



Proposed Budget Summary

Fiscal Year 2023-24



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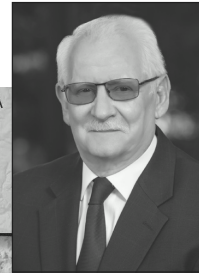
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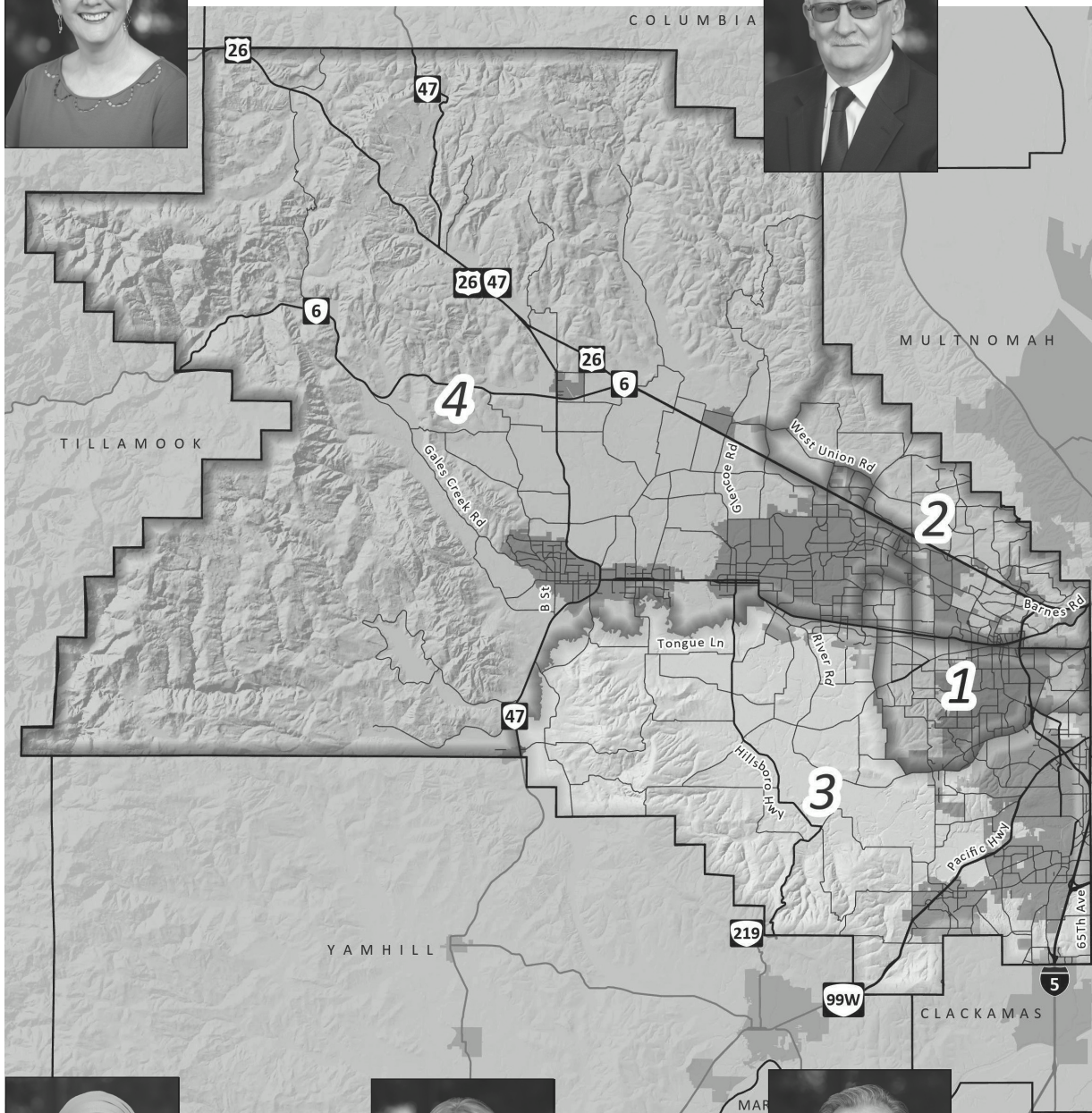
Commissioner Districts



Kathryn Harrington
Board Chair
Commissioner at Large



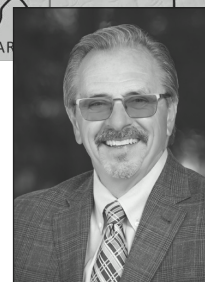
Roy Rogers
Vice Chair
District 3



Nafisa Fai
District 1



Pam Treece
District 2



Jerry Willey
District 4

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Budget Committees

WASHINGTON COUNTY

May 8 & May 11, 2023

Board of Commissioners

Kathryn Harrington, Board Chair
Roy Rogers, Board Vice Chair
Nafisa Fai
Pam Treece
Jerry Willey

Lay Budget Committee Members

Karen Bolin
Paul Lathrop
Joseph Ross
Joseph Everton
Steve Pitzel

ENHANCED SHERIFF'S PATROL DISTRICT

URBAN ROAD MAINTENANCE DISTRICT

May 15, 2023

Board of Commissioners

Kathryn Harrington, Board Chair
Roy Rogers, Board Vice Chair
Nafisa Fai
Pam Treece
Jerry Willey

Lay Budget Committee Members

Fernando Lira
Dick Steinbrugge
Melissa Laird
Bruce Dickinson
Vacant

NORTH BETHANY COUNTY SERVICE DISTRICT FOR ROADS

SERVICE DISTRICT FOR LIGHTING NO. 1

May 18, 2023

Board of Commissioners

Kathryn Harrington, Board Chair
Roy Rogers, Board Vice Chair
Nafisa Fai
Pam Treece
Jerry Willey

Lay Budget Committee Member

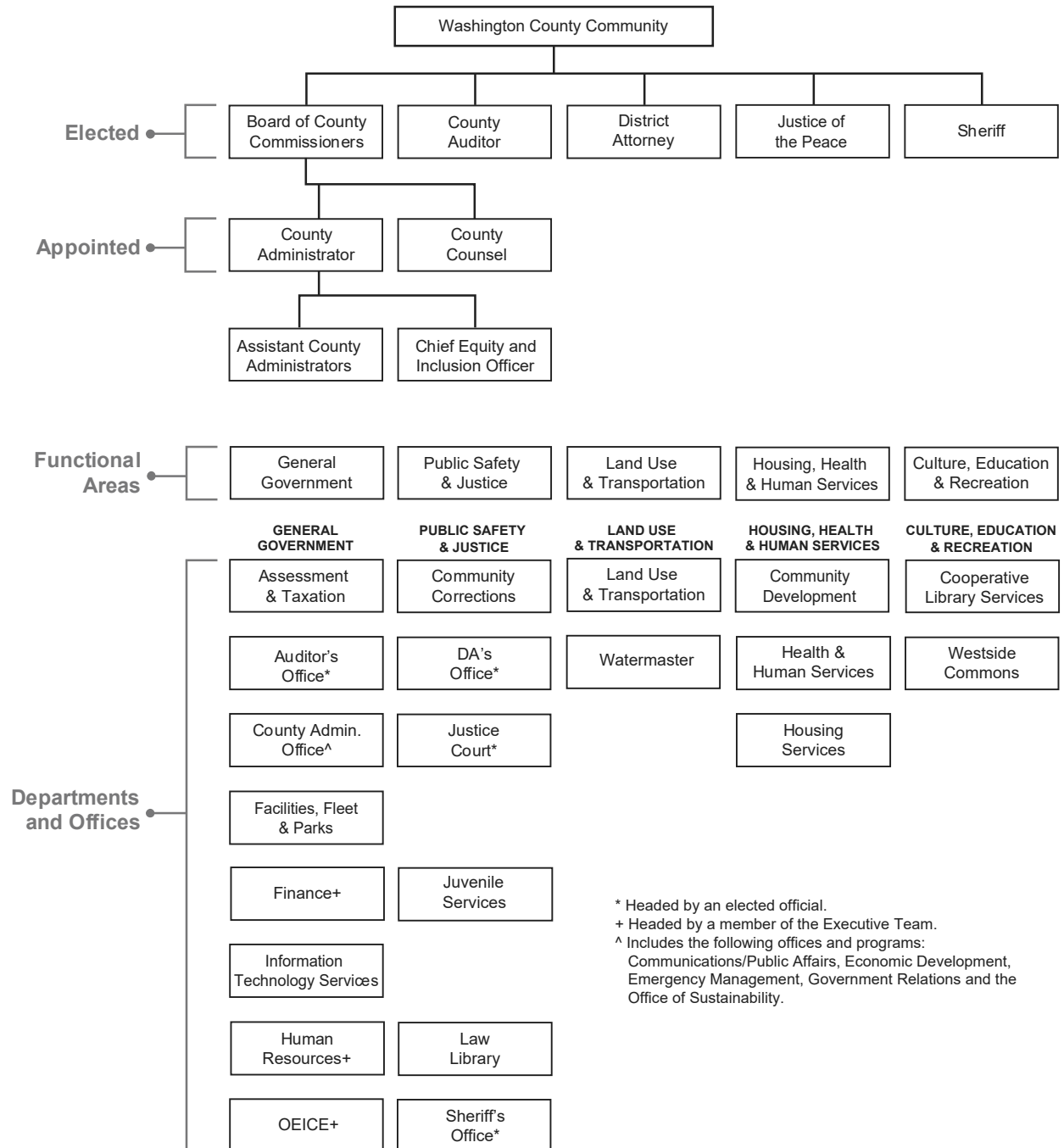
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Sarah Beachy
Alicia Gruber
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Bruce Young

Budget Submitted By:

Tanya Ange, County Administrator

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Functional Area Chart



11/2022

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Budget Message

Fiscal Year 2023-24

Members of the Washington County Board of Commissioners, Budget Committee and Washington County community:

I transmit next year's proposed budget to you at a time of continued transition for our organization, our partners and our community. A multitude of factors are challenging us in this moment -- some within our control, others not; some pushing us toward better approaches to serving the public, others pulling us backward from the level of service our community is requesting and that we aspire to provide. We are experiencing the ambiguity and strain of an emerging, post-pandemic reality for our organization and community, a reality that gives us hope for the future but is also interwoven with persistent inequities and risks.

Our proposed budget reflects these countervailing forces and tensions, all within a context of ongoing financial challenge. Similar to the proposed budget presented to the Budget Committee for the 2022-23 fiscal year, this proposed budget for 2023-24 addresses a structural imbalance between its General Fund revenues and expenditures. Over the last five years the average annual cost of providing services has increased by 7.7% while average annual General Fund revenue has only grown by 5.8%. For fiscal year 2023-24, this discrepancy created a gap between projected revenues and anticipated expenditures in the General Fund of 7.1% or \$25.3 million. A series of reductions, informed by the Board's budget principles and priorities, were put in place to fill this gap and ensure that this proposed budget is balanced. Details about this budget balancing will be provided later in this message.

Beyond this year's proposed budget, we will continue to support the Board's community-focused strategic planning process this year, allowing for a wider vantage on Washington County's mission, scope of work and priorities. The product of this effort will be the first new strategic plan for the organization in 30 years. The strategic plan will be the most important policy document for the organization, clearly prioritizing the Board's vision for the most important community outcomes to achieve and influencing the decisions of future budgets. Service-level analysis, capital spending assessments and public input will all feed into the process, some of which has already begun in the form of internal improvements and restructuring we call "Design the Future."

I'm grateful for the leadership and service of our Board of County Commissioners and for their partnership with staff as we have been collectively coming to an understanding of our financial state of affairs and the actions needed in response. The context for our situation and the values the Board has helped identify are spelled out in this budget message on the pages that follow. As you will see, staff has approached this task with a unifying view of our complicated organization. This approach, that we call "One Washington County," supports teamwork and mutually beneficial systems that make our combined efforts greater than the sum of our parts. Through the diligent work of every department and office in the organization, done in the face of a stressful and shifting financial climate, this balanced proposed budget is provided for your review and consideration.

Context: Growing and Evolving Community Need

Before diving into the financial details of this budget, I would like to remind ourselves of our public-service mission and the changing needs of the community that we seek to serve. As our proposed budget will demonstrate, our resource-constrained organization is *struggling* to meet this dynamic and growing need, and has been for quite some time. Our community is multi-faceted and continues to experience our emerging post-pandemic life differently. Our organization, on the other hand, has limited financial capacity to address these needs over the long term and much of our success is being supported by one-time or temporary revenue. More information about the magnitude of community need and the limited financial resources needed to address it can be found in the Trends and Initiatives section of this proposed budget.

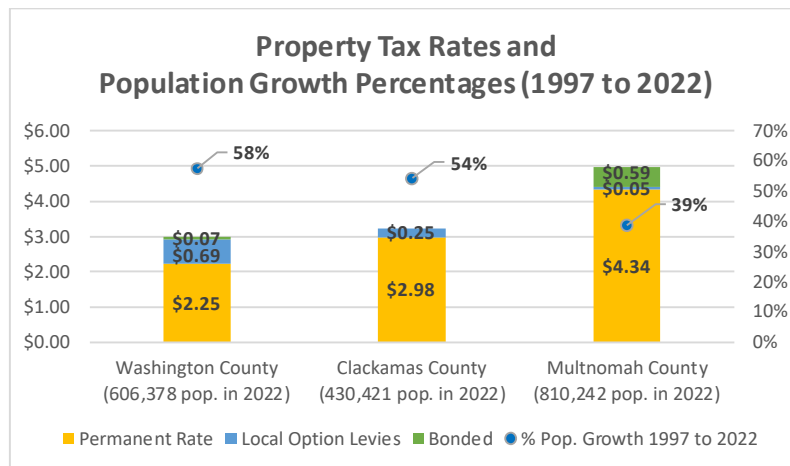
Continued Challenges to the County's Financial Framework

As mentioned at the outset of this message, a recurring gap in General Fund¹ revenues and expenditures has been part of recent financial forecasts. How this gap was filled and the proposed budget balanced will be described shortly, but first I will describe some of the causes of this structural imbalance.

¹ Once again, the General Fund provides the organization with the most flexibility for spending and largely supports traditional county-provided services such as the jail, elections and public health. Special funds are restricted to certain purposes, such as the county road fund or regional Supportive Housing Services.

Budget Message

Over the last five years, growth in revenue under the state’s constrained property tax system has not kept up with the increasing cost of services. As mentioned in the messages for the last two proposed budgets, the policy framework codified in Oregon law during the 1990s around property taxes – Washington County’s primary discretionary revenue source – remains a structural constraint. The chart below illustrates how permanent property tax rates established in our 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 its neighbors.



Source: Portland State University, Population Research Center, Certified Population Estimates, 1997 and 2022

Other factors contributing to our General Fund’s imbalance include health insurance and state retirement system costs that have outpaced inflation, unfunded state mandated programs and decreases in state funding in our shared system of services.

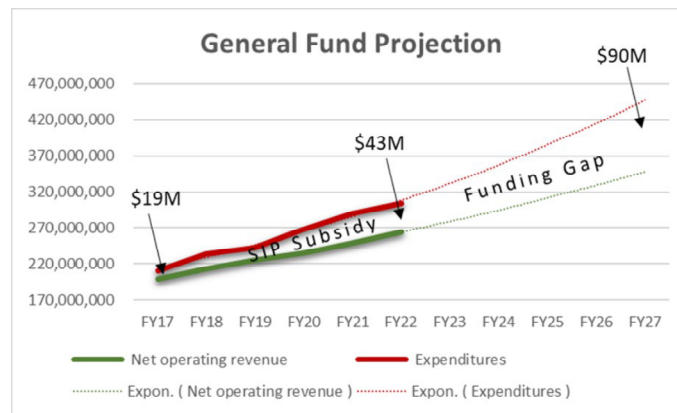
Additionally, many of our key technical systems and facilities are at or are nearing the end of their useful lives, requiring a significant capital investment, including those in our congregate care facilities such as the Jail, Community Corrections Center and Harkins House Juvenile Shelter.

Use of One-time Funds

Historically, Washington County has used one-time revenues to backfill operating costs in the General Fund, but not all limited-duration or one-time funds are directly involved in balancing the General Fund next fiscal year.

- **Strategic Investment Program (SIP)** -- The primary source of these one-time dollars used to achieve General Fund balance is from Strategic Investment Program (SIP) agreements. 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 made by private companies. As the tax abatement allowed by these agreements is temporary, the revenue is also limited in duration, amount and ability to keep pace with inflation. As the projected General Fund funding gap widens in the future, as shown in the chart below, SIP funds will not be able to make up the difference.

Budget Message



One of the organization's near-term priorities is to develop a policy governing SIP funds that provide guidelines for fund balance and utilization for one-time and ongoing operational expenditures. The FY 2023-24 proposed budget includes a transfer of \$32 million in SIP funds to the General Fund to support ongoing operational expenditures. This amount is \$8 million less and \$11 million less than the amounts transferred in FY 2022-23 and FY 2021-22, respectively. Additionally, the FY 2023-24 SIP budget includes \$28 million in contingency funds, an increase of approximately \$18 million from the FY 2021-22 ending fund balance of \$10 million. These changes reflect efforts to begin reducing the General Fund's reliance on SIP for ongoing operating expenses while making minor-but-positive increases in fund balance.

- **Gain Share** – The limited-duration Gain Share program provides the organization with another source of discretionary funds, but for important reasons these dollars are not directly part of rebalancing the General Fund for next fiscal year. The Gain Share program was created by the state Legislature in 2007 to provide local governments with a share of the state income tax revenue from jobs generated through Strategic Investment Program (SIP) agreements. Local governments engaged in the SIP can receive up to \$16 million annually in personal income taxes from SIP-related jobs. Because of the active SIP agreements in Washington County, this \$16 million maximum amount was received and distributed to eligible local governments whose property taxes are being abated, resulting in \$9 million in Gain Share revenue for this proposed budget. Allocation of Gain Share dollars in FY 2023-24 will fund similar capital projects and programs that were funded in the current fiscal year, including Information Services Capital fund (\$1 million), Road Capital fund (\$2.60 million) and the Debt Services fund (\$4.97 million). The budget includes an allocation increase of \$250,000 to fund the Wood Stove Exchange program in the Office of Community Development.
- **American Rescue Plan Act (ARPA)** – This federal legislation passed in the spring of 2021 to provide Washington County one-time revenue to support pandemic-related response and recovery operations with a particular focus on addressing pandemic-related inequities and disparities experienced in the community. Washington County received its first ARPA payment of \$58.3 million in May 2022 and its second \$58.3 million payment in July 2022 for a total of \$116.6 million. These funds must be obligated by the end of 2024 and spent by the end of 2026.

This is not the first time that an imbalance has been forecast for the General Fund. We addressed a similar challenge in the FY 2022-23 budget cycle with the discovery of a \$31.1 million difference between requested General Fund expenditures and available revenue. A short-term, one-year plan was put in place to bridge the gap with an emphasis on avoiding staff layoffs or furloughs. The plan included several one-time revenue and expenditure adjustments including a one-time use of \$3 million in additional SIP funds and a \$3.7 million savings from temporarily freezing 37 vacant General Fund-supported positions.

Applying the Board's Budget Principles and Priorities to Balancing the Budget

For the FY 2023-24 budget, a \$25.3 million General Fund gap was forecast, a further indication of the structural budget challenges facing the organization. Over the last several months, staff has briefed the Board of County Commissioners on these financial challenges. Out of these briefings, the Board has discussed principles and priorities to guide the development of this proposed budget, particularly on the expenditure side of the ledger. These principles and priorities are highlighted below and throughout the proposed budget document.

To address the \$25.3 million General Fund gap mentioned above, departments and offices receiving General Fund support developed expenditure reduction strategies of 4%, 7% and 10%. A combination of reductions – sometimes at the 4% level, other times at higher levels – were ultimately chosen from these options.

Budget Message

Board Guidance: The resulting reductions avoid layoffs or furlough days, thereby addressing Board budget principles such as enhancing and evaluating long-term fiscal sustainability, making explicit investments in equity, protecting services that impact community members' daily lives, balancing systems of service and pursuing a One Washington County approach. The reductions also support Board budget priorities such as addressing immediate and long-term budget issues. In brief, these reductions include:

- **No cost-of-living adjustment (COLA) for department and County Administrative Office leadership in FY 2023-24.** – Each Department Director, Assistant County Administrator and I will forego any cost-of-living allowance next fiscal year.
- **Limit the increase in the COLA to 3.5% for all non-represented employees.** – This increase diminishes the need to make cuts that would have been more detrimental to the organization and our ability to recruit and retain employees. Although lower than the current year-over-year measure of 5.1% for the consumer price index-West Region for March 2023, this indicator of inflation has been trending downward over the last 12 months.²
- **Negotiate a 5% reduction in health insurance costs to the County from our providers.** – Staff is looking into strategies to lower health insurance costs. Our Benefits Team in Human Resources is currently researching various options for achieving this savings.
- **Manage future vacancies to a \$4 million savings for next fiscal year.** – Staff will implement a strategy to manage future General Fund vacancies so that savings are realized in the fiscal year. Hiring for special fund positions will continue as normal.

The Human Resources Department has taken a data-driven approach to forecast and secure salary savings from these vacant positions. First, HR will work with departments throughout FY 2023-24 to examine business needs and develop job descriptions for approximately 64 vacant General Fund positions. This will get the ball rolling for an organization-wide, multi-year process of developing job descriptions for all positions. In addition, Human Resources has validated the organization's average recruitment time to be roughly three months. By ensuring that any new General Fund vacancy arising during next fiscal year remains vacant for this typical three-month period, additional savings will be realized. Together, both strategies are projected to meet the \$4 million savings objective.

- **Eliminate some current vacant positions.** – Departments and offices identified a total of 22 General Fund-supported positions for elimination that are currently vacant in the proposed budget. These vacant General Fund positions were located in departments and offices throughout the organization, not in any one department or functional area. It is also important to note that decisions to eliminate these vacant General Fund positions were made after a careful analysis of the potential impact to the community's equitable access to County services.
- **General Fund Transfers** – Reforms to Oregon's property tax system in the 1990s cut, capped and rolled back property tax rates, establishing new permanent property tax rates for each local government. Any temporary "serial levy" that voters may have approved for a local government at that point was rolled into this permanent tax rate. Washington County had two such temporary property tax levies in effect at that time, one supporting transportation improvements and another supporting libraries. Washington County has historically transferred from the General Fund an amount proportionate to what these original levies raised to Washington County Cooperative Library Services (WCCLS) and the Major Streets Transportation Improvement Program (MSTIP). For this proposed budget, a 7% reduction in the amount of both of these General Fund transfers was applied in order to close the gap in the General Fund. For WCCLS, the reduced amount would be \$1.7 million and for MSTIP, the reduction would be \$3.6 million. More analysis of this impact can be found in the Key Trends and Initiatives section.

These are among the most extensive reductions that were used to build the proposed budget. Additional cuts, described in the Trends and Initiatives section of this Proposed Budget Summary, were drawn from the packages submitted by each department at the 4%, 7% and 10% levels.

As a result of these actions, the \$25.3 million gap for the General Fund has been filled in the proposed budget. Although taking these steps will reduce our level of service to the community, they also represent a significant step toward setting the organization on a more sustainable, stable financial path that delivers services equitably.

Making Equity Investments Explicit

Washington County's first Budget Equity Analysis was published as part of the proposed budget for FY 2022-23, a budget year that did not require departments to propose reductions. The FY 2023-24 budget guidance required departments to perform 4%, 7% and 10%

² U.S. Bureau of Labor Statistics, "Consumer Price Index, West Region – March 2023" https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm

Budget Message

reduction scenarios. Analysis of the FY 2023-24 Budget Equity submissions from departments revealed requested investments in equity work that reflect a significant commitment to serving the full Washington County community. Notable investments pertain to building capacity both within the government organization and our partners. Future investment areas and initiatives identified include adopting an equitable and comprehensively revised Bilingual Pay Policy, currently under development after extensive employee input. Submissions from departments also reflect a general need to invest in the organization's equity-focused capacity and better integration of this focus within demographic and other data management, budget development and strategic planning. The full analysis and department-by-department submissions can be found as companion volumes to this proposed budget.

Board Guidance: This ongoing commitment is a reflection of the Board's budget principle of making explicit the organization's investments in equity. The investments described in the analysis also reflect the Board's principle of funding mandated services and objectively evaluate service levels, positioning the organization for the future and protecting services that impact community members' daily lives.

Looking Beyond the General Fund

Although the General Fund has been facing challenges in recent years, there are several areas elsewhere in the budget where reductions and investments are happening.

Houselessness and Home Affordability

In terms of permanent affordable housing, the Washington County Housing Authority is drawing close to fully expending the \$118.9 million allocation to Washington County from the Regional Affordable Housing Bond program, approved by regional voters in 2018. This fiscal year will see 11 projects approved by the Metro regional government in various stages of activity, from design to completion. This will leave roughly \$8 million to be spent by FY 2024-25 for two final projects under this successful regional program.

Rental assistance continues to be funded with \$2.58 million of prevention funds to be distributed to our partners at Community Action through the existing Oregon Eviction Diversion and Prevention Program (ORE-DAP).

Finally, the Supportive Housing Services program, supported by a regional tax on income passed by voters in 2020, is building towards full financial capacity by FY 2025-26. Together with \$8 million in state funds recently dedicated to Washington County through Governor Kotek's emergency executive order, this system of service is on target to creating 450 year-round shelter beds, including wrap-around services that have aided in 1,300 individuals transitioning to permanent housing so far.

Board Guidance: Investments in these areas are advancing Board budget principles such as making explicit the investments in equity and protecting services that impact community members' daily lives. Expanding affordable housing and shelter capacity is also addressing the Board's budget priorities of funding critical facilities infrastructure projects and planning for and responding to emergencies and disasters, including those caused by climate change.

Protecting Public Health

Not since the emergence of the influenza pandemic of 1918-19 has the modern world experienced a respiratory virus as deadly as SARS-CoV-2. Over the last three years, the COVID-19 virus was associated with 41,025 hospitalizations and 9,519 deaths in Oregon, or 0.2% of the state's population as estimated by Portland State University for 2022.³ In this system of service that Washington County shares with the State of Oregon, our Public Health Division has performed heroically over the last three years and counting. Through partnerships with health care providers, other local governments, school districts and dozens of community-based organizations, hundreds of lives are thought to have been saved in Washington County because our community took the protective actions needed to reduce the spread and severity of the new virus.⁴

Thanks to an extraordinary feat of science and industry – and unlike during the flu pandemic of the last century – an effective and safe vaccine was rapidly made available to the community, significantly improving health outcomes we are experiencing today. Efforts were also successful – again largely through partnerships with culturally specific community organizations – in closing a clear disparity in the

³ By contrast, an estimated 3,675 Oregonians perished as a result of the Spanish Flu from 1918 to 1920, or about 0.5% of the state's population in 1920. Ivan M. Woolley, "The 1918 'Spanish Influenza' Pandemic in Oregon," Oregon Historical Quarterly, 1963 https://www.ohs.org/oregon-historical-quarterly/upload/Woolley_1918-Spanish-Influenza-Pandemic-in-Oregon_OHQ-Fall-1963.pdf, U.S. Census Bureau "Fourteenth Census: 1920, Summary for the United States by Geographic Division and States" <https://www2.census.gov/prod2/decennial/documents/06229686v32-37ch6.pdf>

⁴ COVID-related hospitalizations in Washington County peaked in January of 2022. Oregon Health Authority, "COVID-19 Cases Ever Hospitalized, by Date of Symptom Onset – Washington County" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonCOVID-19TestingandOutcomesbyCounty-SummaryTable/Hospitalizations-SummaryTable>, "COVID-19-Related Deaths by Date of Death – Washington County" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonCOVID-19TestingandOutcomesbyCounty-SummaryTable/Deaths-SummaryTable> and "Resilience in Support of Equity (RISE)" <https://govstatus.egov.com/or-oha-rise>

Budget Message

rate of virus transmission that emerged early in the pandemic among Washington County's Latino/a/x community.⁵ This too was a significant accomplishment of the shared system of public health service, where Washington County continues to have one of the highest vaccination rates of any county in Oregon.⁶

After multiple rounds of federal aid enabled Washington County to surge its traditional public health response capacity during some of the worst months of the pandemic, the proposed budget reflects a scaling back of expenditures. The latest ARPA workplan reviewed by the Board of County Commissioners calls for \$10.6 million in COVID-19-related support focused primarily on state mandated case investigation, reporting and outbreak response⁷ as well as program administration, communications and vaccination support. The same combination of ARPA-funded services were budgeted at close to double that in the most recent annual report submitted to the U.S. Treasury Department.⁸ The proposed budget also reduced the General Fund contribution to Public Health at the 10% level, resulting in a \$558,500 cut to emergency preparedness outreach, school-based health centers and other services meant to provide access to primary medical care. Washington County continues to advocate for a state effort to bolster this local-state shared system of service called "Public Health Modernization."⁹ Specific investment goals include expanding and supporting the statewide public health workforce, advancing public health equity and responding to future public health emergencies.

Board Guidance: Board budget principles include making explicit the investments in equity, funding mandated services and objectively evaluating service levels and protecting services that impact community members' daily lives. Board budget priorities include addressing immediate and long-term budget issues, planning for and responding to emergencies and disasters and partnering with the state and community to protect public health.

Economic Development

Washington County's Economic Development program continues to focus on economic recovery efforts to support area businesses and workers. Using locally generated revenue and a portion of Washington County's federal ARPA funds, the program provides resources and capacity for over a dozen business-support and workforce-development organizations. In the FY 2023-24 proposed budget, the program will focus on supporting career development and training, helping businesses access technical support and business capital and building capacity within the ecosystem of partners that, together, support the local economy.

Board Guidance: Board budget principles that apply to this area of the proposed budget include: enhancing and evaluating revenue and long-term fiscal sustainability, making explicit the investments in equity, funding mandated services and objectively evaluating service levels and positioning the organization for the future.

Public Safety and Justice

Our Public Safety and Justice departments are all experiencing the strain of serving a community that is emerging from three years of pandemic, but doing so within an increasingly resource-constrained environment. For example, both COVID protocols and staffing shortages have reduced the operating capacity of two of our three congregate facilities, the Community Corrections Center and the Jail. The third congregate facility, the minimum-security Harkins House Juvenile Shelter, operated below capacity during the pandemic, but

⁵ Washington County, "Washington County's Latinx community disproportionately affected by COVID-19," April 28, 2020 <https://www.washingtoncountyor.gov/hhs/news/washington-county-latinx-community-disproportionately-affected-covid-19> COVID-related hospitalizations in Washington County later peaked in January of 2022. Oregon Health Authority, "COVID-19 Cases Ever Hospitalized, by Date of Symptom Onset – Washington County" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonCOVID-19TestingandOutcomesbyCounty-SummaryTable/Hospitalizations-SummaryTable> The statewide measure of deaths per 100,000 individuals have also been in decline for every racial and ethnic group since the winter-spring of 2022. Oregon Health Authority, "COVID-19 Death Rate by Race Over Time" and "COVID-19 Death Rate by Ethnicity Over Time" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonCOVID-19CaseDemographicsandDiseaseSeverityStatewide/SeverityTrendsDeath> "COVID-19-Related Deaths by Date of Death – Washington County"

⁶ Oregon Health Authority, "Oregon Health Authority's COVID-19 Data Dashboards: Vaccination Rates by County" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonsCOVID-19DataDashboards-TableofContents/TableofContentsStatewide>

⁷ In its role as the Local Public Health Authority (LPHA), Washington County has statutory responsibilities under [ORS 431.413](#) and [OAR 333-014-0550](#) for accepting reports of reportable disease, disease outbreak or epidemics and investigating reportable diseases, disease outbreaks or epidemics under [ORS 433.004](#) and [ORS 433.006](#). Reportable diseases, including Coronavirus Disease (COVID-19), have requirements detailed by the Oregon Health Authority in documents called "[Oregon Disease Investigative Guidelines](#)."

⁸ Project budgets for programmatic administrative support, case investigations and reporting, vaccination and accessible communication totaled \$23.3 million for the first 12-month reporting cycle. Washington County, "2022 American Rescue Plan Act (ARPA) Pandemic Response and Recovery Annual Report," page 73. <https://www.washingtoncountyor.gov/support-services/documents/2022-american-rescue-plan-act-annual-report/download?inline>

⁹ More information about Public Health Modernization can be found at the Oregon Health Authority website. <https://www.oregon.gov/oha/ph/about/taskforce/pages/index.aspx>

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has since returned to full capacity. This proposed budget also includes the increased cost of higher-security beds at the Donald E. Long Juvenile Detention Home that are provided through an intergovernmental agreement from Multnomah County.¹⁰

Thankfully, this public safety and justice system of service benefits from long-standing, cooperative relationships and leadership who have been early adopters of the One Washington County philosophy. From this vantage, each department has worked creatively to isolate the impact of General Fund reductions on the full system. Departments have also been careful with reductions to preserve the momentum behind each department's equity work. Another strength benefiting this system of service is the five-year Public Safety Local Option Levy, last approved by the voters in 2020, that has grown over the years to now support roughly a quarter of the services in this functional area. Although the Public Safety Levy is a temporary revenue source, it is currently buffering potentially greater impact from General Fund rebalancing. More details about each department's approach are available in the Trends and Initiatives section and in the narratives in this Proposed Budget Summary.

Board Guidance: Board budget principles that are reflected here include: making equity-related investments explicit as one of its priorities, funding mandated services and objectively evaluating service levels, balancing systems of service and continuing to pursue a One Washington County approach. Board budget priorities upheld in this area include: addressing immediate and long-term budget issues, operationalize Design the Future and One Washington County and delivering public safety and justice services in ways that builds community trust.

Capital Investment

The capital expenditure portion of the proposed budget is developed using a new, comprehensive capital improvement planning process. As mentioned, a capital improvement plan (CIP) is a best practice in local government and reflects sound financial management and benefit to the public. The process will clarify infrastructure, technology, facilities and large equipment needs for the organization over the ensuing five-year planning period. The CIP, in concert with a planned community-focused strategic plan for the organization, will also enable the Board to prioritize and identify funding sources for each project over a five-year window of time. The first draft of the CIP was presented to the Board in March of this year and a final version is anticipated to be approved in step with adoption of the FY 2023-24 budget. Some highlights from this planning process include the following:

- **Critical Facilities Maintenance** – Nearly \$48.8 million in critical maintenance is needed in buildings that serve community members and employees, including the Jail, Community Corrections Center, Harkins House Juvenile Shelter and the Justice Services Building.

These facilities, part of a system of criminal justice services supporting every city and unincorporated area of the county, must serve everyone who enters them safely, fairly and in full support of their human rights. On average, hundreds of justice-involved people are in custody in these buildings day and night, or pass through them in the case of the Justice Services Building, and they are visited routinely by their family members and attorneys who represent them. The County is legally required to ensure the maintenance of these facilities¹¹ and federal rules allow the County to use ARPA funding to address these serious facilities needs given the public health impact of COVID-19 in these congregate settings.¹²

The Board has identified \$34.5 million in one-time ARPA funds to address a portion of these critical capital needs (those involving the replacement of high-priority HVAC and related systems), leaving the balance for support from the General Fund or other sources.

- **Multi-modal Transportation Improvements** – \$48.4 million in total expenditures are included in the proposed budget for the Major Streets Transportation Improvement Program (MSTIP) to support the design, permitting and construction of 44 projects previously prioritized for funding by the Board of County Commissioners through the MSTIP 3d (2012), MSTIP 3e (2016) and MSTIP Bonding Cost-sharing program (2016) funding allocations. Unforeseen project delays and cost escalation are significant ongoing challenges. Transportation and other community needs continue to exceed available funding, so prioritizing is essential. Staff has worked hard to lift up community voices and to bring an equity focus to this capital program. The inclusion of MSTIP

¹⁰ Washington County had been granted 14 beds at Donald E. Long in the past, but the current agreement drew that capacity down to 11 beds. The lost capacity and higher cost will affect Washington County's ability to meet state mandates and court orders for handling the most serious of juvenile criminal cases.

¹¹ [ORS 169.030](#), among others.

¹² See [31 C.F.R. 35.6\(b\)\(1\)\(i\)](#), [87 F.R. 4353](#) and [U.S. Department of the Treasury "Coronavirus State & Local Fiscal Recovery Funds: Final Rule Overview," page 32.](#)

Budget Message

projects in a comprehensive CIP reflects a shift away from selecting transportation improvement projects based solely on funding source, and toward considering transportation needs, priorities and funding within the context of other important community and organizational needs and priorities.

- **Enterprise Resource Planning (ERP) System** – \$1.8 million is budgeted to support current project scoping work with consultant help. Initial work has begun on this multi-year project to modernize the technology and methods used by Washington County to conduct core business functions including payroll, human resources, accounting and financial reporting. Our objective is to modernize our technology and to improve the efficiency and effectiveness of organization-wide operations. The current scoping phase will soon transition to a request for proposal (RFP) process to identify and implement the solutions that are appropriate for our organization. Full implementation is planned for early 2025.
- **Center for Addiction Triage and Treatment (CATT)** – \$31.6 million is budgeted for this project, largely from a prior allocation of Oregon Health Plan dollars for local mental services that has been set aside to be combined with new revenue, including statewide Measure 110 funds for addiction treatment. These dollars are being consolidated in the Prevention, Treatment and Recovery (formally the Tri-county Risk Reserve) fund. These funds are initially dedicated for development of the Center for Addictions, Treatment and Triage (CATT) center. This new service will provide a comprehensive Substance Use Disorder (SUD) program offering assessment, sobering, withdrawal support, residential treatment, stabilization services, peer mentoring and outpatient services. 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 into various social services, including supported housing and employment resources.

Board Guidance: These various capital improvement projects reflect these Board budget principles: balancing long-term capital and operating needs, positioning the organization for the future, protecting services that impact community members' daily lives and balancing systems of service and continuing to pursue a One Washington County approach. Several of the Board's budget priorities are also supported by these projects, including: funding immediate needs for 24/7 public safety facilities; operationalizing Design the Future and One Washington County; supporting a connected, multimodal transportation system in partnership with the state, cities and region; supporting major systems of County government, including capital improvement planning, finance, information technology and human resources.

Conclusion: One Washington County

The forces of change in our emerging post-pandemic world are being clearly felt by our organization, partners and community. Although we in the public sector are making progress at reducing public health risk, narrowing disparities in our economy and supporting community vitality, we're also experiencing the strain of our limited financial capacity and physical infrastructure when it comes to serving ongoing community need. This proposed budget for Washington County reflects that tension, and it comes at a transition point in our organization. We are transitioning from an overreliance on one-time revenue, but our constrained model for more stable funding is leading us to reductions, both immediate and long term. Antiquated systems and processes have served us well for decades, but are now in need of replacement and the funding to support it. We find ourselves in a stressful period, a time when doing more with less must give way to simply doing less. That is a challenging prospect for an organization devoted to community service.

Looking forward, I'm seeing a better Washington County emerging from this transitional period. Although painful, this year's proposed budget is helping the organization pivot from its reliance on one-time revenue and toward financial stability. We are in the early stages of replacing key systems in our critical 24-hour facilities, systems that have simply reached the end of their useful lives. We are taking the first steps toward retooling key technology to better support our payroll, human resources, accounting and other core business processes. The budget itself has been restructured this year for increased transparency and fairness, while carrying on our commitment to equity through the second year of implementing the Budget Equity Tool. Each of these reforms will provide our One Washington County with a foundation of organizational strength on which the Board and community can build a refreshed strategic plan.

I'm grateful for the hundreds of hours of staff time and care devoted to the construction of the proposed budget this year, starting with our very small Budget Team in Finance. Each step of the process involved some element of challenge as the team worked to guide the organization through the reduction scenarios process, balance and re-balance each fund and ultimately deliver the proposal before you. Our departments and offices were similarly heroic throughout the process, making difficult decisions in collaboration with our team of assistant county administrators, all the while supporting the principle that we are One Washington County organization serving the same community. Our Communications team and Community Engagement program also rose to the occasion to support Board outreach through their Town Hall events as well as multiple information sessions with our employees, city and special district colleagues and the

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community-based organizations we partner with every day. Finally, I'd like to thank the members of the Budget Committee, including our own Board of County Commissioners, for your service this year as we present this proposed budget to you and seek to answer your questions. Your role representing the community in this budget process is critical to our democratic system and principles. Thank you!

In partnership,

Tanya Ange

County Administrator

Budget Message

| Fiscal Year 2023-24 Departmental Reductions | | | | |
|---|------------|-----------------|------------------|--|
| Organization Unit | Fund-Org # | Reduction Level | Reduction Amount | Summary of Reductions and Impacts |
| Agricultural | 100-9510 | 10% | \$ 45,825 | 10% reduction to the General Fund transfer to Agricultural Extension (Oregon State University Division of Extension and Engagement) based on an anticipated base budget of \$458,250. |
| Animal Services | 100-7090 | 10% | 64,100 | 10% reduction for staff and volunteer logo wear, making them less recognizable in public, thus compromising their professional appearance to the public. Current stock of logo wear will likely be sufficient through FY 2023-24. In addition, eliminate a USDA contract that provides wildlife abatement services, thus reducing these services to the community. This is a non-mandated service outside of Animal Services' normal scope of expertise. |
| Assessment & Taxation | 100-3020 | 4% | 36,540 | Reduce printing (internal & external), postage, training / education, travel, and private mileage. |
| Board of Commissioners | 514-1010 | 4% | 26,214 | 45% cut in Materials & Services. Travel is reduced by 48%, training and education is reduced by 50%, professional services is reduced by 47%, and other Materials & Services are reduced by 100%. |
| Community Corrections | 188-5510 | 4% | 282,786 | Reduction to Community Corrections General Fund transfer across all programs. - Eliminate 1.00 full-time-equivalent (FTE) Parole Officer position - Eliminate 1.00 FTE Case Monitor position - Materials & Services reductions in supplies, books, dues, and training and travel |
| Community Development | 164-9010 | 10% | 32,785 | 10% reduction to Worksystems, Inc. funding which targets low-to-moderate income persons being enrolled and active in services. This will cause a significant decrease in support levels and thus associated program accomplishments compared to prior year funding levels. This reduction may even result in discontinuation of the program. |
| Community Network | 100-1696 | 10% | 359,651 | Decrease contributions to Other Agencies due to reductions in amounts allocated to building maintenance and other services. To address the County's challenges in keeping up with its maintenance and capital needs, eliminates the building maintenance fund, reduces arts and culture funding, reduces funding to organizations that received both building maintenance and general Community Network funding, and reduces funds to remaining organizations. |
| Cooperative Library Services | 184-9710 | 7% | 1,697,714 | Overall reductions to the General Fund transfer to Cooperative Library Services. This will require the library services to prioritize foundational infrastructure for our Cooperative system, core aspects of library service delivery, and services that create more equitable access for people who encounter barriers to library service. |

Budget Message

| Fiscal Year 2023-24 Departmental Reductions | | | | |
|---|------------|-----------------|------------------|---|
| Organization Unit | Fund-Org # | Reduction Level | Reduction Amount | Summary of Reductions and Impacts |
| County Administrator Office | 522-1510 | 10% | 660,374 | Eliminate two part-time temporary positions that had been tentatively designated to be converted to one full-time Administrative Specialist position for additional staff support. Also eliminate professional services funding reserved for special projects based on the Board of County Commissioners' priorities. Other reductions include an 83% reduction to Worksystems Inc., the elimination of a workforce pre-apprenticeship construction project, a 20% reduction in Economic Development professional services, and an 8% reduction in Government Relations Materials & Services expenditures. |
| County Auditor | 528-2510 | 10% | 83,458 | Eliminate the vacant Principal Management Auditor position and related Materials & Services. Eliminating this position will severely decrease the Office of the Auditor's capacity to produce audits and the ability of the newly elected County Auditor to make any headway on her strategic initiatives for the Office. |
| County Counsel | 526-2010 | 6% | 253,189 | Eliminate a vacant 1.00 FTE Attorney position which will maintain current levels of legal support to County departments but will make County Counsel unable to provide any additional support as previously planned. |
| County Emergency Management | 532-3210 | 4% | 33,011 | Reduce or eliminate funding for non-mission essential items. Ensures continuity of priority work. Reduce funding for some items that may be funded from grants (e.g., communications equipment). Reductions include reducing departmental vehicles from two to one, a 25% reduction in emergency communications services and equipment, and an 18% reduction in training and associated travel. |
| District Attorney | 100-4510 | 4% | 502,689 | Reductions to Victims Assistance and the D.A. Office fleet along with other miscellaneous Materials & Services areas which create the risk of a negative impact on public safety. Cuts to Personnel will likely result in the closure of a reception counter serving the domestic violence, victims assistance, and misdemeanor units, as well as the grand juries. Additionally, this reduction is anticipated to increase caseloads and workload for personnel. |
| Elections | 100-3010 | 7% | 139,001 | Eliminate two part-time delivery clerks as well as the printing costs associated with ballot secrecy sleeves. Elimination of the secrecy sleeves increases staff efficiencies by an estimated 20% and reduces Materials & Services while aligning with the common practices of other Oregon counties. |
| Facilities and Parks Services | 520-3535 | 4% | 766,340 | Reduce supplies, furniture, contract services, training, subscriptions, and repairs and maintenance. These reductions will result in reduced supply levels on-hand for items such as lightbulbs, HVAC filters, batteries for fire/life safety devices, access control parts and cards, and other replacement parts for unplanned repairs. Office system furniture replacements and repairs will be delayed or denied, as will employee training and development requests. These cuts will also likely impact custodial, preventative maintenance, and annual inspection services. Strategic changes will be utilized to reduce the impacts of these reductions and maintain appropriate service levels. |

Budget Message

| Fiscal Year 2023-24 Departmental Reductions | | | | |
|--|-----------------|-----------------|------------------|---|
| Organization Unit | Fund-Org # | Reduction Level | Reduction Amount | Summary of Reductions and Impacts |
| Finance | 534-3515 | < 4% | 36,000 | Two contract changes will save some funds in Finance and Procurement through renegotiated rates: <ul style="list-style-type: none"> - Finance's contract with Government Portfolio Advisor (which may change depending on the County's asset growth in the future), and - Procurement's contract with the City of Portland Clean Air Consortium (this contract cost drops as more members continue to join so this is a sustainable cut). |
| General Fund Transfer/ Facilities Capital Projects | 00-1670/356-358 | 4% | 80,000 | Reduce the General Fund transfer to Community Corrections. |
| HHS Administration | 100-7040 | 10% | 27,000 | Reduce available funds to strategic work groups, thus halting progress on key strategic initiatives, including Racial Equity and Engaging and Empowering Staff. Although this is a disruption to our teams, the impact will not be felt within the community as this is an internally facing workgroup. |
| Housing Production Opportunity Fund (HPOF) | 245-9040 | 29% | 4,000,000 | The County created the Housing Production Opportunity Fund (HPOF) with General Fund resources in FY 2016-17. It was created to help facilitate the 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 of County Commissioners approved adding \$20 million dollars over five years to further these goals. They also expanded policy guidelines to provide affordable multifamily housing assistance, a homeownership program, and innovative special needs housing programs. The \$4 million annual transfer was suspended for FY 2022-23 and this suspension is now extended one more year. |
| Human Resources | 536-3520 | 4% | 86,200 | Eliminate the employee TriMet HOP Pass program due to lower ridership. |
| Human Resources | 536-3520 | 4% | 183,963 | A 1.00 FTE Senior Human Resources Analyst position is frozen for FY 2023-24. This position was previously funded by American Rescue Plan Act (ARPA) funds but is no longer eligible for those funds. The position may be filled in the future at the direction of the County Administrator. |
| ITS Operations and Capital Projects | 4-3580 / 518-35 | 7% | 1,642,771 | Reduce capital funding for projects requested by County departments, thus impacting ITS' ability to handle all-County projects. There is also a one-time reduction to the County's PC Refresh program, an ongoing reduction to the Managed Detection and Response project, and an ongoing reduction and cancellation of one contractor for the Project Management team. <p>Reduce operational funding for training resources and memberships and generate savings by reclassing 1.00 FTE to a lower level position. Reduce the County's Premiere Gartner Membership subscription level which eliminates subscription access to high quality research, analysis, and consulting services which in the past has improved efficiencies and saved costs.</p> |

Budget Message

| Fiscal Year 2023-24 Departmental Reductions | | | | |
|---|------------|-----------------|------------------|---|
| Organization Unit | Fund-Org # | Reduction Level | Reduction Amount | Summary of Reductions and Impacts |
| Jail | 100-4030 | 4% | 317,703 | Eliminate 3.00 FTE Jail Service Technician (JST) positions. The Jail operates 24/7 and JSTs are critical to Jail administrative services. JSTs have extensive Adult-In-Custody (AIC) contact for booking, evaluation, risk assessment, and custody support functions. They perform various tasks associated with electronic monitoring and controlling Jail access and AIC movements within the Jail. There are five to seven JST's present at any given time, depending on the shift. Reducing the number of JST positions impacts the remaining JST's ability to process AIC's, run the jail security effectively and safely, take discretionary leave, and will lead to forced overtime to cover shifts. |
| Juvenile | 100-5010 | 7% | 773,125 | Reduce contract with Multnomah County from 14 to 11 Juvenile beds and eliminates a 1.00 FTE Juvenile Counselor II position as well as 0.39 FTE of variable hour positions. The projected impact to the community at this time is minimal. There is a projected increase in use of electronic monitoring and a higher demand on our Harkins House residential program. |
| Law Enforcement | 100-4020 | 4% | 960,344 | Eliminate 5.00 FTE positions. Reduce Public Affairs and Investigations' Materials & Services expenditures. |
| Long Range Planning | 100-6010 | 10% | 50,550 | 10% reduction to Materials & Services across all categories. |
| LUT Capital Project | 362-6065 | 7% | 3,643,228 | Reduce annual transfer from the Major Streets Transportation Improvement Program (MSTIP). Strategies to mitigate this reduced funding include reducing project scopes and/or extending project delivery timelines, seeking grant funds or other revenues and/or partner agency contributions where applicable, reviewing debt financing versus pay-as-you-go options, and delaying construction funding for future projects to allow additional annual General Fund transfers to be used for completing previously committed projects. Considerations include, but are not limited to, the potential community impacts of delaying specific projects, project agreements or external factors that influence project timing, project readiness for construction and availability of other funding. |
| Mail and Print Services | 516-3545 | 4% | 6,200 | Reduce supplies and photocopy machine equipment. |
| Non-Departmental | 100-1620 | 10% | 100,000 | Reduce various other special expenditures. |
| OEICE | 530-3110 | 4% | 57,000 | Reduce Materials & Services funding for marketing, space rental, travel, and staff training. Eliminate the Community Planning Organization (CPO) newsletter and CPO special projects. |
| Parks | 100-3560 | 4% | 21,530 | Reduce general supplies used for cleaning restrooms and maintaining trails and recreation areas. Visitors to the park will notice degradation to infrastructure and facilities within the first year including delayed recreation equipment as well as the deterioration of grounds and trails. |

Budget Message

| Fiscal Year 2023-24 Departmental Reductions | | | | |
|---|------------|-----------------|----------------------|---|
| Organization Unit | Fund-Org # | Reduction Level | Reduction Amount | Summary of Reductions and Impacts |
| Public Health | 100-7030 | 10% | 574,335 | Reallocate planned expenditures by eliminating planned contracts with Federally Qualified Health Centers to support School Based Health Centers in the Disease Control and Prevention program and moves the savings to the Public Health Administration program. In this program the funds can be used to support Federally Qualified Health Centers or other community needs at the direction of the Public Health Manager. This also reduces funding for the Tri-County Health Officer, primary care services, public health emergency preparedness outreach, contracted services for epidemiologists and data analysts, and contracted culturally responsive maternal and infant health services for Black/African American communities. |
| Sheriff's Office Administration | 100-4010 | 4% | 212,684 | Eliminate two Executive Administration variable-hour positions. These positions support special projects that require vital leadership oversight and support of the Sheriff's Office accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA). Workload levels periodically dictate the need for an increased workforce. These reductions have a high risk of increased overtime by the remaining staff to accomplish critical tasks, and/or cause a backlog or delays for special project work or implementing accreditation proofs. |
| Veteran Services | 100-7510 | 10% | 1,585 | Eliminate mailing commemorative items and reduce other miscellaneous Materials & Services items. |
| Washington County Justice Court | 100-8010 | 10% | 39,763 | Increase forecasted revenue as a result of a change in the way traffic diversion cases' funds are distributed. |
| Watermaster | 100-9610 | 22% | 18,400 | Move the Watermaster program under the Land Use & Transportation Department and reduce an Administrative Assistant position from 1.00 FTE to 0.75 FTE. Being part of a larger department will provide more support for finance-related tasks previously performed by this position which is, as of adoption, currently vacant. |
| Other - Eliminate COLA for Executive Level Employees | Various | | 200,000 | Eliminate the 4.5% Cost-Of-Living-Adjustment (COLA) for the County's executive-level employees. |
| Other - Health Insurance | Various | | 425,000 | Reduce the 10% increase historically forecasted for health care costs to 5%. |
| Other - Reduce Non-Represented Employee's COLA by 1.0% to 3.5%. | Various | | 2,000,000 | Reduce COLA for all Non-Represented employees by 1.0% from 4.5% to 3.5%. |
| Other - Vancancy Strategy | Various | | 4,000,000 | |
| | | | \$ 24,441,058 | |

Budget Message

Fiscal Year 2023-24 Cut or Frozen Positions

Positions listed below have either been eliminated or are on a hiring freeze as a result of FY 2023-24 reductions to the General Fund, as outlined in the Budget Message.

| Position # | Position Name | Department | Amount | FTE |
|----------------------------|------------------------------------|------------------------------|---------------------|--------------|
| 13312 | Delivery Clerk I | Assessment & Taxation | \$ 16,073 | 0.30 |
| 13313 | Delivery Clerk I | Assessment & Taxation | 16,073 | 0.30 |
| 13331 | Community Corrections Case Monitor | Community Corrections | 103,583 | 1.00 |
| 12392 | Probation and Parole Officer II | Community Corrections | 139,684 | 1.00 |
| 14366 | Library Clerk | Cooperative Library Service | 35,703 | 0.50 |
| 14365 | Library Assistant | Cooperative Library Service | 38,462 | 0.50 |
| 14779 | Deputy County Administrator | County Administration Office | 57,558 | 0.50 |
| 14890 | Administrative Specialist II | County Administration Office | 57,558 | 0.50 |
| 14808 | Principal Management Auditor | County Auditor | 201,818 | 1.00 |
| 14527 | Senior Assistant County Counsel | County Counsel | 253,189 | 1.00 |
| 14820 | Victim Assistance Specialist | District Attorney | 41,818 | 0.60 |
| 12730 | Juvenile Counselor II | Juvenile | 126,546 | 1.00 |
| 11492 | Juvenile Counselor I | Juvenile | 22,995 | 0.25 |
| 13584 | Juvenile Counselor I | Juvenile | 9,235 | 0.12 |
| 14293 | Juvenile Counselor I | Juvenile | 45,991 | 0.50 |
| 11438 | Juvenile Counselor I | Juvenile | 36,792 | 0.40 |
| 13284 | Juvenile Counselor I | Juvenile | 9,235 | 0.12 |
| 10933 | GIS Analyst | Land Use & Transportation | 158,501 | 1.00 |
| 13715 | Lieutenant | Sheriff's Office | 35,854 | 0.20 |
| 14311 | Management Analyst I | Sheriff's Office | 55,650 | 0.50 |
| 14281 | Senior Financial Analyst | Sheriff's Office | 12,993 | 0.10 |
| 10120 | Administrative Specialist II | Sheriff's Office | 42,909 | 0.50 |
| 10147 | Detective | Sheriff's Office | 186,745 | 1.00 |
| 10217 | Investigative Support Specialist | Sheriff's Office | 108,000 | 1.00 |
| 10137 | Criminal Records Specialist II | Sheriff's Office | 107,929 | 1.00 |
| 10150 | Deputy | Sheriff's Office | 159,735 | 1.00 |
| 10188 | Deputy | Sheriff's Office | 159,735 | 1.00 |
| 10202 | Deputy | Sheriff's Office | 159,735 | 1.00 |
| 10466 | Jail Services Technician II | Sheriff's Office | 115,953 | 1.00 |
| 12787 | Jail Services Technician II | Sheriff's Office | 115,953 | 1.00 |
| 12788 | Jail Services Technician II | Sheriff's Office | 115,953 | 1.00 |
| 11989 | Administrative Assistant | Watermaster | 18,400 | 0.19 |
| Total Cut Positions | | | \$ 2,766,357 | 21.08 |

A hiring freeze has been initiated for the positions listed below. If attrition should occur in other positions, these positions may be filled at the direction of County Administration to ensure net budgetary savings of \$459,933.

| Position # | Position Name | Department | Amount | FTE |
|-------------------------------|--------------------------------|-------------------|-------------------|-------------|
| 11843 | Legal Specialist I | District Attorney | 106,396 | 1.00 |
| 11830 | Legal Specialist II | District Attorney | 114,765 | 1.00 |
| 14880 | Victim Assistance Specialist | District Attorney | 54,809 | 0.60 |
| 13571 | Senior Human Resources Analyst | Human Resource | 183,963 | 1.00 |
| Total Frozen Positions | | | \$ 459,933 | 3.60 |

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Trends and Initiatives

General Topics

Staff discussed the following principles and priorities with the Board of County Commissioners during the development of this proposed budget:

Board budget principles

- Support Board goals and governance
- Enhance meaningful communication with the public that is transparent and open
- Enhance and evaluate revenue and long-term fiscal sustainability
- Make explicit the investments in equity
- Fund mandated services and objectively evaluate service levels
- Balance long-term capital and operating needs
- Position the organization for the future
- Protect services that impact community members' daily lives
- Balance systems of service and continue to pursue a One Washington County approach

Board budget priorities

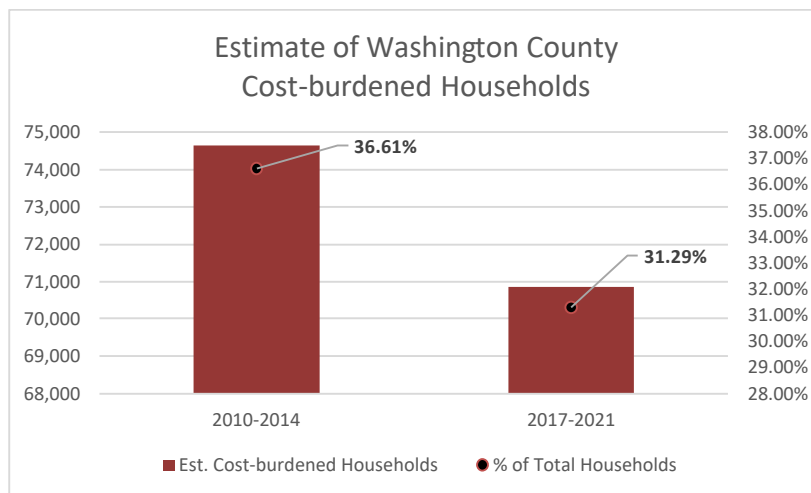
- Address immediate and long-term budget issues
- Fund immediate needs for 24/7 public safety facilities
- Develop the community county strategic plan
- Operationalize Design the Future and One Washington County
- Plan for and respond to emergencies and disasters, including those caused by climate change
- Support a connected multimodal transportation system
- Support equitable economic development through federal Rescue Plan funds
- Partner with the state and community to protect public health
- Support affordable housing and address homelessness
- Deliver public safety and justice services in a way that builds community trust
- Support major systems of County government, including capital improvement planning, finance, information technology and human resources

Affordable Housing and Houselessness

The lack of affordable housing and shelter became a crisis within a crisis as home values skyrocketed during the economic recovery from the Great Recession of the mid-2000s, followed by the shock of the COVID-19 pandemic in 2020. One measure of this spike in community need is based on whether a family must pay more than 30 percent of their household income on housing costs alone. This measure of cost-burdened households worsened dramatically in the 2010s when home values climbed throughout the West Coast. In 2014, as the national housing crisis was in full effect, about 75,000 Washington County households – 37 percent of all housing units in the county – fell into this cost-burdened category. More recent data show an improvement with about 71,000 cost-burdened households, or about 31 percent of all

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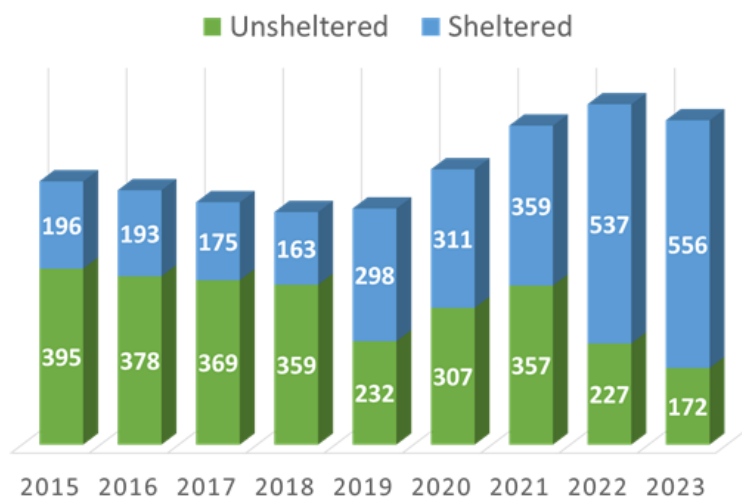
housing households.¹



Source: U.S. Census Bureau, American Community Survey Five-year Estimates for 2010-2014 and 2017-21

Part of the shift may have to do with a relatively new source of revenue. Washington County and the cities of Beaverton and Hillsboro are now fully engaged in our collective implementation of the Regional Affordable Housing Bond program, passed by voters in 2018. Washington County is on target to develop 813 housing units by the end of 2024 with this funding source alone. Development of 534 affordable housing units by partner agencies are expected to be completed during this same period.

Preventing houselessness through eviction moratoriums and rental assistance for those in COVID-19 related isolation became essential as the pandemic erupted. Here federal and state pandemic recovery funds, some of which flowed through Washington County, were critical to keeping people in their homes. Although federal and state eviction moratoriums expired in 2021, rental assistance is anticipated to continue in different forms over the next few years. Close to 4,000 people in Washington County currently receive some form of rental subsidy, roughly a quarter of whom are aided by long-term assistance from the Regional Supportive Housing Services program with the rest funded by U.S. Department of Housing Development's (HUD's) vouchers.



Source: Washington County Department of Housing Services, Point-in-Time Count 2023

¹ U.S. Census Bureau, American Community Survey B25106 Tenure by Housing Costs as a Percentage of Household Income in the Past 12 Months, Five-year 2010-2014 and Five-year 2017-2021

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Finally, a severe indicator of the housing crisis is represented by the lack of a home at all. The pandemic worsened the situation for many who faced job losses, lack of childcare or health concerns and disproportionately affected residents with disabling conditions and extremely low incomes. Washington County's 2020 point-in-time count, taken just prior to the onset of the pandemic, showed how the number of unsheltered people had been steadily decreasing for more than a decade to just 307 in 2020. This measure improved in 2023 with only 172 unsheltered individuals identified in this one-day count. Although people living outdoors may be experiencing what is considered the most extreme version of homelessness, a more holistic portrayal of the problem includes those who are residing in emergency or otherwise temporary shelters. As shown in the chart above, this category of houselessness has grown substantially since the onset of the pandemic, reflecting both a growth in people facing an extreme housing crisis and an expansion of shelter availability.

Here again, Washington County has made great strides – in partnership with community-based organizations – to combine funding streams, unify the homeless services system and focus our efforts on the primary goal: moving people experiencing homelessness out of the “unsheltered” and “sheltered” categories mentioned above and in to permanent, affordable homes. With passage of the Regional Supportive Housing Services measure in 2020, Washington County has brought 320 shelter beds online throughout the system with a goal of 450 beds by 2025.² By connecting people with culturally responsive and trauma-informed assistance, almost 1,300 individuals have successfully transitioned out of their houseless state and into a permanent, supported home in 2022.

Although this is significant progress, much of the funding behind the progress has been one-time or otherwise temporary in nature. In addition, our affordable housing production in the hundreds of units continues to clearly fall short of the total community need in the tens of thousands.

“Aid and Assist” Patients under New Court Rulings

Over the last 12 months, additional strain has been put on the sometimes-overlapping systems of behavioral health and criminal justice. When people are accused of a crime and cannot participate in their trial because of mental illness, the court may order them to undergo mental health treatment so they can become well enough to “aid and assist” in their own defense. In most cases, they are sent to the Oregon State Hospital (OSH) for treatment. A recent federal court order requires OSH to release aid-and-assist patients on a faster timeline, regardless of whether they can actually participate in their own defense. This new court order could eventually affect the status of as many as 40 such individuals from Washington County currently at the OSH.

The result has been a significant stress on Washington County's criminal justice and behavioral health systems and can pose a risk to community safety. Jail facilities and systems are not designed or staffed to provide the type of care needed by these individuals. Also, according to mental health experts, staying in the jail could cause their condition to deteriorate. Even if the Washington County Jail were an appropriate place, funding would be needed for more staff, including deputies and mental health care providers. Additionally, the Washington County Jail is operating at reduced capacity due to staffing shortages. To make room for people returned from the Oregon State Hospital, people in custody who are awaiting trial may have to be released early, which could put community safety at risk.

Over the past few years, staff from various County departments have worked together to create procedures to minimize local jail time for aid and assist defendants and maximize public safety. Washington County continues to work with state and local partners to find long-term, sustainable solutions to this challenge. This will take dedicated funding for secure residential treatment facilities and for more highly trained staff to do this important work.³

Compensation Adjustment for Non-represented Employees

The proposed budget includes a 3.5% cost-of-living adjustment for all unrepresented employees except for executive-level leadership (county administrator, assistant county administrators and department directors will not receive a cost-of-living adjustment in this proposed budget) as well as the Board of County Commissioners and County Auditor (whose salaries are set according to the voter-approved County Charter).

Employees working under a collective bargaining agreement will be subject to the adjustments negotiated as part of their respective agreements.

² This goal will be achievable by combining funds from the U.S. Department of Housing Development's (HUD's) long-established [Continuum of Care program](#) and a recent commitment from [Governor Tina Kotek's emergency Executive Order 23-02](#). Washington County is positioned to achieve a system-wide goal of 450 year-round beds by 2025.

³ More information about Washington County's approach can be found on the county's website at: <https://www.washingtoncountyor.gov/home/aid-and-assist>

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COVID-19 Response and Recovery

Through tremendous effort and coordination by Washington County, the State of Oregon and community-based partner organizations over the course of the pandemic, Washington County's COVID-19 vaccination rate remains near the top among Oregon counties. In no small part because of this public health achievement, the community has benefited from declining hospitalizations and deaths across all racial and ethnic groups since peak levels during the height of the omicron surge during the winter of 2022.⁴

Despite the improved situation these numbers reflect for our current situation, they do not take away the initial disproportionate rate of infection within the community, particularly in the first year of COVID's spread. By April of 2020, Washington County's Latino/a/x community was experiencing nearly three times the number of COVID cases as would have been expected if the virus had spread equally across the population.⁵ Put another way, the amount of disruption, illness, death, and associated trauma in the pandemic's early months was disproportionately experienced within the non-White community, particularly among those identifying as Latino/a/x. The experience of pandemic recovery is ongoing and is different for different members of our community.

Economic Conditions

Washington County's economy continues to show strength year-over-year, especially in the realm of employment growth. Since February of 2022, the county added 6,900 jobs and has maintained its traditional lower unemployment rate when compared regionally and statewide.⁶ Although wages continue to increase as employers seek to meet post-pandemic demand, national data show that inflation along the West Coast (currently the consumer price index-West Coast is measuring annual inflation at 5.1%) is on a 12-month downward trend, undoubtedly influenced by the Federal Reserve's recent round of interest rate increases.⁷ The Oregon Office of Economic Analysis' most recent economic forecast for Oregon points to the higher-interest-rate environment slowing the purchase of cars, homes and appliances. Nonetheless, the state's forecast is bullish on the question of a recession, given that employers continue to grow their workforces as opposed to reduce them.⁸

General Fund Transfers

As mentioned in this year's budget message, Washington County has historically transferred from the General Fund an amount proportional to what levies raised in the 1990s (prior to property tax reform in that era) to Washington County Cooperative Library Services (WCCLS) and the Major Streets Transportation Improvement Program (MSTIP). For this proposed budget, a 7% reduction in the amount of both of these General Fund transfers was applied in order to close the gap in the General Fund.

For MSTIP, this reduction amounted to \$3.6 million. Although this reduces the capacity for the MSTIP for the next fiscal year, rapid cost escalation continues to be an even more impactful challenge to the delivery of current transportation project commitments. As part of the transition to an organization-wide Capital Improvement Plan (CIP, described below), capital projects, including transportation, will need to be balanced and prioritized given funding constraints and escalating costs. Land Use and Transportation will continue to address the cumulative impact of the General Fund transfer reduction and cost escalation by rescoping projects, delaying project construction and/or

⁴ Looking at vaccination rates more closely, a great deal of progress was made statewide and in Washington County to address disparities among ethnic and racial groups, nearly eliminating the gap between Whites and the Hispanic/Latinx community for at least one dose since the spring of 2022. Oregon Health Authority, "Vaccination Metrics" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonCOVID-19VaccineEffortMetrics/RaceandEthnicityData>. COVID-related hospitalizations in Washington County peaked in January of 2022. Oregon Health Authority, "COVID-19 Cases Ever Hospitalized, by Date of Symptom Onset – Washington County" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonCOVID-19TestingandOutcomesbyCounty-SummaryTable/Hospitalizations-SummaryTable>. Finally, the statewide measure of deaths per 100,000 individuals have also been in decline for every racial and ethnic group since the winter-spring of 2022. Oregon Health Authority, "COVID-19 Death Rate by Race Over Time" and "COVID-19 Death Rate by Ethnicity Over Time" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonCOVID-19CaseDemographicsandDiseaseSeverityStatewide/SeverityTrendsDeath>. "COVID-19-Related Deaths by Date of Death – Washington County" <https://public.tableau.com/app/profile/oregon.health.authority.covid.19/viz/OregonCOVID-19TestingandOutcomesbyCounty-SummaryTable/Deaths-SummaryTable>

⁵ Washington County, "Washington County's Latinx community disproportionately affected by COVID-19," April 28, 2020 <https://www.washingtoncountyor.gov/hhs/news/washington-county-latinx-community-disproportionately-affected-covid-19>

⁶ Oregon Employment Department, "Washington County Economic Indicators March 2023 (February 2023 Data)," released April 7, 2023.

⁷ U.S. Bureau of Labor Statistics, "Consumer Price Index, West Region – March 2023," released April 12, 2023 https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm

⁸ Oregon Office of Economic Analysis, "Oregon Economic and Revenue Forecast: March 2023," released February 22, 2023

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evaluating external funds to support project delivery, in collaboration with community partners and in keeping with the Board of County Commissioners' budget principle to balance long-term capital and operating needs.

For the Washington County Cooperative Library Services (WCCLS), the 7% reduction amounts to \$1.7 million. Staff have prioritized funding for WCCLS services that provide critical foundational infrastructure for our cooperative system, have a countywide impact on the core aspects of library service delivery and create more equitable access for people who encounter barriers to library service. The reduction in the General Fund transfer to WCCLS results in a 1% rate of increase for library funding allocations, which is lower than the 3% annual increase originally outlined in our intergovernmental agreements with our library partners. Reduced percentage increases in funding allocations, along with cost escalations, may impact service levels at some local libraries. With support from the Board, WCCLS will lead a structured process with our partner agencies and community to chart a path to long-term sustainability for our public library system. This process will include understanding the priorities for public library service in Washington County, evaluating our cooperative governance and exploring what sustainable funding mechanisms the community supports for public library service.

Internal Services Cost Allocation Methodology

Internal services are the functions the county provides to support its own internal operations. Common examples are accounting, payroll, information technology, facilities, legal, budgeting, and human resources.

A review of the county's internal services cost allocation methodology as compared to best practices defined by the Government Finance Officers Association identified several recommended changes for FY 2023-24. These changes, expected outcomes, and impact on individual budgets are described below.

Currently, all internal service functions (ISF) are budgeted in the General Fund and only the ISF costs allocated to non-General Fund departments and programs is recovered through an interfund charge; ISF costs associated with direct service departments in the General Fund is not allocated to those budgets as both the ISF and direct service department reside in the General Fund. This practice prevents direct service departments in the General Fund from understanding or managing their full cost of operations.

In the FY 2023-24 budget the ISFs have been moved from the General Fund to individual enterprise funds and will allocate overhead costs to all direct service departments in the county including those in the General Fund. This will also improve the transparency and accountability of each ISF as budget and actual cost information will be available in a manner similar to other County departments. While this change will reduce the General Fund budget appropriations it will not have a net actual fiscal impact on the fund.

Additionally, ISF costs have historically been allocated based on a methodology intended for the purpose of recovering internal costs from federal grants. This method excludes some costs that are included in a full cost recovery method. While the cost allocation method for the FY 2023-24 budget is based on full cost recovery, and will increase budgets in the future, the difference between full cost and federal cost recover will be funded by the General Fund as part of the transition process. In FY 2024-25 ISF costs will be allocated based on 100% full cost recovery.

And lastly, the current cost allocation methodology is based on last year's ISF budget plus a reconciliation of actual costs from two prior fiscal periods. The steps and multiple layers to this approach are complex and lack transparency. Beginning in next year's budget ISF costs will be allocated based on next year's budget, creating a better alignment between services and cost of services. The individual ISF funds will be reconciled annually, simplifying the approach, and creating transparency.

These changes to our budget systems are examples of pursuing the Board's budget principle of positioning the organization for the future and the Board's budget priorities of address immediate and long-term budget issues, all to be implemented with a One Washington County approach.

Unfunded Mandates

For much of Oregon's history, county government was considered an extension of state government, simply with locally elected leadership. Services such as public health, elections and criminal justice were shared between the state and the local levels. By the late

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1950s, state law changed to allow counties to organize themselves under voter-approved “home rule” charters.⁹ Voters in Washington and Lane counties became the first in Oregon to adopt such charters in 1962, providing these local governments with organizational structures tailored to local preferences so long as state requirements were upheld. As time has passed, this shared-service model of government has become strained with more and more state-enacted requirements being passed down to the local level, too often without the funding needed to meet them. Examples of these “unfunded mandates” being shouldered locally in this proposed budget include:

Community Corrections – The vast majority of people charged with crimes are not incarcerated in a bricks-and-mortar facility but are instead being supervised in the community or transitional residential facilities such as the Community Corrections Center by county-level probation and parole staff. Since 1996, the state has pledged to fund supervision, sanctions and services for justice-involved individuals facing felony charges with the counties picking up misdemeanor caseloads. The level of funding was established in an Actual Cost and Time Study (ACS). State levels of funding identified in this study have fallen short for multiple fiscal years. In the meantime, Class A person-to-person misdemeanor cases have increased by 50% since 2018. The state’s chronic under-funding of the felony caseloads together with this rapid growth of justice-involved individuals system-wide has put unsustainable pressure on Washington County’s General Fund.

Land Use Planning – Recent state mandates have directed local governments to change local plans to accommodate additional “middle housing” (HB 2001 (2019)) as well as change land use, building and transportation plans to reduce and regulate greenhouse gas emissions (Land Use and Development Commission Climate Friendly and Equitable Communities (CFEC) rules (2022)). As important as these policy goals are, state funding to local governments to support these requirements on top of existing workloads has been underwhelming. Considerable Land Use and Transportation staff and consulting costs have been devoted to updating local plans and code documents in response to these mandates, reducing capacity to address already burgeoning local planning needs.

⁹ Oregon Constitution, article VI, section 10 https://www.oregonlegislature.gov/bills_laws/Pages/OrConst.aspx

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OPERATING BUDGET

General Government

General Government includes expenses associated with governance and support functions. The proposed budget for General Government increases 8,020,196 (6%). The General Fund subsidy decreases 56,352,790 (75%). The number of full-time equivalent (FTE) positions decrease 30.79 (6%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

DIRECT SERVICES

Board of Commissioners (514-1010)

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

County Administrators Office (522-1510)

*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 (100-351010).

County Administration has eliminated two vacant part-time temporary positions budgeted at \$115,115. This amount was reserved to potentially increase a currently part-time Administrative Specialist to full-time, and for additional temporary staff support. Other Personnel Services decreases consist of reductions to the annual cost-of-living adjustment.

County Counsel (526-2010)

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

County Auditor (528-2510)

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

The proposed budget reduces the Auditor's budget by 10% and eliminates a vacant 1.00 FTE Principal Auditor position. This cut will significantly impact the Office's ability to produce timely performance audits during the year and the ability to provide technical assistance to Washington County departments. This will also delay some of the outreach projects the newly elected Auditor wants to accomplish.

According to the County Auditor, the Auditor's Office was understaffed compared to its peers before budget reductions. The average of auditors per population is one audit staff FTE per 100,000 in Oregon and Southwest Washington. Prior to this cut the County Auditor's staffing was at 0.70 FTE per 100,000. After the cut it will be 0.50 FTE per 100,000, the lowest in the region.

Office of Equity, Inclusion & Community Engagement (530-3110)

*Effective FY 2023-24, General Fund organizational unit Equity, Diversity and Inclusion (100-3110) is moved to this new internal service fund.

Materials and Services are decreasing by \$57,000 resulting in reductions to: marketing, space rental, travel, staff training and elimination of Community Participation Organization (CPO) newsletter and CPO special projects.

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INTERNAL SERVICES

COVID-19 Response and Recovery (155-1645)

The American Rescue Plan Act (ARPA) and other state and federal grants have provided necessary funding to meet the needs of the organization and the community as a result of the COVID-19 pandemic. Oregon Health Authority (OHA) mandates present uncertainty for the budgeting process moving forward as mandates continue to shift in response to the Coronavirus disease. Funds are appropriated in this budget to maintain compliance with OHA mandates and respond to the coronavirus disease. As COVID-19 remains a nationally notifiable disease as defined by the U.S. Centers for Disease Control and thereby beholden to corresponding OHA reporting requirements, Washington County continues to use the ARPA State and Local Fiscal Recovery Fund to meet pandemic response requirements.

As the organization and community recover from the pandemic, the Board of Commissioners will guide allocation of federal funds towards resilience efforts. Funding is appropriated for heating, ventilation, and air conditioning improvements to improve air quality and disease transmission mitigation in congregate care and other critical County facilities. Due to the timing of the development of the ARPA 2023-26 workplan, this budget may be adjusted through a supplemental budget process.

Fleet Services (500-3540)

Key issues for Fleet Services are seen in the higher cost of fuel which began in FY 2021-22. The U.S. Energy Information Administration forecasts fuel costs and national fuel demands leveling off over FY 2023-24; however, the last two years highlight the unpredictable nature of fuel prices and world economies. Inflation as well as supply chain shortages continue to affect the prompt acquisition and cost of automotive parts.

Requested automotive parts appropriations for FY 2023-24 are 50% or \$437,374 higher than FY 2022-23 appropriations when providing similar levels of service as in FY 2022-23. The increase to both fuel and automotive parts' appropriations reflect approved Budget Decision Packages for new vehicle acquisitions which increase revenues by a corresponding amount. The pervasiveness of increasing costs and inflation will translate to higher revenue rates being established to conduct Fleet's operations.

Information Technology Services Operations (518-3525)

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

A 7% reduction for ITS was determined and is applied across both Operations Fund 518 and Capital Projects Fund 354. The result is a 0.81% reduction to ITS Operations based on an anticipated base budget of \$27 million, and an 72.7% reduction to General Fund revenue in the Capital Projects Fund 354. The latter includes a one-time \$600,000 reduction to the PC Refresh effort, resulting in a year-over-year reduction of 43%, or approximately \$854,271 rather than 72.7%.

The total reduction to ITS Operations is \$188,500. This includes reductions across the operational budget, such as \$85,000 in reductions to travel and training, and it eliminates the County's Gartner Premiere license.

Equity Impact to ITS Operations:

The 7% reduction impacts ITS Operations' flexibility in supporting departments' unexpected needs, its capacity to proactively explore advanced software tools, and limits options to experiment with new technology solutions or to increase work assignments for existing staff. Staff training options with less of a fiscal impact will need to be explored to support the ongoing professional development of the team. ITS Operations' strategic approach to the reduction does allow for adjustments when resources are available and will have a minimal impact to existing service levels or Equity, Diversity, and Inclusion (EDI) efforts.

Facilities Operations (520-3535)

*Effective FY 2023-24, General Fund organizational unit Facilities Operations (100-3535) is moved to this new internal service fund and will be allocating expenditures and collecting associated revenues as part of the new fund structure.

The County's revisions to its administrative manual resulted in the establishment of the Facilities, Fleet and Parks Department. As part of this realignment and reorganization effort, Mail and Print Services has been incorporated within the new departmental structure. These changes, along with significant expenditure reductions, are anticipated to result in service level modifications throughout the County. Alternative service deliveries are being developed to minimize impacts and maintain positive workplace experiences.

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Mail and Print Services (516-3545)

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

County Emergency Management (532-3210)

*Effective FY 2023-24, General Fund organizational unit County Emergency Management (100-3210) is moved to this internal service fund. The reduction in the Emergency Management Performance Grant is expected to be permanent. Emergency Management will need to identify a permanent solution to address this reduction starting in FY 2024-25.

Finance (534-3515)

*Effective FY 2023-24, General Fund organizational unit Finance (100-3515) is moved to this internal service fund and now includes Procurement (former organization unit 100-3530).

Procurement (534-3530)

*Effective FY 2023-24, General Fund organizational unit Procurement Services (100-3530) has been reorganized under the new internal service fund Finance 534.

Human Resources (536-3520)

*Effective FY 2023-24, General Fund organizational unit Human Resources (100-3520) is moved to this internal service fund and now includes Risk Management (former organization unit 100-3575).

Risk Management (536-3575)

*Effective FY 2023-24, General Fund organizational unit Risk Management (100-3575) has been reorganized under the new internal service fund Human Resources 536.

Public Safety & Justice

The proposed budget for Public Safety & Justice increases 37,963,479 (17%). General Fund expenditures increase 28,606,539 (27%) and special fund expenditures increase 9,356,940 (8%). The General Fund subsidy increases 23,153,594 (25%). The number of full-time equivalent (FTE) positions increase 1.60 (less than 1%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Sheriff's Office Administration (100-4010) (182-4010) (234-4010)

The Sheriff's Office provides law enforcement, jail, and civil process services throughout Washington County. In meeting the community's public safety needs, the Sheriff's Office partners with internal County departments, city police departments, state and federal agencies, and community organizations to deliver public safety services that meet the needs of the County's growing and diverse communities.

