

**Washington County Proposed Budget FY 2024-25 Questions and Answers**  
(Version 3 with new questions in blue)

<b>Washington County Budget</b>			
<b>Number</b>	<b>Topic</b>	<b>Question</b>	<b>Answer</b>
1	Finance	In the Org Units, "Fund Equity": Please explain what this line means. (Harrington)	Fund equity in organization units within their own fund represents the amount of excess revenues carried forward from prior years that is available to be spent in the current year. It is also known as beginning fund balance. There is no fund equity at the operating organization level for those departments housed within the General Fund since the equity or fund balance exists at the fund level.
2	Finance	Budget Message, Trends & Initiatives Tab, General Fund Balancing, page 24, Strategic investment Fund: two transfers from the General Fund to the Strategic Investment Fund: In prior budgets I had thought of the Strategic Investment Fund as the place where Strategic Investment Program (SIP) revenue was housed and then transferred out. The explanation is odd and may be duplicative? (Harrington)	Bullets #3 and #4 on page 24 reference transfers previously made from the General Fund for Facilities Capital Projects and the Housing Production Opportunity Fund. Part of the FY 2024-25 General Fund budget reductions was to move those transfers from the General Fund to the Strategic Investment Program fund.
3	Finance	The County Budget manager mentioned there is typically 5% of the budget that is not spent each year. What happens to these funds? Can you provide a supplemental schedule to the committee that shows the actuals vs. budget for the last 5 years (Sarafa)	Unspent appropriations will become part of the following year's beginning fund balance and will be part of resources to fund following year's requirements.  Please refer to the Exhibit A at the end of this Q&A for General Fund Budget vs Actual Trend chart.
4	Finance	The County Budget manager mentioned the 2023-2024 Modified Budget had 3 additional budget proposals approved to be added to	Three supplemental budget hearings will be in the Fall, Spring and year-end. These supplemental budgets are

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		the annual fiscal year budget. Did this budget committee approve these modifications to the annual budget during the year? Can you explain more about when and how modifications process happens and if this same budget committee meets to review those during the fiscal year? (Sarafa)	approved by the County Board as explained in ORS 294.471 and ORS 294.473.
5	Finance	Can you include a year over year balance sheet in the budget materials to the budget committee? The comparison periods I would like to see would be the most recent fiscal month closed in the GL system compared to the same month prior year with variances in dollars and %. For example, March 2023 vs. March 2024 balance sheets. It would be fine if this is just a supplemental schedule. (Sarafa)	Typically, a local government will spend between 94% and 96% of its annual operating budget. Annual spend rates on capital budgets vary much more and can be significantly less depending on project timing. The chart at the bottom of document shows the spending trend for the County's General Fund over the last five years.
6	Finance	Can you explain why there is such a large contingency in the 2023-2024 Modified Budget and 2024-2025 Proposed Budget? (Sarafa)	The contingencies on page 47 represent the sum of all County fund contingencies. Board policy defines how much contingency should be held in each fund depending on the purpose of the fund. Most contingency appropriations are not spent and are carried forward to the following year as beginning fund balance. The Board's Budget Contingency and Reserve Policy can be found on the County website here: <a href="https://www.washingtoncountyor.gov/support-services/documents/405-fund-balance-targets-and-reserve-policy/download?inline">https://www.washingtoncountyor.gov/support-services/documents/405-fund-balance-targets-and-reserve-policy/download?inline</a>

