS functions, and information security for the County. ITS is further responsible for developing and implementing policies related to information technology, including cloud services, procurement, recording of meetings, and security.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	1,368,160	1,512,026	2,015,272	3,418,717	1,403,445	70%
Beginning Fund Balance	23,622	353,160	581,915	584,010	2,095	0%
Revenues	1,344,538	1,158,866	1,433,357	2,834,707	1,401,350	98%
Charges for Services	0	1,137,469	1,433,357	2,834,707	1,401,350	98%
Miscellaneous revenues	(6,187)	21,396	0	0	0	0%
Operating transfers in	1,350,725	0	0	0	0	0%
Requirements	1,368,160	1,512,026	2,015,272	3,418,717	1,403,445	70%
Expenditures	1,015,000	1,000,000	1,355,188	2,513,205	1,158,017	85%
Materials and Services	0	0	1,355,188	2,513,205	1,158,017	85%
Transfers to other funds	1,015,000	1,000,000	0	0	0	0%
Contingency	0	0	660,084	905,512	245,428	37%
Ending Balance	353,160	512,026	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
ITS Computer Replacement	0	0	1,355,188	1,484,705	129,517	10%
ITS Systems Replacement	1,015,000	1,000,000	660,084	1,934,012	1,273,928	193%
Grand Total	1,015,000	1,000,000	2,015,272	3,418,717	1,403,445	70%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$1,401,350 (98%). Beginning Fund Balance increases \$2,095 (0%). Total Requirements, excluding Contingency, increase \$1,158,017 (85%). Contingency increases \$245,428 (37%).

Total Resources increased reflecting the impact of major funding model changes to the two programs (ITS Computer Replacement and ITS Systems Replacement) within ITS Systems Replacement Fund (Fund 242) in FY 2025-26 and FY 2024-25 respectively.

In FY 2025-26, a new funding model will be created through the collective efforts of County Leadership and departments to provide sustainable financial resources to the existing IT Systems Replacement program. Starting in FY 2025-26, this new funding model will fund \$1.4M in annual revenues with a 5% annual inflationary increase through the County’s Cost Allocation Plan (CAP). The funding level was determined based on a five-year forecast of total replacement needs of critical IT infrastructure and systems, with the goal to build a contingency of \$1.0M over the next five years beginning in FY 2026-27.

FY 2025-26 revenue of \$1.3M for the ITS Computer Replacement program is calculated based on the 2,716 deployed personal computer assets and is charged to user departments through the FY 2025-26 ITS Computer Allocation Matrix. The increase in revenue is due to the increase in asset count of 2,672 in FY 2024-25.

FY 2025-26 expenditures for the Systems Replacement program are \$1.1M, reflecting a conservative forecasting of lifecycle maintenance needs of key IT systems in two functional areas: Network Access and Security, and Server and Data Storage.

FY 2025-26 expenditures for the Computer Replacement program are budgeted at the full amount of \$1.3M, reflecting the continuing effort to move the County’s computer assets to a true four-year replacement cycle from a five-year cycle due to previous reductions.

The FY 2025-26 spending level will enable Fund 242 to maintain a Contingency amount of \$905,513 to address unplanned future replacement needs and to remain in compliance with Fiscal Policy 405 Budget Contingency and Reserves.

Programs

Program	Fund-Program Program Description
ITS Computer Replacement (242-352650)	This program accounts for financial activities related to funds held in reserve for personal computer lifecycle replacement.
ITS Systems Replacement (242-352605)	This program provides financial activities related to funds held in reserve for foundational infrastructure technology system replacement.

Lottery(156-162500)

Budget Detail

This fund was created as result of House Bill 3188 which was passed during the 2011 legislative session. This bill requires counties to deposit lottery monies into a dedicated fund. Video lottery revenue is received by each county from the State of Oregon as a transfer from the Oregon State Lottery fund. Lottery program revenues will be used to support projects, services, organizations, and staff furthering economic development.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,104,142	3,799,634	2,996,000	4,234,473	1,238,473	41%
Beginning Fund Balance	0	396,635	0	862,473	862,473	100%
Revenues	3,104,142	3,402,999	2,996,000	3,372,000	376,000	13%
Intergovernmental revenues	3,104,142	3,402,999	2,996,000	3,372,000	376,000	13%
Requirements	3,104,142	3,799,634	2,996,000	4,234,473	1,238,473	41%
Expenditures	2,707,507	2,937,161	2,996,000	4,020,675	1,024,675	34%
Materials and Services	75,919	266,016	260,200	211,450	(48,750)	-19%
Other expenditures	271,589	213,692	284,575	284,575	0	0%
Transfers to other funds	2,359,999	2,457,453	2,451,225	3,524,650	1,073,425	44%
Contingency	0	0	0	213,798	213,798	100%
Ending Balance	396,635	862,473	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Lottery	2,707,507	2,937,161	2,996,000	4,234,473	1,238,473	41%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$376,000 (13%). Beginning Fund Balance increases \$862,473 (100%). Total Requirements, excluding Contingency, increase \$1,024,675 (34%). Contingency increases \$213,798 (100%).

Revenue increase based on current projections included in the Oregon State Revenue Forecast and FY2023-24 actuals.

With the FY2024-25 decision to sunset the Economic Development Program in December 2026, staff have been evaluating ways to maintain the continuity of economic development investments across Washington County via the Lottery Funds dedicated to that purpose. The disbursement of the Lottery funds is to programs with demonstrated impact countywide in high need sectors.

High impact strategies that align with the County's Economic Development goals are central in guiding the FY2025-26 budget and beyond to maintain, at a minimum, critical investment that supports the Washington County economy including residents, workers and local partners.

Economic Development Focus Area expenditures identified as high impact increase with the continuation of the Worksystems Inc Pre-Apprenticeship Construction contract funding at initial investment level, continuation of funding for West Side Works Paid Work for Child Care Program (previously funded by ARPA Workforce Development grant) and the addition of an economic development focused infrastructure investment project.

Contributions to Other Organizations decrease with the closure of Five Oaks Museum, assessment and transfer of materials and surplusing of items.

Transfers to County Departments increase slightly including elimination in FY2024-25 of the Economic Development Manager position and inclusion of funding of the Supplier Diversity Coordinator and a percentage of other OEICE positions resulting in a savings to the General Fund.

Trends and Initiatives

Lottery Fund	FY 2024-25 Modified	FY 2025-26 Proposed	\$ Change	% Change
Beginning Fund Balance		\$ 862,473	\$ 862,473	100.0%
Lottery Revenue	\$2,996,000	\$3,372,000	\$ 376,000	12.6%
<u>Economic Development Focus Areas:</u>				
Research Development: Greater Portland Inc.	25,000	25,000	-	0.0%
Research Development: Westside Economic Alliance	8,600	8,600	-	0.0%
Research Development: Portland Metro Chamber (was Business Alliance)	200	200	-	0.0%
Research Development: COLPAC	2,500	2,500	-	0.0%
Workforce Development: Pre-Apprenticeship Construc	200,000	150,000	(50,000)	-25.0%
Capacity Building: Memberships to culturally responsive business support and workforce	10,000	10,000	-	0.0%
Capacity Building: Sponsorships for culturally responsive and workforce development events	10,000	10,000	-	0.0%
Capacity Building: University partnerships and internships	3,900	-	(3,900)	-100.0%
Capacity Building: Regional Arts and Culture Council and Tualatin Valley Creates	125,000	125,000	-	0.0%
Broadband Investment Strategy		3,750		100.0%
<u>Other Organizations:</u>				
Five Oaks Museum Collection Management	159,575	160,975	1,400	0.9%
<u>County Organizations:</u>				
Community Engagement	350,000	212,000	(138,000)	-39.4%
Economic Development Program	325,000	94,250	(230,750)	-71.0%
Land Use & Transportation Long Range Planning Division	1,477,025	1,477,025	-	0.0%
Land Use & Transportation Land Development Division for Code Enforcement	299,200	299,200	-	0.0%
Access and Opportunity	-	242,175	242,175	0.0%
Westside Commons	-	1,200,000	1,200,000	0.0%
Total Expenditures	\$2,996,000	\$4,020,675	\$1,024,675	34.2%
Ending Balance	-	213,798	213,798	0.0%

Programs

Program	Fund-Program Program Description
Lottery (156-162505)	Provides financial accounting for lottery proceeds which are used to support economic development activities within Washington County.

Program	Fund-Program	Program Description

PERS Employer Rate Stabilization(524-161500)

Budget Detail

This fund was established to maintain a reserve for future rate increases. Resources may be used to offset an Oregon Public Employees Retirement System (PERS) rate increase or to make a lump sum payment to PERS to reduce Washington County's unfunded liability. The Board of Commissioners created this fund to accumulate resources to partially offset future PERS rate increases.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	331,646	347,159	356,146	0	(356,146)	-100%
Beginning Fund Balance	325,993	331,646	341,646	0	(341,646)	-100%
Revenues	5,653	15,513	14,500	0	(14,500)	-100%
Miscellaneous revenues	5,653	15,513	14,500	0	(14,500)	-100%
Requirements	331,646	347,159	356,146	0	(356,146)	-100%
Expenditures	0	0	356,146	0	(356,146)	-100%
Transfers to other funds	0	0	356,146	0	(356,146)	-100%
Ending Balance	331,646	347,159	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
PERS Employer Rate Stabilization	0	0	356,146	0	(356,146)	-100%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$14,500 (100%). Beginning Fund Balance decreases \$341,646 (100%). Total Requirements decrease \$356,146 (100%).

Fund 524 will be closed at the end of FY 2024-25 with the remaining fund balance transferred to the General Fund.

Programs

Program	Fund-Program Program Description
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Program	Fund-Program Program Description
PERS Employer Rate Stabilization (524-161505)	<p>This program accounts for PERS reserve activity. In FY 2019-20 a separate side-account was set up directly with PERS, in lieu of this program. The investment provided PERS employer rate savings of approximately \$1 million per year during the 2019-2021 biennium and is anticipated to grow to nearly \$1.9 million per year during the 2035-37 biennium. With the establishment of the PERS side-account, Fund 524 is no longer needed for maintaining reserves for future rate increases.</p>

Revenue Stabilization- Closed (105-166000)

Budget Detail

*This fund was closed on June 30, 2024.

This fund provides for the reservation of resources transferred from the General Fund. The Revenue Stabilization Fund combined with the General Fund Contingency, and fund balance in the Strategic Investment Program Fund comprises the General Fund reserve.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	11,615,582	11,615,582	0	0	0	0%
Beginning Fund Balance	11,615,582	11,615,582	0	0	0	0%
Requirements	11,615,582	11,615,582	0	0	0	0%
Expenditures	0	11,615,582	0	0	0	0%
Transfers to other funds	0	11,615,582	0	0	0	0%
Ending Balance	11,615,582	0	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Revenue Stabilization	0	11,615,582	0	0	0	0%

Programs

Program	Fund-Program Program Description
Revenue Stabilization (105-166005)	*This program was closed on June 30, 2024. The fund balance in this fund is considered the General Fund Reserve and is a portion of the General Fund's fund balance for the fund balance target calculation.

SIP and Gain Share Program, Gain Share (205-164000).

Budget Detail

The 2007 the Oregon State Legislature approved the Gain Share program. Its purpose is to enable eligible local governments to share in the state income tax revenues generated from jobs created under Strategic Initiative Program (SIP) agreements (fund 204). The Gain Share program initially returned 50% of the state income tax revenue attributed to SIP project employment to taxing jurisdictions with such agreements.

In June 2015 the Oregon State Legislature passed SB 129 with the following modifications for these programs:

- * Distinguished that the 50% local share of applicable state income taxes is to be from new employment only, and the local share from retained SIP project employment is set at 20%.
- * Set a \$16 million annual cap on the amount counties may receive each fiscal year and extended the program from 2019 to 2024.
- * Changed the allocation mechanism from a separate shared services fund to a direct allocation by the Oregon Department of Revenue. Future allocations are subject to legislative modification.

In FY 2017-18 the County separated the Gain Share program from the SIP fund (204) to account for payments made in accordance with the Board of County Commissioners' (BCC) approved spending plan. Gain Share monies were prioritized by the BCC for the County Event Center and for future facilities capital projects.

In 2023 the Oregon State Legislature passed HB 2009 which extended the sunset clause for these programs to June 30, 2030.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	12,397,476	13,423,776	13,619,851	11,029,472	(2,590,379)	-19%
Beginning Fund Balance	3,193,654	3,825,254	4,442,164	1,889,472	(2,552,692)	-57%
Revenues	9,203,822	9,598,522	9,177,687	9,140,000	(37,687)	0%
Intergovernmental revenues	9,062,779	9,095,160	9,000,000	9,000,000	0	0%
Miscellaneous revenues	141,043	503,362	177,687	140,000	(37,687)	-21%
Requirements	12,397,476	13,423,776	13,619,851	11,029,472	(2,590,379)	-19%
Expenditures	8,572,222	8,822,222	11,724,007	9,129,713	(2,594,294)	-22%
Transfers to other funds	8,572,222	8,822,222	11,724,007	9,129,713	(2,594,294)	-22%
Contingency	0	0	1,895,844	1,899,759	3,915	0%
Ending Balance	3,825,254	4,601,554	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Gain Share	8,572,222	8,822,222	13,619,851	11,029,472	(2,590,379)	-19%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$37,687 (0%). Beginning Fund Balance decreases \$2,552,692 (57%). Total Requirements, excluding Contingency, decrease \$2,594,294 (22%). Contingency increases \$3,915 (0%).

Total Resources for FY 2025-26 remain flat. Total Requirements are reduced due to the completion of programmed payments for Facilities Debt Service in FY 2024-25.

Requirements include: \$2,600,000 for the Road Capital Projects Fund; \$1,000,000 for the Information Services Capital Fund; \$104,585 for the Air Quality Program; \$4,600,000 for Facilities Capital Projects; and \$825,128 to the Building Replacement Fund.

Gain Share 205-1640 Budgetary Plan For FY 2025-26

Descriptions	\$	Amount
Beginning Fund Balance		1,889,472
Gain Share Revenue		9,000,000
Interest Earnings		140,000
Total Resources		11,029,472
Operating Transfers Out:		9,129,713
Road Capital Projects	2,600,000	
Critical Facilities Projects	5,425,128	
Information Services Capital Acquisition Fund	1,000,000	
Air Quality Program	104,585	
Contingency		1,899,759
Total Requirements		\$ 11,029,472

Programs

Program	Fund-Program Program Description
Gain Share (205-164025)	The Gain Share Program accounts for all proceeds and payments related to SIP Program agreements.

SIP and Gain Share Program- SIP (204-164000)

Budget Detail

This fund accounts for revenue associated with the Strategic Investment Program (SIP) agreements. This revenue source has been in place since the legislature first enacted SIP legislation in 1993 and is comprised of payments from companies receiving property tax exemptions under the state's Strategic Investment Plan. The purpose of the SIP is to promote economic development and create and retain jobs in areas where eligible projects are located. A company can apply for a property tax exemption for qualifying projects that equal or exceed \$100 million for an urban area or \$25 million if the project is located in a rural area.

The County has one active SIP agreement: with Intel entered into in 2014. The 2014 Intel SIP is a 30--year (2017-46) agreement with multiple investment packages each covering a 15-year period. The first 15-year investment package (2014A) commenced in 2016 with program revenues first received in FY 2017-18; the second 15-year investment package (2014B) program revenues begin in FY 2025-26.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	53,620,200	84,237,568	117,045,618	93,210,805	(23,834,813)	-20%
Beginning Fund Balance	10,388,386	20,620,200	52,220,787	48,314,211	(3,906,576)	-7%
Revenues	43,231,814	63,617,368	64,824,831	44,896,594	(19,928,237)	-31%
Charges for Services	43,885,094	60,086,846	62,816,000	41,900,000	(20,916,000)	-33%
Miscellaneous revenues	(653,280)	3,530,522	2,008,831	1,801,275	(207,556)	-10%
Operating transfers in	0	0	0	1,195,319	1,195,319	100%
Requirements	53,620,200	84,237,568	117,045,618	93,210,805	(23,834,813)	-20%
Expenditures	33,000,000	28,000,000	72,561,180	57,844,825	(14,716,355)	-20%
Materials and Services	0	0	4,800,000	6,861,640	2,061,640	43%
Transfers to other funds	33,000,000	28,000,000	67,761,180	50,983,185	(16,777,995)	-25%
Contingency	0	0	44,484,438	35,365,980	(9,118,458)	-20%
Ending Balance	20,620,200	56,237,568	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
2005 Intel SIP	20,699,008	23,434,000	4,493,240	0	(4,493,240)	-100%
2006 Genentech SIP	647,392	654,414	0	0	0	0%
2014 Intel	11,653,600	3,911,586	0	0	0	0%
SIP Administration	0	0	(4,493,240)	(1,301,565)	3,191,675	-71%
SIP Program Expenditures	0	0	117,045,618	94,512,370	(22,533,248)	-19%
Grand Total	33,000,000	28,000,000	117,045,618	93,210,805	(23,834,813)	-20%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$19,928,237 (31%). Beginning Fund Balance decreases \$3,906,576 (7%). Total Requirements, excluding Contingency, decrease \$14,716,355 (20%). Contingency decreases \$9,118,458 (20%).