The Sheriff's Office continues to engage with the community through various organizations and events. The Latino Advisory Commission meets monthly to share information on key topics and gain community feedback. Over the past year, discussions on recruitment, body-worn cameras, drug investigations, arrests, stop data, and other relevant public safety topics have helped create a shared understanding and contribute toward improving Sheriff's Office policies and programs. The Sheriff's Office also participates in the Building Bridges monthly steering committee meetings. This group is a cross-section of community-based organizations and public safety entities that aims to examine and understand the racial and ethnic disparities that exist in our communities and explore ways to remove them.

The Enhanced Sheriff's Patrol District (ESPD) Advisory Committee works with 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.

The Sheriff's Office also participates in Community Participation Organizations throughout the county and attends meetings with the business, homeowners' associations, and parent-teacher organizations.

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The Public Safety Training Center fully supports all aspects of professional law enforcement training through dedicated in-house trainers. It also allows for coordinating hosted training opportunities from law enforcement professionals with specialized expertise, allowing more opportunities for technical training where local and regional partners can also participate.

In 2021, the Sheriff's Office, with a team of national experts, completed a comprehensive review of all policies, procedures, training, and other operational and administrative matters related to use of force. Of the 71 recommendations, about one-third have been implemented or partially implemented through policy, procedures, training, and data collection updates. Work continues on the implementation of other recommendations within resource constraints.

Law Enforcement (100-4020) (182-4020) (234-4020)

Law Enforcement services rely on funding from the general fund, the Enhanced Sheriff's Patrol District (ESPD), and the Public Safety Local Option Levy to deliver core public safety services.

These funds combine to provide 1.08 officer per 1,000 residents in urban unincorporated areas and 0.54 officer per 1,000 in rural unincorporated areas of the County. In May 2022, Washington County voters approved the Enhanced Sheriff's Patrol District 5-year replacement

Local Option Levy for fiscal years 2023-24 through 2027-28: To fulfill service level obligations of the ESPD levy, this budget adds a deputy position in line with anticipated population growth. No additional positions were required in the Public Safety Local Option levy in this budget request. General Fund resource constraints led to the reduction of certified positions in the General Fund leaving a gap of seven certified positions to meet the ratio of officers per thousand population optimal to deliver core public safety services.

Specialized Teams with dedicated skills and training are essential to meeting public safety needs. These teams meet today's challenges and continue to evolve through continued learning, high-quality training, and partnering with County departments and other agencies. Some examples include: Westside Interagency Narcotics which addresses opioid and drug trafficking; Mental Health Response Teams consisting of a masters-level clinician and a law enforcement officer which allow quick response to 9-1-1 calls that have a behavioral health component; the Sheriff's Office partners with Housing, Health and Human Services in providing a deputy dedicated to supporting the Houseless Outreach and Programs Engagement team who support public safety and outreach in houseless camps.

Jail (100-4030) (234-4030)

The ability to attract and hire jail deputies remains a significant challenge, with fill rates of 87%. This results in increased overtime and challenges in meeting shift minimums which takes a toll on the current workforce. This budget includes funding for marketing and targeted recruiting efforts to help optimize recruiting efforts on appropriate demographics.

The jail has kept its adult in custody (AIC) population safe throughout COVID-19 and continues to address the population's needs as they are released. One initiative is issuing a Harm Reduction Kit developed in partnership with Health & Human Services, Oregon Health Authority, and the jail medical team. The kits provide an AIC naloxone and other community resources and information to help reduce recidivism and prevent harm.

The jail programs coordinator provides a variety of programs to help reduce recidivism. These include cognitive programs, drug and alcohol counseling, employment services, GED testing, mental health counseling, and mentoring programs.

Jail Health Care (100-4035)

The jail health care contract is the largest contract in the Sheriff's Office. The contract ensures medical services are continuously provided to AIC's to meet the community standard of health care established by state and federal law and court decisions. These contracted services transitioned from Correctional Health Partners to NaphCare Inc in June, 2022

District Attorney (100-4510)

The mission of the Washington County District Attorney's Office is seeking justice and protecting our community. As the county continues to grow, the evolving and increasing needs of the community place a greater demand on the infrastructure of the criminal justice system, including the District Attorney's Office.

Multiple factors are placing a great strain on the criminal justice system. These include the ongoing indigent defense crisis, the Oregon State Hospital crisis, the behavioral health crisis, rising crime from Portland coming into Washington County, the lack of sufficient judicial system resources, and multiple changes to Oregon law that impose new duties without additional funding.

Trends and Initiatives

In a typical year, the DA's Office reviews and processes nearly 12,000 cases, obtains court orders for more than \$5 million in victim restitution, and collects over \$35 million in child support obligations. In 2022, the DA's Office served 15,731 crime victims, including 2,754 victims of domestic violence, 1,901 child abuse victims, 426 sexual assault victims, and 118 elder abuse victims.

Despite significant challenges and limited resources, there is good news to report. Washington County is one of the safest places to live in Oregon with the lowest overall crime rate among Oregon's five most populous counties. Furthermore, the combined person and property crime rate is approximately 30% lower than the state average and approximately 50% lower than Multnomah County. Not surprisingly, this is a significant reason people are moving to, not from, Washington County.

This budget reflects efficient use of limited county resources, creative use of alternate funding sources, and collaborative partnerships that maximize efficiency while meeting the needs of the community. Federal grant funding is used to operate initiatives such as the Bias and Hate Crimes Multidisciplinary Team, the Veterans Treatment Court, and the DA's Cold Case Unit. These are important initiatives that have been implemented when additional county funding was not available.

The Washington County DA's Office is a statewide leader in the use of specialty courts and treatment programs. 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. Programs include the following: Integrative Re-Entry Intensive Supervision Services (IRISS) Program, Family Sentencing Alternative Pilot (FSAP) Program, Adult Drug Court, Juvenile Drug Court, Mental Health Court, Rapid Fitness to Proceed Program, Veteran's 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 need for additional DA's Office resources continues to be a significant challenge. A 2022 study of DA's Office resources determined that the funding level is approximately 76% that of Multnomah County's funding level on a per-resident basis. Washington County DA's Office personnel have the highest caseloads in the tri-county area (prosecutors and victim advocates carry a caseload that is approximately 150% to 200% the size of their counterparts in Multnomah County). Additionally, the DA's Office does not have any investigator positions (FTE) whereas Multnomah County has 9.5 and Clackamas County has 2.5. This creates significant challenges related to follow-up investigation on domestic violence cases.

Despite the persistent need for additional resources, this year's budget reflects a reduction of approximately \$1,000,000 in personnel costs and materials and services. This reduction was achieved by leaving current personnel vacancies unfilled, by planning to leave future personnel vacancies unfilled, and by eliminating approximately \$156,000 in materials and services. The DA's Office has not been funded commensurate with increasing workload for many years and this additional reduction creates a risk of negative impact on public safety. Personnel reductions will result in the closure of a reception counter serving the domestic violence unit, the victims assistance unit, the misdemeanor unit, and grand juries. Additionally, this reduction will increase caseloads and workload for personnel.

With our mission statement (seeking justice and protecting our community) as a guide, the DA's Office prioritizes ensuring Washington County is and remains a safe community for all community members. There is also recognition 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 being members of historically marginalized groups.

The DA's Office engages in a variety of internal and external efforts designed to engage the community. Examples of these efforts include, but are not limited to, the following: ongoing work with the Building Bridges of Understanding event series; leading a collaborative statewide initiative to support the Oregon Diversity Legal Professional Job Fair, engaging in continuing legal and ethics education and routine bias training, a DA's conviction integrity committee, legislative outreach to promote responsible criminal justice policy, a hate/bias crime multidisciplinary team; community outreach in multiple languages, a trauma-informed victim's assistance program, providing support for U-Visa applications; spearheading new specialty programs and treatment courts; sponsorship of the Hillsboro High School Mock Trial Team.

A key initiative of the DA's Office remains supporting services for vulnerable victims, especially child abuse and domestic violence victims. The DA's Office is working with a broad coalition of community partners and agencies to lead an effort to establish the Family Peace Center of Washington County. This initiative seeks to address the impact of Adverse Childhood Experiences ("ACEs") and trauma as a form of transformative criminal justice reform.

Juvenile (100-5010)

Upon learning that the Juvenile Department would need to submit a 7% reduction in the General Fund program, those reductions are reflected in the following way: a reduction in the Multnomah County contract for juvenile detention from 14 beds to 11 beds at a rate of \$477.01 per bed per day, 1.00 full-time equivalent (FTE) vacant Juvenile Counselor II, and 1.39 FTE Variable Hour Juvenile Counselor I positions. These positions have been vacant for a period of time in anticipation of budget reductions, so the Juvenile Department has been able to absorb the workload within the affected units with no negative impacts.

Trends and Initiatives

Increased costs of juvenile detention beds have been a growing concern for the department over the past few years. In an effort to reduce these costs, the Juvenile Department cut the contracted beds from 17 to 14 in the 2021-2022 fiscal year budget. Upon further analysis of this contract with Multnomah County, it was apparent that Washington County's detention bed rate was significantly less than the actual cost incurred by Multnomah County. An increased rate was negotiated for FY 2023-24, raising the cost from \$367.04 to 477.01 per bed per day. To absorb this increase, Washington County agreed to reduce the beds from 14 to 11 and Multnomah County agreed to a three-year contracting process, increasing the bed rate annually, until the full operational costs are shared. This will bring a significant expenditure increase in detention beds over the next three years, almost doubling the current bed rate.

The Juvenile Department is prioritizing being able to maintain the culturally specific programs that address the behavioral health needs of youth with higher risk issues in the LatinX population. There is strong commitment to Equity, Diversity and Inclusion, as evidenced by our contracts with bilingual/bicultural providers as outlined in our budget equity tool.

Law Library (176-8510)

Oregon Revised Statutes 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. As the state is in process of building the proposed budget, it is still unknown what the exact level of Law Library funding will be. As of this submission a modest increase for county law libraries is included in the draft legislation.

The Law Library continues to draw increasingly from reserves to maintain service levels in the face of flat or decreasing state revenues since 2011. Significant increases to indirect charges, and inflationary increases to print and online resources as well as increasing personnel costs contribute to the decreasing fund balance. Without additional funding in future years, the Law Library will likely see reductions to services, staffing and/or hours.

Community Corrections (188-5510)

The Community Corrections Department's fiscal year 2023-24 budget and proposed services are influenced by directives from the County Administrator's Office to reduce Community Corrections budget by 4%. In addition to an increase from the County Indirect Cost Plan, Personnel costs increase due to increases in salaries, retirement costs, health benefits, and the reinstatement of full-time equivalents (FTE) which were frozen during FY 2022-23 due to budget constraints.

Personnel costs are also influenced by recent increases in the American Federation of State, County and Municipal Employees (AFSCME) and Federation of Oregon Parole and Probation Officers (FOPPO) union contracts to maintain current service levels. Since 2018, the Community Corrections Department is experiencing a 50% increase in the ratio of class A person-to-person misdemeanor cases under supervision, correlating to the total population under supervision. The Class A person-to-person misdemeanor cases are generally funded by Washington County, whereas felony level cases are generally funded by the State of Oregon.

The Community Corrections Center (CCC) will maintain its COVID-19 reduced capacity of 96 beds. Projections from the Oregon Health Authority and Public Health do anticipate lifting the COVID-19 restrictions for congregate living facilities within FY 2023-24. However, to avoid further financial impacts to the General Fund, the CCC is not funding the following vacant positions required for maximum capacity operation of 215 beds: 3.00 FTE Corrections Specialist II positions, 1.00 FTE Sr Program Coordinator position, and 3.00 FTE Residential Counselor positions. These reductions continue to restrict an already undersized custody continuum in Washington County.

The base budget for FY 2023-24 includes many reductions in addition to the 4% budget and service reduction package. The department has reduced the base budget request by \$1,431,979 between the CCC and the Probation and Parole Division:

Community Corrections Center (CCC):

Maintaining a 96-bed maximum capacity at the CCC (established for operation during the peak of COVID-19), and keeping 119 beds closed allows the department to eliminate the following:

- 1.3.00 vacant FTE Residential Counselor positions
- 2.3.00 vacant FTE Corrections Specialist positions
- 3.1.00 vacant FTE Sr. Program Coordinator positions
4. Indirect costs (meals etc.)
5. Vacant temporary staff FTE

Trends and Initiatives

Probation & Parole:

1.2.00 vacant Probation and Parole Officer positions

2.Vacant temporary staff FTE

3.1.00 FTE Case Monitor

The impact of the COVID-19 pandemic has reduced the department's community caseload of Justice-Involved Individuals (JII's) supervised by Washington County by nearly 23% from just three years ago. This has led to reductions in our state revenue streams, commensurate with the capitated funding formula. The 50% increase in the ratio of class A person-to-person misdemeanor cases under supervision correlating to the total population under supervision presents another challenge to the increasing impact to the County General Fund.

It is expected that the total caseload, felony and misdemeanor, will continue the slow growth trend experienced in 2022 and that Community Corrections will provide capacity to supervise a caseload of up to 3,400 JII's assigned to one of three levels of supervision based on their risk to reoffend. Caseloads for our highest risk populations will range from an average of 50 (sex crimes, domestic violence, and mentally ill) to 65 (general caseloads of property and drug offenses). Approximately 500 cases will be supervised on low-risk caseloads that average about 170 cases and another 300 will be monitored on an administrative case bank.

The Program Services Division will maintain the service reductions from the previous two fiscal years (2021-22 & 2022-23), which reduced allocations for evidence-based services. Specific impacts include recovery mentors, clean and sober housing, domestic violence intervention, counseling for sex abuse, and other services focused on reducing future criminal behavior.

The Counseling and Victims' Services Program (CVS) continues to provide counseling services to victims of crime, members of our community, and clients under supervision in Washington County. All CVS counseling services are free of charge.

Land Use & Transportation

The proposed budget for Land Use & Transportation increase 10,531,711 (8%). General Fund expenditures increases 967,033 (17%) and special fund expenditures increase 9,564,678 (7%). The General Fund subsidy increases 736,516 (58%). The number of full-time equivalent (FTE) positions decrease 7.04 (2%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Long Range Planning (100-6010)

For the past three years, Long Range Planning staff resources have been devoted primarily to completing mandatory ongoing tasks identified in the Planning Work Program, as well as addressing a series of challenges to Washington County development regulations for urban wildlife habitat areas, significant changes to state legislation related to middle housing, and administrative rules related to climate and other topics. Land Use & Transportation and Government Relations staff have been actively advocating for additional state funding to help local agencies pay for the significant staff and consultant costs incurred to update local plan and code documents as well as implement these well-intentioned state mandates.

Road Fund Administration (168-6045)

HB 1717 was adopted in 2017 with a phased implementation plan. Initial increases in Motor Fuels and DMV fees and tax rates increased in 2018, 2020 and 2022. Other weight-mile tax increases and another two-cent fuel tax increase are scheduled for January 2024 if conditions are met for triggering this final increase. Beyond 2025, the state forecast suggests that revenue growth stagnates overall as the economic and demographic growth slow down and fuel demand declines due to continued increases in on-road vehicle fuel efficiency.

An unprecedented vacancy rate across the Road Fund organization units for the past several fiscal years has resulted in significant Personnel savings. In addition, decreased spending in Materials and Supplies, along with a deferral of the seismic upgrade project for the Walnut Street Center contributes to a high beginning fund balance. Expenditures continue to outpace revenues, and fund balance may be used to mitigate costs. Investment in Road Fund capital program continues, with \$6.2 million budgeted to the Americans with Disabilities Act curb ramp replacement program and other pedestrian and bikeway improvements, and the remaining budget dedicated towards the design of the Gales Creek and Thatcher Road intersection improvement project.

Trends and Initiatives

Current Planning (172-6020)

Current Planning/Development Review operates as an enterprise fund supported by fees from service users. Fee revenue has not adequately supported this Washington County service since FY 2017-18 because prior fee increases did not keep pace with increasing program costs. An independent assessment was completed to provide recommendations to develop a sustainable level of service and funding model including:

- Process improvements
- Staffing and service levels to meet program target service levels
- Sustainable funding

Process improvement work is ongoing. A 50% fee increase was approved by the Board of Commissioners for implementation July 1, 2023 to bring program revenues in line with actual costs. Despite the fee increase, projected budget gaps may not be closed without additional intervention. Staff will monitor the financial condition of this fund and provide updates to the Board as needed.

Building Services (174-6020)

Building Services operates as an enterprise fund supported by fees from service users. Fee revenue has not adequately supported this Washington County service since FY 2017-18 because prior fee increases have not kept pace with increasing program costs. An independent assessment was completed to provide recommendations to develop a sustainable level of service and funding model including:

- Process improvements
- Staffing and service levels to meet program target service levels
- Sustainable funding

Process improvement work is ongoing. A 50% fee increase was approved by the Board of Commissioners for implementation July 1, 2023 to bring program revenues in line with actual costs. Despite the fee increase, projected budget gaps may not be closed without additional intervention. Staff will monitor the financial condition of this fund and provide updates to the Board as needed. During FY 2023-24 department staff will develop methodologies for Board consideration regarding fee indexing to ensure program revenue will keep pace with program costs over time, as well as a proposed technology fee surcharge.

Housing, Health & Human Services

The proposed budget for Housing, Health & Human Services increases 55,790,992 (17%). General Fund expenditures increase 1,406,339 (4%) and special fund expenditures increase 54,384,653 (19%). The General Fund subsidy increases 5,149,515 (57%). The number of full-time equivalent (FTE) positions increase 30.80 (6%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Community Development Block Grant (164-9010)

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 the fair housing testing in rental properties, an action called out in our Analysis of Impediments to Fair Housing Choice. This year's budget includes \$54,715 in General Fund support for the fair housing testing program and to enhance economic opportunity for very low-income individuals. The Office of Community Development will also begin the five-year Consolidated Plan effort in coordination with the City of Hillsboro and the City of Beaverton. Washington County's share of the cost is expected to be \$200,000.

HOME (220-9020)

Office of Community Development manages the HOME program on behalf of the County and its twelve 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 fiscal year 2023-24 one large development project will be funded although the project will not start expending funds during this fiscal year. The office also manages additional HUD funds received for HOME-ARP activities.

Trends and Initiatives

Metro Affordable Housing Bond (219-6520)

Staff expect to fully spend approximately \$103.66 million in capital funds for the 11 projects that have received Metro Concept Endorsement. This includes the planned closing of Plambeck Gardens in April 2023, and commencement construction draw down of their \$14.7 million in Metro Housing Bond funds. In addition, County Commissioners have recommended to Metro concept endorsement of Woodland Hearth, sponsored by Community Partnership for Affordable Housing (CPAH), which applied for the \$13 million NOFA release by the County in August 2022 for the remaining Metro Housing Bond funds available in the County's Local Implementation Strategy. The project is expected to close in early 2024, and will begin construction soon after. Staff expect approximately \$109 million in available capital funds will be spent by end of fiscal year 2024, with two projects remaining under construction. In total, it is expected 13 projects will be funded with the County's eligible share, with total expenditure occurring by end of fiscal year 2025.

Public Health (100-7030)

Washington County's rising population, persons experiencing houselessness and businesses increase service needs (e.g., early education and intervention, communicable disease prevention, restaurant licenses and inspections) has led to increased need for public health services. Limited duration external funding was secured to address some of the related needs (e.g., harm reduction, HIV prevention) and a new full-cost recovery fee philosophy was implemented for some areas regulatory environmental health to increase revenue enough to offset costs.

To better align resources and requirements, public health reduced expenditures for emergency preparedness outreach, school-based health centers and other primary care services by \$558,500. Reductions to these areas may reduce culturally specific and linguistically appropriate healthcare services available to vulnerable, marginalized, and BIPOC communities and capacity to support Local Public Health Authority statutory responsibilities.

State funding remains below the level needed for responsibilities in some areas (e.g., immunizations, reportable diseases, disease outbreaks, epidemics), public health modernization (e.g., foundational capabilities and programs) and the development of local plans to implement public health modernization (e.g., climate adaptation, all-hazards, health equity). The County continues to work with the Oregon State legislature to provide increased funding for public health modernization, particularly in the areas of public health workforce development and retention, equity initiatives, responding to public health emergencies and emerging threats.

Starting in FY 2023-24, General Government Departments move from General Fund to their own Internal Service Funds. Due to this accounting change for overhead and administrative costs, Materials & Services costs and General Fund subsidy increased because Public Health will begin paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments. Additional General Fund subsidy or other resources will be needed in future years as certain grants and other limited duration activities end, partially reversing the organization unit's ability to absorb these costs.

Certain home visiting activities totaling \$1.5 million move from the Maternal Child & Family program within the Public Health organization unit (100-7030) to a new Family Services program within the Children, Youth & Families organization unit (166-7050).

HHS Administration (100-7040)

To better align resources and requirements, HHS reduced expenditures by \$25,000 in professional services, thus reducing the amount of funds available to various HHS strategic plan work groups. This reduction in service impedes progress on our key HHS strategic directions, including our internal-facing racial equity efforts with staff.

In addition, expenditures reduced by \$2,000 in travel for HHS Administrative Services staff, relying more on technology for training and meetings; this \$2,000 reduction does not impact core services to our community.

Developmental Disabilities (191-7065)

The Developmental Disability Services program has grown dramatically over the past few years due to changes in eligibility requirements by the State Legislature, which significantly increased the number of individuals eligible to be served.

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. 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.

Trends and Initiatives

Behavioral Health (192-7060)

Behavioral Health Administration is a collective fund that provides division administration, operations and management. This organizational unit houses several Behavioral Health division programs including adult and child mental health programs and addictions. The division is also investing in developing new supports for unhoused individuals with mental health and addiction disorders, utilizing unrestricted carryforward revenue. The fund continues to hold approximately \$500,000 in marijuana tax revenue reserved for specific substance use services.

Health Share of Oregon (195-7085)

As of January 2020, the function of this organization unit transition to Coordinated Care Organization 203-7087 and changed from plan management to care coordination. This results in the availability of funds to invest in new behavioral health programs and infrastructure that aligns with the original intent of these funds. Appropriations moved to Prevention, Treatment and Recovery (207-7086) in fiscal year 2022-23 to consolidate support of new infrastructure development in a single organization unit.

Mental Health Crisis Services (199-7089)

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.

Coordinated Care Organization (203-7087)

Washington County bears no financial risk for clinical treatment service costs under the new agreements with Health Share, CareOregon, Trillium, and Yamhill CCO. 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.

Air Quality (244-9030)

Gain Share support for the Wood Stove Exchange program ended in fiscal year 2020-21 with no new Gain Share funds received. The Office of Community Development will continue to evaluate impact and need for program following fiscal year 2023-24. The \$250,000 Gain Share contribution to support administration of this program will assist the County in remaining in attainment of the particulate matter National Ambient Air Quality Standards and continue to improve outdoor and indoor air quality and related health outcomes. Additionally, the Environmental Protection Agency is expected to issue a final rule in Spring 2023 lowering the current standard, and continuation of this program will assist the County in meeting the new stricter guidelines.

Supportive Housing Services (221-6530)

As the program enters the third year of implementation, it will be carrying over funds from the previous two fiscal years from revenues collected exceeding program expenditures. The rate of program expenditures continues to grow as program capacity is expanded throughout the provider network, and is expected to continue generating carry-over funds each year until the program achieves full capacity in the fifth program year (FY25/26). Funds carried over are allowed and anticipated by the Metro program and consistent with expenditure rates in the other two counties. Carry over funds will be used for one-time programming, capacity building, and capital investments consistent with the requirements of the program and in support of the overall programmatic needs.

Housing Production Opportunity Fund (245-9040)

The Housing Production Opportunity Fund (HPOF) program guidelines were 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 fiscal year 2022-23 and is not expected to need additional funds for fiscal year 2023-24.

Trends and Initiatives

Culture, Education & Recreation

The proposed budget for Culture, Education & Recreation increases 2,836,194 (4%). General Fund expenditures increase 752,772 (31%) and special fund expenditures increase 2,083,422 (3%). The General Fund subsidy increases 752,772 (78%). The number of full-time equivalent (FTE) positions increase 2.40 (3%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Parks (100-3560)

The 23% reduction to the supplies-general line item impacts the maintenance of restrooms, trails and recreation areas at the County's parks. Staff will prioritize the health and safety of visitors, maintaining a positive experience for patrons, and will work diligently with available resources to minimize the degradation of infrastructure and facilities.

Metzger Park (162-3560)

In anticipation of park needs and community interest, staff will collaborate with the Metzger Park Local Improvement District Advisory Board to prioritize impactful capital projects while continuing to grow the fund balance.

Cooperative Library Services (184-9710)

Washington County Cooperative Library Services (WCCLS) is a partnership between the County, nine cities and three nonprofit organizations. The majority of public library operating funds come from the County general fund, but a significant percentage (42%) comes from a five-year local option levy 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 2023-24 budget reflects the third year of the renewed levy which ends June 2026.

WCCLS' intergovernmental agreement includes the commitment to lead a structured process with our partner agencies in preparation for the next levy cycle (FY 2026-27 to FY 2030-31). This strategic process will include evaluating library service levels, performing data analysis, including community indicators, and assessing which library service delivery methods best meet community needs in Washington County. Then the Cooperative would evaluate governance structures to support those needs, explore sustainable funding mechanisms, and agree upon equitable funding distribution models.

Staff look forward to collectively exploring important policy questions, including the role of the County, cities, and nonprofits in public library service delivery, how WCCLS can distribute funding to partner agencies to create more equitable outcomes for our community, and how WCCLS supports accountability for the effective use of taxpayer funds supporting our public library system. This collaborative effort with our partners will chart our path to long-term sustainability for our public library system, and staff look forward to bringing these important policy questions to the Board of County Commissioners in the coming years.

County Fair Complex (200-9810)

The updated Fairgrounds Master Plan, completed and approved by the Washington County Board of Commissioners in 2019, envisions a regional event destination complementing the new Wingspan Event & Conference Center. Funding has not been identified to complete the planned projects and these projects have been incorporated into the Countywide capital improvement program.

Currently the County Fair incurs costly expenditures for short term rental of tents, portable buildings, portable restrooms, and electrical generators that have replaced buildings that had to be removed for safety reasons.

The Countywide capital improvement planning program creates an opportunity to determine and answer policy questions about how and when to fund and finance improvements to the Fairgrounds.

Event Center Operations (435-9840)

The Wingspan Event & Conference Center (WECC) is a relatively new enterprise business for Washington County. In fiscal year 2022-2023 the WECC transitioned into post-COVID-19 business operations. A business and operations review, which will also include an equity, diversity and inclusion assessment, is being conducted utilizing a third-party consultant to evaluate performance of the WECC, identify best practices, and refine goals and objectives for the WECC.

Trends and Initiatives

The Business and Operations review is expected to identify key issues and policy consideration, including options for investments in equitable access, and funding reserves for capital improvements and replacement of depreciable assets that will be required to continue to operate the facility.

Non-departmental

The proposed budget for Non-departmental increases 3,505,253 (11%). Non-departmental budgets do not include any FTE.

Non-departmental (100-1620)

The Community Services Fund was designated for one-time, unsolicited allocations from members of the Board of Commissioners in support of non-profit agencies and other community-based organizations who are serving the residents of Washington County and are aligned with the County's mission of public service. Beginning fiscal year 2024-25, the \$100,000 is intended to be part of a competitive grant process in Community Network (100-169605).

Community Network (100-1696)

To address the County's challenges in keeping up with its maintenance and capital needs, the building maintenance fund is eliminated and a; reduction to arts and culture funding by 10%; reduction of funding to organizations that received both building maintenance and general Community Network funding by 25%; and reduction of funding by 50% to the remaining organizations.

CAPITAL BUDGET

General Capital Projects

The proposed budget for General Capital Projects increases 1,441,381 (2%).

ITS Capital Projects (354-3580)

A 7% reduction for ITS was determined and is applied across both Fund 518 Operations and Fund 354 Capital Projects, respectively.

The result is a 0.81% reduction to Fund 518 Operations based on an anticipated Base Budget of \$27.0 million, and a 72.7% reduction to General Fund Revenue in Fund 354 Capital Projects. In Fund 354 this included a \$600,000 PC Refresh as a one-time reduction, resulting in a year-over-year reduction of 43%, or approximately \$854,271 rather than 72.7%.

The reduction to Fund 354 totals \$1.45 million. This includes a \$719,271 cut in department requested projects and a \$135,000 ongoing reduction and cancellation of one (1) contractor for the Project Management team.

Equity Impact to Fund 354:

ITS has taken a strategic approach to the implementation of the 7% reduction. The areas impacted allow for quick adjustments and flexibility when resources are available. ITS priority is to minimize impact to existing service level, and Equity, Diversity, and Inclusion (EDI) efforts.

The 7% reduction impacts ITS' abilities for response time, infrastructure stability, new IT solution requests, and results in an increase of work assignments for existing staff. The reduction of funds to support department requested projects limits ITS ability to address and resolve them.

The ongoing impact to reductions in Capital Funding results in a reduced level of General Fund project support, reduced flexibility for ITS to fully cover key infrastructure maintenance and replacement needs.

These reductions also result in a lower number of General Fund County requests that will be supported for FY 2023-24. ITS will utilize the IT Portfolio Governance Steering Committee's recommendations to decide on projects based on scoring, prioritization of investments and need. EDI is factored into the committee recommendations, however with the decrease of funds, there is an impact to the number projects, which include some EDI efforts. ITS' focus will be on sustaining infrastructure and ongoing projects as it re-evaluates the future funding for Capital efforts.

The one-time reduction to the PC Refresh program results in forgoing all planned PC and laptop replacements for FY 2023-24. As a result, the County moves into a five-year refresh cycle. As hardware, driver, and operating system change, and the longer ITS has units in production, there is an increased risk that devices will break or become unsupported. The County will encounter more issues with laptop batteries, hardware failures and software compatibility and may impact the ability to respond and replace computers in areas that serve the public.

Trends and Initiatives

The ongoing reduction of one (1) project manager contractor results in the transition of remaining project efforts to existing staff but does not dramatically affect service levels.

Transportation Capital Projects

The proposed budget for Transportation Capital Projects decreases 19,310,442 (8%).

Major Streets Transportation Improvement Program (MSTIP) (362-6065)

Land Use & Transportation's Capital Projects Services division staff are managing the design, permitting and construction of 44 projects previously prioritized for funding by the Board of Commissioners through the MSTIP 3d (2012), MSTIP 3e (2016) and MSTIP Bonding Cost-sharing program (2016) funding allocations. Unforeseen project delays and cost escalation are significant ongoing challenges. In addition, due to an ongoing imbalance in General Fund revenues and expenditures, the proposed FY 2023-24 General Fund transfer to the MSTIP fund is reduced by \$3,643,228 (-7%).

Staff are exploring a range of strategies to mitigate these challenges. Strategies include: reducing project scopes and/or extending project delivery timelines; seeking grant funds or other revenues and/or partner agency contributions where applicable; reviewing debt financing versus pay-as-you-go; and delaying construction for future projects.

Transportation and other community needs continue to exceed available funding, so prioritizing is essential. Equity focus and community engagement are key for prioritizing the allocation of limited funding. The Board of Commissioners has prioritized creation of a countywide Capital Improvement Plan (CIP) to better coordinate planning, funding and development of County infrastructure, including streets, facilities and information technology systems. This approach will allow the Board and the organization to plan for the development and financing of capital needs. This reflects a shift away from selecting transportation improvement projects based solely on funding source, and toward considering transportation needs, priorities and funding within the context of other important community and County needs and priorities.

North Bethany SDC (376-6065)

This fund was established in FY 2011-12 as a supplemental system development charge (SDC) on development in North Bethany. Resources are used to help fund needed transportation projects in the community. A \$725,864 transfer to the North Bethany CSDR for the construction of Project #100461 - Springville Road (Joss to PCC entrance) and design of Temp Project #23-24.02 - Kaiser Road complete street improvement (Springville to Brugger Road) is budgeted in FY 2023-24.

Bonny Slope West SDC (378-6065)

This fund accounts for supplemental system development charges (SDC's) collected in the Bonny Slope area to help fund needed transportation capacity improvements as development occurs.

NON-OPERATING BUDGET

Debt Service

The proposed budget for Debt Service decreases 4,099,074 (8%).

General Obligation Bonds (304-3585)

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 \$4.9 million is allocated and collected through property tax statements.

Series 2016B FF&C (305-3585)

In December 2016 the County issued \$121 million in Full Faith and Credit Obligations. 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). Revenues to this fund are to pay the annual debt service and come from General Fund, Gain Share Fund, and transient lodging tax revenue.

Trends and Initiatives

Insurance

The proposed budget for Debt Service decreases 1,023,324 (1%).

Miscellaneous

The proposed budget for Miscellaneous decreases 35,328,433 (17%).

Trends and Initiatives

SPECIAL DISTRICTS

Urban Road Maintenance District (URMD) (214-6080)

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.

However, 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 may necessitate a “pause” in making additional pedestrian and biking project funding allocations. During FY 2023-24, Department of Land Use & Transportation staff who administer URMD will be assessing future estimated URMD revenues, maintenance needs, and estimated maintenance costs to help evaluate the program’s financial capacity to continue funding pedestrian and biking improvements in the future.

North Bethany County Service District for Roads (North Bethany CSDR) (215-6085)

The North Bethany County Service District for Roads was established as part of a larger funding strategy to provide needed transportation improvements in the District as development occurs. Property tax revenues levied by the District are expected to increase as development activity continues in the North Bethany community. A \$1.7 million dollar transfer from the Transportation Development Tax Fund and North Bethany Systems Development Fund is budgeted for construction of projects within the district. All available resources are fully appropriated to maintain flexibility to address current and future transportation projects.

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Budget Equity Initiatives

Washington County's 606,378 population is the second largest in Oregon and among the state's most diverse. Washington County is home to Oregon's largest county population of Latino/a/x community members and the highest percentage of Asians and Pacific Islanders. Nearly one in four Washington County residents speaks a language other than English. After English, Spanish is spoken by the largest segment of the county (one in eight county residents speak Spanish).

In February 2020, Washington County made an historic commitment to equity with the passage of the equity, diversity, and inclusion resolution by the Washington County Board of Commissioners. The inaugural Budget Equity Tool was implemented across the County in support of the FY 2022-23 budget process. Prior to the FY 2023-24 budget process, the Budget Equity Tool evolved to include tools tailored to community-facing organization units and internally facing organization units. The FY 2023-24 Budget Equity Tools also included questions that aligned with the different levels of reduction scenarios County departments and offices developed.

The full Budget Equity Analysis endeavors to summarize and highlight Countywide and department-specific equity investments and address proposed reductions. The following amounts represent investments requested by departments and offices in civil rights, equity, diversity and inclusion for FY 2023-24:¹

- **Language Access and Accommodations**
 - Requested FY 2023-24 investment: \$435,941 (Requested FY 2022-23 investment: \$1,124,528)
 - FY 2023-24 FTE will receive the bilingual pay differential: 194 (represents a 7% increase over FY 2022-23 FTE of 180.5)
- **Culturally Specific Services**
 - Requested FY 2023-24 investment: \$4,880,665² (Requested FY 2022-23 investment: \$21,052,868)
- **Equity Focused Professional Services**
 - Requested FY 2023-24 investment: \$1,945,629 (Requested FY 2022-23 investment: \$3,409,485)
- **Community Engagement³**
 - Requested FY 2023-24 investment: \$3,245,034

The following table represents a Countywide rollup of FY 2023-24 budget requests to advance equity, diversity and inclusion compared to the 4, 7, and 10% reduction scenarios.

| | External Org Units | | | | | Internal Org Units | |
|--|---|--------------------------------------|----------------------|------------------------------|-------------------|---|--------------------------------------|
| | Accommodations, Translation, and Interpretation | Equity Focused Professional Services | Community Engagement | Culturally Specific Services | Improved Outcomes | Accommodations, Translation, and Interpretation | Equity Focused Professional Services |
| Number of org units with no budget decrease | 31 | 29 | 17 | 21 | 6 | 4 | 2 |
| Number of org units with proportional budget decrease | 0 | 0 | 1 | 0 | 1 | 0 | 0 |
| Number of org units with disproportional budget decrease | 3 | 0 | 5 | 0 | 3 | 1 | 5 |
| Number of org units with no budget | 23 | 28 | 34 | 36 | 47 | 14 | 12 |

¹ These requested amounts, which were made at the beginning of the budgeting process, may differ from those investments that are included in the final adopted budget for the new fiscal year. The difference in requested investments is due to constrained resources available to the County in both FY 2022-23 and FY 2023-24. Between the development of departmental budget requests and the submission of the proposed budget to the Budget Committee, further cuts were made to achieve balance. The above amounts do not represent the final proposed budget, nor do they reflect which proposed equity investments were cut and which were maintained.

² The total requested FY 2023-24 investment amount is decreased due to an anticipated reduction in ARPA funds, not to reductions per the 4, 7, or 10% reduction scenarios.

³ The inaugural Budget Equity Tool (FY 2022-23) did not include questions about requested base budget amounts for community engagement investments.

Budget Equity Initiatives

Of the 23 external Organization Units that had no allocation for accommodation, translation, or interpretation, 16 noted that they have access to funds elsewhere in their departmental budget to pay for such work.

SOME NOTEWORTHY REQUESTED INVESTMENTS:

Health and Human Services – Solid Waste and Recycling (SWR)

SWR is investing in culturally specific services through building internal bilingual/bicultural capacity as well as developing deep relationships with community-based organizations. SWR proposes allocating \$30,000 in Materials and Services to contracting for culturally specific services with partner organizations like Promotores Ambientales, and Adelante Mujeres' Empresas program. SWR is building relationships in the Latino/a/x business community through chambers of commerce, networking groups, economic development staff and non-profit organizations as well as through individual business leaders.

SWR is also reorganizing the Garbage and Recycling Advisory Committee to create a more community-centered advisory body that is intentionally designed to include communities that have been historically marginalized by County programs and policies as well as reorganizing internal organizational structure to elevate bilingual English/Spanish communications through a new Bilingual Communications Lead role. \$146,600 is allocated towards providing services for communities experiencing access and quality service issue. Of that amount, \$93,250 is allocated to working with Community Engagement Liaisons to support access to services in Washington County's Safe Harbor Languages, to make materials culturally relevant to Latino/a/x communities, translation and interpretation support, and to administration of the reduced rate program. The remaining \$53,350 is one-time Metro funding to provide bulky waste collection solutions for community members living in multi-family communities within Metro's defined Equity Focus Areas.

Washington County Cooperative Library Services (WCCLS)

WCCLS priorities included anything that creates more equitable access and did not target for reductions any equity focused services. The department noted that language access is a priority and will continue to invest in purchasing Spanish language materials. WCCLS provides the digital collections for the entire County and continues to work on expanding the number of languages purchased. WCCLS has a growing Spanish-language collection and nascent collections in Chinese, Russian, Hindi, Tamil, Japanese, and Korean. WCCLS is filling a community relations manager position and is planning to make connections with community-based organizations to learn what barriers exist and how to address them while establishing deep connections with community partners.

Housing

Under the affordable housing development program, each housing project has a goal of awarding at least 20% of costs to Minority, Women, or Emerging Small Businesses (MWESBs). Affordable and public housing programs collaborate with culturally specific providers on resident communication services, community engagement, and counseling. Housing is funding language accessibility services and culturally responsive programming, capacity building for community-based organizations serving BIPOC populations, as well as providing targeted support services such as financial education, job training, and healthcare access that are tailored to the unique needs of communities.

The Asset Management Division partners with a community-based organization contracted to provide bilingual homeownership counseling and mortgage readiness classes for public housing residents interested in purchasing homes sold by HAWC as part of a planned disposition of 60 public housing units under Section 18 of the United States Housing Act of 1937. The Homeless Services Division invests in the organizational health and resiliency of these partners beyond service contracts, with an additional \$150,000 in capacity grant commitment provided over the course of the first three years of a service contract partnership.

Land Use and Transportation (LUT)

LUT is hiring a department-wide community outreach coordinator and an equity policy analyst to work across LUT Communications Team and its divisions to develop and advance a strategy to reach and build relationships with

Budget Equity Initiatives

communities currently and historically excluded or marginalized and to improve outcomes in these communities. LUT has also worked with Espousal Strategies to develop an Equity Framework for Community Engagement for the Major Streets Transportation Improvement Program, an equity-focused mapping tool, and they are developing more equity-focused criteria to help guide future funding allocations.

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Total Budget

Fiscal Year 2023-24



TOTAL EXPENDITURES & FTE

| Description | Adopted | Modified | Proposed | Change | % of | |
|----------------------------------|------------------------|----------------------|----------------------|--------------------|------------|----------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| General Government | \$ 139,266,734 | 139,297,234 | 147,317,430 | 8,020,196 | 6% | 9% |
| Public Safety & Justice | 226,476,635 | 226,697,892 | 264,661,371 | 37,963,479 | 17% | 16% |
| Land Use & Transportation | 134,596,782 | 134,906,982 | 145,438,693 | 10,531,711 | 8% | 9% |
| Housing, Health & Human Services | 299,031,175 | 329,071,529 | 384,862,521 | 55,790,992 | 17% | 23% |
| Culture, Education & Recreation | 71,511,377 | 71,669,500 | 74,505,694 | 2,836,194 | 4% | 4% |
| Non-departmental | 31,237,245 | 30,902,366 | 34,407,619 | 3,505,253 | 11% | 2% |
| subtotal | 902,119,948 | 932,545,503 | 1,051,193,328 | 118,647,825 | 13% | 62% |
| Capital | 313,149,706 | 319,604,382 | 301,735,321 | (17,869,061) | -6% | 18% |
| Non-operating | 381,955,222 | 382,121,573 | 348,456,983 | (33,664,590) | -9% | 20% |
| Totals | 1,597,224,876 | 1,634,271,458 | 1,701,385,632 | 67,114,174 | 4% | 100% |
| | | | | | | |
| General Fund | 366,316,438 | 370,075,758 | 346,658,558 | (23,417,200) | -6% | 20% |
| Special Funds | 1,230,908,438 | 1,264,195,700 | 1,354,727,074 | 90,531,374 | 7% | 80% |
| Totals | \$1,597,224,876 | 1,634,271,458 | 1,701,385,632 | 67,114,174 | 4% | 100% |
| | | | | | | |
| General Fund | 1,170.78 | 1,182.98 | 907.29 | (275.69) | -23% | 38% |
| Special Funds | 1,198.22 | 1,211.02 | 1,483.68 | 272.66 | 23% | 62% |
| FTE's | 2,369.00 | 2,394.00 | 2,390.97 | (3.03) | 0% | 100.00% |

TOTAL REVENUE & EXPENDITURES with ENDING FUND BALANCE
by FUNCTIONAL AREA

| Description | Adopted | Modified | Proposed | Change | | % of Total |
|------------------------------------|----------------------|----------------------|----------------------|---------------------|-----------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | |
| General Government | \$ 63,334,899 | 63,334,899 | 125,308,731 | 61,973,832 | 98% | 10% |
| Public Safety & Justice | 112,729,027 | 112,888,691 | 125,814,392 | 12,925,701 | 11% | 10% |
| Land Use & Transportation | 88,531,225 | 88,531,225 | 92,274,215 | 3,742,990 | 4% | 7% |
| Housing, Health & Human Services | 258,697,212 | 273,897,576 | 288,360,740 | 14,463,164 | 5% | 23% |
| Culture, Education & Recreation | 51,488,342 | 51,570,029 | 51,078,477 | (491,552) | -1% | 4% |
| Capital | 151,391,053 | 154,292,053 | 156,840,201 | 2,548,148 | 2% | 13% |
| Non-operating | 463,985,544 | 463,985,544 | 395,932,831 | (68,052,713) | -15% | 32% |
| Total Revenues | 1,190,157,302 | 1,208,500,017 | 1,235,609,587 | 27,109,570 | 2% | 100% |
| General Government | 139,266,734 | 139,297,234 | 147,317,430 | 8,020,196 | 6% | 9% |
| Public Safety & Justice | 226,476,635 | 226,697,892 | 264,661,371 | 37,963,479 | 17% | 16% |
| Land Use & Transportation | 134,596,782 | 134,906,982 | 145,438,693 | 10,531,711 | 8% | 9% |
| Housing, Health & Human Services | 299,031,175 | 329,071,529 | 384,862,521 | 55,790,992 | 17% | 23% |
| Culture, Education & Recreation | 71,511,377 | 71,669,500 | 74,505,694 | 2,836,194 | 4% | 4% |
| Non-departmental | 31,237,245 | 30,902,366 | 34,407,619 | 3,505,253 | 11% | 2% |
| Capital | 313,149,706 | 319,604,382 | 301,735,321 | (17,869,061) | -6% | 18% |
| Non-operating | 381,955,222 | 382,121,573 | 348,456,983 | (33,664,590) | -9% | 20% |
| Total Expenditures | 1,597,224,876 | 1,634,271,458 | 1,701,385,632 | 67,114,174 | 4% | 100% |
| Revenues under Expenditures | (407,067,574) | (425,771,441) | (465,776,045) | (40,004,604) | 9% | |
| Beginning Fund Balances | 407,067,574 | 425,771,441 | 465,776,045 | 40,004,604 | 9% | |
| Ending Fund Balances \$ | - | - | - | - | | |

TOTAL REVENUE & EXPENDITURES with ENDING FUND BALANCE
by ACCOUNT TYPE

| Category Description | Adopted | Modified | Proposed | Change | | % of |
|--------------------------------|----------------------|----------------------|----------------------|--------------------|-----------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| Taxes | \$ 248,778,104 | 248,778,104 | 253,601,697 | 4,823,593 | 2% | 21% |
| Licenses and permits | 13,754,772 | 13,754,772 | 16,196,897 | 2,442,125 | 18% | 1% |
| Intergovernmental | 401,945,313 | 398,024,432 | 380,001,573 | (18,022,859) | -5% | 31% |
| Charges for Services | 161,984,479 | 161,984,479 | 252,134,523 | 90,150,044 | 56% | 20% |
| Fines & Forfeitures | 2,348,800 | 2,348,800 | 2,158,763 | (190,037) | -8% | 0% |
| Interdepartmental | 102,595,383 | 94,524,075 | 63,411,547 | (31,112,528) | -33% | 5% |
| Miscellaneous | 59,079,310 | 64,318,514 | 70,818,671 | 6,500,157 | 10% | 6% |
| Operating Transfers In | 199,671,141 | 224,766,841 | 197,285,916 | (27,480,925) | -12% | 16% |
| Total Revenues | 1,190,157,302 | 1,208,500,017 | 1,235,609,587 | 27,109,570 | 2% | 100% |
| Personnel Services | 349,260,540 | 352,075,919 | 366,110,579 | 14,034,660 | 4% | 22% |
| Materials & Services | 536,499,283 | 543,794,700 | 540,794,342 | (3,000,358) | -1% | 32% |
| Other | 169,461,921 | 169,461,921 | 194,775,025 | 25,313,104 | 15% | 11% |
| Interdepartmental | 100,006,121 | 107,873,875 | 64,617,611 | (43,256,264) | -40% | 4% |
| Operating Transfers Out | 202,312,099 | 219,840,234 | 197,298,321 | (22,541,913) | -10% | 12% |
| Capital Outlay | 73,119,324 | 75,162,413 | 100,250,969 | 25,088,556 | 33% | 6% |
| subtotal | 1,430,659,288 | 1,468,209,062 | 1,463,846,847 | (4,362,215) | 0% | 86% |
| Contingency | 166,565,588 | 166,062,396 | 237,538,785 | 71,476,389 | 43% | 14% |
| Total Expenditures | 1,597,224,876 | 1,634,271,458 | 1,701,385,632 | 67,114,174 | 4% | 100% |
| Revenues under Expenditures | (407,067,574) | (425,771,441) | (465,776,045) | (40,004,604) | 9% | |
| Beginning Fund Balances | 407,067,574 | 425,771,441 | 465,776,045 | 40,004,604 | 9% | |
| Ending Fund Balances \$ | - | - | - | - | | |



General Fund

Fiscal Year 2023-24



GENERAL FUND

OVERVIEW

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

| Functional Area | Adopted | Modified | Proposed | Change | % of | |
|----------------------------------|-----------------------|--------------------|--------------------|---------------------|-------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| General Government | \$ 83,246,074 | 83,276,574 | 22,810,440 | (60,466,134) | -73% | 7% |
| Public Safety & Justice | 106,608,039 | 106,669,632 | 135,276,171 | 28,606,539 | 27% | 39% |
| Land Use & Transportation | 5,581,770 | 5,581,770 | 6,548,803 | 967,033 | 17% | 2% |
| Housing, Health & Human Services | 34,619,489 | 38,378,808 | 39,785,147 | 1,406,339 | 4% | 11% |
| Culture, Education & Recreation | 2,344,820 | 2,421,256 | 3,174,028 | 752,772 | 31% | 1% |
| Non-departmental | 31,237,245 | 30,902,366 | 34,407,619 | 3,505,253 | 11% | 10% |
| subtotal | 263,637,437 | 267,230,406 | 242,002,208 | (25,228,198) | -9% | 70% |
| Non-operating | 102,679,001 | 102,845,352 | 104,656,350 | 1,810,998 | 2% | 30% |
| Totals | \$ 366,316,438 | 370,075,758 | 346,658,558 | (23,417,200) | -6% | 100% |
| | | | | | | |
| FTE's | 1,170.78 | 1,182.98 | 907.29 | (275.69) | -23% | |

GENERAL FUND

OVERVIEW

| Functional Area | Adopted | Modified | Proposed | Change | | % of |
|----------------------------------|--------------------|--------------------|--------------------|---------------------|------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| General Government | \$ 7,996,834 | 7,996,834 | 3,883,490 | (4,113,344) | -51% | 1% |
| Public Safety & Justice | 15,810,415 | 15,810,415 | 21,263,360 | 5,452,945 | 34% | 7% |
| Land Use & Transportation | 4,315,318 | 4,315,318 | 4,545,835 | 230,517 | 5% | 2% |
| Housing, Health & Human Services | 25,532,784 | 29,292,104 | 25,548,928 | (3,743,176) | -13% | 8% |
| Culture, Education & Recreation | 1,457,329 | 1,457,329 | 1,457,329 | - | 0% | 0% |
| Non-operating | 265,488,176 | 265,488,176 | 245,133,575 | (20,354,601) | -8% | 82% |
| Total Revenues | 320,600,856 | 324,360,176 | 301,832,517 | (22,527,659) | -7% | 100% |
| General Government | 83,246,074 | 83,276,574 | 22,810,440 | (60,466,134) | -73% | 7% |
| Public Safety & Justice | 106,608,039 | 106,669,632 | 135,276,171 | 28,606,539 | 27% | 39% |
| Land Use & Transportation | 5,581,770 | 5,581,770 | 6,548,803 | 967,033 | 17% | 2% |
| Housing, Health & Human Services | 34,619,489 | 38,378,808 | 39,785,147 | 1,406,339 | 4% | 11% |
| Culture, Education & Recreation | 2,344,820 | 2,421,256 | 3,174,028 | 752,772 | 31% | 1% |
| Non-departmental | 31,237,245 | 30,902,366 | 34,407,619 | 3,505,253 | 11% | 10% |
| Non-operating | 102,679,001 | 102,845,352 | 104,656,350 | 1,810,998 | 2% | 30% |
| Total Expenditures | 366,316,438 | 370,075,758 | 346,658,558 | (23,417,200) | -6% | 100% |
| Revenues under Expenditures | (45,715,582) | (45,715,582) | (44,826,041) | 889,541 | -2% | |
| General Fund | 34,100,000 | 34,100,000 | 33,210,459 | (889,541) | -3% | 74% |
| Revenue Stabilization | 11,615,582 | 11,615,582 | 11,615,582 | - | 0% | 26% |
| Beginning Fund Balance | 45,715,582 | 45,715,582 | 44,826,041 | (889,541) | -3% | 100% |
| Ending Fund Balances \$ | - | - | - | - | | |

GENERAL FUND

OVERVIEW

| Category Description | Adopted | Modified | Proposed | Change | | % of |
|--------------------------------|--------------------|--------------------|--------------------|---------------------|------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| Taxes | \$ 186,013,659 | 186,013,659 | 186,869,014 | 855,355 | 0% | 62% |
| Licenses & Permits | 8,208,900 | 8,208,900 | 8,858,938 | 650,038 | 8% | 3% |
| Intergovernmental | 30,083,805 | 33,825,075 | 29,481,788 | (4,343,287) | -13% | 10% |
| Charges for Services | 14,143,732 | 14,143,732 | 10,941,992 | (3,201,740) | -23% | 4% |
| Fines & Forfeitures | 1,948,300 | 1,948,300 | 1,755,763 | (192,537) | -10% | 1% |
| Interdepartmental | 9,110,007 | 9,128,057 | 13,044,815 | 3,916,758 | 43% | 4% |
| Miscellaneous | 5,461,520 | 5,461,520 | 6,490,393 | 1,028,873 | 19% | 2% |
| Operating Transfers In | 65,630,933 | 65,630,933 | 44,389,814 | (21,241,119) | -32% | 15% |
| Total Revenues | 320,600,856 | 324,360,176 | 301,832,517 | (22,527,659) | -7% | 100% |
| Personnel Services | 177,700,902 | 179,528,900 | 137,248,587 | (42,280,313) | -24% | 40% |
| Materials & Services | 51,326,392 | 52,895,652 | 66,909,822 | 14,014,170 | 26% | 19% |
| Other | 3,543,810 | 3,543,810 | 2,784,372 | (759,438) | -21% | 1% |
| Interdepartmental | 860,158 | 1,229,155 | 1,501,496 | 272,341 | 22% | 0% |
| Operating Transfers Out | 91,063,419 | 91,229,770 | 104,374,229 | 13,144,459 | 14% | 30% |
| Capital Outlay | 79,200 | 240,793 | 103,900 | (136,893) | -57% | 0% |
| subtotal | 324,573,881 | 328,668,080 | 312,922,406 | (15,745,674) | -5% | 90% |
| Contingency | 41,742,557 | 41,407,678 | 33,736,152 | (7,671,526) | 19% | 10% |
| Total Expenditures | 366,316,438 | 370,075,758 | 346,658,558 | (23,417,200) | -6% | 100% |
| Revenues under Expenditures | (45,715,582) | (45,715,582) | (44,826,041) | 889,541 | -2% | |
| Beginning Fund Balances | 45,715,582 | 45,715,582 | 44,826,041 | (889,541) | -2% | |
| Ending Fund Balances \$ | - | - | - | - | | |

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 an ending fund balance that is a minimum of 15% of net revenues with a goal of 20%. The amounts transferred to MSTIP and WCCLS are excluded from General Fund revenues for purposes of calculating the fund balance reserve. 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 **2023-24** fiscal year:

- 4.5% increase in assessed value
- 96.0% property tax collection rate
- COLA – Based on CPI-W, West Coast (annual average) index.
 - 5.5% COLA for WCPOA
 - 4.5% COLA for Teamsters, AFSCME, SSG, ONA, FOPPO
 - 3.5% COLA for non-represented employees.
- 24.59% Blended PERS rate

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. The fiscal year 2022-23 taxable assessed values in Washington County were approximately 52% of real market value.

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.

Hotel/Motel Tax or Transient Lodging 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 as follows: 26% goes to the Washington County Visitors Association, 28% goes to the General Fund of Washington County, 11% goes to the Washington County Fair Grounds, 7% goes to the Events Center project and 28% is split among the cities within Washington County.

Real Property Transfer Tax is revenue from 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 & 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 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.

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.

DISCRETIONARY REVENUE DEFINITIONS

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 & 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 222 (Indirect Cost Reimbursement) is discontinued starting in FY 2023-24. The new Internal Service Funds for general government indirect services are created and will be funded via the cost allocation plan. This is further clarified in the budget message.

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 504 (Liability Fund). The General Fund contributed \$2 million dollars to the Liability Fund to stabilize the fund balance in fiscal year 2017-18. The Liability Fund allocates costs through the County Cost Allocation Plan (CAP). The CAP calculation includes a fund building component to reimburse the General Fund for the contribution.

DISCRETIONARY & DEPARTMENTAL REVENUE

OVERVIEW

| Category Description | Adopted | Modified | Proposed | Change | | % of |
|------------------------------------|-----------------------|--------------------|--------------------|---------------------|-------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| Taxes | \$ 186,013,659 | 186,013,659 | 186,869,014 | 855,355 | 0% | 62% |
| Licenses and permits | 1,623,000 | 1,623,000 | 1,600,000 | (23,000) | -1% | 1% |
| Intergovernmental | 6,438,238 | 6,438,238 | 6,534,000 | 95,762 | 1% | 2% |
| Charges for Services | 4,500,000 | 4,500,000 | 1,670,000 | (2,830,000) | -63% | 1% |
| Fines & Forfeitures | 830,000 | 830,000 | 778,000 | (52,000) | -6% | 0% |
| Miscellaneous | 3,088,962 | 3,088,962 | 5,091,000 | 2,002,038 | 65% | 2% |
| Operating Transfers In | 62,994,317 | 62,994,317 | 42,591,561 | (20,402,756) | -32% | 14% |
| subtotal - Other | 79,474,517 | 79,474,517 | 58,264,561 | (21,209,956) | -27% | 19% |
| Total Discretionary | 265,488,176 | 265,488,176 | 245,133,575 | (20,354,601) | -8% | 81% |
| Departmental Revenues | 55,112,680 | 58,872,000 | 56,698,942 | (2,173,058) | -4% | 19% |
| Total General Fund Revenues | \$ 320,600,856 | 324,360,176 | 301,832,517 | (22,527,659) | -7% | 100% |

See page 70 for further detail.

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.

| Category Description | Adopted | Modified | Proposed | Change | | % of |
|----------------------------------|-----------------------|--------------------|--------------------|------------------|-------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| Current property tax | \$ 169,804,029 | 169,804,029 | 171,903,838 | 2,099,809 | 1% | 92% |
| Delinquent property tax | 1,768,792 | 1,768,792 | 1,719,038 | (49,754) | -3% | 1% |
| subtotal - Property Taxes | 171,572,821 | 171,572,821 | 173,622,876 | 2,050,055 | 1% | 93% |
| Additional tax -current | 1,529,411 | 1,529,411 | 1,229,638 | (299,773) | -20% | 1% |
| Other tax | 350,000 | 350,000 | 300,000 | (50,000) | -14% | 0% |
| Western Oregon STF Severance Tax | 10,000 | 10,000 | 10,000 | - | 0% | 0% |
| subtotal - Other Taxes | 1,889,411 | 1,889,411 | 1,539,638 | (349,773) | -19% | 1% |
| Transient lodgings tax | 4,551,427 | 4,551,427 | 4,889,000 | 337,573 | 7% | 3% |
| Real property transfer tax | 8,000,000 | 8,000,000 | 6,817,500 | (1,182,500) | -15% | 4% |
| Total Tax Revenues | \$ 186,013,659 | 186,013,659 | 186,869,014 | 855,355 | 0% | 100% |

DISCRETIONARY REVENUE

OTHER

| Description | Adopted | Modified | Proposed | Change | | % of |
|---|-------------------|-------------------|-------------------|---------------------|-------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| Liquor license | \$ 3,000 | 3,000 | 5,000 | 2,000 | 67% | 0% |
| Cable television franchise fees | 1,620,000 | 1,620,000 | 1,595,000 | (25,000) | -2% | 3% |
| subtotal - Licenses & Permits | 1,623,000 | 1,623,000 | 1,600,000 | (23,000) | -1% | 3% |
| Liquor revenue | 3,916,000 | 3,916,000 | 4,287,000 | 371,000 | 9% | 9% |
| Oregon and California Land grant | 65,000 | 65,000 | 65,000 | - | 0% | 0% |
| Amusement devices | 130,000 | 130,000 | 140,000 | 10,000 | 8% | 0% |
| Cigarette tax | 350,000 | 350,000 | 335,000 | (15,000) | -4% | 1% |
| Marijuana Tax | 310,770 | 310,770 | 300,000 | (10,770) | -3% | 1% |
| State Timber Receipt | 1,606,468 | 1,606,468 | 1,347,000 | (259,468) | -16% | 3% |
| Other | 60,000 | 60,000 | 60,000 | - | 0% | 0% |
| subtotal - Intergovernmental | 6,438,238 | 6,438,238 | 6,534,000 | 95,762 | 1% | 14% |
| Recording Division fees | 4,500,000 | 4,500,000 | 1,670,000 | (2,830,000) | -63% | 4% |
| subtotal - Charges for Services | 4,500,000 | 4,500,000 | 1,670,000 | (2,830,000) | -63% | 4% |
| Fines - Circuit Court | 350,000 | 350,000 | 273,000 | (77,000) | -22% | 0% |
| Court Surcharge | 480,000 | 480,000 | 505,000 | 25,000 | 5% | 1% |
| subtotal - Fines & Penalties | 830,000 | 830,000 | 778,000 | (52,000) | -6% | 2% |
| Interest Income | 1,200,000 | 1,200,000 | 3,187,000 | 1,987,000 | 166% | 7% |
| Reimbursement of expenses (operating) | 1,562,402 | 1,562,402 | 1,485,000 | (77,402) | -5% | 3% |
| Other Miscellaneous | 326,560 | 326,560 | 419,000 | 92,440 | 28% | 1% |
| subtotal - Miscellaneous | 3,088,962 | 3,088,962 | 5,091,000 | 2,002,038 | 65% | 11% |
| Transfer from Indirect Cost Allocation Fund | 22,494,317 | 22,494,317 | (1,024,021) | (23,518,338) | -105% | -2% |
| Transfer from Strategic Investment Program | 40,000,000 | 40,000,000 | 32,000,000 | (8,000,000) | -20% | 69% |
| Other | 500,000 | 500,000 | - | (500,000) | -100% | 0% |
| subtotal - Transfers In | 62,994,317 | 62,994,317 | 30,975,979 | (32,018,338) | -51% | 66% |
| Total Other Revenues \$ | 79,474,517 | 79,474,517 | 46,648,979 | (32,825,538) | -41% | 100% |

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.

| Organization Unit | Adopted | Modified | Proposed | Change | | % of |
|----------------------------------|--------------------|--------------------|----------------------|--------------------|------------|----------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % | Total |
| General Government | \$ 139,266,734 | 139,297,234 | 147,317,430 | 8,020,196 | 6% | 14% |
| Public Safety & Justice | 226,476,635 | 226,697,892 | 264,661,371 | 37,963,479 | 17% | 25% |
| Land Use & Transportation | 134,596,782 | 134,906,982 | 145,438,693 | 10,531,711 | 8% | 14% |
| Housing, Health & Human Services | 299,031,175 | 329,071,529 | 384,862,521 | 55,790,992 | 17% | 37% |
| Culture, Education & Recreation | 71,511,377 | 71,669,500 | 74,505,694 | 2,836,194 | 4% | 7% |
| Non-departmental | 31,237,245 | 30,902,366 | 34,407,619 | 3,505,253 | 11% | 3% |
| Totals | 902,119,948 | 932,545,503 | 1,051,193,328 | 118,647,825 | 13% | 100% |
| General Fund | 263,637,437 | 267,230,406 | 242,002,208 | (25,228,198) | -9% | 23% |
| Special Funds | 638,482,511 | 665,315,097 | 809,191,120 | 143,876,023 | 22% | 77% |
| Totals \$ | 902,119,948 | 932,545,503 | 1,051,193,328 | 118,647,825 | 13% | 100% |
| General Fund | 1,170.78 | 1,182.98 | 907.29 | (275.69) | -23% | 38% |
| Special Funds | 1,198.22 | 1,211.02 | 1,483.68 | 272.66 | 23% | 62% |
| FTE's | 2,369.00 | 2,394.00 | 2,390.97 | (3.03) | 0% | 100.00% |

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General Government

**Effective FY 2023-24, the majority of General Government Departments moved from the General Fund to their own internal service funds. Their "new fund - organization unit / former fund - organization unit" is reflected below*

DIRECT SERVICES

| | |
|---|---------------------|
| Elections | 100-3010 |
| Assessment & Taxation | 100-3020 |
| Board of Commissioners* | 514-1010 / 100-1010 |
| County Administration Office* | 522-1510 / 100-1510 |
| Sustainability*..... | 522-3510 / 100-3510 |
| County Counsel* | 526-2010 / 100-2010 |
| County Auditor* | 528-2510 / 100-2510 |
| Equity, Inclusion and Community Engagement* | 530-3110 / 100-3110 |

INTERNAL SERVICES

| | |
|--|---------------------|
| COVID-19 Response and Recovery | 155-1645 |
| Fleet Services | 500-3540 |
| Information Technology Services* | 518-3525 / 100-3525 |
| Facilities* | 520-3535 / 100-3535 |
| Mail and Print Services | 516-3545 |
| County Emergency Management* | 532-3210 / 100-3210 |
| Finance* | 534-3515 / 100-3515 |
| Procurement*..... | 534-3530 / 100-3530 |
| Human Resources* | 536-3520 / 100-3520 |
| Risk Management*..... | 536-3575 / 100-3575 |

GENERAL GOVERNMENT

BUDGET OVERVIEW

General Government includes organizational 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.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|---|--------------------|--------------------|--------------------|--------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Assessment & Taxation | \$ 14,133,017 | 14,133,017 | 19,009,716 | 4,876,699 | 35% |
| Board of Commissioners | - | - | 2,085,011 | 2,085,011 | 0% |
| Former Board of Commissioners | 905,746 | 936,246 | - | (936,246) | -100% |
| County Administrators Office (includes Sustainability) | - | - | 7,459,129 | 7,459,129 | 0% |
| Former County Administrators Office | 5,696,894 | 5,696,894 | - | (5,696,894) | -100% |
| Former Sustainability | 472,823 | 472,823 | - | (472,823) | -100% |
| County Auditor | - | - | 906,047 | 906,047 | 0% |
| Former County Auditor | 266,646 | 521,927 | - | (521,927) | -100% |
| County Counsel | - | - | 4,420,819 | 4,420,819 | 0% |
| Former County Counsel | 4,059,043 | 3,803,762 | - | (3,803,762) | -100% |
| Elections | 2,647,054 | 2,647,054 | 3,800,724 | 1,153,670 | 44% |
| Office of Equity, Inclusion & Community Engagement | - | - | 3,002,071 | 3,002,071 | 0% |
| Former Office of Equity, Inclusion & Community Engagement | 2,341,000 | 2,341,000 | - | (2,341,000) | -100% |
| subtotal - Direct Services | 30,522,223 | 30,552,723 | 40,683,517 | 10,130,794 | 33% |
| County Emergency Management | - | - | 1,846,885 | 1,846,885 | 0% |
| Former County Emergency Management | 1,578,198 | 1,578,198 | - | (1,578,198) | -100% |
| COVID-19 Response and Recovery | 46,944,679 | 46,944,679 | 33,348,253 | (13,596,426) | -29% |
| Facilities Operations | - | - | 19,912,610 | 19,912,610 | 0% |
| Former Facilities Operations | 16,874,024 | 16,874,024 | - | (16,874,024) | -100% |
| Finance (includes Procurement) | - | - | 5,873,356 | 5,873,356 | 0% |
| Former Finance | 3,970,651 | 3,970,651 | - | (3,970,651) | -100% |
| Former Procurement | 914,511 | 914,511 | - | (914,511) | -100% |
| Fleet Services | 6,930,696 | 6,930,696 | 7,654,586 | 723,890 | 10% |
| Human Resources (includes Risk Management) | - | - | 8,808,192 | 8,808,192 | 0% |
| Former Human Resources | 5,462,493 | 5,462,493 | - | (5,462,493) | -100% |
| Former Risk Management | 1,203,112 | 1,203,112 | - | (1,203,112) | -100% |
| Information & Technology Services Operations | - | - | 26,833,864 | 26,833,864 | 0% |
| Former Information & Technology Services Operations | 22,720,862 | 22,720,862 | - | (22,720,862) | -100% |
| Mail and Print Services | 2,145,285 | 2,145,285 | 2,356,167 | 210,882 | 10% |
| subtotal - Internal Services | 108,744,511 | 108,744,511 | 106,633,913 | (2,110,598) | -2% |
| Totals | 139,266,734 | 139,297,234 | 147,317,430 | 8,020,196 | 6% |
| General Fund | 83,246,074 | 83,276,574 | 22,810,440 | (60,466,134) | -73% |
| Special Funds | 56,020,660 | 56,020,660 | 124,506,990 | 68,486,330 | 122% |
| Totals \$ | 139,266,734 | 139,297,234 | 147,317,430 | 8,020,196 | 6% |

GENERAL GOVERNMENT

BUDGET OVERVIEW

| Organization Unit | Adopted | Modified | Proposed | Change | |
|----------------------------------|--------------------|--------------------|--------------------|-------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| FTE's | 483.10 | 491.90 | 461.11 | (30.79) | -6% |
| Category Description | Adopted | Modified | Proposed | Change | |
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Licenses and permits | \$ 85,500 | 85,500 | 85,500 | - | 0% |
| Intergovernmental | 49,932,729 | 49,932,729 | 33,966,015 | (15,966,714) | -32% |
| Charges for Services | 9,416,125 | 9,416,125 | 87,385,503 | 77,969,378 | 828% |
| Fines & Forfeitures | 67,800 | 67,800 | 70,500 | 2,700 | 4% |
| Interdepartmental | 1,994,302 | 1,994,302 | 2,047,426 | 53,124 | 3% |
| Miscellaneous | 1,049,896 | 1,049,896 | 1,078,787 | 28,891 | 3% |
| Operating Transfers In | 788,547 | 788,547 | 675,000 | (113,547) | -14% |
| Total Revenues | 63,334,899 | 63,334,899 | 125,308,731 | 61,973,832 | 98% |
| Personnel Services | 72,459,967 | 72,490,467 | 72,533,329 | 42,862 | 0% |
| Materials & Services | 53,354,128 | 53,354,128 | 47,506,069 | (5,848,059) | -11% |
| Other | 11,335,302 | 11,335,302 | 2,514,102 | (8,821,200) | -78% |
| Interdepartmental | 1,209,011 | 1,209,011 | (6,539) | (1,215,550) | -101% |
| Capital Outlay | 79,200 | 79,200 | 19,578,900 | 19,499,700 | 24,621% |
| subtotal | 138,437,608 | 138,468,108 | 142,125,861 | 3,657,753 | 3% |
| Contingency | 829,126 | 829,126 | 5,191,569 | 4,362,443 | 526% |
| Total Expenditures | 139,266,734 | 139,297,234 | 147,317,430 | 8,020,196 | 6% |
| Revenues under expenditures | (75,931,835) | (75,962,335) | (22,008,699) | 53,953,636 | -71% |
| General Fund Subsidy | 75,249,240 | 75,279,740 | 18,926,950 | (56,352,790) | -75% |
| Special Funds Beginning Balances | 682,595 | 682,595 | 3,081,749 | 2,399,154 | 351% |
| Ending Fund Balances \$ | - | - | - | - | |

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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.

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

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|---------------------|------------------|------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Election Services | \$ 2,647,054 | 2,647,054 | 3,800,724 | 1,153,670 | 44% |
| Total | \$ 2,647,054 | 2,647,054 | 3,800,724 | 1,153,670 | 44% |
| by category | | | | | |
| Charges for Services | 712,444 | 712,444 | 693,813 | (18,631) | -3% |
| Miscellaneous | 60,000 | 60,000 | - | (60,000) | -100% |
| Total Revenues | 772,444 | 772,444 | 693,813 | (78,631) | -10% |
| Personnel Services | 999,907 | 999,907 | 1,187,291 | 187,384 | 19% |
| Materials & Services | 1,645,147 | 1,645,147 | 2,611,433 | 966,286 | 59% |
| Capital Outlay | 2,000 | 2,000 | 2,000 | - | -% |
| Total Expenditures | 2,647,054 | 2,647,054 | 3,800,724 | 1,153,670 | 44% |
| General Fund Subsidy | \$ 1,874,610 | 1,874,610 | 3,106,911 | 1,232,301 | 66% |
| FTE's | 8.00 | 8.00 | 10.00 | 2.00 | 25% |

Budget Analysis:

Revenues decrease \$78,631 (10%). Expenditures increase \$1,153,670 (44%). General Fund subsidy increases \$1,232,301 (66%).

Revenues primarily decrease due to a reduction in anticipated revenues associated with eliminating the motor voter reimbursements, while a few other revenue streams are incrementally increasing.

Personnel costs increase due to increases in salaries, retirement costs, health benefits, and the reinstatement of 2.00 full-time equivalents which were frozen during fiscal year 2022-23 due to budget constraints and other considerations. The increases are offset slightly by the elimination of two part-time delivery clerks.

Materials & Services increase nominally due to contractual obligations and increased printing and postage costs. Costs for Materials & Services are offset by printing costs associated with secrecy sleeves. Elimination of the secrecy sleeves increases staff efficiencies by an estimated 20% and reduces Materials & Supplies while aligning with practices in other Oregon counties. Starting in FY 2023-24, General Government departments move from the General Fund to their own internal service funds. Due to this accounting change, Materials & Services costs increase \$1,056,433 because Elections will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund departments. This methodology change is detailed further in the Budget Message.

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. For budgetary purposes, Elections is a separate organizational unit (100-3010).

1. **Tax Collection** (100-302005): Collects property taxes; makes special assessments, local improvement district assessments; tax accounting; ensures preparation and control of refunds and provides foreclosure proceedings and collection of warrants.
2. **Appraisal** (100-302010): Appraises real property and mobile homes; provides preparation of ratio studies; explanation and defense of appraisals; ensures maintenance of personnel property records and values and control of exemptions and the cyclical reappraisal program.
3. **Cartography & Records** (100-302015): Maintains County mapping of tax lots, ownership and legal descriptions; records and files permanent records of deeds, mortgages, contracts and tax liens; maintains tax code control and operates the records retention program for the County.
4. **Tax Roll & Administration** (100-302020): Coordinates data processing needs for the department; provides assistance to the public, provides administrative support, administers programs in Oregon State law such as the veterans' exemption, property tax relief and senior citizens' deferral.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Tax Collection | \$ 1,274,029 | 1,274,029 | 5,503,433 | 4,229,404 | 332% |
| Appraisal | 7,083,255 | 7,083,255 | 7,693,323 | 610,068 | 9% |
| Cartography & Records | 3,188,123 | 3,188,123 | 3,217,644 | 29,521 | 1% |
| Tax Roll & Administration | 2,587,610 | 2,587,610 | 2,595,316 | 7,706 | 0% |
| Total | 14,133,017 | 14,133,017 | 19,009,716 | 4,876,699 | 35% |
| by category | | | | | |
| Licenses and permits | 85,500 | 85,500 | 85,500 | - | 0% |
| Intergovernmental | 2,508,000 | 2,508,000 | 2,308,000 | (200,000) | -8% |
| Charges for Services | 645,650 | 645,650 | 676,677 | 31,027 | 5% |
| Fines & Forfeitures | 65,300 | 65,300 | 68,000 | 2,700 | 4% |
| Miscellaneous | 16,700 | 16,700 | 51,500 | 34,800 | 208% |
| Personnel Services | 13,325,943 | 13,325,943 | 13,950,066 | 624,123 | 5% |
| Materials & Services | 795,874 | 795,874 | 5,053,750 | 4,257,876 | 535% |
| Other | 4,000 | 4,000 | 4,000 | - | 0% |
| Capital Outlay | 7,200 | 7,200 | 1,900 | (5,300) | -74% |
| Total Expenditures | 14,133,017 | 14,133,017 | 19,009,716 | 4,876,699 | 35% |
| General Fund Subsidy \$ | 10,811,867 | 10,811,867 | 15,820,039 | 5,008,172 | 46% |
| FTE's | 108.00 | 108.00 | 109.00 | 1.00 | 1% |

Budget Analysis:

Revenues decrease \$131,473 (4%). Expenditures increase \$4,876,699 (35%). General Fund subsidy increases \$5,008,172 (46%).

Revenues decrease primarily due to a reduction in anticipated revenues associated with the County Assessment Function Funding Assistance grant, while a few other revenue streams are incrementally increasing.

Personnel costs increase due to increases in salaries, retirement costs, health benefits, and the reinstatement of a 1.00 full-time equivalent (FTE) position and a 1.50 variable hour FTE position which were frozen during fiscal year 22-23 due to budget constraints and other considerations. Additionally, the department is adding 1.00 FTE for a new Appraiser II position in FY 23-24.

Materials & Services increase primarily due to contractual obligations and increased printing and postage costs. Materials & Services increases are offset by reducing non-statutory related items, including training, travel, internal services, and the optional advisory Farm Board.

Starting in FY 2023-24, General Government departments move from the General Fund to their own internal service funds. Due to this accounting change, Materials & Services costs increase \$4,180,317 because Assessment & Taxation will start paying into Washington County's Cost Plan. In prior years, the County did not charge allocated costs to General Fund departments. This change is further detailed in the Budget Message.

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

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.

1. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------|----------|------------------|------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Legislation and Policy | \$ - | - | 2,085,011 | 2,085,011 | -% |
| Total | \$ - | - | 2,085,011 | 2,085,011 | -% |
| by category | | | | | |
| Charges for Services | - | - | 2,085,011 | 2,085,011 | -% |
| Total Revenues | - | - | 2,085,011 | 2,085,011 | -% |
| Personnel Services | - | - | 895,807 | 895,807 | 0% |
| Materials & Services | - | - | 1,128,255 | 1,128,255 | 0% |
| subtotal | - | - | 2,024,062 | 2,024,062 | -% |
| Contingency | - | - | 60,949 | 60,949 | 0% |
| Total Expenditures | - | - | 2,085,011 | 2,085,011 | -% |
| Revenues under Expenditures | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | - | - | 5.00 | 5.00 | 0% |

Budget Analysis:

Materials & Services expenditures increase due to the addition of internal allocated costs starting in FY 2023-24. In prior years, the County did not charge allocated costs to General Fund Departments.

Personnel Services expenditures increase primarily due to the addition of 4.5% COLA that was approved by the Salary Commission and increases in salaries, retirement costs, and health benefits.

*The Board of Commissioners Fund organization unit has moved effective FY 2023-24 from the General Fund (100) to its own internal service fund (514).

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

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

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|----------------|----------------|----------|------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Legislation and Policy | \$ 905,746 | 936,246 | - | (936,246) | -100% |
| Total | 905,746 | 936,246 | - | (936,246) | -100% |
| by category | | | | | |
| Total Revenues | - | - | - | - | 0% |
| Personnel Services | 825,970 | 856,470 | - | (856,470) | -100% |
| Materials & Services | 79,276 | 79,276 | - | (79,276) | -100% |
| Interdepartmental | 500 | 500 | - | (500) | -100% |
| Total Expenditures | 905,746 | 936,246 | - | (936,246) | -100% |
| General Fund Subsidy \$ | 905,746 | 936,246 | - | (936,246) | -100% |
| FTE's | 5.00 | 5.00 | - | (5.00) | -100% |

*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 (100-351010).

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.

1. **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.
2. **Intergovernmental Relations** (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.
3. **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.
4. **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.
5. **Sustainability** (522-351010): *Effective FY 2023-24, General Fund program Sustainability (100-351010) has been reorganized under the new County Administrators Office internal service fund 522. Provides guidance for best sustainable practices throughout the organization and leads development and implementation of Washington County's sustainability plan, policies and programs.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------|----------|------------------|------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| County Administration | \$ - | - | 4,549,743 | 4,549,743 | -% |
| Intergovernmental Relations | - | - | 842,106 | 842,106 | -% |
| Economic Development | - | - | 280,369 | 280,369 | -% |
| Communications | - | - | 1,060,875 | 1,060,875 | -% |
| Sustainability | - | - | 726,036 | 726,036 | -% |
| Total | \$ - | - | 7,459,129 | 7,459,129 | -% |
| by category | | | | | |
| Charges for Services | - | - | 6,665,438 | 6,665,438 | -% |
| Interdepartmental | - | - | 419,132 | 419,132 | -% |
| Miscellaneous | - | - | 49,559 | 49,559 | -% |
| Operating Transfers In | - | - | 325,000 | 325,000 | -% |
| Total Revenues | - | - | 7,459,129 | 7,459,129 | -% |
| Personnel Services | - | - | 5,237,117 | 5,237,117 | 0% |
| Materials & Services | - | - | 1,468,852 | 1,468,852 | 0% |
| Other | - | - | 500 | 500 | 0% |
| subtotal | - | - | 6,706,469 | 6,706,469 | -% |
| Contingency | - | - | 752,660 | 752,660 | 0% |
| Total Expenditures | - | - | 7,459,129 | 7,459,129 | -% |
| Revenues under Expenditures | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance | \$ - | - | - | - | |
| FTE's | - | - | 25.50 | 25.50 | 0% |

Budget Analysis:

Starting in FY 2023-24, several General Government Departments, including the County Administrators Office (CAO), have moved from the General Fund to their own internal service funds. Due to this accounting change, Revenues and Materials and Services increase due to the addition of internal allocated costs to these programs. In prior years, the County did not charge allocated costs to General Fund departments.

The CAO has also acquired the Sustainability Program, previously in Support Services Administration, as a fifth program under this organization. Thus, Personnel Services increase with the addition of 3.00 full-time equivalent positions from the Sustainability Program.

County Administration:

Personnel Services decrease due to elimination of current part-time vacant positions and a cost-of-living adjustment reduction. Materials and Services increase due to the addition of internal allocated costs effective this fiscal year.

Professional Services decrease due to the 83% reduction in funds allocated to WorkSystems, Inc. for a pre-apprenticeship/construction project and the elimination of funds allocated to special projects related to Board of County Commissioners priorities.

Intergovernmental Relations:

Personnel Services expenditures increase due to increases in salaries, retirement costs and health benefits. Materials and Services remain flat.

Economic Development:

Supported by revenue transferred from the Lottery Program (156-1625), the Economic Development expenditures decrease due primarily to a reduction in professional services. Personnel Services increase due to increases in salaries, retirement costs and health benefits.

Communications:

Personnel Services expenditures increase due to increases in salaries, retirement costs and health benefits. Materials and Services remain flat.

Sustainability:

Personnel Services expenditures increase due to increases in salary, retirement costs, and health benefits. Materials and Services increase due to the addition of internal allocated costs effective this fiscal year.