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7	Finance	Can you explain the beginning and ending Fund Balances? What is the definition of “Fund” in how it is used on page 47? (Sarafa)	Beginning and ending fund balances are net working capital balances (current assets minus current liabilities) available at the beginning or end of a fiscal period.
8	Finance	<p>Can you provide the definitions for the following line items on page 47?</p> <ul style="list-style-type: none"> <li>a. Intergovernmental Resources</li> <li>b. Charges for Services</li> <li>c. Interdepartmental Resources</li> <li>d. Interdepartmental Requirements</li> <li>e. Miscellaneous. Why is this so large at 15% of the budget for 2024-2025?</li> <li>f. Operating Transfers In</li> <li>g. Operating Transfers Out</li> <li>h. Other. Why is this so large at 10% of the budget for 2024-2025?</li> </ul> <p>(Sarafa)</p>	<p><u>Intergovernmental Revenue</u> is received from other governments, such as Federal and State grants, shared taxes and reimbursements for services.</p> <p><u>Charges for Services</u> are fees rendered to the public for specific services. Charges are imposed in order to ensure that members of the community receiving the service pay at least a portion of the cost of providing the service.</p> <p><u>Interdepartmental Transactions</u> are those occurring between funds in the same department.</p> <p><u>Transfers</u> are 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.</p> <p><u>Miscellaneous Revenue</u> is comprised of interest/investment income, sale of properties, loan repayments. For FY 2024-25 it also includes \$150 million of bond proceeds for transportation projects.</p> <p><u>Other Expenditures</u> are in the Metro Supportive Housing Services budget for payments to providers and housing assistance payment.</p>
9	Finance/Human Resources	Personnel Services Requirements - is that just FTE salaries, anything else? (Laird)	Personnel Services include salaries including overtime and any fixed and variable cost benefits.
10	Finance	CAP - Cost Allocation Plan new methodology - what is it? The simple short answer please. (Laird)	The Cost Allocation Plan (CAP) is the process by which the County financially supports internal services that allow the full organization to function so that every department and office pays a fair and transparent share of these costs. Internal services are the functions the County provides to support its own internal operations. Common examples are

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			<p>accounting, payroll, information technology, facilities, legal, budgeting, and human resources. The CAP process is considered a best practice by the Government Finance Officers Association and full cost allocation was first implemented last year, in FY 2023-24.</p> <p>Prior to implementation of the CAP, all internal service functions (ISF) were budgeted in the General Fund and only the ISF costs that were allocated to non-General Fund departments and programs were recovered through an interfund charge; ISF costs associated with direct service departments in the General Fund were not allocated to those budgets as both the ISF and direct service department resided in the General Fund. This practice prevented direct service departments in the General Fund from understanding or managing their full cost of operations.</p> <p>In the FY 2023-24 budget, the ISFs were moved from the General Fund to individual enterprise funds. The ISFs now allocate overhead costs to all direct service departments in the County including those in the General Fund. This improves the transparency and accountability of each ISF as budget and actual cost information is now available in a manner similar to other County departments. While this change reduced the General Fund budget appropriations, it does not have a net actual fiscal impact on the fund.</p> <p>Additionally, ISF costs have historically been allocated based on a methodology intended for the purpose of recovering internal costs from federal grants. This method excluded some costs that are included in a full cost</p>
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			<p>recovery method. While the cost allocation method for the FY 2023-24 budget was 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.</p> <p>In the FY 2024-25 proposed budget, ISF costs have been allocated based on 100% full cost recovery. Over time, the individual ISF funds will create better alignment between services and the cost of providing them. ISF costs are now being reconciled annually, simplifying the approach, and creating transparency.</p> <p>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.</p>
<b>Revenue</b>			
1	Assessment and Taxation	<p>Property Tax revenue: Measure 5 General Government Compression Loss for WA Co in 2023-2024 is \$778,310.72 of \$82,619,276,160 (see pages 11 &amp; 12 of A&amp;T report) The WA Co General Fund property tax collection in the budget looks to be \$188,733,110. The RMV growth has an approximate 58% increase while our property tax revenue is just 4.x% in budget. Perhaps we need to raise a red flag (State Leg) to remove compression? (Harrington)</p>	<p>Removing compression would require a change to the Oregon constitution. Measure 5 and Measure 50 were passed by voters with the intent of limiting property taxes. Compression refers to accounts with tax calculations subject to the \$5 per \$1,000 assessed value school limit and/or \$10 per \$1,000 government limit. Additionally, permanent tax rates were set by Measure 5 and Measure 50.</p>