204 Strategic Investment Program	FY 2024-25 Modified	FY 2025-26 Proposed	\$ Change
Beginning Fund Balance	56,237,568	48,314,211	(7,923,357)
Strategic Investment Program Revenue	60,768,325	41,900,000	(18,868,325)
Interest Earnings	2,008,831	1,801,275	(207,556)
Transfer from Transient Lodging Tax Fund (Interfund Loan Pmt)	-	1,195,319	1,195,319
Total Resources	119,014,724	93,210,805	(25,803,919)
Operating Expenditures and Transfers Out:	70,700,513	57,844,825	
<i>General Fund operations</i>		39,848,778	
<i>Jail Expansion Design</i>		5,200,000	
<i>Courthouse Capacity Study</i>		625,000	
<i>FY26 JUV005 100-5010</i>		100,000	
<i>DA Prosecution Services(one time bridge funding)</i>		1,301,565	
<i>Facilities (Capital expenditures)/Critical Infrastructure</i>		3,500,000	
<i>City of Hillsboro IGA (HOPS Ballpark project) TLT Loan</i>		2,666,667	
<i>CAO contracts (e.g. union negotiations, Federal Fund rampdown)</i>		4,194,973	
<i>Strategic Initiatives Projects (Carryforward from FY23-24)</i>		407,842	
Contingency	48,314,211	35,365,980	(12,948,231)
Total Requirements	\$ 119,014,724	\$ 93,210,805	\$ (25,803,919)

Programs

Program	Fund-Program Program Description
2005 Intel SIP (204-164015)	Provides financial accounting for proceeds and payments related to the 2005 Intel SIP.
2006 Genentech SIP (204-164010)	Provides financial accounting for proceeds and payments related to the Genentech SIP.
2014 Intel (204-164030)	Provides financial accounting for proceeds and payments related to the 2014A Intel SIP.
Gain Share (204-164025)	Closed 6/30/2023
SIP Administration (204-164035)	Interest earnings and capital outlay will be tracked in this program. SIP revenue will be received in the following programs: a) 2006 Genentech SIP (204-164010) covers the 15-year period from 2010-24, b) 2005 Intel SIP (204-164015) covers the 15-year period from 2010-24 and c) 2014A Intel SIP (204-164030) covers the period from 2017-31. Prior to 2017-18 all SIP revenue was transferred to the General Fund.
SIP Program Expenditures (204-164005)	This program was created effective FY 2024-25 to consolidate all SIP program total requirements in one program. Total resources will still be distinguished by agreement. Strategic Investment Program (SIP) revenue funds ongoing general county operations in the General Fund and one-time projects both of which are approved by the Board of County Commissioners as part of the County's budget process. The SIP Fund shall maintain a minimum reserve balance equal to the average of the prior three year's

Program	Fund-Program Program Description
	<p>amount of operating support to the General Fund. The purpose of these reserves is to provide temporary transitional operational funding to the General Fund in event that SIP agreements sunset or that the state legislation authorizing SIPs is changed or terminated.</p>

Service Districts

Fund-Organization Unit Name

Fund-Organization Unit Number

Service Districts Overview

Enhanced Sheriff's Patrol District210-168000

North Bethany County Service District for Roads215-608500

Service District for Lighting No. 1.....434-609000

Urban Road Maintenance Improvement District.....214-608000

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Service Districts Overview

Special district governments provide specific services that are not being supplied by existing general purpose governments. Most perform a single function, but in some instances, their enabling legislation allows them to provide several, usually related services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	86,805,761	97,718,842	99,700,330	96,280,668	(3,419,662)	-3%
Beginning Fund Balance	42,347,418	46,653,201	47,300,773	42,677,373	(4,623,400)	-10%
Revenues	44,458,343	51,065,641	52,399,557	53,603,295	1,203,738	2%
Charges for Services	22,151	25,549	24,725	24,725	0	0%
Intergovernmental revenues	89,246	84,180	89,714	360,818	271,104	302%
Miscellaneous revenues	2,990,202	5,093,863	4,528,941	4,509,128	(19,813)	0%
Operating transfers in	2,659,252	1,504,334	1,593,639	899,452	(694,187)	-44%
Taxes	38,697,492	44,357,716	46,162,538	47,809,172	1,646,634	4%
Requirements	86,805,761	97,718,843	99,700,330	96,280,668	(3,419,662)	-3%
Expenditures	40,152,560	48,217,424	63,840,653	61,756,363	(2,084,290)	-3%
Materials and Services	37,551,451	44,822,146	59,859,993	57,022,759	(2,837,234)	-5%
Other expenditures	0	1,050	0	0	0	0%
Interfund expenditures	1,817,504	2,024,753	2,367,850	2,337,776	(30,074)	-1%
Transfers to other funds	736,854	1,119,392	1,338,810	2,370,828	1,032,018	77%
Capital outlay	46,750	250,083	274,000	25,000	(249,000)	-91%
Contingency	0	0	35,859,677	34,524,305	(1,335,372)	-4%
Ending Balance	46,653,201	49,501,419	0	0	0	0%

Requirements by Organization Unit

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Enhanced Sheriff's Patrol District 210-168000	32,502,337	36,803,685	38,912,690	43,293,795	4,381,105	11%
North Bethany County Service District for Roads 215-608500	1,576,920	1,490,227	9,310,687	4,814,575	(4,496,112)	-48%
Service District for Lighting No. 1 434-609000	2,409,034	2,462,256	2,726,479	2,897,392	170,913	6%
Urban Road Maintenance Improvement District 214-608000	3,664,269	7,461,257	12,890,797	10,750,601	(2,140,196)	-17%

Service Districts Overview

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Grand Total	40,152,560	48,217,424	63,840,653	61,756,363	(2,084,290)	-3%

Requirements by Fund Type

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Special Funds	40,152,560	48,217,424	63,840,653	61,756,363	(2,084,290)	-3%

Enhanced Sheriff's Patrol District(210-168000)

Budget Detail

The Enhanced Sheriff's Patrol District (ESPD) is a separate government jurisdiction. Through a local option levy passed by voters, the Sheriff's Office provides extra law enforcement services within the urban unincorporated areas of Washington County, denoted as the ESPD. In May, 2022, voters approved an increase in the levy rate from \$0.68 to \$0.83 per \$1,000 of assessed value per year. It supplements the District's permanent tax rate of \$.64 per \$1,000 of assessed value to provide a total of \$1.47 per \$1,000 of assessed value per year to fund enhanced patrol services.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	48,768,616	54,328,998	56,024,882	57,552,109	1,527,227	3%
Beginning Fund Balance	16,520,899	16,266,279	17,156,290	17,156,290	0	0%
Revenues	32,247,717	38,062,719	38,868,592	40,395,819	1,527,227	4%
Charges for Services	18,668	21,884	21,000	21,000	0	0%
Intergovernmental revenues	75,214	70,945	75,000	75,000	0	0%
Miscellaneous revenues	436,820	1,010,363	247,800	600,000	352,200	142%
Taxes	31,717,015	36,959,528	38,524,792	39,699,819	1,175,027	3%
Requirements	48,768,616	54,328,999	56,024,882	57,552,109	1,527,227	3%
Expenditures	32,502,337	36,803,685	38,912,690	43,293,795	4,381,105	11%
Materials and Services	32,502,337	35,814,175	37,770,225	41,103,540	3,333,315	9%
Transfers to other funds	0	989,510	1,142,465	2,190,255	1,047,790	92%
Contingency	0	0	17,112,192	14,258,314	(2,853,878)	-17%
Ending Balance	16,266,279	17,525,314	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Enhanced Sheriff's Patrol District	32,502,337	36,803,685	56,024,882	57,552,109	1,527,227	3%

Budget Analysis

Total Resources increase \$1,527,227 (4%). Total Requirements, excluding Contingency, increase \$4,381,105 (11%). Contingency decreases \$2,853,878 (17%).

Total Resources increase based on projected increases in the assessed values and standard growth estimates.

Materials & Services increase due to funds transferred to District Patrol organization units to support law enforcement services in the ESPD as well as fund the replacement of 26 end-of-life patrol vehicles.

Contingency is available for cash flow between July and November tax receipts for unanticipated future needs and stability of service levels.

Programs

Program	Fund-Program Program Description
Enhanced Sheriff's Patrol District (210-168005)	This organization unit exists for the purpose of housing property tax revenues for the District and to disperse funds for ESPD operations.
ESPD Public Outreach (210-168010)	This program tracks all costs related to providing information to the public in preparation of an election.

North Bethany County Service District for Roads(215-608500)

Budget Detail

The North Bethany County Service District for Roads (NBCSDR) was approved by voters in the May 2011 election. The District has an authorized permanent property tax rate of \$1.25 per \$1,000 assessed value to pay for a portion of the cost to construct roads to serve the North Bethany community. Additional funding for planned road improvements come from a developer-paid supplemental system development charge and transportation development tax, as well as other transportation funds.

ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets, including the administration of facility permits for street/road improvements associated with private development projects. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	17,431,302	19,325,287	21,375,548	15,365,080	(6,010,468)	-28%
Beginning Fund Balance	13,547,202	15,854,382	17,815,453	12,282,367	(5,533,086)	-31%
Revenues	3,884,100	3,470,905	3,560,095	3,082,713	(477,382)	-13%
Intergovernmental revenues	0	0	0	271,104	271,104	100%
Miscellaneous revenues	163,371	765,568	757,157	436,689	(320,468)	-42%
Operating transfers in	2,659,252	1,504,334	1,593,639	899,452	(694,187)	-44%
Taxes	1,061,477	1,201,003	1,209,299	1,475,468	266,169	22%
Requirements	17,431,302	19,325,288	21,375,548	15,365,080	(6,010,468)	-28%
Expenditures	1,576,920	1,490,227	9,310,687	4,814,575	(4,496,112)	-48%
Materials and Services	1,006,784	883,732	8,665,472	4,379,816	(4,285,656)	-49%
Interfund expenditures	228,691	321,343	426,450	378,672	(47,778)	-11%
Transfers to other funds	341,445	65,798	68,765	31,087	(37,678)	-55%
Capital outlay	0	219,354	150,000	25,000	(125,000)	-83%
Contingency	0	0	12,064,861	10,550,505	(1,514,356)	-13%
Ending Balance	15,854,382	17,835,061	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
North Bethany County Service District	1,576,920	1,490,227	21,375,548	15,365,080	(6,010,468)	-28%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$477,382 (13%). Beginning Fund Balance decreases \$5,533,086 (31%). Total Requirements, excluding Contingency, decrease \$4,496,112 (48%). Contingency decreases \$1,514,356 (13%).

Current property tax revenues increase as new development continues within the North Bethany CSDR boundary.

Operating Transfers-In from the North Bethany System Development Charge Fund (Fund 376) and from the Transportation Development Tax (Fund 374) will be used to fund design and construction on Project #100709 - Kaiser (Springville-Brugger), as well as design and construction work to continue on Project #100461 Springville Road (Joss to Portland Community College (PCC) entrance) and to provide flexibility in addressing future priority transportation projects within North Bethany.

Materials and Services accurately reflect anticipated costs for Project #100709 - Kaiser (Springville-Brugger) and Project #100461 Springville Road (Joss to PCC entrance).

Contingency contains obligated reserves for Project #100709 - Kaiser (Springville-Brugger) and Project #100461 Springville Road (Joss to PCC entrance) to be used in future fiscal years. Also included are unobligated reserves.

Interdepartmental expenditures decrease to reflect staff time estimates on the current projects being built and designed in this fund.

Trends and Initiatives

The North Bethany County Service District for Roads was established as part of a larger funding strategy to provide needed transportation improvements within and adjacent to the district as development occurs. Property tax revenues levied by the district are expected to continue increasing as development activity continues in the North Bethany community, though at a slower rate than prior years.

Changing regulatory requirements, construction cost escalation being higher than inflation, and personnel cost associated with the staff who deliver projects are causing increases in the total cost of each project.

A \$450,000 transfer from the Transportation Development Tax Fund (Fund 374) and a \$449,000 transfer from the North Bethany System Development Charge Fund (Fund 376) are budgeted for construction of projects within the district.

Construction of Springville Road Phase 4 improvements, the final segment, is expected to wrap up in FY 2025-26 and is on schedule and on budget. Design for Kaiser Road (Springville Road to Brugger Road) improvements is underway, and construction could begin toward the end of FY 2025-26.

Programs

Program	Fund-Program Program Description
North Bethany County Service District (215-608505)	This program exists for the purpose of managing property tax revenues for the NBCSDR and to expend funds for road construction activities. There are no staff housed in this program, but Land Use & Transportation (LUT) staff administer projects on behalf of the district. The Board of County Commissioners is the district's board.

Service District for Lighting No. 1(434-609000)

Budget Detail

SDL No. 1 provides neighborhood street lighting services when required for new development and when requested by established neighborhoods, as well as when approved by the District's Board of Directors (Board of County Commissioners). Program services are provided to community members within the unincorporated areas of Washington County.

OAR 660-012 requires planning for the County's future transportation needs. ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets. SDL ordinances also govern the program.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	3,046,215	3,261,789	3,989,516	4,149,915	160,399	4%
Beginning Fund Balance	843,392	637,181	946,778	1,107,748	160,970	17%
Revenues	2,202,823	2,624,608	3,042,738	3,042,167	(571)	0%
Miscellaneous revenues	2,201,027	2,622,319	3,040,238	3,039,667	(571)	0%
Taxes	1,796	2,289	2,500	2,500	0	0%
Requirements	3,046,215	3,261,789	3,989,516	4,149,915	160,399	4%
Expenditures	2,409,034	2,462,256	2,726,479	2,897,392	170,913	6%
Materials and Services	2,216,200	2,271,550	2,522,104	2,648,378	126,274	5%
Interfund expenditures	183,812	183,374	195,350	237,700	42,350	22%
Transfers to other funds	9,022	7,332	9,025	11,314	2,289	25%
Contingency	0	0	1,263,037	1,252,523	(10,514)	-1%
Ending Balance	637,181	799,533	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Special Light District No. 1	2,409,034	2,462,256	3,989,516	4,149,915	160,399	4%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, decrease \$571 (0%). Beginning Fund Balance increases \$160,970 (17%).

Total Requirements, excluding Contingency, increase \$170,913 (6%). Contingency decreases \$10,514 (1%).

The addition of new assessment areas increases revenues. Rising electricity costs increase assessments. The net increase is reflected in this budget.

Utility costs are projected to increase approximately 5% for FY 2025-26 based on rate information from Portland General Electric (PGE) and the addition of new service district assessment areas.

Expenditures increase 13% due to ongoing staffing charges required to administer the program.

The Contingency increases due to a proposed assessment increase, ensuring adequate funds (4.5 months of estimated expenditures) to cover ongoing program expenses until the district assessments are billed and collected with property tax payments in mid-November.

Trends and Initiatives

Utility costs are projected to increase approximately 5% for FY 2025-26 based on rate information from Portland General Electric (PGE) and the addition of new service district assessment areas.

Programs

Program	Fund-Program Program Description
Special Light District No. 1 (434-609005)	There are no staff housed in this program. Department of Land Use & Transportation staff administer the program.