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

1. **County Administration** (100-151005): *Effective FY 2023-24 this program's new number is 522-151005.
2. **Intergovernmental Relations** (100-151015): *Effective FY 2023-24 this program's new number is 522-151015.
3. **Economic Development** (100-151020): *Effective FY 2023-24 this program's new number is 522-151020.
4. **Communications** (100-151025): *Effective FY 2023-24 this program's new number is 522-151025.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|------------------|------------------|----------|--------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| County Administration | \$ 3,390,092 | 3,390,092 | - | (3,390,092) | -100% |
| Intergovernmental Relations | 848,729 | 848,729 | - | (848,729) | -100% |
| Economic Development | 428,547 | 428,547 | - | (428,547) | -100% |
| Communications | 1,029,526 | 1,029,526 | - | (1,029,526) | -100% |
| Total | 5,696,894 | 5,696,894 | - | (5,696,894) | -100% |
| by category | | | | | |
| Interdepartmental | 418,718 | 418,718 | - | (418,718) | -100% |
| Operating Transfers In | 438,547 | 438,547 | - | (438,547) | -100% |
| Total Revenues | 857,265 | 857,265 | - | (857,265) | -100% |
| Personnel Services | 4,573,462 | 4,573,462 | - | (4,573,462) | -100% |
| Materials & Services | 1,122,932 | 1,122,932 | - | (1,122,932) | -100% |
| Other | 500 | 500 | - | (500) | -100% |
| Total Expenditures | 5,696,894 | 5,696,894 | - | (5,696,894) | -100% |
| General Fund Subsidy \$ | 4,839,629 | 4,839,629 | - | (4,839,629) | -100% |
| FTE's | 23.00 | 23.00 | - | (23.00) | -100% |

1. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|-------------------|----------------|----------|------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Sustainability | \$ 472,823 | 472,823 | - | (472,823) | -100% |
| Total | \$ 472,823 | 472,823 | - | (472,823) | -100% |
| by category | | | | | |
| Miscellaneous | 49,559 | 49,559 | - | (49,559) | -100% |
| Total Revenues | 49,559 | 49,559 | - | (49,559) | -100% |
| Personnel Services | 435,670 | 435,670 | - | (435,670) | -100% |
| Materials & Services | 37,153 | 37,153 | - | (37,153) | -100% |
| Total Expenditures | 472,823 | 472,823 | - | (472,823) | -100% |
| General Fund Subsidy | \$ 423,264 | 423,264 | - | (423,264) | -100% |
| FTE's | 3.00 | 3.00 | - | (3.00) | -100% |

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

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

1. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------|----------|------------------|------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Legal Services | \$ - | - | 4,420,819 | 4,420,819 | -% |
| Total | \$ - | - | 4,420,819 | 4,420,819 | -% |
| by category | | | | | |
| Charges for Services | - | - | 4,420,819 | 4,420,819 | -% |
| Total Revenues | - | - | 4,420,819 | 4,420,819 | -% |
| Personnel Services | - | - | 3,716,566 | 3,716,566 | 0% |
| Materials & Services | - | - | 641,263 | 641,263 | 0% |
| Other | - | - | 5,069 | 5,069 | 0% |
| Interdepartmental | - | - | 1,823 | 1,823 | 0% |
| subtotal | - | - | 4,364,721 | 4,364,721 | -% |
| Contingency | - | - | 56,098 | 56,098 | 0% |
| Total Expenditures | - | - | 4,420,819 | 4,420,819 | -% |
| Revenues under Expenditures | | | | | |
| | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance | \$ - | - | - | - | |
| FTE's | - | - | 16.00 | 16.00 | 0% |

Budget Analysis:

Starting in fiscal year 2023-24, several General Fund departments moved from the General Fund to their own internal service funds. Due to this accounting change, cost plan allocations for revenue and expenditures have been added to County Counsel. In prior years, Washington County did not add cost allocation revenues or expenditures to General Fund departments.

A 6% reduction in the requested budget was determined for County Counsel resulting in the cut of 1.00 full-time equivalent (FTE) open attorney position. The impact to the department is a \$253,189 decrease in the budget and will be addressed by the reduction of 1.00 FTE open Attorney position and maintaining our current number of attorney FTE attorneys.

Revenues increase due to the accounting change which added cost allocations for revenues.

Personnel costs increase slightly compared to FY 2022-23. 3.00 FTE that were transferred from the County Auditor's Office during FY 2021-22 were transferred back to that department in January, 2023 and a proportional amount of budgeted Personnel and Materials and Services costs were transferred as well.

Personnel expenditures increase due to increases in salaries, retirement costs, health benefits, and the reinstatement of 1.00 FTE which was frozen during the FY 2022-23 budget constraints and other considerations, resulting in a net increase to budgeted Personnel costs as noted in the table above.

Materials and Services costs increase because County Counsel will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund departments.

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

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

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

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|------------------|------------------|----------|--------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Legal Services | \$ 4,059,043 | 3,803,762 | - | (3,803,762) | -100% |
| Total | 4,059,043 | 3,803,762 | - | (3,803,762) | -100% |
| by category | | | | | |
| Intergovernmental | 50 | 50 | - | (50) | -100% |
| Charges for Services | 60 | 60 | - | (60) | -100% |
| Miscellaneous | 244 | 244 | - | (244) | -100% |
| Total Revenues | 354 | 354 | - | (354) | -100% |
| Personnel Services | 3,914,477 | 3,666,796 | - | (3,666,796) | -100% |
| Materials & Services | 137,674 | 130,074 | - | (130,074) | -100% |
| Other | 5,069 | 5,069 | - | (5,069) | -100% |
| Interdepartmental | 1,823 | 1,823 | - | (1,823) | -100% |
| Total Expenditures | 4,059,043 | 3,803,762 | - | (3,803,762) | -100% |
| General Fund Subsidy \$ | 4,058,689 | 3,803,408 | - | (3,803,408) | -100% |
| FTE's | 18.00 | 18.00 | - | (18.00) | -100% |

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

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.

1. **Auditor's Office** (528-251005): This program provides for auditing activities undertaken by the County Auditor.

*This program's number through FY 2022-23 was 100-251005.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------|----------|----------------|----------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Auditor's Office | \$ - | - | 906,047 | 906,047 | -% |
| Total | \$ - | - | 906,047 | 906,047 | -% |
| by category | | | | | |
| Charges for Services | - | - | 906,047 | 906,047 | -% |
| Total Revenues | - | - | 906,047 | 906,047 | -% |
| Personnel Services | - | - | 555,291 | 555,291 | 0% |
| Materials & Services | - | - | 284,832 | 284,832 | 0% |
| subtotal | - | - | 840,123 | 840,123 | -% |
| Contingency | - | - | 65,924 | 65,924 | 0% |
| Total Expenditures | - | - | 906,047 | 906,047 | -% |
| Revenues under Expenditures | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance | \$ - | - | - | - | |
| FTE's | - | - | 3.00 | 3.00 | 0% |

Budget Analysis:

Personnel costs increase as a result of some position transfers between County Counsel and the County Auditor's Office. 3.00 full-time equivalent (FTE) positions transferred from the County Auditor's Office to County Counsel during fiscal year 2021-22, and then were transferred back to the County Auditor's Office during fiscal year 2022-23.

However, the proposed budget reduces the County Auditor's budget by 10% and eliminates a vacant Principal Auditor position, resulting in a net \$359,741 increase in FY 2023-24 Personnel costs. Individual compensation package costs are higher than in FY 2022-23 due to increases in salaries, health benefits, and retirement costs for all three positions including the elected Auditor position whose compensation is defined by County Charter.

Starting in FY 2023-24, several General Government Departments moved from the General Fund to their own internal service funds. Due to this accounting change, Materials and Services costs increase because the County Auditor's Office will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund departments.

Materials and Services costs also increase as a result of moving \$8,199 back to this budget for travel, training and dues expenses tied to the 3.00 aforementioned FTE.

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

1. **Auditor's Office** (100-251005): *Effective FY 2023-24 this program's new number is 528-251005.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|----------------|----------------|----------|------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Auditor's Office | \$ 266,646 | 521,927 | - | (521,927) | -100% |
| Total | 266,646 | 521,927 | - | (521,927) | -100% |
| by category | | | | | |
| Personnel Services | 195,550 | 443,231 | - | (443,231) | -100% |
| Materials & Services | 71,096 | 78,696 | - | (78,696) | -100% |
| Total Expenditures | 266,646 | 521,927 | - | (521,927) | -100% |
| General Fund Subsidy \$ | 266,646 | 521,927 | - | (521,927) | -100% |
| FTE's | 1.00 | 1.00 | - | (1.00) | -100% |

Office of Equity, Inclusion & Community Engagement

530-3110

Budget Detail

*Effective FY 2023-24, General Fund organization unit Equity, Diversity and Inclusion (100-3110) is moved to this new internal service fund.

This organization unit provides leadership to ensure Washington County is more equitable and inclusive by fostering, supporting and strengthening equity and inclusion in the County's programs. The program supports the volunteer-led activities of the geographic-based Community Participation Organization program, the Committee for Community Involvement, organization-wide departmental efforts for comprehensive community engagement and collaboration with community partners to foster pathways to participation in civic engagement for communities of color and historically underrepresented groups.

1. **Equity, Diversity and Inclusion (530-311003):** Fosters, supports and strengthens equity and inclusion in Washington County's programs, practices and policies and provides leadership to make the County more equitable and inclusive to all marginalized groups. *This program number through FY 2022-23 was 100-311003.
2. **Community Engagement (530-311005):** Provides programs and resources to enhance inclusive community engagement efforts conducted by all County departments. *This program number through FY 2022-23 was 100-311005.
3. **Community Participation Organization (530-311010):** Provides accounting for all Community Participation Organization activities and is supported primarily from Lottery funds. *This program number through FY 2022-23 was 100-311010.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------------|----------|----------|------------------|------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Equity, Diversity and Inclusion | \$ - | - | 1,665,506 | 1,665,506 | -% |
| Community Engagement | - | - | 979,602 | 979,602 | -% |
| Community Participation Organization | - | - | 356,963 | 356,963 | -% |
| Total \$ | - | - | 3,002,071 | 3,002,071 | -% |
| by category | | | | | |
| Charges for Services | - | - | 2,179,146 | 2,179,146 | -% |
| Interdepartmental | - | - | 472,925 | 472,925 | -% |
| Operating Transfers In | - | - | 350,000 | 350,000 | -% |
| Total Revenues | - | - | 3,002,071 | 3,002,071 | -% |
| Personnel Services | - | - | 2,329,730 | 2,329,730 | 0% |
| Materials & Services | - | - | 542,250 | 542,250 | 0% |
| subtotal | - | - | 2,871,980 | 2,871,980 | -% |
| Contingency | - | - | 130,091 | 130,091 | 0% |
| Total Expenditures | - | - | 3,002,071 | 3,002,071 | -% |
| Revenues over Expenditures | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | - | - | 14.00 | 14.00 | 0% |

Budget Analysis:

Starting in fiscal year 2023-24, the Office of Equity, Inclusion and Community Engagement (OEICE) has moved from the General Fund to this internal service fund. In addition, internal allocated costs have been added to OEICE budget. In prior years, the County did not charge allocated costs to General Fund departments.

Due primarily to this accounting change, revenues increase \$2,343,675 and Materials and Services increase by \$264,341. Personnel Services expenditures increase primarily due to increases in salaries, retirement costs, and health benefits.

1. **Community Engagement** (100-311005): *Effective FY 2023-24 this program's new number is 530-311005.
2. **Community Participation Organization** (100-311010): *Effective FY 2023-24 this program's new number is 530-311010.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------------|------------------|------------------|----------|--------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Community Engagement | \$ 770,326 | 770,326 | - | (770,326) | -100% |
| Community Participation Organization | 350,000 | 350,000 | - | (350,000) | -100% |
| Total | 1,120,326 | 1,120,326 | - | (1,120,326) | -100% |
| by category | | | | | |
| Interdepartmental | 308,396 | 308,396 | - | (308,396) | -100% |
| Operating Transfers In | 350,000 | 350,000 | - | (350,000) | -100% |
| Total Revenues | 658,396 | 658,396 | - | (658,396) | -100% |
| Personnel Services | 2,031,384 | 2,031,384 | - | (2,031,384) | -100% |
| Materials & Services | 309,616 | 309,616 | - | (309,616) | -100% |
| Total Expenditures | 2,341,000 | 2,341,000 | - | (2,341,000) | -100% |
| General Fund Subsidy \$ | 1,682,604 | 1,682,604 | - | (1,682,604) | -100% |
| FTE's | 13.00 | 13.00 | - | (13.00) | -100% |

Washington County is responsible for tracking internal and external COVID-19 response revenue and expenditures including the Corona Virus Aid, Relief, and Economic Security Act (CRF) 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. For fiscal year 2023-24, two primary sources of funding from the American Rescue Plan Act (ARPA) are tracked for the County, namely the State and Local Fiscal Recovery Fund (SLFRF) and the Emergency Rental Assistance Program 2.0 (ERA2) that will be used for COVID-19 response, recovery and resilience throughout Washington County.

1. **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.
2. **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 the American Rescue Plan Act (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.
3. **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.
4. **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 the American Rescue Plan Act (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 Fiscal year 2023-24.

COVID-19 Response and Recovery 155-1645

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|---|----------------------|-------------------|--------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| COVID-19 Continued Response | \$ - | - | 2,129,838 | 2,129,838 | -% |
| US Treasury ARPA - COVID-19 Cat A Necessary Eligible Expenditures | 35,191,579 | 35,191,579 | 28,665,606 | (6,525,973) | -19% |
| OR State ARPA PT - COVID-19 Response Projects | - | - | 1,614,000 | 1,614,000 | -% |
| US Treasury COVID-19 Emergency Rental Assistance 2.0 ARPA | 11,753,100 | 11,753,100 | 938,809 | (10,814,291) | -92% |
| Total | \$ 46,944,679 | 46,944,679 | 33,348,253 | (13,596,426) | -29% |
| by category | | | | | |
| Intergovernmental | 46,944,679 | 46,944,679 | 31,218,415 | (15,726,264) | -33% |
| Total Revenues | 46,944,679 | 46,944,679 | 31,218,415 | (15,726,264) | -33% |
| Personnel Services | 10,356,914 | 10,356,914 | 5,367,953 | (4,988,961) | -48% |
| Materials & Services | 25,416,565 | 25,416,565 | 4,040,462 | (21,376,103) | -84% |
| Other | 11,171,200 | 11,171,200 | 2,350,000 | (8,821,200) | -79% |
| Capital Outlay | - | - | 19,460,000 | 19,460,000 | 0% |
| subtotal | 46,944,679 | 46,944,679 | 31,218,415 | (15,726,264) | -33% |
| Contingency | - | - | 2,129,838 | 2,129,838 | 0% |
| Total Expenditures | 46,944,679 | 46,944,679 | 33,348,253 | (13,596,426) | -29% |
| Revenues under Expenditures | - | - | (2,129,838) | (2,129,838) | -% |
| Fund Equity | - | - | 2,129,838 | 2,129,838 | -% |
| Ending Fund Balance \$ | - | - | - | - | - |
| FTE's | 75.75 | 80.55 | 37.25 | (43.30) | -54% |

Budget Analysis:

Revenues decrease \$15,726,264 (33%). Expenditures, excluding Contingency, decrease \$15,726,264 (33%).

The ongoing public health emergency due to the novel Coronavirus-19 has continued to evolve since its onset in March, 2020. There have been numerous grant awards from the federal government and from the State of Oregon that are dedicated to COVID-19 response, recovery, and resilience, summarized below.

Revenue has been granted to Washington County from the US Department of the Treasury Coronavirus Relief Fund (CRF) Corona Virus Aid, Relief, and Economic Security (CARES) Act from FY 2019-20, as well as from the Emergency Rental Assistance Program 1.0 (ERA1) from the Consolidated Appropriations Act in FY 2020-21. The Oregon Department of Administrative Services and the Oregon Health Authority also awarded emergency COVID-19 response funding in FY 2020-21. These funds will have been fully expended by the end of FY 2022-23.

ARPA provided funds via the SLFRF and ERA2 in FY 2020-21. The Oregon Department of Administrative Services awarded funds dedicated to COVID-19 response and recovery through their allocation from the SLFRF. This budget contains anticipated carryforward revenue from advanced payments for the above awards, as well as discretionary funds received from the Federal Emergency Management Agency during FY 2022-23 as reimbursements for expenditures in FY 2020-21 and FY 2021-22.

Due to the timing of the development of the ARPA 2023-26 workplan, this budget may be adjusted through a supplemental budget process. Both tranches of ARPA funding must be obligated by the end of calendar year 2024 and expended by the end of calendar year 2026.

Fleet Services 500-3540

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.

- Fleet Services (500-354005):** Fleet Services provides 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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Fleet Services | \$ 6,930,696 | 6,930,696 | 7,654,586 | 723,890 | 10% |
| Total | \$ 6,930,696 | 6,930,696 | 7,654,586 | 723,890 | 10% |
| by category | | | | | |
| Charges for Services | 6,440,250 | 6,440,250 | 7,190,406 | 750,156 | 12% |
| Interdepartmental | 155,000 | 155,000 | 70,300 | (84,700) | -55% |
| Miscellaneous | 665 | 665 | 665 | - | -% |
| Total Revenues | 6,595,915 | 6,595,915 | 7,261,371 | 665,456 | 10% |
| Personnel Services | 2,613,946 | 2,613,946 | 2,877,154 | 263,208 | 10% |
| Materials & Services | 2,930,314 | 2,930,314 | 4,271,595 | 1,341,281 | 46% |
| Interdepartmental | 935,331 | 935,331 | 1,392 | (933,939) | -100% |
| Capital Outlay | - | - | 45,000 | 45,000 | 0% |
| subtotal | 6,479,591 | 6,479,591 | 7,195,141 | 715,550 | 11% |
| Contingency | 451,105 | 451,105 | 459,445 | 8,340 | 2% |
| Total Expenditures | 6,930,696 | 6,930,696 | 7,654,586 | 723,890 | 10% |
| Revenues under Expenditures | | | | | |
| | (334,781) | (334,781) | (393,215) | (58,434) | 17% |
| Fund Equity | 334,781 | 334,781 | 393,215 | 58,434 | 17% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 20.00 | 20.00 | 20.00 | - | 0% |

Budget Analysis:

Revenues increase \$665,456 (10%). Expenditures, excluding Contingency, increase \$715,550 (11%). Contingency increases \$8,340 (2%). Beginning fund balance increases \$58,434 (17%).

Fleet Services is funded by fees charged to departments and other agencies. Revenues and associated revenue rates are established annually to provide sufficient funding for operations and to maintain an adequate fund balance.

Personnel Services increases are due to increase in salaries, benefits, and retirement costs, as well as a position reclassification due to the restructuring of Fleet Services as a Department reporting to Facilities Management.

Materials and Services increase is largely due to changes to Washington County's Cost Allocation Plan which moved its charges from the Interfund expense category into the Materials and Supplies expense category. This accounts for over \$713,000 or 60% of the increases to Materials and Services costs. Automotive parts are also \$437,374 higher than FY 2022-23 appropriations.

Total Interfund expense appropriations is nearly eliminated compared to FY 2022-23 appropriations. This is also due to the changes to the County's Cost Allocation Plan as mentioned above. The remaining amount is for a replacement scanner and ten tablets.

The Contingency Fund account increase slightly. The contingency is established at a level sufficient to provide for one month's funds to conduct services and purchase supplies until the billing cycle process is completed at month end. A healthy contingency amount is approximately 8.3% or 1/12 of the requested expenditure budget not including the contingency. The requested amount is within a range adequate to support operations.

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

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

1. **ITS Operations (518-352510)**: This program supports all ITS functional areas with Chief Information Officer leadership, administration functions, and with all shared costs throughout ITS Operations. *This program number through FY 2022-23 was 100-352510.
2. **ITS Land, Spatial, and Digital (518-352515)**: This program accounts for the cost of Internet and Intranet technologies such as County websites, land-oriented technologies including permitting and taxation, and engineering and geographic information (mapping) related systems and services. *This program's number through FY 2022-23 was 100-352515.
3. **ITS Enterprise Application and Engineering (518-352520)**: This program is responsible for ongoing maintenance, support, and subscriptions of line-of-business applications and enterprise tools in 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. *This program's number through FY 2022-23 was 100-352515.
4. **ITS Maintenance Client Services (518-352525)**: This program accounts for the operating costs, maintenance and lifecycles of client-supported software and computer hardware for all County employees. *This program's number through FY 2022-23 was 100-352525.
5. **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 of the ITS Security program is critical in ensuring a secure, stable and compliant environment. *This program's number through FY 2022-23 was 100-352530.
6. **ITS Project Management (518-352540)**: 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 all aspects of project and portfolio management. *This program's number through FY 2022-23 was 100-352540.
7. **ITS Infrastructure Services (518-352545)**: This program accounts for the ongoing cost of supporting the network, server, virtualization, cloud, and voice infrastructure needed to support all other digital functions for ITS and the County. *This program's number through FY 2022-23 was 100-352545.

Information Technology Services Operations 518-3525

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|--|----------|----------|-------------------|-------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| ITS Operations | \$ - | - | 4,212,570 | 4,212,570 | -% |
| ITS Land, Spatial, and Digital | - | - | 3,615,371 | 3,615,371 | -% |
| ITS Enterprise Application and Engineering | - | - | 6,256,663 | 6,256,663 | -% |
| ITS Maintenance Client Services | - | - | 2,383,018 | 2,383,018 | -% |
| ITS Security | - | - | 688,544 | 688,544 | -% |
| ITS Project Management | - | - | 1,754,897 | 1,754,897 | -% |
| ITS Infrastructure Services | - | - | 7,922,801 | 7,922,801 | -% |
| Total \$ | - | - | 26,833,864 | 26,833,864 | -% |
| by category | | | | | |
| Charges for Services | - | - | 25,756,795 | 25,756,795 | -% |
| Interdepartmental | - | - | 1,077,069 | 1,077,069 | -% |
| Total Revenues | - | - | 26,833,864 | 26,833,864 | -% |
| Personnel Services | - | - | 15,696,437 | 15,696,437 | 0% |
| Materials & Services | - | - | 11,137,427 | 11,137,427 | 0% |
| subtotal | - | - | 26,833,864 | 26,833,864 | -% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | - | - | 26,833,864 | 26,833,864 | -% |
| Revenues under Expenditures | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance \$ | - | - | - | - | - |
| FTE's | - | - | 85.75 | 85.75 | 0% |

Budget Analysis:

Revenues increase as Information Technology Services (ITS) transitions to this internal services fund. This includes a transfer from the cost allocation plan as well as a one-time transfer from the General Fund to balance the fund's needs in excess of cost plan revenue. All other revenue remains flat.

Personnel costs increase due to increases in salaries, retirement costs, health benefits, and the reinstatement of 3.00 full-time equivalents (FTE) which were frozen during FY 2022-23 due to budget constraints and other considerations.

Starting in FY 2023-24, several General Government departments moved from the General Fund to their own internal service funds. Materials and Services costs increase due to this accounting change because starting this year ITS will start paying into the County's Cost Plan. In prior years, the County did not charge allocated costs to General Fund departments.

ITS created two new programs in FY 2023-24 to allow for precise accounting in functional areas. These two new programs are 'Security' (518-352530) and 'Project Management' (518-352540). In addition, the Chief Information Officer's budget was moved to ITS Operations (518-352510).

Information Technology Services 100-3525

Budget Detail

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

1. **ITS Operations** (100-352510): *Effective FY 2023-24 this program's new number is 518-352510.
2. **ITS Land, Spatial, and Digital** (100-352515): *Effective FY 2023-24 this program's new number is 518-352515.
3. **ITS Enterprise Application and Engineering** (100-352520): *Effective FY 2023-24 this program's new number is 518-352520.
4. **ITS Maintenance Client Services** (100-352525): *Effective FY 2023-24 this program's new number is 518-352525.
5. **ITS Office of the Chief Information Officer (CIO)** (100-352535): *Effective FY 2023-24 this program's new number is 518-352535.
6. **ITS Infrastructure Services** (100-352545): *Effective FY 2023-24 this program's new number is 518-352545.

| Program Description | Adopted | Modified | Proposed | Change | |
|---|-------------------|-------------------|----------|---------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| ITS Operations | \$ 14,519,876 | 14,519,876 | - | (14,519,876) | -100% |
| ITS Land, Spatial, and Digital | 1,543,871 | 1,543,871 | - | (1,543,871) | -100% |
| ITS Enterprise Application and Engineering | 2,624,525 | 2,624,525 | - | (2,624,525) | -100% |
| ITS Maintenance Client Services | 248,500 | 248,500 | - | (248,500) | -100% |
| ITS Office of the Chief Information Officer (CIO) | 371,390 | 371,390 | - | (371,390) | -100% |
| ITS Infrastructure Services | 3,412,700 | 3,412,700 | - | (3,412,700) | -100% |
| Total | 22,720,862 | 22,720,862 | - | (22,720,862) | -100% |
| by category | | | | | |
| Interdepartmental | 1,076,688 | 1,076,688 | - | (1,076,688) | -100% |
| Total Revenues | 1,076,688 | 1,076,688 | - | (1,076,688) | -100% |
| Personnel Services | 14,344,221 | 14,344,221 | - | (14,344,221) | -100% |
| Materials & Services | 8,376,641 | 8,376,641 | - | (8,376,641) | -100% |
| Total Expenditures | 22,720,862 | 22,720,862 | - | (22,720,862) | -100% |
| General Fund Subsidy \$ | 21,644,174 | 21,644,174 | - | (21,644,174) | -100% |
| FTE's | 81.75 | 83.75 | - | (83.75) | -100% |

Facilities Operations 520-3535

Budget Detail

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

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: Operations, Maintenance, and Real Property.

1. **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.
2. **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.
3. **Real Property Maintenance** (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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------|----------|-------------------|-------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Facilities Maintenance | \$ - | - | 11,214,914 | 11,214,914 | -% |
| Facilities Operations | - | - | 8,524,485 | 8,524,485 | -% |
| Real Property Maintenance | - | - | 173,211 | 173,211 | -% |
| Total | \$ - | - | 19,912,610 | 19,912,610 | -% |
| by category | | | | | |
| Charges for Services | - | - | 19,488,423 | 19,488,423 | -% |
| Interdepartmental | - | - | 8,000 | 8,000 | -% |
| Miscellaneous | - | - | 416,187 | 416,187 | -% |
| Total Revenues | - | - | 19,912,610 | 19,912,610 | -% |
| Personnel Services | - | - | 8,098,390 | 8,098,390 | 0% |
| Materials & Services | - | - | 11,144,515 | 11,144,515 | 0% |
| Other | - | - | 5,008 | 5,008 | 0% |
| Interdepartmental | - | - | 700 | 700 | 0% |
| subtotal | - | - | 19,248,613 | 19,248,613 | -% |
| Contingency | - | - | 663,997 | 663,997 | 0% |
| Total Expenditures | - | - | 19,912,610 | 19,912,610 | -% |
| Revenues under Expenditures | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance | \$ - | - | - | - | |
| FTE's | - | - | 56.01 | 56.01 | 0% |

Budget Analysis:

FY 2023-24 brings a modified structure to Facilities as it moves from being housed in the General Fund to becoming a separate internal services fund and joins two other special funds to become the Facilities, Fleet and Parks Department. This change reflects the revenue collected on Facilities' behalf through the Countywide Cost Allocation Plan (CAP). This organizational change results in the \$19,488,423 revenue allocation identified as Internal Service Fund CAP - Internal. Rental income reflects the increase in projected changes within the County's leasing strategies in the coming year. Facilities is also experiencing cost increases in several expenditure categories.

Personnel costs increase due to increases in salaries, retirement costs, health benefits, as well as the reinstatement of 3.00 FTE which were frozen during FY 22-23 due to budget constraints. Personnel costs also increase due to the transition of vacant staff positions previously housed in the Mail and Print Services Division (Fund 516), for strategic reorganization purposes.

Materials and Services increase \$1.6 million overall. Starting in FY 2023-24, General Government divisions were moved from the General Fund into separate internal service funds that are now specifically budgeting and receiving the countywide cost allocations assigned to that internal service. This strategic change results in a \$1.9 million increase to Facilities' budget. Other Materials and Services increases are related to Countywide costs associated with utilities and leases, and Facilities' fleet internal costs. Utilities and leases are budgeted to reflect year-end projections with a modest rate increase. Fleet internal costs increase primarily due to rising fuel prices and vehicle replacement costs.

The increases are offset by a \$736,340 expenditure reduction for FY 2023-24. The Facilities' budget absorbs the reduction across various line-items including supplies, furniture, contract services, training, subscriptions, and repairs and maintenance. An additional \$30,000 in revenue associated with the parking structure maintenance is included to offset reductions. These reductions impact the supplies available across all maintenance specialties and result in a decrease of items such as lightbulbs, HVAC filters, batteries for fire/life safety devices, access control parts and cards and other replacement parts for unplanned repairs. Additional impacts include delays or denial of office system furniture replacement and repair as well as reductions in custodial, preventative maintenance, and annual inspection services. Employee training and development will also experience denials or delays. Strategic changes will be utilized to reduce the impacts of these reductions and maintain appropriate service level.

Facilities Management 100-3535

Budget Detail

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

1. **Facilities Maintenance** (100-353505): *Effective FY 2023-24 this program's new number is 520-353505.
2. **Facilities Operations** (100-353525): *Effective FY 2023-24 this program's new number is 520-353525.
3. **Real Property Maintenance** (100-353526): *Effective FY 2023-24 this program's new number is 520-353526.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|----------------------|-------------------|----------|---------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Facilities Maintenance | \$ 9,078,875 | 9,078,875 | - | (9,078,875) | -100% |
| Facilities Operations | 7,631,649 | 7,631,649 | - | (7,631,649) | -100% |
| Real Property Maintenance | 163,500 | 163,500 | - | (163,500) | -100% |
| Total | \$ 16,874,024 | 16,874,024 | - | (16,874,024) | -100% |
| by category | | | | | |
| Interdepartmental | 8,000 | 8,000 | - | (8,000) | -100% |
| Miscellaneous | 333,094 | 333,094 | - | (333,094) | -100% |
| Total Revenues | 341,094 | 341,094 | - | (341,094) | -100% |
| Personnel Services | 7,381,814 | 7,381,814 | - | (7,381,814) | -100% |
| Materials & Services | 9,486,402 | 9,486,402 | - | (9,486,402) | -100% |
| Other | 5,008 | 5,008 | - | (5,008) | -100% |
| Interdepartmental | 800 | 800 | - | (800) | -100% |
| Total Expenditures | 16,874,024 | 16,874,024 | - | (16,874,024) | -100% |
| General Fund Subsidy | \$ 16,532,930 | 16,532,930 | - | (16,532,930) | -100% |
| FTE's | 52.60 | 53.60 | - | (53.60) | -100% |

Mail and Print Services 516-3545

Budget Detail

Mail and Print Services 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, Mail & Print Services has been reorganized under the new Facilities, Fleet, and Parks Department, but will remain fund 516.

1. **Mail and Print Services Contingency** (516-354505): Accounts for the Contingency and interest earnings for the entire Mail and Print Services fund.
2. **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.
3. **Printing and Copiers** (516-354520): Provides printing services, including forms, letterhead, envelopes, business cards, booklets, multiple color specialty jobs and high-speed printing.

| Program Description | Adopted | Modified | Proposed | Change | |
|-------------------------------------|------------------|------------------|------------------|-----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Mail and Print Services Contingency | \$ 378,021 | 378,021 | 901,280 | 523,259 | 138% |
| Mail Messenger | 1,247,172 | 1,247,172 | 945,064 | (302,108) | -24% |
| Printing and Copiers | 520,092 | 520,092 | 509,823 | (10,269) | -2% |
| Total | 2,145,285 | 2,145,285 | 2,356,167 | 210,882 | 10% |
| by category | | | | | |
| Charges for Services | 1,617,471 | 1,617,471 | 1,617,471 | - | -% |
| Miscellaneous | 180,000 | 180,000 | 180,000 | - | -% |
| Total Revenues | 1,797,471 | 1,797,471 | 1,797,471 | - | -% |
| Personnel Services | 663,518 | 663,518 | 625,658 | (37,860) | -6% |
| Materials & Services | 765,489 | 765,489 | 1,041,155 | 275,666 | 36% |
| Interdepartmental | 268,257 | 268,257 | (10,454) | (278,711) | -104% |
| Capital Outlay | 70,000 | 70,000 | 70,000 | - | 0% |
| subtotal | 1,767,264 | 1,767,264 | 1,726,359 | (40,905) | -2% |
| Contingency | 378,021 | 378,021 | 629,808 | 251,787 | 67% |
| Total Expenditures | 2,145,285 | 2,145,285 | 2,356,167 | 210,882 | 10% |
| Revenues under Expenditures | | | | | |
| | (347,814) | (347,814) | (558,696) | (210,882) | 61% |
| Fund Equity | 347,814 | 347,814 | 558,696 | 210,882 | 61% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 6.00 | 6.00 | 5.60 | (0.40) | -7% |

Budget Analysis:

Expenditures, excluding Contingency, decrease \$40,905 (2%). Contingency increases \$251,787 (67%). Beginning fund balance increases \$210,882 (61%).

The revenue budget in the Mail and Print Services Fund is anticipated to remain the same for fiscal year 2023-24.

As part of the county's reorganization strategy, Mail and Print Services was moved to the Facilities, Fleet and Parks Department. As part of the transition, a 1.00 regular full-time equivalent (FTE) position and one 0.60 FTE variable hour position has moved from Mail and Print Services to the new Facilities Operations internal service fund 520 to be utilized as part of an internal reorganization strategy. This change is offset by the 0.60 FTE assignment resulting from several small percentage allocations from administrative and financial support positions within Facilities Operations to Mail and Print Services in support of program operations. The overall impact to Personnel Services is slight reduction.

While Materials and Services increase, this is offset by a comparable decrease in interfund expenditures resulting in a negligible overall increase. Mail and Print Services is also reducing \$6,200 in supplies and photocopy machine equipment.

Contingency is estimated to increase substantially as several services and replacement schedules were on hold during the past few years.

County Emergency Management 532-3210

Budget Detail

*Effective FY 2023-24, General Fund organizational unit County Emergency Management (100-3210) is moved to this internal service fund.

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.

1. **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 fiscal year 2022-23 was 100-321005.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------------|-------------|----------|------------------|------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| County Emergency Management | \$ - | - | 1,846,885 | 1,846,885 | -% |
| Total | \$ - | - | 1,846,885 | 1,846,885 | -% |
| by category | | | | | |
| Intergovernmental | - | - | 439,600 | 439,600 | -% |
| Charges for Services | - | - | 1,180,559 | 1,180,559 | -% |
| Miscellaneous | - | - | 226,726 | 226,726 | -% |
| Total Revenues | - | - | 1,846,885 | 1,846,885 | -% |
| Personnel Services | - | - | 1,168,543 | 1,168,543 | 0% |
| Materials & Services | - | - | 608,348 | 608,348 | 0% |
| subtotal | - | - | 1,776,891 | 1,776,891 | -% |
| Contingency | - | - | 69,994 | 69,994 | 0% |
| Total Expenditures | - | - | 1,846,885 | 1,846,885 | -% |
| Revenues over Expenditures | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance | \$ - | - | - | - | - |
| FTE's | - | - | 7.00 | 7.00 | 0% |

Budget Analysis:

Starting in FY 2023-24, several General Government departments moved from the General Fund to their own internal service funds. Due to this accounting change, Materials & Services costs increase because County Emergency Management will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund departments.

Revenues increase due to grant funds. \$149,600 is added from the Oregon State Fire Marshal's Community Wildfire Risk Reduction Grant. Emergency Management applied for these funds to support the development of a Community Wildfire Protection Plan. This budget also includes \$140,000 from the Urban Areas Security Initiative grant for recovery planning in partnership with Clackamas County.

Estimated revenue from the Federal Emergency Management Agency's Emergency Management Performance Grant, which provides 15% of program revenue, is reduced by \$59,517 (-28%) from FY 2022-23. In order to avoid more significant service or staffing reductions, reserve funds were added to make up this deficit.

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

Materials and Services incorporates a 4% (\$33,011) reduction in items funded by General Fund. This substantially reduces funding for discretionary items and public education and outreach. It includes a 25% reduction in emergency communications services and equipment and an 18% reduction in training and associated travel.

County Emergency Management 100-3210

Budget Detail

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

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

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|------------------|------------------|----------|--------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| County Emergency Management | \$ 1,578,198 | 1,578,198 | - | (1,578,198) | -100% |
| Total | 1,578,198 | 1,578,198 | - | (1,578,198) | -100% |
| by category | | | | | |
| Intergovernmental | 480,000 | 480,000 | - | (480,000) | -100% |
| Miscellaneous | 242,984 | 242,984 | - | (242,984) | -100% |
| Total Revenues | 722,984 | 722,984 | - | (722,984) | -100% |
| Personnel Services | 1,044,730 | 1,044,730 | - | (1,044,730) | -100% |
| Materials & Services | 533,168 | 533,168 | - | (533,168) | -100% |
| Interdepartmental | 300 | 300 | - | (300) | -100% |
| Total Expenditures | 1,578,198 | 1,578,198 | - | (1,578,198) | -100% |
| General Fund Subsidy \$ | 855,214 | 855,214 | - | (855,214) | -100% |
| FTE's | 7.00 | 7.00 | - | (7.00) | -100% |

*Effective fiscal year 2023-24, General Fund organizational unit Finance (100-3515) is moved to this internal service fund and now includes Procurement (former organization unit 100-3530).

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

1. **Finance (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 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. The former program number through FY 2022-23 was 100-351505.
2. **Procurement 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 old number through FY 2022-23 was 100-353005.
3. **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 old number through FY 2022-23 was 100-353010.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------------|----------|----------|------------------|------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Finance | \$ - | - | 4,734,900 | 4,734,900 | -% |
| Procurement Services | - | - | 1,136,406 | 1,136,406 | -% |
| Personal Property Disposition | - | - | 2,050 | 2,050 | -% |
| Total \$ | - | - | 5,873,356 | 5,873,356 | -% |
| by category | | | | | |
| Charges for Services | - | - | 5,716,706 | 5,716,706 | -% |
| Fines & Forfeitures | - | - | 2,500 | 2,500 | -% |
| Miscellaneous | - | - | 154,150 | 154,150 | -% |
| Total Revenues | - | - | 5,873,356 | 5,873,356 | -% |
| Personnel Services | - | - | 4,278,925 | 4,278,925 | 0% |
| Materials & Services | - | - | 1,399,898 | 1,399,898 | 0% |
| Other | - | - | 142,525 | 142,525 | 0% |
| subtotal | - | - | 5,821,348 | 5,821,348 | -% |
| Contingency | - | - | 52,008 | 52,008 | 0% |
| Total Expenditures | - | - | 5,873,356 | 5,873,356 | -% |
| Revenues over Expenditures | - | - | - | - | -% |

Finance 534-3515

Budget Detail

| | | | | | |
|------------------------|---|---|-------|-------|----|
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | - | - | 26.00 | 26.00 | 0% |

Budget Analysis:

Beginning in FY 2023-24, several General Government internal service departments moved from the General Fund to their own internal service funds. Due to this accounting change, cost plan allocations for revenue and expenditures have been added to Finance. In prior years, Washington County did not charge allocated costs to or recognize revenue for internal service functions funded in the General Fund.

Most of the revenue increase in Finance is due to the accounting change. In addition, revenue from the Transient Lodging Tax (TLT) fund was increased to reflect the cost of TLT administration which is funded in the Finance Department. In prior years, the County charged \$55,000 to administer the TLT program with the General Fund funding the difference. In FY 2023-24 the entire TLT administration cost will be fully recovered from TLT revenue.

Excluding the impact of the cost plan allocation methodology, the expenditure budget for Finance increases by \$201,418 or 5% in the proposed FY 2023-24 budget compared to the modified FY 2022-23 budget.

Personnel Services expenditures increase by \$105,962 (3.2%) due primarily to the addition of a 1.00 full-time equivalent Payroll Specialist to address the lack of backup redundant support in the payroll function by increasing the number of payroll operators from one to two. Additional costs are budgeted for expected increases in salaries, retirement costs, and health benefits.

Materials and Services expenditures increase primary due to addition of internal allocated costs as part of the previously mentioned change in cost plan allocation methodology. As part of this year's budget reduction exercise, the budget for professional services expenditures were reduced by \$36,000.

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

1. **Finance (100-351505):** *Effective FY 2023-24 this program's new number is 534-351505.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|---------------------|------------------|----------|--------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Finance | \$ 3,970,651 | 3,970,651 | - | (3,970,651) | -100% |
| Total | \$ 3,970,651 | 3,970,651 | - | (3,970,651) | -100% |
| by category | | | | | |
| Charges for Services | 250 | 250 | - | (250) | -100% |
| Fines & Forfeitures | 2,500 | 2,500 | - | (2,500) | -100% |
| Interdepartmental | 27,500 | 27,500 | - | (27,500) | -100% |
| Miscellaneous | 156,650 | 156,650 | - | (156,650) | -100% |
| Total Revenues | 186,900 | 186,900 | - | (186,900) | -100% |
| Personnel Services | 3,286,024 | 3,286,024 | - | (3,286,024) | -100% |
| Materials & Services | 542,352 | 542,352 | - | (542,352) | -100% |
| Other | 142,275 | 142,275 | - | (142,275) | -100% |
| Total Expenditures | 3,970,651 | 3,970,651 | - | (3,970,651) | -100% |
| General Fund Subsidy | \$ 3,783,751 | 3,783,751 | - | (3,783,751) | -100% |
| FTE's | 20.00 | 21.00 | - | (21.00) | -100% |

Procurement 100-3530

Budget Detail

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

1. **Procurement Services** (100-353005): *Effective FY 2023-24 this program's new number is 534-353005.
2. **Personal Property Disposition** (100-353010): *Effective FY 2023-24 this program's new number is 534-353010.

| Program Description | Adopted | Modified | Proposed | Change | |
|-------------------------------|-------------------|----------------|----------|------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Procurement Services | \$ 912,461 | 912,461 | - | (912,461) | -100% |
| Personal Property Disposition | 2,050 | 2,050 | - | (2,050) | -100% |
| Total | \$ 914,511 | 914,511 | - | (914,511) | -100% |
| by category | | | | | |
| Miscellaneous | 10,000 | 10,000 | - | (10,000) | -100% |
| Total Revenues | 10,000 | 10,000 | - | (10,000) | -100% |
| Personnel Services | 824,904 | 824,904 | - | (824,904) | -100% |
| Materials & Services | 89,357 | 89,357 | - | (89,357) | -100% |
| Other | 250 | 250 | - | (250) | -100% |
| Total Expenditures | 914,511 | 914,511 | - | (914,511) | -100% |
| General Fund Subsidy | \$ 904,511 | 904,511 | - | (904,511) | -100% |
| FTE's | 6.00 | 6.00 | - | (6.00) | -100% |

Human Resources 536-3520

Budget Detail

*Effective fiscal year 2023-24 General Fund organizational unit Human Resources (100-3520) is moved to this new internal service fund and now includes Risk Management (former organization unit 100-3575).

The Human Resources Department provides leadership and support to Washington County for all human resource related activities.

1. **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 and position control; benefits, leave and wellness program administration; learning and development; administration of the personnel rules and regulations; employment law and best practices consultation and support; performance appraisal system and employee recognition and engagement. *This program's number through FY 2022-23 was 100-352005.
2. **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. *Effective FY 2023-24, General Fund organizational unit Risk Management (100-3575) is reorganized under Human Resources fund 536-3575.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------|----------|------------------|------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Human Resources | \$ - | - | 7,529,551 | 7,529,551 | -% |
| Risk Management | - | - | 1,278,641 | 1,278,641 | -% |
| Total | \$ - | - | 8,808,192 | 8,808,192 | -% |
| by category | | | | | |
| Charges for Services | - | - | 8,808,192 | 8,808,192 | -% |
| Total Revenues | - | - | 8,808,192 | 8,808,192 | -% |
| Personnel Services | - | - | 6,548,401 | 6,548,401 | 0% |
| Materials & Services | - | - | 2,132,034 | 2,132,034 | 0% |
| Other | - | - | 7,000 | 7,000 | 0% |
| subtotal | - | - | 8,687,435 | 8,687,435 | -% |
| Contingency | - | - | 120,757 | 120,757 | 0% |
| Total Expenditures | - | - | 8,808,192 | 8,808,192 | -% |
| Revenues under Expenditures | | | | | |
| | - | - | - | - | -% |
| Fund Equity | - | - | - | - | -% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | - | - | 41.00 | 41.00 | 0% |

Budget Analysis:

Starting in FY 2023-24, several General Government departments moved from General Fund to their own internal service funds. Due to this accounting change, cost plan allocations for revenue and expenditures have been added to Human Resources. In prior years, Washington County did not charge allocated costs to General Fund departments.

Revenues increase due to the accounting change which add cost allocation revenues.

Personnel Services expenditures increase due to increases in salaries, retirement costs, and health benefits. Transfer 1.00 full-time equivalent County Investigator from Risk Management. In addition, the budget for a 1.00 FTE Senior Human Resources Analyst position has been removed for FY 2023-24. The American Rescue Plan Act (ARPA) previously contributed the budgeted funds for this position, however the position is no longer eligible for ARPA funding. The position may be filled at the direction of the County Administrator in the future.

Materials and Services expenditures increase primary due to the addition of internally allocated costs. TriMet program expenditures decrease as a part of budget reductions this fiscal year.

Human Resources 100-3520

Budget Detail

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

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

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|---------------------|------------------|----------|--------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Human Resources | \$ 5,462,493 | 5,462,493 | - | (5,462,493) | -100% |
| Total | \$ 5,462,493 | 5,462,493 | - | (5,462,493) | -100% |
| by category | | | | | |
| Total Revenues | - | - | - | - | -% |
| Personnel Services | 4,479,964 | 4,479,964 | - | (4,479,964) | -100% |
| Materials & Services | 975,529 | 975,529 | - | (975,529) | -100% |
| Other | 7,000 | 7,000 | - | (7,000) | -100% |
| Total Expenditures | 5,462,493 | 5,462,493 | - | (5,462,493) | -100% |
| General Fund Subsidy | \$ 5,462,493 | 5,462,493 | - | (5,462,493) | -100% |
| FTE's | 28.00 | 28.00 | - | (28.00) | -100% |

Risk Management 100-3575

Budget Detail

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

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

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|---------------------|------------------|----------|--------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Risk Management | \$ 1,203,112 | 1,203,112 | - | (1,203,112) | -100% |
| Total | \$ 1,203,112 | 1,203,112 | - | (1,203,112) | -100% |
| by category | | | | | |
| Total Revenues | - | - | - | - | -% |
| Personnel Services | 1,161,569 | 1,161,569 | - | (1,161,569) | -100% |
| Materials & Services | 39,543 | 39,543 | - | (39,543) | -100% |
| Interdepartmental | 2,000 | 2,000 | - | (2,000) | -100% |
| Total Expenditures | 1,203,112 | 1,203,112 | - | (1,203,112) | -100% |
| General Fund Subsidy | \$ 1,203,112 | 1,203,112 | - | (1,203,112) | -100% |
| FTE's | 7.00 | 7.00 | - | (7.00) | -100% |

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Public Safety & Justice

| | |
|--|----------|
| Sheriff's Office Administration | 100-4010 |
| Law Enforcement | 100-4020 |
| Jail | 100-4030 |
| Jail Health Care | 100-4035 |
| District Attorney | 100-4510 |
| Juvenile | 100-5010 |
| Juvenile Administration | 100-5030 |
| Justice Court | 100-8010 |
| Law Library | 176-8510 |
| District Patrol | 182-4020 |
| Sheriff's Contract Services | 186-4060 |
| Community Corrections | 188-5510 |
| Juvenile Grants | 196-5040 |
| Juvenile Conciliation Services | 197-5020 |
| Court Security | 202-4040 |
| Grants & Donations | 224-4050 |
| Jail Commissary | 226-4030 |
| Juvenile High Risk Prevention Funds | 228-5050 |
| Local Option Levy Administration | 234-1690 |
| Local Option Levy Sheriff's Administration | 234-4010 |
| Local Option Levy Law Enforcement | 234-4020 |
| Local Option Levy Jail | 234-4030 |
| Local Option Levy District Attorney | 234-4510 |
| Local Option Levy Juvenile | 234-5010 |
| Local Option Levy Community Corrections | 234-5515 |
| Civil Forfeitures | 238-4090 |

PUBLIC SAFETY & JUSTICE

BUDGET 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.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|---|--------------------|--------------------|--------------------|-------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| LOL Administration | \$ 14,022,454 | 14,022,454 | 15,951,309 | 1,928,855 | 14% |
| subtotal - Administration | 14,022,454 | 14,022,454 | 15,951,309 | 1,928,855 | 14% |
| Sheriff's Office Administration | 7,061,179 | 7,061,179 | 10,222,496 | 3,161,317 | 45% |
| Law Enforcement | 28,433,931 | 28,495,524 | 35,487,568 | 6,992,044 | 25% |
| Jail | 33,781,986 | 33,781,986 | 47,118,679 | 13,336,693 | 39% |
| Jail Health Care | 7,385,831 | 7,385,831 | 7,471,716 | 85,885 | 1% |
| District Patrol | 34,205,165 | 34,205,165 | 37,873,984 | 3,668,819 | 11% |
| Sheriff's Contract Services | 760,151 | 760,151 | 713,083 | (47,068) | -6% |
| Court Security | 1,841,186 | 1,841,186 | 1,610,851 | (230,335) | -13% |
| Grants & Donations | 1,408,303 | 1,408,303 | 1,551,660 | 143,357 | 10% |
| Jail Commissary | 1,420,583 | 1,420,583 | 1,613,201 | 192,618 | 14% |
| LOL Sheriff's Administration | 3,648,973 | 3,648,973 | 3,648,003 | (970) | 0% |
| LOL Law Enforcement | 14,808,887 | 14,808,887 | 16,394,828 | 1,585,941 | 11% |
| LOL Jail | 4,665,470 | 4,665,470 | 5,461,480 | 796,010 | 17% |
| Civil Forfeitures | 618,334 | 618,334 | 1,158,015 | 539,681 | 87% |
| subtotal - Sherriff's Office | 140,039,979 | 140,101,572 | 170,325,564 | 30,223,992 | 22% |
| District Attorney | 18,623,055 | 18,623,055 | 21,260,007 | 2,636,952 | 14% |
| LOL District Attorney | 4,902,507 | 4,902,507 | 5,037,725 | 135,218 | 3% |
| subtotal - District Attorney | 23,525,562 | 23,525,562 | 26,297,732 | 2,772,170 | 12% |
| Juvenile | 8,078,612 | 8,078,612 | 9,749,134 | 1,670,522 | 21% |
| Juvenile Administration | 2,077,836 | 2,077,836 | 2,350,424 | 272,588 | 13% |
| Juvenile Grants | 980,581 | 1,055,581 | 944,561 | (111,020) | -11% |
| Juvenile Conciliation Services | 657,198 | 657,198 | 691,076 | 33,878 | 5% |
| Juvenile High Risk Prevention Funds | 3,530,918 | 3,530,918 | 3,570,702 | 39,784 | 1% |
| LOL Juvenile | 2,198,760 | 2,198,760 | 2,316,291 | 117,531 | 5% |
| subtotal - Juvenile | 17,523,905 | 17,598,905 | 19,622,188 | 2,023,283 | 11% |
| Community Corrections | 23,170,455 | 23,255,119 | 23,692,482 | 437,363 | 2% |
| LOL Community Corrections | 6,093,062 | 6,093,062 | 6,397,611 | 304,549 | 5% |
| subtotal - Community Corrections | 29,263,517 | 29,348,181 | 30,090,093 | 741,912 | 3% |
| Justice Court | 1,165,609 | 1,165,609 | 1,616,147 | 450,538 | 39% |
| Law Library | 935,609 | 935,609 | 758,338 | (177,271) | -19% |
| subtotal - Other | 2,101,218 | 2,101,218 | 2,374,485 | 273,267 | 13% |
| Totals | 226,476,635 | 226,697,892 | 264,661,371 | 37,963,479 | 17% |
| General Fund | 106,608,039 | 106,669,632 | 135,276,171 | 28,606,539 | 27% |
| Special Funds | 119,868,596 | 120,028,260 | 129,385,200 | 9,356,940 | 8% |
| Totals \$ | 226,476,635 | 226,697,892 | 264,661,371 | 37,963,479 | 17% |
| FTE's | 983.25 | 985.25 | 986.85 | 1.60 | 0% |

PUBLIC SAFETY & JUSTICE

BUDGET OVERVIEW

| Category Description | Adopted | Modified | Proposed | Change | |
|----------------------------------|--------------------|--------------------|--------------------|-------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Taxes | \$ 33,467,012 | 33,467,012 | 36,713,560 | 3,246,548 | 10% |
| Licenses and permits | 761,200 | 761,200 | 761,200 | - | 0% |
| Intergovernmental | 26,274,263 | 26,349,263 | 25,433,186 | (916,077) | -3% |
| Charges for Services | 4,897,393 | 4,897,393 | 5,532,472 | 635,079 | 13% |
| Fines & Forfeitures | 1,415,500 | 1,415,500 | 1,274,763 | (140,737) | -10% |
| Interdepartmental | 4,368,926 | 4,368,926 | 9,114,131 | 4,745,205 | 109% |
| Miscellaneous | 36,014,958 | 36,014,958 | 39,188,329 | 3,173,371 | 9% |
| Operating Transfers In | 5,529,775 | 5,614,439 | 7,796,751 | 2,182,312 | 39% |
| Total Revenues | 112,729,027 | 112,888,691 | 125,814,392 | 12,925,701 | 11% |
| Personnel Services | 154,974,129 | 155,133,793 | 161,521,403 | 6,387,610 | 4% |
| Materials & Services | 29,213,413 | 29,213,413 | 71,549,373 | 42,335,960 | 145% |
| Other | 3,375,911 | 3,375,911 | 3,444,118 | 68,207 | 2% |
| Interdepartmental | 22,145,967 | 22,145,967 | 9,282,136 | (12,863,831) | -58% |
| Operating Transfers Out | 407,018 | 407,018 | 330,768 | (76,250) | -19% |
| Capital Outlay | 1,025,446 | 1,087,039 | 1,113,932 | 26,893 | 2% |
| subtotal | 211,141,884 | 211,363,141 | 247,241,730 | 35,878,589 | 17% |
| Contingency | 15,334,751 | 15,334,751 | 17,419,641 | 2,084,890 | 14% |
| Total Expenditures | 226,476,635 | 226,697,892 | 264,661,371 | 37,963,479 | 17% |
| Revenues under expenditures | (113,747,608) | (113,809,201) | (138,846,979) | (25,037,778) | 22% |
| General Fund Subsidy | 90,797,624 | 90,859,217 | 114,012,811 | 23,153,594 | 25% |
| Special Funds Beginning Balances | 22,949,984 | 22,949,984 | 24,834,168 | 1,884,184 | 8% |
| Ending Fund Balances \$ | - | - | - | - | |

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Sheriff's Office Administration 100-4010

Budget Detail

This organization unit provides executive direction and support for the entire Sheriff's Office operation and includes the following administrative programs:

1. **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.
2. **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.
3. **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).
4. **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.
5. **Professional Standards (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.

| Program Description | Adopted | | Modified | | Proposed | | Change | |
|---|-----------|------------------|----------|------------------|----------|-------------------|--------------------|-------------|
| | 2022-23 | | 2022-23 | | 2023-24 | | \$ | % |
| Sheriff's Office Executive Administration | \$ | 1,913,527 | | 1,913,527 | | 4,436,315 | 2,522,788 | 132% |
| Business Support Services | | 1,572,747 | | 1,572,747 | | 1,583,641 | 10,894 | 1% |
| Training | | 1,855,127 | | 1,855,127 | | 1,880,159 | 25,032 | 1% |
| Data, Analysis, Technical Assistance | | 823,531 | | 823,531 | | 805,011 | (18,520) | -2% |
| Professional Standards | | 896,247 | | 896,247 | | 1,517,370 | 621,123 | 69% |
| Total | | 7,061,179 | | 7,061,179 | | 10,222,496 | 3,161,317 | 45% |
| by category | | | | | | | | |
| Interdepartmental | \$ | 56,570 | | 56,570 | | 5,234,432 | 5,177,862 | 9,153% |
| Miscellaneous | | 492,194 | | 492,194 | | 593,449 | 101,255 | 21% |
| Total Revenues | | 548,764 | | 548,764 | | 5,827,881 | 5,279,117 | 962% |
| Personnel Services | | 6,120,210 | | 6,120,210 | | 6,680,297 | 560,087 | 9% |
| Materials & Services | | 810,996 | | 810,996 | | 3,452,510 | 2,641,514 | 326% |
| Other | | 30,321 | | 30,321 | | 33,394 | 3,073 | 10% |
| Interdepartmental | | 59,652 | | 59,652 | | 56,295 | (3,357) | -6% |
| Capital Outlay | | 40,000 | | 40,000 | | - | (40,000) | -100% |
| Total Expenditures | | 7,061,179 | | 7,061,179 | | 10,222,496 | 3,161,317 | 45% |
| General Fund Subsidy | \$ | 6,512,415 | | 6,512,415 | | 4,394,615 | (2,117,800) | -33% |
| FTE's | | 35.25 | | 35.25 | | 38.25 | 3.00 | 9% |

Budget Analysis:

Revenues increase \$5,279,117 (962%). Expenditures increase \$3,161,317 (45%). General Fund subsidy decreases \$2,117,800 (33%).

Miscellaneous Revenues increase due to city contracts for law enforcement services overhead costs. Intradepartmental revenues reflect a substantial increase with the addition of Sheriff's Office indirect administrative cost revenues from supported funds 182 and 234. Also reflected is an increase in salary, retirement costs and health benefits for a 0.50 FTE administrative support position supported by Public Safety Community Corrections.

Personnel costs increase due to salaries, retirement costs, and health benefits. FTE changes in this organization include movement of a Program Coordinator and a Senior Administrative Specialist from 100-4020 to align with functional work. A Senior Administrative Specialist and an Administrative Specialist II position was exchanged between 100-4010 and 100-4020 with a net zero increase cost. The budget reduction exercise led to the elimination of three variable hour positions totaling 0.80 FTE realizing savings in temporary salaries as well as a reduction in miscellaneous personnel services identified as a vacancy savings reduction.

Materials & Services increase primarily due to the Sheriff's Office paying into the County's Cost Plan effective this fiscal year after being converted from a General Fund Department to an Internal Service Fund. Also reflected is an increase due to the functional move of the Hiring team into the administrative organizational unit. There is an offsetting decrease in expenses in Fund 100-4020. Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency (WCCCA). Interfund expenditures increase is a direct reflection of the decrease in the Washington County Cost Allocation Plan related to legal services for forfeiture. Capital Outlay decreases due to elimination of capital needs at the Public Safety Training Center for fiscal year 2023-24.

This organizational unit provides Sheriff's Office (SO) support for the following service programs which are supported by either the General Fund or special fee-based revenues:

1. **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. Includes contracted city law enforcement services.
2. **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.
3. **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.
4. **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 citizens aged 65 and older with assistance in reducing incidence and fear of criminal victimization.
5. **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.
6. **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.
7. **Forensics** (100-402040): Provides collection and analysis of forensic evidence from crime scenes.
8. **Evidence** (100-402045): Provides logging, tracking, and disposition of evidence inventory related to criminal cases.
9. **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.

Law Enforcement 100-4020

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|--|----------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Patrol Operations | \$ 13,253,154 | 13,284,740 | 20,399,899 | 7,115,159 | 54% |
| Investigations | 7,947,804 | 7,947,804 | 8,808,454 | 860,650 | 11% |
| Records | 2,240,211 | 2,240,211 | 2,815,033 | 574,822 | 26% |
| Public Affairs | 1,195,986 | 1,195,986 | 1,302,352 | 106,366 | 9% |
| Civil | 1,533,193 | 1,533,193 | 2,161,830 | 628,637 | 41% |
| Permits | 547,745 | 547,745 | - | (547,745) | -100% |
| Forensics | 513,161 | 543,168 | - | (543,168) | -100% |
| Evidence | 587,958 | 587,958 | - | (587,958) | -100% |
| Sheriff's Office Services Administration | 614,719 | 614,719 | - | (614,719) | -100% |
| Total | 28,433,931 | 28,495,524 | 35,487,568 | 6,992,044 | 25% |
| by category | | | | | |
| Licenses and permits | 730,000 | 730,000 | 730,000 | - | 0% |
| Intergovernmental | 155,964 | 155,964 | 155,964 | - | 0% |
| Charges for Services | 3,581,014 | 3,581,014 | 4,140,661 | 559,647 | 16% |
| Interdepartmental | 55,660 | 55,660 | 55,660 | - | 0% |
| Miscellaneous | 353,329 | 353,329 | 385,203 | 31,874 | 9% |
| Total Revenues | 4,875,967 | 4,875,967 | 5,467,488 | 591,521 | 12% |
| Personnel Services | 25,211,117 | 25,211,117 | 25,081,927 | (129,190) | -1% |
| Materials & Services | 2,233,946 | 2,233,946 | 9,373,779 | 7,139,833 | 320% |
| Other | 958,868 | 958,868 | 1,031,862 | 72,994 | 8% |
| Capital Outlay | 30,000 | 91,593 | - | (91,593) | -100% |
| Total Expenditures | 28,433,931 | 28,495,524 | 35,487,568 | 6,992,044 | 25% |
| General Fund Subsidy | \$ 23,557,964 | 23,619,557 | 30,020,080 | 6,400,523 | 27% |
| FTE's | 151.40 | 151.40 | 144.90 | (6.50) | -4% |

Budget Analysis:

Revenues increase \$591,521 (12%). Expenditures increase \$6,992,044 (25%). General Fund subsidy increases \$6,400,523 (27%).

Revenues increase at the organizational level. Charges for Services reflect the anticipated increase of revenue received from city contracts for law enforcement services. These contracts are not finalized therefore this budget is calculated based on estimated contract costs projected for the contract year maintaining current service levels.

Miscellaneous revenue reflects an increase in salaries, retirement costs and health benefits for 2.00 full-time equivalent (FTE) motor carrier officers supported by Land Use & Transportation.

Personnel costs decrease due to the budget reduction exercise eliminating 3.50 FTE as well as a reduction in miscellaneous personnel services identified as a vacancy savings reduction. Also reflected is the reduction of 2.00 FTE that were moved to Sheriff's Office Administration (100-4010) to align work functions.

Starting in FY 2023-24, General Government Departments moved from General Fund to their own internal service funds. Due to this accounting change, Materials & Services costs increase because effective this fiscal year the Sheriff's Office will start paying into Washington County's Cost Plan. In prior years, the County did not charge allocated costs to General Fund Departments. This proposed budget also includes a contractual obligation related to targeted marketing services for the recruitment team. Fleet operations and maintenance costs increase with the reinstatement of replacement funds for fleet vehicles which were removed last fiscal year due to budget constraints.

Other expenditures reflect the distribution of costs associated with the Washington County Consolidated Communications Agency.

Capital outlay decreases with the removal of capital equipment for patrol functions.

The Sheriff's Office jail programs described below are supported by the General Fund and other departmental revenues.

1. **Jail Administration** (100-403005): Provides administrative support to the jail.
2. **Jail Housing / Security** (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.
3. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Jail Administration | \$ 1,615,409 | 1,615,409 | 12,403,940 | 10,788,531 | 668% |
| Jail Housing / Security | 18,804,326 | 18,804,326 | 20,551,575 | 1,747,249 | 9% |
| Jail Intake and Release | 13,362,251 | 13,362,251 | 14,163,164 | 800,913 | 6% |
| Total | 33,781,986 | 33,781,986 | 47,118,679 | 13,336,693 | 39% |
| by category | | | | | |
| Intergovernmental | 250,000 | 250,000 | 250,000 | - | 0% |
| Charges for Services | 33,450 | 33,450 | 33,450 | - | 0% |
| Interdepartmental | 3,521,987 | 3,521,987 | 3,130,690 | (391,297) | -11% |
| Miscellaneous | 125,000 | 125,000 | 165,000 | 40,000 | 32% |
| Total Revenues | 3,930,437 | 3,930,437 | 3,579,140 | (351,297) | -9% |
| Personnel Services | 31,136,454 | 31,136,454 | 33,079,142 | 1,942,688 | 6% |
| Materials & Services | 2,319,532 | 2,319,532 | 13,992,537 | 11,673,005 | 503% |
| Other | 39,000 | 39,000 | 39,000 | - | 0% |
| Interdepartmental | 287,000 | 287,000 | 8,000 | (279,000) | -97% |
| Total Expenditures | 33,781,986 | 33,781,986 | 47,118,679 | 13,336,693 | 39% |
| General Fund Subsidy \$ | 29,851,549 | 29,851,549 | 43,539,539 | 13,687,990 | 46% |
| FTE's | 192.75 | 192.75 | 195.75 | 3.00 | 2% |

Budget Analysis:

Revenues decrease \$351,297 (9%). Expenditures increase \$13,336,693 (39%). General Fund subsidy increases \$13,687,990 (46%).

Revenues decrease across the Jail organization. Reimbursement from the State of Oregon per Measure 73 (Repeat felony sex offenders and repeat DUII) is reflected in Intergovernmental revenues. Interfund revenues decrease in the biennial budget for Justice Reimbursement Initiative funding related to jail program services and Oregon State Bill 1145 funding the General Fund support requirements for the Jail. Miscellaneous revenues increase based on revenue activity to include workers' compensation reimbursements, recovery of funds from adults in custody, and Community Corrections transfer fees.

Personnel costs increase due to salaries, retirement costs, health benefits, and the reinstatement of 3.00 FTE which were frozen during FY 2022-23 due to budget constraints and program decisions. The budget reduction exercise created a decrease in miscellaneous personnel services identified as a vacancy savings reduction. Starting in FY 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due to this accounting change, Materials & Services costs increased because the Sheriff's Office will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments. Materials & Services also increase to meet contractual obligations for the jail meals and kitchen management and increased contract costs for employee body armor. Interfund expenses decrease in Information Technology Services (ITS) capital costs.

Jail Health Care ensures the delivery of health care to Washington County inmates consistent with standards of the community and the National Commission on Correctional Health Care. These services are provided via a private health care provider. Moved from Org Unit 100-7020 in fiscal year 2019-20.

1. **Jail Health Care** (100-403505): Provides financial activities in support of Jail Health Care.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|---------------------|------------------|------------------|---------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Jail Health Care | \$ 7,385,831 | 7,385,831 | 7,471,716 | 85,885 | 1% |
| Total | 7,385,831 | 7,385,831 | 7,471,716 | 85,885 | 1% |
| by category | | | | | |
| Total Revenues | \$ - | - | - | - | 0% |
| Personnel Services | 7,966 | 7,966 | 8,115 | 149 | 2% |
| Materials & Services | 7,377,865 | 7,377,865 | 7,463,601 | 85,736 | 1% |
| Total Expenditures | 7,385,831 | 7,385,831 | 7,471,716 | 85,885 | 1% |
| General Fund Subsidy | \$ 7,385,831 | 7,385,831 | 7,471,716 | 85,885 | 1% |

Budget Analysis:

Expenditures increase \$85,885 (1%). General Fund subsidy increases \$85,885 (1%).

There are no revenues associated with the Jail health Care organization.

Personnel Services increase due primarily to salaries, retirement costs, and health benefits while staffing levels remain flat. Starting in FY 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due to this accounting change, Materials & Services costs increased because Sheriff's Office will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments. This request also includes an increase in cost obligation based on the jail medical services contract. This category includes limited funds for training and education for the part time nurse practitioner funded in this program.

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 (MDT) 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; the establishment, modification and enforcement of child support judgments; public outreach and awareness efforts; and informing crime victims of their constitutional rights and working to protect them.

1. **Child Support Enforcement (100-451005):** This program establishes, modifies and enforces child support judgments, including: interviewing witnesses, examining support payment records, preparing necessary legal documents, attending child support court hearings and initiating Uniform Reciprocal Support Enforcement cases for possible criminal action. Child Support Enforcement is also responsible for establishing paternity for cases that meet certain statutory guidelines and for establishing orders of support in those cases. The program is funded mainly by federal funds.
2. **Criminal Prosecution Services (100-451010):** This program conducts prosecution of felony and misdemeanor crimes, violations, major traffic offenses and restraining order violations occurring in Washington County, including the processing of all probation revocations and extraditions 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. Finally, review and processing for all cases, including those handled through the County's special prosecution programs are included in this budget. Specialty programs supported by the DA's Office include Integrative Re-Entry Intensive Supervision Services (IRISS) program, Family Sentencing Alternative Pilot (FSAP) program, Adult Drug Court, Juvenile Drug Court, Mental Health Court, Rapid Fitness to Proceed program, Veteran's Treatment Court, Domestic Violence Deferred Sentencing program, Early Case Resolution court, and a variety of court diversion programs for lower-level offenses, including a new Mental Health Diversion Pilot program.
3. **Victim Assistance (100-451015):** This program provides assistance to victims who have come into contact with the criminal justice system. The DA's office informs victims of their constitutional rights as required and works to protect them as well. The DA's office keeps victims up to date on the status of cases, both 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 their receiving restitution from various sources. This program also works in conjunction with other community partners who provide services to crime victims including the Family Justice Center (FJC), CARES NW, the Sexual Assault Resource Center (SARC), Safety Compass and various legal aid organizations.
4. **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 in dealing with police officers, attorneys, physicians and others throughout the criminal investigation and prosecution process. The program also provides staff support to the County's multidisciplinary child abuse intervention team, child fatality review committee, and coordinates services through contract relationships with other social service agencies and medical facilities.

| Program Description | Adopted | Modified | Proposed | Change | |
|--|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Child Support Enforcement | \$ 1,758,500 | 1,758,500 | 2,132,263 | 373,763 | 21% |
| Criminal Prosecution Services | 13,949,956 | 13,949,956 | 15,575,514 | 1,625,558 | 12% |
| Victim Assistance | 1,683,292 | 1,683,292 | 2,255,559 | 572,267 | 34% |
| Child Abuse Multi. Intervention (Cami) | 1,231,307 | 1,231,307 | 1,296,671 | 65,364 | 5% |
| Total | 18,623,055 | 18,623,055 | 21,260,007 | 2,636,952 | 14% |
| by category | | | | | |
| Intergovernmental | 4,631,878 | 4,631,878 | 4,713,925 | 82,047 | 2% |
| Charges for Services | 300,000 | 300,000 | 300,000 | - | 0% |
| Interdepartmental | 182,127 | 182,127 | 182,127 | - | 0% |
| Miscellaneous | 2,000 | 2,000 | 2,000 | - | 0% |
| Total Revenues | 5,116,005 | 5,116,005 | 5,198,052 | 82,047 | 2% |
| Personnel Services | 16,536,886 | 16,536,886 | 16,194,738 | (342,148) | -2% |
| Materials & Services | 1,890,169 | 1,890,169 | 4,870,269 | 2,980,100 | 158% |
| Other | 1,000 | 1,000 | - | (1,000) | -100% |
| Interdepartmental | 195,000 | 195,000 | 195,000 | - | 0% |
| Total Expenditures | 18,623,055 | 18,623,055 | 21,260,007 | 2,636,952 | 14% |
| General Fund Subsidy \$ | 13,507,050 | 13,507,050 | 16,061,955 | 2,554,905 | 19% |
| FTE's | 106.50 | 107.50 | 108.10 | 0.60 | 1% |

Budget Analysis:

Revenues increase \$82,047 (2%). Expenditures increase \$2,636,952 (14%). General Fund subsidy increases \$2,554,905 (19%).

Revenues increase due to additional federal funding for Child Support Enforcement to offset a portion of annual personnel services increases.

Personnel Services increase due to salaries, retirement costs, and health benefits and are offset by decreases due to leaving critical positions intentionally vacant, reduction of hours of a part-time position and elimination of a 0.60 FTE position.

Starting in FY 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due to this accounting change, Materials & Services costs increase because the District Attorney's Office will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments. The Cost Plan increases are offset by reductions in professional services for expert witness expenses, dues and memberships, jury and witness expenses, and office supplies as well as the elimination of the DA's Office fleet vehicle.

These budget reductions create the risk of a negative impact on public safety. The DA's Office has not been funded commensurate with increasing workload for many years. Personnel reductions will likely result in the closure of a reception counter serving the domestic violence unit, the victims assistance unit, the misdemeanor unit, and grand juries. Additionally, this reduction is anticipated to increase caseloads and workload for personnel.

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 his/her own home - to assure his/her welfare and the best interests of the public. The department also assists the juvenile court in assuring that when a youth is removed from the control of his/her parents that care is secured which best meets the needs of the child.

1. **Basic Services** (100-501005): Conducts an investigation of every youth brought before the juvenile court; represents the interests of the youth when the case is heard in the juvenile court; furnishes information and assistance as the court requires and takes charge of any youth before and after the hearing as may be directed by the court.
2. **Shelter Care** (100-501010): Provides for the care and supervision of the child in a neutral setting to obtain an evaluation that will provide the court with information regarding the needs of the child and the best way to meet those needs.
3. **Secure Detention** (100-501015): Provides secure facilities for holding those children 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.
4. **Home Detention** (100-501025): Provides for close supervision of youth in their own homes as an alternative to detention, a least restrictive alternative as required by law.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|------------------|------------------|------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Basic Services | \$ 2,889,491 | 2,889,491 | 4,541,302 | 1,651,811 | 57% |
| Shelter Care | 2,286,987 | 2,286,987 | 2,289,107 | 2,120 | 0% |
| Secure Detention | 2,729,853 | 2,729,853 | 2,739,311 | 9,458 | 0% |
| Home Detention | 172,281 | 172,281 | 179,414 | 7,133 | 4% |
| Total | 8,078,612 | 8,078,612 | 9,749,134 | 1,670,522 | 21% |
| by category | | | | | |
| Intergovernmental | 15,000 | 15,000 | 15,000 | - | 0% |
| Total Revenues | 15,000 | 15,000 | 15,000 | - | 0% |
| Personnel Services | 5,331,554 | 5,331,554 | 5,337,142 | 5,588 | 0% |
| Materials & Services | 2,694,058 | 2,694,058 | 4,358,992 | 1,664,934 | 62% |
| Other | 33,000 | 33,000 | 33,000 | - | 0% |
| Interdepartmental | 20,000 | 20,000 | 20,000 | - | 0% |
| Total Expenditures | 8,078,612 | 8,078,612 | 9,749,134 | 1,670,522 | 21% |
| General Fund Subsidy \$ | 8,063,612 | 8,063,612 | 9,734,134 | 1,670,522 | 21% |
| FTE's | 39.00 | 39.00 | 40.00 | 1.00 | 3% |

Budget Analysis:

Expenditures increase \$1,670,522 (21%). General Fund subsidy increases \$1,670,522 (21%).

Revenues remain the same at \$15,000 for restitution to victims.

Personnel Services increase \$475,851 due primarily to salaries, retirement costs, health benefits, and the reinstatement of 1.0 FTE which was frozen during fiscal year 2022-23 due to budget constraints and other considerations.

Materials and Services increase \$2,187,260 due to the negotiated IGA between Washington County and Multnomah County for the increased cost of the detention beds from the current \$367.04 per bed per day for 14 beds, to \$477.01 per bed per day, for the reduced 11 beds effective July 1, 2023. The total cost will be \$2,461,947, with the contract increase of \$561,947 in detention base budget costs. Additionally, starting in FY 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due to this accounting change, Materials and Services costs increased because Juvenile Basic Services will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments.

Juvenile Administration 100-5030

Budget Detail

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

1. **Juvenile Administration (100-503005):** Provides financial activities and operational administration for the Juvenile Department.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Juvenile Administration | \$ 2,077,836 | 2,077,836 | 2,350,424 | 272,588 | 13% |
| Total | 2,077,836 | 2,077,836 | 2,350,424 | 272,588 | 13% |
| by category | | | | | |
| Interdepartmental | 158,242 | 158,242 | 179,036 | 20,794 | 13% |
| Total Revenues | 158,242 | 158,242 | 179,036 | 20,794 | 13% |
| Personnel Services | 2,046,636 | 2,046,636 | 2,008,749 | (37,887) | -2% |
| Materials & Services | 28,700 | 28,700 | 339,175 | 310,475 | 1,082% |
| Other | 2,500 | 2,500 | 2,500 | - | 0% |
| Total Expenditures | 2,077,836 | 2,077,836 | 2,350,424 | 272,588 | 13% |
| General Fund Subsidy \$ | 1,919,594 | 1,919,594 | 2,171,388 | 251,794 | 13% |
| FTE's | 13.00 | 13.00 | 13.00 | - | 0% |

Budget Analysis:

Revenues increase \$20,794 (13%). Expenditures increase \$272,588 (13%). General Fund subsidy increases \$251,794 (13%).

Revenues are higher at \$179,036

Personnel Services increase by \$54,014 due to salaries, retirement costs and health benefits

Starting in fiscal year 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due to this accounting change, Materials and Services increase \$310,475 primarily because Juvenile Administration will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments.

The Washington County Justice Court is the last of four (4) justice courts established in 1915; is the only court administered by the County; and provides services in connection with both civil and criminal actions. The court is presided over by an elected Justice of the Peace.

The County 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.

1. **Washington County Justice Court (100-801005):** Provides financial activities in support of the County Justice Court.

| Program Description | Adopted | Modified | Proposed | Change | |
|---------------------------------|------------------|------------------|------------------|------------------|-----------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Washington County Justice Court | \$ 1,165,609 | 1,165,609 | 1,616,147 | 450,538 | 39% |
| Total | 1,165,609 | 1,165,609 | 1,616,147 | 450,538 | 39% |
| by category | | | | | |
| Charges for Services | 25,000 | 25,000 | 22,000 | (3,000) | -12% |
| Fines & Forfeitures | 1,015,500 | 1,015,500 | 874,763 | (140,737) | -14% |
| Miscellaneous | 125,500 | 125,500 | 100,000 | (25,500) | -20% |
| Total Revenues | 1,166,000 | 1,166,000 | 996,763 | (169,237) | -15% |
| Personnel Services | 1,080,155 | 1,080,155 | 1,153,143 | 72,988 | 7% |
| Materials & Services | 70,454 | 70,454 | 442,004 | 371,550 | 527% |
| Other | 15,000 | 15,000 | 21,000 | 6,000 | 40% |
| Total Expenditures | 1,165,609 | 1,165,609 | 1,616,147 | 450,538 | 39% |
| General Fund Subsidy | \$ (391) | (391) | 619,384 | 619,775 | 158,510% |
| FTE's | 9.00 | 9.00 | 9.00 | - | 0% |

Budget Analysis:

Revenues decrease \$169,237 (15%). Expenditures increase \$450,538 (39%). General Fund subsidy increases \$619,775 (158,510%).

The need for a General Fund subsidy in fiscal year 2023-24 is the result of a decrease in total revenues combined with an increase in total expenditures.

Revenues from Fines category decrease due to the number of citations filed by the Washington County Sheriff's Office (WSCO) in recent years totaling much less than 10,000 per year. This is significantly lower compared to FY 2011-12 through 2017-18 when they averaged over 17,000 citations per year. This budget reflects revenue that more closely aligns with current citation estimates.

Revenues in the Court Cost category increase nearly 40% due to a fee increase on the Diversion Program and a change made in the distribution of funds in traffic diversion cases. As COVID-19 protocols transition to pre-pandemic operations, Small Claims filings increase to reflect 251 filings in calendar year 2021, 320 in 2022, and are projected to be over 500 for 2023.

Returned Check charges will no longer be budgeted as Revenue because there is no expectation to collect on Non-Sufficient Funds (NSF) fees.

Starting in FY 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due to this accounting change, Materials and Services costs increase because the Justice Court will start paying into the County's Cost Plan effective this fiscal year, adding \$333,521 to total expenditures.

Personnel Services increase due to salaries, retirement costs and health benefits. A 0.50 full time employee (FTE) was added in the last fiscal year to provide backup, training and support for new staff who are replacing experienced team members. A Budget Reduction - Vacancy Savings of \$33,697 was identified and implemented to manage future General Fund vacancies.

Materials & Services increase due to new contractual obligations for consultation services, armored car services for the secure transfer of daily receipts, and from a rate increase in translator services.

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.

1. **Law Library (176-851005):** Provides financial activities in support of the Law Library.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Law Library | \$ 935,609 | 935,609 | 758,338 | (177,271) | -19% |
| Total | 935,609 | 935,609 | 758,338 | (177,271) | -19% |
| by category | | | | | |
| Charges for Services | 394,778 | 394,778 | 394,778 | - | 0% |
| Total Revenues | 394,778 | 394,778 | 394,778 | - | 0% |
| Personnel Services | 369,743 | 369,743 | 384,408 | 14,665 | 4% |
| Materials & Services | 60,727 | 60,727 | 221,283 | 160,556 | 264% |
| Interdepartmental | 144,408 | 144,408 | (2,224) | (146,632) | -102% |
| subtotal | 574,878 | 574,878 | 603,467 | 28,589 | 5% |
| Contingency | 360,731 | 360,731 | 154,871 | (205,860) | -57% |
| Total Expenditures | 935,609 | 935,609 | 758,338 | (177,271) | -19% |
| Revenues under expenditures | (540,831) | (540,831) | (363,560) | 177,271 | -33% |
| Fund Equity | 540,831 | 540,831 | 363,560 | (177,271) | -33% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 3.00 | 3.00 | 3.00 | - | 0% |

Budget Analysis:

Expenditures, excluding Contingency, increase \$28,589 (5%). Contingency decreases \$205,860 (57%). Beginning fund balance decreases \$177,271 (33%).

Revenue is budgeted the same as last year because the state is still working on its budget for the next biennium.

Expenditures increase driven by Personnel Services and the Cost Allocation Plan.

Beginning fund balance decreases and Contingency decreases. Contingency allows the Law Library to maintain service levels as revenue has remained flat or decreased while expenses have increased. However, Contingency will be exhausted in two years absent increased revenue. This will result in reduced services.

District Patrol 182-4020

Budget Detail

This budget houses the operating budget for the Enhanced Sheriff's Patrol District. 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.

1. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Patrol Operations | \$ 34,205,165 | 34,205,165 | 37,873,984 | 3,668,819 | 11% |
| Total | 34,205,165 | 34,205,165 | 37,873,984 | 3,668,819 | 11% |
| by category | | | | | |
| Charges for Services | 65,000 | 65,000 | 65,000 | - | 0% |
| Interdepartmental | 33,180 | 33,180 | 33,180 | - | 0% |
| Miscellaneous | 34,106,985 | 34,106,985 | 36,796,227 | 2,689,242 | 8% |
| Operating Transfers In | - | - | 979,577 | 979,577 | 0% |
| Total Revenues | 34,205,165 | 34,205,165 | 37,873,984 | 3,668,819 | 11% |
| Personnel Services | 23,603,904 | 23,603,904 | 25,348,267 | 1,744,363 | 7% |
| Materials & Services | 1,813,460 | 1,813,460 | 6,914,276 | 5,100,816 | 281% |
| Other | 1,273,492 | 1,273,492 | 1,257,841 | (15,651) | -1% |
| Interdepartmental | 6,708,235 | 6,708,235 | 3,521,600 | (3,186,635) | -48% |
| Operating Transfers Out | 17,500 | 17,500 | - | (17,500) | -100% |
| Capital Outlay | 788,574 | 788,574 | 832,000 | 43,426 | 6% |
| subtotal | 34,205,165 | 34,205,165 | 37,873,984 | 3,668,819 | 11% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 34,205,165 | 34,205,165 | 37,873,984 | 3,668,819 | 11% |
| Revenues under expenditures | | | | | |
| | - | - | - | - | 0% |
| Fund Equity | - | - | - | - | 0% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 138.60 | 138.60 | 139.60 | 1.00 | 1% |

Budget Analysis:

Revenues increase \$3,668,819 (11%). Expenditures increase \$3,668,819 (11%).