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<b>General Fund</b>			
1	Finance	Labelling Question, “General Fund Subsidy” versus “General Fund” use under Requirements? Why different labels? GF use to any org unit is a GF subsidy right? (Harrington)	General Fund subsidy refers to the amount of discretionary revenue in the General Fund allocated to an organization unit within the General Fund – example, Assessment and Taxation, page 73. When General Fund is used under Requirements (see page 244) it refers to where the requirements are budgeted, not how much is funded or subsidized by the General Fund. In the example on page 244, \$10,290,096 of the proposed FY 2024-25 Health & Human Services budget is in the General Fund while the balance of budgeted expenditures are in special funds.
2	Finance	Page 71, General Government, General Fund Subsidy = 21,994,341 Page 72, General Government, Requirements by Org Unit, Total by Fund Type, General Fund =24,434,888 So those 2 amounts are different. Why? (Harrington)	See response to #1 above.
3	Finance	Is there a projected COLA for this coming fiscal year change? (Employee)	The proposal includes resources to provide a 4.1% cost-of-living increase and emphasizes avoiding staff layoffs or furloughs as much as possible.
4	Finance/Human Resources	COLA - Budget uses 4.1% COLA that is stated as in step with the consumer price index - West Cost (CPI-W). There is no footnote but I believe you are referring to <a href="https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm">https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm</a> , which shows a CPI under 4.0 since June of last year. Social security 2024 COLA is 3.2%.	The COLA used in the proposed budget is the Annual Average (calendar year 2023) of the CPI-W West (Urban Wage Earners and Clerical Workers). <a href="https://www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm">https://www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm</a>

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		Why is the budget COLA quite a bit higher than the CPI-W and Social security 2024 numbers? (Laird)	
5	Finance	<p>General Fund Budget versus Actual underspending. There seems to be a 10 - 20% underspend of the budget in the past few years. Why so large? A comment from the last meeting stated the typical budget underspend was 4 - 6%. Can we plan better so as not to have to cut as much?</p> <p>In 2022 - 2023 there was an 18.5% underspend of the budget:          From the 2023 - 24 Adopted Budget Summary book, page 62, General Fund Operating Subtotal - Modified 2022 - 2023 budget = 267,230,406          From the 2024 - 25 Budget Summary book, page 51, General Fund Operating Subtotal - Actuals 2022 - 2023 = 217,711,294          A 49,519,112 underspend of the budget</p> <p>In 2021 - 2022 there was a 13.4% underspend of the budget:</p> <p>From the 2022 - 23 Proposed Budget Summary book, page 42, General Fund Operating Subtotal - Modified 2021 - 2022 budget = 239,909,877          From the 2024 - 25 Budget Summary book, page 51, General Fund Operating Subtotal - Actuals 2021 - 2022 = 207,688,528          A 32,221,349 underspend of the budget (Laird)</p>	<p>FY 2022-23 Modified Budget includes “Contingency” amount of \$30 million. The spend rate becomes 93.8% (or underspend rate of 6.2%) if you take out the contingency from the modified budget. The same calculated spend rate for FY 2021-22 was 92.9%, lower than historical range of 94%-96% driven by the COVID-19 pandemic.</p>

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<b>General Fund balancing</b>			
1	Closing revenue-expenditure gaps	City governments across the country are seeing budget deficits (New York, Los Angeles, Portland), so much so that they are borrowing \$100s of millions just to meet service levels. Will Washington County experience the same trend? (Employee)	In Oregon, as with most states, municipal budgets must be balanced before they can be adopted. This means the proposed budget for FY 2024-25 (and every other budget year) must not have a deficit. As you look at the proposed budget document, you will see that some borrowing is happening through general obligation bonds or full-faith-and-credit obligations, but this debt is supporting capital projects – such as buildings – that provide benefit to the community for a multi-year period. Washington County has no plan to use debt to pay for on-going County operations.
<b>General Fund transfers</b>			
1	Administrative Policy 400	What is the exact meaning of this section [Section 10, Paragraph e. Programs Previously Supported by Serial Levies]? I know the attempt by prior Boards was to make certain that MSTIP was not to be considered available for general fund expenditures unless the Board changed the policy. (Rogers)	<p>In short, Section 10., Paragraph e. of the County’s Administrative Policy No. 404 pertains to Washington County’s long-standing approach, after the enactment of Oregon’s property tax reforms in the 1990s, for ensuring proportionate funding to library and transportation improvements. The Board has made exceptions from time to time to the general approach in Administrative Policy 404 as enacted in specific resolutions and orders passed upon the adoption of certain County budgets.</p> <p>In the 1990s voters passed Measures 5 and 50, which were reforms to Oregon’s property tax system that cut, capped and rolled back property tax rates, establishing new permanent property tax rates for each local government in the state. Part of these reforms included cutting and rolling any temporary serial levies for a local jurisdiction into that jurisdiction’s new permanent tax rate. In Washington County, there were two levies that were cut and rolled into</p>