Urban Road Maintenance Improvement District(214-608000)

Budget Detail

The Urban Road Maintenance District (URMD) is a county service district that funds road maintenance services on Washington County-managed neighborhood streets (not including arterials and collectors) in the urban unincorporated areas of the County. URMD also funds neighborhood street traffic calming on certain residential collector streets within the district.

Property owners within the district pay a property tax of just under \$0.25 per \$1,000 of assessed property value. The Board of County Commissioners acts as the URMD Board of Directors.

ORS 368, OAR 660-012, and county ordinances 738 and 890A require compliance with design and construction standards for all transportation improvements on county-managed roads and streets, including the administration of facility permits for street/road improvements associated with private development projects. Federal Highway Administration (FHWA), pursuant to Title 23 of the Code of Federal Regulations (CFR) Part 655, Subpart F, requires and regulates the management and maintenance of traffic control infrastructure.

ORS 451, URMD ordinances and Washington County Resolution & Order 20-2 provide for and govern the management and maintenance of county-managed neighborhood streets in urban unincorporated areas through the URMD.

Total Budget

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	17,559,628	20,802,767	18,310,384	19,213,564	903,180	5%
Beginning Fund Balance	11,435,925	13,895,359	11,382,252	12,130,968	748,716	7%
Revenues	6,123,703	6,907,408	6,928,132	7,082,596	154,464	2%
Charges for Services	3,483	3,665	3,725	3,725	0	0%
Intergovernmental revenues	14,032	13,235	14,714	14,714	0	0%
Miscellaneous revenues	188,985	695,613	483,746	432,772	(50,974)	-11%
Taxes	5,917,204	6,194,895	6,425,947	6,631,385	205,438	3%
Requirements	17,559,628	20,802,768	18,310,384	19,213,564	903,180	5%
Expenditures	3,664,269	7,461,257	12,890,797	10,750,601	(2,140,196)	-17%
Materials and Services	1,826,131	5,852,689	10,902,192	8,891,025	(2,011,167)	-18%
Other expenditures	0	1,050	0	0	0	0%
Interfund expenditures	1,405,001	1,520,036	1,746,050	1,721,404	(24,646)	-1%
Transfers to other funds	386,387	56,752	118,555	138,172	19,617	17%
Capital outlay	46,750	30,729	124,000	0	(124,000)	-100%
Contingency	0	0	5,419,587	8,462,963	3,043,376	56%
Ending Balance	13,895,359	13,341,511	0	0	0	0%

Requirements by Program

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	Change \$	Change %
Urban Road Maintenance Improvement District	1,306,723	2,358,342	11,112,610	13,639,564	2,526,954	23%
URMD Pedestrian and Biking Improvements	2,357,546	5,102,915	7,197,774	5,574,000	(1,623,774)	-23%
Grand Total	3,664,269	7,461,257	18,310,384	19,213,564	903,180	5%

Budget Analysis

Total Resources, excluding Beginning Fund Balance, increase \$154,464 (2%). Beginning Fund Balance increases \$748,716 (7%). Total Requirements, excluding Contingency, decrease \$2,140,196 (17%). Contingency increases \$3,043,376 (56%).

Property tax revenues for the URMD are increasing based on higher assessed values. The increase is consistent with prior increases. Also captured in revenue figures is estimated investment income of (contained with Miscellaneous resources) based on projected interest earnings on fund balances.

Total Requirements increase for projects including required Americans with Disabilities Act curb ramp improvements and contracted surface treatments.

Trends and Initiatives

The primary function of the Urban Road Maintenance District (URMD) is the maintenance of streets within the urban areas outside of cities, other than those roads designated as arterials or collectors in the Washington County Transportation System Plan. However, since the URMD Board of Directors (Board of County Commissioners) approved URMD Ordinance No. 3 in 2011, more than 50 URMD pedestrian and biking improvement projects have been funded using URMD property tax revenues that have not been needed to maintain target pavement conditions on URMD streets.

A combination of factors, including growth in URMD street miles due to development, increasing need and costs for street maintenance, and increasing costs for construction of previously approved pedestrian and biking improvements have necessitated a "pause" in making additional pedestrian and biking project funding allocations. The Department of Land Use & Transportation staff who administer URMD continue to assess future estimated URMD revenues, maintenance needs and costs to help evaluate the program's financial capacity to continue funding pedestrian and biking improvements in the future.

Programs

Program	Fund-Program Program Description
Urban Road Maintenance Improvement District (214-608005)	This organization unit manages revenues received on behalf of the district and the expenditure of URMD funds for maintenance and operations including pedestrian and biking (safety) projects and other improvement projects within the district. There are no staff housed in this program, but Land Use & Transportation (LUT) Operations and Maintenance division staff administer the district's programs and maintenance activities. This fund allows URMD to reimburse Operations and Maintenance and Capital Project Services staff for the work they perform within the URMD as well as for service requests.

Program	Fund-Program Program Description
URMD Pedestrian and Biking Improvements (214-608010)	This program includes funds for planned public safety improvements on roads within the district.

Summary Schedules

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Summary Schedules

Resources and Requirements by Functional Area and Organization Unit

	Proposed Resources	Proposed Requirements
Operating	772,630,605	1,199,157,836
General Government	128,907,170	173,792,058
Assessment & Taxation (100-302000)	2,858,475	21,794,981
Board of Commissioners (514-101000)	2,509,006	2,585,903
County Administrators Office (522-151000)	6,274,383	8,464,561
County Auditor (528-251000)	804,605	1,188,518
County Counsel (526-201000)	5,035,827	5,157,894
County Emergency Management (532-321000)	1,768,949	2,172,963
COVID-19 CARES Act (155-164500)	29,133,745	37,333,745
Elections (100-301000)	530,844	4,242,268
Facilities Operations (520-353500)	23,694,490	25,497,667
Financial Management (534-351500)	6,464,008	7,500,303
Fleet Services (500-354000)	7,391,250	8,240,810
Human Resources (536-352000)	9,583,103	11,326,759
Information Technology Services Operations (518-352500)	27,613,111	32,065,133
Mail and Print Services (516-354500)	2,051,435	2,718,768
Office of Access and Opportunity (530-311000)	3,193,939	3,501,785
Public Safety & Justice	145,644,121	296,917,053
Community Corrections - Local Option Levy (234-551500)	0	7,499,037
Community Corrections (188-551000)	28,466,002	29,078,623
Court Security Fund (202-404000)	575,727	1,087,099
District Attorney (100-451000)	5,557,874	26,106,513
District Attorney (157-451000)	464,252	464,252
District Attorney (234-451000)	0	5,216,245
Jail (100-403000)	3,740,122	52,278,604
Jail (226-403000)	170,000	1,307,054
Jail (234-403000)	0	7,162,216
Jail Health Care (100-403500)	0	7,836,612
Juvenile (100-501000)	115,000	10,144,959
Juvenile (234-501000)	0	2,492,967
Juvenile Administration (100-503000)	187,011	2,540,846
Juvenile Conciliation (197-502000)	964,335	1,336,729
Juvenile Grants (196-504000)	931,754	1,153,252
Juvenile State High Risk Prevention Funds (228-505000)	3,009,560	4,055,694
Law Library (176-851000)	476,580	656,742

Summary Schedules

	Proposed Resources	Proposed Requirements
Local Option Levy Administration (234-169000)	41,496,676	14,461,306
Sheriff's Office Administration (100-401000)	5,868,416	11,958,738
Sheriff's Office Administration (234-401000)	0	4,029,857
Sheriff's Office Contract Services (186-406000)	6,399,643	6,399,643
Sheriff's Office Forfeitures (238-409000)	0	879,275
Sheriff's Office Grants and Donations (224-405000)	820,811	820,811
Sheriff's Office Law Enforcement Services (100-402000)	1,768,866	34,404,593
Sheriff's Office Law Enforcement Services (157-402000)	217,447	217,447
Sheriff's Office Law Enforcement Services (182-402000)	43,450,295	43,450,295
Sheriff's Office Law Enforcement Services (234-402000)	59,750	18,218,337
Washington County Justice Court (100-801000)	904,000	1,659,307
Land Use & Transportation	96,284,907	160,718,349
Community Planning (100-601000)	1,760,279	3,311,376
Community Planning (168-601000)	745,000	3,238,117
Development Services (172-602000)	3,126,204	3,986,276
Development Services (174-602000)	13,332,302	23,918,848
Eng & Const Svcs - Capital Project Services (168-605000)	9,577,261	11,795,881
Engineering / Surveying (168-603000)	3,014,092	14,075,759
Engineering / Surveying (170-603000)	670,460	2,720,138
Engineering / Surveying (216-603000)	940,710	2,705,841
LUT Administration (168-604000)	1,905,168	6,452,097
LUT Operations and Maintenance (168-606000)	1,744,228	49,008,889
Maintenance Local Improvement Districts (212-607500)	60,146	575,112
Regional Transportation (209-607000)	4,744,560	5,084,772
Road Fund Administration (168-604500)	54,483,220	33,428,934
Watermaster (100-961000)	181,277	416,309
Housing, Health & Human Services	337,822,077	436,291,508
Agency on Aging (198-752000)	6,682,836	6,851,463
Air Quality (244-903000)	379,585	511,659
Animal Services (100-709000)	1,963,621	4,804,364
Animal Services Gifts & Donations (154-709500)	959,806	3,136,896
Behavioral Health (157-706000)	977,843	977,843
Behavioral Health (192-706000)	65,261,074	71,003,834
Children, Youth & Families (166-705000)	0	2,038,393
Community Development (164-901000)	3,724,547	4,249,015
Coordinated Care Organization (203-708700)	7,840,333	8,775,565
Developmental Disabilities Services (191-706500)	23,775,126	23,831,461
Emergency Medical Services (208-701000)	1,094,535	2,560,438

Summary Schedules

	Proposed Resources	Proposed Requirements
Health and Human Services Administration (100-704000)	4,020,522	4,020,522
HOME (220-902000)	5,959,983	5,959,983
Housing Production Opportunity Fund (HPOF) (245-904000)	0	3,309,215
Housing Services (218-651000)	33,803,723	33,945,981
Mental Health Crisis Services (199-708900)	9,408,661	9,408,661
Mental Health House Bill 2145 (194-707000)	0	910,739
Metro Affordable Housing Bond (219-652000)	23,878,098	23,878,098
Metro Supportive Housing Services (221-653000)	100,400,000	168,134,992
Prevention, Treatment and Recovery (207-708600)	317,675	8,305,259
Public Health (189-703000)	46,976,245	47,889,022
Veteran Services (100-751000)	397,864	1,788,105
Culture, Education & Recreation	63,972,330	85,552,383
Agricultural (100-951000)	0	586,707
Cooperative Library Services (184-971000)	37,630,581	53,912,074
Cooperative Library Services (185-971000)	0	680,000
Parks (162-356000)	341,500	475,312
Parks (433-356000)	2,982,750	3,037,949
Transient Lodging Tax (240-165500)	17,920,000	18,482,855
Westside Commons - Fair Complex (200-981000)	5,097,499	8,377,486
Non-Departmental	0	45,886,485
Community Network (100-169600)	0	38,961
General Fund Contingency (100-163000)	0	45,847,524
Non-Operating	571,715,693	869,196,147
Capital	141,034,185	461,013,606
Capital Projects (353-358000)	0	2,230,341
Capital Projects (354-358000)	2,136,245	6,544,788
Capital Projects (356-358000)	36,795,849	62,716,523
Capital Projects (357-358000)	75,000	98,221
Capital Projects (359-358000)	0	423,509
Event Center (380-982000)	90,500	3,182,281
LUT Capital Projects (355-606500)	23,514	268,540
LUT Capital Projects (362-606500)	71,865,873	281,744,077
LUT Capital Projects (368-606500)	24,874,618	47,084,758
LUT Capital Projects (374-606500)	4,119,425	50,222,600
LUT Capital Projects (376-606500)	459,430	617,862
LUT Capital Projects (378-606500)	593,731	5,880,106
Non-Operating	430,681,508	408,182,541

Summary Schedules

	Proposed Resources	Proposed Requirements
Building Equipment Replacement (232-355500)	7,099,234	24,630,164
Debt Service (304-358500)	5,654,688	5,757,563
Debt Service (305-358500)	2,759,527	23,770,123
Debt Service (306-358500)	6,207,874	6,207,874
Fleet Replacement (502-354100)	9,133,218	30,603,402
General Fund Transfers (100-167000)	266,910,021	99,882,903
Insurance (504-357000)	9,697,200	24,880,462
Insurance (506-357000)	792,000	1,086,818
Insurance (508-357000)	4,288,100	5,786,205
Insurance (510-357000)	57,622,000	72,940,682
Insurance (512-357000)	274,345	742,878
ITS Systems Replacement (242-352600)	2,834,707	3,418,717
Lottery (156-162500)	3,372,000	4,234,473
SIP and Gain Share Program (204-164000)	44,896,594	93,210,805
SIP and Gain Share Program (205-164000)	9,140,000	11,029,472
Beginning Fund Balance	724,007,685	0
Grand Total	2,068,353,983	2,068,353,983

Summary Schedules

Appropriations by Fund

	Proposed Requirements	Proposed Resources	Beginning Balance	Total Resources
2016 FF&C Facilities Capital Projects - 353	2,230,341	0	2,230,341	2,230,341
Access and Opportunity Fund - 530	3,501,785	3,193,939	307,846	3,501,785
Agency On Aging - 198	6,851,463	6,682,836	168,627	6,851,463
Air Quality Fund - 244	511,659	379,585	132,074	511,659
Animal Services Gifts and Donations Fund - 154	3,136,896	959,806	2,177,090	3,136,896
Behavioral Health - 192	71,003,834	65,261,074	5,742,760	71,003,834
Board of Commissioners - 514	2,585,903	2,509,006	76,897	2,585,903
Bonny Slope West SDC - 378	5,880,106	593,731	5,286,375	5,880,106
Building Equipment Replacement Fund - 232	24,630,164	7,099,234	17,530,930	24,630,164
Building Services - 174	23,918,848	13,332,302	10,586,546	23,918,848
Children, Youth & Families Fund - 166	2,038,393	0	2,038,393	2,038,393
Community Development Block Grant - 164	4,249,015	3,724,547	524,468	4,249,015
Community Correction Fund - 188	29,078,623	28,466,002	612,621	29,078,623
Conciliation Services - 197	1,336,729	964,335	372,394	1,336,729
Cooperative Library Services - 184	53,912,074	37,630,581	16,281,493	53,912,074
Coordinated Care Organization - 203	8,775,565	7,840,333	935,232	8,775,565
County Administrators Office - 522	8,464,561	6,274,383	2,190,178	8,464,561
County Auditor - 528	1,188,518	804,605	383,913	1,188,518
County Counsel - 526	5,157,894	5,035,827	122,067	5,157,894
County Emergency Management - 532	2,172,963	1,768,949	404,014	2,172,963
Court Security Fund - 202	1,087,099	575,727	511,372	1,087,099
COVID-19 Response and Recovery - 155	37,333,745	29,133,745	8,200,000	37,333,745
Current Planning - 172	3,986,276	3,126,204	860,072	3,986,276
Deflection Program for Measure 110 - 157	1,659,542	1,659,542	0	1,659,542
Department of Housing Services - 218	33,945,981	33,803,723	142,258	33,945,981