Fiscal year 2023-24 is the first 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. Revenues include the transfer from ESPD (Fund 210) to support District Patrol activity in Miscellaneous revenue. Charges for Services for uniformed security fees are anticipated to stay stable. Interdepartmental category is support provided by the County Fair for law enforcement services provided during the event.

Personnel costs increase due to salaries, retirement costs, and health benefits in addition to 1.00 FTE increase based on officers per thousand in comparison to population. Materials & Services reflects a substantial increase with indirect costs for Internal Services Funds (ISF) for county supporting departments out of this category instead of Interfund Expenditures in previous years. Contract costs for employee body armor increase and expenditures are reflected accordingly based on scheduled replacement. Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency (WCCCA). Interfund transfers reflect the addition of Sheriff's Office indirect administrative cost charges being transferred to Fund 100-4010. Transfers to other funds increase with a transfer to Fleet Services for scheduled replacement of vehicles offset by a reduction in Facilities & Park Services capital call requirements this budget year. Capital Outlay decreases with the removal of capital equipment purchases. There is no beginning fund balance or contingency; these are housed in the Enhanced Sheriff's Patrol District (Fund 210), the district's fiscal accounting entity.

Sheriff's Contract Services 186-4060

Budget Detail

This budget houses Sheriff's Office 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.

1. **TriMet Services** (186-406005): Provides certified officers to TriMet's law enforcement team for Metropolitan Area Express (MAX) and other transit-related services.
2. **WIN Contracts** (186-406050): This program houses expenditures related to forfeitures reimbursable to the Westside Interagency Narcotics (WIN) team for drug enforcement activities.
3. **Taskforce Reimbursables** (186-406060): This program houses revenues and expenditures for various Sheriff's Office task forces where specific costs are reimbursable.
4. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|-------------------------------|----------------|----------------|----------------|-----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| TriMet Services | \$ 300,151 | 300,151 | 27,145 | (273,006) | -91% |
| WIN Contracts | 60,000 | 60,000 | 70,000 | 10,000 | 17% |
| Taskforce Reimbursables | 400,000 | 400,000 | 400,000 | - | 0% |
| Nike Services | - | - | 215,938 | 215,938 | 0% |
| Total | 760,151 | 760,151 | 713,083 | (47,068) | -6% |
| by category | | | | | |
| Charges for Services | 300,151 | 300,151 | 243,083 | (57,068) | -19% |
| Interdepartmental | 60,000 | 60,000 | 70,000 | 10,000 | 17% |
| Miscellaneous | 400,000 | 400,000 | 400,000 | - | 0% |
| Total Revenues | 760,151 | 760,151 | 713,083 | (47,068) | -6% |
| Personnel Services | 485,318 | 485,318 | 506,280 | 20,962 | 4% |
| Materials & Services | 104,833 | 104,833 | 166,861 | 62,028 | 59% |
| Other | 40,000 | 40,000 | 40,000 | - | 0% |
| Interdepartmental | 130,000 | 130,000 | (58) | (130,058) | -100% |
| subtotal | 760,151 | 760,151 | 713,083 | (47,068) | -6% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 760,151 | 760,151 | 713,083 | (47,068) | -6% |
| Revenues under expenditures | - | - | - | - | 0% |
| Fund Equity | - | - | - | - | 0% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 1.00 | 1.00 | 1.00 | - | 0% |

Budget Analysis:

Revenues decrease \$47,068 (6%). Expenditures decrease \$47,068 (6%).

Revenue is reimbursement of cost for a Deputy assigned to NIKE supported by an existing contract for public safety services.

Personnel costs increase due to salaries, retirement costs, and health benefits. Materials & Services reflect a substantial increase with indirect costs for Internal Services Funds (ISF) for county supporting departments out of this category instead of Interfund Expenditures in previous years. Interfund Expenditures decrease with removal of the Interfund reimbursement provided from TriMet intergovernmental reimbursements for services that will be reallocated to Health & Human Services. The ability to obtain a Mental Health Specialist for this program has been unsuccessful.

There is no beginning fund balance or contingency in the proposed budget.

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

1. **Community Corrections Center (188-551005):** Provides a structured residential environment for adult offenders and integrates them back into the community with support strategies that include: employment, housing, education, counseling and a variety of life skill programs. The Community Corrections Center initiates program and post-release plans for residents to measure progress, adherence to court orders and to assist with community integration. The Center also provides transition services to the resident 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.
2. **Field Services (188-551010):** 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.
3. **Program Services (188-551015):** 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.
4. **Victims Services (188-551025):** Provides coordination of the County's center for victims' services.
5. **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 local criminal justice policies and programs; prepares annual reports, evaluations and special studies; manages fiscal activities, personnel, payroll and management information systems.

Community Corrections 188-5510

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------------|--------------------|--------------------|--------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Community Corrections Center | \$ 5,707,653 | 5,707,653 | 5,796,052 | 88,399 | 2% |
| Field Services | 10,831,090 | 10,915,754 | 11,289,184 | 373,430 | 3% |
| Program Services | 5,475,485 | 5,475,485 | 5,288,030 | (187,455) | -3% |
| Victims Services | 437,310 | 437,310 | 633,744 | 196,434 | 45% |
| Community Corrections Administration | 718,917 | 718,917 | 685,472 | (33,445) | -5% |
| Total | 23,170,455 | 23,255,119 | 23,692,482 | 437,363 | 2% |
| by category | | | | | |
| Intergovernmental | 15,536,395 | 15,536,395 | 14,074,952 | (1,461,443) | -9% |
| Charges for Services | 173,000 | 173,000 | 223,000 | 50,000 | 29% |
| Interdepartmental | 90,000 | 90,000 | 90,000 | - | 0% |
| Miscellaneous | 44,950 | 44,950 | 44,950 | - | 0% |
| Operating Transfers In | 5,290,575 | 5,375,239 | 6,787,174 | 1,411,935 | 26% |
| Total Revenues | 21,134,920 | 21,219,584 | 21,220,076 | 492 | 0% |
| Personnel Services | 13,712,859 | 13,797,523 | 14,289,249 | 491,726 | 4% |
| Materials & Services | 2,478,618 | 2,478,618 | 6,129,433 | 3,650,815 | 147% |
| Other | 2,800 | 2,800 | 2,800 | - | 0% |
| Interdepartmental | 6,976,178 | 6,976,178 | 3,271,000 | (3,705,178) | -53% |
| subtotal | 23,170,455 | 23,255,119 | 23,692,482 | 437,363 | 2% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 23,170,455 | 23,255,119 | 23,692,482 | 437,363 | 2% |
| Revenues under expenditures | (2,035,535) | (2,035,535) | (2,472,406) | (436,871) | 21% |
| Fund Equity | 2,035,535 | 2,035,535 | 2,472,406 | 436,871 | 21% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 106.00 | 107.00 | 106.00 | (1.00) | -1% |

Budget Analysis:

Expenditures increase \$437,363 (2%). Beginning fund balance increases \$436,871 (21%).

Personnel costs increase due to increases in salaries, retirement costs, health benefits, and the reinstatement of full-time equivalents (FTE) which were frozen during fiscal year 2022-23 due to budget constraints. The recent negotiation and ratification of the American Federation of State, County, and Municipal Employees (AFSCME) and Federation of Oregon Parole and Probation Officers (FOPPO) union contracts increase personnel costs by \$522,853 this fiscal year.

The Community Corrections Center is budgeted to maintain the service level at 96 of the 215 bed capacity. The reduction of beds also reduces staff by 7.00 FTE. To further meet budget reductions, Community Corrections also reduced temporary salaries in both the Parole and Probation Division and at the Community Corrections Center.

Materials and Services increase largely due to changes to the County Cost Allocation Plan. Starting in FY 2023-24, General Government Departments moved from General Fund to their own internal service funds which caused costs to shift from interdepartmental transfers to the Materials and Services category.

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.

1. ***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.
2. ***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.
3. ***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.
4. ***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.
5. ***State Record Expunction Funds*** (196-504060): Revenue and Expenditures related to mandatory record expunction pursuant to ORS 190.110 and ORS 420A.010 (6).

Juvenile Grants 196-5040

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-----------------|------------------|-----------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Diversion | \$ 838,581 | 838,581 | 752,561 | (86,020) | -10% |
| Flex Funds (Juvenile) | 60,000 | 60,000 | 60,000 | - | 0% |
| Juvenile Restitution | 30,000 | 30,000 | 30,000 | - | 0% |
| Donations | 2,000 | 2,000 | 2,000 | - | 0% |
| State Record Expunction Funds | 50,000 | 125,000 | 100,000 | (25,000) | -20% |
| Total | 980,581 | 1,055,581 | 944,561 | (111,020) | -11% |
| by category | | | | | |
| Intergovernmental | 894,270 | 969,270 | 898,956 | (70,314) | -7% |
| Miscellaneous | 2,000 | 2,000 | 2,000 | - | 0% |
| Total Revenues | 896,270 | 971,270 | 900,956 | (70,314) | -7% |
| Personnel Services | 508,983 | 583,983 | 534,651 | (49,332) | -8% |
| Materials & Services | 379,999 | 379,999 | 399,099 | 19,100 | 5% |
| Other | 6,500 | 6,500 | 6,500 | - | 0% |
| Interdepartmental | 85,099 | 85,099 | 4,311 | (80,788) | -95% |
| subtotal | 980,581 | 1,055,581 | 944,561 | (111,020) | -11% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 980,581 | 1,055,581 | 944,561 | (111,020) | -11% |
| Revenues under expenditures | (84,311) | (84,311) | (43,605) | 40,706 | -48% |
| Fund Equity | 84,311 | 84,311 | 43,605 | (40,706) | -48% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 3.50 | 3.50 | 3.50 | - | 0% |

Budget Analysis:

Revenues decrease \$70,314 (7%). Expenditures decrease \$111,020 (11%). Beginning fund balance decreases \$40,706 (48%).

Revenues decrease due to less Revenue in the second half of the biennium of the Oregon Youth Authority Diversion funding and less Revenue realized in the newly established State funding of automated expunctions.

Personnel Services decrease due to a portion of a position that was moved out of this funding stream and into the Local Option Levy for the 2023-25 biennium.

Materials and Services increase due to the increased contract expenditures related to mandatory record expunction.

Interdepartmental expenses decrease due to the move from the Indirect Cost Allocation Plan to the Direct Cost Allocation Plan Matrix.

Juvenile Conciliation Services 197-5020

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.

1. **Conciliation** (197-502005): This program provides for financial activities related to these services.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-----------------|-----------------|-----------------|----------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Conciliation | \$ 657,198 | 657,198 | 691,076 | 33,878 | 5% |
| Total | 657,198 | 657,198 | 691,076 | 33,878 | 5% |
| by category | | | | | |
| Licenses and permits | 31,200 | 31,200 | 31,200 | - | 0% |
| Intergovernmental | 511,577 | 511,577 | 529,974 | 18,397 | 4% |
| Charges for Services | 2,000 | 2,000 | 87,500 | 85,500 | 4,275% |
| Interdepartmental | 20,000 | 20,000 | 20,000 | - | 0% |
| Miscellaneous | 7,500 | 7,500 | 11,000 | 3,500 | 47% |
| Total Revenues | 572,277 | 572,277 | 679,674 | 107,397 | 19% |
| Personnel Services | 535,358 | 535,358 | 535,839 | 481 | 0% |
| Materials & Services | 10,049 | 10,049 | 125,236 | 115,187 | 1,146% |
| Interdepartmental | 111,791 | 111,791 | 30,001 | (81,790) | -73% |
| subtotal | 657,198 | 657,198 | 691,076 | 33,878 | 5% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 657,198 | 657,198 | 691,076 | 33,878 | 5% |
| Revenues under Expenditures | (84,921) | (84,921) | (11,402) | 73,519 | -87% |
| Fund Equity | 84,921 | 84,921 | 11,402 | (73,519) | -87% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 4.00 | 4.00 | 4.00 | - | 0% |

Budget Analysis:

Revenues increase \$107,397 (19%). Expenditures increase \$33,878 (5%). Beginning fund balance decreases \$73,519 (87%).

Revenues increase significantly due to an increase of the fee schedule for clients of Conciliation Services for services that include: Mediation, Counseling Services, Parenting Class and Expert Witness Testimony. The Revenue is also slightly increased due to a small bump of domestic relations fees.

Personnel Services remain status quo due to a cost share of the Administrative Specialist II position to the Public Safety Local Option Levy and a cost share of a portion of a Conciliation Counselor for intern supervision at the Juvenile Shelter.

Materials and Supplies increase primarily due to Conciliation will start paying into the County's Cost Plan effective this fiscal year after being converted to an Internal Service Fund.

Interdepartmental expenses decrease due to the move from the Indirect Cost Allocation Plan to the Direct Cost Allocation Plan Matrix expenditures.

Since fiscal year 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.

1. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|--------------------|--------------------|--------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Court Security Fund | \$ 1,841,186 | 1,841,186 | 1,610,851 | (230,335) | -13% |
| Total | 1,841,186 | 1,841,186 | 1,610,851 | (230,335) | -13% |
| by category | | | | | |
| Fines & Forfeitures | 400,000 | 400,000 | 400,000 | - | 0% |
| Operating Transfers In | 209,200 | 209,200 | - | (209,200) | -100% |
| Total Revenues | 609,200 | 609,200 | 400,000 | (209,200) | -34% |
| Materials & Services | 522,370 | 522,370 | 619,330 | 96,960 | 19% |
| Interdepartmental | 27,979 | 27,979 | 5,566 | (22,413) | -80% |
| Capital Outlay | 60,000 | 60,000 | 60,000 | - | 0% |
| subtotal | 610,349 | 610,349 | 684,896 | 74,547 | 12% |
| Contingency | 1,230,837 | 1,230,837 | 925,955 | (304,882) | -25% |
| Total Expenditures | 1,841,186 | 1,841,186 | 1,610,851 | (230,335) | -13% |
| Revenues under Expenditures | (1,231,986) | (1,231,986) | (1,210,851) | 21,135 | -2% |
| Fund Equity | 1,231,986 | 1,231,986 | 1,210,851 | (21,135) | -2% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$209,200 (34%). Expenditures, excluding Contingency, increase \$74,547 (12%). Contingency decreases \$304,882 (25%). Beginning fund balance decreases \$21,135 (2%).

Revenue decreases related to a transfer from the General Fund that has occurred in the past that is not anticipated to occur in fiscal year 2023-24.

Materials & Services reflect a substantial increase with the change to the County's cost allocation plan methodology as mentioned in the Budget Message. This changes results in indirect costs being charged to Materials & Services instead of to Interdepartmental as in previous years. The increase in the Materials & Services expenditure category is also due to increased contracted security service costs to maintain service levels at courthouse security entrances.

Capital Outlay includes a replacement x-ray machine at the Juvenile security entrance.

Contingency is available for unforeseen expenditures such as additional court security or entrance security equipment repairs. Contingency funds are monitored in coordination with the Court Administrator. The target fund balance should not exceed \$1.0 million dollars.

Grants & Donations 224-4050

Budget Detail

This fund houses the Sheriff's Office 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 revenues and expenditures.

1. **Donations** (224-405025): This program houses donations or small, non-profit grants that are used to purchase miscellaneous small tools and equipment.
2. **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.
3. **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.
4. **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.
5. **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).
6. **Oregon Impact** (224-405060): Oregon Impact is a federally funded program providing support for occupant safety compliance enforcement efforts for all Washington County agencies

| Program Description | Adopted | Modified | Proposed | Change | |
|--|------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Donations | \$ 75,000 | 75,000 | 150,000 | 75,000 | 100% |
| State Homeland Security | 250,000 | 250,000 | 250,000 | - | 0% |
| Justice Assistance Grant (JAG) previously known as LLEBG-1 | 468,803 | 468,803 | 444,660 | (24,143) | -5% |
| UASI | 500,000 | 500,000 | 500,000 | - | 0% |
| ODOT | 20,000 | 20,000 | 100,000 | 80,000 | 400% |
| Oregon Impact | 94,500 | 94,500 | 107,000 | 12,500 | 13% |
| Total | 1,408,303 | 1,408,303 | 1,551,660 | 143,357 | 10% |
| by category | | | | | |
| Intergovernmental | 1,153,303 | 1,153,303 | 1,293,814 | 140,511 | 12% |
| Interdepartmental | 180,000 | 180,000 | 107,846 | (72,154) | -40% |
| Miscellaneous | 75,000 | 75,000 | 150,000 | 75,000 | 100% |
| Total Revenues | 1,408,303 | 1,408,303 | 1,551,660 | 143,357 | 10% |
| Personnel Services | 507,172 | 507,172 | 584,062 | 76,890 | 15% |
| Materials & Services | 901,131 | 901,131 | 892,598 | (8,533) | -1% |
| Capital Outlay | - | - | 75,000 | 75,000 | 0% |
| subtotal | 1,408,303 | 1,408,303 | 1,551,660 | 143,357 | 10% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 1,408,303 | 1,408,303 | 1,551,660 | 143,357 | 10% |
| Revenues under Expenditures | - | - | - | - | 0% |

Grants & Donations 224-4050

Budget Detail

| | | | | | |
|------------------------|---|---|---|---|----|
| Fund Equity | - | - | - | - | 0% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$143,357 (10%). Expenditures increase \$143,357 (10%).

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. The Sheriff's Office Foundation provides support of special programs such as the K9 Team, Shop with a Cop program 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 the needs of the Sheriff's Office and available grant funding. Some grants are based on formula distribution (where dollars are provided 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; Urban Area Security Agreement; and traffic enforcement grants provided through the Oregon Department of Transportation.

Personnel Services increase in overtime budget for traffic enforcement grants. Materials & Services are status quo. Capital Outlay reflects additional budget for Sheriff's Office Foundation supported purchases. Interfund revenues increase due to reimbursement of certified staff costs from the District Attorney's Office Cold Case Grant. The DA received grant funding for working cold cases; detectives from the Sheriff's Office support the work on this grant. No Contingency is budgeted for in this fund.

Jail Commissary 226-4030

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 inmates. Examples of such activities include rehabilitation and custody programs for inmates leaving the jail on home supervision, mental health programs for inmates in custody, and equipment/supply purchases that ensure inmate safety and enhance general inmate welfare.

1. **Jail Commissary (226-403035):** The program accounts for revenues generated by inmate commissary activity. Expenditures are used for activities and/or programs that directly benefit inmates.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Jail Commissary | \$ 1,420,583 | 1,420,583 | 1,613,201 | 192,618 | 14% |
| Total | 1,420,583 | 1,420,583 | 1,613,201 | 192,618 | 14% |
| by category | | | | | |
| Miscellaneous | 277,000 | 277,000 | 305,000 | 28,000 | 10% |
| Total Revenues | 277,000 | 277,000 | 305,000 | 28,000 | 10% |
| Personnel Services | 133,425 | 133,425 | 139,546 | 6,121 | 5% |
| Materials & Services | 79,500 | 79,500 | 113,956 | 34,456 | 43% |
| Other | 200 | 200 | 200 | - | 0% |
| Interdepartmental | 31,914 | 31,914 | 8,037 | (23,877) | -75% |
| subtotal | 245,039 | 245,039 | 261,739 | 16,700 | 7% |
| Contingency | 1,175,544 | 1,175,544 | 1,351,462 | 175,918 | 15% |
| Total Expenditures | 1,420,583 | 1,420,583 | 1,613,201 | 192,618 | 14% |
| Revenues under Expenditures | | | | | |
| | (1,143,583) | (1,143,583) | (1,308,201) | (164,618) | 14% |
| Fund Equity | 1,143,583 | 1,143,583 | 1,308,201 | 164,618 | 14% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 1.00 | 1.00 | 1.00 | - | 0% |

Budget Analysis:

Revenues increase \$28,000 (10%). Expenditures, excluding Contingency, increase \$16,700 (7%). Contingency increases \$175,918 (15%). Beginning fund balance increases \$164,618 (14%).

Jail Commissary revenue is used to provide inmate services, including mentoring, GED testing and library services. Revenues from telephone, video and commissary commissions increase based on current revenue forecasts.

Personnel costs increase due to salaries, retirement costs, and health benefits. Materials & Services reflect a substantial increase with indirect costs for Internal Services Funds (ISF) for county supporting departments out of this category instead of Interfund Expenditures in previous years. Materials & Services expenditures support jail program services, TriMet tickets provided to adults in custody at release and other services directly supporting inmate welfare. Interfund transfers reflect the addition of Sheriff's Office Jail indirect administrative cost charges being transferred to Fund 100-4030. Contingency increases and will be used for future needs directly related to inmate welfare programs.

Juvenile High Risk Prevention Funds 228-5050

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.

1. **State High Risk Prevention-Administration** (228-505005): This program houses reserve (Contingency) funds, indirect costs, JCP Basic Services funding, Title IVE revenue and provides for the distribution of federal Behavioral Rehabilitation Services (BRS) funds to the Oregon Department of Human Services through an intergovernmental agreement.
2. **Community Prevention Contracts** (228-505010): Provides funding for contracted prevention services in schools and private non-profit organizations.
3. **Substance Abuse** (228-505015): Provides funding for contracted prevention services in schools and private non-profit organizations.
4. **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.
5. **Shelter Care Supplement** (228-505025): This program augments and expands existing County shelter and evaluation services in the County's Juvenile Shelter Care facility. This program provides the additional funds needed to expand shelter care operations from 14 to 24 beds.
6. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|--|--------------------|--------------------|------------------|----------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| State High Risk Prevention-Administration | \$ 984,861 | 984,861 | 740,147 | (244,714) | -25% |
| Community Prevention Contracts | 389,807 | 389,807 | 389,807 | - | 0% |
| Substance Abuse | 400,413 | 400,413 | 425,978 | 25,565 | 6% |
| State High Risk Prevention Community and Victim Services | 575,127 | 575,127 | 583,313 | 8,186 | 1% |
| Shelter Care Supplement | 854,427 | 854,427 | 954,091 | 99,664 | 12% |
| Early Intervention | 326,283 | 326,283 | 477,366 | 151,083 | 46% |
| Total | 3,530,918 | 3,530,918 | 3,570,702 | 39,784 | 1% |
| by category | | | | | |
| Intergovernmental | 2,461,615 | 2,461,615 | 2,798,113 | 336,498 | 14% |
| Operating Transfers In | 30,000 | 30,000 | 30,000 | - | 0% |
| Total Revenues | 2,491,615 | 2,491,615 | 2,828,113 | 336,498 | 14% |
| Personnel Services | 1,643,150 | 1,643,150 | 1,857,262 | 214,112 | 13% |
| Materials & Services | 1,574,656 | 1,574,656 | 1,621,849 | 47,193 | 3% |
| Interdepartmental | 313,112 | 313,112 | 91,591 | (221,521) | -71% |
| subtotal | 3,530,918 | 3,530,918 | 3,570,702 | 39,784 | 1% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 3,530,918 | 3,530,918 | 3,570,702 | 39,784 | 1% |
| Revenues under Expenditures | (1,039,303) | (1,039,303) | (742,589) | 296,714 | -29% |

Juvenile High Risk Prevention Funds 228-5050

Budget Detail

| | | | | | |
|------------------------|-----------|-----------|---------|-----------|------|
| Fund Equity | 1,039,303 | 1,039,303 | 742,589 | (296,714) | -29% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 13.50 | 13.50 | 13.50 | - | 0% |

Budget Analysis:

Revenues increase \$336,498 (14%). Expenditures increase \$39,784 (1%). Beginning fund balance decreases \$296,714 (29%).

Revenues increase due to additional JCP Basic funding in the first year of the biennium than the second year, additional Revenue from the Office of Juvenile Justice Delinquency Prevention (OJJDP) for enhanced drug court treatment services, and additional Behavioral Rehabilitation Services (BRS) Revenue from increased occupancy in our Residential Program due to the relaxation of the Covid-19 restrictions.

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

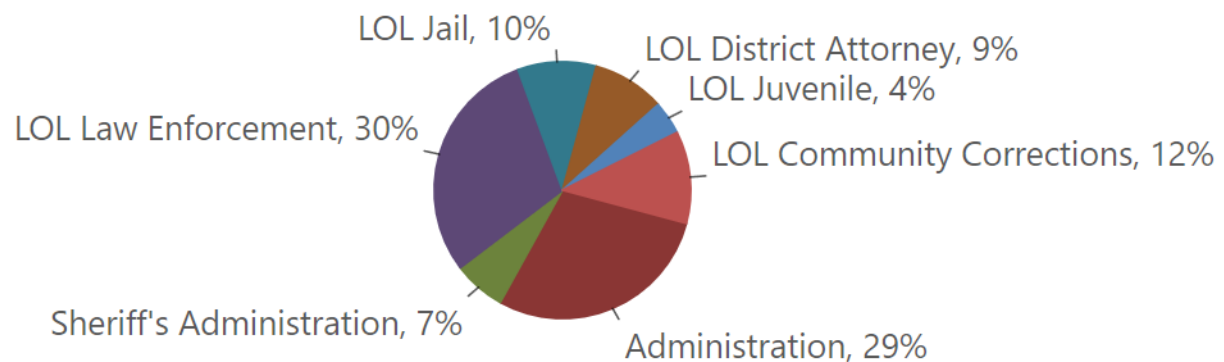
Materials and Services slightly increased due to increased treatment services contracts.

Interdepartmental expenses decrease due to the move from the Indirect Cost Allocation Plan to the Direct Cost Allocation Plan Matrix.

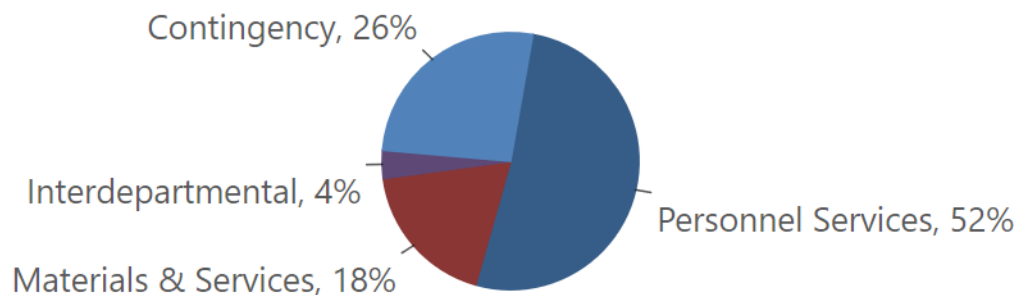
Consistent with the approach used in the General and Road fund budgets, all of the organization units in the Public Safety Local Option Levy (LOL) fund will require resources from the levy fund to balance their respective budgets. The LOL Administration organization unit (234-1690) is the central fiscal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

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.

Expenditures by Org Unit



Expenditures by Category



LOCAL OPTION LEVY 234

BUDGET OVERVIEW

| Organization Unit | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|---------------------|--------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Administration | \$ 33,467,012 | 33,467,012 | 36,943,560 | 3,476,548 | 10% |
| Law Enforcement | 37,660 | 37,660 | 37,660 | - | 0% |
| District Attorney | 664,261 | 664,261 | 702,488 | 38,227 | 6% |
| Total Revenues | 34,168,933 | 34,168,933 | 37,683,708 | 3,514,775 | 10% |
| Administration | 14,022,454 | 14,022,454 | 15,951,309 | 1,928,855 | 14% |
| Sheriff's Administration | 3,648,973 | 3,648,973 | 3,648,003 | (970) | 0% |
| LOL Law Enforcement | 14,808,887 | 14,808,887 | 16,394,828 | 1,585,941 | 11% |
| LOL Jail | 4,665,470 | 4,665,470 | 5,461,480 | 796,010 | 17% |
| LOL District Attorney | 4,902,507 | 4,902,507 | 5,037,725 | 135,218 | 3% |
| LOL Juvenile | 2,198,760 | 2,198,760 | 2,316,291 | 117,531 | 5% |
| LOL Community Corrections | 6,093,062 | 6,093,062 | 6,397,611 | 304,549 | 5% |
| Total Expenditures | 50,340,113 | 50,340,113 | 55,207,247 | 4,867,134 | 10% |
| Revenues under expenditures | (16,171,180) | (16,171,180) | (17,523,539) | (1,352,359) | 8% |
| Fund Equity | 16,171,180 | 16,171,180 | 17,523,539 | 1,352,359 | 8% |
| Ending Fund Balances | - | - | - | - | |
| by category | | | | | |
| Taxes | 33,467,012 | 33,467,012 | 36,713,560 | 3,246,548 | 10% |
| Intergovernmental | 664,261 | 664,261 | 702,488 | 38,227 | 6% |
| Charges for Services | 23,000 | 23,000 | 23,000 | - | 0% |
| Interdepartmental | 11,160 | 11,160 | 11,160 | - | 0% |
| Miscellaneous | 3,500 | 3,500 | 233,500 | 230,000 | 6,571% |
| Total revenues | 34,168,933 | 34,168,933 | 37,683,708 | 3,514,775 | 10% |
| Personnel Services | 25,995,739 | 25,995,739 | 27,783,586 | 1,787,847 | 7% |
| Materials & Services | 3,766,740 | 3,766,740 | 9,938,290 | 6,171,550 | 164% |
| Other | 893,230 | 893,230 | 896,021 | 2,791 | 0% |
| Interdepartmental | 6,885,947 | 6,885,947 | 1,897,046 | (4,988,901) | -72% |
| Operating Transfers Out | 389,518 | 389,518 | 330,768 | (58,750) | -15% |
| Capital Outlay | 106,872 | 106,872 | 146,932 | 40,060 | 37% |
| subtotal | 38,038,046 | 38,038,046 | 40,992,643 | 2,954,597 | 8% |
| Contingency | 12,302,067 | 12,302,067 | 14,214,604 | 1,912,537 | 16% |
| Total expenditures | 50,340,113 | 50,340,113 | 55,207,247 | 4,867,134 | 10% |
| Revenues under expenditures | (16,171,180) | (16,171,180) | (17,523,539) | (1,352,359) | 8% |
| Beginning Fund Balance | 16,171,180 | 16,171,180 | 17,523,539 | 1,352,359 | 8% |
| Ending Fund Balances \$ | - | - | - | - | |
| FTE's | 165.75 | 165.75 | 166.25 | 0.50 | 0% |

This budget is the central fiscal entity for all levy proceeds derived from the Public Safety Local Option Levy approved by Washington County voters in November of 2000, 2006, 2010, 2015 and in May of 2020. This budget will be the third year of a five-year replacement levy where voters approved raising the rate to \$0.47 per thousand Assessed Value.

1. **LOL Administration** (234-169005): This program accounts for all levy tax revenues, reserve (Contingency), general levy administration and support related expenses.
2. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| LOL Administration | \$ 12,664,729 | 12,664,729 | 14,593,584 | 1,928,855 | 15% |
| Emergency Shelter | 1,357,725 | 1,357,725 | 1,357,725 | - | 0% |
| Total | 14,022,454 | 14,022,454 | 15,951,309 | 1,928,855 | 14% |
| by category | | | | | |
| Taxes | 33,467,012 | 33,467,012 | 36,713,560 | 3,246,548 | 10% |
| Miscellaneous | - | - | 230,000 | 230,000 | 0% |
| Total Revenues | 33,467,012 | 33,467,012 | 36,943,560 | 3,476,548 | 10% |
| Materials & Services | 1,026,957 | 1,026,957 | 1,026,957 | - | 0% |
| Other | 362,662 | 362,662 | 378,980 | 16,318 | 4% |
| Operating Transfers Out | 330,768 | 330,768 | 330,768 | - | 0% |
| subtotal | 1,720,387 | 1,720,387 | 1,736,705 | 16,318 | 1% |
| Contingency | 12,302,067 | 12,302,067 | 14,214,604 | 1,912,537 | 16% |
| Total Expenditures | 14,022,454 | 14,022,454 | 15,951,309 | 1,928,855 | 14% |
| Revenues over expenditures | 19,444,558 | 19,444,558 | 20,992,251 | 1,547,693 | 8% |
| Resources allocated to other funds | (35,615,738) | (35,615,738) | (38,515,790) | (2,900,052) | 8% |
| Fund Equity | 16,171,180 | 16,171,180 | 17,523,539 | 1,352,359 | 8% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$3,476,548 (10%). Expenditures, excluding Contingency, increase \$16,318 (1%). Contingency increases \$1,912,537 (16%). Beginning fund balance increases \$1,352,359 (8%).

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 organizational units are shown in the tables below (this table will be updated for the adopted budget document):

Public Safety Local Option Levy (LOL)

| Administrative Support to Other Agencies | 2022-23 Modified | 2023-24 Proposed | Change |
|---|---------------------|---------------------|------------------|
| Shelter Support | | | |
| Domestic Violence Resource Center | 322,536 | 322,536 | - |
| Community Action Shelter | 244,837 | 244,837 | - |
| Boys & Girls Aid Society Safe Place Program | 51,461 | 51,461 | - |
| Tigard Shelter (Good Neighbor Center) | 360,091 | 360,091 | - |
| Family Promise of Washington County | 48,032 | 48,032 | - |
| Sub-Total Shelter Support | 1,026,957 | 1,026,957 | - |
| Transfers to Housing | | | |
| Housing Navigator | 71,443 | 71,443 | - |
| Education Specialist | 54,325 | 54,325 | - |
| Sojourners Rapid Rehousing Program | 205,000 | 205,000 | - |
| Sub-Total Transfer to Housing | 330,768 | 330,768 | - |
| Other Support | | | |
| Family Justice Center | 362,662 | 378,980 | 16,318 |
| Sub-Total Other Support | 362,662 | 378,980 | 16,318 |
| Total Admin. Support to Other Agencies | \$ 1,720,387 | \$ 1,736,705 | \$ 16,318 |

| LOL Support for Other Washington County (WC) Divisions | 2022-23 Subsidy | 2023-24 Subsidy | Change |
|--|----------------------|----------------------|---------------------|
| Sheriff's Office Administration | 3,648,973 | 3,648,003 | (970) |
| Law Enforcement | 14,771,227 | 16,394,828 | 1,623,601 |
| Jail | 4,548,077 | 5,461,480 | 913,403 |
| Subtotal Sheriff's Office | 22,968,277 | 25,504,311 | 2,536,034 |
| District Attorney | 3,870,888 | 4,238,246 | 367,358 |
| Juvenile | 2,110,860 | 2,198,760 | 87,900 |
| Community Corrections | 5,749,225 | 6,093,062 | 343,837 |
| Total Support for Other WC Divisions | \$ 34,699,250 | \$ 38,034,379 | \$ 3,335,129 |

The Sheriff's Office Administration LOL budget provides a separate accounting entity to track local option levy funds that will augment existing Sheriff's programs in research, planning/analysis, training for uniformed personnel, administrative support and public information.

1. **Sheriff's Office Executive Administration (234-401005):** Provides leadership, strategic planning, policy development and enforcement, recruitment services, financial management support.
2. **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).
3. **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.

| | Adopted | Modified | Proposed | Change | |
|---|------------------|------------------|------------------|---------------|------------|
| Program Description | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Sheriff's Office Executive Administration | \$ 1,613,484 | 1,613,484 | 1,507,438 | (106,046) | -7% |
| Training | 1,288,164 | 1,288,164 | 1,382,304 | 94,140 | 7% |
| Data, Analysis, Technical Assistance | 747,325 | 747,325 | 758,261 | 10,936 | 1% |
| Total | 3,648,973 | 3,648,973 | 3,648,003 | (970) | 0% |
| by category | | | | | |
| Personnel Services | 2,721,627 | 2,721,627 | 2,640,206 | (81,421) | -3% |
| Materials & Services | 171,382 | 171,382 | 844,456 | 673,074 | 393% |
| Other | 40,428 | 40,428 | 44,525 | 4,097 | 10% |
| Interdepartmental | 715,536 | 715,536 | 118,816 | (596,720) | -83% |
| Total Expenditures | 3,648,973 | 3,648,973 | 3,648,003 | (970) | 0% |
| Local Option Levy Fund Subsidy \$ | 3,648,973 | 3,648,973 | 3,648,003 | (970) | 0% |
| FTE's | 16.00 | 16.00 | 15.00 | (1.00) | -6% |

Budget Analysis:

There are no revenues anticipated for this program.

Personnel costs decrease with the reduction of a 1.00 full-time equivalent position that was moved to the Local Option Levy Law Enforcement organization unit (234-4020) to mirror work functions. All other Personnel Services increase due to increases in salaries, retirement costs, and health benefits.

Materials & Services increase due to a number of factors. Starting in fiscal year 2023-24, the County made substantial changes to its cost allocation plan as detailed in the Budget Message. In addition, the contractual price of employee body armor has increased and is reflected accordingly based on scheduled replacement.

Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency.

Interfund transfers reflects the addition of Sheriff's Office indirect administrative cost charges being transferred to Sheriffs Office Administration (100-4010).

This budget houses Public Safety Local Option Levy 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.

1. **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.
2. **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 narcotics enforcement, fraud and identity theft enforcement, gang activity suppression, criminal intelligence, auto theft enforcement, sex offender registration and violent crimes.
3. **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.
4. **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.
5. **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.
6. **Forensics** (234-402040): Provides collection and analysis of forensic evidence from crime scenes.
7. **Evidence** (234-402045): Provides logging, tracking, and disposition of evidence inventory related to criminal cases.

| Program Description | Adopted | Modified | Proposed | Change | |
|---------------------------------------|----------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Patrol Operations | \$ 10,603,072 | 10,603,072 | 11,667,252 | 1,064,180 | 10% |
| Investigations | 2,515,878 | 2,515,878 | 3,346,184 | 830,306 | 33% |
| Records | 460,301 | 460,301 | 748,791 | 288,490 | 63% |
| Public Affairs | 178,212 | 178,212 | 401,104 | 222,892 | 125% |
| Civil | 232,440 | 232,440 | 231,497 | (943) | 0% |
| Forensics | 550,678 | 550,678 | - | (550,678) | -100% |
| Evidence | 268,306 | 268,306 | - | (268,306) | -100% |
| Total | 14,808,887 | 14,808,887 | 16,394,828 | 1,585,941 | 11% |
| by category | | | | | |
| Charges for Services | 23,000 | 23,000 | 23,000 | - | 0% |
| Interdepartmental | 11,160 | 11,160 | 11,160 | - | 0% |
| Miscellaneous | 3,500 | 3,500 | 3,500 | - | 0% |
| Total Revenues | 37,660 | 37,660 | 37,660 | - | 0% |
| Personnel Services | 10,214,808 | 10,214,808 | 11,151,045 | 936,237 | 9% |
| Materials & Services | 1,135,148 | 1,135,148 | 3,347,465 | 2,212,317 | 195% |
| Other | 485,140 | 485,140 | 467,516 | (17,624) | -4% |
| Interdepartmental | 2,858,169 | 2,858,169 | 1,356,870 | (1,501,299) | -53% |
| Operating Transfers Out | 8,750 | 8,750 | - | (8,750) | -100% |
| Capital Outlay | 106,872 | 106,872 | 71,932 | (34,940) | -33% |
| Total Expenditures | 14,808,887 | 14,808,887 | 16,394,828 | 1,585,941 | 11% |
| Local Option Levy Fund Subsidy | \$ 14,771,227 | 14,771,227 | 16,357,168 | 1,585,941 | 11% |
| FTE's | 59.75 | 59.75 | 60.75 | 1.00 | 2% |

Budget Analysis:

Expenditures increase \$1,585,941 (11%). Local Option Levy Fund subsidy increases \$1,585,941 (11%).

Revenues are anticipated to stay stable.

Personnel costs increase due to salaries, retirement costs, and health benefits. There is an increase of 1.00 full-time equivalent (FTE) to this organization unit with the transfer of a Jail Sergeant from Sheriff's Office Administration (234-4010).

Materials & Services reflect a substantial increase due to the structural change to the County's cost allocation plan referenced in the Budget Message. This change means the indirect costs are now charged to this category rather than to Interdepartmental as in previous years. Other increases in Materials & Services include the rising contractual price of employee body armor which is budgeted based on its replacement schedule.

Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency.

Interdepartmental expenditures decrease because the countywide cost plan charges for this organization unit have been transferred to the Materials & Services category while the internally allocated costs for Sheriff's Office Administration services (100-4010) remain budgeted here.

This budget houses Public Safety Local Option Levy 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.

1. **Jail Housing / Security (234-403010):** Provides for the evaluation and incarceration of inmates; facility security; meals, janitorial and laundry services; provides mental health and substance abuse counseling; basic adult education and law library services to inmates for a single 56 bed pod.

| Program Description | Adopted | Modified | Proposed | Change | |
|---------------------------------------|---------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Jail Housing / Security | \$ 4,665,470 | 4,665,470 | 5,461,480 | 796,010 | 17% |
| Total | 4,665,470 | 4,665,470 | 5,461,480 | 796,010 | 17% |
| by category | | | | | |
| Personnel Services | 3,082,392 | 3,082,392 | 3,678,327 | 595,935 | 19% |
| Materials & Services | 344,136 | 344,136 | 1,488,933 | 1,144,797 | 333% |
| Interdepartmental | 1,188,942 | 1,188,942 | 219,220 | (969,722) | -82% |
| Operating Transfers Out | 50,000 | 50,000 | - | (50,000) | -100% |
| Capital Outlay | - | - | 75,000 | 75,000 | 0% |
| Total Expenditures | 4,665,470 | 4,665,470 | 5,461,480 | 796,010 | 17% |
| Local Option Levy Fund Subsidy | \$ 4,665,470 | 4,665,470 | 5,461,480 | 796,010 | 17% |
| FTE's | 21.50 | 21.50 | 21.50 | - | 0% |

Budget Analysis:

Expenditures increase \$796,010 (17%). Local Option Levy Fund subsidy increases \$796,010 (17%).

There are no revenues anticipated in this organizational unit.

Personnel costs increase due to salaries, retirement costs, and health benefits while FTE levels remain flat. Materials & Services reflect a substantial increase with indirect costs for Internal Services Funds (ISF) for county supporting departments out of this category instead of Interfund Expenditures in previous years. Materials & Services increase to meet contractual obligations for the jail meals and kitchen management and increased contract costs for employee body armor. Interfund transfers reflects the addition of Sheriff's Office indirect administrative cost charges being transferred to 100-4010. Transfers to other funds increase with a transfer to Fleet Services for a vehicle addition for the Jail which is offset by a reduction in requirements related to Facilities & Parks Services capital call improvements.

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

1. **Child Support Enforcement (234-451005)**: This program accounts for the activities related to the enforcement and modification of child support judgments and establishing paternity for cases that meet certain statutory guidelines and for establishing orders of support in those cases.
2. **Criminal Prosecution Services (234-451010)**: Activities related to the prosecution of all felony and misdemeanor crimes, violations, major traffic offenses and restraining order violations occurring in Washington County are accounted for in this program.
3. **Victim Assistance (234-451015)**: This program accounts for the assistance provided to crime victims who have come into contact with the criminal justice system.

| | Adopted | Modified | Proposed | Change | |
|---------------------------------------|---------------------|------------------|------------------|----------------|-----------|
| Program Description | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Child Support Enforcement | \$ 1,020,545 | 1,020,545 | 1,049,093 | 28,548 | 3% |
| Criminal Prosecution Services | 3,617,006 | 3,617,006 | 3,720,813 | 103,807 | 3% |
| Victim Assistance | 264,956 | 264,956 | 267,819 | 2,863 | 1% |
| Total | 4,902,507 | 4,902,507 | 5,037,725 | 135,218 | 3% |
| by category | | | | | |
| Intergovernmental | 664,261 | 664,261 | 702,488 | 38,227 | 6% |
| Total Revenues | 664,261 | 664,261 | 702,488 | 38,227 | 6% |
| Personnel Services | 4,278,556 | 4,278,556 | 4,320,991 | 42,435 | 1% |
| Materials & Services | 67,700 | 67,700 | 740,542 | 672,842 | 994% |
| Interdepartmental | 556,251 | 556,251 | (23,808) | (580,059) | -104% |
| Total Expenditures | 4,902,507 | 4,902,507 | 5,037,725 | 135,218 | 3% |
| Local Option Levy Fund Subsidy | \$ 4,238,246 | 4,238,246 | 4,335,237 | 96,991 | 2% |
| FTE's | 26.50 | 26.50 | 26.50 | - | 0% |

Budget Analysis:

Revenues increase \$38,227 (6%). Expenditures increase \$135,218 (3%). Local Option Levy Fund subsidy increases \$96,991 (2%).

Revenues increase due to additional federal funding for Child Support Enforcement to offset a portion of annual personnel services increases.

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

This budget houses Public Safety Local Option Levy (LOL) funds earmarked for maintenance of current Juvenile Department caseload standards/service levels and reduces recidivism rates as county youth population grows (also see organization unit 100-5010 Juvenile).

1. **Basic Services** (234-501005): Accounts for the funding to support additional assessment, early intervention and probation and court services.
2. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|---------------------------------------|---------------------|------------------|------------------|----------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Basic Services | \$ 1,731,325 | 1,731,325 | 1,848,856 | 117,531 | 7% |
| Secure Detention | 467,435 | 467,435 | 467,435 | - | 0% |
| Total | 2,198,760 | 2,198,760 | 2,316,291 | 117,531 | 5% |
| by category | | | | | |
| Total Revenues | \$ - | - | - | - | 0% |
| Personnel Services | 1,457,035 | 1,457,035 | 1,518,286 | 61,251 | 4% |
| Materials & Services | 481,293 | 481,293 | 731,660 | 250,367 | 52% |
| Other | 5,000 | 5,000 | 5,000 | - | 0% |
| Interdepartmental | 255,432 | 255,432 | 61,345 | (194,087) | -76% |
| Total Expenditures | 2,198,760 | 2,198,760 | 2,316,291 | 117,531 | 5% |
| Local Option Levy Fund Subsidy | \$ 2,198,760 | 2,198,760 | 2,316,291 | 117,531 | 5% |
| FTE's | 10.00 | 10.00 | 10.50 | 0.50 | 5% |

Budget Analysis:

Expenditures increase \$117,531 (5%). Local Option Levy Fund subsidy increases \$117,531 (5%).

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

Material and Supplies increase primarily because Juvenile Local Option Levy will start paying into the County's Cost Plan effective this fiscal year after being converted to an Internal Service Fund.

Interdepartmental expenses decrease due to the same reason the Materials and Supplies increased.

LOL Community Corrections 234-5515

Budget Detail

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

1. **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.
2. **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
3. **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.
4. **Comm Corr- Drug Court Services LOL (234-551535):** This program was added in fiscal year 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.

| Program Description | Adopted | Modified | Proposed | Change | |
|--|------------------|------------------|------------------|----------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Comm Corr- Program Svs LOL | \$ 477,334 | 477,334 | 1,674,776 | 1,197,442 | 251% |
| Comm Corr- Parole/Probation LOL | 2,587,537 | 2,587,537 | 2,262,387 | (325,150) | -13% |
| Comm Corr- Expansion LOL | 2,663,907 | 2,663,907 | 2,104,005 | (559,902) | -21% |
| Comm Corr- Drug Court Services LOL | 364,284 | 364,284 | 356,443 | (7,841) | -2% |
| Total | 6,093,062 | 6,093,062 | 6,397,611 | 304,549 | 5% |
| by category | | | | | |
| Personnel Services | 4,241,321 | 4,241,321 | 4,474,731 | 233,410 | 6% |
| Materials & Services | 540,124 | 540,124 | 1,758,277 | 1,218,153 | 226% |
| Interdepartmental | 1,311,617 | 1,311,617 | 164,603 | (1,147,014) | -87% |
| Total Expenditures | 6,093,062 | 6,093,062 | 6,397,611 | 304,549 | 5% |
| Local Option Levy Fund Subsidy \$ | 6,093,062 | 6,093,062 | 6,397,611 | 304,549 | 5% |
| FTE's | 32.00 | 32.00 | 32.00 | - | 0% |

Budget Analysis:

Expenditures increase \$304,549 (5%). Local Option Levy Fund subsidy increases \$304,549 (5%).

Personnel Services increase in the amount of \$374,684, due to one additional Probation Officer II FTE added per the Levy plan, FOPPO contract increases, health care, retirement and general increases in employee wages.

Material and Services saw a sharp increase, however, this is fully attributed to starting in FY 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due to this accounting change, Materials & Services costs increase and interdepartmental expenses decrease

This fund was created in fiscal year 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 Sheriff's Office 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 or state/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.

1. **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
2. **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.
3. **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.
4. **State Civil Forfeitures** (238-409030): All resources from state forfeiture activities that occurred after December 6, 2000 are accounted for in this program.

| Program Description | Adopted | Modified | Proposed | Change | |
|---|------------------|------------------|--------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Federal Forfeitures | \$ 34,610 | 34,610 | 52,971 | 18,361 | 53% |
| Federal Non-Department of Justice Forfeitures | 98,500 | 98,500 | 108,500 | 10,000 | 10% |
| State Criminal Forfeitures | 10,000 | 10,000 | 10,000 | - | 0% |
| State Civil Forfeitures | 475,224 | 475,224 | 986,544 | 511,320 | 108% |
| Total | 618,334 | 618,334 | 1,158,015 | 539,681 | 87% |
| by category | | | | | |
| Personnel Services | \$ 7,500 | 7,500 | 15,000 | 7,500 | 100% |
| Materials & Services | 95,610 | 95,610 | 114,295 | 18,685 | 20% |
| Other | 80,000 | 80,000 | 80,000 | - | 0% |
| Interdepartmental | 169,652 | 169,652 | 175,971 | 6,319 | 4% |
| subtotal | 352,762 | 352,762 | 385,266 | 32,504 | 9% |
| Contingency | 265,572 | 265,572 | 772,749 | 507,177 | 191% |
| Total Expenditures | 618,334 | 618,334 | 1,158,015 | 539,681 | 87% |
| Revenues under Expenditures | (618,334) | (618,334) | (1,158,015) | (539,681) | 87% |
| Fund Equity | 618,334 | 618,334 | 1,158,015 | 539,681 | 87% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Expenditures, excluding Contingency, increase \$32,504 (9%). Contingency increases \$507,177 (191%). Beginning fund balance increases \$539,681 (87%).

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.

Personnel Services reflect the costs associated for overtime paid to our partner agencies. Material & Services reflect an increase in small tools for equipment purchases to support the investigative work in this organizational unit. Interfund expenditures increase in support of the Air Support Unit and overtime expenses in excess of federal cap or not reimbursed by HIDTA (High Intensity Drug Trafficking Area) or the OCDETF (Organized Crime Drug Enforcement Task Force). Other expenditures increase to allow for distributions of state forfeited funds. When money is forfeited, state statute requires distribution of funds to the pre-determined asset forfeiture distribution contacts. Contingency is allocated in this fund for the pre-judgement required fees and expenses and for post-judgement distributions required by state statute.



Land Use & Transportation

| | |
|---|----------|
| Long Range Planning | 100-6010 |
| Watermaster | 100-9610 |
| Engineering Services | 168-6030 |
| Administration | 168-6040 |
| Road Fund Administration | 168-6045 |
| Capital Project Management | 168-6050 |
| Operations & Maintenance | 168-6060 |
| Public Land Corner | 170-6030 |
| Current Planning | 172-6020 |
| Building Services | 174-6020 |
| Statewide Transportation Improvement Fund | 209-6070 |
| Maintenance Improvement | 212-6075 |
| Surveyor | 216-6030 |

LAND USE & TRANSPORTATION

BUDGET 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.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|--------------------------------------|--------------------|--------------------|--------------------|-------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Long Range Planning | \$ 5,344,903 | 5,344,903 | 6,192,286 | 847,383 | 16% |
| Watermaster | 236,867 | 236,867 | 356,517 | 119,650 | 51% |
| Engineering Services | 12,641,708 | 12,641,708 | 12,310,898 | (330,810) | -3% |
| Administration | 5,009,340 | 5,009,340 | 5,180,099 | 170,759 | 3% |
| Road Fund Administration | 36,598,159 | 36,598,159 | 48,799,227 | 12,201,068 | 33% |
| Capital Project Management | 9,986,651 | 9,986,651 | 10,188,620 | 201,969 | 2% |
| Operations & Maintenance | 37,906,374 | 38,082,074 | 33,233,568 | (4,848,506) | -13% |
| Public Land Corner | 2,903,215 | 2,903,215 | 2,838,452 | (64,763) | -2% |
| Current Planning | 3,209,184 | 3,209,184 | 2,987,392 | (221,792) | -7% |
| Building Services | 14,704,861 | 14,839,361 | 15,151,355 | 311,994 | 2% |
| Statewide Transportation Improvement | 3,522,960 | 3,522,960 | 5,873,917 | 2,350,957 | 67% |
| Maintenance Improvement | 429,280 | 429,280 | 440,496 | 11,216 | 3% |
| Surveyor | 2,103,280 | 2,103,280 | 1,885,866 | (217,414) | -10% |
| Totals | 134,596,782 | 134,906,982 | 145,438,693 | 10,531,711 | 8% |
| General Fund | 5,581,770 | 5,581,770 | 6,548,803 | 967,033 | 17% |
| Special Funds | 129,015,012 | 129,325,212 | 138,889,890 | 9,564,678 | 7% |
| Totals \$ | 134,596,782 | 134,906,982 | 145,438,693 | 10,531,711 | 8% |
| FTE's | 339.55 | 339.55 | 332.51 | (7.04) | -2% |

LAND USE & TRANSPORTATION

BUDGET OVERVIEW

| Category Description | Adopted | Modified | Proposed | Change | |
|----------------------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Taxes | \$ 850,000 | 850,000 | 825,000 | (25,000) | -3% |
| Licenses and permits | 4,898,000 | 4,898,000 | 6,444,729 | 1,546,729 | 32% |
| Intergovernmental | 48,650,133 | 48,650,133 | 50,520,049 | 1,869,916 | 4% |
| Charges for Services | 16,387,811 | 16,387,811 | 17,752,151 | 1,364,340 | 8% |
| Fines & Forfeitures | 500 | 500 | 500 | - | 0% |
| Interdepartmental | 14,145,851 | 14,145,851 | 13,007,382 | (1,138,469) | -8% |
| Miscellaneous | 219,818 | 219,818 | 175,600 | (44,218) | -20% |
| Operating Transfers In | 3,379,112 | 3,379,112 | 3,548,804 | 169,692 | 5% |
| Total Revenues | 88,531,225 | 88,531,225 | 92,274,215 | 3,742,990 | 4% |
| Personnel Services | 47,491,196 | 47,491,196 | 49,014,455 | 1,523,259 | 3% |
| Materials & Services | 26,198,525 | 26,448,525 | 36,979,758 | 10,531,233 | 40% |
| Other | 105,850 | 105,850 | 110,600 | 4,750 | 4% |
| Interdepartmental | 18,040,970 | 18,175,470 | 4,947,515 | (13,227,955) | -73% |
| Operating Transfers Out | 17,928,934 | 17,928,934 | 7,124,057 | (10,804,877) | -60% |
| Capital Outlay | 682,842 | 858,542 | 531,700 | (326,842) | -38% |
| subtotal | 110,448,317 | 111,008,517 | 98,708,085 | (12,300,432) | -11% |
| Contingency | 24,148,465 | 23,898,465 | 46,730,608 | 22,832,143 | 96% |
| Total Expenditures | 134,596,782 | 134,906,982 | 145,438,693 | 10,531,711 | 8% |
| Revenues under expenditures | (46,065,557) | (46,375,757) | (53,164,478) | (6,788,721) | 15% |
| General Fund Subsidy | 1,266,452 | 1,266,452 | 2,002,968 | 736,516 | 58% |
| Special Funds Beginning Balances | 44,799,105 | 45,109,305 | 51,161,510 | 6,052,205 | 13% |
| Ending Fund Balances \$ | - | - | - | - | |

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Long-Range Planning is responsible for the preparation, maintenance and periodic update of County land use planning documents and ordinances, including the comprehensive framework plan, rural/natural resource plan, all community plans and the transportation system plan. This workgroup also assists with various economic and demographic analyses for County departments and outside agencies.

1. **Community Planning (100-601005):** This program is responsible for the preparation, maintenance and periodic update of the County Comprehensive Plan (Plan). This includes assisting cities with planning of lands added to the regional Urban Growth Boundary (UGB). This program performs the Plan monitoring and maintenance tasks necessary to ensure conformance with state law and regional planning requirements such as Metro's regional 2040 Growth Concept plan, Urban Growth Management Functional Plan and Regional Transportation Plan. These responsibilities include direct involvement with community members, community organizations, cities and affected state and local agencies (i.e. ODOT and TriMet). Additionally, this program helps coordinate the County's involvement in a variety of regional and countywide planning activities.
2. **Transportation Planning (100-601010):** This program is responsible for the preparation, maintenance and periodic update of the County transportation plans. This program covers a range of policy and strategic planning issues, transportation (roadway and transit) corridor studies, individual project support and planning through the project development level. Additionally, this program participates in countywide, regional, state and federal transportation planning and funding activities.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Community Planning | \$ 2,921,877 | 2,921,877 | 3,400,686 | 478,809 | 16% |
| Transportation Planning | 2,423,026 | 2,423,026 | 2,791,600 | 368,574 | 15% |
| Total | 5,344,903 | 5,344,903 | 6,192,286 | 847,383 | 16% |
| by category | | | | | |
| Intergovernmental | 535,000 | 535,000 | 935,950 | 400,950 | 75% |
| Charges for Services | 142,250 | 142,250 | 94,000 | (48,250) | -34% |
| Interdepartmental | 1,883,026 | 1,883,026 | 1,782,650 | (100,376) | -5% |
| Operating Transfers In | 1,593,069 | 1,593,069 | 1,558,253 | (34,816) | -2% |
| Total Revenues | 4,153,345 | 4,153,345 | 4,370,853 | 217,508 | 5% |
| Personnel Services | 4,005,051 | 4,005,051 | 4,051,165 | 46,114 | 1% |
| Materials & Services | 1,245,353 | 1,245,353 | 1,971,549 | 726,196 | 58% |
| Interdepartmental | 94,499 | 94,499 | 20,347 | (74,152) | -78% |
| Operating Transfers Out | - | - | 149,225 | 149,225 | 0% |
| Total Expenditures | 5,344,903 | 5,344,903 | 6,192,286 | 847,383 | 16% |
| General Fund Subsidy \$ | 1,191,558 | 1,191,558 | 1,821,433 | 629,875 | 53% |
| FTE's | 26.27 | 26.27 | 25.77 | (0.50) | -2% |

Budget Analysis:

Revenues increase \$217,508 (5%). Expenditures increase \$847,383 (16%). General Fund subsidy increases \$629,875 (53%).

Long Range Planning revenues increase due to the multi-year Metro Regional Flexible Funds Grant in Transportation Planning related to the Council Creek Trail project. Charges for Service decrease slightly due to fluctuations in staffing committed to annexations and plan amendments.

Personnel Services increase due to increases in salaries, retirement costs, and health benefits. The total full-time equivalents (FTE) decrease as a result of an organizational restructuring due to constrained General Fund revenue.

Materials and Services increase due to the addition of the allocation of internal service costs (\$968,494) associated with changes in Washington County's cost allocation method as further described in the Budget Message. All other Material and Services costs have been reduced due to constrained General Fund revenue.

Professional Services decrease due to a reduction in professional consulting services associated with the Regional Flexible Funds Allocation grant for Council Creek Trail, as well as the Countywide Transit Study. To address constraints in the General Fund, further reductions have been made in Professional Services to scale back spending on potential Planning Work Program Tier 1 tasks and delaying a proposed Community Development Code audit.

Similar to the Countywide indirect cost plan changes this fiscal year, Long Range Planning will begin paying the Road Fund \$149,225 directly for the program's share of Land Use & Transportation (LUT) Administration's service support as identified in the LUT Department cost allocation plan.

The General Fund transfer to this organization unit is increased \$629,875 due to the change in the County's cost allocation method.

Watermaster 100-9610

Budget Detail

The Watermaster 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.

- 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 ground water 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.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|------------------|----------------|----------------|----------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Watermaster | \$ 236,867 | 236,867 | 356,517 | 119,650 | 51% |
| Total | 236,867 | 236,867 | 356,517 | 119,650 | 51% |
| by category | | | | | |
| Intergovernmental | 151,173 | 151,173 | 159,182 | 8,009 | 5% |
| Charges for Services | 10,800 | 10,800 | 15,800 | 5,000 | 46% |
| Total Revenues | 161,973 | 161,973 | 174,982 | 13,009 | 8% |
| Personnel Services | 205,454 | 205,454 | 195,274 | (10,180) | -5% |
| Materials & Services | 31,413 | 31,413 | 159,614 | 128,201 | 408% |
| Interdepartmental | - | - | 1,629 | 1,629 | 0% |
| Total Expenditures | 236,867 | 236,867 | 356,517 | 119,650 | 51% |
| General Fund Subsidy | \$ 74,894 | 74,894 | 181,535 | 106,641 | 142% |
| FTE's | 1.94 | 1.94 | 1.75 | (0.19) | -10% |

Budget Analysis:

Revenues increase \$13,009 (8%). Expenditures increase \$119,650 (51%). General Fund subsidy increases \$106,641 (142%).

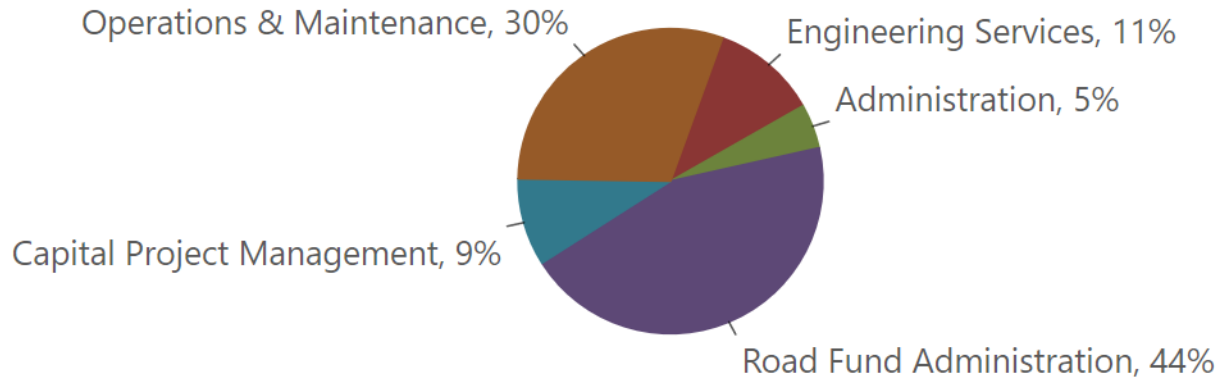
Revenues increase slightly due to intergovernmental revenues paid by cooperators for the operation and maintenance of stream gaging stations in the Tualatin Basin, and the continued Rural surcharge fees generated in the unincorporated Washington County areas.

Personnel Services expenditures increase slightly primarily due to salaries, retirement costs, and health benefits. However, due to constraints on the General Fund, a vacant position was reduced by .19 FTE to contain costs and realize a savings of \$18,400.

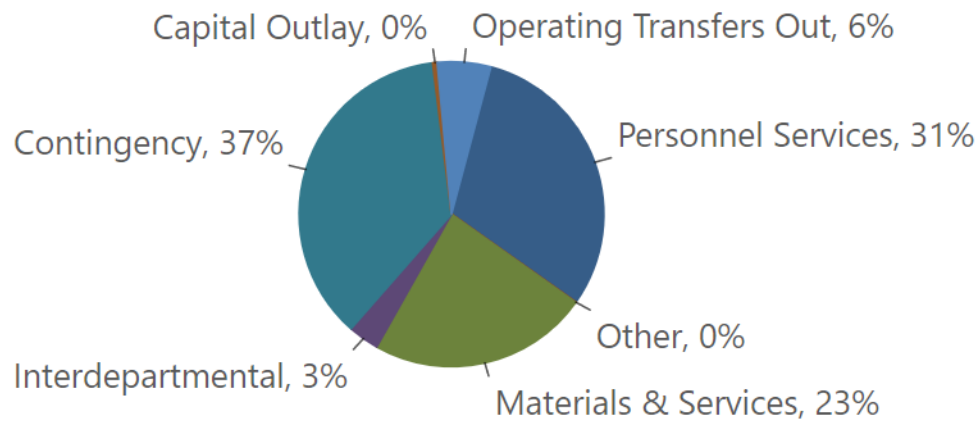
Materials and Services increase \$128,201 primarily due to changes in the county's cost allocation method as further described in the Budget Message.

Interdepartmental Charges reflect \$1,629 interdepartmental personnel charge; this is the Watermaster's percentage allocation of LUT's Information Technology Services (ITS) personnel costs for computer support.

Expenditures by Org Unit



Expenditures by Category



ROAD FUND 168

BUDGET OVERVIEW

| Organization Unit | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Engineering Services | \$ 3,143,959 | 3,143,959 | 2,917,661 | (226,298) | -7% |
| Administration | 1,550,998 | 1,550,998 | 1,774,406 | 223,408 | 14% |
| Road Fund Administration | 53,460,000 | 53,460,000 | 51,835,000 | (1,625,000) | -3% |
| Capital Project Management | 8,785,190 | 8,785,190 | 8,132,894 | (652,296) | -7% |
| Operations & Maintenance | 2,088,219 | 2,088,219 | 2,215,200 | 126,981 | 6% |
| Total Revenues | 69,028,366 | 69,028,366 | 66,875,161 | (2,153,205) | -3% |
| Engineering Services | 12,641,708 | 12,641,708 | 12,310,898 | (330,810) | -3% |
| Administration | 5,009,340 | 5,009,340 | 5,180,099 | 170,759 | 3% |
| Road Fund Administration | 36,598,159 | 36,598,159 | 48,799,227 | 12,201,068 | 33% |
| Capital Project Management | 9,986,651 | 9,986,651 | 10,188,620 | 201,969 | 2% |
| Operations & Maintenance | 37,906,374 | 38,082,074 | 33,233,568 | (4,848,506) | -13% |
| Total Expenditures | 102,142,232 | 102,317,932 | 109,712,412 | 7,394,480 | 7% |
| Revenues under expenditures | (33,113,866) | (33,289,566) | (42,837,251) | (9,547,685) | 29% |
| Fund Equity | 33,113,866 | 33,289,566 | 42,837,251 | 9,547,685 | 29% |
| Ending Fund Balances | - | - | - | - | |
| by category | | | | | |
| Taxes | 850,000 | 850,000 | 825,000 | (25,000) | -3% |
| Licenses and permits | 248,000 | 248,000 | 248,000 | - | 0% |
| Intergovernmental | 44,247,000 | 44,247,000 | 43,357,000 | (890,000) | -2% |
| Charges for Services | 10,350,331 | 10,350,331 | 9,962,500 | (387,831) | -4% |
| Interdepartmental | 11,777,537 | 11,777,537 | 10,778,655 | (998,882) | -8% |
| Miscellaneous | 191,600 | 191,600 | 140,600 | (51,000) | -27% |
| Operating Transfers In | 1,363,898 | 1,363,898 | 1,563,406 | 199,508 | 15% |
| Total revenues | 69,028,366 | 69,028,366 | 66,875,161 | (2,153,205) | -3% |
| Personnel Services | 32,251,274 | 32,251,274 | 33,592,515 | 1,341,241 | 4% |
| Materials & Services | 20,818,538 | 20,818,538 | 25,620,717 | 4,802,179 | 23% |
| Other | 47,750 | 47,750 | 32,600 | (15,150) | -32% |
| Interdepartmental | 14,206,507 | 14,206,507 | 3,612,547 | (10,593,960) | -75% |
| Operating Transfers Out | 17,178,294 | 17,178,294 | 6,206,300 | (10,971,994) | -64% |
| Capital Outlay | 682,842 | 858,542 | 531,700 | (326,842) | -38% |
| subtotal | 85,185,205 | 85,360,905 | 69,596,379 | (15,764,526) | -18% |
| Contingency | 16,957,027 | 16,957,027 | 40,116,033 | 23,159,006 | 137% |
| Total expenditures | 102,142,232 | 102,317,932 | 109,712,412 | 7,394,480 | 7% |
| Revenues under expenditures | (33,113,866) | (33,289,566) | (42,837,251) | (9,547,685) | 29% |
| Beginning Fund Balance | 33,113,866 | 33,289,566 | 42,837,251 | 9,547,685 | 29% |
| Ending Fund Balances \$ | - | - | - | - | |
| FTE's | 232.63 | 232.63 | 233.38 | 0.75 | 0% |

Engineering Services 168-6030

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.

1. **Engineering Administration (168-603001)**: Provides leadership, management, public information, and support for road, bridge, signal, sidewalk and pathway projects.
2. **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.
3. **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.
4. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Engineering Administration | \$ 2,956,034 | 2,956,034 | 2,502,036 | (453,998) | -15% |
| Engineering Design Review | 2,304,227 | 2,304,227 | 2,400,827 | 96,600 | 4% |
| Traffic Engineering | 6,389,632 | 6,389,632 | 6,356,720 | (32,912) | -1% |
| Survey Road | 991,815 | 991,815 | 1,051,315 | 59,500 | 6% |
| Total | 12,641,708 | 12,641,708 | 12,310,898 | (330,810) | -3% |
| by category | | | | | |
| Intergovernmental | 147,000 | 147,000 | 157,000 | 10,000 | 7% |
| Charges for Services | 621,711 | 621,711 | 715,000 | 93,289 | 15% |
| Interdepartmental | 2,307,248 | 2,307,248 | 1,988,161 | (319,087) | -14% |
| Miscellaneous | 68,000 | 68,000 | 57,500 | (10,500) | -15% |
| Total Revenues | 3,143,959 | 3,143,959 | 2,917,661 | (226,298) | -7% |
| Personnel Services | 7,739,349 | 7,739,349 | 7,976,120 | 236,771 | 3% |
| Materials & Services | 1,986,833 | 1,986,833 | 3,697,692 | 1,710,859 | 86% |
| Interdepartmental | 2,726,026 | 2,726,026 | 447,586 | (2,278,440) | -84% |
| Capital Outlay | 189,500 | 189,500 | 189,500 | - | 0% |
| Total Expenditures | 12,641,708 | 12,641,708 | 12,310,898 | (330,810) | -3% |
| Road Fund Subsidy \$ | 9,497,749 | 9,497,749 | 9,393,237 | (104,512) | -1% |
| FTE's | 50.28 | 50.28 | 50.28 | - | 0% |

Budget Analysis:

Revenues decrease \$226,298 (7%). Expenditures decrease \$330,810 (3%). Road Fund subsidy decreases \$104,512 (1%).

Revenues decrease \$226,298 (-8%) from last year fiscal year, due to a reduction in staff work on capital projects, offset by a modest increase in subdivision administration for plan review. Other revenue streams for this organization unit remain consistent with the previous year.

Personnel Services increase due to cost-of-living adjustment impact for expenses including salaries, retirement contributions, and health care costs. Vacancies are anticipated to be filled to meet project delivery assignments for internal engineering design on capital projects.

Materials and Services increase due to changes primarily to General Government internal service departments moved from General fund to their own internal services fund and to changes in the county's cost allocation method as further described in the Budget Message. Reductions in road construction supplies, with modest increases in professional services, and fleet internal charges round out the changes in this category.

Interdepartmental expenditures decrease for county indirect costs and these expenditures have moved to Materials and Services. Other reductions in ITS capital (\$69,560) and Facilities capital (\$753,004) for the seismic upgrade project at the Walnut Street Center round out the expenditure changes in this category.

Capital Outlay remains the same as staff awaits delivery of a vehicle.

This organization unit provides regional transportation financing coordination for the County and direction for the department, including strategic planning and policy development.

1. **LUT Administration (168-604005):** This program provides operational analysis, leadership, management, and support for all department services; coordinates public information, communication and media relations; provides business support, including budget development and control, cost accounting, purchasing, personnel and payroll activities, grant administration and liaison services.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|--------------------|--------------------|--------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| LUT Administration | \$ 5,009,340 | 5,009,340 | 5,180,099 | 170,759 | 3% |
| Total | 5,009,340 | 5,009,340 | 5,180,099 | 170,759 | 3% |
| by category | | | | | |
| Charges for Services | 80,000 | 80,000 | 78,000 | (2,000) | -3% |
| Interdepartmental | 107,100 | 107,100 | 133,000 | 25,900 | 24% |
| Operating Transfers In | 1,363,898 | 1,363,898 | 1,563,406 | 199,508 | 15% |
| Total Revenues | 1,550,998 | 1,550,998 | 1,774,406 | 223,408 | 14% |
| Personnel Services | 3,978,690 | 3,978,690 | 3,985,684 | 6,994 | 0% |
| Materials & Services | 276,149 | 276,149 | 1,169,676 | 893,527 | 324% |
| Other | - | - | 850 | 850 | 0% |
| Interdepartmental | 754,501 | 754,501 | 23,889 | (730,612) | -97% |
| subtotal | 5,009,340 | 5,009,340 | 5,180,099 | 170,759 | 3% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 5,009,340 | 5,009,340 | 5,180,099 | 170,759 | 3% |
| Revenues under expenditures | (3,458,342) | (3,458,342) | (3,405,693) | 52,649 | -2% |
| Resources allocated to other funds | (29,655,524) | (29,831,224) | (39,431,558) | (9,600,334) | 32% |
| Fund Equity | 33,113,866 | 33,289,566 | 42,837,251 | 9,547,685 | 29% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 25.00 | 25.00 | 24.75 | (0.25) | -1% |

Budget Analysis:

Revenues increase \$223,408 (14%). Expenditures increase \$170,759 (3%). Beginning fund balance increases \$9,547,685 (29%).

Revenues reflect the department's internal Cost Allocation Plan where operational units pay for centralized administrative support. Revenues increase from last year due to increased staff cost allocated to the Service District for Lighting and due to the inclusion of Long Range Planning's share of Cost Allocation expenses.

Total FTE are reduced by moving a full time Graphic Designer to .75 FTE and eliminating one variable hour 0.50 FTE and a .60 part-time Graphic Designer.

Professional services are increased to fund preparation of the Department strategic plan (\$125,000). Equity investments are maintained and increased in some areas, specifically translation/interpretation (\$10,000), professional and team coaching (\$25,000), and departmentwide training in equity, diversity and inclusion (\$25,000). The communications budget for public outreach to target underrepresented communities about upcoming road projects is increased by \$3,000 for advertising and public notices and branded marketing and educational items increased by \$2,150 to augment the number of items to give away at community events.

Interdepartmental expenditures services decrease (97%) and Materials and Services increase (76%) due to the change of the allocation of internal service costs associated with changes in the county's cost allocation method as further described in the Budget Message.

Road Fund Administration 168-6045

Budget Detail

This organizational unit houses the Road Fund Administration activities related to revenues and expenditures such as gas tax, interest earnings, debt, and remediation payments.

1. **Road Fund Administration (168-604501):** This program primarily tracks and accounts for Road Fund revenues and expenditures related to administrative activities. (Prior to fiscal year 2018-19 it was recorded in Fund 168 Program 604001.)

| Program Description | Adopted | Modified | Proposed | Change | |
|---------------------------|------------------------|---------------------|--------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Road Fund Administration | \$ 36,598,159 | 36,598,159 | 48,799,227 | 12,201,068 | 33% |
| Total | 36,598,159 | 36,598,159 | 48,799,227 | 12,201,068 | 33% |
| by category | | | | | |
| Taxes | 850,000 | 850,000 | 825,000 | (25,000) | -3% |
| Intergovernmental | 43,100,000 | 43,100,000 | 42,000,000 | (1,100,000) | -3% |
| Charges for Services | 9,500,000 | 9,500,000 | 9,000,000 | (500,000) | -5% |
| Miscellaneous | 10,000 | 10,000 | 10,000 | - | 0% |
| Total Revenues | 53,460,000 | 53,460,000 | 51,835,000 | (1,625,000) | -3% |
| Materials & Services | 650,000 | 650,000 | 784,449 | 134,449 | 21% |
| Other | 34,000 | 34,000 | 25,000 | (9,000) | -26% |
| Interdepartmental | 1,778,838 | 1,778,838 | 1,667,445 | (111,393) | -6% |
| Operating Transfers Out | 17,178,294 | 17,178,294 | 6,206,300 | (10,971,994) | -64% |
| Contingency | 16,957,027 | 16,957,027 | 40,116,033 | 23,159,006 | 137% |
| Total Expenditures | 36,598,159 | 36,598,159 | 48,799,227 | 12,201,068 | 33% |
| Road Fund Subsidy | \$ (16,861,841) | (16,861,841) | (3,035,773) | 13,826,068 | -82% |

Budget Analysis:

Revenues decrease \$1,625,000 (3%). Expenditures increase \$12,201,068 (33%). Road Fund subsidy increases \$13,826,068 (82%).

State Motor Vehicle Apportionment revenues reflect a modest 3% decrease from fiscal year 2022-23's budget. This is commensurate with current activity and revenue forecasts provided by the state. Vehicle registration fee revenue numbers are expected to remain consistent with FY 2022-23 receipts but are down 4% from actual fee revenue collected in FY 2021-22.

Materials and Services expenditures increase due to General Government internal service departments moving from the General Fund to their own internal services funds, and changes to Washington County's cost allocation method as further described in the Budget Message. Professional Services stay consistent with FY 2022-23 levels. Director's projects that require consultant support include the Code Enforcement Needs Assessment, transportation priority funding packets, and preparation of grant applications. Continued support is needed for methane monitoring at Bridgeport and Durham North (Pac Trust Business Center).

Transfers to fund various transportation infrastructure capital projects, such as Haag Lake road and slide repair, have decreased by 63% as projects have been completed. However, a significant investment of \$6,201,300 to support the Americans with Disabilities Act curb ramp upgrades and pedestrian improvements continue, as does support for the design of the Gales Creek/Thatcher Road intersection.

With careful planning, the contingency for Road Fund has increased to maintain resiliency in the event of an emergency, flexibility to respond to unforeseen priority transportation needs, and to preserve sufficient balance to cover future year expenditure increases.

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:

1. **CPS Administration** (168-605005): Manages and coordinates capital improvement project funding and expenditures.
2. **Right of Way** (168-605015): Provides right-of-way acquisition support for capital improvement projects.
3. **Project Delivery** (168-605025): Provides management and inspection functions for all phases of capital transportation project delivery.

| Program Description | Adopted | Modified | Proposed | Change | |
|---------------------------|---------------------|------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| CPS Administration | \$ 3,679,083 | 3,679,083 | 3,409,558 | (269,525) | -7% |
| Right of Way | 821,575 | 821,575 | 1,041,515 | 219,940 | 27% |
| Project Delivery | 5,485,993 | 5,485,993 | 5,737,547 | 251,554 | 5% |
| Total | 9,986,651 | 9,986,651 | 10,188,620 | 201,969 | 2% |
| by category | | | | | |
| Interdepartmental | \$ 8,785,190 | 8,785,190 | 8,132,894 | (652,296) | -7% |
| Total Revenues | 8,785,190 | 8,785,190 | 8,132,894 | (652,296) | -7% |
| Personnel Services | 7,073,178 | 7,073,178 | 7,681,371 | 608,193 | 9% |
| Materials & Services | 366,652 | 366,652 | 2,049,738 | 1,683,086 | 459% |
| Interdepartmental | 2,537,479 | 2,537,479 | 447,511 | (2,089,968) | -82% |
| Capital Outlay | 9,342 | 9,342 | 10,000 | 658 | 7% |
| Total Expenditures | 9,986,651 | 9,986,651 | 10,188,620 | 201,969 | 2% |
| Road Fund Subsidy | \$ 1,201,461 | 1,201,461 | 2,055,726 | 854,265 | 71% |
| FTE's | 46.35 | 46.35 | 47.35 | 1.00 | 2% |

Budget Analysis:

Revenues decrease \$652,296 (7%). Expenditures increase \$201,969 (2%). Road Fund subsidy increases \$854,265 (71%).

Intradepartmental revenues decrease \$652,296 (8%) due to fluctuations in the capital project delivery schedule.

Personnel Services increase due to cost-of-living adjustment impact for expenses including salaries, retirement contributions and health care related costs. There are no changes to FTE in this program.

Materials and Services expenditures increase \$1,683,086 (82%) due primarily to General Government internal service departments moved from General fund to their own internal services fund and to changes in the county's cost allocation method as further described in the Budget Message. Other appropriations in this category are consistent with the FY 2022-23 budget.

Interdepartmental Charges decrease primarily due to reallocating cost allocation plan costs to Materials and Services, Information Technology Service moving subscription costs to their budget, and the reduction of Facilities Capital charges for the seismic upgrades at Walnut Street Center, which has been delayed.

Capital Outlay increased cost includes the purchase of a Survey Tablet (\$10,000). No new vehicles will be purchased in FY 2023-24.

The Operations & Maintenance organization unit mission is to maintain and operate a safe and efficient county transportation system comprised of roads, bridges, drainage systems and bike paths 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 Landscape Maintenance.

1. **Operations Administration** (168-606005): Provides leadership, management and support of operations within the division.
2. **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.
3. **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.
4. **Traffic Maintenance** (168-606020): Performs installation, repair and replacement of traffic signs, application of pavement striping, school-crossing stencils and raised pavement markers.
5. **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.
6. **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.
7. **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.
8. **Landscape Maintenance** (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.

Operations & Maintenance 168-6060

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|-------------------|-------------------|-------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Operations Administration | \$ 8,918,481 | 8,918,481 | 7,154,655 | (1,763,826) | -20% |
| Roadway Surfaces | 4,531,836 | 4,531,836 | 4,303,127 | (228,709) | -5% |
| Operations Engineering | 15,515,829 | 15,515,829 | 12,544,458 | (2,971,371) | -19% |
| Traffic Maintenance | 1,406,528 | 1,406,528 | 1,256,633 | (149,895) | -11% |
| Vegetation Management | 2,872,520 | 3,048,220 | 3,032,431 | (15,789) | -1% |
| Bridge Operations | 1,073,839 | 1,073,839 | 1,089,488 | 15,649 | 1% |
| Drainage Operations | 3,117,572 | 3,117,572 | 3,380,627 | 263,055 | 8% |
| Landscape Maintenance | 469,769 | 469,769 | 472,149 | 2,380 | 1% |
| Total | 37,906,374 | 38,082,074 | 33,233,568 | (4,848,506) | -13% |
| by category | | | | | |
| Licenses and permits | 248,000 | 248,000 | 248,000 | - | 0% |
| Intergovernmental | 1,000,000 | 1,000,000 | 1,200,000 | 200,000 | 20% |
| Charges for Services | 148,620 | 148,620 | 169,500 | 20,880 | 14% |
| Interdepartmental | 577,999 | 577,999 | 524,600 | (53,399) | -9% |
| Miscellaneous | 113,600 | 113,600 | 73,100 | (40,500) | -36% |
| Total Revenues | 2,088,219 | 2,088,219 | 2,215,200 | 126,981 | 6% |
| Personnel Services | 13,460,057 | 13,460,057 | 13,949,340 | 489,283 | 4% |
| Materials & Services | 17,538,904 | 17,538,904 | 17,919,162 | 380,258 | 2% |
| Other | 13,750 | 13,750 | 6,750 | (7,000) | -51% |
| Interdepartmental | 6,409,663 | 6,409,663 | 1,026,116 | (5,383,547) | -84% |
| Capital Outlay | 484,000 | 659,700 | 332,200 | (327,500) | -50% |
| Total Expenditures | 37,906,374 | 38,082,074 | 33,233,568 | (4,848,506) | -13% |
| Road Fund Subsidy \$ | 35,818,155 | 35,993,855 | 31,018,368 | (4,975,487) | -14% |
| FTE's | 111.00 | 111.00 | 111.00 | - | 0% |

Budget Analysis:

Revenues increase \$126,981 (6%). Expenditures decrease \$4,848,506 (13%). Road Fund subsidy decreases \$4,975,487 (14%).