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			<p>the County’s permanent tax rate – one for libraries and one for transportation improvements. The permanent tax rate is the primary source of revenue to the County’s General Fund. Historically, the County has transferred a proportionate amount out of the General Fund to Washington County Cooperative Library Services (WCCLS) and the Major Streets Transportation Improvement Program (MSTIP). This legacy of General Fund transfers is not required by State statute.</p> <p>Under Oregon’s property tax system, if the assessed value of properties in the jurisdiction increases, the General Fund revenue increases by approximately the same percentage. These assessed value (AV) increases of typically 4% have historically been applied to the WCCLS and MSTIP transfers from the County’s General Fund each year, as called for in Administrative Policy 404. In contrast, other departments that are funded fully or partially by the General Fund do not automatically receive a corresponding AV increase in their funding from the General Fund.</p>
2	Administrative Policy 400	If the policy was suspended or repealed when did that occur? (Rogers)	<p>The Board has approved a different approach with respect to these General Fund transfers in two budgets, one in the early 2010s and another in the mid-2020s.</p> <p>In FY 2011-12, the method for calculating these General Fund transfers shifted from the usual 4% annual increase based on AV growth to a 3% increase based on the General Fund's actual revenue growth during that recessionary year. The Board adopted a budget policy allowing for this approach at the time and approved a resolution and order</p>

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			<p>to adopt the FY 2011-12 budget using the changed methodology for these General Fund transfers.</p> <p>In FY 2023-24, over \$24 million in reductions were made across County departments to balance the General Fund budget, including a 7% or \$3.6 million reduction in the transfer to MSTIP. The Board approved a resolution and order that addressed Administrative Policy 404 upon adopting the FY 2023-24 budget using the following language:</p> <p>RESOLVED AND ORDERED that notwithstanding Budget Policy 404, due to increasing costings and declining revenues, the transfers to the Washington County Cooperative Library Service and the Major Streets Improvement Program are reduced.” (R&amp;O 2023-24)</p>
3	Finance	When estimating the \$0.90 per \$1,000 of assessed value in the permanent rate that represents the legacy of General Fund transfers to the Major Streets and Transportation Improvement Program (MSTIP) and Libraries, what is the breakout in cents per \$1,000 for each of these transfers? (Treece)	Approximately \$0.63 per \$1,000 for MSTIP and \$0.27 per \$1,000 for WCCLS.
<b>General Government</b>			
1	Assessment & Taxation	I think about A&T handling all of the property parcel records, property/parcel assessments and for each property all of the calculations and reporting of property tax to each of the taxing districts by each specific property. My sense is there is a story there	The Department of Assessment and Taxation provides a wide range of essential functions establishing and maintaining the fabric of our community. For statewide consistency, Oregon Revised Statutes (ORS) and the Oregon Administrative Rules (OAR) strictly dictate virtually all tasks, calculations, processes, and deadlines performed. The