Summary Schedules

	Proposed Requirements	Proposed Resources	Beginning Balance	Total Resources
Developmental Disabilities Services - 191	23,831,461	23,775,126	56,335	23,831,461
District Patrol - 182	43,450,295	43,450,295	0	43,450,295
Emergency Communications System - 359	423,509	0	423,509	423,509
Emergency Medical Services - 208	2,560,438	1,094,535	1,465,903	2,560,438
Event Center - 380	3,182,281	90,500	3,091,781	3,182,281
Facilities Park SDC - 355	268,540	23,514	245,026	268,540
Facilities Capital Projects - 356	62,716,523	36,795,849	25,920,674	62,716,523
Facilities Operations - 520	25,497,667	23,694,490	1,803,177	25,497,667
Finance - 534	7,500,303	6,464,008	1,036,295	7,500,303
Forfeitures - 238	879,275	0	879,275	879,275
Gain Share - 205	11,029,472	9,140,000	1,889,472	11,029,472
General Fund - 100	333,664,192	296,764,192	36,900,000	333,664,192
General Obligation Debt Service Fund (was Criminal Justice Bond Fund) - 304	5,757,563	5,654,688	102,875	5,757,563
Grants and Donations - 224	820,811	820,811	0	820,811
Home - 220	5,959,983	5,959,983	0	5,959,983
Housing Production Opportunity Fund (HPOF) - 245	3,309,215	0	3,309,215	3,309,215
Human Resources - 536	11,326,759	9,583,103	1,743,656	11,326,759
ITS Capital Projects - 354	6,544,788	2,136,245	4,408,543	6,544,788
ITS Operations - 518	32,065,133	27,613,111	4,452,022	32,065,133
ITS Systems Replacement Fund - 242	3,418,717	2,834,707	584,010	3,418,717
Jail Commissary - 226	1,307,054	170,000	1,137,054	1,307,054
Juvenile Grants - 196	1,153,252	931,754	221,498	1,153,252
Law Library Fund - 176	656,742	476,580	180,162	656,742
Liability/Casualty Insurance - 504	24,880,462	9,697,200	15,183,262	24,880,462
Life Insurance - 506	1,086,818	792,000	294,818	1,086,818
Local Option Levy Fund - 234	59,079,965	41,556,426	17,523,539	59,079,965
Lottery Fund - 156	4,234,473	3,372,000	862,473	4,234,473
Mail and Print Services - 516	2,718,768	2,051,435	667,333	2,718,768
Maintenance Improvement Districts - 212	575,112	60,146	514,966	575,112
Major Streets Transportation Improvement Program - 362	281,744,077	71,865,873	209,878,204	281,744,077
Medical Insurance - 510	72,940,682	57,622,000	15,318,682	72,940,682

Summary Schedules

	Proposed Requirements	Proposed Resources	Beginning Balance	Total Resources
Mental Health Crisis Services - 199	9,408,661	9,408,661	0	9,408,661
Mental Health HB 2145 - 194	910,739	0	910,739	910,739
Metro Affordable Housing Bond - 219	23,878,098	23,878,098	0	23,878,098
Metzger Park LID - 162	475,312	341,500	133,812	475,312
Miscellaneous Debt Service Fund - 306	6,207,874	6,207,874	0	6,207,874
North Bethany SDC - 376	617,862	459,430	158,432	617,862
Parks and Open Spaces Opportunity Fund - 357	98,221	75,000	23,221	98,221
Parks Operations - 433	3,037,949	2,982,750	55,199	3,037,949
Prevention, Treatment and Recovery - 207	8,305,259	317,675	7,987,584	8,305,259
Public Health - 189	47,889,022	46,976,245	912,777	47,889,022
Road Capital Projects Fund - 368	47,084,758	24,874,618	22,210,140	47,084,758
Road Fund - 168	117,999,677	71,468,969	46,530,708	117,999,677
Series 2016 B FFCO Debt Service Fund - 305	23,770,123	2,759,527	21,010,596	23,770,123
Sheriff's Office Contract Services - 186	6,399,643	6,399,643	0	6,399,643
State High Risk Prevention Fund - 228	4,055,694	3,009,560	1,046,134	4,055,694
Statewide Transportation Improvement Fund (STIF) - 209	5,084,772	4,744,560	340,212	5,084,772
Strategic Investment Program (SIP) - 204	93,210,805	44,896,594	48,314,211	93,210,805
Supportive Housing Services Revenue Fund - 221	168,134,992	100,400,000	67,734,992	168,134,992
Survey Fund - 216	2,705,841	940,710	1,765,131	2,705,841
Surveyor - Public Land Corner - 170	2,720,138	670,460	2,049,678	2,720,138
TDT - 374	50,222,600	4,119,425	46,103,175	50,222,600
Tourism Dedicated Lodging Tax - 240	18,482,855	17,920,000	562,855	18,482,855
Unemployment Insurance - 512	742,878	274,345	468,533	742,878
Vehicle/Equipment Maintenance - 500	8,240,810	7,391,250	849,560	8,240,810
Vehicle/Equipment Replacement - 502	30,603,402	9,133,218	21,470,184	30,603,402
West Slope Library Services - 185	680,000	0	680,000	680,000

Summary Schedules

	Proposed Requirements	Proposed Resources	Beginning Balance	Total Resources
Westside Commons - Fair Complex - 200	8,377,486	5,097,499	3,279,987	8,377,486
Workers Compensation Insurance - 508	5,786,205	4,288,100	1,498,105	5,786,205
Grand Total	2,068,353,983	1,344,346,298	724,007,685	2,068,353,983

Summary Schedules

Permanent Positions by Functional Area and Organization Unit

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
General Government	483.10	461.10	460.10	455.15	(4.95)	-1%
Assessment & Taxation 100-302000	108.00	109.00	109.00	111.00	2.00	2%
Board of Commissioners 100-101000	5.00	0.00	0.00	0.00	0.00	0%
Board of Commissioners 514-101000	0.00	5.00	5.00	5.00	0.00	0%
County Administrators Office 100-151000	23.00	0.00	0.00	0.00	0.00	0%
County Administrators Office 522-151000	0.00	25.50	26.70	22.20	(4.50)	-17%
County Auditor 100-251000	1.00	0.00	0.00	0.00	0.00	0%
County Auditor 528-251000	0.00	3.00	3.00	2.80	(0.20)	-7%
County Counsel 100-201000	18.00	0.00	0.00	0.00	0.00	0%
County Counsel 526-201000	0.00	16.00	15.00	14.00	(1.00)	-7%
County Emergency Management 100-321000	7.00	0.00	0.00	0.00	0.00	0%
County Emergency Management 532-321000	0.00	7.00	7.00	6.00	(1.00)	-14%
COVID-19 CARES Act 155-164500	75.75	37.25	36.05	42.85	6.80	19%
Elections 100-301000	8.00	10.00	10.00	9.00	(1.00)	-10%
Facilities Operations 100-353500	52.60	0.00	0.00	0.00	0.00	0%
Facilities Operations 520-353500	0.00	56.00	56.95	58.95	2.00	4%
Financial Management 100-351500	20.00	0.00	0.00	0.00	0.00	0%
Financial Management 534-351500	0.00	26.00	25.00	26.00	1.00	4%
Fleet Services 500-354000	20.00	20.00	20.00	20.00	0.00	0%
Human Resources 100-352000	28.00	0.00	0.00	0.00	0.00	0%
Human Resources 536-352000	0.00	41.00	40.00	39.00	(1.00)	-2%
Information Technology Services Operations 100-352500	81.75	0.00	0.00	0.00	0.00	0%
Information Technology Services Operations 518-352500	0.00	85.75	86.75	83.70	(3.05)	-4%
Mail and Print Services 516-354500	6.00	5.60	5.65	5.65	0.00	0%
Office of Access and Opportunity	13.00	0.00	0.00	0.00	0.00	0%

Summary Schedules

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
100-311000						
Office of Access and Opportunity 530-311000	0.00	14.00	14.00	9.00	(5.00)	-36%
Purchasing 100-353000	6.00	0.00	0.00	0.00	0.00	0%
Risk Management 100-357500	7.00	0.00	0.00	0.00	0.00	0%
Support Services Administration 100-351000	3.00	0.00	0.00	0.00	0.00	0%
Public Safety & Justice	983.25	987.85	1,008.85	970.75	(38.10)	-4%
Community Corrections - Local Option Levy 234-551500	32.00	32.00	32.00	34.00	2.00	6%
Community Corrections 188- 551000	106.00	106.00	110.00	105.00	(5.00)	-5%
District Attorney 100-451000	106.50	108.10	121.35	108.25	(13.10)	-11%
District Attorney 157-451000	0.00	0.00	0.00	2.00	2.00	100%
District Attorney 234-451000	26.50	26.50	26.50	21.50	(5.00)	-19%
Jail 100-403000	192.75	195.75	196.00	184.00	(12.00)	-6%
Jail 226-403000	1.00	1.00	1.00	1.00	0.00	0%
Jail 234-403000	21.50	21.50	22.50	23.80	1.30	6%
Juvenile 100-501000	39.00	40.00	39.00	37.00	(2.00)	-5%
Juvenile 234-501000	10.00	10.50	10.50	10.50	0.00	0%
Juvenile Administration 100- 503000	13.00	13.00	12.55	11.55	(1.00)	-8%
Juvenile Conciliation 197-502000	4.00	4.00	4.00	5.00	1.00	25%
Juvenile Grants 196-504000	3.50	3.50	3.95	3.95	0.00	0%
Juvenile State High Risk Prevention Funds 228-505000	13.50	13.50	13.50	13.50	0.00	0%
Law Library 176-851000	3.00	3.00	3.00	4.00	1.00	33%
Sheriff's Office Administration 100- 401000	35.25	38.25	40.75	39.75	(1.00)	-2%
Sheriff's Office Administration 234- 401000	16.00	15.00	15.50	16.50	1.00	6%
Sheriff's Office Contract Services 186-406000	1.00	1.00	21.50	22.00	0.50	2%
Sheriff's Office Grants and Donations 224-405000	0.00	0.00	0.00	0.70	0.70	100%
Sheriff's Office Law Enforcement Services 100-402000	151.40	145.70	124.70	113.40	(11.30)	-9%
Sheriff's Office Law Enforcement Services 157-402000	0.00	0.00	0.00	0.80	0.80	100%
Sheriff's Office Law Enforcement Services 182-402000	138.60	139.60	140.60	141.60	1.00	1%

Summary Schedules

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Sheriff's Office Law Enforcement Services 234-402000	59.75	60.95	60.95	62.95	2.00	3%
Washington County Justice Court 100-801000	9.00	9.00	9.00	8.00	(1.00)	-11%
Land Use & Transportation	339.54	334.50	336.50	333.50	(3.00)	-1%
Community Planning 100-601000	26.27	25.77	13.94	13.98	0.04	0%
Community Planning 168-601000	0.00	0.00	12.83	12.06	(0.77)	-6%
Development Services 172- 602000	16.31	13.52	13.62	12.69	(0.93)	-7%
Development Services 174- 602000	54.02	49.71	52.01	51.27	(0.74)	-1%
Eng & Const Svcs - Capital Project Services 168-605000	46.35	48.20	48.35	48.20	(0.15)	0%
Engineering / Surveying 168- 603000	50.28	50.43	49.28	48.50	(0.78)	-2%
Engineering / Surveying 170- 603000	3.79	3.79	3.79	3.85	0.06	2%
Engineering / Surveying 216- 603000	4.58	4.58	4.58	4.45	(0.13)	-3%
LUT Administration 168-604000	25.00	25.75	25.35	25.75	0.40	2%
LUT Operations and Maintenance 168-606000	111.00	111.00	111.00	111.00	(0.00)	0%
Watermaster 100-961000	1.94	1.75	1.75	1.75	0.00	0%
Housing, Health & Human Services	492.50	538.50	559.75	574.85	15.10	3%
Agency on Aging 198-752000	24.68	23.18	20.75	19.75	(1.00)	-5%
Air Quality 244-903000	1.30	1.30	1.30	1.30	0.00	0%
Animal Services 100-709000	25.00	25.00	25.00	24.00	(1.00)	-4%
Behavioral Health 157-706000	0.00	0.00	0.00	3.00	3.00	100%
Behavioral Health 192-706000	37.01	42.94	42.46	46.25	3.79	9%
Children, Youth & Families 166- 705000	6.55	18.65	0.00	0.00	0.00	0%
Community Development 164- 901000	6.28	6.53	7.03	6.53	(0.50)	-7%
Coordinated Care Organization 203-708700	29.89	28.96	31.44	29.75	(1.69)	-5%
Developmental Disabilities Services 191-706500	91.60	105.10	106.10	129.00	22.90	22%
Emergency Medical Services 208- 701000	2.70	2.90	4.10	3.10	(1.00)	-24%
Health and Human Services Administration 100-704000	15.00	16.00	16.00	16.00	0.00	0%
HOME 220-902000	2.17	2.17	2.17	2.17	0.00	0%

Summary Schedules

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE	FTE Change	% Change
Housing Production Opportunity Fund (HPOF) 245-904000	0.00	0.00	0.25	0.00	(0.25)	-100%
Housing Services 218-651000	86.00	104.00	118.00	118.00	0.00	0%
Metro Supportive Housing Services 221-653000	0.00	0.00	0.00	0.00	0.00	0%
Public Health 100-703000	153.25	151.20	0.00	0.00	0.00	0%
Public Health 189-703000	0.00	0.00	174.90	167.00	(7.90)	-5%
Veteran Services 100-751000	11.07	10.57	10.25	9.00	(1.25)	-12%
Culture, Education & Recreation	70.60	73.00	76.40	61.30	(15.10)	-20%
Cooperative Library Services 184-971000	38.00	37.00	36.80	35.30	(1.50)	-4%
Cooperative Library Services 185-971000	10.00	9.00	8.00	0.00	(8.00)	-100%
Parks 100-356000	10.00	10.00	0.00	0.00	0.00	0%
Parks 162-356000	0.00	0.00	0.75	0.75	0.00	0%
Parks 433-356000	0.00	0.00	9.25	9.25	0.00	0%
Westside Commons - Fair Complex 200-981000	6.40	10.40	17.00	16.00	(1.00)	-6%
Westside Commons 435-984000	6.20	6.60	4.60	0.00	(4.60)	-100%
Grand Total	2,368.99	2,394.95	2,441.60	2,395.55	(46.05)	-2%

Summary Schedules

Permanent Positions by Fund and Organization Unit

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE
General Funds	1,170.78	909.09	729.29	686.68
Animal Services 100-709000	25.00	25.00	25.00	24.00
Assessment & Taxation 100-302000	108.00	109.00	109.00	111.00
Board of Commissioners 100-101000	5.00	0.00	0.00	0.00
Community Planning 100-601000	26.27	25.77	13.94	13.98
County Administrators Office 100-151000	23.00	0.00	0.00	0.00
County Auditor 100-251000	1.00	0.00	0.00	0.00
County Counsel 100-201000	18.00	0.00	0.00	0.00
County Emergency Management 100-321000	7.00	0.00	0.00	0.00
District Attorney 100-451000	106.50	108.10	121.35	108.25
Elections 100-301000	8.00	10.00	10.00	9.00
Facilities Operations 100-353500	52.60	0.00	0.00	0.00
Financial Management 100-351500	20.00	0.00	0.00	0.00
Health and Human Services Administration 100-704000	15.00	16.00	16.00	16.00
Human Resources 100-352000	28.00	0.00	0.00	0.00
Information Technology Services Operations 100-352500	81.75	0.00	0.00	0.00
Jail 100-403000	192.75	195.75	196.00	184.00
Juvenile 100-501000	39.00	40.00	39.00	37.00
Juvenile Administration 100-503000	13.00	13.00	12.55	11.55
Office of Access and Opportunity 100-311000	13.00	0.00	0.00	0.00
Parks 100-356000	10.00	10.00	0.00	0.00
Public Health 100-703000	153.25	151.20	0.00	0.00
Purchasing 100-353000	6.00	0.00	0.00	0.00
Risk Management 100-357500	7.00	0.00	0.00	0.00
Sheriff's Office Administration 100-401000	35.25	38.25	40.75	39.75
Sheriff's Office Law Enforcement Services 100-402000	151.40	145.70	124.70	113.40
Support Services Administration 100-351000	3.00	0.00	0.00	0.00
Veteran Services 100-751000	11.07	10.57	10.25	9.00
Washington County Justice Court 100-801000	9.00	9.00	9.00	8.00
Watermaster 100-961000	1.94	1.75	1.75	1.75
Special Funds	1,198.21	1,485.86	1,712.31	1,708.87
Agency on Aging 198-752000	24.68	23.18	20.75	19.75