Revenue increase \$126,981 (6%) primarily due to an increase in expected timber road revenue offset by reduced forecast of Operations support needed for the Urban Road Maintenance District (URMD), Overlay/Slurry program, and maintenance projects in the new year. Actual revenue varies depending on the support needed as situations arise, driven by service requests and circumstances in the field.

Revenue growth for maintenance activities remains flat overall as the economic and demographic growth slow down and fuel demand declines due to continued increases in on-road vehicle fuel efficiency. This precipitated an overall reduction in expenditures of \$4.7M for this organization unit from the previous fiscal year. Corresponding reductions in the annual Road Maintenance Work Program have been made accordingly.

Personnel Services increase due to increasing salaries, retirement contributions, and health care costs. There are some savings as a result of removing four seasonal 0.5 FTE Utility Worker positions from the Operations Traffic Maintenance program.

Materials and services expenditures decrease primarily by reductions with the contracted pavement overlay, pavement markings, and surface stabilization programs of \$3.8M, offset in this category by changes in the county's cost allocation method moved from the category of Interdepartmental expenditures to Materials and Services. Spending decreases are further offset by \$625,000 of increased allowances for shoulder widening and full depth reclamation,

Other spending reductions in Interfund expenditures come from postponing the Walnut Street Center (WSC) seismic upgrade, internal ITS purchases and decreased Capital Outlay for approved vehicle additions re-budgeted from the previous year due to a delay in delivery.

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).

1. **Survey PLC (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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|--------------------|--------------------|--------------------|-----------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Survey PLC | \$ 2,903,215 | 2,903,215 | 2,838,452 | (64,763) | -2% |
| Total | 2,903,215 | 2,903,215 | 2,838,452 | (64,763) | -2% |
| by category | | | | | |
| Charges for Services | 420,000 | 420,000 | 370,000 | (50,000) | -12% |
| Interdepartmental | 210,000 | 210,000 | 200,000 | (10,000) | -5% |
| Total Revenues | 630,000 | 630,000 | 570,000 | (60,000) | -10% |
| Personnel Services | 563,232 | 563,232 | 596,815 | 33,583 | 6% |
| Materials & Services | 50,959 | 50,959 | 205,371 | 154,412 | 303% |
| Interdepartmental | 291,454 | 291,454 | 108,537 | (182,917) | -63% |
| Operating Transfers Out | 36,279 | 36,279 | 37,168 | 889 | 2% |
| subtotal | 941,924 | 941,924 | 947,891 | 5,967 | 1% |
| Contingency | 1,961,291 | 1,961,291 | 1,890,561 | (70,730) | -4% |
| Total Expenditures | 2,903,215 | 2,903,215 | 2,838,452 | (64,763) | -2% |
| Revenues under expenditures | (2,273,215) | (2,273,215) | (2,268,452) | 4,763 | 0% |
| Fund Equity | 2,273,215 | 2,273,215 | 2,268,452 | (4,763) | 0% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 3.79 | 3.79 | 3.79 | - | 0% |

Budget Analysis:

Revenues decrease \$60,000 (10%). Expenditures, excluding Contingency, increase \$5,967 (1%). Contingency decreases \$70,730 (4%).

The Public Land Corner fee revenue is expected to decline \$50,000 (14%) in the next fiscal year based on current economic activity, along with a decrease of \$10,000 (5%) for project related work as the team struggles to stay fully staffed.

Personnel Services increase due to cost-of-living adjustment impact for expenses including salaries, retirement contributions, and health care benefits.

Materials and Services expenditures increase \$154,412 (75%) due to General Government internal service departments moved from General fund to their own internal services fund and to changes in the county's cost allocation method as further described in the Budget Message. Other expenditures in this category remain consistent with fiscal year 2022-23.

Interfund Expenditures is also reduced by the reduction of Facilities Capital charges for the delayed seismic upgrade project at the Walnut Street Center and intradepartmental charges for staff support of the Public Land Corner fund.

A suitable level of reserve is maintained in fund balance to mitigate the impact of a future economic downturn.

Current Planning encompasses Development Review and Development Assistance activities pertaining to land development in the unincorporated areas of Washington County. The section provides Development Compliance and Code Enforcement activities as they relate to enforcement of the County's Community Development Code and related ordinances. This fund operates primarily on an enterprise basis supported by fees from service users.

1. **Development Review (172-602030):** Reviews and processes all land development requests in unincorporated Washington County. Ensures that all development proposals comply with all applicable plans and codes.
2. **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.
3. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|-------------------------------------|--------------------|--------------------|------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Development Review | \$ 1,991,358 | 1,991,358 | 1,829,723 | (161,635) | -8% |
| Development Assistance | 878,480 | 878,480 | 892,427 | 13,947 | 2% |
| Code Maintenance & Code Enforcement | 339,346 | 339,346 | 265,242 | (74,104) | -22% |
| Total | 3,209,184 | 3,209,184 | 2,987,392 | (221,792) | -7% |
| by category | | | | | |
| Intergovernmental | 90,000 | 90,000 | 90,000 | - | 0% |
| Charges for Services | 1,641,950 | 1,641,950 | 2,179,979 | 538,029 | 33% |
| Interdepartmental | 37,000 | 37,000 | 36,000 | (1,000) | -3% |
| Operating Transfers In | 349,200 | 349,200 | 329,200 | (20,000) | -6% |
| Total Revenues | 2,118,150 | 2,118,150 | 2,635,179 | 517,029 | 24% |
| Personnel Services | 2,080,021 | 2,080,021 | 1,973,579 | (106,442) | -5% |
| Materials & Services | 170,868 | 170,868 | 710,212 | 539,344 | 316% |
| Other | 3,500 | 3,500 | 3,000 | (500) | -14% |
| Interdepartmental | 608,807 | 608,807 | 109,377 | (499,430) | -82% |
| Operating Transfers Out | 152,365 | 152,365 | 156,436 | 4,071 | 3% |
| subtotal | 3,015,561 | 3,015,561 | 2,952,604 | (62,957) | -2% |
| Contingency | 193,623 | 193,623 | 34,788 | (158,835) | -82% |
| Total Expenditures | 3,209,184 | 3,209,184 | 2,987,392 | (221,792) | -7% |
| Revenues under expenditures | (1,091,034) | (1,091,034) | (352,213) | 738,821 | -68% |
| Fund Equity | 1,091,034 | 1,091,034 | 352,213 | (738,821) | -68% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 16.31 | 16.31 | 13.52 | (2.79) | -17% |

Budget Analysis:

Revenues increase \$517,029 (24%). Expenditures, excluding Contingency, decrease \$62,957 (2%). Contingency decreases \$158,835 (82%). Beginning fund balance decreases \$738,821 (68%).

For fiscal year 2023-24, the Board of Commissioners approved a 50% fee increase to keep pace with increasing program costs and maintain service levels. Activity levels are projected to be 10% lower than FY 2022-23.

Personnel costs reflect increases in salaries, benefits, and retirement costs, however reductions in staffing result in an overall decrease. The total full-time equivalent (FTE) decreases from 16.31 to 13.52 FTE. The reduction of 2.79 FTE is a result of an organizational restructuring due to the constrained nature of this fund.

Materials and Services expenditures increase primarily due to General Government internal service departments moving from the General Fund to their own internal service funds, and to changes in the County's cost allocation method as further described in the Budget Message. Professional Services is reduced by \$30,000 (38%) for the Hearings Officer(s) contracts, which is more consistent with current needs. All other Materials and Services expenditures are in line with the FY 2022-23 budget.

Interfund expenditures decrease primarily due to reallocating cost allocation plan costs to Materials and Services, and the reduction of Facilities Capital charges for training room upgrades at the Walnut Street Center, which is now delayed. The transfer to the Road Fund goes up slightly for department administrative costs.

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.

1. **Building Inspection** (174-602005): Performs site inspections of construction on private property relative to conformance with the state building, mechanical and mobile home codes.
2. **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.
3. **Plumbing Inspection** (174-602015): Reviews plans and performs site inspections of construction on private property relative to conformance with the state plumbing code.
4. **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.
5. **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 Services 174-6020

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|--|--------------------|--------------------|--------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Building Inspection | \$ 6,858,361 | 6,900,056 | 6,979,896 | 79,840 | 1% |
| Plan Review | 4,330,060 | 4,382,515 | 4,585,887 | 203,372 | 5% |
| Plumbing Inspection | 1,255,791 | 1,271,931 | 1,350,238 | 78,307 | 6% |
| Electrical Inspection | 2,084,661 | 2,108,871 | 2,062,457 | (46,414) | -2% |
| Building Code Compliance & Enforcement | 175,988 | 175,988 | 172,877 | (3,111) | -2% |
| Total | 14,704,861 | 14,839,361 | 15,151,355 | 311,994 | 2% |
| by category | | | | | |
| Licenses and permits | 4,650,000 | 4,650,000 | 6,196,729 | 1,546,729 | 33% |
| Intergovernmental | 104,000 | 104,000 | 104,000 | - | 0% |
| Charges for Services | 3,269,200 | 3,269,200 | 4,542,592 | 1,273,392 | 39% |
| Fines & Forfeitures | 500 | 500 | 500 | - | 0% |
| Interdepartmental | 186,488 | 186,488 | 158,277 | (28,211) | -15% |
| Miscellaneous | 1,500 | 1,500 | 8,000 | 6,500 | 433% |
| Operating Transfers In | - | - | 25,000 | 25,000 | 0% |
| Total Revenues | 8,211,688 | 8,211,688 | 11,035,098 | 2,823,410 | 34% |
| Personnel Services | 7,719,252 | 7,719,252 | 7,912,389 | 193,137 | 3% |
| Materials & Services | 391,742 | 391,742 | 2,285,181 | 1,893,439 | 483% |
| Other | 54,600 | 54,600 | 75,000 | 20,400 | 37% |
| Interdepartmental | 2,494,026 | 2,628,526 | 808,141 | (1,820,385) | -69% |
| Operating Transfers Out | 519,052 | 519,052 | 520,761 | 1,709 | 0% |
| subtotal | 11,178,672 | 11,313,172 | 11,601,472 | 288,300 | 3% |
| Contingency | 3,526,189 | 3,526,189 | 3,549,883 | 23,694 | 1% |
| Total Expenditures | 14,704,861 | 14,839,361 | 15,151,355 | 311,994 | 2% |
| Revenues under expenditures | (6,493,173) | (6,627,673) | (4,116,257) | 2,511,416 | -38% |
| Fund Equity | 6,493,173 | 6,627,673 | 4,116,257 | (2,511,416) | -38% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 54.03 | 54.03 | 49.72 | (4.31) | -8% |

Budget Analysis:

Revenues increase \$2,823,410 (34%). Expenditures, excluding Contingency, increase \$288,300 (3%). Contingency increases \$23,694 (1%). Beginning fund balance decreases \$(2,511,416) ((38)%).

For fiscal year 2023-24, the Board of Commissioners approved a 50% fee increase to keep pace with increasing program costs and maintain service levels. Activity levels are projected to be 10% lower than FY 2022-23.

Personnel costs reflect increases in salaries, benefits, and retirement costs. Even with reductions in staffing, overall costs increase by \$193,137 (2%). The total full-time equivalents (FTE) decreases from 54.02 to 49.71 FTE. The reduction of 4.31 FTE is a result of an organizational restructuring due to the constrained nature of this fund.

Materials and Services expenditures increase primarily due to General Government internal service departments moving from the General Fund to their own internal service funds, and to changes in Washington County's cost allocation method as further described in the Budget Message. Except for a reduction in Professional Services of \$9,500 (21%), other Materials and Services expenditures are consistent with the FY 2022-23 budget levels.

Interfund expenditures decrease primarily due to reallocating cost allocation plan costs to Materials and Services, offset by a modest increase in Intradepartmental Charges-Personnel for Information and Technology Services (ITS) staff who support technology system upgrades, and a \$28,000 increase in ITS capital purchases to support online permitting and plan review, as well as some process improvement initiatives to improve customer online experiences and timelines. The transfer to the Road Fund goes up slightly for department administrative costs.

Statewide Transportation Improvement 209-6070

Budget Detail

The Statewide Transportation Improvement Fund (STIF) provides a dedicated source of funding to improve or expand public transportation service under House Bill (HB) 2017. The funds are eligible to be used in transit planning, capital and operations to improve service in underserved areas, and reduce service fragmentation as defined in the STIF administrative rules. STIF Discretionary Grants are now accounted for in program 607010.

1. **Transit Coordination (209-607005):** This organization unit was 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. This program 607005 does not include STIF Discretionary Grants; they are included in program 607010.
2. **Non Formula - Discretionary Grants (209-607010):** Revenue for STIF Discretionary Grants is received on a reimbursement basis from ODOT. Matching funds of 20% are required; these will come from ARPA Fund 155 and the MSTIP III Fund.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Transit Coordination | \$ 2,468,014 | 2,468,014 | 3,744,365 | 1,276,351 | 52% |
| Non Formula - Discretionary Grants | 1,054,946 | 1,054,946 | 2,129,552 | 1,074,606 | 102% |
| Total | 3,522,960 | 3,522,960 | 5,873,917 | 2,350,957 | 67% |
| by category | | | | | |
| Intergovernmental | 3,522,960 | 3,522,960 | 5,873,917 | 2,350,957 | 67% |
| Total Revenues | 3,522,960 | 3,522,960 | 5,873,917 | 2,350,957 | 67% |
| Materials & Services | 3,470,262 | 3,470,262 | 5,807,805 | 2,337,543 | 67% |
| Interdepartmental | 52,698 | 52,698 | 56,534 | 3,836 | 7% |
| Operating Transfers Out | - | - | 9,578 | 9,578 | 0% |
| subtotal | 3,522,960 | 3,522,960 | 5,873,917 | 2,350,957 | 67% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 3,522,960 | 3,522,960 | 5,873,917 | 2,350,957 | 67% |
| Revenues under Expenditures | | | | | |
| | - | - | - | - | 0% |
| Fund Equity | - | - | - | - | 0% |
| Ending Fund Balance \$ | - | - | - | - | - |

Budget Analysis:

Revenues increase \$2,350,957 (67%). Expenditures increase \$2,350,957 (67%).

Revenues from ODOT, "STIF Formula Funds" distributed by TriMet, show a significant increase due to the growth in the dedicated program funding source and the planned use of unspent previous-year funds in the request year.

Revenue from three new discretionary grants will also increase the total as new grants are received.

Intergovernmental revenues increase \$2,350,957 (66.7%) during fiscal year 2023-24.

Increases in Materials and Services reflect those in revenues. Services-contract, government (51280) increase \$1,494,785 (537%), and Services-professional (51285) increase \$ 825,598 (25.86%). The cost allocation plan internal charges are an additional cost this year, increasing \$ 8,934, for a total of \$17,432 (51.25%). Additional information on changes to the county's cost allocation method are further described in the Budget Message. All expenditures depicted in this program budget must remain within a state-approved spending plan which details expenditures by specific projects and tasks.

A Transfer to Road Fund in account 54115 has been added, to reimburse for LUT administration indirect costs of \$9,578 (100%).

Maintenance Improvement 212-6075

Budget Detail

This fund provides for road maintenance activities undertaken through Maintenance Local Improvement Districts (MLIDs) established in the County.

- Maintenance Local Improvement District (212-607505):** This program provides the financial activities related to local roads within the district. The funds are primarily used to reimburse programs for road maintenance work completed in specific MLIDs.

| Program Description | Adopted | Modified | Proposed | Change | |
|--|------------------|------------------|------------------|-----------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Maintenance Local Improvement District | \$ 429,280 | 429,280 | 440,496 | 11,216 | 3% |
| Total | 429,280 | 429,280 | 440,496 | 11,216 | 3% |
| by category | | | | | |
| Miscellaneous | 26,718 | 26,718 | 27,000 | 282 | 1% |
| Total Revenues | 26,718 | 26,718 | 27,000 | 282 | 1% |
| Materials & Services | - | - | 1,801 | 1,801 | 0% |
| Interdepartmental | 7,566 | 7,566 | 6,220 | (1,346) | -18% |
| Operating Transfers Out | 11 | 11 | 28 | 17 | 155% |
| subtotal | 7,577 | 7,577 | 8,049 | 472 | 6% |
| Contingency | 421,703 | 421,703 | 432,447 | 10,744 | 3% |
| Total Expenditures | 429,280 | 429,280 | 440,496 | 11,216 | 3% |
| Revenues under expenditures | (402,562) | (402,562) | (413,496) | (10,934) | 3% |
| Fund Equity | 402,562 | 402,562 | 413,496 | 10,934 | 3% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$282 (1%). Expenditures, excluding Contingency, increase \$472 (6%). Contingency increases \$10,744 (3%). Beginning fund balance increases \$10,934 (3%).

There are five active Maintenance Local Improvement Districts (MLIDs). Budgeted revenues and expenditures are consistent with the prior year.

Interfund appropriations are budgeted due to some scheduled work included in the Operations and Maintenance Work Program for vegetation management within the active maintenance local improvement districts. There are no major projects scheduled for the coming fiscal year.

The contingency has grown slightly but remains consistent with previous fiscal years.

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.

1. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Survey Development Review | \$ 2,103,280 | 2,103,280 | 1,885,866 | (217,414) | -10% |
| Total | 2,103,280 | 2,103,280 | 1,885,866 | (217,414) | -10% |
| by category | | | | | |
| Charges for Services | 553,280 | 553,280 | 587,280 | 34,000 | 6% |
| Interdepartmental | 51,800 | 51,800 | 51,800 | - | 0% |
| Operating Transfers In | 72,945 | 72,945 | 72,945 | - | 0% |
| Total Revenues | 678,025 | 678,025 | 712,025 | 34,000 | 5% |
| Personnel Services | 666,912 | 666,912 | 692,718 | 25,806 | 4% |
| Materials & Services | 19,390 | 269,390 | 217,508 | (51,882) | -19% |
| Interdepartmental | 285,413 | 285,413 | 224,183 | (61,230) | -21% |
| Operating Transfers Out | 42,933 | 42,933 | 44,561 | 1,628 | 4% |
| Capital Outlay | - | - | - | - | 0% |
| subtotal | 1,014,648 | 1,264,648 | 1,178,970 | (85,678) | -7% |
| Contingency | 1,088,632 | 838,632 | 706,896 | (131,736) | -16% |
| Total Expenditures | 2,103,280 | 2,103,280 | 1,885,866 | (217,414) | -10% |
| Revenues under expenditures | | | | | |
| | (1,425,255) | (1,425,255) | (1,173,841) | 251,414 | -18% |
| Fund Equity | 1,425,255 | 1,425,255 | 1,173,841 | (251,414) | -18% |
| Ending Fund Balance \$ | - | - | - | - | |
| FTE's | 4.58 | 4.58 | 4.58 | - | 0% |

Budget Analysis:

Revenues increase \$34,000 (5%). Expenditures, excluding Contingency, decrease \$85,678 (7%). Contingency decreases \$131,736 (16%). Beginning fund balance decreases \$251,414 (18%).

Revenues are projected to be relatively flat stemming from reduced development-related activity. A modest cost-of-living increase is proposed on fees not subject to a deposit on cost, including the Survey Filing fee, Address Issuance, and Address Change fees, estimated to bring in another \$34,000 next fiscal year.

Expenditures will increase by \$164,322 (14%), and the contingency is anticipated to decline. A variable-hour, retired employee position was eliminated as a cost savings measure. Personnel services costs increase by four percent overall.

A significant reduction in contingency (\$381,736) (54%) reflects expenditures outpacing incoming revenues as development slows. All expenditures stay flat or reduced except for the \$38,000 increase in the cost allocation plan indirect charges.

Continued close monitoring is needed given the uncertainty of development activity that is the primary driver of revenues for this fund.

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Housing, Health and Human Services

| | |
|---|----------|
| Public Health | 100-7030 |
| HHS Administration | 100-7040 |
| Animal Services | 100-7090 |
| Veteran Services | 100-7510 |
| Community Development Block Grant * | 164-9010 |
| Children, Youth & Families | 166-7050 |
| Developmental Disabilities | 191-7065 |
| Behavioral Health | 192-7060 |
| Oregon Health Plan | 193-7080 |
| Mental Health HB 2145 | 194-7070 |
| Health Share of Oregon | 195-7085 |
| Aging Services | 198-7520 |
| Mental Health Crisis Services | 199-7089 |
| Coordinated Care Organization | 203-7087 |
| Tri-County Risk Reserve | 207-7086 |
| Emergency Medical Services | 208-7010 |
| Housing Services * | 218-6510 |
| Metro Affordable Housing Bond * | 219-6520 |
| HOME* | 220-9020 |
| Supportive Housing Services * | 221-6530 |
| Air Quality | 244-9030 |
| Housing Production Opportunity Fund * | 245-9040 |

* Housing Programs

HOUSING, HEALTH & HUMAN SERVICES

BUDGET 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.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|--|--------------------|--------------------|--------------------|-------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Community Development Block Grant | \$ 5,424,924 | 5,424,924 | 5,449,324 | 24,400 | 0% |
| Housing Services | 18,869,590 | 19,901,085 | 24,180,922 | 4,279,837 | 22% |
| Metro Affordable Housing Bond | 46,338,620 | 46,338,620 | 22,934,100 | (23,404,520) | -51% |
| HOME | 3,300,513 | 3,300,513 | 3,694,902 | 394,389 | 12% |
| Supportive Housing Services | 50,328,300 | 50,328,300 | 117,699,271 | 67,370,971 | 134% |
| Air Quality | 932,905 | 932,905 | 597,114 | (335,791) | -36% |
| Housing Production Opportunity Fund | 9,890,879 | 9,890,879 | 3,407,803 | (6,483,076) | -66% |
| subtotal - Housing | 135,085,731 | 136,117,226 | 177,963,436 | 41,846,210 | 31% |
| Public Health | 27,569,855 | 31,329,174 | 30,546,255 | (782,919) | -2% |
| Emergency Medical Services | 1,638,772 | 1,638,772 | 2,318,250 | 679,478 | 41% |
| subtotal - Public Health | 29,208,627 | 32,967,946 | 32,864,505 | (103,441) | 0% |
| Aging Services | 9,488,866 | 9,488,866 | 8,211,453 | (1,277,413) | -13% |
| Veteran Services | 1,453,587 | 1,453,587 | 1,750,193 | 296,606 | 20% |
| subtotal - Aging & Veteran Services | 10,942,453 | 10,942,453 | 9,961,646 | (980,807) | -9% |
| Developmental Disabilities | 14,285,306 | 14,285,306 | 17,377,876 | 3,092,570 | 22% |
| Behavioral Health | 47,307,960 | 82,806,867 | 92,238,386 | 9,431,519 | 11% |
| Oregon Health Plan | 5,567,565 | 5,567,565 | - | (5,567,565) | -100% |
| Health Share of Oregon | 2,533,282 | 7,043,299 | - | (7,043,299) | -100% |
| Coordinated Care Organization | 6,662,305 | 6,662,305 | 7,124,625 | 462,320 | 7% |
| Tri-County Risk Reserve | 25,089,358 | 10,329,974 | 20,893,373 | 10,563,399 | 102% |
| Mental Health HB 2145 | 781,654 | 781,654 | 954,468 | 172,814 | 22% |
| Mental Health Crisis Services | 8,776,002 | 8,776,002 | 7,796,159 | (979,843) | -11% |
| Children, Youth & Families | 7,194,885 | 7,194,885 | 10,199,348 | 3,004,463 | 42% |
| subtotal - Human Services | 118,198,317 | 143,447,857 | 156,584,235 | 13,136,378 | 9% |
| HHS Administration | 2,247,565 | 2,247,565 | 2,965,070 | 717,505 | 32% |
| Animal Services | 3,348,482 | 3,348,482 | 4,523,629 | 1,175,147 | 35% |
| subtotal - Admin & Animal Services | 5,596,047 | 5,596,047 | 7,488,699 | 1,892,652 | 34% |
| Totals | 299,031,175 | 329,071,529 | 384,862,521 | 55,790,992 | 17% |
| General Fund | 34,619,489 | 38,378,808 | 39,785,147 | 1,406,339 | 4% |
| Special Funds | 264,411,686 | 290,692,721 | 345,077,374 | 54,384,653 | 19% |
| Totals \$ | 299,031,175 | 329,071,529 | 384,862,521 | 55,790,992 | 17% |
| FTE's | 492.50 | 506.70 | 537.50 | 30.80 | 6% |

HOUSING, HEALTH & HUMAN SERVICES

BUDGET OVERVIEW

| Category Description | Adopted | Modified | Proposed | Change | |
|----------------------------------|--------------------|--------------------|--------------------|-------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Licenses and permits | \$ 6,387,072 | 6,387,072 | 7,305,468 | 918,396 | 14% |
| Intergovernmental | 207,489,808 | 203,493,927 | 212,184,259 | 8,690,332 | 4% |
| Charges for Services | 12,508,256 | 12,508,256 | 14,045,997 | 1,537,741 | 12% |
| Fines & Forfeitures | 35,000 | 35,000 | 35,000 | - | 0% |
| Interdepartmental | 10,600,549 | 2,529,241 | 3,559,985 | 1,030,744 | 41% |
| Miscellaneous | 13,574,838 | 15,913,042 | 20,258,724 | 4,345,682 | 27% |
| Operating Transfers In | 8,101,689 | 33,031,038 | 30,971,307 | (2,059,731) | -6% |
| Total Revenues | 258,697,212 | 273,897,576 | 288,360,740 | 14,463,164 | 5% |
| Personnel Services | 65,427,255 | 68,006,034 | 73,540,370 | 5,534,336 | 8% |
| Materials & Services | 78,684,897 | 80,951,434 | 66,702,558 | (14,248,876) | -18% |
| Other | 98,514,537 | 98,514,537 | 137,194,853 | 38,680,316 | 39% |
| Interdepartmental | 43,428,889 | 51,162,143 | 40,422,747 | (10,739,396) | -21% |
| Operating Transfers Out | 3,039,554 | 20,401,338 | 24,843,916 | 4,442,578 | 22% |
| Capital Outlay | - | 100,000 | 224,200 | 124,200 | 124% |
| subtotal | 289,095,132 | 319,135,486 | 342,928,644 | 23,793,158 | 7% |
| Contingency | 9,936,043 | 9,936,043 | 41,933,877 | 31,997,834 | 322% |
| Total Expenditures | 299,031,175 | 329,071,529 | 384,862,521 | 55,790,992 | 17% |
| Revenues under expenditures | (40,333,963) | (55,173,953) | (96,501,781) | (41,327,828) | 75% |
| General Fund Subsidy | 9,086,705 | 9,086,704 | 14,236,219 | 5,149,515 | 57% |
| Special Funds Beginning Balances | 31,247,258 | 46,087,249 | 82,265,562 | 36,178,313 | 78% |
| Ending Fund Balances \$ | - | - | - | - | |

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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.

1. **Environmental Health (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.
2. **Communicable Disease (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 services and HIV. 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.
3. **Medical Examiner (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.
4. **Solid Waste and Recycling (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.
5. **Maternal Child & Family Program (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.
6. **Public Health Administration (100-703030)**: Provides supervision for all Public Health programs except Solid Waste and Recycling. This includes Research, Analytics, Informatics & Data program and the new Strategy Program that focuses on public health modernization and public health leadership and communication.
7. **Health Equity, Policy and Planning (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.
8. **Vital Records (100-703040)**: Receives and provides information on births and deaths within the County.
9. **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.
10. **Public Health Emergency Preparedness (100-703050)**: 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.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Environmental Health | 3,075,199 | 3,046,555 | 3,292,704 | 246,149 | 8% |
| Communicable Disease | 3,850,571 | 5,066,702 | 4,705,835 | (360,867) | -7% |
| Medical Examiner | 1,015,124 | 1,015,124 | 970,267 | (44,857) | -4% |
| Solid Waste and Recycling | 2,582,160 | 2,878,410 | 2,767,542 | (110,868) | -4% |
| Maternal Child & Family Program | 4,837,559 | 4,837,559 | 3,438,699 | (1,398,860) | -29% |
| Public Health Administration | 4,976,154 | 5,707,730 | 9,322,710 | 3,614,980 | 63% |
| Health Equity, Policy and Planning | 3,104,627 | 4,342,355 | 1,809,891 | (2,532,464) | -58% |
| Vital Records | 401,527 | 401,527 | 397,036 | (4,491) | -1% |
| Women, Infants and Children (WIC) | 2,860,151 | 2,860,151 | 2,830,279 | (29,872) | -1% |
| Public Health Emergency Preparedness | 866,783 | 1,173,061 | 1,011,292 | (161,769) | -14% |
| Total | 27,569,855 | 31,329,174 | 30,546,255 | (782,919) | -2% |
| by category | | | | | |
| Licenses and permits | 4,442,900 | 4,442,900 | 5,115,938 | 673,038 | 15% |
| Intergovernmental | 13,952,087 | 17,693,357 | 13,460,371 | (4,232,986) | -24% |
| Charges for Services | 3,245,034 | 3,245,034 | 2,347,811 | (897,223) | -28% |
| Interdepartmental | 137,923 | 155,973 | 149,325 | (6,648) | -4% |
| Miscellaneous | 338,804 | 338,804 | 35,741 | (303,063) | -89% |
| Operating Transfers In | 15,000 | 15,000 | - | (15,000) | -100% |
| Total Revenues | 22,131,748 | 25,891,068 | 21,109,186 | (4,781,882) | -18% |
| Personnel Services | 19,505,107 | 21,256,169 | 20,191,015 | (1,065,154) | -5% |
| Materials & Services | 7,053,870 | 8,593,130 | 8,559,487 | (33,643) | 0% |
| Other | 812,294 | 812,294 | 685,289 | (127,005) | -16% |
| Interdepartmental | 198,584 | 567,581 | 1,010,464 | 442,883 | 78% |
| Capital Outlay | - | 100,000 | 100,000 | - | 0% |
| Total Expenditures | 27,569,855 | 31,329,174 | 30,546,255 | (782,919) | -2% |
| General Fund Subsidy | 5,438,107 | 5,438,106 | 9,437,069 | 3,998,963 | 74% |
| FTE's | 153.25 | 159.45 | 150.20 | (9.25) | -6% |

Budget Analysis:

Revenues decrease \$4,781,882 (18%). Expenditures decrease \$782,919 (2%). General Fund subsidy increases \$3,998,963 (74%).

Revenues decrease as State funding available for public health modernization and tobacco prevention activities returns to normal levels in Public Health Administration and Health Equity Policy and Planning (HEPP) and activities for a health literacy grant that will come to an end, combined with moving certain home visiting activities from the Maternal Child & Family Program (MCF) to a new Family Services program in the Children Youth and Families (CYF) organization unit (166-7050), along with their related costs and revenues from Charges for Services and other miscellaneous items. Revenue reductions are partially offset by increases in License and Permit fees relating to increased Solid Waste and Recycling (SWR) franchise fees and a revised fee methodology to provide full cost recovery in Environmental Health.

Personnel Services decreases as increases in salaries, retirement and health benefit costs, various reclassifications, and the addition of 7.00 FTE were more than offset by the elimination of 5.50 FTE and the net transfer of 4.55 FTE out of Public Health to other organization units as part of the General Fund reduction strategy. Two 0.50 FTE Public Health Nurse II job share positions in MCF were converted to one full-time regular position.

Materials & Services increase primarily because the County will begin charging allocated costs in full to all organization units. In prior years, the County did not charge allocated costs to General Fund Departments. These increases are mostly offset by: 1) reductions to professional services and contracts for public health modernization, tobacco prevention and health literacy activities in Public Health Administration and HEPP due to a return of State and federal funding to normal levels; 2) moving home visiting activities from MCF to the CYF organization unit (166-7050); and 3) reductions to professional services and contracts supporting school-based health centers, primary care services, and emergency preparedness outreach.

Other expenditures decrease as required matching payments for targeted case management claims in MCF move to the CYF organization unit (166-7050). Interfund expenditures increase because the HHS Administration organization unit (100-7040) will begin charging allocated costs in full to all HHS organization units. In prior years, the HHS Administration did not charge allocated overhead and administrative costs to General Fund organization units. Capital outlays are anticipated for the purchase of an infectious disease testing and outreach van.

Provides management and administrative services to the divisions and programs of Health and Human Services including: Public Health (Emergency Medical Services, Environmental Health, Communicable Disease & Prevention, Medical-Legal Death Investigators, Maternal Child & Family (including Children, Youth & Families), Public Health, Health Equity, Policy & Planning, 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.

1. **HHS Administration (100-704005):** Provides management and administrative services to the divisions and programs of Health and Human Services (HHS).

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|------------------|------------------|------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| HHS Administration | 2,247,565 | 2,247,565 | 2,965,070 | 717,505 | 32% |
| Total | 2,247,565 | 2,247,565 | 2,965,070 | 717,505 | 32% |
| by category | | | | | |
| Interdepartmental | 1,275,170 | 1,275,170 | 2,330,895 | 1,055,725 | 83% |
| Total Revenues | 1,275,170 | 1,275,170 | 2,330,895 | 1,055,725 | 83% |
| Personnel Services | 2,121,087 | 2,121,087 | 2,498,187 | 377,100 | 18% |
| Materials & Services | 114,478 | 114,478 | 454,883 | 340,405 | 297% |
| Other | 12,000 | 12,000 | 12,000 | - | 0% |
| Total Expenditures | 2,247,565 | 2,247,565 | 2,965,070 | 717,505 | 32% |
| General Fund Subsidy | 972,395 | 972,395 | 634,175 | (338,220) | -35% |
| FTE's | 15.00 | 16.00 | 16.00 | - | 0% |

Budget Analysis:

Revenues increase \$1,055,725 (83%). Expenditures increase \$717,505 (32%). General Fund subsidy decreases \$338,220 (35%).

Personnel costs increase due to increases in salaries, retirement costs, health benefits, and the reinstatement of 1.00 FTE which was frozen during fiscal year 2022-23 due to budget constraints and other considerations. In addition, in FY 2022-23, adjustments were made in personnel services to right-size the budget to account for the COVID-19 response and recovery work and to remove any double budgeting in the COVID-19 Response and Recovery fund (155) and General Fund (100). In FY 2023-24, full position costs for HHS Admin Services were put back into the budget from fund 155, given the reduction in staff time to this effort.

Starting in FY 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due to this accounting change, Materials & Services costs increased because Health & Human Services will start paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments. This increase is offset by a reduction of \$40,142 in subscriptions, \$2,000 in travel and \$25,000 in professional services.

Animal Services 100-7090

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.

1. **Animal Services (100-709005):** Operates the animal shelter and enforces the County code regarding dog licensing, loose nuisance dogs, aggressive or biting dogs, cruelty, neglect, barking and other livability issues.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|------------------|------------------|------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Animal Services | 3,348,482 | 3,348,482 | 4,523,629 | 1,175,147 | 35% |
| Total | 3,348,482 | 3,348,482 | 4,523,629 | 1,175,147 | 35% |
| by category | | | | | |
| Licenses and permits | 1,327,500 | 1,327,500 | 1,327,500 | - | 0% |
| Charges for Services | 105,780 | 105,780 | 105,780 | - | 0% |
| Fines & Forfeitures | 35,000 | 35,000 | 35,000 | - | 0% |
| Miscellaneous | 14,500 | 14,500 | 14,500 | - | 0% |
| Operating Transfers In | 240,000 | 240,000 | 240,000 | - | 0% |
| Total Revenues | 1,722,780 | 1,722,780 | 1,722,780 | - | 0% |
| Personnel Services | 2,881,060 | 2,881,060 | 2,894,913 | 13,853 | 0% |
| Materials & Services | 429,622 | 429,622 | 1,459,265 | 1,029,643 | 240% |
| Other | 37,800 | 37,800 | 37,800 | - | 0% |
| Interdepartmental | - | - | 131,651 | 131,651 | 0% |
| Total Expenditures | 3,348,482 | 3,348,482 | 4,523,629 | 1,175,147 | 35% |
| General Fund Subsidy | 1,625,702 | 1,625,702 | 2,800,849 | 1,175,147 | 72% |
| FTE's | 25.00 | 25.00 | 25.00 | - | 0% |

Budget Analysis:

Expenditures increase \$1,175,147 (35%). General Fund subsidy increases \$1,175,147 (72%).

Revenue remains unchanged from fiscal year 2022-23. The Operating Transfer In of \$240,000 from the Animal Gifts and Donations Fund 154-7095 will be done on an as needed basis to cover operating costs.

Personnel Services increase due to increases in salaries, retirement costs, and health benefits. No FTE changes.

Starting in FY 2023-24, General Government Departments moves from General Fund to their own Internal Service Funds. Due to this accounting change for overhead and administrative costs, Materials & Services costs and General Fund subsidy increased because Public Health will begin paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments. This is offset by a \$60,000 elimination of one of our contracts and reduction of \$4,100 in logo-wear for staff.

Interfund expenditures increase as charges for HHS Admin are being allocated out to Org units for the first time in FY 2022-23.

Veteran Services 100-7510

Budget Detail

Veteran Services assists veterans and their dependents to obtain federal, state and local benefits and services. This is accomplished through assistance in filing claims for veterans' benefits with the federal and state Veteran Affairs department; acting as a representative for veterans in disputes on claims against the U.S. Department of Veterans Affairs and developing new programs and services to educate and assist veterans, their dependents and other veteran representatives, groups and organizations.

1. **Veteran Services (100-751005):** Assists veterans and their dependents to obtain federal, state and local benefits and services.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|------------------|------------------|------------------|-----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Veteran Services | 1,453,587 | 1,453,587 | 1,750,193 | 296,606 | 20% |
| Total | 1,453,587 | 1,453,587 | 1,750,193 | 296,606 | 20% |
| by category | | | | | |
| Intergovernmental | 403,086 | 403,086 | 386,067 | (17,019) | -4% |
| Total Revenues | 403,086 | 403,086 | 386,067 | (17,019) | -4% |
| Personnel Services | 1,323,907 | 1,323,907 | 1,281,122 | (42,785) | -3% |
| Materials & Services | 123,580 | 123,580 | 409,161 | 285,581 | 231% |
| Other | 6,100 | 6,100 | 1,800 | (4,300) | -70% |
| Interdepartmental | - | - | 58,110 | 58,110 | 0% |
| Total Expenditures | 1,453,587 | 1,453,587 | 1,750,193 | 296,606 | 20% |
| General Fund Subsidy | 1,050,501 | 1,050,501 | 1,364,126 | 313,625 | 30% |
| FTE's | 11.07 | 11.07 | 10.57 | (0.50) | -5% |

Budget Analysis:

Revenues decrease \$17,019 (4%). Expenditures increase \$296,606 (20%). General Fund subsidy increases \$313,625 (30%).

Overall revenue decreases due to a 47% reduction in carryforward revenue. Fiscal year 2022-23 saw significant carryforward revenue from FY 2021-22 caused by decreased activity levels due to the pandemic. The significant carryforward revenue from FY 2021-22 was spent down in FY 2022-23 per the guidance of the Oregon Department of Veteran Affairs. Veterans will not require additional General Fund subsidy once the carryforward revenue is spent out. Offsetting the 47% decrease of carryforward revenue is an 8% increase to Oregon Department of Veteran Affairs revenue.

Starting in FY 2023-24, General Government Departments move from General Fund to their own Internal Service Funds. Due to this accounting change for overhead and administrative costs, Materials & Services costs and General Fund subsidy increased because Public Health will begin paying into the County's Cost Plan effective this fiscal year. In prior years, the County did not charge allocated costs to General Fund Departments.

Personnel costs decrease as total FTE decreases by 0.50 due to the removal of a Limited Duration Administrative Specialist II position. This is partially offset due to the net effect of increased salaries, retirement costs and health benefits.

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.

1. **CDBG Administration (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 Department of Housing and Urban Development federal funding.
2. **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.
3. **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.
4. **Emergency Solutions Grant (164-901025)**: 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.
5. **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.
6. **Community Development - Eviction Prevention Assistance (164-901050)**: New program requested to manage Prevention Assistance Partnership between Washington County Department of Housing Services and Office of Community Development. This is a new program developed to assist households facing eviction and supplements the Emergency Rent Assistance program that is ending in 2023.

Community Development Block Grant 164-9010

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|--|------------------|------------------|------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| CDBG Administration | 890,758 | 890,758 | 1,253,589 | 362,831 | 41% |
| Project Administration | 2,957,869 | 2,957,869 | 2,737,575 | (220,294) | -7% |
| Housing | 416,497 | 416,497 | 471,546 | 55,049 | 13% |
| Emergency Solutions Grant | 190,064 | 190,064 | 629,166 | 439,102 | 231% |
| Hillsboro Housing Rehabilitation | 295,292 | 295,292 | 220,000 | (75,292) | -25% |
| Community Development - Eviction Prevention Assistance | - | - | 65,000 | 65,000 | 0% |
| Total | 4,750,480 | 4,750,480 | 5,376,876 | 626,396 | 13% |
| by category | | | | | |
| Intergovernmental | 4,854,825 | 4,854,825 | 4,171,190 | (683,635) | -14% |
| Interdepartmental | 10,000 | 10,000 | 65,000 | 55,000 | 550% |
| Operating Transfers In | 327,847 | 327,847 | 865,970 | 538,123 | 164% |
| Total Revenues | 5,192,672 | 5,192,672 | 5,102,160 | (90,512) | -2% |
| Personnel Services | 1,100,025 | 1,100,025 | 1,146,542 | 46,517 | 4% |
| Materials & Services | 446,716 | 446,716 | 1,267,406 | 820,690 | 184% |
| Other | 3,653,679 | 3,653,679 | 3,032,186 | (621,493) | -17% |
| Interdepartmental | 224,504 | 224,504 | 3,190 | (221,314) | -99% |
| subtotal | 5,424,924 | 5,424,924 | 5,449,324 | 24,400 | 0% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 5,424,924 | 5,424,924 | 5,449,324 | 24,400 | 0% |
| Revenues under expenditures | (232,252) | (232,252) | (347,164) | (114,912) | 49% |
| Fund Equity | 232,252 | 232,252 | 347,164 | 114,912 | 49% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 6.28 | 6.28 | 6.53 | 0.25 | 4% |

Budget Analysis:

Revenues decrease \$90,512 (2%). Beginning fund balance increases \$114,912 (49%).

Intergovernmental revenues decrease primarily due to the ending of federal COVID-19 aid for the Community Development Block Grant (CDBG) and Emergency Solutions Grant (ESG) from the US Department of Housing and Urban Development (HUD). Interfund revenues increase due to receiving administrative matching funds from the Department of Housing Services for the ESG program and administration of an emergency rent assistance contract, as well as funds from an Oregon State pass-through grant received from Clean Water Services to assist in connecting septic tanks to existing sewer lines. General Fund transfers increase to offset the decrease in HUD funding, with an additional request of \$200,000 being made to allow the Office of Community Development to perform the five-year Consolidated Plan study required by HUD.

Personnel Services expenditures remain essentially flat with no expected increase or decrease to staffing levels.

Materials and Services expenditures increase due to receiving administrative matching funds from Department of Housing Services for the ESG program, additional General Fund amounts for performing the Consolidated Plan study, as well as changes in the county's cost allocation method for internal service costs as further described in the Budget Message. As part of budget reductions this fiscal year, these expenditure increases are partially offset by a decrease in General Fund support for funding of career coaching services related to economic empowerment designed to assist low-income Supplemental Nutrition Assistance Program (SNAP) recipients in securing career track employment.

Other expenditures decrease due to the ending of COVID-19 related projects and program costs.

Children, Youth & Families 166-7050

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 is now a part of the Maternal Child and Family Program within the Public Health Division.

1. **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.
2. **Parenting Education (166-705015)**: Promotes, coordinates, and builds community capacity for parenting education classes, workshops and family-friendly activities.
3. **Family Services (166-705020)**: Provides supports for families through a coordinated referral system which includes home visiting services and parenting support.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|-------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Children, Youth & Families | 7,194,885 | 7,194,885 | 4,503,165 | (2,691,720) | -37% |
| Parenting Education | - | - | 1,039,475 | 1,039,475 | 0% |
| Family Services | - | - | 4,656,708 | 4,656,708 | 0% |
| Total | 7,194,885 | 7,194,885 | 10,199,348 | 3,004,463 | 42% |
| by category | | | | | |
| Intergovernmental | 5,151,655 | 5,151,655 | 6,317,440 | 1,165,785 | 23% |
| Charges for Services | 167,377 | 167,377 | 1,478,887 | 1,311,510 | 784% |
| Interdepartmental | 564,545 | 564,545 | 649,886 | 85,341 | 15% |
| Operating Transfers In | 239,522 | 239,522 | 263,902 | 24,380 | 10% |
| Total Revenues | 6,123,099 | 6,123,099 | 8,710,115 | 2,587,016 | 42% |
| Personnel Services | 937,591 | 937,591 | 3,088,356 | 2,150,765 | 229% |
| Materials & Services | 4,669,906 | 4,669,906 | 5,053,292 | 383,386 | 8% |
| Other | 17,379 | 17,379 | 176,754 | 159,375 | 917% |
| Interdepartmental | 571,146 | 571,146 | 671,324 | 100,178 | 18% |
| subtotal | 6,196,022 | 6,196,022 | 8,989,726 | 2,793,704 | 45% |
| Contingency | 998,863 | 998,863 | 1,209,622 | 210,759 | 21% |
| Total Expenditures | 7,194,885 | 7,194,885 | 10,199,348 | 3,004,463 | 42% |
| Revenues under expenditures | | | | | |
| | (1,071,786) | (1,071,786) | (1,489,233) | (417,447) | 39% |
| Fund Equity | 1,071,786 | 1,071,786 | 1,489,233 | 417,447 | 39% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 6.55 | 6.55 | 18.65 | 12.10 | 185% |

Budget Analysis:

Revenues increase \$2,587,016 (42%). Expenditures, excluding Contingency, increase \$2,793,704 (45%). Contingency increases \$210,759 (21%). Beginning fund balance increases \$417,447 (39%).

Starting fiscal year 2023-24, this organization unit budget is split into three programs: Children Youth and Families, Parenting Education and Family Services to align funding sources with the activities they support.

Intergovernmental revenues increase due to carryforward revenue, additional funding in state and local revenue agreements for early learning, family support and youth development, and the inclusion of Medicaid Administrative Claiming (MAC) and Family Connects (FC) activities. Charges for Services and Interfund revenues increase due to Healthy Families (HF) Medicaid and FC Targeted Case Management Medicaid activities. Revenues for MAC, FC, and HF activities were previously budgeted in Public Health unit (100-7030). Operating transfers in revenues increase for General Fund support because the County will begin charging allocated costs in full to all organization units.

Personnel Services expenditures increase due primarily to salaries, retirement costs, health benefits, and the addition of 12.10 full-time equivalent positions to support early learning, family services and youth development activities. This 12.10 FTE includes the transfer of 6.10 FTE from Public Health unit (100-7030) from a variety of positions for family services activities, in addition to 6.0 in new FTE requests. The new position requests include: 1.00 FTE Community Health Worker II, 1.00 FTE Management Analyst I, 2.00 FTE Public Health Nurse II, 1.00 FTE Public Health Office Supervisor and 1.00 FTE Senior Program Coordinator.

Materials and Services expenditures increase because the County charging allocated costs in full to all organization units. Other increases include contracted and professional services for early learning, family support and youth development; as well as increase costs for cell phones, travel and training, mileage, supplies and software license for additional staffing support.

Interfund expenditures increase due to cost allocations for Health and Human Services Admin and Public Health Admin, which is offset by a decrease due to the change in County allocated costs. Other expenditures increase due to community advisory board participation and matching payment to the state for their share of MAC activity.

Contingency increases and represents funds held in reserve for future appropriations.

Developmental Disabilities 191-7065

Budget Detail

This organization unit administers support services to operate the Community Developmental Disabilities Program (CDDP) serving persons experiencing intellectual and developmental disabilities.

1. **Developmental Disabilities Services (191-706505):** Provides needs assessment, planning, monitoring and evaluation services for persons with intellectual developmental disabilities.

| Program Description | Adopted | Modified | Proposed | Change | |
|-------------------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Developmental Disabilities Services | 14,285,306 | 14,285,306 | 17,377,876 | 3,092,570 | 22% |
| Total | 14,285,306 | 14,285,306 | 17,377,876 | 3,092,570 | 22% |
| by category | | | | | |
| Intergovernmental | 14,230,473 | 14,230,473 | 17,150,366 | 2,919,893 | 21% |
| Operating Transfers In | - | - | 176,558 | 176,558 | 0% |
| Total Revenues | 14,230,473 | 14,230,473 | 17,326,924 | 3,096,451 | 22% |
| Personnel Services | 11,559,261 | 11,559,261 | 13,968,192 | 2,408,931 | 21% |
| Materials & Services | 676,076 | 676,076 | 3,048,165 | 2,372,089 | 351% |
| Other | 1,000 | 1,000 | 1,000 | - | 0% |
| Interdepartmental | 1,994,136 | 1,994,136 | 309,567 | (1,684,569) | -84% |
| subtotal | 14,230,473 | 14,230,473 | 17,326,924 | 3,096,451 | 22% |
| Contingency | 54,833 | 54,833 | 50,952 | (3,881) | -7% |
| Total Expenditures | 14,285,306 | 14,285,306 | 17,377,876 | 3,092,570 | 22% |
| Revenues under Expenditures | | | | | |
| | (54,833) | (54,833) | (50,952) | 3,881 | -7% |
| Fund Equity | 54,833 | 54,833 | 50,952 | (3,881) | -7% |
| Ending Fund Balance | - | - | - | - | - |
| FTE's | 91.60 | 93.60 | 105.10 | 11.50 | 12% |

Budget Analysis:

Revenues increase \$3,096,451 (22%). Expenditures, excluding Contingency, increase \$3,096,451 (22%).

Contingency decreases \$3,881 (7%). Beginning fund balance decreases \$3,881 (7%).

Intergovernmental revenues increase due to carryforward revenue and allocations from the State mental health grant revenue for persons with intellectual developmental disabilities. Operating transfers in revenues increase in General Fund support because the County will begin charging allocated costs in full to all organization units.

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits, and the addition of 13.50 full-time equivalent positions to assist with increasing case management loads to effectively serve community members: 0.50 FTE Administrative Specialist II, 1.00 FTE Program Coordinator, and 1.00 FTE Senior Mental Health Services Coordinator positions added during fiscal year 2022-23. 7.00 FTE Mental Health Services Coordinator II, 3.00 FTE Senior Mental Health Services Coordinator, and 1.00 FTE Mental Health Services Supervisor new position requests for fiscal year 2023-24.

Materials and Services expenditures increase because the County charging allocated costs in full to all organization units. Other increases include professional services, supplies, communication services costs for additional staffing support. This is offset by a decrease in fleet costs as more staff are using personal vehicles.

Interfund expenditures decrease due the change in County allocated costs, which is offset by an increase in Information Technology Services (ITS) requests for additional staff.

Contingency decreases and represents funds held in reserve for future appropriations.

Behavioral Health 192-7060

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).

1. **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.
2. **Mental Health Services (192-706010)**: Assures services that range from outpatient treatment including brief crisis response to more intensive residential treatment skill training, vocational and medication management for adults with chronic mental illness. County staff also investigates petitions regarding the civil commitment of an alleged mentally ill person.
3. **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.
4. **Alcohol & Drug Services (192-706020)**: Provides prevention and treatment services to youth and adults for alcohol and drug abuse related issues.
5. **Center for Addictions Triage & Treatment (192-706030)**: A split campus program that provides comprehensive substance use treatment for adults.

| Program Description | Adopted | Modified | Proposed | Change | |
|--|--------------------|--------------------|--------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Behavioral Health Administration | 6,802,819 | 6,802,819 | 6,923,298 | 120,479 | 2% |
| Mental Health Services | 30,534,365 | 30,534,365 | 41,575,801 | 11,041,436 | 36% |
| Children's Behavioral Health | 1,465,481 | 1,465,481 | 1,258,679 | (206,802) | -14% |
| Alcohol & Drug Services | 8,505,295 | 12,768,144 | 10,915,519 | (1,852,625) | -15% |
| Center for Addictions Triage & Treatment | - | 31,236,058 | 31,565,089 | 329,031 | 1% |
| Total | 47,307,960 | 82,806,867 | 92,238,386 | 9,431,519 | 11% |
| by category | | | | | |
| Intergovernmental | 39,444,484 | 48,707,333 | 61,609,889 | 12,902,556 | 26% |
| Interdepartmental | 353,303 | 353,303 | 354,629 | 1,326 | 0% |
| Miscellaneous | 39,000 | 1,345,709 | 2,834,663 | 1,488,954 | 111% |
| Operating Transfers In | 1,893,470 | 26,822,819 | 22,130,952 | (4,691,867) | -17% |
| Total Revenues | 41,730,257 | 77,229,164 | 86,930,133 | 9,700,969 | 13% |
| Personnel Services | 5,351,937 | 5,448,159 | 6,340,831 | 892,672 | 16% |
| Materials & Services | 32,479,499 | 33,906,776 | 13,578,798 | (20,327,978) | -60% |
| Other | 32,655 | 32,655 | 27,365,720 | 27,333,065 | 3,703% |
| Interdepartmental | 1,282,411 | 35,257,819 | 36,610,396 | 1,352,577 | 4% |
| Operating Transfers Out | 3,039,554 | 3,039,554 | 3,312,375 | 272,821 | 9% |
| subtotal | 42,186,056 | 77,684,963 | 87,208,120 | 9,523,157 | 12% |
| Contingency | 5,121,904 | 5,121,904 | 5,030,266 | (91,638) | -2% |
| Total Expenditures | 47,307,960 | 82,806,867 | 92,238,386 | 9,431,519 | 11% |
| Revenues under expenditures | (5,577,703) | (5,577,703) | (5,308,253) | 269,450 | -5% |
| Fund Equity | 5,577,703 | 5,577,703 | 5,308,253 | (269,450) | -5% |

Behavioral Health 192-7060

Budget Detail

| | Ending Fund Balance | - | - | - | - | |
|-------|---------------------|-------|-------|-------|------|----|
| FTE's | | 37.01 | 40.61 | 42.94 | 2.33 | 6% |

Budget Analysis:

Revenues increase \$9,700,969 (13%). Expenditures, excluding Contingency, increase \$9,523,157 (12%). Contingency decreases \$91,638 (2%). Beginning fund balance decreases \$269,450 (5%).

Intergovernmental revenues increase in grant carryforward, Measure 110 grant (moved from state mental health grant to other state revenue) and new agreements with coordinated care organizations to support individuals with mental health and addictions disorders. Miscellaneous revenues increase for Opioid Settlement funding to support Center for Addictions Triage and Treatment (CATT) development.

Operating transfers in revenues decrease due to transfers from consolidated special funds to support CATT development as the purchase towards the Community Services and Intensive Services buildings occurred in fiscal year 2022-23. This is offset by an increase in General Fund transfer because the County will begin charging allocated costs in full to all organization units. General Fund also supports mental health services for crisis response and mental health response team (Hawthorn walk-in center); civil commitment investigations and hearings; a mental health liaison within the jail; the coordination of mental health services with the Juvenile department; and child abuse response and evaluation services (CARES).

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits, and the addition of 5.93 full-time equivalent positions. Added during fiscal year 2022-23: 0.60 FTE Administrative Specialist II to support behavioral health workforce initiatives; 2.00 FTE Mental Health Services Coordinator II and 1.00 Senior Mental Health Services Coordinator to support aid and assist activities. FY 2023-24: 1.33 FTE moved from Community Care Organization unit (203-7087) to align staff appropriately with care coordination loads to effectively serve community members; 1.00 FTE Program Coordinator from Public Health unit (100-7030) for suicide prevention activity moved to special fund as part of the General Fund reduction strategy.

Materials and Services expenditures decreases in contracted services and aligns the cost for mental health and addictions program contracts for fiscal year 2023-24. This is offset by the County charging allocated costs in full to all organization units. Other expenditures increases, which represents mental health and addictions sponsorships and future grant appropriations.

Interfund expenditures increase in Information Technology Services (ITS) requests and Facilities capital for CATT development, which is offset by a decrease due to the change in County allocation method. Transfers to other fund expenditures increase in transfer to Mental Health Crisis unit (199-7089) to support the crisis safety net system, which is offset by decrease in transfer to Public Health unit (100-7030) for suicide prevention activity that moved to Behavioral Health unit (192-7060).

Contingency decreases and represents funds held in reserve for future appropriations.

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.

1. **OHP Mental Health Organization (193-708005):** Provide mental health services to Washington County residents enrolled in the plan.

| Program Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|------------------------------------|--------------------|--------------------|--------------------|------------------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| OHP Mental Health Organization | 5,567,565 | 5,567,565 | - | (5,567,565) | -100% |
| Total | 5,567,565 | 5,567,565 | - | (5,567,565) | -100% |
| by category | | | | | |
| Interdepartmental | 5,567,565 | 5,567,565 | - | (5,567,565) | -100% |
| subtotal | 5,567,565 | 5,567,565 | - | (5,567,565) | -100% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 5,567,565 | 5,567,565 | - | (5,567,565) | -100% |
| | | | | | |
| | Revenues under expenditures | (5,567,565) | (5,567,565) | - | 5,567,565 -100% |
| Fund Equity | 5,567,565 | 5,567,565 | - | (5,567,565) | -100% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Expenditures decrease \$5,567,565 (100%). Beginning fund balance decreases \$5,567,565 (100%).

Appropriations moved to Prevention, Treatment and Recovery unit (207-7086) in fiscal year 2022-23 to consolidate balances dedicated to support the Center for Addictions Triage and Treatment (CATT) development in a single organization unit. Oregon Health Plan unit (193-7080) will be closed as of 6/30/2023.

Mental Health HB 2145 194-7070

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.

1. **Mental Health HB 2145 (194-707005):** 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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|----------------|----------------|----------------|-----------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Mental Health HB 2145 | 781,654 | 781,654 | 954,468 | 172,814 | 22% |
| Total | 781,654 | 781,654 | 954,468 | 172,814 | 22% |
| by category | | | | | |
| Operating Transfers In | 37,508 | 37,508 | - | (37,508) | -100% |
| Total Revenues | 37,508 | 37,508 | - | (37,508) | -100% |
| Materials & Services | - | - | 2,839 | 2,839 | 0% |
| Interdepartmental | - | - | 60 | 60 | 0% |
| Operating Transfers Out | - | - | 15,716 | 15,716 | 0% |
| subtotal | - | - | 18,615 | 18,615 | 0% |
| Contingency | 781,654 | 781,654 | 935,853 | 154,199 | 20% |
| Total Expenditures | 781,654 | 781,654 | 954,468 | 172,814 | 22% |
| Revenues under expenditures | | | | | |
| | (744,146) | (744,146) | (954,468) | (210,322) | 28% |
| Fund Equity | 744,146 | 744,146 | 954,468 | 210,322 | 28% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues decrease \$37,508 (100%). Contingency increases \$154,199 (20%). Beginning fund balance increases \$210,322 (28%).

Operating transfers in revenues decrease due to deficit of Beer and Wine tax revenue in Behavioral Health (BH) unit (192-7060) for addiction related services.

Materials and Services expenditures increase because the County charging allocated costs in full to all organization units. Transfers to other funds increase for the transfer to BH 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.

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).

1. **Health Share of Oregon (HSO) (195-708505):** This program manages mental health benefits for OHP members in Washington County.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|----------|--------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Health Share of Oregon (HSO) | 2,533,282 | 7,043,299 | - | (7,043,299) | -100% |
| Total | 2,533,282 | 7,043,299 | - | (7,043,299) | -100% |
| by category | | | | | |
| Interdepartmental | 2,533,282 | 11,489 | - | (11,489) | -100% |
| Operating Transfers Out | - | 7,031,810 | - | (7,031,810) | -100% |
| subtotal | 2,533,282 | 7,043,299 | - | (7,043,299) | -100% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 2,533,282 | 7,043,299 | - | (7,043,299) | -100% |
| Revenues under Expenditures | | | | | |
| | (2,533,282) | (7,043,299) | - | 7,043,299 | -100% |
| Fund Equity | 2,533,282 | 7,043,299 | - | (7,043,299) | -100% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Expenditures decrease \$7,043,299 (100%). Beginning fund balance decreases \$7,043,299 (100%).

Appropriations moved to Prevention, Treatment and Recovery unit (207-7086) in fiscal year 2022-23 to consolidate balances dedicated to support the Center for Addictions Triage and Treatment (CATT) development in a single organization unit. Health Share of Oregon unit (195-7050) will be closed as of 6/30/2023.

Aging Services helps older adults and people with physical disabilities access in-home and community-based resources that address basic needs and enhance their quality of life. This mission is fulfilled through the development of a comprehensive, coordinated system of services and programs. The division and its advisory council focus on addressing the concerns of those persons in greatest social and economic need to maximize their ability to live in community, as independently as possible.

1. ***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.
2. ***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.
3. ***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.
4. ***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.
5. ***Housing Coordination*** (198-752060): Housing Coordination is aimed at housing older adults through grants and staff specializing in this area.

Aging Services 198-7520

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| In-Home Services | 1,887,169 | 1,887,169 | 978,337 | (908,832) | -48% |
| Administration | 843,737 | 843,737 | 785,955 | (57,782) | -7% |
| Program Development | 3,064,504 | 3,064,504 | 2,292,279 | (772,225) | -25% |
| Older Americans Act/NSIP | 3,556,797 | 3,556,797 | 4,038,352 | 481,555 | 14% |
| Housing Coordination | 136,659 | 136,659 | 116,530 | (20,129) | -15% |
| Total | 9,488,866 | 9,488,866 | 8,211,453 | (1,277,413) | -13% |
| by category | | | | | |
| Intergovernmental | 8,545,698 | 8,545,698 | 7,360,993 | (1,184,705) | -14% |
| Interdepartmental | 30,000 | 30,000 | - | (30,000) | -100% |
| Miscellaneous | 15,400 | 15,400 | 15,400 | - | 0% |
| Operating Transfers In | 352,429 | 352,429 | 416,604 | 64,175 | 18% |
| Total Revenues | 8,943,527 | 8,943,527 | 7,792,997 | (1,150,530) | -13% |
| Personnel Services | 4,425,529 | 4,425,529 | 2,848,858 | (1,576,671) | -36% |
| Materials & Services | 3,444,206 | 3,444,206 | 4,707,308 | 1,263,102 | 37% |
| Other | 39,208 | 39,208 | 9,208 | (30,000) | -77% |
| Interdepartmental | 954,860 | 954,860 | 134,876 | (819,984) | -86% |
| subtotal | 8,863,803 | 8,863,803 | 7,700,250 | (1,163,553) | -13% |
| Contingency | 625,063 | 625,063 | 511,203 | (113,860) | -18% |
| Total Expenditures | 9,488,866 | 9,488,866 | 8,211,453 | (1,277,413) | -13% |
| Revenues under Expenditures | | | | | |
| | (545,339) | (545,339) | (418,456) | 126,883 | -23% |
| Fund Equity | 545,339 | 545,339 | 418,456 | (126,883) | -23% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 24.68 | 24.68 | 23.18 | (1.50) | -6% |

Budget Analysis:

Revenues decrease \$1,150,530 (13%). Expenditures, excluding Contingency, decrease \$1,163,553 (13%). Contingency decreases \$113,860 (18%). Beginning fund balance decreases \$126,883 (23%).

Total revenues decrease from fiscal year 2022-23 levels as Coronavirus Aid Relief & Economic Security Act (CARES) funding for COVID-19 relief, Supplemental Nutrition, Expanding Access to COVID-19 Vaccine, and Families First will not continue past FY 2022-23. Community Development Block Grant (CDBG) funding was also fully expended during FY 2022-23. In FY 2022-23, Federal Emergency Management Agency and Washington County American Rescue Plan Act (ARPA) funds were prioritized, while FY 2023-24 Disability, Aging & Veteran's Services (DAVS) funds were strategically planned to ease the budgetary impact of decreasing pandemic relief funds. With that plan in mind, there is an increase in funds for DAVS ARPA and Service Equity funds in FY 2023-24.

Personnel Services decrease due to a decrease in budgeted personnel in our Medicaid Waiver program. This was a new program in FY 2022-23. A slowed start to the Medicaid Waiver program caused personal expenses to come in at a decreased amount compared to the original budgeted levels. Two new Disability and Aging Coordinators and one Administrative Specialist II are added all at 1.00 full-time equivalent (FTE) each to the new Medicaid Waiver program. Other significant FTE changes include the reallocation of 2.20 FTE from Oregon Project Independence (OPI) and 2.00 FTE from OPI Pilot to the new Medicaid Waiver program.

Starting in FY 2023-24, General Government departments moved from General Fund to their own internal service funds. Materials & Services costs increase due primarily to this accounting change for overhead and administrative costs. In addition, there is an increase in funding for ARPA Congregate and Home-delivered meals and Older Americans Act Information and Assistance.

Other expenditures decrease due to the CDBG Public Service Grant ending in FY 2022-23.

Contingency decreases and reflects funds held in reserve for future appropriations.

Mental Health Crisis Services 199-7089

Budget Detail

This organization unit is a core component of the behavioral health safety net system of care managed by the County. This 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.

1. **Mental Health Crisis Services (199-708905):** This program includes costs for the operations of the Hawthorn Walk-in Center and other mental health and addictions crisis services.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|--------------------|--------------------|------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Mental Health Crisis Services | 8,776,002 | 8,776,002 | 7,796,159 | (979,843) | -11% |
| Total | 8,776,002 | 8,776,002 | 7,796,159 | (979,843) | -11% |
| by category | | | | | |
| Intergovernmental | 360,000 | 360,000 | 325,410 | (34,590) | -10% |
| Charges for Services | 2,914,640 | 2,914,640 | 3,775,354 | 860,714 | 30% |
| Interdepartmental | 130,000 | 130,000 | - | (130,000) | -100% |
| Operating Transfers In | 3,323,784 | 3,323,784 | 3,647,087 | 323,303 | 10% |
| Total Revenues | 6,728,424 | 6,728,424 | 7,747,851 | 1,019,427 | 15% |
| Materials & Services | 6,438,555 | 6,438,555 | 7,806,553 | 1,367,998 | 21% |
| Interdepartmental | 2,289,869 | 2,289,869 | (11,115) | (2,300,984) | -100% |
| subtotal | 8,728,424 | 8,728,424 | 7,795,438 | (932,986) | -11% |
| Contingency | 47,578 | 47,578 | 721 | (46,857) | -98% |
| Total Expenditures | 8,776,002 | 8,776,002 | 7,796,159 | (979,843) | -11% |
| Revenues under Expenditures | (2,047,578) | (2,047,578) | (48,308) | 1,999,270 | -98% |
| Fund Equity | 2,047,578 | 2,047,578 | 48,308 | (1,999,270) | -98% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues increase \$1,019,427 (15%). Expenditures, excluding Contingency, decrease \$932,986 (11%). Contingency decreases \$46,857 (98%). Beginning fund balance decreases \$1,999,270 (98%).

Intergovernmental and Interfund revenues decrease due to mental health response team activity with city agreements and Sheriff's Office support. 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.

Materials and Services expenditures increase because the County charging allocated costs in full to all organization units. Other increases include contracted and professional services for crisis safety net system.

Interfund expenditures decrease due the change in County allocated costs, along with the purchase towards the Community Services building for the Center for Addictions Triage and Treatment (CATT) development that occurred in FY 2022-23.

Contingency decreases and represents funds held in reserve for future appropriations.

Coordinated Care Organization 203-7087

Budget Detail

With the State's implementation of Coordinated Care Organization 2.0 (CCO 2.0) contracts, the role of the Behavioral Health program has changed significantly to focus on care coordination rather than plan management. Washington County contracts 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.

1. **Coordinated Care Organization CCO 2.0 (203-708705):** This program provides care coordination, crisis services, and other community-based services for Oregon Health Plan (OHP) members in Washington County.

| Program Description | Adopted | Modified | Proposed | Change | |
|---------------------------------------|------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Coordinated Care Organization CCO 2.0 | \$ 6,662,305 | 6,662,305 | 7,124,625 | 462,320 | 7% |
| Total | 6,662,305 | 6,662,305 | 7,124,625 | 462,320 | 7% |
| by category | | | | | |
| Charges for Services | 6,023,185 | 6,023,185 | 6,285,925 | 262,740 | 4% |
| Total Revenues | 6,023,185 | 6,023,185 | 6,285,925 | 262,740 | 4% |
| Personnel Services | 4,115,022 | 4,115,022 | 4,088,020 | (27,002) | -1% |
| Materials & Services | 945,717 | 945,717 | 1,920,461 | 974,744 | 103% |
| Other | 3,000 | 3,000 | 3,000 | - | 0% |
| Interdepartmental | 772,635 | 772,635 | 293,607 | (479,028) | -62% |
| subtotal | 5,836,374 | 5,836,374 | 6,305,088 | 468,714 | 8% |
| Contingency | 825,931 | 825,931 | 819,537 | (6,394) | -1% |
| Total Expenditures | 6,662,305 | 6,662,305 | 7,124,625 | 462,320 | 7% |
| Revenues under Expenditures | | | | | |
| | (639,120) | (639,120) | (838,700) | (199,580) | 31% |
| Fund Equity | 639,120 | 639,120 | 838,700 | 199,580 | 31% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 29.89 | 30.29 | 28.96 | (1.33) | -4% |

Budget Analysis:

Revenues increase \$262,740 (4%). Expenditures, excluding Contingency, increase \$468,714 (8%). Contingency decreases \$6,394 (1%). Beginning fund balance increases \$199,580 (31%).

Charges for Services revenues increase due to adjustments in Medicaid revenue from agreements with coordinated care organizations to support care coordination and community-based services.

Personnel Services expenditures increase due primarily to increases in salaries, retirement costs, and health benefits, which is offset by a decrease of 0.93 full-time equivalent (FTE) positions: a 0.40 FTE new Administrative Specialist II added for fiscal year 2022-23 and a reduction of 1.33 FTE that moved to the Behavioral Health Unit (192-7060) to align staff appropriately with care coordination loads to effectively serve community members.

Materials and Services expenditures increase because of changes Washington County has made to its cost allocation plan, including charging allocated costs in full to all organization units. Other increases include contracted and professional services for care coordination.

Interfund expenditures decrease due the change in County allocated costs, which is offset by an increase in Information Technology Services requests.

Contingency decreases and represents funds held in reserve for future appropriations.

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.

1. **Tri-County Risk Reserve for HSO (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.
2. **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 Center for Addictions Triage and Treatment (CATT) development.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Tri-County Risk Reserve for HSO | 25,089,358 | 10,329,974 | - | (10,329,974) | -100% |
| Prevention, Treatment and Recovery | - | - | 20,893,373 | 20,893,373 | 0% |
| Total | 25,089,358 | 10,329,974 | 20,893,373 | 10,563,399 | 102% |
| by category | | | | | |
| Intergovernmental | 17,000,000 | - | - | - | 0% |
| Interdepartmental | 8,089,358 | - | - | - | 0% |
| Total Revenues | 25,089,358 | - | - | - | 0% |
| Materials & Services | 1,000,000 | - | - | - | 0% |
| Interdepartmental | 24,089,358 | - | - | - | 0% |
| Operating Transfers Out | - | 10,329,974 | 20,087,926 | 9,757,952 | 94% |
| subtotal | 25,089,358 | 10,329,974 | 20,087,926 | 9,757,952 | 94% |
| Contingency | - | - | 805,447 | 805,447 | 0% |
| Total Expenditures | 25,089,358 | 10,329,974 | 20,893,373 | 10,563,399 | 102% |
| Revenues under Expenditures | | | | | |
| | - | (10,329,974) | (20,893,373) | (10,563,399) | 102% |
| Fund Equity | - | 10,329,974 | 20,893,373 | 10,563,399 | 102% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Expenditures, excluding Contingency, increase \$9,757,952 (94%). Beginning fund balance increases \$10,563,399 (102%).

Historically the name of this fund has been Tri-County Risk Reserve for Health Share of Oregon (HSO). As of January 2020, there is no longer a need for the risk reserve associated with claims incurred but not received. This results in appropriations available to invest in new behavioral health programs and infrastructure prioritized with community input that aligns with the original intent of these funds. This organization unit will now be utilized for prevention, treatment and recovery, which includes the Center for Addictions Triage and Treatment (CATT) development. Therefore, requesting to change the name of 207-7086 to Prevention, Treatment and Recovery to align the name with the new purpose of this organization and program description.

Tri-County Risk Reserve 207-7086

Budget Detail

Fund balance increases due to appropriations from Oregon Health Plan (193-7080) and Health Share of Oregon (195-7050) moved in fiscal year 2022-23 to consolidate support for CATT development in a single organization unit.

Interfund expenditures increase in transfer to Behavioral Health unit (192-7060) to support CATT development activities.

Contingency increases and represents funds held in reserve for future appropriations.

Emergency Medical Services 208-7010

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.

1. **Emergency Medical Services (208-701005):** 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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|--------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Emergency Medical Services | 1,638,772 | 1,638,772 | 2,318,250 | 679,478 | 41% |
| Total | 1,638,772 | 1,638,772 | 2,318,250 | 679,478 | 41% |
| by category | | | | | |
| Licenses and permits | 616,672 | 616,672 | 862,030 | 245,358 | 40% |
| Charges for Services | 52,240 | 52,240 | 52,240 | - | 0% |
| Interdepartmental | 10,250 | 10,250 | 10,250 | - | 0% |
| Miscellaneous | 37,087 | 37,087 | 37,794 | 707 | 2% |
| Total Revenues | 716,249 | 716,249 | 962,314 | 246,065 | 34% |
| Personnel Services | 382,294 | 382,294 | 452,558 | 70,264 | 18% |
| Materials & Services | 585,196 | 585,196 | 693,111 | 107,915 | 18% |
| Other | 2,000 | 2,000 | 2,000 | - | 0% |
| Interdepartmental | 112,184 | 112,184 | 36,915 | (75,269) | -67% |
| subtotal | 1,081,674 | 1,081,674 | 1,184,584 | 102,910 | 10% |
| Contingency | 557,098 | 557,098 | 1,133,666 | 576,568 | 103% |
| Total Expenditures | 1,638,772 | 1,638,772 | 2,318,250 | 679,478 | 41% |
| Revenues under Expenditures | (922,523) | (922,523) | (1,355,936) | (433,413) | 47% |
| Fund Equity | 922,523 | 922,523 | 1,355,936 | 433,413 | 47% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 2.70 | 3.70 | 2.90 | (0.80) | -22% |

Budget Analysis:

Revenues increase \$246,065 (34%). Expenditures, excluding Contingency, increase \$102,910 (10%). Contingency increases \$576,568 (103%). Beginning fund balance increases \$433,413 (47%).

Personnel Services increase due to the net effect of the transfer of 0.45 FTE (0.20 Fulltime-Regular Program Specialist, 0.25 Variable Hourly Administrative Specialist II) from the Public Health organization unit (100-7030) and increases for salaries, retirement costs, and health benefits.

Starting in FY 2023-24, General Government Departments moved from General Fund to their own Internal Service Funds. Due primarily to this accounting change for overhead and administrative costs, Materials & Services costs increased while Interfund Expenditures decrease.

Contingency increases and represents funds held in reserve for future appropriations.

The Department of Housing Services manages County and Housing Authority programs. Housing Authority programs are managed under the terms of an intergovernmental agreement between the County and the Authority.

1. **Housing Administration** (218-651005): Includes staff and operating costs associated with the administration of the Department's Continuum of Care and Homeless programs, and the Housing Authority's Low Rent Public Housing, Section 8 Program, Local Fund and Affordable Housing portfolio.
2. **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.
3. **Continuum of Care-Housing Assistance Payment** (218-651025): Includes 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.
4. **Continuum of Care Services, Operations & Administration** (218-651030): Includes HUD funds for rental assistance administered by local providers of services. Funds support services, operating costs and other eligible expenses.
5. **Homeless Programs** (218-651035): Primarily funded by the General Funds to administer homeless programs aligned with A Road Home: Community Plan to Prevent and End Homelessness. The County invests in Mary Mac Transitional Housing, funds a Chronic Health Case Manager, Renters Rights Hotline, and Rural Assistance in Transition from Homelessness Program. This program also provides a match for HUD funded projects.

Housing Services 218-6510

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|---|-------------------|-------------------|-------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Housing Administration | 12,282,869 | 13,314,364 | 16,683,077 | 3,368,713 | 25% |
| Maintenance | 597,178 | 597,178 | 640,936 | 43,758 | 7% |
| Continuum of Care-Housing Assistance Payment | 3,412,737 | 3,412,737 | 3,592,171 | 179,434 | 5% |
| Continuum of Care Services, Operations & Administration | 901,627 | 901,627 | 1,698,810 | 797,183 | 88% |
| Homeless Programs | 1,675,179 | 1,675,179 | 1,565,928 | (109,251) | -7% |
| Total | 18,869,590 | 19,901,085 | 24,180,922 | 4,279,837 | 22% |
| by category | | | | | |
| Intergovernmental | 4,150,491 | 4,150,491 | 4,375,227 | 224,736 | 5% |
| Miscellaneous | 12,880,047 | 13,911,542 | 17,099,613 | 3,188,071 | 23% |
| Operating Transfers In | 1,332,568 | 1,332,568 | 2,615,008 | 1,282,440 | 96% |
| Total Revenues | 18,363,106 | 19,394,601 | 24,089,848 | 4,695,247 | 24% |
| Personnel Services | 11,069,736 | 11,801,231 | 14,060,604 | 2,259,373 | 19% |
| Materials & Services | 1,188,000 | 1,488,000 | 3,911,353 | 2,423,353 | 163% |
| Other | 4,879,404 | 4,879,404 | 5,734,196 | 854,792 | 18% |
| Interdepartmental | 1,550,311 | 1,550,311 | 298,415 | (1,251,896) | -81% |
| Operating Transfers Out | - | - | 52,154 | 52,154 | 0% |
| Capital Outlay | - | - | 124,200 | 124,200 | 0% |
| subtotal | 18,687,451 | 19,718,946 | 24,180,922 | 4,461,976 | 23% |
| Contingency | 182,139 | 182,139 | - | (182,139) | -100% |
| Total Expenditures | 18,869,590 | 19,901,085 | 24,180,922 | 4,279,837 | 22% |
| Revenues under Expenditures | (506,484) | (506,484) | (91,074) | 415,410 | -82% |
| Fund Equity | 506,484 | 506,484 | 91,074 | (415,410) | -82% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 86.00 | 86.00 | 104.00 | 18.00 | 21% |

Budget Analysis:

Revenues increase \$4,695,247 (24%). Expenditures, excluding Contingency, increase \$4,461,976 (23%). Contingency decreases \$182,139 (100%). Beginning fund balance decreases \$415,410 (82%).

Miscellaneous Revenues are reimbursement of personnel cost and indirect cost from other Department of Housing Services programs, including Housing Authority programs, Fund 219 Metro Affordable Housing Bond Program, and Fund 221 Metro Supportive Housing Services program. This reflects available resource increases to provide housing related assistance to the community from all programs.

Operating Transfers increase by \$ 224,400, of which \$172,246 offsets the federal funded grant disallowed portion of the County Full Cost Allocation Plan (CFR Plan had been charged to DHS in the past years) and \$52,154 to be paid out from HAWC per the contract with Community Housing Fund in support of its mission in FY2023-24.

Personnel Services increase due to salaries, retirement costs, health benefits, and the addition of 9.00 FTE positions approved by the Board in fiscal year 2022-23 and 9.00 FTE positions to operate Fund 221 Metro Supportive Housing Services programs, and Housing Authority programs.

Other expenditures increase to reflect the increase in housing assistance payments.

Interdepartmental expenditures increase due to an increase in the allocation of internal service costs due to changes in the county's cost allocation method as further described in the Budget Message. Increase in interdepartmental expenditure also reflects the fleet request from Housing Authority programs to meet the growing maintenance and community engagement needs.

Metro Affordable Housing Bond 219-6520

Budget Detail

This organization unit houses revenues and expenditures for the Metro Affordable Housing Bond Program, approved by Metro- area voters in November 2018. The bond will create affordable homes for seniors, veterans, people with disabilities, and working families. Total available funding over five to seven years for Washington County is anticipated to be \$119,864,517 which includes \$117,412,611 for project development activities and \$2,451,906 for program administration.

1. **General Housing Bond Program Administration (219-652005):** This program accounts for administrative costs associated with the implementation of the Metro Affordable Housing Bond Program, including development and administration, financial administration, and monitoring and oversight functions.
2. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|---|-------------------|-------------------|-------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| General Housing Bond Program Administration | 685,011 | 685,011 | 565,574 | (119,437) | -17% |
| Housing Bond Project Development | 45,653,609 | 45,653,609 | 22,368,526 | (23,285,083) | -51% |
| Total | 46,338,620 | 46,338,620 | 22,934,100 | (23,404,520) | -51% |
| by category | | | | | |
| Intergovernmental | 45,999,059 | 45,999,059 | 22,573,526 | (23,425,533) | -51% |
| Miscellaneous | - | - | 21,013 | 21,013 | 0% |
| Operating Transfers In | 339,561 | 339,561 | 339,561 | - | 0% |
| Total Revenues | 46,338,620 | 46,338,620 | 22,934,100 | (23,404,520) | -51% |
| Materials & Services | 568,549 | 568,549 | 587,529 | 18,980 | 3% |
| Other | 45,653,609 | 45,653,609 | 22,343,526 | (23,310,083) | -51% |
| Interdepartmental | 116,462 | 116,462 | 3,045 | (113,417) | -97% |
| subtotal | 46,338,620 | 46,338,620 | 22,934,100 | (23,404,520) | -51% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 46,338,620 | 46,338,620 | 22,934,100 | (23,404,520) | -51% |
| Revenues under Expenditures | | | | | |
| | - | - | - | - | 0% |
| Fund Equity | - | - | - | - | 0% |
| Ending Fund Balance | - | - | - | - | - |

Budget Analysis:

Revenues decrease \$23,404,520 (51%). Expenditures decrease \$23,404,520 (51%).