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		<p>about meeting state requirements, serving local jurisdiction (regional, county, city, service districts, and school district) needs all within constrained resources. I bet the General Fund needs to pick this up, but the story isn't clear to me. (Harrington)</p>	<p>department is primarily funded by the County General Fund, with the exception of the CAFFA Grant, the ORMAPP Grant and various fees. Notably, the funding for each of these grants originates from the department and is received on a charge-back basis. The Department consists of three main functions:</p> <p>County Clerk: Institutionalize public trust in stewardship of documents, defining land and ownership, by credible administration of recordation, retention, and retrieval processes.</p> <p>County Assessor: Community confidence associating efficient generation of values, accurate tax payments, and effective distribution to public services.</p> <p>Elections Administrator: Resolute assurance that a body of individual voices determines essential services and governance through the highest standard of transparent administration.</p>										
2	Assessment & Taxation	<p>What were the total property tax parcels for Washington County in 2009-10, 2014-15 and 2023-24? (Harrington)</p>	<p>The number of tax bills mailed has had modest increases where some properties do not receive a tax bill (i.e. Exempt Properties).</p> <table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td colspan="2"><u>Number of Tax Bills</u></td> </tr> <tr> <td>2023-24</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td>2015-16</td> <td style="text-align: right;">192,000</td> </tr> <tr> <td>2010-11</td> <td style="text-align: right;"><u>188,000</u></td> </tr> <tr> <td>Ave. Growth p/yr.</td> <td style="text-align: right;">0.49%</td> </tr> </table>	<u>Number of Tax Bills</u>		2023-24	200,000	2015-16	192,000	2010-11	<u>188,000</u>	Ave. Growth p/yr.	0.49%
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3	Assessment & Taxation	<p>What portion of the A&amp;T department costs does any taxing district cover versus the</p>	<p>Washington County does not receive funding from taxing districts, except for a reimbursement for special assessments, which is less than \$38,000.</p>										

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		County General Fund needing to support that required County function? (Harrington)	<p>The department does receive some grant funding from the Oregon Department of Revenue in the form of the CAFFA grant (\$1.6 million) and ORMAP grant (\$210,000).</p> <ul style="list-style-type: none"> <li>• The CAFFA grant is derived from county delinquent property tax interest and county recording fees.</li> <li>• The ORMAP grant is derived from county recording fees.</li> </ul> <p>These grants offset a portion of General Fund expenditures.</p>																		
4	Assessment & Taxation	What has been the number of tax bills calculated and mailed in 2009-10, 2014-15 and 2023-24? What was the rate of growth over this period? (Harrington)	<p>The number of tax bills mailed has had modest increases where some properties do not receive a tax bill (i.e. Exempt Properties).</p> <table border="0" style="width: 100%;"> <tr> <td></td> <td align="right">Number of Tax Bills</td> </tr> <tr> <td>2023-24</td> <td align="right">200,000</td> </tr> <tr> <td>2015-16</td> <td align="right">192,000</td> </tr> <tr> <td>2010-11</td> <td align="right"><u>188,000</u></td> </tr> <tr> <td>Ave. Growth p/yr.</td> <td align="right">0.49%</td> </tr> </table>		Number of Tax Bills	2023-24	200,000	2015-16	192,000	2010-11	<u>188,000</u>	Ave. Growth p/yr.	0.49%								
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5	Elections	With population growth there are more voters on the tax rolls. I am interested in 3 datapoints for trends: 2009-10, 2014-15 and 2023-24. (Harrington)	<p>Washington County has certainly seen significant population growth since 2010, and the number of registered voters that we serve has grown accordingly. The Motor Voter law, which took effect in January 2016, also increased the number of citizens on the voter registration rolls. Motor Voter creates a voter registration record for all eligible persons, unless they choose to opt out:</p> <table border="0" style="width: 100%;"> <tr> <td></td> <td align="center"><u>Total Population (Per Census)</u></td> <td align="center"><u>Registered Voters</u></td> </tr> <tr> <td>2023-24</td> <td align="right">600,372</td> <td align="right">395,247 (66%)</td> </tr> <tr> <td>2015-16</td> <td align="right">n/a</td> <td align="right">286,325</td> </tr> <tr> <td>2010-11</td> <td align="right">529,710</td> <td align="right">262,121 (49%)</td> </tr> <tr> <td>Ave. Growth p/yr.</td> <td></td> <td></td> </tr> <tr> <td>1.03%</td> <td></td> <td align="right">3.91%</td> </tr> </table>		<u>Total Population (Per Census)</u>	<u>Registered Voters</u>	2023-24	600,372	395,247 (66%)	2015-16	n/a	286,325	2010-11	529,710	262,121 (49%)	Ave. Growth p/yr.			1.03%		3.91%
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6	Elections	<p>Do any of the taxing districts contribute/pay to address the operational cost of each election instance? If so, what portion of the election department costs does that cover versus the County General Fund needing to support that required County function? (Harrington)</p>	<p>Oregon Revised Statutes determine who is billable and what can be included in billing. Only certain types of elections are eligible for reimbursement of election costs. The reimbursement that the County receives for any given election depends upon 1) whether it is a Primary, General, Special, or District Election; and 2) how many cities and special districts have contests on the ballot.</p> <p>Special districts (School, Water, Fire, Parks &amp; Rec, Metro, Community College) reimburse the County for elections costs whenever they have a candidate or measure contest on the ballot. Cities reimburse the County for election costs only when they have a contest on the ballot in an election other than the Primary or General Election.</p> <p>Predicting what reimbursable costs, quantity of measures and candidate contests is very difficult resulting in wide fluctuations in fees collected and net budget impacts.</p>
7	Mail & Print Services	<p>What are the three top department customers? (Harrington)</p>	<p>Mail and Print Services provides these services to the County organization, with the associated departments and offices listed as their top consumers:</p> <p><b><u>Mail Services</u></b></p> <ul style="list-style-type: none"> <li>• United States Postal Service pick up and delivery – Health &amp; Human Services, Assessment &amp; Taxation, Land Use &amp; Transportation and the Sheriff’s Office</li> <li>• Shipping and Receiving – Same as above</li> <li>• Bulk Mail and Metered Postage – Sheriff's Office, Health &amp; Human Services and Land Use &amp; Transportation</li> <li>• Office Supplies Ordering – Sheriff's Office, Health &amp; Human Services and Land Use &amp; Transportation</li> </ul>