Summary Schedules

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE
Air Quality 244-903000	1.30	1.30	1.30	1.30
Behavioral Health 157-706000	0.00	0.00	0.00	3.00
Behavioral Health 192-706000	37.01	42.94	42.46	46.25
Board of Commissioners 514-101000	0.00	5.00	5.00	5.00
Children, Youth & Families 166-705000	6.55	18.65	0.00	0.00
Community Corrections - Local Option Levy 234-551500	32.00	32.00	32.00	34.00
Community Corrections 188-551000	106.00	106.00	110.00	105.00
Community Development 164-901000	6.28	6.53	7.03	6.53
Community Planning 168-601000	0.00	0.00	12.83	12.06
Cooperative Library Services 184-971000	38.00	37.00	36.80	35.30
Cooperative Library Services 185-971000	10.00	9.00	8.00	0.00
Coordinated Care Organization 203-708700	29.89	28.96	31.44	29.75
County Administrators Office 522-151000	0.00	25.50	26.70	22.20
County Auditor 528-251000	0.00	3.00	3.00	2.80
County Counsel 526-201000	0.00	16.00	15.00	14.00
County Emergency Management 532-321000	0.00	7.00	7.00	6.00
COVID-19 CARES Act 155-164500	75.75	37.25	36.05	42.85
Development Services 172-602000	16.31	13.52	13.62	12.69
Development Services 174-602000	54.02	49.71	52.01	51.27
Developmental Disabilities Services 191- 706500	91.60	105.10	106.10	129.00
District Attorney 157-451000	0.00	0.00	0.00	2.00
District Attorney 234-451000	26.50	26.50	26.50	21.50
Emergency Medical Services 208-701000	2.70	2.90	4.10	3.10
Eng & Const Svcs - Capital Project Services 168-605000	46.35	48.20	48.35	48.20
Engineering / Surveying 168-603000	50.28	50.43	49.28	48.50
Engineering / Surveying 170-603000	3.79	3.79	3.79	3.85
Engineering / Surveying 216-603000	4.58	4.58	4.58	4.45
Facilities Operations 520-353500	0.00	56.00	56.95	58.95
Financial Management 534-351500	0.00	26.00	25.00	26.00
Fleet Services 500-354000	20.00	20.00	20.00	20.00
HOME 220-902000	2.17	2.17	2.17	2.17
Housing Production Opportunity Fund (HPOF) 245-904000	0.00	0.00	0.25	0.00
Housing Services 218-651000	86.00	104.00	118.00	118.00
Human Resources 536-352000	0.00	41.00	40.00	39.00
Information Technology Services Operations	0.00	85.75	86.75	83.70

Summary Schedules

	FY 2022-23 Budgeted FTE	FY 2023-24 Budgeted FTE	FY 2024-25 Modified FTE	FY 2025-26 Proposed FTE
518-352500				
Jail 226-403000	1.00	1.00	1.00	1.00
Jail 234-403000	21.50	21.50	22.50	23.80
Juvenile 234-501000	10.00	10.50	10.50	10.50
Juvenile Conciliation 197-502000	4.00	4.00	4.00	5.00
Juvenile Grants 196-504000	3.50	3.50	3.95	3.95
Juvenile State High Risk Prevention Funds 228-505000	13.50	13.50	13.50	13.50
Law Library 176-851000	3.00	3.00	3.00	4.00
LUT Administration 168-604000	25.00	25.75	25.35	25.75
LUT Operations and Maintenance 168- 606000	111.00	111.00	111.00	111.00
Mail and Print Services 516-354500	6.00	5.60	5.65	5.65
Metro Supportive Housing Services 221- 653000	0.00	0.00	0.00	0.00
Office of Access and Opportunity 530-311000	0.00	14.00	14.00	9.00
Parks 162-356000	0.00	0.00	0.75	0.75
Parks 433-356000	0.00	0.00	9.25	9.25
Public Health 189-703000	0.00	0.00	174.90	167.00
Sheriff's Office Administration 234-401000	16.00	15.00	15.50	16.50
Sheriff's Office Contract Services 186-406000	1.00	1.00	21.50	22.00
Sheriff's Office Grants and Donations 224- 405000	0.00	0.00	0.00	0.70
Sheriff's Office Law Enforcement Services 157-402000	0.00	0.00	0.00	0.80
Sheriff's Office Law Enforcement Services 182-402000	138.60	139.60	140.60	141.60
Sheriff's Office Law Enforcement Services 234-402000	59.75	60.95	60.95	62.95
Westside Commons - Fair Complex 200- 981000	6.40	10.40	17.00	16.00
Westside Commons 435-984000	6.20	6.60	4.60	0.00
Grand Total	2,368.99	2,394.95	2,441.60	2,395.55

Summary Schedules

Special Districts

Resources and Requirements by Functional Area and Organizational Unit

	Proposed Resources	Proposed Requirements
Operating	53,603,295	96,280,668
Land Use & Transportation	13,207,476	38,728,559
North Bethany County Service District for Roads (215-608500)	3,082,713	15,365,080
Service District for Lighting No. 1 (434-609000)	3,042,167	4,149,915
Urban Road Maintenance Improvement District (214-608000)	7,082,596	19,213,564
Public Safety & Justice	40,395,819	57,552,109
Enhanced Sheriff's Patrol District (210-168000)	40,395,819	57,552,109
Beginning Fund Balance	42,677,373	0
Grand Total	96,280,668	96,280,668

Appropriations by Fund

	Proposed Requirements	Proposed Resources	Beginning Balance	Total Resources
Enhanced Sheriff's Patrol District - 210	57,552,109	40,395,819	17,156,290	57,552,109
North Bethany County Service District (North Bethany CSDR) - 215	15,365,080	3,082,713	12,282,367	15,365,080
Service District for Lighting No. 1 - 434	4,149,915	3,042,167	1,107,748	4,149,915
Urban Road Maintenance Service District - 214	19,213,564	7,082,596	12,130,968	19,213,564
Grand Total	96,280,668	53,603,295	42,677,373	96,280,668

Washington County Assessed Value

DESCRIPTION	Actual					Projected
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
ASSESSED VALUE⁽¹⁾ NET OF URBAN RENEWAL EXCESS						
County	\$ 70,008,528,197	72,849,502,733	76,267,088,538	79,918,315,295	83,170,162,392	86,704,894,294
County - after	71,107,123,565	74,162,791,862	78,223,247,758	82,619,276,160	86,305,797,001	89,973,793,374
County - after 1/1/2013 (149)	71,273,364,154	74,371,914,305	78,318,865,846	82,619,276,160	86,305,797,001	89,973,793,374
ESPD	23,077,010,560	23,869,625,800	24,823,963,191	26,026,118,745	26,967,583,949	28,046,287,307
North Bethany CSDR	705,606,517	783,020,875	876,968,226	992,685,799	1,103,953,195	1,225,388,046
URMD	23,077,690,170	23,870,169,500	24,824,722,031	26,026,929,695	26,968,669,719	28,114,838,182
% CHANGE IN ASSESSED VALUE FROM PRIOR YEAR						
County	4.59%	4.06%	4.69%	4.79%	4.07%	4.25%
County - after	4.82%	4.30%	5.48%	5.62%	4.46%	4.25%
County - after 1/1/2013 (149)	4.76%	4.35%	5.31%	5.49%	4.46%	4.25%
ESPD	4.97%	3.43%	4.00%	4.84%	3.62%	4.00%
North Bethany CSDR	13.44%	10.97%	12.00%	13.20%	11.21%	11.00%
URMD	4.97%	3.43%	4.00%	4.84%	3.62%	4.25%
TAX RATES						
County - perm rate	2.2484	2.2484	2.2484	2.2484	2.2484	2.2484
Public Safety - LOL ⁽³⁾	0.4200	0.4700	0.4700	0.4700	0.4700	0.4700
WCCLS - LOL ⁽⁴⁾	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200
Bonds ⁽⁵⁾	0.0674	0.0675	0.0665	0.0664	0.0643	0.0644
Total County	2.9558	3.0059	3.0049	3.0048	3.0027	3.0028
ESPD - perm rate	0.6365	0.6365	0.6365	0.6365	0.6365	0.6365
ESPD - LOL ⁽²⁾	0.6800	0.6800	0.6800	0.8300	0.8300	0.8300
Total ESPD	1.3165	1.3165	1.3165	1.4665	1.4665	1.4665
NBCSDR - perm rate	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
URMD - perm rate	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456
TAXES LEVIED (includes compression loss and adjustments for tax computations)						
County - perm rate	157,414,113	163,791,860	171,479,752	179,661,800	186,973,253	194,920,744
Bonds ⁽⁵⁾	4,792,749	5,006,133	5,202,076	5,477,658	5,549,459	5,788,557
Additional taxes/penalties	1,881,787	1,529,411	2,753,344	2,382,470	2,299,570	2,299,570
subtotal - County before	164,088,649	170,327,404	179,435,172	187,521,927	194,822,282	203,008,871
Public safety ⁽³⁾ - after	29,584,290	34,541,468	36,427,304	38,321,483	39,892,783	41,512,046
WCCLS - LOL ⁽⁴⁾	15,496,533	16,145,314	17,029,755	17,937,715	18,673,217	19,439,247
subtotal - County after	45,080,824	50,686,782	53,457,059	56,259,198	58,566,000	60,951,293
Total County	209,169,473	221,014,186	232,892,231	243,781,126	253,388,281	263,960,163
ESPD - perm rate	14,688,516	15,193,015	15,800,437	16,565,626	17,164,867	17,851,462
ESPD - LOL ⁽²⁾	15,692,325	16,231,294	16,880,272	21,601,605	22,382,814	23,278,138
Additional taxes/penalties	13,103	6,401	36,898	14,358	10,045	10,045
Total ESPD	30,393,944	31,430,710	32,717,607	38,181,589	39,557,727	41,139,645
NBCSD - perm rate	882,008	978,776	1,096,213	1,240,860	1,379,945	1,531,738
Additional taxes/penalties	-	398	11,561	4,431	869	869
Total NBCSD	882,008	979,174	1,107,774	1,245,291	1,380,814	1,532,607
URMD - perm rate	5,667,880	5,862,512	6,096,952	6,392,213	6,623,504	6,905,003
Additional taxes/penalties	2,445	1,194	6,884	2,408	1,682	1,682
Total URMD \$	5,670,324	5,863,706	6,103,835	6,394,621	6,625,186	6,906,685

Washington County Assessed Value

DESCRIPTION	Actual 2020-21	PROJECTED 2021-22	PROJECTED 2022-23	PROJECTED 2023-24	PROJECTED 2024-25	PROJECTED 2025-26
TAXES COLLECTED						
County - <i>perm rate</i>	\$ 151,243,480	157,535,011	164,380,490	172,493,294	179,520,499	187,151,203
Bonds ⁽⁵⁾	4,604,873	4,814,899	4,986,710	5,259,099	5,328,257	5,557,825
Additional taxes/penalties	1,808,021	1,470,987	2,639,355	2,287,409	2,207,909	2,207,909
subtotal - County before	157,656,374	163,820,897	172,006,556	180,039,802	187,056,665	194,916,937
Public safety ⁽³⁾ - <i>after</i>	28,424,586	33,221,984	34,919,214	36,792,456	38,302,656	39,857,376
WCCLS - LOL ⁽⁴⁾	14,889,069	15,528,563	16,324,723	17,222,001	17,928,903	18,664,398
subtotal - County after	43,313,655	48,750,547	51,243,937	54,014,456	56,231,559	58,521,774
Total County	200,970,029	212,571,444	223,250,492	234,054,259	243,288,224	253,438,711
ESPD - <i>perm rate</i>	14,112,726	14,612,642	15,146,299	15,904,657	16,480,676	17,139,903
ESPD - LOL ⁽²⁾	15,077,185	15,611,258	16,181,429	20,739,701	21,490,636	22,350,272
Additional taxes/penalties	12,590	6,157	35,370	13,785	9,644	9,644
Total ESPD	29,202,501	30,230,057	31,363,098	36,658,143	37,980,956	39,499,819
NBCSDD - <i>perm rate</i>	847,433	941,386	1,050,830	1,191,350	1,324,940	1,470,683
Additional taxes/penalties	-	383	11,083	4,254	835	835
Total NBCSD	847,433	941,770	1,061,912	1,195,604	1,325,775	1,471,518
URMD - <i>perm rate</i>	5,445,699	5,638,564	5,844,538	6,137,164	6,359,491	6,629,769
Additional taxes/penalties	2,349	1,149	6,599	2,312	1,615	1,615
Total URMD \$	5,448,048	5,639,713	5,851,137	6,139,476	6,361,106	6,631,385

⁽¹⁾Actual AV (assessed value) is released by Assessment and Taxation in October of each year.

⁽²⁾The ESPD local option levy was a dollar vs. rate levy; the actual rate/\$1,000 AV is determined when the actual AV is calculated, typically early October of each year. The above shows the actual calculated rate and taxes levy per the annual Summary of Assessment and Tax Roll for prior years, and an estimated rate calculated from the estimated AV for the upcoming budget year. From 2003-04 through 2007-08 the levy was \$6,150,000 each year; from 2008-09 through 2012-13 the levy is \$9,500,000.

In November 2012 voters approved the change from dollar based to rate base of \$0.68 local option rate levy. The new levy period is 2013-18.

A new levy passed May 2017 with the \$0.68 rate. The new levy period is July 2018- June 2023.

⁽³⁾ Voters approved a renewal of the public safety local option levy in November 2006; the levy covers the 4-year period July 1, 2007 - June 30, 2011.

⁽⁴⁾ Voters approved the WCCLS local option levy in November 2006; the levy covers the 4-year period July 1, 2007 - June 30, 2011.

Voters approved a 5-year renewal of both the public safety and WCCLS local option levies; July 1, 2011 - June 30, 2016 is the levy period.

Voters approved a 5-year renewal of the public safety levy and a \$0.22 WCCLS local option levy; July 1, 2016 - June 30, 2021 is the levy period.

In May 2020, voters approved a 5-year renewal of the WCCLS local option levy of \$0.22 per thousand value and an increase for the Public Safety &

⁽⁵⁾ Voters originally approved the Criminal Justice Facilities bonds in September 1994 & were refinanced in October 2007; the bonds matured in Dec 2013.

In May 2016, voters approved \$77 million in general obligation bonds for the emergency communications system (911); the bonds will be issued in July 2016 and mature in 2035.

⁽⁶⁾ Voters approved the formation of the district in May 2011.

FY 2025-26 Debt Outstanding

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding as of July 1, 2025
Washington County				
General Obligation Bonds:				
Series 2016 A & B <i>Issued to provide funding for the expansion of and upgrades to the County's Emergency Communications System</i>	7/21/2016	6/1/2035	\$ 77,000,000	\$ 57,345,000
Total General Obligation Bonds				\$ 57,345,000
Full Faith & Credit Obligations:				
Series 2013 Refunding <i>Issued to provide funding for the partial advance refunding of the Series 2006 New Money Full Faith & Credit Obligation bond issue</i>	2/14/2013	6/1/2026	18,860,000	2,165,000
Series 2016 Refunding <i>Issued to provide funding for the partial advance refunding of the Series 2006 Refunding Full Faith & Credit Obligation bond issue</i>	3/3/2016	6/1/2026	31,960,000	3,800,000
Series 2016 B <i>Issued to provide funding for general facilities capital projects</i>	12/15/2016	3/1/2032	\$ 107,925,000	\$ 38,935,000
<i>Issued to provide funding for the Wingspan Event & Conference Center</i>			29,590,000	16,520,000
<i>Issued to provide funding for various Major Street Improvement Program projects</i>			31,155,000	10,945,000
			47,180,000	11,470,000
Total Full Faith & Credit Obligations				\$ 44,900,000
Contracts:				
US Department of the Interior - Hagg Lake <i>Issued to repay a portion of the development costs incurred by the Federal Government during the construction of Hagg Lake Park</i>	3/1/1980	2/1/2029	1,111,273	89,172
Total Contracts				\$ 89,172
Washington County Total Long-term Debt				\$ 102,334,172

Housing Authority of Washington County

Notes:

Farmer's Home Administration (USDA) <i>Issued to purchase Kaybern Terrace (12 units of affordable housing) in North Plains</i>	1/8/1988	2/1/2038	361,000	254,785
OCD Neighborhood Stabilization (0% interest) <i>Issued to purchase three housing units under Neighborhood Stabilization program</i>	6/4/2010	None	648,753	648,573
Banner Bank (5.37% interest) <i>Issued to purchase Woodspring Apartments</i>	7/6/2023	7/1/2028	20,250,000	20,250,000

FY 2025-26 Debt Outstanding

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding as of July 1, 2025
Washington County				
Oregon Housing Community Services (OHCS) (0% interest) <i>Issued to purchase Woodspring Apartments</i>	7/6/2023	12/31/2054	25,000,000	25,000,000
Oregon Housing Community Services (OHCS) (1% interest) <i>Issued to purchase Brugger Road land</i>	12/21/2023	12/1/2031	2,646,000	2,646,000
Total Notes				\$ 48,799,358
Housing Authority Total Long-term Debt				\$ 48,799,358
Combined Outstanding Debt				\$ 151,133,530
Summary Totals				
Washington County General Obligation Bonds				57,345,000
Washington County General Full Faith & Credit Bonds				44,900,000
Total Bonds Outstanding				\$ 102,245,000
Washington County Contracts				89,172
Housing Authority Notes				48,799,358
Total Other Debt Outstanding				\$ 48,888,530
Combined Outstanding Debt				\$ 151,133,530
General Obligation Bonds				\$ 57,345,000
Full Faith & Credit Bonds				44,900,000
Contracts				89,172
Housing Authority				48,799,358
Total Other				\$ 93,788,530
Total Indebtedness				\$ 151,133,530

Citizen Boards and Commissions

Serving on an appointed board, committee or commission is a great way to participate in decisions that affect you and to learn more about how your local government works. The County's boards and commissions play a variety of important roles in advising the Board of Commissioners on service priorities, how to distribute available resources, and how to improve our collaboration with other parts of the community. Some Boards and Commissions have a quasi-judicial authority to review decisions by the County government (for instance the Civil Service Commission and the Board of Property Tax Appeals). Vacancies for the various boards and commissions listed below can always be found at <https://www.co.washington.or.us/CAO/BoardsCommissions/index.cfm> and are announced periodically by media release shared on the Board on County Commissioner's website and advertised in local newspapers.