The County will recognize \$230,000 program administration revenue for fiscal year 2023-24 and anticipates disbursing \$22,343,526 project development funds to eight projects approved by Metro.

Operating Transfers In remains the same amount as FY2022-23 to offset county-wide indirect cost impact and insufficient administration fee provided by Metro.

Material and supplies include professional services for project development activities, \$224,854 staff payroll cost, \$120,657 Department of Housing Services (DHS) indirect cost and \$190,063 from the County Full Cost Allocation Plan. Increase in the County Cost Allocation is due to an increase in the allocation of internal service cost due to changes in the county's cost allocation method as further described in the Budget Message.

Development Revenue and Development Expenditure both decrease \$23,404,526, reflecting the development cost change in different stage of the multi-year project schedules.

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.

1. **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.
2. **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 rental housing. The HOME program is essentially an affordable housing block grant program.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| HOME Administration | 248,316 | 248,316 | 268,444 | 20,128 | 8% |
| Project Administration | 1,884,176 | 1,884,176 | 2,732,176 | 848,000 | 45% |
| Total | 2,132,492 | 2,132,492 | 3,000,620 | 868,128 | 41% |
| by category | | | | | |
| Intergovernmental | 2,994,650 | 2,994,650 | 3,678,780 | 684,130 | 23% |
| Operating Transfers In | - | - | 16,122 | 16,122 | 0% |
| Total Revenues | 2,994,650 | 2,994,650 | 3,694,902 | 700,252 | 23% |
| Personnel Services | 304,384 | 304,384 | 325,223 | 20,839 | 7% |
| Materials & Services | 49,700 | 49,700 | 137,716 | 88,016 | 177% |
| Other | 2,884,176 | 2,884,176 | 3,232,176 | 348,000 | 12% |
| Interdepartmental | 62,253 | 62,253 | (213) | (62,466) | -100% |
| subtotal | 3,300,513 | 3,300,513 | 3,694,902 | 394,389 | 12% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 3,300,513 | 3,300,513 | 3,694,902 | 394,389 | 12% |
| Revenues under Expenditures | | | | | |
| | (305,863) | (305,863) | - | 305,863 | -100% |
| Fund Equity | 305,863 | 305,863 | - | (305,863) | -100% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 2.17 | 2.17 | 2.17 | - | 0% |

Budget Analysis:

Revenues increase \$700,252 (23%). Expenditures increase \$394,389 (12%). Beginning fund balance decreases \$305,863 (100%).

HOME Investment Partnerships Program intergovernmental revenues from the US Department of Housing and Urban development (HUD) increase from the prior year as a result of prior year projects now expending funds during fiscal year 2023-24. This increase is partially offset by lower-than-expected revenues from HUD to fund HOME projects under the American Rescue Plan Act (HOME-ARP).

Personnel and Materials and Services costs remain relatively flat from the prior year with no expected increase or decrease in staffing. Some increase in the Material and Services costs is due to changes in the county's cost allocation method as further described in the Budget Message. Project expenditures increase due to prior year HOME projects beginning to expend funds during FY 2023-24.

This organization unit houses revenues and expenditures for the Metro Supportive Housing Services Measure, approved by Metro-area voters in May 2020. This measure is to raise revenue for supportive housing services for people experiencing homelessness or at risk of experiencing homelessness. Community members and leaders from around the region developed the measure to provide the much-needed housing and wraparound services to effectively and permanently elevate people out of homelessness.

The program is funded through a one percent tax on all taxable income of more than \$125,000 for individuals and \$200,000 for joint filers and a one percent tax on profits from businesses with gross receipts of more than \$5 million. The new tax requirements begin in January 2021. The program will be funded through December 2030, unless reauthorized by the voters on or before that date.

1. **Supportive Housing Services Administration** (221-653005): This program provides accounting and administrative support for managing the taxes and expenditure planning for this fund.
2. **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.
3. **SHS Shelter and Access Services** (221-653015): This program provides Shelter programs, Outreach programs, Access Center programs and all related staffing, and program expenditures.
4. **SHS Long-Term Rental Assistance Program** (221-653020): This program provides Regional Long-term Rent Assistance (RLRA) and all related staffing, and program expenditures.
5. **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.
6. **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.
7. **SHS System and Capacity Building** (221-653025): This program provides Capacity building and technical assistance for service providers and county systems, system management programs for data, training and coordination, capital infrastructure investments and all related staffing and program expenditures.

Supportive Housing Services 221-6530

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|--|-------------------|-------------------|--------------------|-------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Supportive Housing Services Administration | \$ 4,465,746 | 4,465,746 | 40,523,971 | 36,058,225 | 807% |
| SHS Permanent Supportive Services Program | 16,956,259 | 16,956,259 | 10,125,060 | (6,831,199) | -40% |
| SHS Shelter and Access Services | 11,322,972 | 11,322,972 | 16,675,085 | 5,352,113 | 47% |
| SHS Long-Term Rental Assistance Program | 16,433,323 | 16,433,323 | 22,514,941 | 6,081,618 | 37% |
| SHS Short-Term Housing Assistance | - | - | 18,048,901 | 18,048,901 | -% |
| SHS Other Supportive Services | - | - | 4,415,587 | 4,415,587 | -% |
| SHS System and Capacity Building | 1,150,000 | 1,150,000 | 5,395,726 | 4,245,726 | 369% |
| Total | 50,328,300 | 50,328,300 | 117,699,271 | 67,370,971 | 134% |
| by category | | | | | |
| Intergovernmental | 50,328,300 | 50,328,300 | 70,700,000 | 20,371,700 | 40% |
| Total Revenues | 50,328,300 | 50,328,300 | 70,700,000 | 20,371,700 | 40% |
| Materials & Services | 8,716,756 | 8,716,756 | 9,730,653 | 1,013,897 | 12% |
| Other | 39,837,296 | 39,837,296 | 74,283,198 | 34,445,902 | 86% |
| Interdepartmental | 1,033,268 | 1,033,268 | 873,065 | (160,203) | -16% |
| Operating Transfers Out | - | - | 1,375,745 | 1,375,745 | 0% |
| subtotal | 49,587,320 | 49,587,320 | 86,262,661 | 36,675,341 | 74% |
| Contingency | 740,980 | 740,980 | 31,436,610 | 30,695,630 | 4,143% |
| Total Expenditures | 50,328,300 | 50,328,300 | 117,699,271 | 67,370,971 | 134% |
| Revenues under Expenditures | | | | | |
| | - | - | (46,999,271) | (46,999,271) | -% |
| Fund Equity | - | - | 46,999,271 | 46,999,271 | -% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues increase \$20,371,700 (40%). Expenditures, excluding Contingency, increase \$36,675,341 (74%). Contingency increases \$30,695,630 (4,143%).

Intergovernmental revenue from Metro increases \$20,371,700 (40%) to reflect total available funding amount for Washington County during the third fiscal year which is projected to be \$70,700,000.

Materials and Supplies increase \$1,013,897 reflect program growth with the increase of available funding from Metro income tax collections. Material and supplies include professional services for program development activities, \$5,111,406 staff payroll cost and \$1,814,156 Department of Housing Services (DHS) indirect cost and \$1,633,357 County-wide indirect allocated to DHS, direct payroll costs are used as allocation basis.

Other expenditures increase to reflect increase in housing assistance payments and increase in contracts with services providers.

Interdepartmental expenditures included County Cost Allocation Plan prior to fiscal year 2023-24. It was moved to Materials and Services in FY2023-24. The net impact in these two expenditure groups reflects the increase of County Cost Allocation Plan.

Transfer to other funds increase to reflect subsidies provided to Continuum of Care Grant funded by Housing and Urban Development.

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.

1. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|-----------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Wood Smoke Reduction | 932,905 | 932,905 | 597,114 | (335,791) | -36% |
| Total | 932,905 | 932,905 | 597,114 | (335,791) | -36% |
| by category | | | | | |
| Intergovernmental | 75,000 | 75,000 | 75,000 | - | 0% |
| Miscellaneous | 250,000 | 250,000 | 200,000 | (50,000) | -20% |
| Operating Transfers In | - | - | 259,543 | 259,543 | 0% |
| Total Revenues | 325,000 | 325,000 | 534,543 | 209,543 | 64% |
| Personnel Services | 175,315 | 175,315 | 180,949 | 5,634 | 3% |
| Materials & Services | 77,359 | 77,359 | 142,105 | 64,746 | 84% |
| Other | 642,937 | 642,937 | 275,000 | (367,937) | -57% |
| Interdepartmental | 37,294 | 37,294 | (940) | (38,234) | -103% |
| subtotal | 932,905 | 932,905 | 597,114 | (335,791) | -36% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 932,905 | 932,905 | 597,114 | (335,791) | -36% |
| Revenues under Expenditures | (607,905) | (607,905) | (62,571) | 545,334 | -90% |
| Fund Equity | 607,905 | 607,905 | 62,571 | (545,334) | -90% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 1.30 | 1.30 | 1.30 | - | 0% |

Budget Analysis:

Revenues increase \$209,543 (64%). Expenditures decrease \$335,791 (36%). Beginning fund balance decreases \$545,334 (90%).

The Wood Stove Exchange Program reflects an increase in anticipated revenues due to fund balance amounts no longer available to fund the administration of this program. The Office of Community Development is submitting a request for \$250,000 in Gain Share funds to support continuation of this program for fiscal year 2023-24. Grant revenues from private and public support for project expenditures are anticipated to remain consistent. Program expenditures reflect a corresponding decrease due to use of fund balance carry forward amounts available from prior years for project costs. Personnel Services expenditures remain relatively flat from the prior year with no expected increase or decrease in staffing.

Materials and Services expenditures increase due to changes in the county's cost allocation method as further described in the Budget Message, as well as carry forward balance of administrative funding from prior years. Project expenditures decrease due to lower fund balances from prior year.

The fund balance consists of prior year Gain Share contributions used to support ongoing program administration. As this program approaches its original goals, fund balance amounts are no longer sufficient to support administration of this program.

Housing Production Opportunity Fund 245-9040

Budget Detail

The County created the Housing Production Opportunity Fund (HPOF) in fiscal year 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.

1. **Housing Production Opportunity Fund (HPOF) (245-904005):** Provides funds for the Housing Production Opportunity Fund program including activities related to rental housing, homeownership and innovative special projects that address Consolidated Plan needs.

| Program Description | Adopted | Modified | Proposed | Change | |
|--|------------------|------------------|------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Housing Production Opportunity Fund (HPOF) | \$ 9,890,879 | 9,890,879 | 3,407,803 | (6,483,076) | -66% |
| Total | 9,890,879 | 9,890,879 | 3,407,803 | (6,483,076) | -66% |
| by category | | | | | |
| Personnel Services | 175,000 | 175,000 | 175,000 | - | 0% |
| Materials & Services | 9,677,112 | 9,677,112 | 3,232,473 | (6,444,639) | -67% |
| Interdepartmental | 38,767 | 38,767 | 330 | (38,437) | -99% |
| subtotal | 9,890,879 | 9,890,879 | 3,407,803 | (6,483,076) | -66% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 9,890,879 | 9,890,879 | 3,407,803 | (6,483,076) | -66% |
| Revenues under Expenditures | | | | | |
| Fund Equity | (9,890,879) | (9,890,879) | (3,407,803) | 6,483,076 | -66% |
| | 9,890,879 | 9,890,879 | 3,407,803 | (6,483,076) | -66% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Expenditures decrease \$6,483,076 (66%). Beginning fund balance decreases \$6,483,076 (66%).

The carryforward fund balance from prior fiscal years was used during fiscal year 2022-23 to fund projects in development, and the Office of Community Development will continue to fund projects during FY 2023-24 using prior year fund balance resources, with additional General Fund support being postponed for a second year. These prior year resources are expected to be able to fund all existing projects currently in the pipeline for the Housing Production Opportunity Fund. There are two remaining years of funding committed by the Board of Commissioners for a total of \$8 million. FY 2024-25 will now represent the fourth of five years funding. The program is extended for two years, so the original commitment of \$20 million General Fund dollars from the Board of Commissioners is honored.



Culture, Education & Recreation

| | |
|------------------------------------|----------|
| Parks | 100-3560 |
| Extension Services | 100-9510 |
| Metzger Park | 162-3560 |
| Cooperative Library Services | 184-9710 |
| West Slope Library | 185-9710 |
| County Fair Complex | 200-9810 |
| Transient Lodging Tax | 240-1655 |
| Event Center Operations | 435-9840 |

CULTURE, EDUCATION & RECREATION

BUDGET OVERVIEW

Culture, Education & Recreation provides programs and facilities for all people who live, work, study and play in Washington County.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|------------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Parks | \$ 1,886,570 | 1,963,006 | 2,583,388 | 620,382 | 32% |
| Extension Services | 458,250 | 458,250 | 590,640 | 132,390 | 29% |
| Metzger Park | 345,098 | 426,785 | 466,739 | 39,954 | 9% |
| subtotal - Parks | 2,689,918 | 2,848,041 | 3,640,767 | 792,726 | 28% |
| Cooperative Library Services | 55,043,200 | 55,043,200 | 54,477,952 | (565,248) | -1% |
| West Slope Library | 1,707,412 | 1,707,412 | 1,851,858 | 144,446 | 8% |
| subtotal - Libraries | 56,750,612 | 56,750,612 | 56,329,810 | (420,802) | -1% |
| County Fair Complex | 5,380,284 | 5,380,284 | 6,869,990 | 1,489,706 | 28% |
| Transient Lodging Tax | 4,006,033 | 4,006,033 | 4,544,000 | 537,967 | 13% |
| Event Center Operations | 2,684,530 | 2,684,530 | 3,121,127 | 436,597 | 16% |
| subtotal - Other | 12,070,847 | 12,070,847 | 14,535,117 | 2,464,270 | 20% |
| Totals | 71,511,377 | 71,669,500 | 74,505,694 | 2,836,194 | 4% |
| General Fund | 2,344,820 | 2,421,256 | 3,174,028 | 752,772 | 31% |
| Special Funds | 69,166,557 | 69,248,244 | 71,331,666 | 2,083,422 | 3% |
| Totals \$ | 71,511,377 | 71,669,500 | 74,505,694 | 2,836,194 | 4% |
| FTE's | 70.60 | 70.60 | 73.00 | 2.40 | 3% |

CULTURE, EDUCATION & RECREATION

BUDGET OVERVIEW

| Category Description | Adopted | Modified | Proposed | Change | |
|--------------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Taxes | \$ 22,222,834 | 22,222,834 | 22,777,313 | 554,479 | 2% |
| Intergovernmental | 618,950 | 618,950 | 618,950 | - | 0% |
| Charges for Services | 2,057,000 | 2,057,000 | 2,053,000 | (4,000) | 0% |
| Miscellaneous | 1,458,445 | 1,458,445 | 2,171,272 | 712,827 | 49% |
| Operating Transfers In | 25,131,113 | 25,212,800 | 23,457,942 | (1,754,858) | -7% |
| Total Revenues | 51,488,342 | 51,570,029 | 51,078,477 | (491,552) | -1% |
| Personnel Services | 8,907,993 | 8,954,429 | 9,501,022 | 546,593 | 6% |
| Materials & Services | 40,195,778 | 40,225,778 | 43,226,276 | 3,000,498 | 7% |
| Other | 1,180,005 | 1,180,005 | 1,222,280 | 42,275 | 4% |
| Interdepartmental | 1,627,673 | 1,627,673 | (29,648) | (1,657,321) | -102% |
| Operating Transfers Out | 1,062,713 | 1,062,713 | 988,323 | (74,390) | -7% |
| Capital Outlay | 220,443 | 220,443 | 830,500 | 610,057 | 277% |
| subtotal | 53,194,605 | 53,271,041 | 55,738,753 | 2,467,712 | 5% |
| Contingency | 18,316,772 | 18,398,459 | 18,766,941 | 368,482 | 2% |
| Total Expenditures | 71,511,377 | 71,669,500 | 74,505,694 | 2,836,194 | 4% |
| Revenues under Expenditures | (20,023,035) | (20,099,471) | (23,427,217) | (3,327,746) | 17% |
| General Fund Subsidy | 39,158,579 | 39,235,015 | 45,137,735 | 5,902,720 | 15% |
| | (19,135,544) | (19,135,544) | (21,710,518) | (2,574,974) | 13% |
| Ending Fund Balances \$ | - | - | - | - | |

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Parks 100-3560

Budget Detail

This organization unit is responsible for the operation, maintenance and development of Washington County Parks.

1. **Parks** (100-356005): 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.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|------------------|------------------|------------------|----------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Parks | \$ 1,886,570 | 1,963,006 | 2,583,388 | 620,382 | 32% |
| Total | 1,886,570 | 1,963,006 | 2,583,388 | 620,382 | 32% |
| by Category | | | | | |
| Intergovernmental | 563,329 | 563,329 | 563,329 | - | 0% |
| Charges for Services | 842,000 | 842,000 | 842,000 | - | 0% |
| Miscellaneous | 52,000 | 52,000 | 52,000 | - | 0% |
| Total Revenues | 1,457,329 | 1,457,329 | 1,457,329 | - | 0% |
| Personnel Services | 1,362,669 | 1,409,105 | 1,456,301 | 47,196 | 3% |
| Materials & Services | 476,146 | 506,146 | 1,079,332 | 573,186 | 113% |
| Other | 47,755 | 47,755 | 47,755 | - | 0% |
| Total Expenditures | 1,886,570 | 1,963,006 | 2,583,388 | 620,382 | 32% |
| General Fund Subsidy | 429,241 | 505,677 | 1,126,059 | 620,382 | 123% |
| FTE's | 10.00 | 10.00 | 10.00 | - | 0% |

Budget Analysis:

Expenditures increase \$620,382 (32%). General Fund subsidy increases \$620,382 (123%).

Revenues are projected to remain stable. Without the addition of staff or resources, Parks will continue to focus on providing safe spaces for recreation with the resources available.

The increases in Personnel Services are primarily due to rising costs in salaries, retirement costs and health benefits. A groundskeeper position is projected to share an estimated 40% of its cost with the Metzger Park fund. Direct actual hours for related work activities will be charged.

Materials and Services increase due to a change to the Washington County Cost Allocation Plan effective FY 2023-24. The change has resulted in reallocated costs across the County. Please refer to the Budget Message for more information. An increase to utilities reflects historical and projected use at increased rates. Although the overall expenditure budget increases, supplies decrease \$21,530 or 23%.

Extension Services 100-9510

Budget Detail

This organization unit provides for Washington County funding contributions from the General Fund to Oregon State University 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.

1. **Agricultural Extension** (100-951005): OSU Extension Service delivers research-based objective information to help Oregonians solve problems, develop leadership and manage resources wisely.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|----------------|----------------|----------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Agricultural Extension | \$ 458,250 | 458,250 | 590,640 | 132,390 | 29% |
| Total | 458,250 | 458,250 | 590,640 | 132,390 | 29% |
| by Category | | | | | |
| Materials & Services | - | - | 178,215 | 178,215 | 0% |
| Other | 458,250 | 458,250 | 412,425 | (45,825) | -10% |
| Total Expenditures | 458,250 | 458,250 | 590,640 | 132,390 | 29% |
| General Fund Subsidy | 458,250 | 458,250 | 590,640 | 132,390 | 29% |

Budget Analysis:

Expenditures increase \$132,390 (29%). General Fund subsidy increases \$132,390 (29%).

Materials and Services increase due to a change to the Washington County Cost Allocation Plan effective fiscal year 2023-24. The change has resulted in reallocated costs across the County. Please refer to the Budget Message for more information. Contributions to other agencies decrease to meet 10% reduction scenario.

County funds sent directly to OSU Extension Service are reflected in "Other" expenses and are used by OSU Extension Service for Washington County Extension Service personnel. The proposed budget includes administrative support personnel: Administrative Office Manager, Fiscal Coordinator, Administrative Assistant, and Office Specialist II.

Strategic goals for FY 2023-24 focus on increasing community and learner engagement and engaging a broad diversity of learners, communities and stakeholders. For example, continuation of a summer internship program is planned.

Metzger Park 162-3560

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.

1. **Metzger Park (162-356010):** Metzger Park Local Improvement District (MPLID) assessment applied to properties within the MPLID boundary and rental income provide revenue for the operation and maintenance of the park. The fund is the repository for assessment revenue that provides for operations and maintenance, capital replacement, and capital improvements of Metzger Park.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|-----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Metzger Park | \$ 345,098 | 426,785 | 466,739 | 39,954 | 9% |
| Total | 345,098 | 426,785 | 466,739 | 39,954 | 9% |
| by Category | | | | | |
| Miscellaneous | 177,495 | 177,495 | 179,495 | 2,000 | 1% |
| Operating Transfers In | - | 81,687 | 98,933 | 17,246 | 21% |
| Total Revenues | 177,495 | 259,182 | 278,428 | 19,246 | 7% |
| Personnel Services | 30,097 | 30,097 | 74,730 | 44,633 | 148% |
| Materials & Services | 163,171 | 163,171 | 236,933 | 73,762 | 45% |
| Other | 200 | 200 | 200 | - | 0% |
| Interdepartmental | 87,387 | 87,387 | 1,005 | (86,382) | -99% |
| Capital Outlay | 40,443 | 40,443 | - | (40,443) | -100% |
| subtotal | 321,298 | 321,298 | 312,868 | (8,430) | -3% |
| Contingency | 23,800 | 105,487 | 153,871 | 48,384 | 46% |
| Total Expenditures | 345,098 | 426,785 | 466,739 | 39,954 | 9% |
| Revenues under Expenditures | (167,603) | (167,603) | (188,311) | (20,708) | 12% |
| Fund Equity | 167,603 | 167,603 | 188,311 | 20,708 | 12% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues increase \$19,246 (7%). Expenditures, excluding Contingency, decrease \$8,430 (3%). Contingency increases \$48,384 (46%). Beginning fund balance increases \$20,708 (12%).

The Washington County Board of Commissioners approves the Metzger Park Local Improvement District (MPLID) maximum assessment annually. The MPLID maximum assessment for fiscal year 2023-24 is budgeted to remain unchanged. The revenue increase is due to an increase in the General Fund transfer intended to offset the Metzger Park allocation of the County's indirect charges.

Personnel Services increase \$44,633 primarily to represent an estimated 40% allocation of a groundskeeper position. The position expense, formally supported by the General Fund, will be allocated to the fund based on actual time worked.

Materials and Services increase primarily due to a change to the Washington County Cost Allocation Plan effective FY 2023-24. The change has resulted in reallocated costs across the County. Please refer to the Budget Message for more information. This increase is offset by a reduction in the Interfund expenditures category previously used for this allocation.

FY 2023-24 will continue the focus around planning efforts for future improvements to Metzger Park and fund balance growth.

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.

1. **Administration (184-971005):** Administers WCCLS programs and West Slope Community Library (Fund 185). 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.
2. **Countywide Collections (184-971010):** Program ended 6/30/2023 due to WCCLS reorganization.
3. **ILS & Technical Services (184-971020):** Program ended 6/30/2023 due to WCCLS reorganization.
4. **Strategic 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.
5. **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.
6. **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.
7. **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. 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.

Cooperative Library Services 184-9710

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|---------------------|--------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Administration | \$ 44,526,475 | 44,526,475 | 44,324,327 | (202,148) | 0% |
| Countywide Collections | 4,673,164 | 4,673,164 | - | (4,673,164) | -100% |
| ILS & Technical Services | 1,194,523 | 1,194,523 | - | (1,194,523) | -100% |
| Strategic Partnerships | 925,736 | 925,736 | 656,263 | (269,473) | -29% |
| Operations | 848,944 | 848,944 | 6,690,756 | 5,841,812 | 688% |
| Marketing & Communications | 898,662 | 898,662 | 759,759 | (138,903) | -15% |
| Information Technology | 1,975,696 | 1,975,696 | 2,046,847 | 71,151 | 4% |
| Total | 55,043,200 | 55,043,200 | 54,477,952 | (565,248) | -1% |
| by Category | | | | | |
| Taxes | 16,527,805 | 16,527,805 | 16,399,313 | (128,492) | -1% |
| Miscellaneous | 21,600 | 21,600 | 21,800 | 200 | 1% |
| Operating Transfers In | 24,068,400 | 24,068,400 | 22,370,686 | (1,697,714) | -7% |
| Total Revenues | 40,617,805 | 40,617,805 | 38,791,799 | (1,826,006) | -4% |
| Personnel Services | 5,083,839 | 5,083,839 | 5,127,674 | 43,835 | 1% |
| Materials & Services | 33,842,781 | 33,842,781 | 34,663,876 | 821,095 | 2% |
| Other | 1,100 | 1,100 | 1,100 | - | 0% |
| Interdepartmental | 810,763 | 810,763 | (11,552) | (822,315) | -101% |
| Operating Transfers Out | 1,062,713 | 1,062,713 | 988,323 | (74,390) | -7% |
| Capital Outlay | 30,000 | 30,000 | - | (30,000) | -100% |
| subtotal | 40,831,196 | 40,831,196 | 40,769,421 | (61,775) | 0% |
| Contingency | 14,212,004 | 14,212,004 | 13,708,531 | (503,473) | -4% |
| Total Expenditures | 55,043,200 | 55,043,200 | 54,477,952 | (565,248) | -1% |
| Revenues under Expenditures | (14,425,395) | (14,425,395) | (15,686,153) | (1,260,758) | 9% |
| Fund Equity | 14,425,395 | 14,425,395 | 15,686,153 | 1,260,758 | 9% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 38.00 | 38.00 | 37.00 | (1.00) | -3% |

Budget Analysis:

Revenues decrease \$1,826,006 (4%). Contingency decreases \$503,473 (4%). Beginning fund balance increases \$1,260,758 (9%).

Library Levy tax revenue decreases by \$128,492 (1%) due to projected decreases in assessed value.

Miscellaneous revenues increase slightly due to an anticipated increase in donations.

Operating transfers in from the General Fund decreases by \$1,697,714 (7%).

Personnel Services expenditures increase due primarily to salaries, retirement costs, and health benefits. The full-time equivalent total decreases from 39.20 FTE to 37.00 FTE. The reduction in the number of FTE is the result of an organizational restructuring and constrained General Fund revenue. The reduction in FTE and reduction of the General Fund transfer requires the department to prioritize foundational infrastructure for our Cooperative system, core aspects of library service delivery, and services that create more equitable access for people who encounter barriers to library service.

Materials and Services expenditures increase \$821,095 (2%) due primarily to Internal Service Funds (County Cost Allocation Plan \$947,856) moving from the interfund expenditures category and to changes in the County's cost allocation method as further described in the Budget Message. Due to constrained General Fund revenue, the General Fund transfer is reduced and Cooperative partner city and nonprofit libraries receive a 1% annual operational increase. The current intergovernmental agreement with partner agencies allows for a 3% annual operational increase, should County revenue be able to sustain that level. Receiving a 1% increase when personnel and materials costs are rising at greater rates could result in a reduction in staffing and/or hours of operation at member libraries.

Books, subscriptions and publications expenditures decrease. Countywide digital book purchases are reduced by 8% from FY 2022-23 levels or \$325,354 in the Operations program (971030-51275). This may increase patron wait times for digital books and will reduce video content available to stream each month. The popular materials \$4,600 (971030-51210) and \$29,782 (971030-51275) budget will be eliminated. This will increase patron wait times for physical books. Professional development book purchases are reduced by 50% or \$500 (971030-51275), the number of books purchased as an alternative for interlibrary loan are reduced \$210 (971030-51275), and wifi hotspots for offsite events are reduced \$800 (971030-51305). These reductions do not eliminate any programs, but reduce their capacity.

The Marketing and Communications program branded educational and promotional giveaway items is reduced by \$8,494 (971035-51300). This will reduce the number of branded items to give away at community events. The external graphic design services \$3,808 budget (971035-51285) and the internal graphic design services \$3,000 budget (971035-53055) will be eliminated. These reductions can be absorbed by the addition of a graphic design professional. The printing budget available for educational print pieces for distribution at libraries, community partners, and events is reduced by \$2,000 (971035-51300).

Investments that create more equitable access for people who encounter barriers to library service are maintained. These include translation and interpretation services, library mail service for people with disabilities, books for people in custody, and digital books in Spanish and other languages spoken in the community.

Interdepartmental expenditures decrease (101%) due to Internal Service Funds (County Cost Allocation Plan) moving to the materials and services category.

The Administration program (971005-54340) transfer to Fund 185 to operate the West Slope Community Library is reduced by 7%, to \$988,323 from \$1,062,713. As a result of this reduced transfer, West Slope Community Library will eliminate two part-time positions, equivalent to 1.00 FTE. This may result in a reduction of hours of operation for the public. West Slope Community Library will also reduce their library materials (collection) budget by \$5,154.

West Slope Library 185-9710

Budget Detail

West Slope Community Library (WSCL) provides service for residents in the unincorporated West Slope/Raleigh Hills area, including library materials, customer service, story times and other events. Primary revenue source is a transfer from Fund 184 County Cooperative Library Services which is part of the operational funding distribution for all WCCLS member libraries. The West Slope Community Library Advisory Board is appointed by the Washington County Board of Commissioners, and the nonprofit Friends of the West Slope Library provide additional financial support to WSCL.

1. **West Slope (185-971015):** Provides service for residents in the unincorporated West Slope/Raleigh Hills area, including library materials, customer service, story times and other events for all ages.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| West Slope | \$ 1,707,412 | 1,707,412 | 1,851,858 | 144,446 | 8% |
| Total | 1,707,412 | 1,707,412 | 1,851,858 | 144,446 | 8% |
| by Category | | | | | |
| Intergovernmental | 2,455 | 2,455 | 2,455 | - | 0% |
| Miscellaneous | 11,350 | 11,350 | 15,700 | 4,350 | 38% |
| Operating Transfers In | 1,062,713 | 1,062,713 | 988,323 | (74,390) | -7% |
| Total Revenues | 1,076,518 | 1,076,518 | 1,006,478 | (70,040) | -7% |
| Personnel Services | 969,603 | 969,603 | 967,343 | (2,260) | 0% |
| Materials & Services | 121,350 | 121,350 | 252,732 | 131,382 | 108% |
| Other | 200 | 200 | 300 | 100 | 50% |
| Interdepartmental | 132,519 | 132,519 | (3,603) | (136,122) | -103% |
| subtotal | 1,223,672 | 1,223,672 | 1,216,772 | (6,900) | -1% |
| Contingency | 483,740 | 483,740 | 635,086 | 151,346 | 31% |
| Total Expenditures | 1,707,412 | 1,707,412 | 1,851,858 | 144,446 | 8% |
| Revenues under Expenditures | (630,894) | (630,894) | (845,380) | (214,486) | 34% |
| Fund Equity | 630,894 | 630,894 | 845,380 | 214,486 | 34% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 10.00 | 10.00 | 9.00 | (1.00) | -10% |

Budget Analysis:

Revenues decrease \$70,040 (7%). Expenditures, excluding Contingency, decrease \$6,900 (1%). Contingency increases \$151,346 (31%). Beginning fund balance increases \$214,486 (34%).

No change in intergovernmental revenues. Ready to Read grants funds are anticipated to be received from the State Library of Oregon.

Miscellaneous revenues increase by \$4,350 (38%) due to an anticipated increase in donations.

The transfer from the Cooperative Library (Fund 184) to operate the West Slope Community Library is reduced by 7%, to \$988,323 from \$1,062,713.

A personnel services increase due primarily to salaries, retirement costs and health benefits is offset by the elimination of two part-time positions equivalent to 1.00 full-time equivalent, due to the reduced transfer from the Cooperative Library. This may result in a reduction of hours of operation for the public. The total FTE decreases from 10.00 FTE to 9.00 FTE.

Materials and Services expenditures increase \$131,382 (108%) due to Internal Service Funds (County Cost Allocation Plan \$175,778) moving from the interfund expenditures category. Reductions of \$9,242 in supplies and software. West Slope Community Library will also reduce their library materials (collection) budget by \$5,154.

Other expenditures increase due to more bank service charges from additional patron fee transactions.

Interdepartmental expenditures decrease (103%) due to Internal Service Funds (County Cost Allocation Plan) moving to the materials and services category.

The fund balance target is a minimum of three months of total annual expenditures. The goal is to ensure sustainable operations that will meet community needs.

County Fair Complex 200-9810

Budget Detail

Westside Commons (formerly the Fair Complex and Fairgrounds), is the nearly 100-acres owned by Washington County and is home of the Wingspan Event & Conference Center (WECC) and the annual Washington County Fair. In addition to the County Fair, Westside Commons hosts a variety of events 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 Fair Board, appointed by the Washington County Board of Commissioners, operates under a Memorandum of Understanding and Oregon Revised Statute 565 to provide fiscal and operational oversight on production of the County Fair program.

1. **Fairgrounds Operations (200-981005):** Fund 200 includes three programs; Operation of the Fairgrounds portion of Westside Commons; the annual County Fair, and Fairgrounds Capital Improvements. The Wingspan Event & Conference Center is its own fund (435).
2. **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 the direction of the Fair Board per Oregon Revised Statute 565 and the Fair and Fairgrounds Agreement between the Fair Board and the Washington County Board of Commissioners.
3. **Fair Complex Capital Improvements (200-981030):** This program accounts for Capital Improvements Maintenance Plan projects and other major facilities needs for the Fairgrounds portions of Westside Commons.

| Program Description | Adopted | Modified | Proposed | Change | |
|---|--------------------|--------------------|--------------------|--------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Fairgrounds Operations | \$ 3,311,703 | 3,311,703 | 3,913,189 | 601,486 | 18% |
| Annual County Fair | 1,918,581 | 1,918,581 | 2,126,301 | 207,720 | 11% |
| Fair Complex Capital Improvements | 150,000 | 150,000 | 830,500 | 680,500 | 454% |
| Total | 5,380,284 | 5,380,284 | 6,869,990 | 1,489,706 | 28% |
| by Category | | | | | |
| Taxes | 1,710,029 | 1,710,029 | 1,834,000 | 123,971 | 7% |
| Intergovernmental | 53,166 | 53,166 | 53,166 | - | 0% |
| Charges for Services | 1,005,000 | 1,005,000 | 931,000 | (74,000) | -7% |
| Miscellaneous | 430,000 | 430,000 | 827,277 | 397,277 | 92% |
| Total Revenues | 3,198,195 | 3,198,195 | 3,645,443 | 447,248 | 14% |
| Personnel Services | 718,210 | 718,210 | 1,083,081 | 364,871 | 51% |
| Materials & Services | 1,168,154 | 1,168,154 | 1,369,468 | 201,314 | 17% |
| Other | 661,500 | 661,500 | 749,500 | 88,000 | 13% |
| Interdepartmental | 167,446 | 167,446 | (3,603) | (171,049) | -102% |
| Capital Outlay | 100,000 | 100,000 | 830,500 | 730,500 | 731% |
| subtotal | 2,815,310 | 2,815,310 | 4,028,946 | 1,213,636 | 43% |
| Contingency | 2,564,974 | 2,564,974 | 2,841,044 | 276,070 | 11% |
| Total Expenditures | 5,380,284 | 5,380,284 | 6,869,990 | 1,489,706 | 28% |
| Revenues over / (under) Expenditures | (2,182,089) | (2,182,089) | (3,224,547) | (1,042,458) | 48% |
| Fund Equity | 2,182,089 | 2,182,089 | 3,224,547 | 1,042,458 | 48% |
| Ending Fund Balance | - | - | - | - | |

| | | | | | |
|-------|------|------|-------|------|-----|
| FTE's | 6.40 | 6.40 | 10.40 | 4.00 | 63% |
|-------|------|------|-------|------|-----|

Budget Analysis:

Revenues increase \$447,248 (14%). Expenditures, excluding Contingency, increase \$1,213,636 (43%). Contingency increases \$276,070 (11%). Beginning fund balance increases \$1,042,458 (48%).

11% of the Transient Lodging Tax (TLT) is directed to the Fair and Fairgrounds by ordinance. Similar to previous years, 75% of the collected TLT received by the Fair and Fairgrounds is budgeted to Fairground's operations, and 25% is budgeted to the annual County Fair.

Most personnel costs for Westside Commons are split between two of Fund 200's programs; Fair Complex (981005) and Annual County Fair (981010), and the Wingspan Event & Conference Center (WECC) Fund 435. Personnel expenditures increase due to the reinstatement of six (6) positions to support Fairgrounds Maintenance & Event Operation, and the Annual County Fair, returning staffing to nearly pre-pandemic levels and supporting maintenance operations at the Fair and Fairgrounds.

Fairgrounds Operations

The Fairgrounds portion of Westside Commons continues 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 and animals/livestock. Revenue increases as event operations resume and interest and TLT collection increases over the prior year budget. Materials & Services increase and Interfund expenses decrease due to changes in the county's cost allocation method as further described in the Budget Message.

Contingency for the fund is held in this program and increases over the prior year's budget. The target for Contingency in this fund is \$1 million. This is a budgetary reserve set aside for future or unforeseen facility emergencies or budget shortfalls from the County Fair.

Annual County Fair

Serving over 150,000 community members annually, the Fair Board budget continues free admission, free entertainment, space for local businesses to interact and sell their products and services to the community, and funding to 4-H & Future Farmers of America allowing these important youth development programs a place to showcase their livestock and education projects. The budget also maintains the investments in language translation, equity and sustainability efforts.

In 2021 the Fair transitioned from a 4-day event to a 10-day event, which allows the opportunity to generate additional revenue.

Capital Improvements

\$800,000 is budgeted in Capital Outlay for replacement of the Fairgrounds areas of Westside Common's perimeter fencing. The Fairgrounds has been awarded a "Fairgrounds Capital Improvement Grant" from Business Oregon in the amount of \$277,777 toward the fence replacement project.

Transient Lodging Tax 240-1655

Budget Detail

This fund accounts for the Transient Lodging Tax which is a tax collected from lodging guests (daily or weekly renters 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: 26% to the Washington County Visitors Association, 28% to the Washington County General Fund, 11% to the Washington County Fair Complex, 7% to the Event Center and 28% is split amongst the cities within Washington County.

This organization unit houses those revenues generated by lodging tax that is tourism-dedicated (33% of total). The following programs reflect the County's expanded role in facilitating tourism development:

1. **Targeted Tourism (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.
2. **Flexible Tourism (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.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Targeted Tourism | \$ 2,691,033 | 2,691,033 | 3,031,000 | 339,967 | 13% |
| Flexible Tourism | 1,315,000 | 1,315,000 | 1,513,000 | 198,000 | 15% |
| Total | 4,006,033 | 4,006,033 | 4,544,000 | 537,967 | 13% |
| by Category | | | | | |
| Taxes | 3,985,000 | 3,985,000 | 4,544,000 | 559,000 | 14% |
| Total Revenues | 3,985,000 | 3,985,000 | 4,544,000 | 559,000 | 14% |
| Materials & Services | 3,978,533 | 3,978,533 | 4,544,000 | 565,467 | 14% |
| Interdepartmental | 27,500 | 27,500 | - | (27,500) | -100% |
| subtotal | 4,006,033 | 4,006,033 | 4,544,000 | 537,967 | 13% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 4,006,033 | 4,006,033 | 4,544,000 | 537,967 | 13% |
| Fund Equity | | | | | |
| Revenues under Expenditures | (21,033) | (21,033) | - | 21,033 | -100% |
| | 21,033 | 21,033 | - | (21,033) | -100% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues increase \$559,000 (14%). Expenditures increase \$537,967 (13%). Beginning fund balance decreases \$21,033 (100%).

Revenues are returning back to pre-pandemic levels as travel restrictions have been reduced. Total projected revenue is \$3.03M, which is 5% higher than fiscal year 2022-23's mid-year estimates.

The distribution to Washington County Visitor's Association (WCVA) is anticipated to be approximately \$3.0 million. This reflective of the anticipated revenue and will be expended consistent with state law and WCVA's strategic and business plan(s). In providing tourism development services, WCVA will increase economic vitality and provide destination leadership and marketing.

The remaining fund balance is held for future tourism related needs and currently consists of interest earnings from prior years.

Event Center Operations 435-9840

Budget Detail

The Wingspan Event & Conference Center (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 Statute 565.

1. **Event Center Operations (435-984005):** This organization unit accounts for all operations, activities and events held at the Wingspan Event & Conference Center (WECC) located at Westside Commons. Westside Commons operations and events (non-WECC), the annual County Fair, and Westside Commons Capital Improvements are a separate County fund/organization unit (200-9810).

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Event Center Operations | \$ 2,684,530 | 2,684,530 | 3,121,127 | 436,597 | 16% |
| Total | 2,684,530 | 2,684,530 | 3,121,127 | 436,597 | 16% |
| by Category | | | | | |
| Charges for Services | 210,000 | 210,000 | 280,000 | 70,000 | 33% |
| Miscellaneous | 766,000 | 766,000 | 1,075,000 | 309,000 | 40% |
| Total Revenues | 976,000 | 976,000 | 1,355,000 | 379,000 | 39% |
| Personnel Services | 743,575 | 743,575 | 791,893 | 48,318 | 6% |
| Materials & Services | 445,643 | 445,643 | 901,720 | 456,077 | 102% |
| Other | 11,000 | 11,000 | 11,000 | - | 0% |
| Interdepartmental | 402,058 | 402,058 | (11,895) | (413,953) | -103% |
| Capital Outlay | 50,000 | 50,000 | - | (50,000) | -100% |
| subtotal | 1,652,276 | 1,652,276 | 1,692,718 | 40,442 | 2% |
| Contingency | 1,032,254 | 1,032,254 | 1,428,409 | 396,155 | 38% |
| Total Expenditures | 2,684,530 | 2,684,530 | 3,121,127 | 436,597 | 16% |
| Revenues under Expenditures | | | | | |
| | (1,708,530) | (1,708,530) | (1,766,127) | (57,597) | 3% |
| Fund Equity | 1,708,530 | 1,708,530 | 1,766,127 | 57,597 | 3% |
| Ending Fund Balance | - | - | - | - | |
| FTE's | 6.20 | 6.20 | 6.60 | 0.40 | 6% |

Budget Analysis:

Revenues increase \$379,000 (39%). Expenditures, excluding Contingency, increase \$40,442 (2%). Contingency increases \$396,155 (38%). Beginning fund balance increases \$57,597 (3%).

Revenue

Revenue is generated entirely by facility use agreements and parking, food & beverage, and equipment rental income. Revenue is anticipated to increase from the prior fiscal year as events return post-pandemic. Revenue estimates are based on the current business plan operating forecast.

Expenditures:

Personnel Services costs increase due to the filling of vacant positions. Materials and Services increase primarily due to a change to the Washington County Cost Allocation Plan (CAP) effective fiscal year 2023-24. The change has resulted in reallocated costs across the County. Please refer to the Budget Message for more information. Materials and Services expenditures also increase to support event operations which includes investments in language services. Interdepartmental expenditures decrease with the relocation of CAP costs.

Contingency

The WECC's original business plan included contingency ("seed funding") provided in FY 2019-20, allowing for a three-year ramp up of a portfolio of events before reaching full financial sustainability. The transfer of \$1.5 million from Gain Share dollars in FY 2020-21, originally set aside for the WECC, preserved the fund balance during COVID-19 shutdowns. Due to continued and diligent efforts to limit spending the beginning fund balance and contingency are anticipated to increase. As an enterprise fund, it is important to maintain a healthy budgetary reserve for fluctuations in the event market, economic downturns and lean operating years.

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Non-departmental

| | |
|--------------------------------|----------|
| Non-departmental | 100-1620 |
| General Fund Contingency | 100-1630 |
| Community Network | 100-1696 |

NON-DEPARTMENTAL

BUDGET 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.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|--------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Non-departmental | \$ 284,450 | 284,450 | 191,173 | (93,277) | -33% |
| General Fund Contingency | 30,126,975 | 29,792,096 | 33,736,152 | 3,944,056 | 13% |
| Community Network | 825,820 | 825,820 | 480,294 | (345,526) | -42% |
| Totals | 31,237,245 | 30,902,366 | 34,407,619 | 3,505,253 | 11% |

by Category

| | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Materials & Services | 184,450 | 184,450 | 196,766 | 12,316 | 7% |
| Other | 925,820 | 925,820 | 422,547 | (503,273) | -54% |
| Operating Transfers Out | \$ - | - | 52,154 | 52,154 | 0% |
| subtotal | 1,110,270 | 1,110,270 | 671,467 | (438,803) | -40% |
| Contingency | 30,126,975 | 29,792,096 | 33,736,152 | 3,944,056 | 13% |
| Total Expenditures | 31,237,245 | 30,902,366 | 34,407,619 | 3,505,253 | 11% |
| General Fund Subsidy \$ | 31,237,245 | 30,902,366 | 34,407,619 | 3,505,253 | 11% |

Non-departmental 100-1620

Budget Detail

This organization unit accounts for memberships, services provided by other organizations and contributions to other agencies.

1. **Non-departmental** (100-162005): Expenditures 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; and 3) Westside Transportation Alliance.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|----------------|----------------|----------------|-----------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Non-departmental | \$ 284,450 | 284,450 | 191,173 | (93,277) | -33% |
| Total | 284,450 | 284,450 | 191,173 | (93,277) | -33% |
| by Category | | | | | |
| Materials & Services | 184,450 | 184,450 | 191,173 | 6,723 | 4% |
| Other | 100,000 | 100,000 | - | (100,000) | -100% |
| Total Expenditures | 284,450 | 284,450 | 191,173 | (93,277) | -33% |
| General Fund Subsidy | 284,450 | 284,450 | 191,173 | (93,277) | -33% |

Budget Analysis:

Expenditures decrease \$93,277 (33%). General Fund subsidy decreases \$93,277 (33%).

Materials and Services increased due to internal allocated costs to Non-departmental. In prior years, the County did not charge allocated costs to General Fund Departments. Other Special Expenditures decreased by \$100,000 due to the elimination of the Community Services Fund.

| Non Departmental Expenditure Details | | | | |
|--|------------------------|------------------------|--------------------|-------------|
| Description | FY 2022-23 Modified | FY 2023-24 Proposed | \$ Change | % Change |
| Association of Counties Dues | 160,000 | 160,000 | - | 0% |
| Assoc. of Oregon & California Counties Dues | 3,700 | 3,700 | - | 0% |
| Nat'l Assoc. of County Organizations (NACCO) | 9,500 | 9,500 | - | 0% |
| GARE membership | 5,000 | 5,000 | - | 0% |
| Westside Transportation Alliance Dues | 3,750 | 3,750 | - | 0% |
| Miscellaneous Membership Dues | 2,500 | 2,500 | - | 0% |
| Cost Allocation Plan | - | 6,723 | 6,723 | 0% |
| Board of Commssioner Allocations | 100,000 | - | (100,000) | -100% |
| Totals | \$ 284,450 | \$ 191,173 | \$ (93,277) | -33% |

General Fund Contingency 100-1630

Budget Detail

The beginning fund balances from the General Fund and Revenue Stabilization Fund comprise 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.

1. **Contingency (100-163005):** Program provides separate accounting for contingency funds that are available to other County General Fund organization units.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|----------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Contingency | \$ 30,126,975 | 29,792,096 | 33,736,152 | 3,944,056 | 13% |
| Total | 30,126,975 | 29,792,096 | 33,736,152 | 3,944,056 | 13% |
| by Category | | | | | |
| Contingency | 30,126,975 | 29,792,096 | 33,736,152 | 3,944,056 | 13% |
| Total Expenditures | 30,126,975 | 29,792,096 | 33,736,152 | 3,944,056 | 13% |
| General Fund Subsidy | \$ 30,126,975 | 29,792,096 | 33,736,152 | 3,944,056 | 13% |

Budget Analysis:

General Fund Contingency is \$33,736,152. The Board of Commissioner's goal is to maintain the General Fund's fund balance at 15% of net revenues as a minimum, with a goal of 20% of net revenues, which is slightly higher than the recommended contingency of four (4) months of the projected Current Property Taxes. These funds are held to assist with Operating expenditures in future years to provide stability in funding government services.

This organization accounts for funds that the County contributes as it partners with various organizations to address community needs.

1. **Community Network** (100-169605): Program accounts for General Fund contributions to various not for profit community organizations.

| Program Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|-------------------|----------------|----------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Community Network | \$ 825,820 | 825,820 | 480,294 | (345,526) | -42% |
| Total | 825,820 | 825,820 | 480,294 | (345,526) | -42% |
| by Category | | | | | |
| Materials & Services | \$ - | - | 5,593 | 5,593 | 0% |
| Other | 825,820 | 825,820 | 422,547 | (403,273) | -49% |
| Operating Transfers Out | - | - | 52,154 | 52,154 | 0% |
| Total Expenditures | 825,820 | 825,820 | 480,294 | (345,526) | -42% |
| General Fund Subsidy | \$ 825,820 | 825,820 | 480,294 | (345,526) | -42% |

Budget Analysis:

Expenditures decrease \$345,526 (42%). General Fund subsidy decreases \$345,526 (42%).

Materials & Services expenditures increase due to the addition of internal allocated costs to Community Network. In prior years, the County did not charge allocated costs to General Fund Departments. Contributions to Other Agencies decrease due to reductions in amounts allocated to building maintenance and other services.

| Community Network Expenditure Details | | | | |
|---|------------------------|------------------------|---------------------|-------------|
| Description | FY 2022-23 Modified | FY 2023-24 Proposed | \$ Change | % Change |
| 211 Information | 75,808 | 37,904 | (37,904) | -50% |
| Bienestar / Housing Development Center partnership | 9,308 | 4,654 | (4,654) | -50% |
| Centro Cultural | 47,308 | 35,481 | (11,827) | -25% |
| Community Action Organization | 113,808 | 85,356 | (28,452) | -25% |
| Community Housing Fund | 104,308 | 52,154 | (52,154) | -50% |
| Community Partners for Affordable Housing | 9,308 | 4,654 | (4,654) | -50% |
| United Way of the Columbia Willamette (Volunteer Clearing House) | 33,058 | 16,529 | (16,529) | -50% |
| Vision Action Network | 134,708 | 67,354 | (67,354) | -50% |
| Building Maintenance Fund: Centro Cultural | 23,558 | - | (23,558) | -100% |
| Building Maintenance Fund: Boys & Girls Aid (Safe Place) | 14,058 | - | (14,058) | -100% |
| Building Maintenance Fund: Community Action Organization | 23,558 | - | (23,558) | -100% |
| Building Maintenance Fund: Domestic Violence Resource Center | 14,058 | - | (14,058) | -100% |
| Building Maintenance Fund: Family Promise of Washington County | 2,183 | - | (2,183) | -100% |
| Building Maintenance Fund: Good Neighbor Center | 14,058 | - | (14,058) | -100% |
| Building Maintenance Fund: Washington County Museum Historical Society | 23,558 | - | (23,558) | -100% |
| Regional Arts & Culture Council, Tualatin Valley Creates, Young Audiences | 183,175 | 170,615 | (12,560) | 0% |
| Cost Allocation Plan | - | 5,593 | 5,593 | 100% |
| Totals | \$ 825,820 | \$ 480,294 | \$ (351,119) | -42% |



Capital

| | |
|--|----------|
| 2016 FF&C Facilities Capital Projects | 353-3580 |
| ITS Capital Projects | 354-3580 |
| Facilities Park SDC | 355-3580 |
| Facilities Capital Projects | 356-3580 |
| Parks & Open Spaces Opportunity | 357-3580 |
| Emergency Communications System | 359-3580 |
| Event Center | 380-9820 |
| Major Streets Transportation Improvement Program (MSTIP) | 362-6065 |
| Road Capital Projects | 368-6065 |
| Transportation Development Tax | 374-6065 |
| North Bethany SDC | 376-6065 |
| Bonny Slope West SDC | 378-6065 |

CAPITAL

BUDGET 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.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|--|-----------------------|--------------------|--------------------|---------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| 2016 FF&C Facilities Capital Projects | \$ 2,185,253 | 2,185,253 | 2,161,844 | (23,409) | -1% |
| ITS Capital Projects | 8,672,520 | 8,672,520 | 8,676,075 | 3,555 | 0% |
| Facilities Park SDC | 170,480 | 170,480 | 235,046 | 64,566 | 38% |
| Facilities Capital Projects | 41,968,810 | 41,968,810 | 46,073,474 | 4,104,664 | 10% |
| Parks & Open Spaces Opportunity | 336,285 | 336,285 | 332,274 | (4,011) | -1% |
| Emergency Communications System | 3,117,914 | 6,650,494 | 3,986,680 | (2,663,814) | -40% |
| Event Center | - | 2,922,096 | 2,881,926 | (40,170) | -1% |
| subtotal - Facilities & Technology | 56,451,262 | 62,905,938 | 64,347,319 | 1,441,381 | 2% |
| Major Streets Transportation Improvement Program (MSTIP) | 166,622,903 | 166,622,903 | 153,545,427 | (13,077,476) | -8% |
| Road Capital Projects | 38,023,230 | 38,023,230 | 31,351,188 | (6,672,042) | -18% |
| Transportation Development Tax | 43,616,983 | 43,616,983 | 46,386,436 | 2,769,453 | 6% |
| North Bethany SDC | 2,401,457 | 2,401,457 | 900,000 | (1,501,457) | -63% |
| Bonny Slope West SDC | 6,033,871 | 6,033,871 | 5,204,951 | (828,920) | -14% |
| subtotal - Transportation | 256,698,444 | 256,698,444 | 237,388,002 | (19,310,442) | -8% |
| Totals | \$ 313,149,706 | 319,604,382 | 301,735,321 | (17,869,061) | -6% |

CAPITAL

BUDGET OVERVIEW

| Category Description | Adopted | Modified | Proposed | Change | |
|-----------------------------|-----------------------|--------------------|--------------------|---------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Intergovernmental | \$ 49,518,116 | 49,518,116 | 37,771,035 | (11,747,081) | -24% |
| Charges for Services | 6,501,432 | 6,501,432 | 5,999,484 | (501,948) | -8% |
| Interdepartmental | 33,252,423 | 33,252,423 | 36,706,644 | 3,454,221 | 10% |
| Miscellaneous | 1,686,306 | 4,587,306 | 63,000 | (4,524,306) | -99% |
| Operating Transfers In | 60,432,776 | 60,432,776 | 76,300,038 | 15,867,262 | 26% |
| Total Revenues | \$ 151,391,053 | 154,292,053 | 156,840,201 | 2,548,148 | 2% |
| Materials & Services | 238,454,826 | 241,987,406 | 213,638,755 | (28,348,651) | -12% |
| Other | 3,000 | 3,000 | 2,000 | (1,000) | -33% |
| Interdepartmental | 10,271,619 | 10,271,619 | 8,723,068 | (1,548,551) | -15% |
| Operating Transfers Out | 7,050,463 | 7,050,463 | 16,965,599 | 9,915,136 | 141% |
| Capital Outlay | 54,607,293 | 57,529,389 | 55,822,517 | (1,706,872) | -3% |
| subtotal | 310,387,201 | 316,841,877 | 295,151,939 | (21,689,938) | -7% |
| Contingency | 2,762,505 | 2,762,505 | 6,583,382 | 3,820,877 | 138% |
| Total Expenditures | 313,149,706 | 319,604,382 | 301,735,321 | (17,869,061) | -6% |
| Revenues under Expenditures | (161,758,653) | (165,312,329) | (144,895,120) | 20,417,209 | -12% |
| Fund Equity | 161,758,653 | 165,312,329 | 144,895,120 | (20,417,209) | -12% |
| Ending Fund Balances | \$ - | - | - | - | |

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2016 FF&C Facilities Capital Projects 353-3580

Budget Detail

The 2016 FF&C Facilities Capital Projects fund accounts for bond proceeds from the full faith and credit borrowing for facilities capital projects.

1. **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 Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|-----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Projects for FF&C Funding | \$ 2,185,253 | 2,185,253 | 2,161,844 | (23,409) | -1% |
| Total | 2,185,253 | 2,185,253 | 2,161,844 | (23,409) | -1% |
| by category | | | | | |
| Capital Outlay | 985,253 | 985,253 | 961,844 | (23,409) | -2% |
| subtotal | 985,253 | 985,253 | 961,844 | (23,409) | -2% |
| Contingency | 1,200,000 | 1,200,000 | 1,200,000 | - | 0% |
| Total Expenditures | 2,185,253 | 2,185,253 | 2,161,844 | (23,409) | -1% |
| Revenues under expenditures | | | | | |
| Fund Equity | (2,185,253) | (2,185,253) | (2,161,844) | 23,409 | -1% |
| | 2,185,253 | 2,185,253 | 2,161,844 | (23,409) | -1% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Expenditures, excluding Contingency, decrease \$23,409 (2%). Beginning fund balance decreases \$23,409 (1%).

In accordance with county budget guidance, interest earning projections are not included in the proposed budget. Additionally, no new resources have been identified for allocation to this fund, resulting in a zero impact to revenue.

A slight decrease in expenditures is the result of a lower beginning fund balance to start fiscal year 2022-23.

Resources are held in the account for use toward future project allocations.

2016 FF&C Facilities Capital Projects 353-3580

Budget Detail

| Description | Resources | Prior Years Summary | 2022-23 Estimate | 2023-24 Budget |
|---|---------------------------|------------------------|---------------------|-------------------|
| Beginning Fund Balance | | 69,524,997 | 2,119,344 | 2,161,844 |
| Bond Proceeds | 32,895,477 | | | |
| Interest Revenue | | 723,128 | 42,500 | |
| Total Resources | 32,895,477 | 70,248,125 | 2,161,844 | 2,161,844 |
| | | | | |
| Description | Project Cost Estimates | Prior Years Summary | 2022-23 Estimate | 2023-24 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 | | |
| Building Improvement Projects (in various planning stages) | | - | | 961,844 |
| Contingency | 3,516,067 | | | 1,200,000 |
| Total General Facilities Projects | 32,759,813 | 31,298,634 | - | 2,161,844 |
| Closing Costs | 135,664 | - | | |
| Total Expenditures | \$ 32,895,477 | 31,434,351 | - | 2,161,844 |
| Resources less expenditures = Ending Fund Balance | - | | 2,161,844 | - |

The Information Technology Services (ITS) Division provides comprehensive technology services to Washington County departments and offices. The capital budget for ITS is divided into functional focus areas within the division: The Office of the Chief Information Officer; Technical Services; Infrastructure Services; Enterprise Applications & Solutions; Security; and Land, Spatial & Digital.

1. **ITS Capital Land, Spatial, and Digital (354-358080)**: This program supports internet and intranet technologies, land-oriented and engineering, and Geographic Information Systems (GIS) mapping related systems and services. Projects included in this program relate to Washington County websites and digital experience, Permitting and Taxation, and GIS.
2. **ITS Capital Enterprise Application & Engineering (354-358081)**: This program is responsible for targeted implementations of new line-of-business applications for County departments along with 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.
3. **ITS Capital Client Services (354-358082)**: This program supports standard client software and computer hardware for all County employees. Projects in this program include enhancements to staff capabilities, desktop application life cycle management, and innovations to better serve county staff and the public.
4. **ITS Capital Security (354-358083)**: This program is responsible for the County's enterprise security solutions, products and services. Projects in this program include enhancements to security and compliance related initiatives to better serve county staff and the public.
5. **ITS Capital Office of the Chief Information Officer (CIO) (354-358084)**: This program focuses on projects requiring support across all functional areas of ITS. Projects in this program relate to general compliance, business continuity, Equity, Diversity, and Inclusion, as well as general leadership.
6. **ITS Capital Infrastructure Services (354-358085)**: This program supports network, server, storage, virtualization, cloud and voice infrastructure needed to support all other digital functions for ITS and the County. Projects in this program include the lifecycle management of the hardware and software necessary to support county operations as well as new and innovative technologies that further the county mission.

ITS Capital Projects 354-3580

Budget Detail

| Program Description | Adopted | Modified | Proposed | Change | |
|---|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| ITS Capital Land, Spatial, and Digital | \$ 882,940 | 882,940 | 747,292 | (135,648) | -15% |
| ITS Capital Enterprise Application & Engineering | 2,817,477 | 2,817,477 | 2,972,520 | 155,043 | 6% |
| ITS Capital Client Services | (435,172) | (435,172) | 917,359 | 1,352,531 | -311% |
| ITS Capital Security | - | - | 102,500 | 102,500 | 0% |
| ITS Capital Office of the Chief Information Officer (CIO) | 3,356,615 | 3,356,615 | 1,713,404 | (1,643,211) | -49% |
| ITS Capital Infrastructure Services | 2,050,660 | 2,050,660 | 2,223,000 | 172,340 | 8% |
| Total | 8,672,520 | 8,672,520 | 8,676,075 | 3,555 | 0% |
| by category | | | | | |
| Interdepartmental | 1,813,065 | 1,813,065 | 1,371,395 | (441,670) | -24% |
| Operating Transfers In | 2,015,000 | 2,015,000 | 2,545,729 | 530,729 | 26% |
| Total Revenues | 3,828,065 | 3,828,065 | 3,917,124 | 89,059 | 2% |
| Capital Outlay | 7,956,780 | 7,956,780 | 6,316,124 | (1,640,656) | -21% |
| subtotal | 7,956,780 | 7,956,780 | 6,316,124 | (1,640,656) | -21% |
| Contingency | 715,740 | 715,740 | 2,359,951 | 1,644,211 | 230% |
| Total Expenditures | 8,672,520 | 8,672,520 | 8,676,075 | 3,555 | 0% |
| Revenues under expenditures | (4,844,455) | (4,844,455) | (4,758,951) | 85,504 | -2% |
| Fund Equity | 4,844,455 | 4,844,455 | 4,758,951 | (85,504) | -2% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$89,059 (2%). Expenditures, excluding Contingency, decrease \$1,640,656 (21%). Contingency increases \$1,644,211 (230%). Beginning fund balance decreases \$85,504 (2%).

Total revenue is comprised of General Fund, Special Fund, Gain Share and System Replacement Fund revenues. For fiscal year (FY) 2023-24 total revenue nets an increase of 1.9% representing a reduced General Fund transfer meeting budget cut guidance for FY 2023-24.

Beginning fund balance is projected at \$4,758,951 which represents unfinished projects carrying forward from FY 2022-23. Capital Outlay represents both newly requested projects as well as carryforward projects from prior years, which decreased by 20.8% from FY 2022-23 to FY 2023-24. This decrease is due to a reduced workload in Special Fund budget requests and a 72.7% cut in Capital Projects to meet budget cut guidance.

The net impact to total Capital Expenditures is only a slight decrease of only 1.8% year-to-year, including Contingency. This represents projects anticipated to be carried forward by the end of the fiscal year and funds left in reserve for unanticipated requests.

ITS created a new program in FY 2023-24 to allow for precise accounting in functional areas. This new program is Security (354-358083).

Fiscal Year 2023-24

| Project Category | Project Description | Beginning Fund Balance | Gain Share | General Fund | System Replacement Fund | Special Funds | Totals |
|--------------------------------|---|------------------------|------------------|----------------|-------------------------|------------------|------------------|
| Client Systems & Software | Client hardware/software support including workstation upgrades, monitors, scanners and printers. | \$ 250,000 | - | 112,449 | - | 525,910 | 888,359 |
| Criminal Justice Systems | Hardware/Software to support Criminal Justice and Public Safety. | 30,000 | 125,000 | 107,717 | - | 166,073 | 428,790 |
| Cyber Security & Compliance | Hardware/Software and systems to support County cyber security and compliance efforts. Includes risk assessments and security framework. | - | 50,000 | 27,500 | - | - | 77,500 |
| Document Publishing | Hardware/Software to support Document Publishing. Includes Laserfiche enhancements. | 50,000 | - | 1,000 | - | 1,400 | 52,400 |
| Engineering System | Hardware/Software to support Engineering Systems. Includes construction management. | - | - | - | - | 220,000 | 220,000 |
| Enterprise Systems | Hardware/Software to support Engineering Systems. Includes support for enhanced constituent engagement and staff productivity. | 361,000 | 50,000 | 71,220 | - | 6,250 | 488,470 |
| Facilities Systems | Hardware/Software to support Facilities Management. Includes attendance tracking and invoice enhancements. | 10,000 | - | 17,000 | - | - | 27,000 |
| Finance System | Hardware/Software to support Finance. Includes Enterprise Resource Planning (ERP) and WISARD hardware/software support. | 469,000 | 590,000 | 50,000 | 50,000 | - | 1,159,000 |
| GIS | Hardware/Software to support Geographic Information System. Includes aerial imagery. | - | - | 28,800 | - | 137,612 | 166,412 |
| Infrastructure | Infrastructure to support Enterprise Systems. Includes lifecycle replacement of critical network equipment, server hardware, storage and cloud migration. | 984,000 | 85,000 | 17,500 | 750,000 | 27,500 | 1,864,000 |
| Other Department Systems | Hardware/Software to support departments not included elsewhere. Includes comprehensive demographic data collection. | 245,000 | 100,000 | 37,400 | - | 103,650 | 486,050 |
| Permitting & Inspection System | Hardware/Software to support Permitting and Inspection systems. Includes code enforcement system. | - | - | - | - | 183,000 | 183,000 |
| Web & Digital Presence | Hardware/Software to support County digital presence. Includes intranet redesign and community engagement tools. | - | - | 75,143 | 200,000 | - | 275,143 |
| 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. | 2,359,951 | - | - | - | - | 2,359,951 |
| Total | | \$ 4,758,951 | 1,000,000 | 545,729 | 1,000,000 | 1,371,395 | 8,676,075 |

Facilities Park SDC 355-3580

Budget Detail

This fund accounts for Systems Development Charges (SDC's) for park capital improvements and was created by the Board of Commissioners in October 2004. Proceeds are to be used for park capital improvements in the Bethany, Cedar Mill and Cooper Mountain areas, in partnership with the Tualatin Hills Parks and Recreation District (THPRD).

1. **Park SDC** (355-358045): This program accounts for the financial activities related to the Park SDC.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|-----------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Park SDC | \$ 170,480 | 170,480 | 235,046 | 64,566 | 38% |
| Total | 170,480 | 170,480 | 235,046 | 64,566 | 38% |
| by category | | | | | |
| Charges for Services | 10,132 | 10,132 | 29,484 | 19,352 | 191% |
| Total Revenues | 10,132 | 10,132 | 29,484 | 19,352 | 191% |
| Contingency | | | | | |
| subtotal | - | - | - | - | 0% |
| | 170,480 | 170,480 | 235,046 | 64,566 | 38% |
| Total Expenditures | 170,480 | 170,480 | 235,046 | 64,566 | 38% |
| Fund Equity | | | | | |
| Revenues under expenditures | (160,348) | (160,348) | (205,562) | (45,214) | 28% |
| | 160,348 | 160,348 | 205,562 | 45,214 | 28% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$19,352 (191%). Contingency increases \$64,566 (38%). Beginning fund balance increases \$45,214 (28%).

Program revenue is derived from development activity on lots within the Interim County Park Systems Development Charge (Park SDC) boundary. The revenue estimate for FY 2023-24 assumes revenue from the development of 12 detached single family dwelling units lots during the year. February 2023 data from Metro indicates 56 lots remain vacant in the Park SDC boundary. Since 2018, an average of 12 residential units per fiscal year have been subject to this Park SDC.

All funds in prior years were appropriated and remained unspent. A budgeting change in FY 2021-22 moved all funds into contingency as no funds were expected to be spent in that fiscal year. While no expenditures are planned for FY 2023-24 at this time, it is possible the Board could authorize future expenditures. The County has partnered with Tualatin Hills Park & Recreation District on projects to benefit the Park SDC collection area in the past.

Facilities Capital Projects 356-3580

Budget Detail

Funding for projects 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.

1. **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.
2. **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.
3. **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 revenue sources, donations or grant funding.
4. **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.
5. **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

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|--------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Facilities Capital Projects | \$ - | - | 3,983 | 3,983 | 0% |
| Projects for General Fund | 9,144,495 | 9,144,495 | 7,601,158 | (1,543,337) | -17% |
| Projects for Special Fund | 31,515,608 | 31,515,608 | 35,335,249 | 3,819,641 | 12% |
| Projects for Gain Share | 1,077,537 | 1,077,537 | 2,901,914 | 1,824,377 | 169% |
| Projects for Energy Savings | 231,170 | 231,170 | 231,170 | - | 0% |
| Total | 41,968,810 | 41,968,810 | 46,073,474 | 4,104,664 | 10% |
| by category | | | | | |
| Intergovernmental | 15,000 | 15,000 | 15,000 | - | 0% |
| Interdepartmental | 31,439,358 | 31,439,358 | 35,335,249 | 3,895,891 | 12% |
| Operating Transfers In | 76,250 | 76,250 | 1,920,000 | 1,843,750 | 2,418% |
| Total Revenues | 31,530,608 | 31,530,608 | 37,270,249 | 5,739,641 | 18% |
| Materials & Services | - | - | 1,914 | 1,914 | 0% |
| Interdepartmental | - | - | 3,983 | 3,983 | 0% |
| Capital Outlay | 41,568,810 | 41,568,810 | 43,551,419 | 1,982,609 | 5% |
| subtotal | 41,568,810 | 41,568,810 | 43,557,316 | 1,988,506 | 5% |
| Contingency | 400,000 | 400,000 | 2,516,158 | 2,116,158 | 529% |
| Total Expenditures | 41,968,810 | 41,968,810 | 46,073,474 | 4,104,664 | 10% |
| Revenues under expenditures | (10,438,202) | (10,438,202) | (8,803,225) | 1,634,977 | -16% |
| Fund Equity | 10,438,202 | 10,438,202 | 8,803,225 | (1,634,977) | -16% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$5,739,641 (18%). Expenditures, excluding Contingency, increase \$1,988,506 (5%). Contingency increases \$2,116,158 (529%). Beginning fund balance decreases \$1,634,977 (16%).

Special funds and General Fund are the primary resources for capital improvement projects housed in Fund 356. General Fund revenue for fiscal year 2023-24 is allocated at \$1,920,000, an increase over fiscal year 2022-23 when no General Fund revenue was allocated due to a countywide effort to conserve resources. Special fund revenues are budgeted to increase 12.4% from \$31,439,358 to \$35,335,249 primarily as the result of property development related to the Health and Human Services establishment of two new centers related to addiction, treatment and triage.

Likewise, the expenditure appropriation increases are primarily related to the proposed special fund center for addiction, triage and treatment and the critical infrastructure projects mentioned above. The county has also established a list of critical facility infrastructure projects, primarily related to 24/7 service operations, including bathroom and dining space restorations as well as jail safety enhancements. Due to limited funding resources, Facilities is proposing to prioritize these projects and expend General Fund revenues for the initial year of project expenditures. Interfund expenditures are also newly allocated to the Facilities Capital fund in fiscal year 2023-24 in support of services provided by eligible county internal service funds.

A summary table of the anticipated fiscal year 2023-24 projects and their funding sources is provided.

Parks & Open Spaces Opportunity 357-3580

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.

1. **Greenspace** (357-358035): This program accounts for the financial activities related to greenspace acquisition, park improvements and maintenance of the timber property owned by the County.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|----------------|----------------|----------------|----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Greenspace | \$ 336,285 | 336,285 | 332,274 | (4,011) | -1% |
| Total | 336,285 | 336,285 | 332,274 | (4,011) | -1% |
| by category | | | | | |
| Materials & Services | 30,000 | 30,000 | 30,000 | - | 0% |
| Interdepartmental | - | - | 47 | 47 | 0% |
| Capital Outlay | 30,000 | 30,000 | 30,000 | - | 0% |
| subtotal | 60,000 | 60,000 | 60,047 | 47 | 0% |
| Contingency | 276,285 | 276,285 | 272,227 | (4,058) | -1% |
| Total Expenditures | 336,285 | 336,285 | 332,274 | (4,011) | -1% |
| Revenues under expenditures | | | | | |
| | (336,285) | (336,285) | (332,274) | 4,011 | -1% |
| Fund Equity | 336,285 | 336,285 | 332,274 | (4,011) | -1% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Contingency decreases \$4,058 (1%). Beginning fund balance decreases \$4,011 (1%).

Revenue is derived primarily from the management of timber on County owned property. In accordance with county budget guidance, interest earning projections are not included in the proposed budget. Additionally, no new resources have been identified for allocation to this fund, resulting in a zero impact to revenue.

A limited portion of the total resources will be appropriated to maintain flexibility in addressing needs that arise for forestry and other miscellaneous program expenses while the remainder will be housed in contingency for future use toward the purchase of land, improvements to parks and timber property. Interfund expenditures are newly allocated to the fund in fiscal year 2023-24 in support of services provided by eligible county internal service funds.

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).

Emergency Communications System 359-3580

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.

1. **Administration** (359-358050): This program accounts for the financial activities related to the projects that were included in the Bond documents.
2. **Dispatch Center** (359-358070): Provides financial accounting for the activities related to the Dispatch Center.
3. **System Infrastructure** (359-358075): Provides financial accounting for the system infrastructure.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Administration | \$ - | - | 1,988 | 1,988 | 0% |
| Dispatch Center | 1,000,000 | 1,000,000 | 300,000 | (700,000) | -70% |
| System Infrastructure | 2,117,914 | 5,650,494 | 3,684,692 | (1,965,802) | -35% |
| Total | 3,117,914 | 6,650,494 | 3,986,680 | (2,663,814) | -40% |
| by category | | | | | |
| Intergovernmental | \$ - | - | 400,000 | 400,000 | 0% |
| Miscellaneous | 1,000,000 | 3,900,000 | - | (3,900,000) | -100% |
| Operating Transfers In | 600,000 | 600,000 | - | (600,000) | -100% |
| Total Revenues | 1,600,000 | 4,500,000 | 400,000 | (4,100,000) | -91% |
| Materials & Services | 2,117,914 | 5,650,494 | 3,684,692 | (1,965,802) | -35% |
| Interdepartmental | - | - | 1,988 | 1,988 | 0% |
| Capital Outlay | 1,000,000 | 1,000,000 | 300,000 | (700,000) | -70% |
| subtotal | 3,117,914 | 6,650,494 | 3,986,680 | (2,663,814) | -40% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 3,117,914 | 6,650,494 | 3,986,680 | (2,663,814) | -40% |
| Revenues under expenditures | | | | | |
| | (1,517,914) | (2,150,494) | (3,586,680) | (1,436,186) | 67% |
| Fund Equity | 1,517,914 | 2,150,494 | 3,586,680 | 1,436,186 | 67% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$4,100,000 (91%). Expenditures decrease \$2,663,814 (40%). Beginning fund balance increases \$1,436,186 (67%).

The Emergency Communications System Fund began with the issuance of \$77,000,000 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 have needed some additional time and are anticipated to be completed in fiscal year 2023-24. A new external supplemental revenue resource has been identified and budgeted in support of project finalization expenditures. A memorandum of understanding has been signed with the future tenants at the County's Evergreen site and the associated financial transactions are scheduled.

Emergency Communications System 359-3580

Budget Detail

Interfund expenditures are newly allocated to the fund in fiscal year 2023-24 in support of services provided by eligible county internal service funds.

Event Center 380-9820

Budget Detail

This fund was established in fiscal year 2015-16 to account for the future build out of the new Wingspan Event and Conference Center at the Westside Commons.

1. **Event Center (380-982005):** This program accounts for all the construction activities associated with the new Wingspan Event and Conference Center at the Westside Commons.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|----------|--------------------|--------------------|-----------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Event Center | \$ - | 2,922,096 | 2,881,926 | (40,170) | -1% |
| Total | - | 2,922,096 | 2,881,926 | (40,170) | -1% |
| by category | | | | | |
| Miscellaneous | \$ - | 1,000 | - | (1,000) | -100% |
| Total Revenues | - | 1,000 | - | (1,000) | -100% |
| Materials & Services | - | - | 257 | 257 | 0% |
| Interdepartmental | - | - | 5 | 5 | 0% |
| Capital Outlay | - | 2,922,096 | 2,881,664 | (40,432) | -1% |
| subtotal | - | 2,922,096 | 2,881,926 | (40,170) | -1% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | - | 2,922,096 | 2,881,926 | (40,170) | -1% |
| Revenues under Expenditures | - | (2,921,096) | (2,881,926) | 39,170 | -1% |
| Fund Equity | - | 2,921,096 | 2,881,926 | (39,170) | -1% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$1,000 (100%). Expenditures decrease \$40,170 (1%). Beginning fund balance decreases \$39,170 (1%).

The Wingspan Event and Conference Center project is essentially complete and is anticipated to move forward with close out procedures in fiscal year 2023-2024. Prior to that, a few expenditures will be incurred to address eligible expenditure needs. Interfund expenditures are also newly allocated to the fund in fiscal year 2023-24 in support of services provided by eligible county internal service funds. The fund closeout process will be initiated with Finance upon project finalization.

Major Streets Transportation Improvement Program (MSTIP) 362-6065

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 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 Board of Commissioners 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 passage of Ballot Measure 50 in 1997. The MSTIP serial levy in effect at that time was 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.

1. **LUT Capital Projects** (362-606505): This program accounts for the financial activities in support of the design, permitting and construction of the MSTIP transportation capital improvement projects.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| LUT Capital Projects | \$ 166,622,903 | 166,622,903 | 153,545,427 | (13,077,476) | -8% |
| Total | 166,622,903 | 166,622,903 | 153,545,427 | (13,077,476) | -8% |
| by category | | | | | |
| Intergovernmental | 48,774,499 | 48,774,499 | 33,988,434 | (14,786,065) | -30% |
| Miscellaneous | 686,306 | 686,306 | 63,000 | (623,306) | -91% |
| Operating Transfers In | 36,402,128 | 36,402,128 | 62,159,969 | 25,757,841 | 71% |
| Total Revenues | 85,862,933 | 85,862,933 | 96,211,403 | 10,348,470 | 12% |
| Materials & Services | 155,848,219 | 155,848,219 | 144,631,332 | (11,216,887) | -7% |
| Interdepartmental | 7,007,479 | 7,007,479 | 6,410,546 | (596,933) | -9% |
| Operating Transfers Out | 890,205 | 890,205 | 1,085,549 | 195,344 | 22% |
| Capital Outlay | 2,877,000 | 2,877,000 | 1,418,000 | (1,459,000) | -51% |
| subtotal | 166,622,903 | 166,622,903 | 153,545,427 | (13,077,476) | -8% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 166,622,903 | 166,622,903 | 153,545,427 | (13,077,476) | -8% |
| Revenues under Expenditures | (80,759,970) | (80,759,970) | (57,334,024) | 23,425,946 | -29% |
| Fund Equity | 80,759,970 | 80,759,970 | 57,334,024 | (23,425,946) | -29% |
| Ending Fund Balance \$ | - | - | - | - | |

Major Streets Transportation Improvement Program (MSTIP) 362-6065

Budget Detail

Budget Analysis:

Revenues increase \$10,348,470 (12%). Expenditures decrease \$13,077,476 (8%). Beginning fund balance decreases \$23,425,946 (29%).

The MSTIP fund houses 44 active projects.

City revenue operating decreases by \$14,092,789 (-66%) due primarily to the timing of project repayment from the City of Hillsboro.

Oregon Department of Transportation (ODOT) revenue operating decreases by \$1,483,931 (-99%) due to the timing of project-related reimbursements from ODOT.

Other local revenue operating increases by \$790,655 (3%) due to project reimbursements from Willamette Water Supply Program and Tualatin Valley Water District.

Miscellaneous revenue decreases by \$623,306 (-91%) due primarily to reduced reimbursements from developers received in fiscal year 2022-23.

Net operating transfers in increase \$25,757,841 (71%) due primarily to the following:

- An increase of \$12,400,746 (91%) in Transportation Development Tax (TDT) Fund revenue transfers; and
- A net increase of \$14,135,902 (29%) in the MSTIP transfer from General Fund resulting from the following: increased assessed value; the retirement of 2016 MSTIP debt service in FY 2022-23; and a reduction of \$3,643,228 (-7%) to address constraints in the General Fund.

Net expenditures decrease due primarily to normal fluctuations in project spending associated with the timing of complex multi-year transportation improvement projects.

Materials and Services decrease by \$11,216,887 (-7%) due primarily to reductions in Services-professional of \$17,714,341 (-11%) and an increase in Services-contracts of \$5,640,600 (864%). The changes are associated with the timing of multi-year transportation projects and with moving the Internal Service Fund costs of \$489,220 to this budget category. Further details on the cost allocation change are described in the Budget Message.

Interfund expenditures are reduced by \$596,933 due primarily to General Government internal service departments moved from General Fund to their own internal service funds and moving the expenditure to Materials and Services \$489,220 (97%).

Transfers to other funds increase by \$195,344 (22%) due primarily to the Transfer to Road Capital Projects Fund.

Major Streets Transportation Improvement Program (MSTIP) 362-6065

Budget Detail

| Project Name | Project Type | Amount | Status |
|--|--------------|-----------------------|-------------------|
| MSTIP 3 | | | |
| MSTIP 3 Administration | Program | 1,287,362 | Program |
| Safety Program | Program | 85,806 | Program |
| MSTIP 3C | | | |
| Tualatin Sherwood Road - Borchers to Langer Farms | Road | 9,652,500 | Construction |
| State & Federal Program Match | Program | 1,300,000 | Program |
| Walker Road/Murray Blvd Intersection Improvements | Road | 1,829,960 | ROW/Construction |
| Walker Road (Schendel to Butner) | Road | 8,957,710 | Construction |
| MSTIP 3D | | | |
| MSTIP 3d Opportunity Fund | Program | 285,816 | Program |
| Cornell Road - 102nd to 113th | Road | 601,000 | Construction |
| Elwert Road/Krueger Road Intersection | Road | 5,000 | Post-Construction |
| 25th Avenue/Cornell Road Intersection | Road | 3,986,200 | Construction |
| Cornelius Pass Road Bridge over Rock Creek | Bridge | 268,000 | Construction |
| MSTIP 3D HG | | | |
| 175th/Kemmer Intersection | Road | 150 | Post-Construction |
| Cornelius Pass Road - Frances to TV Hwy | Road | 6,642,000 | Construction |
| Century Blvd/TV Hwy Intersection | Road | 35,100 | Post-Construction |
| 209th Avenue - TV Hwy to Blanton | Road | 9,521,500 | Construction |
| Thompson Road - Kenny to Saltzman | Road | 3,825,500 | Construction |
| Cornelius Pass Road Bridge over Butternut Creek | Bridge | 8,239,000 | Construction |
| SW Kinnaman Rd (209th-198th) | Road | 2,778,705 | ROW/Construction |
| SFR (Tile Flat to Roy Rogers) | Road | 651,200 | Design/ROW |
| Tile Flat Road (UGB to SFR) | Road | 561,200 | Design/ROW |
| Blanton St (209th-198th) | Road | 586,600 | Design/ROW |
| Thompson (Saltzman-Marcotte) | Road | 584,000 | Design |
| MSTIP 3E | | | |
| Main Street/Banks Rd/Cedar Canyon Intersection | Road | 2,934,250 | ROW/Construction |
| Martin Rd/Hwy 47-Verboort Rd | Road | 5,509,500 | Construction |
| Walker Road - 173rd to 185th | Road | 2,704,710 | ROW/Construction |
| Century Blvd Extension - Baseline to Lois | Road | 4,471,000 | Construction |
| Stringtown Road Bridge over Pickett Creek | Bridge | 334,710 | Construction |
| Tualatin Sherwood Road - Teton to Langer Farms | Road | 26,592,500 | Construction |
| Beaverton Arterial Sidewalk | Road | 639,300 | Design |
| Roy Rogers Road - Borchers to Chicken Creek | Road | 11,237,000 | Construction |
| HWY 47/Maple/Fern Hill Intersection | Road | 829,200 | Design/ROW |
| 121st Avenue - Tippit to Whistler | Road | 2,081,819 | Construction |
| Farmington Road/River Road Intersection | Road | 3,044,005 | ROW/Construction |
| Oregon Smart Mobility Network | Program | 6,500 | Program |
| Saltzman Road - Laidlaw to Bayonne | Road | 723,500 | Design |
| MSTIP 3e Opportunity Fund | Program | 409,118 | Program |
| Millikan Way - Watson to Lombard (Xfer to Beaverton) | Road | 5,100,050 | Design |
| Alexander - 178th to 192nd | Road | 783,595 | Design |
| SW 170th Ave (Merlo to Alex) | Road | 1,318,700 | Design |
| MSTIP23-28 Program Development | Program | 15,250 | Program |
| SW Denney Rd-Scholls Fy to 217 | Road | 1,402,000 | Design/ROW |
| 205th - Quatama to Baseline | Road | 790,975 | Design |
| Bonita-Sequoia Signal | Road | 244,475 | Design/ROW |
| Total | | \$ 132,856,466 | |

Road Capital Projects 368-6065

Budget Detail

This fund accounts for the activities necessary for construction of extra capacity street facilities. The projects in this fund are funded with the recent incremental increase in gas tax revenue, Gain Share revenue, and 1% bike and pedestrian funding.