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			<p><b><u>Print Services</u></b></p> <ul style="list-style-type: none"> <li>• Manage Copier Fleet – Organization-wide</li> <li>• Print Jobs – Land Use &amp; Transportation and Housing Services</li> <li>• Signage – Office of Equity, Inclusion and Community Engagement and Facilities, Fleet &amp; Parks Services</li> </ul>
8	COVID-19 Response and Recovery	Where is the COVID money for the first responders? (Employee)	The proposed budget includes \$2.3 million in COVID-19-related support focused primarily on state mandated case investigation, reporting and outbreak response as well as program administration, communication and vaccination support.
9	Information Technology Services/Finance	What is the current ERP system used by the County? What is the future ERP system for the County? Can you give us an overview in a slide of the ERP functionality improvement, cost, and timeline for the implementation of the new ERP system during the Finance functional budget session on May 15-16, 2024? (Sarafa)	<p>Washington County's current Enterprise Resource Planning (ERP) system, WISARD, has been in operation for over two decades. However, it has not kept pace with the evolving needs of the County and the community. This has resulted in the implementation of numerous supplementary tools to address employee workflow requirements. This patchwork of disparate solutions has led to inefficient and fragmented processes.</p> <p>By modernizing the ERP system through a partnership with Workday and Cognizant as the system integrator, the County aims to optimize and streamline processes. This will not only reduce costs but also significantly enhance organizational agility, aligning with the "One Washington County" initiative.</p> <p><b>Current ERP System:</b></p>

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			<ul style="list-style-type: none"> <li>• Oracle E-Business Suite: The County's core ERP system for over 20 years.</li> <li>• Various add-on applications and spreadsheets are also utilized by departments.</li> </ul>
10	Community Development	Your page 280 example is showing no carryforward. What happens the year after? (Rogers)	The carryforward was approved in the current fiscal year (FY 2023-24). The funds were provided to support the federally required five-year Consolidated Plan, which sets goals and priorities for the administration of Community Development Block Grant (CDBG), HOME Investment Partnerships Program and Emergency Solutions Grant (ESG). The funds will be expended in FY 2024-25 as the planning is wrapped up. The funds will no longer be needed for this purpose in future years, until the next planning cycle is upon us. That said, as mentioned often during the May 15 presentations to the Budget Committee, there is more community need than resources, so as the budget constraints continue the Office of Community Development like other departments may have to consider reductions in services.
11	Elections	What is the cost of supporting ranked choice voting? (Willey)	The current impact on Washington County of Ranked-Choice Voting (RCV) for the City of Portland is minimal. It requires the printing of an additional 1,100 ballots, totaling roughly \$500. However, if RCV were to be implemented Statewide or Countywide, then costs could be substantial, including fixed and variable costs associated with tabulation software upgrades, and costs associated with voter education components.
12	Elections	What are costs to cover the voter's pamphlet and how is it paid for? (Harrington)	The cost of voters' pamphlets, including printing and postage, is estimated at \$200,000 for FY 2024-25. The County General Fund covers the costs associated with