Advisory Council on Racial Equity (ACRE)

The Advisory Council on Racial Equity (ACRE) is a 15-member body that serves to advise the Board in relation to their work to center and build racial equity, diversity and inclusion into the County's budget, strategic plan, legislative agenda, policies, programmatic priorities, and departmental priorities. They also engage with the community to establish external accountability and to ensure community needs are prioritized by the County.

Aging and Veteran Services Advisory Council

Assist Disability, Aging and Veteran Services in planning for future services and in ensuring current programs serve individuals with the greatest social and economic need. The 19 volunteers (13 regular and 6 alternate members) will have community ties and personal or professional familiarity with issues facing older adults, and caregivers making them an invaluable resource for Washington County. The Council advises Disability, Aging and Veteran Services on policy, programs, and actions affecting individuals with the greatest social and economic need and generally serves as an advocate for older adults and veterans.

Audit Committee

Independent oversight is critical to the effectiveness of financial statement audits. The Audit Committee monitors audits of the County's finances, in the belief that access to knowledgeable individuals help prevent an excessive reliance on the expertise of the external auditor.

Behavioral Health Council

The Behavioral Health Council advises the Behavioral Health Division, and identifies community needs, recommends funding priorities, and helps select and evaluate service providers. The County's emphasis on contracting with community agencies for social services makes the work of this volunteer advisory council critical.

Civil Service Commission

The Civil Service Commission is comprised of five volunteers, one from each of the Commissioner districts, who provide a third-party review of the County's employment practices. The Civil Service

Commission is the appeal board for Washington County employees and candidates for employment. Employees and candidates for employment may appeal to the Civil Service Commission adverse personnel management decisions such as appointments, disciplinary actions and classification allocations. The Commission hears and decides appeals by employees and candidates for employment.

Columbia Pacific Economic Development District (Col-Pac)

The Columbia-Pacific Economic Development District (Col-Pac) is a private non-profit organization established to assist in diversifying and strengthening the economy and livability of Northwest Oregon. The District covers all of Clatsop, Columbia, and Tillamook counties and the western part of Washington County (including Banks, Cornelius, Forest Grove, Gaston, and North Plains). Col-Pac members must be community members that reside in the Col Pac District.

Col-Pac's mission is to promote and sustain healthy communities in the district through retention, diversification and expansion of the economic base. The goal is healthy and thriving communities. A strong and diversified economic base that provides family-wage jobs is a significant component and contributor to healthy communities. Col-Pac's economic development activities focus on blending the natural resource-based industries in the region with new economic development opportunities that historically have not been part of the area's economy.

As an economic development district, Col-Pac provides capacity building, coordination and establishment of basic economic development foundation building tools for NW Oregon.

Developmental Disabilities Council

The Council identifies community needs, recommends funding priorities, and helps select and evaluate service providers. The County's emphasis on contracting with community agencies for social services makes the work of this volunteer advisory council critical.

Enhanced Sheriff Patrol District/Urban Road Maintenance District Budget Committee (ESPD/URMD)

Reviews the proposed budget developed for the Enhanced Sheriff's Patrol District and the Urban Road Maintenance District in unincorporated Washington County.

Enhanced Sheriff's Patrol District (ESPD) Advisory Committee

The ESPD works with the Sheriff and other officials from the Sheriff's Office to review and offer recommendations regarding the level and type of police service in the ESPD and advises on strategic goals and direction. Future considerations will be to review long-range opportunities for future enhanced law enforcement and community collaboration.

Fair Board

The Fair Board's primary function is to oversee the planning, preparation and production of the County Fair. The Fair Board will develop both short- and long-term plans for the promotion and production of the County Fair and provide input to the County's Facilities Maintenance Plan of the Fairgrounds.

Forestland Classification Committee

As a member of the Washington County Forestland Classification Committee you will periodically

investigate and study all land within Washington County and determine which is considered "forestland" under ORS Chapter 526 for the purpose of wildfire protection and wildfire funding.

Garbage and Recycling Advisory Committee

A coordinated countywide program intended to ensure the safe, economical and efficient collection, storage, transportation and disposal of garbage and recycling, and to ensure adequate standards of service for the garbage and recycling system. To assist the Board in achieving these objectives, the Board has appointed this advisory committee to make recommendations on garbage and recycling decisions and programs that impact all users of the garbage and recycling system.

Homeless Solutions Advisory Council

The Homeless Solutions Advisory Council provides guidance on the county's homeless services system of care, encouraging collaborative partnerships across a wide array of systems to build a Washington County where the experience of homelessness is rare, brief, and one-time. The body serves as the Continuum of Care (COC) Board and provides oversight of budgeting and program investments for all funding for homeless services including the voter approved Supportive Housing Services, and other state, federal and local resources.

The Homeless Solutions Advisory Council is made up of various subcommittee bodies as needed to provide the technical and community engagement guidance in support of their oversight role. The council will work in collaborative partnership across a broad array of stakeholder groups and service systems to gather insights and understanding to inform their decisions and recommendations as an advisory body.

Housing Advisory Committee (HAC)

Providing affordable housing in Washington County is a formidable job. It is the mission of the HAC to advise the Housing Authority Board of Directors on housing goals policies, to review and recommend actions on the budgets of the Housing Authority, to advise regarding the community's needs for low-income housing, and to recommend resources and programs available to address those needs.

Housing Authority Board of Directors

The Housing Authority of Washington County is the legal entity that owns properties; and the Department of Housing Services is the County agency that operates the programs, works with developers and provides services to meet the housing needs of low-income people in Washington County.

Facing ongoing reductions in federal housing support, the Housing Authority of Washington County and Department of Housing Services will continue to expand their entrepreneurial approach to funding low-income and affordable housing in Washington County. Partnerships are a key to the success of this work.

Metzger Park Local Improvement District Advisory Board

Maintains a proud tradition of overseeing the only park in the County supported through a Local Improvement District. The Board plans and helps with park maintenance needs, deals with the administrative issues involved in running an active urban park.

Mountain Creek Road Local Improvement District Citizens Advisory Board

The Local Improvement District (LID) collects annual fee and provides for the ongoing maintenance of

Mountain Creek Road, which is a rural public dedicated road. The role of the Citizens Advisory Board is to administer the LID, including determining where and how collected funds should be spent.

North Bethany County Service District for Roads Budget Committee

Reviews the proposed budget developed for the North Bethany County Service District for Roads in unincorporated Washington County.

Northwest Area Commission on Transportation (NWACT)

NWACT is an advisory body chartered by the Oregon Transportation Commission. NWACT addresses all aspects of transportation (surface, marine, air, and transportation safety) with primary focus on the state transportation system. NWACT considers regional and local transportation issues in northwest Oregon that affect the state system.

NWACT plays a key advisory role in the development of the Statewide Transportation Improvement Program (STIP), which schedules funded transportation projects. NWACT establishes a public process for area project selection priorities for the STIP. Through that process, they prioritize transportation problems and solutions and recommend projects in their area to be included in the STIP.

Boundaries include: The entirety of Columbia, Clatsop and Tillamook counties and most of Washington County west of Highway 47. The NWACT area includes the city of Banks but does not include the cities of Forest Grove or Gaston. It also extends east along Highway 26 and includes the Highway 26/Dersham Road interchange.

Park and Recreation Advisory Board

Provides advice on the maintenance, operations, and capital development needs of County parks, including Scoggins Valley Park / Henry Hagg Lake.

Planning Commission

The nine member Washington County Planning Commission advises the Board of County Commissioners on the adoption, revision or repeal of portions of the County's Comprehensive Plan. The Planning Commission also makes final land use decisions for some plan amendments. Decisions may be appealed to the Board.

Property Value Appeals Board (formerly BoPTA)

As a member of the Property Value Appeals Board you will weigh evidence provided by taxpayers and the County Assessor to determine a property's value. The role of the board is key to maintaining a fair and equitable property tax system. Hearings take place in a public meeting setting.

Public Health Advisory Council

The Washington County Public Health Advisory Council (PHAC) has been appointed by the Washington County Board of Commissioners to fulfill any federal and state-mandated responsibilities and to advise the Board of Commissioners in its role as the Board of Health for Washington County. The Washington County Public Health Advisory Council will make recommendations to the Board of Commissioners and the Public Health Division Manager to improve the health and well-being of everyone in Washington County.

Public Safety Coordinating Council (PSCC)

The Public Safety Coordinating Council is a statutorily mandated committee convened by the Washington County Board of Commissioners for the purpose of developing and recommending plans for the use of state resources respective to the coordination of local criminal justice and juvenile justice policy. Collaborative planning provides a countywide approach to enhancing communication and partnership among law enforcement, public safety, criminal justice agencies and the residents of the Washington County community. The developed plans include strategies to address prevention, treatment, education, employment resources and intervention services. The Public Safety Coordinating Council supports an overarching coordinated approach to public safety by reviewing emerging and best practices in policy development, restorative justice, racial and ethnic disparities in the system and community collaboration programs that maximize resources and minimize duplication. The plans supported by the Public Safety Coordinating Council are referred to the Board of County Commissioners for final approval.

Rainbow Lane Special Road District Board

The Rainbow Lane Special Road District was formed to provide a representing body that could make decisions regarding road maintenance issues on Rainbow Lane and Patricia Lane. These two roads are public roads, as opposed to County Roads, and are not eligible for gas tax and road fund expenditures, consequently their road maintenance must be funded by the adjoining and benefiting properties.

Regional Arts and Culture Council

Regional Arts and Culture Coalition (RACC) was initiated via a regional intergovernmental agreement (IGA) in 1993. It provides arts education, advocacy, and public art in Multnomah, Clackamas and Washington Counties. The IGA stipulates that the Washington County Chair appoints three (3) directors to the board. Directors could be commissioners, staff or community members.

Rural Roads Operations and Maintenance Advisory Committee (RROMAC)

RROMAC studies rural road operations and maintenance concerns in Washington County, works with County staff to develop program and funding alternatives and makes recommendations to the Board of County Commissioners.

Salary Commission

In November of 2020 Washington County voters approved a change to the County Charter, establishing an independent salary commission. The voluntary Washington County Salary Commission will consist of five human resource professionals and one alternate who will determine of salaries for Washington County Board of Commissioners.

Transit Committee

The committee will advise the Washington County Board of Commissioners (Board) on prioritizing public transportation projects to be funded from moneys received from the Oregon Department of Transportation (Statewide Transportation Improvement Fund) for areas outside TriMet and SMART service districts and for regional coordination projects within the TriMet District in Washington County for consideration by TriMet's HB 2017 Transit Advisory Committee for the three-county area.

Urban Road Maintenance District Advisory Committee (URMDAC)

URMDAC advises the Board and staff on matters related to road maintenance provided by the Urban Road

Maintenance District (URMD). URMDAC reviews and makes recommendations regarding URMD's level of service and annual work program, assists in evaluating the cost effectiveness and efficiency of URMD, assists in informing URMD activities and advises on continuation of URMD and/or other long-range funding opportunities for road maintenance.

Washington County and SDL No.1 Budget Committee

Reviews the proposed County budget submitted by the budget officer each fiscal year.

Washington County Sheriff's Office Latino Advisory Commission

Latinos make up the largest ethnic group that have resided in Washington County the longest. They continue to be disproportionately overrepresented in policing enforcement, incarceration rates, and referrals to the juvenile justice system. The Advisory Commission is established to address these issues and to build trust between the Washington County Sheriff's Office and the Latino community. Establishing an ongoing partnership is an important step in meeting the public safety needs of the entire community.



ADMINISTRATIVE POLICIES

SECTION: 400	POLICY#: 404
TITLE: Budget Policy	R & O #: 21-49
	IMPLEMENTED BY PROCEDURE #:
SPONSORING DEPT/DIV: Support Services / Finance	
ADOPTED: 4/16/2019, Amended 4/20/21	REVIEWED: 4/6/2021

- 1. PURPOSE:** The purpose of this policy is to establish a framework for the development and administration of the annual budget process.
- 2. AUTHORITY:** ORS 294.305-565 (Oregon Budget Law) and County Charter.
- 3. ANNUAL POLICY REVIEW:** This policy shall be reviewed by the Support Services, Finance division annually and updated as necessary.
- 4. BUDGET POLICY OVERVIEW:** The County Strategic Plan provides the framework for budget preparation in terms of services, funding mechanisms and priorities for the allocation of discretionary resources. The Plan emphasizes the allocation of General Fund resources toward programs that provide a Countywide benefit. Consistent with past practices, the budget focuses on long-term stability for core services and maintaining an ending fund balance consistent with this policy.
- 5. BUDGET PERIOD**
Washington County develops and adopts its budget annually. The County's fiscal year begins July 1st and ends June 30th.
- 6. BASIS OF ACCOUNTING**
Local governments are required by ORS 294.445 to maintain accounting records by fund, using a cash, modified accrual, or accrual basis of accounting. Washington County uses a modified accrual basis of accounting for budget purpose.

7. BUDGET CONTROLS AND COMPLIANCE

- a. Legal compliance: The County budget process complies with Oregon Local Budget Law (ORS 294.305-565). Expenditure appropriations are a legal limit on the amount of expenditures that can be made during the fiscal year and are adopted at the organization unit level by the Board of Commissioners. Per statute, actual year-end expenditures cannot exceed appropriations for each organization unit.
- b. Administrative compliance: Administrative compliance is monitored at the fund, organization unit, program, expenditure category and line-item level by the Finance Division and department/office staff.

8. BUDGET COMMITTEE APPROVAL AND BOARD ADOPTION

- a. The Washington County budget process includes the engagement of three distinct Budget Committees, each consisting of ten members (five community representatives and five Board of Commissioner members):
 - Washington County and Service District for Lighting No. 1
 - North Bethany County Service District for Roads
 - Enhanced Sheriff Patrol District (ESPD) and the Urban Road Maintenance District (URMD)
- b. The annual Budget Committee process minimally includes the following elements:
 - Electronic version of the Proposed Budget made available to the Budget Committees and public a minimum of 7 days prior to the first Budget Committee meeting
 - i. First Budget Committee Meeting: Budget Transmittal to the respective Budget Committees with staff presentation and Budget Committee questions. A separate evening meeting will be held for each budget committee.
 - ii. Second Budget Committee Meeting: Public Hearing for the respective budgets. Upon conclusion of public hearing, Budget Committee approves the proposed budget (becomes the Approved Budget). A separate evening meeting will be held for each budget committee.
- c. Board of Commissioner Public Hearing and Budget Adoption (typically third Tuesday in June). This is a daytime regular Board of Commissioner meeting.

9. BUDGET CHANGES AFTER ADOPTION

Oregon Budget law provides methods to increase or decrease or transfer from one appropriation category to another; and to adjust the budget when new appropriation authority is required. Such budget changes require the approval of the Board of Commissioners and depending on the type of change, a public hearing. The County Administrator may recommend modifications when appropriate to continue effective operations, provide adequate service levels, achieve cost savings or cost avoidance, and implement Board priorities.