1. **LUT Capital Projects** (368-606505): Program accounts for the financial activities related to road construction activities.
2. **Bikeway & Pedestrian** (368-606520): Program accounts for the financial activities related to bikeway and pedestrian projects
3. **Bridge Program** (368-606525): Program accounts for the financial activities related to bridge replacement projects
4. **Road Fund Capital Projects** (368-606535): Program accounts for the financial activity of capital transportation projects financed by the Road Fund.
5. **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.
6. **Gain Share ITS (Intelligent Trans System)** (368-606555): Program accounts for the financial activities related to gain share supported intelligent transportation system projects.

| Program Description | Adopted | Modified | Proposed | Change | |
|---|---------------------|---------------------|---------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| LUT Capital Projects | \$ 23,663,804 | 23,663,804 | 17,245,039 | (6,418,765) | -27% |
| Bikeway & Pedestrian | 547,105 | 547,105 | 2,838,000 | 2,290,895 | 419% |
| Bridge Program | 3,750 | 3,750 | - | (3,750) | -100% |
| Road Fund Capital Projects | 10,520,466 | 10,520,466 | 7,412,549 | (3,107,917) | -30% |
| Gain Share Bike & Pedestrian | 2,376,355 | 2,376,355 | 2,957,600 | 581,245 | 24% |
| Gain Share ITS (Intelligent Trans System) | 911,750 | 911,750 | 898,000 | (13,750) | -2% |
| Total | 38,023,230 | 38,023,230 | 31,351,188 | (6,672,042) | -18% |
| by category | | | | | |
| Intergovernmental | 728,617 | 728,617 | 3,367,601 | 2,638,984 | 362% |
| Operating Transfers In | 20,889,398 | 20,889,398 | 9,474,340 | (11,415,058) | -55% |
| Total Revenues | 21,618,015 | 21,618,015 | 12,841,941 | (8,776,074) | -41% |
| Materials & Services | 35,130,451 | 35,130,451 | 28,938,434 | (6,192,017) | -18% |
| Interdepartmental | 2,658,736 | 2,658,736 | 1,976,862 | (681,874) | -26% |
| Operating Transfers Out | 44,593 | 44,593 | 72,426 | 27,833 | 62% |
| Capital Outlay | 189,450 | 189,450 | 363,466 | 174,016 | 92% |
| subtotal | 38,023,230 | 38,023,230 | 31,351,188 | (6,672,042) | -18% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 38,023,230 | 38,023,230 | 31,351,188 | (6,672,042) | -18% |
| Revenues under Expenditures | (16,405,215) | (16,405,215) | (18,509,247) | (2,104,032) | 13% |
| Fund Equity | 16,405,215 | 16,405,215 | 18,509,247 | 2,104,032 | 13% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$8,776,074 (41%). Expenditures decrease \$6,672,042 (18%). Beginning fund balance increases \$2,104,032 (13%).

Intergovernmental revenue increases \$2,638,984 (362%) due to increased revenue from Oregon Department of Transportation and Other Intergovernmental revenue for current transportation projects. The four current projects are: West Union/Neakahnie Turn Lane; Reedville Trail: Baseline to Johnson; Systemic Signals & Illumination; and South Road Bridge over Tualatin River.

The Operating Transfers In category decreases \$8,776,074 (-41%) due to project timing to address budgetary constraints. Operating transfers in from Road Fund decrease \$10,706,555 (-63%), Transfers from Major Street Transportation Improvement District increase \$191,497 (50%), and Transportation Development Tax Transfer decrease \$900,000 (-90%). The \$5M Hagg Lake repair project will be completed in fiscal year 2022-23, and new sidewalk projects are reduced/delayed. While project delays will help address current funding concerns, escalation will increase the cost of the projects in the future.

Materials and Services decreases \$6,192,017 (-18%) primarily due to a decrease in professional services based on project delays.

Interfund expenditures decrease \$681,874 (26%) due to two factors. Internal Service Funds (County Cost Allocation Plan) decreases \$127,184 (-97%) moving from the Interfund category to Materials and Services; this is further described in the budget message. Additionally, a decrease of \$554,701 (21%) in Intradpt Chg-General reflects a reduction for staff working on capital projects, due to several projects reaching completion.

Capital outlay increases \$174,016 (92%) due to the need to obtain numerous right-of-way acquisitions for projects in this fund.

Transportation Development Tax 374-6065

Budget Detail

This fund has been established to provide a separate program to account for resources made available by the creation of a new transportation tax on development. The Transportation Development Tax (TDT) was approved by voters in November 2008 and replaced the Traffic Impact Fee (TIF) which will be phased out over the next several years. The TDT is collected from new development for use in building transportation system capacity.

1. **LUT Capital Projects (374-606505):** Program accounts for the financial activities related to road construction activities.
2. **Administration and Analysis (374-606510):** Program accounts for the financial activities related to administration of the TDT analysis and transportation planning efforts.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|---------------------|--------------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| LUT Capital Projects | \$ 25,000 | 25,000 | - | (25,000) | -100% |
| Administration and Analysis | 43,591,983 | 43,591,983 | 46,386,436 | 2,794,453 | 6% |
| Total | 43,616,983 | 43,616,983 | 46,386,436 | 2,769,453 | 6% |
| by category | | | | | |
| Charges for Services | 5,000,000 | 5,000,000 | 5,000,000 | - | 0% |
| Total Revenues | 5,000,000 | 5,000,000 | 5,000,000 | - | 0% |
| Materials & Services | 39,389,459 | 39,389,459 | 31,192,691 | (8,196,768) | -21% |
| Other | 3,000 | 3,000 | 2,000 | (1,000) | -33% |
| Interdepartmental | 580,848 | 580,848 | 320,721 | (260,127) | -45% |
| Operating Transfers Out | 3,643,676 | 3,643,676 | 14,871,024 | 11,227,348 | 308% |
| subtotal | 43,616,983 | 43,616,983 | 46,386,436 | 2,769,453 | 6% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 43,616,983 | 43,616,983 | 46,386,436 | 2,769,453 | 6% |
| Revenues under Expenditures | (38,616,983) | (38,616,983) | (41,386,436) | (2,769,453) | 7% |
| Fund Equity | 38,616,983 | 38,616,983 | 41,386,436 | 2,769,453 | 7% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Expenditures increase \$2,769,453 (6%). Beginning fund balance increases \$2,769,453 (7%).

TDT general revenue for fiscal year 2023-24 is expected to remain the same.

Materials and Services decrease overall \$8,096,768 (-21%) primarily due to a reduction in Professional Services. This is a result of reduced unobligated reserve of \$8,266,410 (-21%). Also, the Internal Service Funds (County Cost Allocation Plan) is moving from interfund expenditures category to Materials & Supplies \$260,127. More information on this cost allocation change can be found in the Budget Message.

Other expenditures decreased \$1,000 (-33%) due to fewer bank service charges.

Interfund expenditures decrease \$260,127 (-45%) due to the changes in the county's cost allocation method. These costs are now shown in Materials and Services.

Transportation Development Tax 374-6065

Budget Detail

Transfers to other funds increase overall by \$11,127,348 (305%). This is comprised of a reduction in Transfer to Road Fund of \$23,398 (-73%), decrease in Transfer to Road Capital Projects Fund of \$900,000 (-90%), increase in Transfer to MSTIP 3 Fund of \$12,400,746 (1067%), and decrease in Transfer to Bonny Slope West of \$250,000 (-56%). Transfer to North Bethany County Service District remains the same at \$1,000,000. Fluctuations are normal based on the nature of projects and development fees allocated to County Service Districts.

There are no projects budgeted in Fund 374 TDT for FY 2023-24, but funds are committed for current projects in other funds and future projects. TDT funds will be transferred for NIKE Projects Walker Road (Schendel to Butner) and Walker Road/Murray Blvd Intersection Improvements. Transfers to MSTIP Fund 362 projects for FY 2023-24 include Thompson Road (Kenny to Saltzman), Cornell Road (113th Ave – 102nd Ave), Elwert/Krueger Intersection, Martin Road (Hwy 47-Verboort Rd) and Farmington/River Road Intersection. Future projects include, but are not limited to, Thompson Road (Saltzman to Marcotte), Laidlaw Road (Saltzman to Marcotte), Marcotte Road (Laidlaw to Thompson), and Saltzman Road (Laidlaw to Thompson). These TDT funds are used to help pay for transportation improvements to accommodate growth caused by development.

| Transportation Development Tax | | | | |
|--------------------------------|--------------|-------------------------|---------|----------------------|
| Project Name | Project Type | Amount | Status | Project Partnerships |
| TDT Admin | Program | 15,266,387 | Program | |
| TDT Credit Calculation | Program | 22,000 | Program | |
| | Total | \$ 15,288,387.00 | | |

North Bethany SDC 376-6065

Budget Detail

This fund accounts for the North Bethany System Development Charges (North Bethany SDC) that fund needed capacity improvements.

1. **Administration and Analysis (376-606510):** Program accounts for the financial activities related to administration of the North Bethany SDC analysis and transportation planning efforts.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|----------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Administration and Analysis | \$ 2,401,457 | 2,401,457 | 900,000 | (1,501,457) | -63% |
| Total | 2,401,457 | 2,401,457 | 900,000 | (1,501,457) | -63% |
| by category | | | | | |
| Charges for Services | 1,050,000 | 1,050,000 | 750,000 | (300,000) | -29% |
| Total Revenues | 1,050,000 | 1,050,000 | 750,000 | (300,000) | -29% |
| Materials & Services | 150,000 | 150,000 | 161,097 | 11,097 | 7% |
| Interdepartmental | 7,060 | 7,060 | 4,316 | (2,744) | -39% |
| Operating Transfers Out | 2,244,397 | 2,244,397 | 734,587 | (1,509,810) | -67% |
| subtotal | 2,401,457 | 2,401,457 | 900,000 | (1,501,457) | -63% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 2,401,457 | 2,401,457 | 900,000 | (1,501,457) | -63% |
| Revenues under Expenditures | | | | | |
| | (1,351,457) | (1,351,457) | (150,000) | 1,201,457 | -89% |
| Fund Equity | 1,351,457 | 1,351,457 | 150,000 | (1,201,457) | -89% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$300,000 (29%). Expenditures decrease \$1,501,457 (63%). Beginning fund balance decreases \$1,201,457 (89%).

Charges for Services revenues decrease \$300,000 (-29%), reflecting levels consistent with the actual revenues received in fiscal year 2022-23, as the North Bethany County Service District for Roads (North Bethany CSDR) development activity continues to slow.

Materials and Services increase \$11,097 (7%) due primarily to Internal Service Funds (County Cost Allocation Plan) moving from the interfund expenditures category and to changes in the county's cost allocation method as further described in the Budget Message.

Transfers to other funds reflects a decrease of \$1,509,810 (67%), primarily in the transfer to North Bethany County Service District for Roads (NBCSDR), to provide design resources toward Temp Project #23-24.02 - Kaiser Road complete street improvement (Springville to Brugger Road) and design and construction resources toward Project #100461 - Springville Road (Joss to PCC entrance). All resources are fully appropriated to maintain flexibility to address future priority transportation projects.

The transfer to North Bethany CSDR for FY 2023-24 includes new revenue and all available funds less fund expenditures for the current budget year.

Bonny Slope West SDC 378-6065

Budget Detail

This fund was established in fiscal year 2015-16 and accounts for the Bonny Slope West System Development Charges (SDC) that will help fund needed capacity improvements in Bonny Slope.

1. **Administration and Analysis** (378-606510): Program accounts for the financial activities related to administration of the Bonny Slope West SDC analysis and transportation planning efforts.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|--------------------|--------------------|--------------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Administration and Analysis | \$ 6,033,871 | 6,033,871 | 5,204,951 | (828,920) | -14% |
| Total | 6,033,871 | 6,033,871 | 5,204,951 | (828,920) | -14% |
| by category | | | | | |
| Charges for Services | 441,300 | 441,300 | 220,000 | (221,300) | -50% |
| Operating Transfers In | 450,000 | 450,000 | 200,000 | (250,000) | -56% |
| Total Revenues | 891,300 | 891,300 | 420,000 | (471,300) | -53% |
| Materials & Services | 5,788,783 | 5,788,783 | 4,998,338 | (790,445) | -14% |
| Interdepartmental | 17,496 | 17,496 | 4,600 | (12,896) | -74% |
| Operating Transfers Out | 227,592 | 227,592 | 202,013 | (25,579) | -11% |
| subtotal | 6,033,871 | 6,033,871 | 5,204,951 | (828,920) | -14% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 6,033,871 | 6,033,871 | 5,204,951 | (828,920) | -14% |
| Revenues under Expenditures | (5,142,571) | (5,142,571) | (4,784,951) | 357,620 | -7% |
| Fund Equity | 5,142,571 | 5,142,571 | 4,784,951 | (357,620) | -7% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$471,300 (53%). Expenditures decrease \$828,920 (14%). Beginning fund balance decreases \$357,620 (7%).

System Development Charges (SDC) revenue collection is expected to decrease by \$221,300 (-50%) based on approximately 25 single-family detached units to be built in fiscal year 2023-24, with SDC fees of approximately \$9,521 each.

Transfer from TDT – Trans Dev Tax Fund is projected to decrease by \$250,000 (55.56%) to \$200,000.

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).

Materials and Services expenditures decrease overall by \$790,445 (-13.65%) to \$4,998,338. Professional Services decrease \$815,540 (-14.09%) and is comprised of the appropriated funds for future transportation projects. The Internal Service Funds (County Cost Allocation Plan) is moving from the Interfund expenditures category to Materials and Services \$25,095. Changes in the county's cost allocation method is further described in the Budget Message.

Interdepartmental expenditures decreased by \$12,896 (-73.70%), primarily due to the change in Internal Service Funds (County Cost Allocation Plan.)

Transfer to other funds decrease by \$25,579 (-11.23%) and reflects the slight change in transfers to Road Fund and MSTIP 3 Fund.



Non-operating

Debt Service

| | |
|--------------------------------|----------|
| General Obligation Bonds | 304-3585 |
| Series 2016B FF&C | 305-3585 |
| Miscellaneous Debt | 306-3585 |

Risk Management/Insurance

| | |
|--------------------------------------|----------|
| Liability/Casualty Insurance | 504-3570 |
| Life Insurance | 506-3570 |
| Workers Compensation Insurance | 508-3570 |
| Medical Insurance | 510-3570 |
| Unemployment Insurance | 512-3570 |
| PERS Employer Stabilization | 524-1615 |

Replacement/Reserve

| | |
|---|----------|
| Revenue Stabilization | 105-1660 |
| Animal Services Gifts & Donations | 154-7095 |
| Building Equipment Replacement | 232-3555 |
| ITS Systems Replacement | 242-3526 |
| Fleet Replacement | 502-3541 |

Miscellaneous

| | |
|------------------------------------|----------|
| General Fund Transfers | 100-1670 |
| Lottery Program | 156-1625 |
| Strategic Investment Program | 204-1640 |
| Gain Share | 205-1640 |
| Indirect Cost Recovery | 222-3595 |

NON-OPERATING

BUDGET 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.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|---|-----------------------|--------------------|--------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| General Obligation Bonds | \$ 5,126,438 | 5,126,438 | 5,329,688 | 203,250 | 4% |
| Series 2016B FF&C | 42,654,906 | 42,654,906 | 38,181,382 | (4,473,524) | -10% |
| Miscellaneous Debt | 5,718,563 | 5,718,563 | 5,889,763 | 171,200 | 3% |
| subtotal - Debt Service | 53,499,907 | 53,499,907 | 49,400,833 | (4,099,074) | -8% |
| Liability/Casualty Insurance | 13,140,781 | 13,140,781 | 11,610,911 | (1,529,870) | -12% |
| Life Insurance | 653,497 | 653,497 | 517,676 | (135,821) | -21% |
| Workers Compensation Insurance | 5,176,649 | 5,176,649 | 4,953,047 | (223,602) | -4% |
| Medical Insurance | 54,696,342 | 54,696,342 | 55,352,753 | 656,411 | 1% |
| Unemployment Insurance | 541,435 | 541,435 | 736,450 | 195,015 | 36% |
| PERS Employer Stabilization | 336,450 | 336,450 | 350,993 | 14,543 | 4% |
| subtotal - Risk Management/Insurance | 74,545,154 | 74,545,154 | 73,521,830 | (1,023,324) | -1% |
| Revenue Stabilization | 11,615,582 | 11,615,582 | 11,615,582 | - | 0% |
| Animal Services Gifts & Donations | 1,621,241 | 1,621,241 | 2,607,286 | 986,045 | 61% |
| Building Equipment Replacement | 11,564,805 | 11,564,805 | 15,430,384 | 3,865,579 | 33% |
| ITS Systems Replacement | 1,377,310 | 1,377,310 | 1,588,102 | 210,792 | 15% |
| Fleet Replacement | 24,226,982 | 24,226,982 | 25,950,807 | 1,723,825 | 7% |
| subtotal - Replacement/Reserve | 50,405,920 | 50,405,920 | 57,192,161 | 6,786,241 | 13% |
| General Fund Transfers | 91,063,419 | 91,229,770 | 93,040,768 | 1,810,998 | 2% |
| Lottery Program | 3,223,760 | 3,223,760 | 2,982,000 | (241,760) | -7% |
| Strategic Investment Program | 60,889,701 | 60,889,701 | 60,159,201 | (730,500) | -1% |
| Gain Share | 10,094,029 | 10,094,029 | 13,184,211 | 3,090,182 | 31% |
| Indirect Cost Recovery | 38,233,332 | 38,233,332 | (1,024,021) | (39,257,353) | -103% |
| subtotal - Miscellaneous | 203,504,241 | 203,670,592 | 168,342,159 | (35,328,433) | -17% |
| Totals | \$ 381,955,222 | 382,121,573 | 348,456,983 | (33,664,590) | -9% |

NON-OPERATING

BUDGET OVERVIEW

| Category Description | Adopted | Modified | Proposed | Change | |
|----------------------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Taxes | \$ 192,238,258 | 192,238,258 | 193,285,824 | 1,047,566 | 1% |
| Licenses and permits | 1,623,000 | 1,623,000 | 1,600,000 | (23,000) | -1% |
| Intergovernmental | 19,461,314 | 19,461,314 | 19,508,079 | 46,765 | 0% |
| Charges for Services | 110,216,462 | 110,216,462 | 119,365,916 | 9,149,454 | 8% |
| Fines & Forfeitures | 830,000 | 830,000 | 778,000 | (52,000) | -6% |
| Interdepartmental | 38,233,332 | 38,233,332 | (1,024,021) | (39,257,353) | -103% |
| Miscellaneous | 5,075,049 | 5,075,049 | 7,882,959 | 2,807,910 | 55% |
| Operating Transfers In | 96,308,129 | 96,308,129 | 54,536,074 | (41,772,055) | -43% |
| Total Revenues | 463,985,544 | 463,985,544 | 395,932,831 | (68,052,713) | -15% |
| Materials & Services | 70,213,266 | 71,429,566 | 60,994,787 | (10,434,779) | -15% |
| Other | 54,021,496 | 54,021,496 | 49,864,525 | (4,156,971) | -8% |
| Interdepartmental | 3,281,992 | 3,281,992 | 1,278,332 | (2,003,660) | -61% |
| Operating Transfers Out | 172,823,417 | 172,989,768 | 146,993,504 | (25,996,264) | -15% |
| Capital Outlay | 16,504,100 | 15,287,800 | 22,149,220 | 6,861,420 | 45% |
| subtotal | 316,844,271 | 317,010,622 | 281,280,368 | (35,730,254) | -11% |
| Contingency | 65,110,951 | 65,110,951 | 67,176,615 | 2,065,664 | 3% |
| Total Expenditures | 381,955,222 | 382,121,573 | 348,456,983 | (33,664,590) | -9% |
| Revenues over Expenditures | 82,030,322 | 81,863,971 | 47,475,848 | (34,388,123) | -42% |
| General Fund Subsidy | (162,809,175) | (162,642,824) | (140,477,225) | 22,165,599 | -14% |
| Special Funds Beginning Balances | 80,778,853 | 80,778,853 | 93,001,377 | 12,222,524 | 15% |
| Ending Fund Balances \$ | - | - | - | - | |

General Obligation Bonds 304-3585

Budget Detail

This fund pays the principal and interest on the May 2016 voter approved general obligation bond for the Emergency Communications System (911).

1. **Debt Service (304-358505):** Principal and interest payments are taken from the amortization schedules included with the closing documents for the respective debt types.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|----------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Debt Service | \$ 5,126,438 | 5,126,438 | 5,329,688 | 203,250 | 4% |
| Total | 5,126,438 | 5,126,438 | 5,329,688 | 203,250 | |
| by category | | | | | |
| Taxes | 5,030,119 | 5,030,119 | 5,162,606 | 132,487 | 3% |
| Miscellaneous | 20,000 | 20,000 | 40,000 | 20,000 | 100% |
| Total Revenues | 5,050,119 | 5,050,119 | 5,202,606 | 152,487 | 3% |
| Other | 5,126,438 | 5,126,438 | 5,329,688 | 203,250 | 4% |
| subtotal | 5,126,438 | 5,126,438 | 5,329,688 | 203,250 | 4% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 5,126,438 | 5,126,438 | 5,329,688 | 203,250 | 4% |
| Revenues under expenditures | | | | | |
| | (76,319) | (76,319) | (127,082) | (50,763) | 67% |
| Fund Equity | 76,319 | 76,319 | 127,082 | 50,763 | 67% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$152,487 (3%). Expenditures increase \$203,250 (4%). Beginning fund balance increases \$50,763 (67%).

Property tax revenues are used to pay the debt service on these bonds. The debt service payments for fiscal year 2023-24 will be levied in the fall of 2023; assumptions include a 96% 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.

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 projects.

1. **Debt Service** (305-358505): Principal and interest payments are taken from the amortization schedule included with the closing documents for the debt issue. All expenditures will be tracked in this program. Revenue is received as follows: 1) the General Fund's share of the debt service for General Facilities Capital projects, 2) Gain Share allocated to the Event Center project and future capital outlay, 3) Transient Lodging Tax revenue allocated for a portion of the debt service related to the Event Center project and 4) property taxes allocated to Major Streets Transportation Improvement Program (MSTIP) Fund's share of the debt service for MSTIP Projects.
2. **Series 2016 B General Fund Contributions** (305-358510): The General Fund's share of the debt service for General Facilities Capital projects.
3. **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.
4. **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.
5. **Series 2016 B MSTIP Contributions** (305-358525): Property taxes allocated to MSTIP III Fund's share of the debt service for MSTIP Projects.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Debt Service | \$ 42,654,906 | 42,654,906 | 38,181,382 | (4,473,524) | -10% |
| Total | 42,654,906 | 42,654,906 | 38,181,382 | (4,473,524) | |
| by category | | | | | |
| Taxes | 1,194,480 | 1,194,480 | 1,254,204 | 59,724 | 5% |
| Operating Transfers In | 21,608,045 | 21,608,045 | 6,398,779 | (15,209,266) | -70% |
| Total Revenues | 22,802,525 | 22,802,525 | 7,652,983 | (15,149,542) | |
| Other | 42,654,906 | 42,654,906 | 38,181,382 | (4,473,524) | -10% |
| subtotal | 42,654,906 | 42,654,906 | 38,181,382 | (4,473,524) | -10% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 42,654,906 | 42,654,906 | 38,181,382 | (4,473,524) | -10% |
| Revenues under expenditures | | | | | |
| | (19,852,381) | (19,852,381) | (30,528,399) | (10,676,018) | 54% |
| Fund Equity | 19,852,381 | 19,852,381 | 30,528,399 | 10,676,018 | 54% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$15,149,542 (66%). Expenditures decrease \$4,473,524 (10%). Beginning fund balance increases \$10,676,018 (54%).

In December 2016, Washington County issued \$121 million in Full Faith and Credit Obligations. The proceeds from the borrowing are being 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).

Revenues to this fund represent funding sources to pay the annual debt service and are derived from the General Fund, Gain Share Fund, and Transient Lodging Tax revenue.

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.

Miscellaneous Debt 306-3585

Budget Detail

This fund accounts for the principal and interest on other debt not accounted for in the General Obligation Debt Service Fund or the 2016 full faith & credit (FF&C) Debt Service Fund. The debt instruments accounted for in this fund include full faith and credit obligations, notes, and contracts for debt issued prior to calendar year 2016.

1. **Debt Service** (306-358505): Principal and interest payments are taken from the amortization schedules included with the closing documents for the respective debt types.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|----------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Debt Service | \$ 5,718,563 | 5,718,563 | 5,889,763 | 171,200 | 3% |
| Total | 5,718,563 | 5,718,563 | 5,889,763 | 171,200 | |
| by category | | | | | |
| Charges for Services | \$ - | - | 306,938 | 306,938 | 0% |
| Operating Transfers In | 5,681,672 | 5,681,672 | 5,545,734 | (135,938) | -2% |
| Total Revenues | 5,681,672 | 5,681,672 | 5,852,672 | 171,000 | 3% |
| Other | 5,718,563 | 5,718,563 | 5,889,763 | 171,200 | 3% |
| subtotal | 5,718,563 | 5,718,563 | 5,889,763 | 171,200 | 3% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 5,718,563 | 5,718,563 | 5,889,763 | 171,200 | 3% |
| Revenues under expenditures | (36,891) | (36,891) | (37,091) | (200) | 1% |
| Fund Equity | 36,891 | 36,891 | 37,091 | 200 | 1% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$171,000 (3%). Expenditures increase \$171,200 (3%). Beginning fund balance increases \$200 (1%).

Transfers from the General Fund 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.

Miscellaneous Debt 306-3585

Budget Detail

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 | | \$ 5,545,734 |
| | MSTIP III (2001A Refunded) | 100.167005.54195 | 2,007,203 | |
| | MSTIP III (2013 Ref 2006 New \$) | 100.167005.54195 | 1,910,734 | |
| | PERS Rate Collections | 100.167005.54195 | 1,625,797 | |
| | Bank Service Charges | 100.167005.54195 | 2,000 | |
| Misc Debt Service Fund Revenue | Cost Plan Transfer | 306.358505.49105 | | 306,938 |
| | PSB CWS Space | 222.359505.54195 | 143,412 | |
| | PSB COH Space | 222.359505.54195 | 163,526 | |
| | | | | |
| | | Totals | \$ 5,852,672 | \$ 5,852,672 |

Debt service requirements 5,852,672

Liability/Casualty Insurance 504-3570

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.

1. **Insurance Liability** (504-357010): Provides financial activities related to accounting for insurance required payments and revenues from departments to offset those costs.

| Program Description | Adopted | Modified | Proposed | Change | |
|---|--------------------|--------------------|--------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Insurance Liability | \$ 13,140,781 | 13,140,781 | 11,610,911 | (1,529,870) | -12% |
| Total | 13,140,781 | 13,140,781 | 11,610,911 | (1,529,870) | |
| by category | | | | | |
| Charges for Services | 9,446,371 | 9,446,371 | 7,464,308 | (1,982,063) | -21% |
| Miscellaneous | 230,000 | 230,000 | 192,000 | (38,000) | -17% |
| Total Revenues | 9,676,371 | 9,676,371 | 7,656,308 | (2,020,063) | -21% |
| Materials & Services | 6,045,876 | 6,045,876 | 7,256,282 | 1,210,406 | 20% |
| Interdepartmental | 1,850,437 | 1,850,437 | (4,969) | (1,855,406) | -100% |
| Operating Transfers Out | 500,000 | 500,000 | - | (500,000) | -100% |
| subtotal | 8,396,313 | 8,396,313 | 7,251,313 | (1,145,000) | -14% |
| Contingency | 4,744,468 | 4,744,468 | 4,359,598 | (384,870) | -8% |
| Total Expenditures | 13,140,781 | 13,140,781 | 11,610,911 | (1,529,870) | -12% |
| Revenues over / (under) expenditures | (3,464,410) | (3,464,410) | (3,954,603) | (490,193) | 14% |
| Fund Equity | 3,464,410 | 3,464,410 | 3,954,603 | 490,193 | 14% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$2,020,063 (21%). Expenditures, excluding Contingency, decrease \$1,145,000 (14%). Contingency decreases \$384,870 (8%). Beginning fund balance increases \$490,193 (14%).

Revenues increase in accordance with the County Cost Allocation Plan. The change is primarily due to rate increases to cover operating costs and maintain a healthy reserve for this fund.

Interdepartmental revenues increase due to higher costs for vehicle accident reimbursements and property reimbursements that are collected from insurance companies and others if they are responsible for damages to County property. Materials and Services increase primarily due insurance costs. Other expenditure increases are related to the County Cost Allocation Plan.

Contingency represents the anticipated ending fund balance / reserve for future claims as estimated by the actuarial report.

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.

1. **Insurance Employee Benefits (506-357005):** Provides financial activities related to accounting for employee benefits.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|----------------|------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Insurance Employee Benefits | \$ 653,497 | 653,497 | 517,676 | (135,821) | -21% |
| Total | 653,497 | 653,497 | 517,676 | (135,821) | |
| by category | | | | | |
| Miscellaneous | 519,151 | 519,151 | 517,676 | (1,475) | 0% |
| Total Revenues | 519,151 | 519,151 | 517,676 | (1,475) | 0% |
| Materials & Services | 519,151 | 519,151 | 517,399 | (1,752) | 0% |
| Interdepartmental | 5,133 | 5,133 | 277 | (4,856) | -95% |
| subtotal | 524,284 | 524,284 | 517,676 | (6,608) | -1% |
| Contingency | 129,213 | 129,213 | - | (129,213) | -100% |
| Total Expenditures | 653,497 | 653,497 | 517,676 | (135,821) | -21% |
| Revenues under expenditures | (134,346) | (134,346) | - | 134,346 | -100% |
| Fund Equity | 134,346 | 134,346 | - | (134,346) | -100% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Expenditures, excluding Contingency, decrease \$6,608 (1%). Contingency decreases \$129,213 (100%). Beginning fund balance decreases \$134,346 (100%).

Revenues and expenditures increase due to increased staffing when compared to last year, but rates are still structured to spend down fund balance. The fund balance target for this fund is approximately three months' expenditures and excess funds are held in Contingency.

The Human Resources Benefits team leads an annual review of the rate setting structure to stabilize the ongoing fund balance as well as the rates to charge the departments.

Workers Compensation Insurance 508-3570

Budget Detail

This fund pays claims costs, premiums, administrative charges and payroll taxes, for those claims incurred during the fiscal year, and the continuing liability resulting from claims occurring in previous years.

1. **Insurance Liability** (508-357010): Provides financial activities related to accounting for insurance required payments and revenues from departments to offset those costs.

| Program Description | Adopted | Modified | Proposed | Change | |
|---|------------------|------------------|------------------|------------------|----------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Insurance Liability | \$ 5,176,649 | 5,176,649 | 4,953,047 | (223,602) | -4% |
| Total | 5,176,649 | 5,176,649 | 4,953,047 | (223,602) | |
| by category | | | | | |
| Charges for Services | 5,076,364 | 5,076,364 | 5,094,670 | 18,306 | 0% |
| Miscellaneous | 90,500 | 90,500 | 111,000 | 20,500 | 23% |
| Total Revenues | 5,166,864 | 5,166,864 | 5,205,670 | 38,806 | 1% |
| Materials & Services | 3,878,646 | 3,878,646 | 4,518,476 | 639,830 | 16% |
| Other | 250,000 | 250,000 | 250,000 | - | 0% |
| Interdepartmental | 565,663 | 565,663 | - | (565,663) | -100% |
| subtotal | 4,694,309 | 4,694,309 | 4,768,476 | 74,167 | 2% |
| Contingency | 482,340 | 482,340 | 184,571 | (297,769) | -62% |
| Total Expenditures | 5,176,649 | 5,176,649 | 4,953,047 | (223,602) | -4% |
| Revenues over / (under) expenditures | (9,785) | (9,785) | 252,623 | 262,408 | -2,682% |
| Fund Equity | 9,785 | 9,785 | (252,623) | (262,408) | 2,682% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$38,806 (1%). Expenditures, excluding Contingency, increase \$74,167 (2%). Contingency decreases \$297,769 (62%). Beginning fund balance decreases \$262,408 (2,682%).

Fund balance dipped below zero due to increases in unexpected claims. fiscal year 2023-24 budget includes increases in revenues to rebuild the fund balance and plan for adequate funding needs to cover new claims.

Countywide Cost Allocation Plan expenditures moved from Interfund expenditures to Materials and Services.

Medical Insurance 510-3570

Budget Detail

This fund pays all administrative and claims costs associated with the medical, dental and vision insurance plans, wellness program, employee assistance and flexible spending accounts for dependent care and health expenses.

1. **Insurance Employee Benefits (510-357005):** Provides financial activities related to accounting for employee, Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and Retiree benefits.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Insurance Employee Benefits | \$ 54,696,342 | 54,696,342 | 55,352,753 | 656,411 | 1% |
| Total | 54,696,342 | 54,696,342 | 55,352,753 | 656,411 | |
| by category | | | | | |
| Charges for Services | 45,208,766 | 45,208,766 | 46,193,130 | 984,364 | 2% |
| Miscellaneous | 455,336 | 455,336 | 465,183 | 9,847 | 2% |
| Total Revenues | 45,664,102 | 45,664,102 | 46,658,313 | 994,211 | 2% |
| Materials & Services | 47,453,850 | 47,453,850 | 45,621,750 | (1,832,100) | -4% |
| Interdepartmental | 187,758 | 187,758 | 5,066 | (182,692) | -97% |
| subtotal | 47,641,608 | 47,641,608 | 45,626,816 | (2,014,792) | -4% |
| Contingency | 7,054,734 | 7,054,734 | 9,725,937 | 2,671,203 | 38% |
| Total Expenditures | 54,696,342 | 54,696,342 | 55,352,753 | 656,411 | 1% |
| Revenues under Expenditures | (9,032,240) | (9,032,240) | (8,694,440) | 337,800 | -4% |
| Fund Equity | 9,032,240 | 9,032,240 | 8,694,440 | (337,800) | -4% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$994,211 (2%). Expenditures, excluding Contingency, decrease \$2,014,792 (4%). Contingency increases \$2,671,203 (38%). Beginning fund balance decreases \$337,800 (4%).

Revenues for Charges for Services increases 2.2% as the County continues to find way 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.

Expenditures increase due primarily to premium adjustments effective January 1, 2023 and projected adjustments for January 2024 which are offset by the addition of Contingency this year to fund future cost increases and provide a stable cash flow for the fund.

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 \$9.0 million, about 2-3 months of expenditures, to allow for adequate cash flow during the fiscal year. The projected beginning fund balance for fiscal year 2023-24 is \$8.7 million, which is similar to FY 2022-23. The fund balance will continue to be managed through rates charged to departments.

Unemployment Insurance 512-3570

Budget Detail

This fund and organizational unit was established to collect funds from departments for unemployment insurance and, in turn, pay unemployment claims.

1. **Insurance Employee Benefits (512-357005):** Provides financial activities related to accounting for employee unemployment benefits.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|----------------|----------------|----------------|------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Insurance Employee Benefits | \$ 541,435 | 541,435 | 736,450 | 195,015 | 36% |
| Total | 541,435 | 541,435 | 736,450 | 195,015 | |
| by category | | | | | |
| Charges for Services | 222,474 | 222,474 | 147,641 | (74,833) | -34% |
| Total Revenues | 222,474 | 222,474 | 147,641 | (74,833) | -34% |
| Materials & Services | 404,000 | 404,000 | 254,000 | (150,000) | -37% |
| Interdepartmental | 4,772 | 4,772 | 222 | (4,550) | -95% |
| subtotal | 408,772 | 408,772 | 254,222 | (154,550) | -38% |
| Contingency | 132,663 | 132,663 | 482,228 | 349,565 | 263% |
| Total Expenditures | 541,435 | 541,435 | 736,450 | 195,015 | 36% |
| Revenues under Expenditures | | | | | |
| | (318,961) | (318,961) | (588,809) | (269,848) | 85% |
| Fund Equity | 318,961 | 318,961 | 588,809 | 269,848 | 85% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$74,833 (34%). Expenditures, excluding Contingency, decrease \$154,550 (38%). Contingency increases \$349,565 (263%). Beginning fund balance increases \$269,848 (85%).

Unemployment claims are improving as the employment market improves. Projecting fiscal year 2023-24 to be improving moderately over the Mid-Year FY 2022-23 projection.

The fund balance target is set at one year's expenditures based on the unemployment claims experienced during the 2009 through 2012 economic downturn. Future rates to the departments will be adjusted as needed to restore the fund balance to target level.

PERS Employer Stabilization 524-1615

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.

1. **PERS Employer Stabilization (524-161505):** This program accounts for the reserve activity.

| Program Description | Adopted | Modified | Proposed | Change | |
|-------------------------------|---------------------------------------|----------------|----------------|---------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| PERS Employer Stabilization | \$ 336,450 | 336,450 | 350,993 | 14,543 | 4% |
| Total | 336,450 | 336,450 | 350,993 | 14,543 | |
| by category | | | | | |
| | | | | | |
| | | | | | |
| | subtotal \$ - | - | - | - | 0% |
| Contingency | 336,450 | 336,450 | 350,993 | 14,543 | 4% |
| Total Expenditures | 336,450 | 336,450 | 350,993 | 14,543 | 4% |
| | | | | | |
| | | | | | |
| | Revenues under Expenditures (336,450) | (336,450) | (350,993) | (14,543) | 4% |
| Fund Equity | 336,450 | 336,450 | 350,993 | 14,543 | 4% |
| | | | | | |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Contingency increases \$14,543 (4%). Beginning fund balance increases \$14,543 (4%).

In fiscal year 2019-20, Washington County established a PERS side account for \$14.5 million to offset the increasing PERS employer rates. This investment is partially funded by the \$6.8 million set aside from the PERS Employer Rate Stabilization Fund and an \$8.2 million transfer from the General Fund. This investment provided PERS employer rate savings of approximately \$1 million per year during the 2019-2021 biennium; and it is expected to gradually grow to nearly \$1.9 million per year during the 2035-2037 biennium. During this period (FY 2019-20 to FY 2036-37), the cumulative rate reduction is estimated to be nearly \$26 million. The Special Funds portion of the \$8.2 million investment is being charged through payroll to return to General Fund.

The beginning fund balance for FY 2023-24 is \$350,993 and is expected to remain in this fund until the County's next PERS investment.

Revenue Stabilization 105-1660

Budget Detail

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.

1. **Revenue Stabilization (105-166005):** 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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------------|-------------------|-------------------|--------------|-----------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Revenue Stabilization | \$ 11,615,582 | 11,615,582 | 11,615,582 | - | 0% |
| Total | 11,615,582 | 11,615,582 | 11,615,582 | - | |
| by category | | | | | |
| Operating Transfers Out | \$ - | - | 11,615,582 | 11,615,582 | 0% |
| Contingency | 11,615,582 | 11,615,582 | - | (11,615,582) | -100% |
| Total Expenditures | 11,615,582 | 11,615,582 | 11,615,582 | - | 0% |
| Revenues under Expenditures | | | | | |
| | (11,615,582) | (11,615,582) | (11,615,582) | - | 0% |
| Fund Equity | 11,615,582 | 11,615,582 | 11,615,582 | - | 0% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Contingency decreases \$11,615,582 (100%).

The resources in this fund have been set aside to provide financial stability for the General Fund over the long-term. The Revenue Stabilization Fund, combined with the ending fund balance in the Strategic Investment Program Fund, the General Fund Contingency and the projected savings from the general fund department's proposed budgets, make up the total of general fund projected fund balance. The County's Fund Balance Targets and Reserve Policy directs the County to maintain a fund balance at 15% as a minimum, with a goal of 20% of net General Fund revenues. Net General Fund revenues exclude the property taxes dedicated to the Major Streets Transportation Improvement Program (MSTIP) and Washington County Cooperative Library Services (WCCLS) funds. The reserve amount maintained in this fund represents approximately 5% of Net General Fund revenues.

In FY 2023-24, the remaining fund balance in this fund was transferred to General Fund.

Animal Services Gifts & Donations 154-7095

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.

1. **Animal Services Gifts & Donations (154-709505):** Provides financial activities related to accounting for gifts and donations provided by private donors.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|-----------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Animal Services Gifts & Donations | \$ 1,621,241 | 1,621,241 | 2,607,286 | 986,045 | 61% |
| Total | 1,621,241 | 1,621,241 | 2,607,286 | 986,045 | |
| by category | | | | | |
| Intergovernmental | 599,316 | 599,316 | 992,079 | 392,763 | 66% |
| Miscellaneous | 240,000 | 240,000 | 240,000 | - | 0% |
| Total Revenues | 839,316 | 839,316 | 1,232,079 | 392,763 | 47% |
| Materials & Services | 599,316 | 599,316 | 581,162 | (18,154) | -3% |
| Operating Transfers Out | 240,000 | 240,000 | 240,000 | - | 0% |
| subtotal | 839,316 | 839,316 | 821,162 | (18,154) | -2% |
| Contingency | 781,925 | 781,925 | 1,786,124 | 1,004,199 | 128% |
| Total Expenditures | 1,621,241 | 1,621,241 | 2,607,286 | 986,045 | 61% |
| Revenues under Expenditures | | | | | |
| | (781,925) | (781,925) | (1,375,207) | (593,282) | 76% |
| Fund Equity | 781,925 | 781,925 | 1,375,207 | 593,282 | 76% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$392,763 (47%). Expenditures, excluding Contingency, decrease \$18,154 (2%). Contingency increases \$1,004,199 (128%). Beginning fund balance increases \$593,282 (76%).

Revenues increase due to significant carryforward from fiscal year 2022-23. Beginning in FY 2021-22, smaller miscellaneous gifts and donations were recorded as revenue in the Animal Services Gifts and Donations budget. Prior to FY 2021-22, smaller gifts and donations were recorded in the Animal Services general operating budget. The carryforward from FY 2022-23 is coming from these smaller gifts and donations.

Up to \$240,000 will be transferred to the Animal Services general operating budget to cover operating costs. This transfer will be done only on an as needed basis and will be used in alignment with donation policies. Use of all gifts and donations will be made in conformance with Animal Services donation policies and the intent of the donors.

Contingency increases and represents funds held in reserve for future appropriations.

Building Equipment Replacement 232-3555

Budget Detail

This fund provides resources for systematic replacement of various building and equipment components of the County's buildings.

1. **Equipment Replacement (232-355505):** Accounts for financial activities related to funds held in reserve for building equipment replacement and upgrades to County facilities.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------------|-------------------|-------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Equipment Replacement | \$ 11,564,805 | 11,564,805 | 15,430,384 | 3,865,579 | 33% |
| Total | 11,564,805 | 11,564,805 | 15,430,384 | 3,865,579 | |
| by category | | | | | |
| Charges for Services | \$ - | - | 4,821,701 | 4,821,701 | 0% |
| Operating Transfers In | 4,673,370 | 4,673,370 | - | (4,673,370) | -100% |
| Total Revenues | 4,673,370 | 4,673,370 | 4,821,701 | 148,331 | 3% |
| Materials & Services | - | - | 53,428 | 53,428 | 0% |
| Interdepartmental | - | - | 767 | 767 | 0% |
| Capital Outlay | 10,303,257 | 10,303,257 | 13,757,756 | 3,454,499 | 34% |
| subtotal | 10,303,257 | 10,303,257 | 13,811,951 | 3,508,694 | 34% |
| Contingency | 1,261,548 | 1,261,548 | 1,618,433 | 356,885 | 28% |
| Total Expenditures | 11,564,805 | 11,564,805 | 15,430,384 | 3,865,579 | 33% |
| Revenues under Expenditures | | | | | |
| | (6,891,435) | (6,891,435) | (10,608,683) | (3,717,248) | 54% |
| Fund Equity | 6,891,435 | 6,891,435 | 10,608,683 | 3,717,248 | 54% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$148,331 (3%). Expenditures, excluding Contingency, increase \$3,508,694 (34%). Contingency increases \$356,885 (28%). Beginning fund balance increases \$3,717,248 (54%).

Building equipment replacement revenues are generated as a cost allocation function based on the square footage of county owned buildings. The revenues anticipated for fiscal year 2023-24 are similar to the prior year.

In accordance with county budget guidance, interest earning projections are not included in the proposed budget.

The Building Equipment Replacement Fund budget included the start of design of several larger HVAC-related projects in fiscal year 2022-23. Recent review of the county's 24/7 critical facilities indicates equipment is near end-of-life and additional funding will be imperative for the timely execution and completion of these projects. While the projects are budgeted in the Building Equipment Replacement Fund, an offsetting reduction of appropriations is included to reflect the potential for external resource allocations for several projects.

Building Equipment Replacement 232-3555

Budget Detail

In anticipation of funding sufficient to address critical construction expenses, the capital outlay expenditures in the fiscal year 2023-24 budget contain appropriations for both the continuation and expansion of these and related projects. The proposed budget provides for a robust schedule of HVAC maintenance at various buildings within the county portfolio, including the Sheriff's Office, Jail, Justice Services Building, Harkins House, and the Community Corrections Center. If funding is secured, the focus on critical 24/7 facilities may result in the rescheduling of other budgeted projects to a future date.

Interfund expenditures are newly allocated to the fund in fiscal year 2023-24 in support of services provided by eligible county internal service funds.

BER Building Equipment Replacement

| Description | Project | Total |
|--|------------|------------------|
| Roof: | | 6,210,000 |
| LEC/Jail* | 5,060,000 | |
| Harkins House* | 350,000 | |
| Service Center East | 800,000 | |
| Waterline: | | |
| LEC/Jail Domestic Main Line Repair* | | 500,000 |
| HVAC: | | 15,570,000 |
| Community Corrections Center Controls* | 50,000 | |
| Community Corrections Center Units* | 50,000 | |
| Harkins House* | 600,000 | |
| Justice Services* | 2,550,000 | |
| Law Enforcement Center/Jail* | 10,300,000 | |
| Old Jail Controls | 100,000 | |
| Old Jail | 750,000 | |
| Service Center East | 300,000 | |
| Central Services (Mail & Print Services) | 100,000 | |
| Courthouse HVAC Controls | 400,000 | |
| Public Services Annex | 200,000 | |
| Public Services Strion Air | 30,000 | |
| Juvenile Data Room Liebert and Mini-Split Unit Replacement | 70,000 | |
| Parking Structure HVAC Replacements | 70,000 | |
| * Less Critical Infrastructure Projects (proposed alternate funding) | | (19,460,000) |
| Subtotal Planned Projects | | 2,820,000 |

| Description | Project | Total |
|--|---------|-------------------|
| Fire & Security Systems: | | 1,660,000 |
| LEC/Jail Camera System RAID Array Repl | 600,000 | |
| LEC/Jail Fire Detection System Update | 850,000 | |
| Harkins House Fire Alarm | 60,000 | |
| Service Center East Security Camera Repl | 50,000 | |
| TBD | 100,000 | |
| Miscellaneous: | | |
| Elevators | | 300,000 |
| Flooring (select areas) | | 100,000 |
| Furnace - PSTC (1 & 2 Repl) | | 25,000 |
| Uninterrupted Power Supply (UPS) | | 50,000 |
| Grease Interceptor (Jail) | | 200,000 |
| Community Corrections Walk-In Freezer | | 40,000 |
| Scoggings Valley Park Water Sanitation | | 75,000 |
| Beaverton Health Clinic Plumbing Rehab | | 50,000 |
| Project Continuation - Countywide | | 8,491,951 |
| Subtotal Planned Projects | | 10,991,951 |
| Contingency | | 1,618,433 |
| Total Budget | | 15,430,384 |

ITS Systems Replacement 242-3526

Budget Detail

This fund provides funding for systematic replacement of key information technology assets.

1. **ITS Systems Replacement (242-352605)**: Provides financial activities related to funds held in reserve for technology systems replacement.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| ITS Systems Replacement | \$ 1,377,310 | 1,377,310 | 1,588,102 | 210,792 | 15% |
| Total | 1,377,310 | 1,377,310 | 1,588,102 | 210,792 | |
| by category | | | | | |
| Charges for Services | \$ - | - | 1,228,755 | 1,228,755 | 0% |
| Operating Transfers In | 1,350,725 | 1,350,725 | - | (1,350,725) | -100% |
| Total Revenues | 1,350,725 | 1,350,725 | 1,228,755 | (121,970) | -9% |
| Operating Transfers Out | 1,015,000 | 1,015,000 | 1,000,000 | (15,000) | -1% |
| subtotal | 1,015,000 | 1,015,000 | 1,000,000 | (15,000) | -1% |
| Contingency | 362,310 | 362,310 | 588,102 | 225,792 | 62% |
| Total Expenditures | 1,377,310 | 1,377,310 | 1,588,102 | 210,792 | 15% |
| Revenues under Expenditures | | | | | |
| | (26,585) | (26,585) | (359,347) | (332,762) | 1,252% |
| Fund Equity | 26,585 | 26,585 | 359,347 | 332,762 | 1,252% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$121,970 (9%). Expenditures, excluding Contingency, decrease \$15,000 (1%). Contingency increases \$225,792 (62%). Beginning fund balance increases \$332,762 (1,252%).

The revenue in this fund is calculated based on the depreciation schedule of the Oracle Fixed Asset System in accordance with 2 CFR 200.436 and is charged through the County Cost Allocation Plan. Projects are budgeted in the Information Technology Services (ITS) Capital Projects fund (Fund 354), and this System Replacement Fund provides the financial resources for these projects through inter-fund transfers.

Fleet Replacement 502-3541

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 on the fleet.

1. **Fleet Replacement (502-354105):** Provides financial activities related to funds held in reserve for fleet vehicle replacements.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|---------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Fleet Replacement | \$ 24,226,982 | 24,226,982 | 25,950,807 | 1,723,825 | 7% |
| Total | 24,226,982 | 24,226,982 | 25,950,807 | 1,723,825 | |
| by category | | | | | |
| Charges for Services | 6,169,523 | 6,169,523 | 7,825,773 | 1,656,250 | 27% |
| Miscellaneous | 419,100 | 419,100 | 501,100 | 82,000 | 20% |
| Total Revenues | 6,588,623 | 6,588,623 | 8,326,873 | 1,738,250 | 26% |
| Materials & Services | 1,559,700 | 2,776,000 | 1,397,935 | (1,378,065) | -50% |
| Interdepartmental | 668,229 | 668,229 | 601,969 | (66,260) | -10% |
| Capital Outlay | 6,200,843 | 4,984,543 | 8,391,464 | 3,406,921 | 68% |
| subtotal | 8,428,772 | 8,428,772 | 10,391,368 | 1,962,596 | 23% |
| Contingency | 15,798,210 | 15,798,210 | 15,559,439 | (238,771) | -2% |
| Total Expenditures | 24,226,982 | 24,226,982 | 25,950,807 | 1,723,825 | 7% |
| Revenues under Expenditures | (17,638,359) | (17,638,359) | (17,623,934) | 14,425 | 0% |
| Fund Equity | 17,638,359 | 17,638,359 | 17,623,934 | (14,425) | 0% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$1,738,250 (26%). Expenditures, excluding Contingency, increase \$1,962,596 (23%). Contingency decreases \$238,771 (2%).

Estimated contingency will decrease by 1.5%, \$15,559,439 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 BDP upgrades and additions are attached.

| Fleet FY2023-24 Project List | | | | | |
|---|----------------|------------|----------------|--------------|--------------|
| Division | Vehicle Number | Fleet Fund | Fund & Program | General Fund | Special Fund |
| ITS MAINTENANCE | 12043 | 48,500 | 100-352505 | 0 | 0 |
| SS - FACILITIES OPERATIONS | 15038 | 70,000 | 100-353525 | 0 | 0 |
| SS - FACILITIES OPERATIONS | 12528 | 70,000 | 100-353525 | 0 | 0 |
| SS - FACILITIES OPERATIONS | 12526 | 70,000 | 100-353525 | 0 | 0 |
| SO - EXECUTIVE ADMINISTRATION | 11104 | 70,500 | 100-401005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13591 | 44,500 | 100-402005 | 0 | 26,000 |
| SO - PATROL OPERATIONS | 18027 | 24,500 | 100-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13602 | 86,000 | 100-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13530 | 86,000 | 100-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13537 | 86,000 | 100-402005 | 0 | 0 |
| SO - PATROL OPERATIONS GF TOTALLED | 13542 | 86,000 | 100-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13560 | 71,000 | 100-402005 | 0 | 15,000 |
| SO-PATROL OPERATIONS(V150 Replacement) | 19503 | 0 | 100-402005 | 0 | 415,500 |
| SO - INVESTIGATIONS | 10138 | 47,500 | 100-402010 | 0 | 0 |
| SO - INVESTIGATIONS | 13043 | 47,500 | 100-402010 | 0 | 0 |
| SO - CIVIL ENFORCEMENT | 11103 | 70,500 | 100-402030 | 0 | 0 |
| SO - JAIL INTAKE AND RELEASE | 12533 | 115,000 | 100-403025 | 0 | 0 |
| HHS - PUBLIC HEALTH - SOLID WASTE & RECYCLING | 14201 | 40,500 | 100-703020 | 0 | 0 |
| LUT ENG - TRAFFIC ENGINEERING | 12527 | 40,500 | 168-603010 | 0 | 0 |
| LUT - ENGINEERING TRAFFIC ENGINEERING | 14195 | 39,500 | 168-603010 | 0 | 0 |
| LUT-TRAFFIC ENGINEERING(Bucket Truck) | ADD | 0 | 168-603010 | 0 | 189,500 |
| LUT - ENGINEERING SURVEY | 13528 | 74,000 | 168-603020 | 0 | 0 |
| LUT - CPM ADMINISTRATION | 13035 | 36,500 | 168-605005 | 0 | 0 |
| LUT - CPM ADMINISTRATION | 13034 | 36,500 | 168-605005 | 0 | 0 |
| LUT - OPS ROADWAY SURFACES | 15509 | 190,000 | 168-606010 | 0 | 0 |
| LUT - OPS ROADWAY SURFACES | 16510 | 68,500 | 168-606010 | 0 | 0 |
| LUT - OPS ROADWAY SURFACES | 15773 | 460,000 | 168-606010 | 0 | 0 |
| LUT - OPS ROADWAY SURFACES(Call Out Truck) | ADD | 0 | 168-606010 | 0 | 81,500 |
| LUT - OPS ENGINEERING | 14197 | 38,500 | 168-606015 | 0 | 0 |
| LUT - OPS ENGINEERING(Enviro Tech) | ADD | 0 | 168-606015 | 0 | 46,000 |
| LUT - OPS ENGINEERING(Enviro Tech) | ADD | 0 | 168-606015 | 0 | 46,000 |
| LUT - OPS TRAFFIC MAINTENANCE | 15510 | 200,000 | 168-606020 | 0 | 0 |
| LUT - OPS TRAFFIC MAINTENANCE | 14539 | 80,000 | 168-606020 | 0 | 0 |
| LUT - OPS VEGETATION MGMT | 15508 | 170,000 | 168-606025 | 0 | 0 |
| LUT - OPS VEGETATION MGMT | 15514 | 260,000 | 168-606025 | 0 | 0 |
| LUT OPS - VEGETATION MGMT | ADD | 0 | 168-606025 | 0 | 15,700 |
| LUT-OPERATIONS VEGETATION (Shoulder Mower) | ADD | 0 | 168-606025 | 0 | 175,000 |
| LUT - OPS BRIDGE OPERATIONS | 15507 | 170,000 | 168-606030 | 0 | 0 |
| LUT - OPS DRAINAGE OPERATIONS | 17014 | 313,500 | 168-606035 | 0 | 0 |
| LUT - OPS DRAINAGE OPERATIONS | 15513 | 170,000 | 168-606035 | 0 | 0 |
| | | | | | |
| | | | | | |
| Fleet FY2023-24 Project List | | | | | |
| Division | Vehicle Number | Fleet Fund | Fund & Program | General Fund | Special Fund |
| | | | | | |
| | | | | | |
| LUT - OPS DRAINAGE OPERATIONS | 17269 | 76,500 | 168-606035 | 0 | 0 |
| LUT - OPS DRAINAGE OPERATIONS | 17013 | 160,500 | 168-606035 | 0 | 0 |

Fleet Replacement 502-3541

Budget Detail

| | | | | | |
|---|-------|---------|------------|---|--------|
| LUT - OPS DRAINAGE OPERATIONS | 17010 | 180,500 | 168-606035 | 0 | 0 |
| LUT - OPS DRAINAGE OPERATIONS | 17015 | 364,500 | 168-606035 | 0 | 0 |
| LUT - ENGINEERING SURVEYING PUBLIC LAND CORNERS | 14167 | 39,500 | 170-603030 | 0 | 0 |
| LUT - BLDG SVCS BLDG INSPECTION | 13031 | 33,500 | 174-602005 | 0 | 0 |
| LUT - BLDG SVCS BLDG INSPECTION | 13030 | 35,500 | 174-602005 | 0 | 0 |
| LUT - BLDG SVCS PLUMBING INSPECTION | 13044 | 35,500 | 174-602015 | 0 | 0 |
| SO - PATROL OPERATIONS | 13586 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13581 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13553 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13563 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13585 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13579 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13580 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 14137 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13584 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 11692 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 11694 | 0 | 182-402005 | 0 | 0 |
| SO - PATROL OPERATIONS | 13535 | 0 | 182-402005 | 0 | 68,500 |
| SO - PATROL OPERATIONS | 11702 | 0 | 182-402005 | 0 | 70,500 |
| SO - PATROL OPERATIONS | 11680 | 0 | 182-402005 | 0 | 70,500 |
| SO - PATROL OPERATIONS | 13561 | 0 | 182-402005 | 0 | 70,500 |
| SO - PATROL OPERATIONS | 13571 | 0 | 182-402005 | 0 | 62,500 |
| SO - PATROL OPERATIONS | 13575 | 0 | 182-402005 | 0 | 62,500 |
| SO - PATROL OPERATIONS | 13566 | 0 | 182-402005 | 0 | 62,500 |
| SO - PATROL OPERATIONS | 13574 | 0 | 182-402005 | 0 | 62,500 |
| SO - PATROL OPERATIONS | 13573 | 0 | 182-402005 | 0 | 62,500 |
| COOP LIBRARY - COURIER | 15045 | 140,500 | 184-971030 | 0 | 0 |
| COOP LIBRARY - COURIER | 15046 | 140,500 | 184-971030 | 0 | 0 |
| COOP LIBRARY - COURIER | 12048 | 29,500 | 184-971030 | 0 | 30,000 |
| SO - PATROL OPERATIONS | 13548 | 60,000 | 234-402005 | 0 | 26,000 |
| SO - INVESTIGATIONS | 13046 | 47,500 | 234-402010 | 0 | 0 |
| SO - INVESTIGATIONS | 10124 | 47,500 | 234-402010 | 0 | 0 |
| SO - FORENSICS | 15022 | 135,500 | 234-402040 | 0 | 0 |
| SS - FLEET SERVICES - MOTOR POOL | 12524 | 56,900 | POOL | 0 | 0 |
| SS - FLEET SERVICES - MOTOR POOL | 12039 | 45,900 | POOL | 0 | 0 |
| SS - FLEET SERVICES - MOTOR POOL | 14189 | 34,500 | POOL | 0 | 0 |

Fleet Fund Total 5,145,800

Special Fund Total 1,658,700

| BDP Approved Fleet Additions | | | | | |
|---|----------------|------------|----------------|--------------|--------------|
| BDP Number | Vehicle Number | Fleet Fund | Fund & Program | General Fund | Special Fund |
| FLT002 502-3541 - BDP - Fleet Vehicle Additions | N/A | 0 | 218-651005 | 0 | 63,000 |
| FLT003 502-3541 - BDP - Fleet Vehicle Additions | N/A | 0 | 218-651005 | 0 | 30,600 |
| FLT004 502-3541 - BDP - Fleet Vehicle Additions | N/A | 0 | 234-402005 | 0 | 22,432 |
| FLT006 502-3541 - BDP - Fleet Vehicle Additions | N/A | 0 | 182-402005 | 0 | 832,000 |
| FLT008 502-3541 - BDP - Fleet Vehicle Additions | N/A | 0 | 234-402010 | 0 | 49,500 |
| FLT010 502-3541 - BDP - Fleet Vehicle Additions | N/A | 0 | 234-403010 | 0 | 75,000 |
| FLT012 502-3541 - BDP - Fleet Vehicle Additions | N/A | 0 | 218-651005 | 0 | 30,600 |
| FLT014 502-3541 - BDP - Fleet Vehicle Addition | N/A | 0 | 200-981030 | 0 | 30,500 |

Additons Total 1,133,632

General Fund Transfers 100-1670

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 Board of Commissioners including property taxes, interest earnings, indirect cost charge receipts, liquor and cigarette tax distributions and timber receipts.

1. **General Fund Transfers (100-167005):** Provides financial accounting for internal fund transfers and discretionary revenue receipts.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| General Fund Transfers | \$ 91,063,419 | 91,229,770 | 93,040,768 | 1,810,998 | 2% |
| Total | 91,063,419 | 91,229,770 | 93,040,768 | 1,810,998 | |
| by category | | | | | |
| Taxes | 186,013,659 | 186,013,659 | 186,869,014 | 855,355 | 0% |
| Licenses and permits | 1,623,000 | 1,623,000 | 1,600,000 | (23,000) | -1% |
| Intergovernmental | 6,438,238 | 6,438,238 | 6,534,000 | 95,762 | 1% |
| Charges for Services | 4,500,000 | 4,500,000 | 1,670,000 | (2,830,000) | -63% |
| Fines & Forfeitures | 830,000 | 830,000 | 778,000 | (52,000) | -6% |
| Miscellaneous | 3,088,962 | 3,088,962 | 5,091,000 | 2,002,038 | 65% |
| Operating Transfers In | 62,994,317 | 62,994,317 | 42,591,561 | (20,402,756) | -32% |
| Total Revenues | 265,488,176 | 265,488,176 | 245,133,575 | (20,354,601) | -8% |
| Materials & Services | - | - | 483,500 | 483,500 | 0% |
| Operating Transfers Out | 91,063,419 | 91,229,770 | 92,557,268 | 1,327,498 | 1% |
| subtotal | 91,063,419 | 91,229,770 | 93,040,768 | 1,810,998 | 2% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 91,063,419 | 91,229,770 | 93,040,768 | 1,810,998 | 2% |
| Revenues over Expenditures | 174,424,757 | 174,258,406 | 152,092,807 | (22,165,599) | -13% |
| Resources allocated to other units | (208,524,757) | (208,358,406) | (185,303,266) | 23,055,140 | -11% |
| Fund Equity | 34,100,000 | 34,100,000 | 33,210,459 | (889,541) | -3% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$20,354,601 (8%). Expenditures increase \$1,810,998 (2%). Beginning fund balance decreases \$889,541 (3%).

Revenues projection forecasted based on the following:

- Taxes – A projected increase as a result of normal increases in assessed values and construction of new homes; additionally Transient Lodging Taxes are recovering as a result of COVID-19 restrictions being lifted;
- Reduced Recording Fees revenue due to decrease in real estate transactions;
- Operating Transfers In – Decreases are related primarily due to elimination of Transfers in from Indirect Cost Allocation as internal service functions moved to their own Internal Service Funds starting in fiscal year 2023-24; and a reduction in the transfer from the Strategic Investment Program. The Strategic Investment Program (SIP) revenue is considered discretionary (part of General Fund) and the transfer provides additional funding support to General Fund operations.

Expenditures decrease due entirely to decreases as noted in the Operating Transfers Out table shown below.

General Fund Transfers 100-1670

Budget Detail

Operating Transfers Out increased \$1,409,185 (+2%) and are comprised of:

| General Fund Transfer To | 2022-23 Modified | 2023-24 Proposed | \$ Change | % Change |
|---|----------------------|----------------------|---------------------|------------|
| Children's and Family Services Fund | 206,260 | 228,614 | 22,354 | 11% |
| Development Services Fund | 25,000 | 25,000 | - | 0% |
| Community Corrections Fund | 5,375,239 | 6,787,174 | 1,411,935 | 26% |
| Behavioral Health Fund | 1,893,470 | 2,027,310 | 133,840 | 7% |
| Aging Services Fund | 352,429 | 416,604 | 64,175 | 18% |
| Court Security Fund | 209,200 | - | (209,200) | -100% |
| Survey Fund | 72,945 | 72,945 | - | 0% |
| Miscellaneous Debt Service Fund | 5,373,124 | 5,545,734 | 172,610 | 3% |
| Housing Services Fund | 1,001,800 | 1,174,046 | 172,246 | 17% |
| Info Svcs Capital Acquisition Fund | - | 545,729 | 545,729 | 0% |
| General Capital Projects Fund | - | 1,920,000 | 1,920,000 | 0% |
| Building Services Fund | - | 25,000 | 25,000 | 0% |
| Metzger Park LID | - | 98,933 | 98,933 | 0% |
| Community Development Block Grant | 327,847 | 548,265 | 220,418 | 67% |
| Home | - | 16,122 | 16,122 | 0% |
| Air Quality | - | 9,543 | 9,543 | 0% |
| Mental Health Urgent Care Center | 400,000 | 400,000 | - | 0% |
| Developmental Disability Services | - | 176,558 | 176,558 | 0% |
| Metro Affordable Housing Bond | 339,561 | 339,561 | - | 0% |
| Supportive Housing Services Revenue Fund (221) | - | - | - | 0% |
| HPOF Fund 245 (Postponed until FY 2024-25) | - | - | - | 0% |
| Emergency Communications System Fund (359) | 600,000 | - | (600,000) | -100% |
| COVID-19 CARES Act Fund (155) | - | - | - | 0% |
| Transfers Net of MSTIP & WCCLS Allocations | 16,176,875 | 20,357,138 | 4,180,263 | 26% |
| Series 2016 B FFCO Debt Service Fund | 16,635,823 | 1,426,557 | (15,209,266) | -91% |
| MSTIP 3 Fund | 34,266,985 | 48,402,887 | 14,135,902 | 41% |
| Cooperative Library Fund | 24,068,400 | 22,370,686 | (1,697,714) | -7% |
| Subtotal MSTIP & WCCLS Allocations | 74,971,208 | 72,200,130 | (2,771,078) | -4% |
| Totals | \$ 91,148,083 | \$ 92,557,268 | \$ 1,409,185 | 2% |

Lottery Program 156-1625

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 in the Washington County budget. 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.

1. **Lottery** (156-162505): Provides financial accounting for lottery proceeds which are used to support economic development activities within Washington County.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Lottery | \$ 3,223,760 | 3,223,760 | 2,982,000 | (241,760) | -7% |
| Total | 3,223,760 | 3,223,760 | 2,982,000 | (241,760) | |
| by category | | | | | |
| Intergovernmental | 3,223,760 | 3,223,760 | 2,982,000 | (241,760) | -7% |
| Total Revenues | 3,223,760 | 3,223,760 | 2,982,000 | (241,760) | -7% |
| Materials & Services | 346,355 | 346,355 | 310,855 | (35,500) | -10% |
| Other | 271,589 | 271,589 | 213,692 | (57,897) | -21% |
| Interdepartmental | - | - | 675,000 | 675,000 | 0% |
| Operating Transfers Out | 2,605,816 | 2,605,816 | 1,782,453 | (823,363) | -32% |
| subtotal | 3,223,760 | 3,223,760 | 2,982,000 | (241,760) | -7% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 3,223,760 | 3,223,760 | 2,982,000 | (241,760) | -7% |
| Revenues under Expenditures | - | - | - | - | 0% |
| Fund Equity | - | - | - | - | 0% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$241,760 (7%). Expenditures decrease \$241,760 (7%).

Revenues decrease based on current projections included in the Oregon State Revenue Forecast and recent experience and actual receipts.

Materials and Services decrease to account for reduced revenue projections. Discontinued funding includes Solve Clean & Green event sponsorship and Tuesday Market sponsorship.

Other expenditures decrease by \$58K as the contribution to Five Oakes Museum is cut by 25% in fiscal year 2023-24. Transfers to Other Funds also decrease slightly to account for the reduced revenue projections.

| Lottery Program | FY22-23 | FY23-24 | FY24 vs FY23 |
|--|------------------|------------------|--------------|
| | Modified | Proposed | Budget |
| Lottery Revenue | 3,223,760 | 2,982,000 | -7.5% |
| Other Economic Development Organizations: | | | |
| Greater Portland Inc. | 25,000 | 25,000 | 0.0% |
| PSU Institute of Metropolitan Studies | 6,000 | 6,000 | 0.0% |
| HILLSBORO AREA CHAMBER Registration fee for Black Advisory Business Council Juneteenth Celebration on 6/17/22. | | | 0.0% |
| Total Dues and Memberships | 44,855 | 44,855 | 0.0% |
| Other Organizations: | | | |
| Five Oaks Museum | 231,589 | 173,692 | -25.0% |
| SOLVE - Clean and Green Sponsorship | 7,000 | - | -100.0% |
| Salmon Berry Trail 3rd year of 3 year commitment | 40,000 | 40,000 | 0.0% |
| Tuesday Market Sponsorship | 3,500 | - | -100.0% |
| Resource Assistance for Rural Environments (RARE) student project (University of Oregon) and other university partnerships | 25,000 | 25,000 | 0.0% |
| Other events and sponsorships i.e., procurement tradeshow, sponsored partner, meetings | 25,000 | 10,000 | -60.0% |
| County Organizations: | | | |
| Community Engagement | 350,000 | 350,000 | 0.0% |
| Economic Development Program (County) | 628,547 | 525,000 | -16.5% |
| Government Relations Manager (0.65 FTE) | | | 0.0% |
| Land Use & Transportation Long Range Planning Division | 1,518,069 | 1,483,253 | -2.3% |
| Land Use & Transportation Land Development Division for Code Enforcement | 299,200 | 299,200 | 0.0% |
| Miscellaneous expenses for community events i.e., County Fair | 10,000 | - | -100.0% |
| Miscellaneous other expenditures | 10,000 | - | -100.0% |
| Total Expenditures | 3,223,760 | 2,982,000 | -7.5% |
| Ending Balance | - | - | 0.0% |

Strategic Investment Program 204-1640

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/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 or \$25 million if the project is located in a rural area.

The County has three active SIP agreements: 1) a 2006 agreement with Genentech (2010-25); 2) a 2005 agreement with Intel (2010-25); and, 3) a 2014 agreement with Intel. Both the 2005 Intel and 2006 Genentech SIP agreements cover a 15-year period. 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 fiscal year 2017-18.

1. **2006 Genentech** (204-164010): Provides financial accounting for proceeds and payments related to the Genentech SIP.
2. **2005 Intel** (204-164015): Provides financial accounting for proceeds and payments related to the 2005 Intel SIP.
3. **2014A Intel** (204-164030): Provides financial accounting for proceeds and payments related to the 2014A Intel SIP.
4. **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.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|---------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| 2006 Genentech | \$ 647,392 | 647,392 | 670,000 | 22,608 | 3% |
| 2005 Intel | 20,699,008 | 20,699,008 | 23,434,000 | 2,734,992 | 13% |
| 2014A Intel | 15,653,600 | 15,653,600 | 7,896,000 | (7,757,600) | -50% |
| SIP Administration | 23,889,701 | 23,889,701 | 28,159,201 | 4,269,500 | 18% |
| Total | 60,889,701 | 60,889,701 | 60,159,201 | (730,500) | -1% |
| by category | | | | | |
| Charges for Services | 39,592,964 | 39,592,964 | 44,613,000 | 5,020,036 | 13% |
| Miscellaneous | - | - | 475,000 | 475,000 | 0% |
| Total Revenues | 39,592,964 | 39,592,964 | 45,088,000 | 5,495,036 | 14% |
| Operating Transfers Out | 40,000,000 | 40,000,000 | 32,000,000 | (8,000,000) | -20% |
| subtotal | 40,000,000 | 40,000,000 | 32,000,000 | (8,000,000) | -20% |
| Contingency | 20,889,701 | 20,889,701 | 28,159,201 | 7,269,500 | 35% |
| Total Expenditures | 60,889,701 | 60,889,701 | 60,159,201 | (730,500) | -1% |
| Revenues under Expenditures | (21,296,737) | (21,296,737) | (15,071,201) | 6,225,536 | -29% |
| Fund Equity | 21,296,737 | 21,296,737 | 15,071,201 | (6,225,536) | -29% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues increase \$5,495,036 (14%). Expenditures, excluding Contingency, decrease \$8,000,000 (20%). Contingency increases \$7,269,500 (35%). Beginning fund balance decreases \$6,225,536 (29%).

Strategic Investment Program (SIP) revenues are discretionary and considered part of the General Fund. Revenues increase due to new projections in value.

Expenditures decrease due to a reduced transfer to support General Fund operations. The difference is put to Contingency. Contingency is the projected ending fund balance and is considered a portion of the General Fund's fund balance for the fund balance target calculation.

The 2007 legislature approved the Gain Share program to allow local governments to share annually in state income tax revenues generated from jobs created under SIP agreements. The Gain Share program initially returned 50% of the state income tax revenue attributed to SIP project employment to taxing jurisdictions.

In June 2015, the legislature modified the Gain Share program with the passage of SB 129. The modification set the local share of the state income tax to 50% of the tax from new employment and 20% from retained employment, set a cap of \$16 million on the amount a county can receive each fiscal year, extended the program from 2019 to 2024 and 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.

Gain Share monies were prioritized by the Board for the Event Center and future Facilities capital projects. In 2016-17 the County issued Full Faith & Credit obligations backed by the future receipt of Gain Share revenue from the state through 2024. These future Gain Share monies will be transferred to the Miscellaneous Debt Service fund.

In fiscal year 2017-18 the Gain Share program was separated from the previous SIP and Gain Share Fund and set up as its own fund - Gain Share Fund with one program to account for payments made in accordance with the Board approved spending plan.

1. **Gain Share (205-164025):** The program accounts for all proceeds and payments related to Gain Share.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------------|-------------------|--------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Gain Share | \$ 10,094,029 | 10,094,029 | 13,184,211 | 3,090,182 | 31% |
| Total | 10,094,029 | 10,094,029 | 13,184,211 | 3,090,182 | |
| by category | | | | | |
| Intergovernmental | 9,200,000 | 9,200,000 | 9,000,000 | (200,000) | -2% |
| Miscellaneous | 12,000 | 12,000 | 250,000 | 238,000 | 1,983% |
| Total Revenues | 9,212,000 | 9,212,000 | 9,250,000 | 38,000 | 0% |
| Operating Transfers Out | 8,572,222 | 8,572,222 | 8,822,222 | 250,000 | 3% |
| subtotal | 8,572,222 | 8,572,222 | 8,822,222 | 250,000 | 3% |
| Contingency | 1,521,807 | 1,521,807 | 4,361,989 | 2,840,182 | 187% |
| Total Expenditures | 10,094,029 | 10,094,029 | 13,184,211 | 3,090,182 | 31% |
| Revenues under Expenditures | (882,029) | (882,029) | (3,934,211) | (3,052,182) | 346% |
| Fund Equity | 882,029 | 882,029 | 3,934,211 | 3,052,182 | 346% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Expenditures, excluding Contingency, increase \$250,000 (3%). Contingency increases \$2,840,182 (187%). Beginning fund balance increases \$3,052,182 (346%).

Revenue stays flat.

Expenditures decrease primarily because there are no one-time transfers in this year's budget. Transfers to the Information Services Capital Fund, the Road Capital Fund, and the Debt Service Fund are unchanged at \$1 million, \$2.6 million and \$4.97 million, respectively.

The beginning fund balance for fiscal year 2023-24 is expected to be \$3,934,211.

| Descriptions | \$ Amount |
|---|----------------------|
| Beginning Fund Balance | 3,934,211 |
| Gain Share Revenue | 9,000,000 |
| Interest Earnings | 250,000 |
| Total Resources | 13,184,211 |
| Operating Transfers Out: | 8,572,222 |
| Road Capital Projects Fund | 2,600,000 |
| Facilities Debt Service | 4,972,222 |
| Information Services Capital Acquisition Fund | 1,000,000 |
| Contingency | 4,611,989 |
| Total Expenditures | \$ 13,184,211 |

Indirect Cost Recovery 222-3595

Budget Detail

This fund accounts for the indirect costs that are allocated to and recovered from operating departments in connection with the Countywide cost allocation plan. Monies received in this fund are in turn expended as reimbursements to the fund or cost center that provided the service.

1. **Indirect Cost Recovery (222-359505):** Provides financial accounting for the collection of indirect costs that are recovered through the Countywide cost allocation plan.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|-------------------|-------------------|--------------------|---------------------|--------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Indirect Cost Recovery | \$ 38,233,332 | 38,233,332 | (1,024,021) | (39,257,353) | -103% |
| Total | 38,233,332 | 38,233,332 | (1,024,021) | (39,257,353) | |
| by category | | | | | |
| Interdepartmental | \$ 38,233,332 | 38,233,332 | (1,024,021) | (39,257,353) | -103% |
| Total Revenues | 38,233,332 | 38,233,332 | (1,024,021) | (39,257,353) | -103% |
| Materials & Services | 9,406,372 | 9,406,372 | - | (9,406,372) | -100% |
| Operating Transfers Out | 28,826,960 | 28,826,960 | (1,024,021) | (29,850,981) | -104% |
| subtotal | 38,233,332 | 38,233,332 | (1,024,021) | (39,257,353) | -103% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 38,233,332 | 38,233,332 | (1,024,021) | (39,257,353) | -103% |
| Revenues under Expenditures | - | - | - | - | 0% |
| Fund Equity | - | - | - | - | 0% |
| Ending Fund Balance \$ | - | - | - | - | |

Budget Analysis:

Revenues decrease \$39,257,353 (103%). Expenditures decrease \$39,257,353 (103%).

Until FY 2022-23, this fund was used to collect and distribute resources based on the County Cost Allocation Plan. Starting in FY 2023-24, all internal service functions will be in their own funds, thus the Fund 222 will no longer be needed.



Service Districts

| | |
|---|----------|
| Enhanced Sheriff's Patrol District (ESPD) | 210-1680 |
| Urban Road Maintenance District (URMD) | 214-6080 |
| North Bethany County Service District for Roads | 215-6085 |
| Service District for Lighting No. 1 (SDL No. 1) | 434-6090 |

SERVICE DISTRICTS

BUDGET 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.

| Organization Unit | Adopted | Modified | Proposed | Change | |
|---|---------------|------------|------------|-----------|-----|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Enhanced Sheriff's Patrol District | \$ 49,035,482 | 49,035,482 | 48,643,889 | (391,593) | -1% |
| Urban Road Maintenance District | 15,004,590 | 15,004,590 | 17,129,980 | 2,125,390 | 14% |
| North Bethany County Service District for Roads | 18,997,983 | 18,997,983 | 18,833,039 | (164,944) | -1% |
| Service District for Lighting No. 1 | \$ 3,063,226 | 3,063,226 | 3,453,957 | 390,731 | 13% |

Enhanced Sheriff's Patrol District (ESPD) 210-1680

Budget Detail

Enhanced Sheriff's Patrol District (ESPD) is a separate government jurisdiction. The ESPD voters passed a local option levy in May of 2022. This levy increases the levy rate from \$.64 to \$.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.

1. **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.
2. **Public Outreach (210-168010):** This program tracks all costs related to providing information to the public in preparation of an election.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|---------------------|---------------------|---------------------|------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Enhanced Sheriff's Patrol District | \$ 48,917,789 | 48,917,789 | 48,526,196 | (391,593) | -1% |
| Public Outreach | 117,693 | 117,693 | 117,693 | - | 0% |
| Total | 49,035,482 | 49,035,482 | 48,643,889 | (391,593) | -1% |
| by category | | | | | |
| Taxes | 32,315,785 | 32,315,785 | 32,884,552 | 568,767 | 2% |
| Intergovernmental | 78,874 | 78,874 | 75,214 | (3,660) | -5% |
| Charges for Services | 20,326 | 20,326 | 18,668 | (1,658) | -8% |
| Miscellaneous | - | - | 247,800 | 247,800 | 0% |
| Total Revenues | 32,414,985 | 32,414,985 | 33,226,234 | 811,249 | 3% |
| Materials & Services | 34,205,028 | 34,205,028 | 36,971,943 | 2,766,915 | 8% |
| Operating Transfers Out | - | - | 979,577 | 979,577 | 0% |
| subtotal | 34,205,028 | 34,205,028 | 37,951,520 | 3,746,492 | 11% |
| Contingency | 14,830,454 | 14,830,454 | 10,692,369 | (4,138,085) | -28% |
| Total Expenditures | 49,035,482 | 49,035,482 | 48,643,889 | (391,593) | -1% |
| Revenues under Expenditures | (16,620,497) | (16,620,497) | (15,417,655) | 1,202,842 | -7% |
| Fund Equity | 16,620,497 | 16,620,497 | 15,417,655 | (1,202,842) | -7% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues increase \$811,249 (3%). Expenditures, excluding Contingency, increase \$3,746,492 (11%). Contingency decreases \$4,138,085 (28%). Beginning fund balance decreases \$1,202,842 (7%).

Revenue projection increase is based on the assessed value increase and standard growth estimates.