10. GENERAL FUND

- a. Budget development general guidance:
 - i. General Fund budget should be developed with the goals of maintaining service levels and reflecting the County's strategic plan and priorities. Maintaining service levels should be considering: 1) community and client growth factors, 2) changes in inflation, cost of living, cost of employee benefits, etc.
 - ii. Budget development should start with the existing level of staffing and contracted obligations with modifications reflecting the County's budget priorities for the new fiscal year. Options to increase efficiency and reduce costs must be considered throughout budget development. Management should evaluate all options including process streamlining, utilizing technology and other appropriate efficiency tools with the goal of providing same level of services with the least amount of resource possible.
 - iii. Budget requests for additional service areas or elevated level of services should always reflect the County's long-term strategies and short-term priorities. Requests for new Full Time Equivalents (FTE) should include all direct and indirect costs to support these positions.
- b. Revenue Projections: Revenue projections shall be budgeted based on the best information available at the time the budget is prepared. The projection should be conducted with reasonable conservatism.
- c. New Revenue Sources: Departments will continue to pursue additional revenue sources where appropriate and feasible.
- d. Expenditure Reductions: An expenditure reduction may be required in the event of diminishing departmental revenues, declining fund balance, new Board priorities, or other factors that would make an expenditure reduction appropriate.
- e. Programs Previously Supported by Serial Levies: Prior to the passage of Ballot Measures 47 and 50, the Washington County Cooperative Library System (WCCLS) and Major Streets Transportation Improvement Program (MSTIP), were supported by revenues from dedicated serial levies. Measure 50 eliminated these levies by combining them with the County permanent tax rate. The annual transfer to WCCLS and MSTIP will be adjusted by the percentage change in assessed value and assumed collection rates on property taxes. These are not considered General Fund programs and the amounts transferred to the respective funds are not included in the General Fund's Fund Balance Percentage calculation.

11. SPECIAL FUNDS

- a. Special fund staffing levels must be commensurate to available resources and approved service levels. Requests for additional positions funded by dedicated resources will be reviewed on a case-by-case basis along with the sustainability of the revenue source.

- b. Revenue estimates will be based on the best information available at the time the budget is prepared.
- c. Special funds will continue to pursue new revenue sources where appropriate and feasible.
- d. Expenditure Reductions: An expenditure reduction may be required in the event of diminishing departmental revenues, declining fund balance, new Board priorities, or other factors that would make an expenditure reduction appropriate.
- e. General Fund transfers will be based on historical levels, unless otherwise recommended by the County Administrative Office.

12. STATE PROGRAMS

- a. Current state funding: State programs operated by the County will generally reflect the level of service attainable given the amount of funding provided. If state funding is reduced, there will be no increase in County General Fund resources unless mandated or approved by the Board of Commissioners. When an increase is required, the department will make every effort to minimize the increase by considering alternate service delivery systems, and/or a return of the program to the state.
- b. New state funding: New or increased state funding for existing or proposed programs will be considered based on local needs and requirements placed on the County by accepting the funding. The ability of the state to commit to long-term funding that meets the County's full cost requirements will be an important consideration in any decision to accept additional funding for expansion of existing programs and/or initiation of new programs.
- c. System balance: This policy is not intended to preclude the use of County resources when the Board determines it necessary to provide a balanced service delivery system or meet other Board policies and priorities.

13. LOCAL OPTION LEVIES

Local option levies are considered a special revenue funding (special fund) source and expenditures must conform with the language approved by the voters.

14. INTERNAL COST RECOVERY

To clearly define the true cost of each direct service the County prepares a cost allocation plan. Departments provide input and review the annual plan. A separate cost allocation plan is prepared for federal grant compliance purposes.

15. LOBBYING AND GRANT APPLICATIONS

- a. Approval to pursue: County Administrative Office (CAO) approval is required before appointed County representatives and employees pursue lobbying efforts on matters having budget implications, and before grant applications are submitted to the granting agency.

Elected department heads should advise the County Administrative Office before official positions are taken on matters that might affect the County's budget or financial status. Board approval is required to accept grants of \$100,000 or more.

- b. In-kind contribution: Where matching funds are required for grant purposes, the priority is to use as much "in-kind" contributions as allowed rather than hard-dollar matches.

16. CONTRIBUTIONS TO OUTSIDE AGENCIES

Funding to Outside Agencies will be considered by the Budget Committee/Board if adequate resources are available, the use of funds for this purpose will not adversely impact County programs, and the allocation of resources is consistent with Board policies and priorities. Consideration of funding requests from an outside agency requires the submittal of written justification in advance of the budget hearings.



ADMINISTRATIVE POLICY

SECTION: 400 – Finance	POLICY#: 405
TITLE: Budget Contingency and Reserve Policy	R & O #: 24-11
	IMPLEMENTED BY PROCEDURE #: N/A
SPONSORING DEPT/DIV: Finance	
ADOPTED: 02/06/2024	REVIEWED:

PURPOSE: The purpose of this policy is to establish the County’s budget contingency and reserve policy.

AUTHORITY: The Washington County Board of County Commissioners may establish rules and regulations to manage the interests and business of the County under Section 31 of the Washington County Charter.

GENERAL POLICY: In order to maintain a prudent level of financial resources to protect against the need to reduce service levels due to cyclical variations in revenues or unforeseeable one-time unpredicted expenditures, the County will establish and maintain certain working capital balances in the form of budgeted reserves as defined in policy guideline 1. below. These resources are a critical and core element of the county’s financial planning and fiscal stability, but also serve other purposes. They contribute to preserving the county’s overall bond rating, minimize the need for short-term borrowing to meet cash flow needs, and minimize reliance on local operating levies for long-term sustainability of programs and services.

This policy applies to all funds, organization units and programs within the budget of Washington County, Service District for Lighting No. 1, Enhanced Sheriff’s Patrol District, Urban Road Maintenance District, and North Bethany County Service District for Roads.

POLICY GUIDELINES:

1. Budgeted Reserves, as defined in this policy, consist of two types of budgeted accounts.
 - 1.1 Contingency. A nonspendable account defined in Oregon Local Budget Law that may be accessed during the fiscal year to transfer appropriations to a spendable account, when the need for such appropriations is approved by the Board of County Commissioners; and,
 - 1.2 Reserve for Future Expenditures. An unappropriated nonspendable account from which under Oregon Local Budget Law no appropriation can be transferred. The amount budgeted at adoption of the annual budget will be maintained for the fiscal

year period. Reserve for Future Expenditure accounts exist for a twelve-month fiscal year period and then are subject to reconsideration during the annual budget process by the Budget Committee and Board of County Commissioners. If sufficient resources exist for funding the reserve in the succeeding fiscal year, amounts may be reallocated through the budget process to a spendable category account in whole or in part.

2. Budgeted Reserves Policy by Fund Type.

- 2.1 Operating Funds. Funds providing for the day-to-day operation of county departments should maintain a minimum contingency of one month's value (1/12th or 8.3%) of the fund's operating budget. Operating funds that rely on property tax revenue, including the General Fund and other operating funds supported by property taxes and local option levies, will budget a minimum of four month's (4/12th or 33.3%) of estimated annual property tax revenue retained in the fund as contingency. The General Fund's contingency amount is calculated based on the property tax revenue retained net of property tax collected for and dedicated to the Major Streets Transportation Improvement Program (MSTIP) and Washington County Cooperative Library Services (WCCLS).
- 2.2 Internal Service Funds. Internal service functions primarily provide services within the county to direct service functions. Because the costs associated with these functions are stable, operate on a break-even basis and are funded by direct service funds, the need for contingencies is less than other operating funds. As a result, these funds should budget a 3% contingency with the exception of the Facilities Department which may budget up to 8.3% similar to other county operating departments described in 2.1.
- 2.3 Capital, Reserve, Debt Service and Insurance Funds. Other funds, due to their specific purposes, may require a reserve level that is based on other factors than defined in 2.1 or 2.2. Reserves for these funds will be determined during the development of the annual budget by the Chief Financial Officer and Department Head based on the unique needs of each fund and anticipated use of funds in future years. In the event of an emergency requiring the utilization of the reserve funds, the county department responsible for management of the fund will work with Finance to develop a plan to reestablish the reserves.
- 2.4 Strategic Investment Program Fund. Strategic Investment Program (SIP) revenue funds ongoing general county operations in the General Fund and one-time projects both of which are approved by the Board of County Commissioners as part of the County's budget process. The SIP Fund shall maintain a minimum reserve balance equal to the average of the prior three year's amount of operating support to the General Fund. The purpose of these reserves is to provide temporary transitional operational funding to the General Fund in event that SIP agreements sunset or that the state legislation authorizing SIPs is changed or terminated.

3. Exceptions.

Exceptions to this policy may only be granted by the Washington County Board of County Commissioners unless such authority has been delegated to the County Administrator under Washington County Code 2.04.010 and 2.04.100 or under any similar ordinance or policy adopted by the Board.

4. Implementation.
Observance of and adherence to this policy is mandatory for all County employees and elected officials.
5. Periodic Review.
This policy shall be reviewed periodically by the Finance Department and updated as necessary.

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ORGANIZATION OF THE BUDGET DOCUMENT

A budget, as defined by Oregon state law, is a “financial plan containing estimates of revenues and expenditures for a single fiscal year.” Local governments have the option of budgeting on a 24-month biennial period, or by fiscal year.

Washington County operates, and budgets, on a fiscal year beginning July 1 and ending the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs.

The County budget is organized based on the following hierarchy:

- Functional Area
- Fund
- Organization Unit
- Program

Financial Table Example:

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Modified Budget	FY 2025-26 Proposed Budget	\$ Change	% Change
Resources	352,384,182	343,930,932	328,384,795	333,664,192	5,279,397	2%
Beginning Fund Balance	39,524,510	44,095,236	43,867,108	36,900,000	(6,967,108)	-16%
Revenues	312,859,672	299,835,696	284,517,687	296,764,192	12,246,505	4%
Charges for Services	11,488,085	11,218,433	3,760,853	4,172,709	411,856	11%
Fines and forfeitures	1,555,917	1,525,616	1,624,000	1,504,000	(120,000)	-7%
Interfund revenues	8,972,278	13,256,773	12,022,528	14,024,453	2,001,925	17%
Intergovernmental revenues	29,906,260	29,824,926	15,717,647	11,200,953	(4,516,694)	-29%
Licenses and permits	8,902,152	8,982,430	Current FY	3,656,583	(90,950)	-2%
Miscellaneous revenues	12,736,111	804,398	Actuals	5,049,383	Next FY	-10%
Operating transfers in	58,240,115	45,394,044	53,306,059	48,635,575	(4,670,484)	-9%
Taxes	181,058,756	182,829,077	188,733,110	208,520,536	19,787,426	10%
Requirements	352,384,182	343,930,932	328,384,795	333,664,192	5,279,397	2%
Expenditures	308,288,946	308,841,086	293,026,607	287,816,668	(5,209,939)	-2%
Capital outlay	228,283	782,600	1,054,362	106,340	(948,022)	-90%
Interfund expenditures	390,332	1,339,373	587,164	780,020	192,856	33%
Materials and Services	46,308,697	66,571,116	62,777,781	64,470,043	1,692,262	3%
Other expenditures	5,078,928	3,181,889	1,685,038	1,566,543	(118,495)	-7%
Personnel services	165,541,105	132,433,791	120,854,296	123,492,328	2,638,032	2%
Transfers to other funds	90,741,601	104,532,317	106,067,966	97,401,394	(8,666,572)	-8%
Contingency	0	0	35,358,188	45,847,524	10,489,336	30%
Ending Balance	44,095,236	35,089,846	0	0	0	0%

This Budget Summary document is divided into sections as follows:

County Organization

The County organization documents the Commissioner Districts, budget committees and organizational chart of the County.

Budget Message

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The County Administrator's budget message contains information that assists the Budget Committee and the public in understanding the budget. State statute requires the budget message to contain a brief description of the financial policies reflected in the budget as well as proposed changes from the prior year's budget and any major changes. Key Initiative & Issues highlight areas of specific concern and are included in this section.

Budget Overview

Summary information includes an overview of the County budget, General Fund overview and discretionary revenue information.

Operating Budget

This section includes those functional areas that provide services directly to the community or to another part of the County organization. These functional areas cover General Government; Public Safety & Justice; Land Use & Transportation; Housing, Health & Human Services; Culture, Education & Recreation; and Non-departmental. Budget Detail tables and analysis is included for each organization unit. All County employees are accounted for in the operating budget.

Capital Budget

Facilities & Technology, Transportation and Culture, Education & Recreation capital projects are included in the capital budget section.

Non-Operating Budget

Includes Debt and Other Financing, Risk Management/Insurance, Replacement/Reserves and Miscellaneous. This budget accounts for those activities that provide internal support to the entire County organization.

Service Districts

The Enhanced Sheriff Patrol District (ESPD), Urban Road Maintenance District (URMD), North Bethany County Service District for Roads (North Bethany CSDR) and Service District for Lighting No.1 (SDL No. 1) are all under the authority of the Board of County Commissioners.

Summary Schedules and Supplementary Information

The Summary Schedules present the budget by category and fund for revenues, expenditures, full-time equivalent employees (FTE), assessed value & property taxes and debt outstanding as of July 1. The Supplementary Information includes the Budget Policy, County Strategic Plan Summary, Reader's Guide and Glossary.

BUDGET PROCESS

The County's annual budget process is guided by Oregon's Local Budget Law which requires the following:

- An annual budget be adopted prior to the beginning of the fiscal year (July 1) to which it applies.
- There must be notification of public meetings when the budget will be discussed; and
- That there is opportunity for public input; and a summary of the budget must be published in a local newspaper prior to adoption.

Budget Calendar

July – September	Finance drafts calendar; begins working on Cost Allocation Plan
October – February	Departments work on their budgets.
Mid February – Early April	County Administrative Office and departments review and analyze requested budgets
Mid April	Proposed budget documents are compiled and printed.
Late April – May	Budget Committee convenes for public meetings and approves the proposed budget.
June	Board of County Commissioner's considers adoption of the approved budget.
July	Adopted budget becomes effective.

Budget Committee

A quorum of the Budget Committee (comprised of the Board of Commissioners and five lay (citizen) representatives must

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approve the levying of property taxes at the time the budget is approved, and the Board of Commissioners must do the same at the time of adoption. All Budget Committee meetings are open to the public and are advertised as such. Advertisements of the public hearing prior to the Board of Commissioners adoption include a summary of the budget as approved by the Budget Committee.

Budget Basis

Washington County's financial reports are prepared following the guidelines recommended by the Government Finance Officers Association (GFOA) of the United States and Canada. The proposed budget described herein substantially conforms to Generally Accepted Accounting Principles (GAAP). The County's budget is prepared under the modified basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded at the time they become measurable and available, and expenditures are recognized at the time the liabilities are incurred.

For financial reporting purposes governmental fund types (general fund, special revenue funds, debt service funds and capital project funds) are accounted for on the modified accrual basis of accounting.

The accrual basis of accounting is used for financial reporting of proprietary fund types (internal service funds and enterprise funds) and for the government-wide financial statements required by the County's requirements. Under the accrual basis of accounting, revenues are recorded at the time they are earned, and expenditures are recorded at the time liabilities are incurred. The measurement focus of the proprietary funds is on the flow of economic resources. The difference between the methods used for budgetary versus financial reporting primarily affects the accounting for depreciation and capital outlay.

Expenditures are appropriated by organization unit for each fund. These appropriations establish the level of control for each organization unit and may not be over-expended. Most operating funds also include an appropriation for contingency. Expenditures cannot be made against this appropriation without additional Board actions (see Budget Adjustments below). All appropriations lapse at the end of each fiscal year.

Budget Adjustments

Oregon Local Budget Law sets forth procedures to be followed to amend the budget as events occur after budget adoption. The type of event determines the procedure to be followed.

The adopted budget appropriates contingencies in each operating fund to be used at the discretion of the governing body. In most cases adjustments can be accommodated by transferring appropriations from fund contingencies or from the General Fund to other funds. Oregon Local Budget law allows for the Board of Commissioners to make such adjustments at a regularly scheduled meeting. Should a transfer from contingency exceed 15% of total fund appropriations, or the County need to increase appropriations due to additional revenue, the law provides for the following two types of supplemental budget processes:

1. If the increase is less than 10% of the total fund expenditures, the Board of Commissioners may approve a resolution and order adopting the supplemental budget at a regularly scheduled meeting. Prior to the meeting, specific details of the supplemental budget must be published in a local newspaper.
2. If the increase is 10% or more of the total fund expenditures, the Board must first hold a public hearing prior to approving a resolution and order. Published notice of the supplemental budget and public hearing are required.

Adopted and Modified Budget

The analysis in the Budget Detail pages is prepared based on the proposed budgets for the upcoming fiscal year compared to the current fiscal year budget as modified for any Board approved budget adjustments through March.

COMMONLY USED ACRONYMS

ADA	Americans with Disabilities Act
AFSCME	American Federation of State, County and Municipal Employees
A&T	Assessment and Taxation
AV	Assessed Valuation
ARPA	American Rescue Plan Act (2021)
BIPOC	Black, Indigenous, People of Color
BRS	Behavioral Rehabilitation Services (federal Medicaid reimbursements)
CAO	County Administrative Office
CAMI	Child Abuse Multiple Intervention
CAP	Cost Allocation Plan
CARES	Coronavirus Aid Relief & Economic Security Act
CART	Crash Analysis and Reconstruction Team
CATT	Center for Addictions Triage and Treatment
CCI	Committee for Citizen Involvement
CCO	Coordinated Care Organization
CDBG	Community Development Block Grant
CER	Culture, Education & Recreation
CFA	Criminal Fine Account
CoC	Continuum of Care
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CPO	Citizen Participation Organization
CRF	Coronavirus Relief Fund
CSLFRF	Coronavirus State and Local Fiscal Recovery Fund
CWS	Clean Water Services
DARE	Drug Abuse Resistance Education
D-ECR	Diversion Early Case Resolution
DHS	Department of Housing Services
DOR	Department of Revenue
DVDS	Domestic Violence Deferred Sentencing
ECR	Early Case Resolution
EDI	Equity, Diversity & Inclusion
EMC	Emergency Management Cooperative
EMS	Emergency Medical Services
ERAP	Emergency Rental Assistance Program
ERP	Enterprise Resource Planning
ESPD	Enhanced Sheriff's Patrol District
FA	Functional Area
FJC	Family Justice Center
FEMA	Federal Emergency Management Administration
FOPPO	Federation of Oregon Parole and Probation Officers
FSAP	Family Sentencing Alternative Program
FTE	Full-Time Equivalent Employee
GAAP	Generally Accepted Accounting Principles
GF	General Fund
GFOA	Government Finance Officers Association
GG	General Government
GIS	Geographic Information System
HCV	Housing and Urban Development Housing Choice Voucher program
HHS	Health & Human Services
HOME	Housing Opportunities Made Equal

HPOF	Housing Production Opportunity Funds
HSO	Health Share of Oregon
HUD	Housing and Urban Development
ILS	Integrated Library System
INTERCEPT	Inter-agency Child Exploitation Prevention Team
IRISS	Integrated Re-Entry Intensive Supervision and Services
ITS	Information Technology Systems (related to computer systems support)
ITS	Intelligent Transportation Systems (related to interlinking road systems)
JAG	Justice Assistance Grant (previously known as the Local Law Enforcement Block Grant (LLEBG))
JCP	Juvenile Crime Prevention
JRI	Justice Reinvestment
LEC	Law Enforcement Center
LID	Local Improvement District
LOL	Local Option Levy
LUT	Land Use & Transportation
MCT	Major Crimes Team
MDT	Child Abuse Multidisciplinary Team
MHRT	Mental Health Response Team
MHUCC	Mental Health Urgent Care Center
MSTIP	Major Streets Transportation Improvement Program
NBCSDR	North Bethany County Service District for Roads
OAA	Older Americans Act
ODOT	Oregon Department of Transportation
OEICE	Office of Equity, Inclusion and Community Engagement
OHP	Oregon Health Plan
OJJDP	Office of Juvenile Justice Delinquency & Prevention
ONA	Oregon Nurse Association
OPI	Oregon Project Independence
ORS	Oregon Revised Statutes
OYA	Oregon Youth Authority
PERS	Public Employees Retirement System
PSJ	Public Safety & Justice
RACC	Regional Arts and Culture Council
RLRA	Regional Long-Term Rent Assistance
SARC	Sexual Assault Resource Center
SDC	System Development Charge
SDL	Service District for Lighting
SHS	Supportive Housing Services
SIP	Strategic Investment Program
SWR	Solid Waste & Recycling
TDT	Transportation Development Tax
TLT	Transient Lodging Tax
TMS	Teamsters
UGB	Urban Growth Boundary
URMD	Urban Road Maintenance District
USBOR	United States Bureau of Reclamation
VEBA	Voluntary Employee Benefit Account
VOCA	Victims of Crime Act
WIC	Women, Infants and Children
WCCCA	Washington County Consolidated Communications Agency
WCCLS	Washington County Cooperative Library Services
WCPOA	Washington County Police Officers Association
WISARD	Washington County Information System and Resource Database
WSCO	Washington County Sheriff's Office

COMMONLY USED TERMS

ACCOUNT	A classification of expenditure or revenue. Example: "postage" is an account in the Materials & Services category of expenditures.
AMERICANS WITH DISABILITIES ACT (ADA)	The Americans with Disabilities Act (ADA) prohibits discrimination on the basis of disability in employment, State and local government, public accommodations, commercial facilities, transportation, and telecommunications. The ADA recognizes and protects the civil rights of people with disabilities and is modeled after earlier landmark civil rights laws prohibiting discrimination on the basis of race and gender. ADA protects individuals with physical or mental impairments that substantially limits one or more major life activities, individuals who have a history or record of such an impairment, or individuals who are perceived by others as having such an impairment. ADA addresses access to the workplace (Title I), state and local government services, including public transportation (Title II), places of public accommodation and commercial facilities (Title III), and telecommunications (Title IV).
AD VALOREM TAX	Tax based on the assessed value of a property. Also see Assessed Value.
ADOPTED BUDGET	Approved legal spending plan for a fiscal year. In Washington County, the Board of Commissioners is responsible for adopting an approved budget.
APPROPRIATION	An authorization granted by a legislative body to spend public funds for specific purposes. An appropriation usually is time-limited and must be expended before the deadline.
APPROVED BUDGET	The budget is approved as a result of the Budget Committees' deliberations and is submitted to the Board of Commissioners for revision and adoption.
ASSESSED VALUATION	A valuation set upon real estate or other property by government as a basis for levying taxes.
BEGINNING FUND BALANCE	The amount in a particular fund that you start with at the beginning of the fiscal year. It represents the previous fiscal year's unspent funds carried forward; this includes reserves for future expenditures as well as any remaining contingency.
BUDGET	A plan of financial operation embodying an estimate of adopted resources and expenditures for a given year. The budget is the legal spending limit for county activities.
BUDGET COMMITTEE	Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the County. The County has the following budget committees: Washington County/SDL No. 1, ESPD/URMD, and North Bethany CSDR.
BUDGET MESSAGE	Written explanation of the budget and the local government's financial priorities from the executive officer or chairman of the governing body.
BUDGET OFFICER	The budget officer, or the person or department designated by charter and acting as budget officer, shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation.
CAPITAL BUDGET	The County's budget for projects, major repairs and improvements or additions to the County's fixed assets (streets, sidewalks, roads, sewers, parks and buildings).
CAPITAL EXPENDITURES	An expenditure of high monetary value that results in the creation or revitalization of a fixed asset.
CAPITAL OUTLAY	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings. Items costing \$5,000 or more are included in the Capital Outlay expenditure category.
CAPITAL PROJECT	A program itemizing the County's acquisitions, additions, and improvements to fixed assets, including buildings, building improvements and land purchases.
CONSUMER PRICE INDEX (CPI)	The measure of the average change over time in prices paid by consumers for a market basket of consumer goods and services. https://www.bls.gov/cpi/
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
CONTRACTED SERVICES	Services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.
COST ACCOUNTING	Method of accounting which provides for the assembling and recording of all cost elements incurred to accomplish a purpose, carry on an activity or operation, or complete a unit of work or a specific job.
COST ALLOCATION PLAN	The process of recording the full cost in county services that directly service the community by allocating costs incurred by services that support the county organization (HR, Finance, ITS).

COUNTY ELECTIONS OFFICER	County clerk or registrar of elections.
COUNTYWIDE PROGRAMS	Programs that benefit all areas of the County.
DEBT SERVICE	Interest and principal on outstanding bonds due and payable during the fiscal year.
DEBT SERVICE FUND	Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid or converted into tax liens.
DEPARTMENT	An organization device used by County management to group programs of like nature.
DEPARTMENTAL RESOURCES	Resources directly attributable to departmental efforts/activities or are otherwise required to be allocated to specific activities or purposes; also referred to as “dedicated” resources
DISCRETIONARY RESOURCES	The primary source of funds over which the governing body has options regarding the activities/purposes to which they are allocated. This spending is optional, in contrast to departmental resources or appropriations (expenditures).
DESIGN THE FUTURE	An initiative focusing on building a leading-edge, mission-focused organization that can better serve the community now and in the year ahead.
EARMARKED FUNDS	Revenues, such as a particular tax, designated by statute or constitution for specific purpose.
ENTERPRISE RESOURCE PLANNING (ERP)	An integrated technology system that connects business processes, people and technologies. ERP enables data-driven decision making, transparency and visibility throughout the Washing County organization.
EMPLOYEE BENEFITS & TAXES	Amounts paid on behalf of employees; these amounts are not included in their gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of compensation. Examples are (1) group health or life insurance payments, (2) contributions to employee retirement, (3) social security taxes, and (4) workers compensation and unemployment insurance payments.
ENCUMBRANCE	Amount of money committed and set aside, but not yet expended, for the purchases of public goods or services.
ENHANCED SHERIFF’S PATROL DISTRICT (ESPD)	County service district formed under the provisions of Oregon Revised Statutes, Chapter 451, and first approved by the voters in the 1987-88 fiscal year. The district provides an enhanced level of sheriff patrol in the urban unincorporated area of the County and is funded by a \$0.6365 permanent tax rate and a \$0.83 Local Option Levy Rate. The District has its own board of directors (acting through the County Board of Commissioners).
EQUITY, DIVERSITY AND INCLUSION	The body of work, programs, policy reforms and other actions aimed at re-shaping communities and organizations so that race can no longer be used to predict life outcomes and outcomes for all groups are improved.
EQUITY RESOLUTION	Resolution and Order 20-30. Adopted unanimously by the Board of County Commissioners on February 25, 2020, that established an equity framework for the organization, including the creation of the Office of Equity, Inclusion and Community Engagement to be led by a Chief Equity Officer
EXPENDITURE	Designates the cost of goods delivered or services rendered whether paid or unpaid.
FEES	Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.
FISCAL YEAR	Twelve-month period for which a budget is prepared. The County's fiscal year is July 1 to June 30.
FIXED ASSET	An asset of a long-term character such as land, buildings, furniture, and other equipment with a unit value of \$5,000 or more.
FULL-TIME EQUIVALENT (FTE)	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

FUNCTIONAL AREA	A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. Public Safety & Justice is a functional area, which includes the Sheriff's Office, District Attorney, and Community Corrections.
FUND	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity.
FUND BALANCE	The balance of net financial resources that are spendable or available for appropriation.
GENERAL FUND	The main operating fund of the County accounting for expenditures and revenues for Countywide activities. The bulk of the property tax rate is represented by this fund.
GEOGRAPHIC INFORMATION SYSTEM (GIS)	An organized collection of computer hardware, software geographic data and personnel designed to capture, store, update, analyze, display and distribute spatially referenced data.
GOVERNING BODY	County Court, Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other governing board of a local government unit.
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period.
INTERGOVERNMENTAL REVENUES	Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
INTERNAL SERVICE FUND	Consists of organizations created to perform specified services for other County departments. The services performed are charged to the using department.
LOCAL GOVERNMENT	Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.
LOCAL OPTION LEVY OR TAX	Voter-approved tax that is levied in addition to the taxes generated by the permanent tax rate. Local option taxes, such as the County's local option levy and ESPD can be for general operations, a specific purpose or capital project. The tax is limited to five years unless they are for a capital project, then they are limited to the useful life of the project or ten years, whichever is less.
MATERIALS & SERVICES	Accounts which establish expenditures for the operating expenses of County departments and programs. These accounts are numbered from 512XX to 51999.
MISCELLANEOUS REVENUE	A collection of various funding sources that do not have an overarching theme. Examples are investment/interest earnings, reimbursement from developers, reimbursement of expenses etc.
MUNICIPAL SERVICES	An enhanced level of services that benefit a specific geographical area or target population that is smaller than the Countywide area or population.
NORTH BETHANY COUNTY SERVICE DISTRICT FOR ROADS (North Bethany CSDR)	The North Bethany County Service District for Roads was approved by voters in May 2011. The District is authorized a permanent property tax rate of up to \$1.25 per \$1,000 assessed value to pay a portion of the cost of constructing roads to serve the North Bethany area. Additional funding is anticipated to come from a developer-paid supplemental system development charge, developer paid transportation development taxes and other transportation funds.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.
ONE WASHINGTON COUNTY	The vision of departments and offices operating together as a single organization.
ORDINANCE	Written directive or act of a governing body that has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. Also see Resolution.
ORGANIZATIONAL UNIT	Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division).
OTHER CHARGES	Accounts which establish expenditures for expenses other than salary or operations, such as debt service, WCCCA expenditures, Bank Service Charges, Green Energy Technology etc.
PER CAPITA	Amount per individual.
PERMANENT RATE	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate can be used for any purpose. No action of the local government can increase the permanent rate.
PROGRAM	A group of related activities to accomplish a major service or function for which the local government is responsible.

PROGRAM EVALUATION CRITERIA	A matrix of questions used to evaluate County programs to determine if the program should continue within the County service system. The matrix uses criteria such as: (1) is the service duplicated by others? (2) is the service mandated? (3) is the service controllable by the County? etc
PROPOSED BUDGET	Financial and operating program prepared by the Budget Officer, submitted to the public and the Budget Committee for review.
REAL PROPERTY	Land and attached structures.
REIMBURSEMENT	Payment received for services/supplies expended for another institution, agency or person.
REQUIREMENTS	All offsetting amounts to account for the resources that are available during the fiscal year, this includes expenditures, contingency and reserves.
RESERVE	An account that records a portion of the fund balance which must be segregated for some future use, and which is, therefore, restricted for future appropriation or expenditure.
RESOLUTION	An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.
RESOURCES	All the means of financing a budget (beginning balance, miscellaneous revenues) except for encumbered or general reserves.
REVENUE	Money received to finance ongoing County governmental services (e.g., property taxes, charges for service, licenses and permits).
SALARIES AND EMPLOYEE BENEFITS	Accounts which establish all expenditures for employee-related costs. Also called Personnel Services.
SCHEDULE	A listing of financial data in a form and manner prescribed by the state.
SHARED TAXES	Taxes collected by one level of government and distributed in whole or part to other levels according to a formula.
SPECIAL DISTRICT	Independent unit of local government generally organized to perform a single function (e.g., street lighting, road maintenance, parks, fire departments)
SUBVENTION	Provision for assistance or financial support, usually from a higher governmental unit.
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at the time the budget was adopted; cannot be used to authorize a tax levy.
TAX LEVY	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
TAX RATE	The rate per one thousand dollars of the assessed valuation base necessary to produce the tax levy.
TAXES	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
TRANSFERS	Amounts distributed from one fund to finance activities in another fund; shown as an expenditure in the originating fund and a revenue in the receiving fund.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.
UNINCORPORATED AREA	Territory that is outside of any city boundary. In Washington County, these unincorporated areas include rural and natural areas, but also urbanized communities inside the urban growth boundary and yet outside of city boundaries.
URBAN ROAD MAINTENANCE SERVICE DISTRICT (URMD)	The County service district was formed under the provisions of Oregon Revised Statutes, Chapter 451. This District provides an enhanced level of local road maintenance to the urban unincorporated area of the County.
WISARD	Washington County Information System and Resource Database. The County's automated financial and human resources management system implemented in 2001.



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