Materials & Services increase for funds transferred to District Patrol to support law enforcement services in the Enhanced Sheriff's Patrol District and Transfer to District Patrol increase due to the replacement of eleven (11) 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.

Urban Road Maintenance District (URMD) 214-6080

Budget Detail

The Urban Road Maintenance District (URMD) provides an enhanced level of road maintenance service including neighborhood street traffic calming on all access roads and all Washington County roads except arterials and collectors in the urban unincorporated areas of the County.

1. **Urban Road Maintenance Improvement District (214-608005):** This organization unit manages property tax revenues for the District and the expenditure of funds for URMD maintenance and operations including pedestrian and biking (safety) projects and other improvement projects within the District.
2. **URMD Pedestrian and Biking Improvements (214-608010):** This program includes funds for planned public safety improvements on roads within the district.

| Program Description | Adopted | Modified | Proposed | Change | |
|---|--------------------|--------------------|---------------------|--------------------|------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Urban Road Maintenance Improvement District | \$ 7,871,433 | 7,871,433 | 8,543,211 | 671,778 | 9% |
| URMD Pedestrian and Biking Improvements | 7,133,157 | 7,133,157 | 8,586,769 | 1,453,612 | 20% |
| Total | 15,004,590 | 15,004,590 | 17,129,980 | 2,125,390 | 14% |
| by category | | | | | |
| Taxes | 5,835,711 | 5,835,711 | 5,923,717 | 88,006 | 2% |
| Intergovernmental | 14,714 | 14,714 | 14,714 | - | 0% |
| Charges for Services | 3,725 | 3,725 | 3,725 | - | 0% |
| Total Revenues | 5,854,150 | 5,854,150 | 5,942,156 | 88,006 | 2% |
| Materials & Services | 8,126,367 | 8,126,367 | 10,739,924 | 2,613,557 | 32% |
| Interdepartmental | 2,191,155 | 2,191,155 | 1,582,238 | (608,917) | -28% |
| Operating Transfers Out | 536,883 | 536,883 | 37,906 | (498,977) | -93% |
| Capital Outlay | 207,500 | 207,500 | 22,500 | (185,000) | -89% |
| subtotal | 11,061,905 | 11,061,905 | 12,382,568 | 1,320,663 | 12% |
| Contingency | 3,942,685 | 3,942,685 | 4,747,412 | 804,727 | 20% |
| Total Expenditures | 15,004,590 | 15,004,590 | 17,129,980 | 2,125,390 | 14% |
| Revenues under Expenditures | (9,150,440) | (9,150,440) | (11,187,824) | (2,037,384) | 22% |
| Fund Equity | 9,150,440 | 9,150,440 | 11,187,824 | 2,037,384 | 22% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues increase \$88,006 (2%). Expenditures, excluding Contingency, increase \$1,320,663 (12%). Contingency increases \$804,727 (20%). Beginning fund balance increases \$2,037,384 (22%).

Property tax revenues for the Urban Road Maintenance District (URMD) increase based on assessed value, tax history, and projected collection rates.

Materials & Services expenditures increases include a 24% increase in Professional Services (\$1,705,307), a 100% increase in Repair & Maintenance Services-Street (\$750,000), a 1,201% increase in Permits, Licenses and Fees (\$97,345), and the changes to the County Cost Allocation Plan which result in \$68,105 in charges from newly created internal service funds. Additional information regarding the changes to Washington County's Cost Allocation Plan are detailed in the Budget Message.

The decrease in Intradepartmental expenditures reflects a reduction in in Land Use & Transportation staff charging to URMD-funded projects.

Operating Transfers Out decrease due to the earlier Major Streets Transportation Improvement Program project reaching completion during fiscal year 2022-23.

Capital Outlay decreases due to project right-of-way acquisitions being purchased in FY 2022-23.

Expenditures increase for projects that include Americans with Disabilities Act curb ramp improvements and Pedestrian and Bicycle Safety Improvements. Contingency increases to deliver projects identified by the URMD Advisory Committee, including those mentioned earlier. Funding continues with the sidewalk repair grant program as an equity initiative for the URMD community.

No personnel are housed in this budget. However, engineers, project managers, surveyors, and others in Operations and Capital Project Services support the work of various URMD and URMD Pedestrian and Bicycle improvement projects. The time they code to these projects will appear against Interdepartmental expenditures in this budget.

North Bethany County

Service District for Roads 215-6085

Budget Detail

The North Bethany County Service District for Roads (North Bethany CSDR) was approved by voters in the May 2011 election. The District has an authorized permanent property tax rate of up to \$1.25 per \$1,000 assessed value to pay for a portion of the cost to construct roads to serve the North Bethany CSDR area. Additional funding is anticipated to come from a developer-paid supplemental system development charge, developer-paid transportation development taxes, and other transportation funds.

1. **North Bethany County Service District (215-608505):** This organization unit exists for the purpose of managing property tax revenues for the District and to expend funds for road construction activities.

| Program Description | Adopted | Modified | Proposed | Change | |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| North Bethany County Service District | \$ 18,997,983 | 18,997,983 | 18,833,039 | (164,944) | -1% |
| Total | 18,997,983 | 18,997,983 | 18,833,039 | (164,944) | |
| by category | | | | | |
| Taxes | 980,792 | 980,792 | 1,038,370 | 57,578 | 6% |
| Operating Transfers In | 3,244,308 | 3,244,308 | 1,725,864 | (1,518,444) | -47% |
| Total Revenues | 4,225,100 | 4,225,100 | 2,764,234 | (1,460,866) | -35% |
| Materials & Services | 18,034,168 | 18,034,168 | 18,268,059 | 233,891 | 1% |
| Interdepartmental | 231,370 | 231,370 | 299,182 | 67,812 | 29% |
| Operating Transfers Out | 57,445 | 57,445 | 65,798 | 8,353 | 15% |
| Capital Outlay | 675,000 | 675,000 | 200,000 | (475,000) | -70% |
| subtotal | 18,997,983 | 18,997,983 | 18,833,039 | (164,944) | -1% |
| Contingency | - | - | - | - | 0% |
| Total Expenditures | 18,997,983 | 18,997,983 | 18,833,039 | (164,944) | -1% |
| Revenues under Expenditures | | | | | |
| | (14,772,883) | (14,772,883) | (16,068,805) | (1,295,922) | 9% |
| Fund Equity | 14,772,883 | 14,772,883 | 16,068,805 | 1,295,922 | 9% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues decrease \$1,460,866 (35%). Expenditures decrease \$164,944 (1%). Beginning fund balance increases \$1,295,922 (9%).

Current property tax revenue is projected to increase by \$58,178 (6%) based on the fiscal year 2023-24 Summary of Assessment and Tax Roll as new development continues within the District.

As we near build-out, Operating Transfers-In from the North Bethany System Development Charge Fund and from the Transportation Development Tax Fund are appropriately adjusted (-53%) and will be used to assist with design and construction on Temp Project #23-24.02 Kaiser Road complete street improvement (Springville to Brugger Road), 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.

North Bethany County

Service District for Roads 215-6085

Budget Detail

Materials and Services increase to properly reflect the need for professional services associated with the design and construction of Temp Project #23-24.02 Kaiser Road complete street improvement (Springville to Brugger Road) and of Project #100461 Springville Road (Joss to PCC entrance), which has increased in cost, requiring an additional \$1,174,386 allocated to the project budget. Unobligated fund balance of \$1.1M is appropriated in professional services should costs on the current projects continue to escalate. Further changes in Materials and Services include the addition of \$77,557 costs for internal service fund charges due to changes in Washington County's Cost Allocation Plan which is further described in the Budget Message.

All anticipated resources from the District and the North Bethany SDC fund are primarily appropriated as professional services to allow for project flexibility.

Interdepartmental expenditures increase to reflect staff time estimates on the current projects being built and designed in this fund.

Service District for Lighting No. 1 (SDL No. 1) 434-6090

Budget Detail

The Service District for Lighting No.1 (SDL No.1) provides neighborhood street lighting services, by request, for community members within the urban unincorporated areas of Washington County. SDL No.1 operates on a fee-for-service basis. District assessments are collected along with the property taxes for each property that benefits from the SDL services.

1. **Special Light District No. 1 (434-609005):** The program provides neighborhood street lighting services, by request, for community members within the urban, unincorporated areas of Washington County.

| Program Description | Adopted | Modified | Proposed | Change | |
|------------------------------------|------------------|------------------|------------------|----------------|-------------|
| | 2022-23 | 2022-23 | 2023-24 | \$ | % |
| Special Light District No. 1 | \$ 3,063,226 | 3,063,226 | 3,453,957 | 390,731 | 13% |
| Total | 3,063,226 | 3,063,226 | 3,453,957 | 390,731 | |
| by category | | | | | |
| Taxes | 2,500 | 2,500 | 2,500 | - | 0% |
| Miscellaneous | 2,225,000 | 2,225,000 | 2,800,000 | 575,000 | 26% |
| Total Revenues | 2,227,500 | 2,227,500 | 2,802,500 | 575,000 | 26% |
| Materials & Services | 2,013,232 | 2,213,232 | 2,222,380 | 9,148 | 0% |
| Interdepartmental | 188,155 | 188,155 | 214,818 | 26,663 | 14% |
| Operating Transfers Out | 9,022 | 9,022 | 7,332 | (1,690) | -19% |
| subtotal | 2,210,409 | 2,410,409 | 2,444,530 | 34,121 | 1% |
| Contingency | 852,817 | 652,817 | 1,009,427 | 356,610 | 55% |
| Total Expenditures | 3,063,226 | 3,063,226 | 3,453,957 | 390,731 | 13% |
| Revenues under Expenditures | (835,726) | (835,726) | (651,457) | 184,269 | -22% |
| Fund Equity | 835,726 | 835,726 | 651,457 | (184,269) | -22% |
| Ending Fund Balance | - | - | - | - | |

Budget Analysis:

Revenues increase \$575,000 (26%). Expenditures, excluding Contingency, increase \$34,121 (1%). Contingency increases \$356,610 (55%). Beginning fund balance decreases \$184,269 (22%).

Service District for Lighting (SDL) assessments are subject to the property tax “compression” provisions of Ballot Measure 5. This compression is projected to result in a 3% SDL revenue loss for fiscal year 2023-24. Combined with rising electricity costs and increased staff costs to manage the program, a significant assessment increase is reflected in the FY 2023-24 budget request.

Utility costs (51310) are projected to increase for fiscal year 2023-24 based on rate information from Portland General Electric (PGE) and the addition of new service district assessment areas.

Service District for Lighting No. 1 (SDL No. 1) 434-6090

Budget Detail

Interfund Expenditure charges for professional services reflects the staff costs associated with managing the program. Cost of living expenses, retirement and health care benefits contribute to the increase in this line item (53020). The district will see an increase in personnel costs (53006) for Information Technology Services (ITS) for their work on the replacement of the outdated SDL database used to track service area assets and to calculate SDL rates.

The contingency is projected to increase due to the proposed assessment increase, ensuring that we have adequate funds to cover ongoing program expenses until the district assessments are billed and collected with property tax payments in mid-November.

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FY 2023-24

**SUMMARY
SCHEDULES**

REVENUES & EXPENDITURES

by Fund and Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Proposed Revenues</u> | <u>Proposed Expenditures</u> |
|--|-------------|-----------------|--------------------------|------------------------------|
| <u>OPERATING BUDGET</u> | | | | |
| GENERAL GOVERNMENT | | | | |
| Elections | 100 | 3010 | \$ 693,813 | 3,800,724 |
| Assessment & Taxation | 100 | 3020 | 3,189,677 | 19,009,716 |
| Total General Fund | | | <u>3,883,490</u> | <u>22,810,440</u> |
| COVID-19 Response and Recovery | 155 | 1645 | 31,218,415 | 33,348,253 |
| Fleet Services | 500 | 3540 | 7,261,371 | 7,654,586 |
| Board of Commissioners | 514 | 1010 | 2,085,011 | 2,085,011 |
| Mail and Print Services | 516 | 3545 | 1,797,471 | 2,356,167 |
| Information Technology Services Operations | 518 | 3525 | 26,833,864 | 26,833,864 |
| Facilities Operations | 520 | 3535 | 19,912,610 | 19,912,610 |
| County Administrators Office | 522 | 1510 | 7,459,129 | 7,459,129 |
| County Counsel | 526 | 2010 | 4,420,819 | 4,420,819 |
| County Auditor | 528 | 2510 | 906,047 | 906,047 |
| Office of Equity, Inclusion & Community Engagement | 530 | 3110 | 3,002,071 | 3,002,071 |
| County Emergency Management | 532 | 3210 | 1,846,885 | 1,846,885 |
| Finance | 534 | 3515 | 5,873,356 | 5,873,356 |
| Human Resources | 536 | 3520 | 8,808,192 | 8,808,192 |
| Total Special Funds | | | <u>121,425,241</u> | <u>124,506,990</u> |
| TOTAL GENERAL GOVERNMENT | | | <u>\$ 125,308,731</u> | <u>147,317,430</u> |

REVENUES & EXPENDITURES

by Fund and Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Proposed Revenues</u> | <u>Proposed Expenditures</u> |
|--|-------------|-----------------|--------------------------|------------------------------|
| PUBLIC SAFETY & JUSTICE | | | | |
| Sheriff's Office Administration | 100 | 4010 | \$ 5,827,881 | 10,222,496 |
| Law Enforcement | 100 | 4020 | 5,467,488 | 35,487,568 |
| Jail | 100 | 4030 | 3,579,140 | 47,118,679 |
| Jail Health Care | 100 | 4035 | - | 7,471,716 |
| District Attorney | 100 | 4510 | 5,198,052 | 21,260,007 |
| Juvenile | 100 | 5010 | 15,000 | 9,749,134 |
| Juvenile Administration | 100 | 5030 | 179,036 | 2,350,424 |
| Justice Court | 100 | 8010 | 996,763 | 1,616,147 |
| Total General Fund | | | <u>21,263,360</u> | <u>135,276,171</u> |
| Law Library | 176 | 8510 | 394,778 | 758,338 |
| District Patrol | 182 | 4020 | 37,873,984 | 37,873,984 |
| Sheriff's Contract Services | 186 | 4060 | 713,083 | 713,083 |
| Community Corrections | 188 | 5510 | 21,220,076 | 23,692,482 |
| Juvenile Grants | 196 | 5040 | 900,956 | 944,561 |
| Juvenile Conciliation Services | 197 | 5020 | 679,674 | 691,076 |
| Court Security | 202 | 4040 | 400,000 | 1,610,851 |
| Grants & Donations | 224 | 4050 | 1,551,660 | 1,551,660 |
| Jail Commissary | 226 | 4030 | 305,000 | 1,613,201 |
| Juvenile High Risk Prevention Funds | 228 | 5050 | 2,828,113 | 3,570,702 |
| LOL Administration | 234 | 1690 | 36,943,560 | 15,951,309 |
| LOL Sheriff's Administration | 234 | 4010 | - | 3,648,003 |
| LOL Law Enforcement | 234 | 4020 | 37,660 | 16,394,828 |
| LOL Jail | 234 | 4030 | - | 5,461,480 |
| LOL District Attorney | 234 | 4510 | 702,488 | 5,037,725 |
| LOL Juvenile | 234 | 5010 | - | 2,316,291 |
| LOL Community Corrections | 234 | 5515 | - | 6,397,611 |
| Civil Forfeitures | 238 | 4090 | - | 1,158,015 |
| Total Special Funds | | | <u>104,551,032</u> | <u>129,385,200</u> |
| TOTAL PUBLIC SAFETY & JUSTICE | | | <u>\$ 125,814,392</u> | <u>264,661,371</u> |

REVENUES & EXPENDITURES

by Fund and Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Proposed Revenues</u> | <u>Proposed Expenditures</u> |
|---|-------------|-----------------|--------------------------|------------------------------|
| LAND USE & TRANSPORTATION | | | | |
| Long Range Planning | 100 | 6010 | \$ 4,370,853 | 6,192,286 |
| Watermaster | 100 | 9610 | 174,982 | 356,517 |
| Total General Fund | | | <u>4,545,835</u> | <u>6,548,803</u> |
| Engineering Services | 168 | 6030 | 2,917,661 | 12,310,898 |
| Administration | 168 | 6040 | 1,774,406 | 5,180,099 |
| Road Fund Administration | 168 | 6045 | 51,835,000 | 48,799,227 |
| Capital Project Management | 168 | 6050 | 8,132,894 | 10,188,620 |
| Operations & Maintenance | 168 | 6060 | 2,215,200 | 33,233,568 |
| Public Land Corner | 170 | 6030 | 570,000 | 2,838,452 |
| Current Planning | 172 | 6020 | 2,635,179 | 2,987,392 |
| Building Services | 174 | 6020 | 11,035,098 | 15,151,355 |
| Statewide Transportation Improvement | 209 | 6070 | 5,873,917 | 5,873,917 |
| Maintenance Improvement | 212 | 6075 | 27,000 | 440,496 |
| Surveyor | 216 | 6030 | 712,025 | 1,885,866 |
| Total Special Funds | | | <u>87,728,380</u> | <u>138,889,890</u> |
| TOTAL LAND USE & TRANSPORTATION | | | <u>92,274,215</u> | <u>145,438,693</u> |
| HOUSING, HEALTH & HUMAN SERVICES | | | | |
| Public Health | 100 | 7030 | 21,109,186 | 30,546,255 |
| HHS Administration | 100 | 7040 | 2,330,895 | 2,965,070 |
| Animal Services | 100 | 7090 | 1,722,780 | 4,523,629 |
| Veteran Services | 100 | 7510 | 386,067 | 1,750,193 |
| Total General Fund | | | <u>25,548,928</u> | <u>39,785,147</u> |
| Community Development Block Grant | 164 | 9010 | 5,102,160 | 5,449,324 |
| Children, Youth & Families | 166 | 7050 | 8,710,115 | 10,199,348 |
| Developmental Disabilities | 191 | 7065 | 17,326,924 | 17,377,876 |
| Behavioral Health | 192 | 7060 | 86,930,133 | 92,238,386 |
| Mental Health HB 2145 | 194 | 7070 | - | 954,468 |
| Aging Services | 198 | 7520 | 7,792,997 | 8,211,453 |
| Mental Health Crisis Services | 199 | 7089 | 7,747,851 | 7,796,159 |
| Coordinated Care Organization | 203 | 7087 | 6,285,925 | 7,124,625 |
| Tri-County Risk Reserve | 207 | 7086 | - | 20,893,373 |
| Emergency Medical Services | 208 | 7010 | 962,314 | 2,318,250 |
| Housing Services | 218 | 6510 | 24,089,848 | 24,180,922 |
| Metro Affordable Housing Bond | 219 | 6520 | \$ 22,934,100 | 22,934,100 |
| HOME | 220 | 9020 | \$ 3,694,902 | 3,694,902 |
| Supportive Housing Services | 221 | 6530 | 70,700,000 | 117,699,271 |

REVENUES & EXPENDITURES

by Fund and Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Proposed Revenues</u> | <u>Proposed Expenditures</u> |
|---|-------------|-----------------|--------------------------|------------------------------|
| Air Quality | 244 | 9030 | 534,543 | 597,114 |
| Housing Production Opportunity Fund | 245 | 9040 | - | 3,407,803 |
| Total Special Funds | | | <u>262,811,812</u> | <u>345,077,374</u> |
| TOTAL HOUSING, HEALTH & HUMAN SERVICES | | | <u>288,360,740</u> | <u>384,862,521</u> |
| CULTURE, EDUCATION & RECREATION | | | | |
| Parks | 100 | 3560 | 1,457,329 | 2,583,388 |
| Extension Services | 100 | 9510 | - | 590,640 |
| Total General Fund | | | <u>1,457,329</u> | <u>3,174,028</u> |
| Metzger Park | 162 | 3560 | 278,428 | 466,739 |
| Cooperative Library Services | 184 | 9710 | 38,791,799 | 54,477,952 |
| West Slope Library | 185 | 9710 | 1,006,478 | 1,851,858 |
| County Fair Complex | 200 | 9810 | 3,645,443 | 6,869,990 |
| Transient Lodging Tax | 240 | 1655 | 4,544,000 | 4,544,000 |
| Event Center Operations | 435 | 9840 | 1,355,000 | 3,121,127 |
| Total Special Funds | | | <u>49,621,148</u> | <u>71,331,666</u> |
| TOTAL CULTURAL EDUCATION & RECREATION | | | <u>51,078,477</u> | <u>74,505,694</u> |
| NON-DEPARTMENTAL | | | | |
| Non-departmental | 100 | 1620 | - | 191,173 |
| General Fund Contingency | 100 | 1630 | - | 33,736,152 |
| Community Network | 100 | 1696 | - | 480,294 |
| Total General Fund | | | <u>-</u> | <u>34,407,619</u> |
| TOTAL NON-DEPARTMENTAL | | | <u>-</u> | <u>34,407,619</u> |
| TOTAL OPERATING BUDGET | | | <u>\$ 682,836,555</u> | <u>1,051,193,328</u> |

REVENUES & EXPENDITURES

by Fund and Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Proposed Revenues</u> | <u>Proposed Expenditures</u> |
|--|-------------|-----------------|--------------------------|------------------------------|
| <u>CAPITAL BUDGET</u> | | | | |
| FACILITIES & TECHNOLOGY | | | | |
| 2016 FF&C Facilities Capital Projects | 353 | 3580 | \$ - | 2,161,844 |
| ITS Capital Projects | 354 | 3580 | 3,917,124 | 8,676,075 |
| Facilities Park SDC | 355 | 3580 | 29,484 | 235,046 |
| Facilities Capital Projects | 356 | 3580 | 37,270,249 | 46,073,474 |
| Parks & Open Spaces Opportunity | 357 | 3580 | - | 332,274 |
| Emergency Communications System | 359 | 3580 | 400,000 | 3,986,680 |
| Event Center | 380 | 9820 | - | 2,881,926 |
| Total Special Funds | | | <u>41,616,857</u> | <u>64,347,319</u> |
| TOTAL FACILITIES & TECHNOLOGY | | | <u>41,616,857</u> | <u>64,347,319</u> |
| TRANSPORTATION | | | | |
| Major Streets Transportation Improvement Program (MSTIP) | 362 | 6065 | 96,211,403 | 153,545,427 |
| Road Capital Projects | 368 | 6065 | 12,841,941 | 31,351,188 |
| Transportation Development Tax | 374 | 6065 | 5,000,000 | 46,386,436 |
| North Bethany SDC | 376 | 6065 | 750,000 | 900,000 |
| Bonny Slope West SDC | 378 | 6065 | 420,000 | 5,204,951 |
| Total Special Funds | | | <u>115,223,344</u> | <u>237,388,002</u> |
| TOTAL TRANSPORTATION | | | <u>115,223,344</u> | <u>237,388,002</u> |
| TOTAL CAPITAL BUDGET | | | <u>156,840,201</u> | <u>301,735,321</u> |
| <u>NON-OPERATING BUDGET</u> | | | | |
| DEBT & OTHER FINANCING | | | | |
| General Obligation Bonds | 304 | 3585 | 5,202,606 | 5,329,688 |
| Series 2016B FF&C | 305 | 3585 | 7,652,983 | 38,181,382 |
| Miscellaneous Debt | 306 | 3585 | 5,852,672 | 5,889,763 |
| Total Special Funds | | | <u>18,708,261</u> | <u>49,400,833</u> |
| TOTAL DEBT & OTHER FINANCING | | | <u>\$ 18,708,261</u> | <u>49,400,833</u> |

REVENUES & EXPENDITURES

by Fund and Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Proposed Revenues</u> | <u>Proposed Expenditures</u> |
|--|-------------|-----------------|--------------------------|------------------------------|
| RISK MANAGEMENT/INSURANCE | | | | |
| Liability/Casualty Insurance | 504 | 3570 | \$ 7,656,308 | 11,610,911 |
| Life Insurance | 506 | 3570 | 517,676 | 517,676 |
| Workers Compensation Insurance | 508 | 3570 | 5,205,670 | 4,953,047 |
| Medical Insurance | 510 | 3570 | 46,658,313 | 55,352,753 |
| Unemployment Insurance | 512 | 3570 | 147,641 | 736,450 |
| PERS Employer Stabilization | 524 | 1615 | - | 350,993 |
| Total Special Funds | | | <u>60,185,608</u> | <u>73,521,830</u> |
| TOTAL RISK MANAGEMENT/INSURANCE | | | <u>60,185,608</u> | <u>73,521,830</u> |
| REPLACEMENT/RESERVE | | | | |
| Revenue Stabilization | 105 | 1660 | - | 11,615,582 |
| Animal Services Gifts & Donations | 154 | 7095 | 1,232,079 | 2,607,286 |
| Building Equipment Replacement | 232 | 3555 | 4,821,701 | 15,430,384 |
| ITS Systems Replacement | 242 | 3526 | 1,228,755 | 1,588,102 |
| Fleet Replacement | 502 | 3541 | 8,326,873 | 25,950,807 |
| Total Special Funds | | | <u>15,609,408</u> | <u>57,192,161</u> |
| TOTAL REPLACEMENT/RESERVE | | | <u>15,609,408</u> | <u>57,192,161</u> |
| MISCELLANEOUS | | | | |
| General Fund Transfers | 100 | 1670 | 245,133,575 | 93,040,768 |
| Total General Fund | | | <u>245,133,575</u> | <u>93,040,768</u> |
| Lottery Program | 156 | 1625 | 2,982,000 | 2,982,000 |
| Strategic Investment Program | 204 | 1640 | 45,088,000 | 60,159,201 |
| Gain Share | 205 | 1640 | 9,250,000 | 13,184,211 |
| Indirect Cost Recovery | 222 | 3595 | (1,024,021) | (1,024,021) |
| Total Special Funds | | | <u>56,295,979</u> | <u>75,301,391</u> |
| TOTAL MISCELLANEOUS | | | <u>301,429,554</u> | <u>168,342,159</u> |
| TOTAL NON-OPERATING | | | <u>395,932,831</u> | <u>348,456,983</u> |
| TOTAL BUDGET | | | <u>\$ 1,235,609,587</u> | <u>1,701,385,632</u> |

APPROPRIATIONS BY FUND

| FUND DESCRIPTION | FUND | PROPOSED EXPENDITURES | PROPOSED REVENUE | BEGINNING BALANCE | TOTAL RESOURCES |
|--------------------------------------|------|--------------------------|---------------------|----------------------|--------------------|
| General Fund | 100 | \$ 335,042,976 | 301,832,517 | 33,210,459 | 335,042,976 |
| Revenue Stabilization | 105 | 11,615,582 | - | 11,615,582 | 11,615,582 |
| Animal Services Gifts & Donations | 154 | 2,607,286 | 1,232,079 | 1,375,207 | 2,607,286 |
| COVID-19 Response and Recovery | 155 | 33,348,253 | 31,218,415 | 2,129,838 | 33,348,253 |
| Lottery Program | 156 | 2,982,000 | 2,982,000 | - | 2,982,000 |
| Metzger Park | 162 | 466,739 | 278,428 | 188,311 | 466,739 |
| Community Development Block Grant | 164 | 5,449,324 | 5,102,160 | 347,164 | 5,449,324 |
| Children, Youth & Families | 166 | 10,199,348 | 8,710,115 | 1,489,233 | 10,199,348 |
| Road Fund | 168 | 109,712,412 | 66,875,161 | 42,837,251 | 109,712,412 |
| Public Land Corner | 170 | 2,838,452 | 570,000 | 2,268,452 | 2,838,452 |
| Current Planning | 172 | 2,987,392 | 2,635,179 | 352,213 | 2,987,392 |
| Building Services | 174 | 15,151,355 | 11,035,098 | 4,116,257 | 15,151,355 |
| Law Library | 176 | 758,338 | 394,778 | 363,560 | 758,338 |
| District Patrol | 182 | 37,873,984 | 37,873,984 | - | 37,873,984 |
| Cooperative Library Services | 184 | 54,477,952 | 38,791,799 | 15,686,153 | 54,477,952 |
| West Slope Library | 185 | 1,851,858 | 1,006,478 | 845,380 | 1,851,858 |
| Sheriff's Contract Services | 186 | 713,083 | 713,083 | - | 713,083 |
| Community Corrections | 188 | 23,692,482 | 21,220,076 | 2,472,406 | 23,692,482 |
| Developmental Disabilities | 191 | 17,377,876 | 17,326,924 | 50,952 | 17,377,876 |
| Behavioral Health | 192 | 92,238,386 | 86,930,133 | 5,308,253 | 92,238,386 |
| Mental Health HB 2145 | 194 | 954,468 | - | 954,468 | 954,468 |
| Juvenile Grants | 196 | 944,561 | 900,956 | 43,605 | 944,561 |
| Juvenile Conciliation Services | 197 | 691,076 | 679,674 | 11,402 | 691,076 |
| Aging Services | 198 | 8,211,453 | 7,792,997 | 418,456 | 8,211,453 |
| Mental Health Crisis Services | 199 | 7,796,159 | 7,747,851 | 48,308 | 7,796,159 |
| County Fair Complex | 200 | 6,869,990 | 3,645,443 | 3,224,547 | 6,869,990 |
| Court Security | 202 | 1,610,851 | 400,000 | 1,210,851 | 1,610,851 |
| Coordinated Care Organization | 203 | 7,124,625 | 6,285,925 | 838,700 | 7,124,625 |
| Strategic Investment Program | 204 | 60,159,201 | 45,088,000 | 15,071,201 | 60,159,201 |
| Gain Share | 205 | 13,184,211 | 9,250,000 | 3,934,211 | 13,184,211 |
| Tri-County Risk Reserve | 207 | 20,893,373 | - | 20,893,373 | 20,893,373 |
| Emergency Medical Services | 208 | 2,318,250 | 962,314 | 1,355,936 | 2,318,250 |
| Statewide Transportation Improvement | 209 | 5,873,917 | 5,873,917 | - | 5,873,917 |
| Maintenance Improvement | 212 | 440,496 | 27,000 | 413,496 | 440,496 |
| Surveyor | 216 | 1,885,866 | 712,025 | 1,173,841 | 1,885,866 |
| Housing Services | 218 | 24,180,922 | 24,089,848 | 91,074 | 24,180,922 |
| Metro Affordable Housing Bond | 219 | 22,934,100 | 22,934,100 | - | 22,934,100 |
| HOME | 220 | 3,694,902 | 3,694,902 | - | 3,694,902 |
| Supportive Housing Services | 221 | \$ 117,699,271 | 70,700,000 | 46,999,271 | 117,699,271 |

APPROPRIATIONS BY FUND

| FUND DESCRIPTION | FUND | PROPOSED EXPENDITURES | PROPOSED REVENUE | BEGINNING BALANCE | TOTAL RESOURCES |
|--|------|--------------------------|---------------------|----------------------|--------------------|
| Indirect Cost Recovery | 222 | \$ (1,024,021) | (1,024,021) | - | (1,024,021) |
| Grants & Donations | 224 | 1,551,660 | 1,551,660 | - | 1,551,660 |
| Jail Commissary | 226 | 1,613,201 | 305,000 | 1,308,201 | 1,613,201 |
| Juvenile High Risk Prevention Funds | 228 | 3,570,702 | 2,828,113 | 742,589 | 3,570,702 |
| Building Equipment Replacement | 232 | 15,430,384 | 4,821,701 | 10,608,683 | 15,430,384 |
| Local Option Levy | 234 | 55,207,247 | 37,683,708 | 17,523,539 | 55,207,247 |
| Civil Forfeitures | 238 | 1,158,015 | - | 1,158,015 | 1,158,015 |
| Transient Lodging Tax | 240 | 4,544,000 | 4,544,000 | - | 4,544,000 |
| ITS Systems Replacement | 242 | 1,588,102 | 1,228,755 | 359,347 | 1,588,102 |
| Air Quality | 244 | 597,114 | 534,543 | 62,571 | 597,114 |
| Housing Production Opportunity Fund | 245 | 3,407,803 | - | 3,407,803 | 3,407,803 |
| General Obligation Bonds | 304 | 5,329,688 | 5,202,606 | 127,082 | 5,329,688 |
| Series 2016B FF&C | 305 | 38,181,382 | 7,652,983 | 30,528,399 | 38,181,382 |
| Miscellaneous Debt | 306 | 5,889,763 | 5,852,672 | 37,091 | 5,889,763 |
| 2016 FF&C Facilities Capital Projects | 353 | 2,161,844 | - | 2,161,844 | 2,161,844 |
| ITS Capital Projects | 354 | 8,676,075 | 3,917,124 | 4,758,951 | 8,676,075 |
| Facilities Park SDC | 355 | 235,046 | 29,484 | 205,562 | 235,046 |
| Facilities Capital Projects | 356 | 46,073,474 | 37,270,249 | 8,803,225 | 46,073,474 |
| Parks & Open Spaces Opportunity | 357 | 332,274 | - | 332,274 | 332,274 |
| Emergency Communications System | 359 | 3,986,680 | 400,000 | 3,586,680 | 3,986,680 |
| Major Streets Transportation Improvement Program (MSTIP) | 362 | 153,545,427 | 96,211,403 | 57,334,024 | 153,545,427 |
| Road Capital Projects | 368 | 31,351,188 | 12,841,941 | 18,509,247 | 31,351,188 |
| Transportation Development Tax | 374 | 46,386,436 | 5,000,000 | 41,386,436 | 46,386,436 |
| North Bethany SDC | 376 | 900,000 | 750,000 | 150,000 | 900,000 |
| Bonny Slope West SDC | 378 | 5,204,951 | 420,000 | 4,784,951 | 5,204,951 |
| Event Center | 380 | 2,881,926 | - | 2,881,926 | 2,881,926 |
| Event Center Operations | 435 | 3,121,127 | 1,355,000 | 1,766,127 | 3,121,127 |
| Fleet Services | 500 | 7,654,586 | 7,261,371 | 393,215 | 7,654,586 |
| Fleet Replacement | 502 | 25,950,807 | 8,326,873 | 17,623,934 | 25,950,807 |
| Liability/Casualty Insurance | 504 | 11,610,911 | 7,656,308 | 3,954,603 | 11,610,911 |
| Life Insurance | 506 | 517,676 | 517,676 | - | 517,676 |
| Workers Compensation Insurance | 508 | 4,953,047 | 5,205,670 | (252,623) | 4,953,047 |
| Medical Insurance | 510 | 55,352,753 | 46,658,313 | 8,694,440 | 55,352,753 |
| Unemployment Insurance | 512 | 736,450 | 147,641 | 588,809 | 736,450 |
| Board of Commissioners | 514 | 2,085,011 | 2,085,011 | - | 2,085,011 |
| Mail and Print Services | 516 | 2,356,167 | 1,797,471 | 558,696 | 2,356,167 |
| Information Technology Services Operations | 518 | 26,833,864 | 26,833,864 | - | 26,833,864 |
| Facilities Operations | 520 | 19,912,610 | 19,912,610 | - | 19,912,610 |
| County Administrators Office | 522 | 7,459,129 | 7,459,129 | - | 7,459,129 |
| PERS Employer Stabilization | 524 | 350,993 | - | 350,993 | 350,993 |
| County Counsel | 526 | 4,420,819 | 4,420,819 | - | 4,420,819 |
| County Auditor | 528 | 906,047 | 906,047 | - | 906,047 |

APPROPRIATIONS BY FUND

| FUND DESCRIPTION | FUND | PROPOSED EXPENDITURES | PROPOSED REVENUE | BEGINNING BALANCE | TOTAL RESOURCES |
|--|-------------|----------------------------------|-----------------------------|------------------------------|----------------------------|
| Office of Equity, Inclusion & Community Engagement | 530 | 3,002,071 | 3,002,071 | - | 3,002,071 |
| County Emergency Management | 532 | 1,846,885 | 1,846,885 | - | 1,846,885 |
| Finance | 534 | 5,873,356 | 5,873,356 | - | 5,873,356 |
| Human Resources | 536 | 8,808,192 | 8,808,192 | - | 8,808,192 |
| | | | | | |
| Total County Budget | | <u>\$ 1,701,385,632</u> | <u>1,235,609,587</u> | <u>465,776,045</u> | <u>1,701,385,632</u> |

APPROPRIATIONS BY FUND

| FUND DESCRIPTION | FUND | PROPOSED EXPENDITURES | PROPOSED REVENUE | BEGINNING BALANCE | TOTAL RESOURCES |
|--|------|--------------------------|---------------------|----------------------|--------------------|
| Service Districts | | | | | |
| Enhanced Sheriff's Patrol District (ESPD) | 210 | \$ 48,643,889 | 33,226,234 | 15,417,655 | 48,643,889 |
| Urban Road Maintenance District (URMD) | 214 | 17,129,980 | 5,942,156 | 11,187,824 | 17,129,980 |
| North Bethany County Service District for Roads (North Bethany CSDR) | 215 | 18,833,039 | 2,764,234 | 16,068,805 | 18,833,039 |
| Service District for Lighting No. 1 (SDL No. 1) | 434 | \$ 3,453,957 | 2,802,500 | 651,457 | 3,453,957 |

PERMANENT POSITIONS

by Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Adopted 2021-22</u> | <u>Adopted 2022-23</u> | <u>Modified 2022-23</u> | <u>Proposed 2023-24</u> |
|--|-------------|-----------------|----------------------------|----------------------------|-----------------------------|-----------------------------|
| <u>OPERATING BUDGET</u> | | | | | | |
| GENERAL GOVERNMENT | | | | | | |
| Direct Services | | | | | | |
| Elections | 100 | 3010 | 10.00 | 8.00 | 8.00 | 10.00 |
| Assessment & Taxation | 100 | 3020 | 109.00 | 108.00 | 108.00 | 109.00 |
| Board of Commissioners | 514 | 1010 | - | - | - | 5.00 |
| Board of Commissioners | 100 | 1010 | 5.00 | 5.00 | 5.00 | - |
| County Administrators Office | 522 | 1510 | - | - | - | 25.50 |
| County Administrators Office | 100 | 1510 | 21.00 | 23.00 | 23.00 | - |
| Support Services Administration | 100 | 3510 | 9.00 | 3.00 | 3.00 | - |
| County Counsel | 526 | 2010 | - | - | - | 16.00 |
| County Counsel | 100 | 2010 | 17.00 | 18.00 | 18.00 | - |
| County Auditor | 528 | 2510 | - | - | - | 3.00 |
| County Auditor | 100 | 2510 | 4.00 | 1.00 | 1.00 | - |
| Office of Equity, Inclusion & Community Engagement | 530 | 3110 | - | - | - | 14.00 |
| Equity, Inclusion and Community Engagement | 100 | 3110 | 11.00 | 13.00 | 13.00 | - |
| Total Direct Services | | | <u>186.00</u> | <u>179.00</u> | <u>179.00</u> | <u>182.50</u> |
| Internal Services | | | | | | |
| COVID-19 Response and Recovery | 155 | 1645 | 51.00 | 75.75 | 80.55 | 37.25 |
| Fleet Services | 500 | 3540 | 21.00 | 20.00 | 20.00 | 20.00 |
| Information Technology Services Operations | 518 | 3525 | - | - | - | 85.75 |
| Information Technology Services | 100 | 3525 | 85.75 | 81.75 | 83.75 | - |
| Facilities Operations | 520 | 3535 | - | - | - | 56.01 |
| Facilities Management | 100 | 3535 | 52.60 | 52.60 | 53.60 | - |
| Mail and Print Services | 532 | 3545 | 6.00 | 6.00 | 6.00 | 5.60 |
| County Emergency Management | 532 | 3210 | - | - | - | 7.00 |
| County Emergency Management | 100 | 3210 | 6.00 | 7.00 | 7.00 | - |
| Finance | 534 | 3515 | - | - | - | 26.00 |
| Finance | 100 | 3515 | 18.00 | 20.00 | 21.00 | - |
| Procurement | 100 | 3530 | 5.00 | 6.00 | 6.00 | - |
| Human Resources | 536 | 3520 | - | - | - | 41.00 |
| Human Resources | 100 | 3520 | 24.00 | 28.00 | 28.00 | - |
| Risk Management | 100 | 3575 | 7.00 | 7.00 | 7.00 | - |
| Total Indirect Services | | | <u>276.35</u> | <u>304.10</u> | <u>312.90</u> | <u>278.61</u> |
| GENERAL GOVERNMENT | | | <u>462.35</u> | <u>483.10</u> | <u>491.90</u> | <u>461.11</u> |

PERMANENT POSITIONS

by Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Adopted 2021-22</u> | <u>Adopted 2022-23</u> | <u>Modified 2022-23</u> | <u>Proposed 2023-24</u> |
|--------------------------------------|-------------|-----------------|----------------------------|----------------------------|-----------------------------|-----------------------------|
| PUBLIC SAFETY & JUSTICE | | | | | | |
| Sheriff's Office Administration | 100 | 4010 | 35.00 | 35.25 | 35.25 | 38.25 |
| Law Enforcement | 100 | 4020 | 153.40 | 151.40 | 151.40 | 144.90 |
| Jail | 100 | 4030 | 198.75 | 192.75 | 192.75 | 195.75 |
| District Attorney | 100 | 4510 | 100.50 | 106.50 | 107.50 | 108.10 |
| Juvenile | 100 | 5010 | 40.00 | 39.00 | 39.00 | 40.00 |
| Juvenile Administration | 100 | 5030 | 13.00 | 13.00 | 13.00 | 13.00 |
| Justice Court | 100 | 8010 | 9.00 | 9.00 | 9.00 | 9.00 |
| Law Library | 176 | 8510 | 3.00 | 3.00 | 3.00 | 3.00 |
| District Patrol | 182 | 4020 | 151.60 | 138.60 | 138.60 | 139.60 |
| Sheriff's Contract Services | 186 | 4060 | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Corrections | 188 | 5510 | 104.00 | 106.00 | 107.00 | 106.00 |
| Juvenile Grants | 196 | 5040 | 4.50 | 3.50 | 3.50 | 3.50 |
| Juvenile Conciliation Services | 197 | 5020 | 4.00 | 4.00 | 4.00 | 4.00 |
| Jail Commissary | 226 | 4030 | 1.00 | 1.00 | 1.00 | 1.00 |
| Juvenile High Risk Prevention Funds | 228 | 5050 | 11.50 | 13.50 | 13.50 | 13.50 |
| LOL Sheriff's Administration | 234 | 4010 | 16.00 | 16.00 | 16.00 | 15.00 |
| LOL Law Enforcement | 234 | 4020 | 65.75 | 59.75 | 59.75 | 60.75 |
| LOL Jail | 234 | 4030 | 17.50 | 21.50 | 21.50 | 21.50 |
| LOL District Attorney | 234 | 4510 | 26.30 | 26.50 | 26.50 | 26.50 |
| LOL Juvenile | 234 | 5010 | 10.00 | 10.00 | 10.00 | 10.50 |
| LOL Community Corrections | 234 | 5515 | 33.00 | 32.00 | 32.00 | 32.00 |
| PUBLIC SAFETY & JUSTICE | | | <u>998.80</u> | <u>983.25</u> | <u>985.25</u> | <u>986.85</u> |
| LAND USE & TRANSPORTATION | | | | | | |
| Long Range Planning | 100 | 6010 | 26.27 | 26.27 | 26.27 | 25.77 |
| Watermaster | 100 | 9610 | 1.94 | 1.94 | 1.94 | 1.75 |
| Engineering Services | 168 | 6030 | 50.28 | 50.28 | 50.28 | 50.28 |
| Administration | 168 | 6040 | 23.00 | 25.00 | 25.00 | 24.75 |
| Capital Project Management | 168 | 6050 | 46.35 | 46.35 | 46.35 | 47.35 |
| Operations & Maintenance | 168 | 6060 | 111.00 | 111.00 | 111.00 | 111.00 |
| Public Land Corner | 170 | 6030 | 3.79 | 3.79 | 3.79 | 3.79 |
| Current Planning | 172 | 6020 | 16.31 | 16.31 | 16.31 | 13.52 |
| Building Services | 174 | 6020 | 55.03 | 54.03 | 54.03 | 49.72 |
| Surveyor | 216 | 6030 | 4.58 | 4.58 | 4.58 | 4.58 |
| LAND USE & TRANSPORATION | | | <u>338.55</u> | <u>339.55</u> | <u>339.55</u> | <u>332.51</u> |

PERMANENT POSITIONS

by Organization Unit

| | <u>Fund</u> | <u>Org Unit</u> | <u>Adopted 2021-22</u> | <u>Adopted 2022-23</u> | <u>Modified 2022-23</u> | <u>Proposed 2023-24</u> |
|--|-------------|---------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|
| HOUSING, HEALTH & HUMAN SERVICES | | | | | | |
| Housing | | | | | | |
| Community Development Block Grant | 164 | 9010 | 6.28 | 6.28 | 6.28 | 6.53 |
| Housing Services | 218 | 6510 | 62.00 | 86.00 | 86.00 | 104.00 |
| HOME | 220 | 9020 | 1.17 | 2.17 | 2.17 | 2.17 |
| Air Quality | 244 | 9030 | 1.30 | 1.30 | 1.30 | 1.30 |
| Total Housing | | | <u>70.75</u> | <u>95.75</u> | <u>95.75</u> | <u>114.00</u> |
| Health & Human Services | | | | | | |
| Public Health | 100 | 7030 | 135.70 | 153.25 | 159.45 | 150.20 |
| HHS Administration | 100 | 7040 | 15.00 | 15.00 | 16.00 | 16.00 |
| Animal Services | 100 | 7090 | 25.00 | 25.00 | 25.00 | 25.00 |
| Veteran Services | 100 | 7510 | 10.77 | 11.07 | 11.07 | 10.57 |
| Children, Youth & Families | 166 | 7050 | 5.10 | 6.55 | 6.55 | 18.65 |
| Developmental Disabilities | 191 | 7065 | 85.10 | 91.60 | 93.60 | 105.10 |
| Behavioral Health | 192 | 7060 | 34.81 | 37.01 | 40.61 | 42.94 |
| Aging Services | 198 | 7520 | 18.98 | 24.68 | 24.68 | 23.18 |
| Coordinated Care Organization | 203 | 7087 | 30.09 | 29.89 | 30.29 | 28.96 |
| Emergency Medical Services | 208 | 7010 | 3.20 | 2.70 | 3.70 | 2.90 |
| Total Health & Human Services | | | <u>363.75</u> | <u>396.75</u> | <u>410.95</u> | <u>423.50</u> |
| HOUSING, HEALTH & HUMAN SERVICES | | | <u>434.50</u> | <u>492.50</u> | <u>506.70</u> | <u>537.50</u> |
| CULTURE, EDUCATION & RECREATION | | | | | | |
| Parks | 100 | 3560 | 9.90 | 10.00 | 10.00 | 10.00 |
| Metzger Park | 162 | 3560 | 0.10 | - | - | - |
| Cooperative Library Services | 184 | 9710 | 36.50 | 38.00 | 38.00 | 37.00 |
| West Slope Library | 185 | 9710 | 10.00 | 10.00 | 10.00 | 9.00 |
| County Fair Complex | 200 | 9810 | 8.50 | 6.40 | 6.40 | 10.40 |
| Event Center Operations | 435 | 9840 | 6.50 | 6.20 | 6.20 | 6.60 |
| TOTAL CULTURE, EDUCATION & RECREATION | | | <u>71.50</u> | <u>70.60</u> | <u>70.60</u> | <u>73.00</u> |
| TOTAL BUDGET | | | <u>2,305.70</u> | <u>2,369.00</u> | <u>2,394.00</u> | <u>2,390.97</u> |

PERMANENT POSITIONS

by Fund and Organization Unit

| | Org Unit | FUND | Adopted 2021-22 | Adopted 2022-23 | Modified 2022-23 | Proposed 2023-24 |
|--|-------------|------------|--------------------|--------------------|---------------------|---------------------|
| General Fund | | 100 | 1,158.58 | 1,170.78 | 1,182.98 | 907.29 |
| Board of Commissioners | 1010 | | 5.00 | 5.00 | 5.00 | - |
| County Administrators Office | 1510 | | 21.00 | 23.00 | 23.00 | - |
| County Counsel | 2010 | | 17.00 | 18.00 | 18.00 | - |
| County Auditor | 2510 | | 4.00 | 1.00 | 1.00 | - |
| Elections | 3010 | | 10.00 | 8.00 | 8.00 | 10.00 |
| Assessment & Taxation | 3020 | | 109.00 | 108.00 | 108.00 | 109.00 |
| Equity, Inclusion and Community Engagement | 3110 | | 11.00 | 13.00 | 13.00 | - |
| County Emergency Management | 3210 | | 6.00 | 7.00 | 7.00 | - |
| Support Services Administration | 3510 | | 9.00 | 3.00 | 3.00 | - |
| Finance | 3515 | | 18.00 | 20.00 | 21.00 | - |
| Human Resources | 3520 | | 24.00 | 28.00 | 28.00 | - |
| Information Technology Services | 3525 | | 85.75 | 81.75 | 83.75 | - |
| Procurement | 3530 | | 5.00 | 6.00 | 6.00 | - |
| Facilities Management | 3535 | | 52.60 | 52.60 | 53.60 | - |
| Parks | 3560 | | 9.90 | 10.00 | 10.00 | 10.00 |
| Risk Management | 3575 | | 7.00 | 7.00 | 7.00 | - |
| Sheriff's Office Administration | 4010 | | 35.00 | 35.25 | 35.25 | 38.25 |
| Law Enforcement | 4020 | | 153.40 | 151.40 | 151.40 | 144.90 |
| Jail | 4030 | | 198.75 | 192.75 | 192.75 | 195.75 |
| District Attorney | 4510 | | 100.50 | 106.50 | 107.50 | 108.10 |
| Juvenile | 5010 | | 40.00 | 39.00 | 39.00 | 40.00 |
| Juvenile Administration | 5030 | | 13.00 | 13.00 | 13.00 | 13.00 |
| Long Range Planning | 6010 | | 26.27 | 26.27 | 26.27 | 25.77 |
| Public Health | 7030 | | 135.70 | 153.25 | 159.45 | 150.20 |
| HHS Administration | 7040 | | 15.00 | 15.00 | 16.00 | 16.00 |
| Animal Services | 7090 | | 25.00 | 25.00 | 25.00 | 25.00 |
| Veteran Services | 7510 | | 10.77 | 11.07 | 11.07 | 10.57 |
| Justice Court | 8010 | | 9.00 | 9.00 | 9.00 | 9.00 |
| Watermaster | 9610 | | 1.94 | 1.94 | 1.94 | 1.75 |
| subtotal - General Fund | | 100 | 1,158.58 | 1,170.78 | 1,182.98 | 907.29 |

PERMANENT POSITIONS

by Fund and Organization Unit

| | Org Unit | FUND | Adopted 2021-22 | Adopted 2022-23 | Modified 2022-23 | Proposed 2023-24 |
|--|-------------|------|--------------------|--------------------|---------------------|---------------------|
| COVID-19 Response and Recovery | | 155 | 51.00 | 75.75 | 80.55 | 37.25 |
| Metzger Park | | 162 | 0.10 | - | - | - |
| Community Development Block Grant | | 164 | 6.28 | 6.28 | 6.28 | 6.53 |
| Children, Youth & Families | | 166 | 5.10 | 6.55 | 6.55 | 18.65 |
| Road Fund | | 168 | 230.63 | 232.63 | 232.63 | 233.38 |
| Public Land Corner | | 170 | 3.79 | 3.79 | 3.79 | 3.79 |
| Current Planning | | 172 | 16.31 | 16.31 | 16.31 | 13.52 |
| Building Services | | 174 | 55.03 | 54.03 | 54.03 | 49.72 |
| Law Library | | 176 | 3.00 | 3.00 | 3.00 | 3.00 |
| District Patrol | | 182 | 151.60 | 138.60 | 138.60 | 139.60 |
| Cooperative Library Services | | 184 | 36.50 | 38.00 | 38.00 | 37.00 |
| West Slope Library | | 185 | 10.00 | 10.00 | 10.00 | 9.00 |
| Sheriff's Contract Services | | 186 | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Corrections | | 188 | 104.00 | 106.00 | 107.00 | 106.00 |
| Developmental Disabilities | | 191 | 85.10 | 91.60 | 93.60 | 105.10 |
| Behavioral Health | | 192 | 34.81 | 37.01 | 40.61 | 42.94 |
| Juvenile Grants | | 196 | 4.50 | 3.50 | 3.50 | 3.50 |
| Juvenile Conciliation Services | | 197 | 4.00 | 4.00 | 4.00 | 4.00 |
| Aging Services | | 198 | 18.98 | 24.68 | 24.68 | 23.18 |
| County Fair Complex | | 200 | 8.50 | 6.40 | 6.40 | 10.40 |
| Coordinated Care Organization | | 203 | 30.09 | 29.89 | 30.29 | 28.96 |
| Emergency Medical Services | | 208 | 3.20 | 2.70 | 3.70 | 2.90 |
| Surveyor | | 216 | 4.58 | 4.58 | 4.58 | 4.58 |
| Housing Services | | 218 | 62.00 | 86.00 | 86.00 | 104.00 |
| HOME | | 220 | 1.17 | 2.17 | 2.17 | 2.17 |
| Jail Commissary | | 226 | 1.00 | 1.00 | 1.00 | 1.00 |
| Juvenile High Risk Prevention Funds | | 228 | 11.50 | 13.50 | 13.50 | 13.50 |
| Local Option Levy | | 234 | 168.55 | 165.75 | 165.75 | 166.25 |
| Air Quality | | 244 | 1.30 | 1.30 | 1.30 | 1.30 |
| Event Center Operations | | 435 | 6.50 | 6.20 | 6.20 | 6.60 |
| Fleet Services | | 500 | 21.00 | 20.00 | 20.00 | 20.00 |
| Board of Commissioners | | 514 | - | - | - | 5.00 |
| Mail and Print Services | | 516 | 6.00 | 6.00 | 6.00 | 5.60 |
| Information Technology Services Operations | | 518 | - | - | - | 85.75 |
| Facilities Operations | | 520 | - | - | - | 56.01 |
| County Administrators Office | | 522 | - | - | - | 25.50 |
| County Counsel | | 526 | - | - | - | 16.00 |
| County Auditor | | 528 | - | - | - | 3.00 |
| Office of Equity, Inclusion & Community Engagement | | 530 | - | - | - | 14.00 |
| County Emergency Management | | 532 | - | - | - | 7.00 |
| Finance | | 534 | - | - | - | 26.00 |

PERMANENT POSITIONS

by Fund and Organization Unit

| | Org Unit | FUND | Adopted 2021-22 | Adopted 2022-23 | Modified 2022-23 | Proposed 2023-24 |
|-----------------|-------------|------|--------------------|--------------------|---------------------|---------------------|
| Human Resources | | 536 | - | - | - | 41.00 |
| Total | | | 2,305.70 | 2,369.00 | 2,394.00 | 2,390.97 |

ASSESSED VALUE & PROPERTY TAXES

| DESCRIPTION | Actual | | | | | PROJECTED |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| ASSESSED VALUE⁽¹⁾ NET OF URBAN RENEWAL EXCESS | | | | | | |
| County | \$ 64,111,920,830 | 66,938,337,019 | 70,008,528,197 | 72,849,502,733 | 76,267,088,538 | 79,699,107,522 |
| County - after | 64,759,188,181 | 67,834,728,784 | 71,107,123,565 | 74,162,791,862 | 78,223,247,758 | 81,743,293,907 |
| County - after 1/1/2013 (149) | 64,974,312,732 | 68,032,356,127 | 71,273,364,154 | 74,371,914,305 | 78,318,865,846 | 81,843,214,809 |
| ESPD | 20,960,310,770 | 21,985,190,113 | 23,077,010,560 | 23,869,625,800 | 24,823,963,191 | 25,816,921,719 |
| North Bethany CSDR | 474,359,630 | 622,006,788 | 705,606,517 | 783,020,875 | 876,968,226 | 964,665,049 |
| URMD | 20,960,301,770 | 21,985,190,113 | 23,077,690,170 | 23,870,169,500 | 24,824,722,031 | 25,817,710,912 |
| % CHANGE IN ASSESSED VALUE FROM PRIOR YEAR | | | | | | |
| County | 4.00% | 4.41% | 4.59% | 4.06% | 4.69% | 4.50% |
| County - after | 4.25% | 4.75% | 4.82% | 4.30% | 5.48% | 4.50% |
| County - after 1/1/2013 (149) | 4.22% | 4.71% | 4.76% | 4.35% | 5.31% | 4.50% |
| ESPD | 5.03% | 4.89% | 4.97% | 3.43% | 4.00% | 4.00% |
| North Bethany CSDR | 39.45% | 31.13% | 13.44% | 10.97% | 12.00% | 10.00% |
| URMD | 5.03% | 4.89% | 4.97% | 3.43% | 4.00% | 4.00% |
| TAX RATES | | | | | | |
| County - perm rate | 2.2484 | 2.2484 | 2.2484 | 2.2484 | 2.2484 | 2.2484 |
| Public Safety - LOL ⁽³⁾ | 0.4200 | 0.4200 | 0.4200 | 0.4700 | 0.4700 | 0.4700 |
| WCCLS - LOL ⁽⁴⁾ | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 | 0.2200 |
| Bonds ⁽⁵⁾ | 0.0699 | 0.0699 | 0.0674 | 0.0675 | 0.0690 | 0.0690 |
| Total County | 2.9583 | 2.9583 | 2.9558 | 3.0059 | 3.0074 | 3.0074 |
| ESPD - perm rate | 0.6365 | 0.6365 | 0.6365 | 0.6365 | 0.6365 | 0.6365 |
| ESPD - LOL ⁽²⁾ | 0.6800 | 0.6800 | 0.6800 | 0.6800 | 0.6800 | 0.6800 |
| Total ESPD | 1.3165 | 1.3165 | 1.3165 | 1.3165 | 1.3165 | 1.3165 |
| 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 | 144,151,229 | 150,510,704 | 157,414,113 | 163,791,860 | 171,479,752 | 179,196,303 |
| Bonds ⁽⁵⁾ | 4,526,734 | 4,687,566 | 4,792,749 | 5,006,133 | 5,202,076 | 5,202,076 |
| Additional taxes/penalties | 1,221,787 | 1,756,750 | 1,438,822 | 1,529,411 | 2,753,344 | 2,753,344 |
| subtotal - County before | 149,899,750 | 156,955,020 | 163,645,684 | 170,327,404 | 179,435,172 | 187,151,723 |
| Public safety ⁽³⁾ - after | 26,979,255 | 28,248,635 | 29,584,290 | 34,541,468 | 36,427,304 | 38,052,979 |
| WCCLS - LOL ⁽⁴⁾ | 14,131,991 | 14,796,904 | 15,496,533 | 16,145,314 | 17,029,755 | 17,789,000 |
| subtotal - County after | 41,111,246 | 43,045,539 | 45,080,824 | 50,686,782 | 53,457,059 | 55,841,980 |
| Total County | 191,010,996 | 200,000,559 | 208,726,507 | 221,014,186 | 232,892,231 | 242,993,703 |
| ESPD - perm rate | 13,341,231 | 13,993,333 | 14,688,516 | 15,193,015 | 15,800,437 | 16,432,469 |
| ESPD - LOL ⁽²⁾ | 14,252,986 | 14,949,604 | 15,692,325 | 16,231,294 | 16,880,272 | 17,555,455 |
| Additional taxes/penalties | 35,749 | 11,619 | 13,103 | 6,401 | 36,898 | 6,401 |
| Total ESPD | 27,629,966 | 28,954,557 | 30,393,944 | 31,430,710 | 32,717,607 | 33,994,325 |
| NBCSD - perm rate | 592,946 | 777,507 | 882,008 | 978,776 | 1,096,213 | 1,205,831 |
| Additional taxes/penalties | 29,160 | 43 | - | 398 | 11,561 | 398 |
| Total NBCSD | 622,106 | 777,550 | 882,008 | 979,174 | 1,107,774 | 1,206,229 |
| URMD - perm rate | 5,147,849 | 5,399,562 | 5,667,880 | 5,862,512 | 6,096,952 | 6,340,829 |
| Additional taxes/penalties | 6,669 | 2,168 | 2,445 | 1,194 | 6,884 | 1,194 |
| Total URMD \$ | 5,154,518 | 5,401,729 | 5,670,324 | 5,863,706 | 6,103,835 | 6,342,023 |

ASSESSED VALUE & PROPERTY TAXES

| DESCRIPTION | Actual | | PROJECTED | | PROJECTED | PROJECTED |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| TAXES COLLECTED | | | | | | |
| County - <i>perm rate</i> | \$ 138,370,765 | 144,490,276 | 151,117,548 | 157,240,186 | 164,620,562 | 172,028,451 |
| Bonds ⁽⁵⁾ | 4,345,212 | 4,500,064 | 4,601,039 | 4,805,888 | 4,993,993 | 4,993,993 |
| Additional taxes/penalties | 1,172,793 | 1,686,480 | 1,381,269 | 1,468,234 | 2,643,210 | 2,643,210 |
| subtotal - County before | 143,888,770 | 150,676,819 | 157,099,856 | 163,514,308 | 172,257,765 | 179,665,654 |
| Public safety ⁽³⁾ - <i>after</i> | 25,897,387 | 27,118,690 | 28,400,919 | 33,159,809 | 34,970,212 | 36,530,860 |
| WCCLS - LOL ⁽⁴⁾ | 13,565,298 | 14,205,028 | 14,876,672 | 15,499,502 | 16,348,565 | 17,077,440 |
| subtotal - County after | 39,462,685 | 41,323,718 | 43,277,591 | 48,659,311 | 51,318,777 | 53,608,301 |
| Total County | 183,351,455 | 192,000,537 | 200,377,447 | 212,173,619 | 223,576,542 | 233,273,955 |
| ESPD - <i>perm rate</i> | 12,806,248 | 13,433,600 | 14,100,975 | 14,585,294 | 15,168,420 | 15,775,170 |
| ESPD - LOL ⁽⁴⁾ | 13,681,441 | 14,351,620 | 15,064,632 | 15,582,042 | 16,205,061 | 16,853,237 |
| Additional taxes/penalties | 34,316 | 11,155 | 12,579 | 6,145 | 35,422 | 6,145 |
| Total ESPD | 26,522,005 | 27,796,374 | 29,178,186 | 30,173,481 | 31,408,903 | 32,634,552 |
| NBCSDD - <i>perm rate</i> | 569,169 | 746,407 | 846,727 | 939,625 | 1,052,364 | 1,157,598 |
| Additional taxes/penalties | 27,990 | 41 | - | 382 | 11,099 | 382 |
| Total NBCSD | 597,159 | 746,448 | 846,727 | 940,007 | 1,063,463 | 1,157,980 |
| URMD - <i>perm rate</i> | 4,941,420 | 5,183,579 | 5,441,165 | 5,628,012 | 5,853,074 | 6,087,196 |
| Additional taxes/penalties | 6,402 | 2,081 | 2,347 | 1,146 | 6,608 | 1,146 |
| Total URMD \$ | 4,947,822 | 5,185,660 | 5,443,511 | 5,629,158 | 5,859,682 | 6,088,342 |

⁽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 & Justice local option levy raising it to \$0.47 per thousand value; for a total levy amount of \$0.69 for the levy period of July 1, 2021 - June 30, 2026.

⁽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.

DEBT OUTSTANDING

| | Date of Issue | Date of Maturity | Amount Issued | Amount Outstanding as of July 1, 2023 |
|--|--------------------------|-----------------------------|--------------------------|--|
| <u>Washington County</u> | | | | |
| 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 | \$ 63,645,000 |
| Total General Obligation Bonds | | | | 63,645,000 |
| 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 | 6,360,000 |
| 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 | 10,360,000 |
| Series 2016 B <i>Issued to provide funding for general facilities capital projects.</i> | 12/15/2016 | 3/1/2032 | 107,925,000 | 61,555,000 |
| <i>Issued to provide funding for the Wingspan Event & Conference Center.</i> | | | 29,590,000 | 20,360,000 |
| <i>Issued to provide funding for various Major Street Improvement Program projects.</i> | | | 31,155,000 | 19,320,000 |
| | | | 47,180,000 | 21,875,000 |
| Total Full Faith & Credit Obligations | | | | 78,275,000 |
| 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 | 133,758 |
| Total Contracts | | | | \$ 133,758 |
| | | | | |
| | Date of Issue | Date of Maturity | Amount Issued | Amount Outstanding as of July 1, 2023 |
| Capital Leases: | | | | |
| Toughbooks Lease <i>Issued for the acquisition of 25 Toughbook laptops for the Sheriff's Office.</i> | 11/9/2020 | 12/17/2024 | 124,756 | \$ 51,961 |
| Total Capital Leases | | | | 51,961 |
| Washington County Total Long-term Debt | | | | 142,105,719 |

Housing Authority of Washington County

DEBT OUTSTANDING

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 | 273,996 |
| 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 |
| Berkadia Commercial Mortgage, Cornelius Village <i>Acquisition of Cornelius Village property</i> | 11/4/2019 | 12/1/2039 | 1,570,000 | 1,516,237 |
| Washington County IGA 2019 <i>Issued by the County on behalf of the Housing Authority to provide funding for the refunding of the Series 1999A, 2001A, 2001B, and 2002A Revenue Bond issues.</i> | 6/5/2019 | 7/1/2044 | 24,030,000 | 10,195,000 |

| | | | | |
|--------------------|--|--|--|-------------------|
| Total Notes | | | | 12,633,806 |
|--------------------|--|--|--|-------------------|

| | | | | |
|---|--|--|--|-------------------|
| Housing Authority Total Long-term Debt | | | | 12,633,806 |
|---|--|--|--|-------------------|

| | | | | |
|----------------------------------|--|--|-----------|--------------------|
| Combined Outstanding Debt | | | \$ | 154,739,525 |
|----------------------------------|--|--|-----------|--------------------|

Summary Totals

| | Amount Outstanding as of July 1, 2023 |
|---|---|
| Washington County General Obligation Bonds | \$ 63,645,000 |
| Washington County General Full Faith & Credit Bonds | 78,275,000 |
| Total Bonds Outstanding | 141,920,000 |
| Washington County Contracts | 133,758 |
| Washington County Leases | 51,961 |
| Housing Authority Notes | 12,633,806 |
| Total Other Debt Outstanding | 12,819,525 |
| Combined Outstanding Debt | 154,739,525 |
| General Obligation Bonds | 63,645,000 |
| Full Faith & Credit Bonds | 78,275,000 |
| Contracts | 133,758 |
| Leases | 51,961 |
| Housing Authority | 12,633,806 |
| Total Other | 91,094,525 |
| Total Indebtedness | \$ 154,739,525 |

**AGENDA****WASHINGTON COUNTY BOARD OF COMMISSIONERS**

Agenda Category: Consent – County Administrative Office / Support Services

Agenda Title: **APPROVE THE RESOLUTION AND ORDER TO ADOPT ADMINISTRATIVE POLICY 404 – BUDGET POLICY**

Presented by: Tanya Ange – County Administrator
Jack Liang – Chief Financial Officer

SUMMARY:

The Administrative Policy 404 – Budget Policy was previously reviewed and adopted by the Board of County Commissioners (BCC) on April 16th, 2019. Based on the Board's review at their April 6, 2021 work session, revisions are proposed in the following three areas:

- Remove the section addressing General Fund Reserves, Contingency and Fund Balance from this policy and add to a separate new policy (405).
- Remove the section addressing Special Funds Reserves/Contingencies from this policy and add to a separate new policy (405).
- Other verbiage updates to improve clarity.

ADDITIONAL INFORMATION:

Community Feedback (Known Support/Opposition): None

Legal History/Prior Board Action:

None

Budget Impacts:

None

Attachments: Resolution and Order

Draft Administrative Policy 404 – Budget Policy (Clean Draft)

Draft Administrative Policy 404 – Budget Policy (Redlined Draft)

DEPARTMENT'S REQUESTED ACTION:

Approve the resolution and order to adopt the administrative policy 404 – Budget Policy.

COUNTY ADMINISTRATOR'S RECOMMENDATION:

I concur with the requested action.

RO 21-49

| | |
|-----------------|-------------|
| Agenda Item No. | 2.o. |
| Date: | 04/20/21 |

1 IN THE BOARD OF COUNTY COMMISSIONERS

2 FOR WASHINGTON COUNTY, OREGON

3 In the Matter of Adopting Administrative) RESOLUTION AND ORDER
4 Policy 404 Relating to Budget Policy)
5) No. 21-49

6 This matter having come before the Washington County Board of County Commissioners
7 at its regular meeting on April 20, 2021; and

8 It appearing to the Board that from time to time Administrative Policies need to be
9 updated and amended; and

10 It appearing to the Board that after its work session discussion on March 16, 2021 that
11 Budget Policy 404 needs to be amended and a new policy 405 be adopted; and

12 It appearing to the Board that Policy 404 should be amended to: remove the section
13 addressing General Fund Reserves, Contingency and Fund Balance from this policy and add them
14 to a separate new policy (405), remove the section addressing Special Funds
15 Reserves/Contingencies from this policy and add them to a separate new policy (405) and make
16 other verbiage updates to improve clarity; now, therefore, it is hereby

17 RESOLVED AND ORDERED that the Board hereby adopt Exhibit "A" as the new Policy 404;
18 and it is further

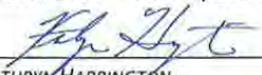

19 //

20 //

21 //

1 RESOLVED AND ORDERED that County Administrator is directed to take all such necessary
2 actions to implement this new policy.

3 DATED this 20th day of April, 2021.

| | AYE | NAY | ABSENT | |
|--------------|-------------------------------------|--------------------------|--------------------------|--|
| 5 | | | | BOARD OF COUNTY COMMISSIONERS FOR WASHINGTON COUNTY, OREGON |
| 6 HARRINGTON | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 7 FAI | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | CHAIR KATHRYN HARRINGTON |
| 8 TREECE | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 9 ROGERS | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | RECORDING SECRETARY |
| 10 WILLEY | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |



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 | 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.

COUNTY STRATEGIC PLAN SUMMARY

Community Vision

Our vision is to be a prototype community for 21st Century America, reflecting the best of our community's achievements, diversity, values and its pioneering spirit.

Guiding Principles

- Honesty, flexibility and fairness
- Recognize the limits of our resources and promote sound business practices in meeting the priority needs of the community
- Innovation and use of technology
- Stewardship
- Honor and value public service
- Partnerships

Fundamental Principles

Washington County

- Primarily provides services of County-wide benefit
- Is one of many participants in the continuum of services
- Prioritizes services according to a finance plan
- Cannot be all things to all people; nor a government of last resort

Methods of Service Delivery

- Direct Service – directly provides service
- Partnerships – partners with others to provide services
- Supporting the Agenda – supports others' activities and initiatives

Countywide vs. Municipal Services

- County 2000 dictates that County-wide property tax dollars will be expended on those services that are of Countywide benefit and furthermore, that those services are to be provided on a prioritized basis according to the priorities of the community.
- Municipal services benefit specific sub-areas and groups within the County. Cities, geographically limited special districts, or user fees typically fund these services.

Organization Mission

Provide specific services within the bounds of resources and in a professional, efficient manner. We will honor the Constitution of the United States.

Traditional Service Strategies

General Government

- Employ technologies to improve overall effectiveness
- Service levels will be in proportion to the size of the organization
- Committed to effective citizen involvement
- Committed to prudent financial practices and operating within existing resources
- Maintain accurate and uniform property assessments
- Refinement of Support Services functions

Public Safety & Justice

- Support a base-level of countywide public safety and criminal justice services
- Services which are not of countywide benefit shall be funded by other mechanisms and not by a uniform countywide property tax
- Priority for investment is to remedy any imbalances in services that impact the public's safety and welfare, and the justice systems ability to respond at the necessary level
- Where found to be cost-effective, the development and use of a continuum of community sanctions and services to supervise juvenile and adult offenders should be maximized

COUNTY STRATEGIC PLAN SUMMARY

- Promote and support the development and implementation of a broad range of crime prevention measures
- Service delivery should be provided in a collaborative and cooperative effort

Land Use

- Careful land use planning inside the UGB (Urban Growth Boundary)
- Development within UGB must be accompanied by a full-range of urban level services in order for the County to approve an application and provide for design and environmental standards that enhance the quality of the development
- Committed to balancing individual property rights with neighborhood livability and the needs of the community as a whole
- Absent others, the County will provide planning services at a municipal level (current and long range)
- Current planning, land development and building programs will be self-sufficient with fees. Limited countywide resources are directed toward code enforcement and public assistance services.
- Long-range planning efforts will be redirected from performing regular updates of community plans toward maintaining and participating in various regional and state planning efforts and rules to manage growth and maintain quality of life
- The County shall assume a leadership role for land use and transportation planning to assure the various federal, state, regional and local mandates are met.

Housing

- Action will require partnerships with community groups as well as the private and public sectors; and that financing for these programs will come primarily from the creative packaging of federal, state and local non-General Fund sources
- The County recognizes the relationship between housing and economic development and providing housing options for people who work in our communities. The County supports modestly priced rentals and first-time ownership housing opportunities. The County believes these can be best provided in partnership with cities, and the private and nonprofit sectors. The primary role of the County is to be a coordinator in facilitating these partnerships through the use of tax exempt financing, expedited development review and approvals, monitoring and certifying levels of affordability, securing other state and local resources and providing technical assistance.
- County surplus property may also be made available for the development of affordable housing in partnership or as part of the public housing program of the County
- County recognizes the housing needs of the elderly and disabled. The County's goal is to advance persons to greater self-sufficiency whenever possible.
- County is committed to innovative solutions

Transportation – Capital Projects

- Transportation services will be focused on countywide transportation issues and projects, including:
 - ✓ Improvements to adopted countywide road system
 - ✓ Analysis of north-south traffic problems in the Tualatin-Hillsboro corridor
 - ✓ Promote and develop increased intra-county transit service
 - ✓ Foster energy-neutral modes of transportation, including: mass transit, light rail, carpooling, bicycling and walking
- Balance transportation planning by addressing growth in transportation requirements and still address issues of community livability and the environment
- Increase in funding is necessary if the major multi-modal regional and county projects are to be met
- Regularly update County Transportation Plan
- Implement a regional vehicle registration fee to fund necessary arterial improvements and new sources of revenue for local transit services should be considered; MSTIP should be sustained

Road Maintenance

- First, money is to be spent on state mandated road work, emergency repair and hazard elimination. Second, the money is to be allocated on general maintenance on County major road systems, including rural resource roads. Remaining funds are allocated towards reconstruction.

COUNTY STRATEGIC PLAN SUMMARY

- Enhanced level service will need to be addressed via alternate forms of funding
- Privatization and “least-cost” analysis will be continued and enhanced

Health and Human Services

- The County’s health and human services programs will emphasize prevention. Such programs include public education and information and treatment programs on such issues as: drug & alcohol abuse prevention; parenting & prenatal care; child abuse prevention; communicable disease prevention education; mental & emotional disturbances; developmental disabilities; and services for the elderly, veteran’s and disabled.
- The County will encourage visibility of health and human service issues, including services within and beyond the scope of our service continuum
- To the extent additional General Funds are available; the County will increase investment in health and human services
- The County will focus on individuals and families in greatest need
- The County will focus on collaborative opportunities with private and nonprofit partners
- Every effort will be made to purchase services that can be effectively provided by the private sector or nonprofit
- Emphasis will be placed on user fees that support the level of service provided
- Continue to advocate for stability in the continuum of federal and state resources
- Animal control to be funded by fees assessed to pet owners

Culture, Education & Recreation

- There is a continual demand for increased cultural, educational and recreational programs and facilities. However, given the priority assigned to other County services, there is a lack of resources to meet these demands. These services will need to be funded through increased reliance on fees or other non-General Fund sources.
- Washington County is not traditionally in the parks business. Hagg Lake improvements will need to balance accessibility to residents with environmental concerns. Costs will be funded by dedicated sources other than general fund discretionary resources.
- Continual emphasis on coordination with cities, special districts and Metro to assure collective goals are met
- Cooperative Library Services will provide support services to local libraries and to provide direct service to special populations
- In concert with OSU Extension, the County will maximize the application of limited resources in promoting the continued vitality of the Washington County agricultural community
- The Fairplex is a multipurpose, year-round event and conference facility. Fair and event revenues and grants will finance future development plans.
- The County commits through advocacy, coordination and technical assistance, to further the level of educational excellence
 - ✓ Provide school districts current demographic information
 - ✓ Involved in projects to improve the review and impact analysis of individual development applications from school districts

Other Strategies

Citizen Involvement

The County supports the following citizen involvement mechanisms:

Community-based

Access to public officials

Board Meetings

Public Hearings

Polling

Elections

Citizen-based

CPO/CCI

Neighborhood Associations

Advisory Boards

Task Forces

Focus Groups

Media/information based

TVCA

Publications

Press Release

Documents

Livability and Environment

Highlights of the County’s efforts and policy positions in terms of livability and the environment:

COUNTY STRATEGIC PLAN SUMMARY

- Support of the Urban Growth Boundary – County's development philosophy states that development inside the UGB must be accompanied with a full range of urban level services in order for the County to approve the application. In addition, the development must provide for design and environmental standards that enhance the quality of the development. The Board will unequivocally oppose the expansion of the UGB before its required thresholds are met.
- Aspiration for a balanced transportation system – The Transportation plan recognizes the automobile as the primary mode of transportation, while calling for strong transit, demand management, and bicycle and pedestrian elements to complement, and, in some cases, substitute for improvements to the roadway system.
- Support of land trust acquisition and planning – The County's inventory of land should be reviewed for potential greenway and park sites
- Solid Waste management planning
- Enhancement of water quality (Clean Water Services)

Economic Development

In terms of direct service, the County's role is limited to providing the basic governmental services. These services provide the infrastructure that makes economic development possible. The County will also partner with other organizations to provide economic development coordination, marketing, business recruitment and business retention. The County may provide limited financial support to countywide or regional economic development agencies or programs. Finally the County will take the lead in facilitating the development of a coordinated economic development plan for the County as a whole.

Annexation

- Cities are recognized as the ultimate municipal service provider. As opposed to stating a specific deadline for the withdrawal of municipal services and forcing the solution, the County determined that when annexation and/or incorporation occurred, practicality and resident interest would drive the timeline. Residents who are requested to annex shall continue to enjoy the opportunity to vote on annexation pursuant to their statutory rights. The exception (double majority) accomplishes the same end for typically small scale annexations or unoccupied property by requiring written approval of over 50% of registered voters and 50 percent of property owners.
- The County will maintain the following service strategies until annexation/incorporation takes place: ESPD, URMD and minimum funding of land use planning services.

Internal Organizational Development

The County's organizational development strategy is composed of three main sections:

- Leadership section focuses on values, mission, goals and objectives; addresses the value and responsibility of public service and ethical standards
- Human resources management plan focuses on supporting and empowering the individual employee and the organization through a wide range of systems and supports to improve the work environment, promote staff development and ensure fair and equitable treatment
- Management practices focuses on policy development, communication, organizational structure, goal setting and performance evaluation

Financial Plan

The financial plan represents two key elements: Resource Allocation Strategy and the Resource Reduction Strategy.

Resource Allocation Strategy

County 2000 distinguishes between services of Countywide benefit and municipal services.

- Countywide services are to be funded by a broad-based revenue structure. Further distinctions are made between those Countywide services that are to be funded primarily by the General Fund and those Countywide services that are to be funded primarily by special revenue.
- Another distinction is made between those General Fund supported Countywide services that, to the extent additional resources are available, are slated for growth in General Fund support and those that will receive constant or decreasing General Fund support. Priority will be given to: a) funding Health & Human Services

COUNTY STRATEGIC PLAN SUMMARY

programs and b) strategic investments in the Public Safety & Justice System to remedy any imbalances. The remaining Countywide services will receive steady or decreasing General Fund support.

Resource Reduction Strategy

1. General Philosophy – To the extent possible, across-the-board reductions will be avoided. The goal is to reduce the quantity of services, not the quality.
2. Resource Reduction Priorities – The County will begin with category 1 and proceed to other categories as required.
 1. Elimination of General Fund “block grant” support for outside agencies that are not funded by dedicated resources
 2. Moderate service level reductions will be proposed on a case-by-case basis; these reductions will focus on reducing General Fund support
 3. Major new sources of discretionary revenue will be evaluated
 4. Major program reductions will be proposed
 - First are program reductions that will reduce discretionary expenses beginning with: a) culture, education and recreation; b) base level of Sheriff’s Patrol and c) certain planning and survey programs. Second level reductions would be pursued in Health & Human Services and Public Safety & Justice.
 - The County may also evaluate returning state programs
 5. A reduced County work week
 6. Protection from debt and obligations through authorized restructuring.

READER'S GUIDE

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

This Budget Summary document is divided into sections as follows:

County Organization

Budget Message

The County organization documents the Commissioner Districts, budget committees and organizational chart of the County. 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.

READER'S GUIDE

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 – August | Finance drafts calendar; begins working on Cost Allocation Plan |
| September – February | Departments work on their budgets |
| Mid-February – mid April | County Administrative Office and departments review and analyze requested budgets |
| April | Proposed budget documents are compiled and printed |
| May | Budget Committee convenes for two public meetings |
| 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 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.

READER'S GUIDE

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 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 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 fund, 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 a fund, 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 April.

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GLOSSARY

COMMONLY USED ACRONYMS

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| 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 |
| 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 |
| 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 |
| 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 | HUD Housing Choice Voucher program |
| HHS | Health & Human Services |
| 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 |

GLOSSARY

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| 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 |

GLOSSARY

COMMONLY USED TERMS

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|---------------------------|---|
| ACCOUNT | A classification of expenditure or revenue. Example: "postage" is an account in the Materials & Services category of expenditures. |
| ADA | The American Disability 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. |
| APPROPRIATION EXPENDITURE | An expenditure chargeable to an appropriation. |
| 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 BALANCE | Unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year's operations. Typically, the fund balance is derived from actual revenues received less actual expenditures. |
| BUDGET | Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years budgeted revenues and expenditures for the current and upcoming year. |
| 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 BethanyCSDR. |
| 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. |
| 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. |
| COUNTY ELECTIONS OFFICER | County clerk or registrar of elections. |

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| COUNTY 2000 PLAN | Policy document developed by the County Board of Commissioners that created a service delivery system and finance plan. The plan distinguishes between municipal and Countywide services in an attempt to achieve tax and expenditure equity. |
| COUNTYWIDE PROGRAMS | Programs that benefit all areas of the County. |
| CURRENT REVENUE | Revenues of a governmental unit which are available to meet expenditures of the current fiscal year. |
| 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). |
| earmarked funds | Revenues, such as a particular tax, designated by statute or constitution for specific purpose. |
| 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 \$0.68 Local Option Levy Rate. The District has its own board of directors (acting through the County Board of Commissioners). |
| 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. |

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| 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 TAX | Voter-approved tax that is levied in addition to the taxes generated by the permanent tax rate. Local option taxes 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. |
| 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, Gree 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. |
| 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. |

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| 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 time regular 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 | The areas of the County outside 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. |