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			<p>pamphlets and is reimbursed, contingent on the kind of election held.</p> <p>Oregon Revised Statutes determine who is billable and what can be included in billing. Only certain types of elections are eligible for reimbursement of election costs. The reimbursement that the County receives for any given election depends upon 1) whether it is a Primary, General, Special or District Election; and 2) how many cities and special districts have contests on the ballot.</p> <p>Special districts (School, Water, Fire, Parks &amp; Recreation, Metro, Community College) reimburse the County for election costs whenever they have a candidate or measure contest on the ballot. Cities reimburse the County for election costs only when they have a contest on the ballot in an election other than the Primary or General Election.</p> <p>Predicting what reimbursable costs, quantity of measures and candidate contests is very difficult resulting in wide fluctuations in fees collected and net budget impacts.</p>
13	Elections	Is the impact of the Motor Voter law the same across all Counties? (Unander)	State law dictates the Motor Voter registration process; therefore, all counties are impacted in the same way.
14	Assessment & Taxation	Under organization unit Assessment and Taxation 100-3020 on page 73, what is the \$34,500 Capital Outlay going to purchase? (Bolin)	<p>The capital outlay costs for Assessment &amp; Taxation includes the purchase of two items.</p> <ul style="list-style-type: none"> <li>• \$5,500 for the replacement of two new cash counting machines in the Tax Division. The current machines are over 10 years old and need replacing. The Tax Division takes in nearly \$2.8 million in cash annually, so maintaining updated equipment is essential.</li> <li>• \$29,000 is allocated for the replacement of the department’s vital Imaging/Archiving equipment. The</li> </ul>



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			<p>Statutory Clerk’s Fund (special fund 612) dedicates certain recording fees for Recording, Cartography and Imaging/Archives Division, which secures, preserves and retrieves critical documents. The \$29,000 is offset by a transfer into the department’s revenues lines, ensuring that the replacement will have no impact on the County General Fund.</p>
15	Assessment & Taxation	<p>What is the difference between Assessed Value and Real Market Value? (Everton &amp; Willey)</p>	<p>The last certified roll was based on an assessment date of January 1st, 2023.</p> <p>The Real Market Value (RMV) for the total Washington County portfolio was \$189,787,476,246.</p> <p>The Assessed Value (AV) for the total Washington County portfolio was \$82,619,276,160.</p> <p>The ratio of total AV to RMV is 43.53%. This ratio varies widely by property class.</p> <p>The resulting total taxes were \$1,475,409,958.</p> <p>More information about these data can be found in the “Summary of Assessment and Tax Roll” publication at the Assessment and Taxation webpage at:  <a href="https://www.washingtoncountyor.gov/at/assessment-taxation-publications">https://www.washingtoncountyor.gov/at/assessment-taxation-publications</a></p>
<b>Public Safety &amp; Justice</b>			
1	Sheriff’s Office	<p>Sheriff’s Office Admin 100-4040, pages 129-131, Training program: \$2,119,933 (KH note: Professional Services Division)                      Law Enforcement 100-4020, pages 132-135,</p>	<p>The Training program costs are funded by both the General Fund and the Public Safety Local Option Levy (100-401015 and 234-401015). The Training Program (401015) is the operating program for internal training. It supports the full-</p>

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		<p>LOL Sheriff’s Admin 234-4010, Page 177-178: This is the only section that I can find any Training Operating costs. Am I correct? (Harrington)</p>	<p>time staff working at the training center, materials and services and overhead costs (per the cost plan).</p> <p>There are employees outside of the dedicated Training Center staff who are assigned as Instructors to support training and are funded from within their division’s personnel budgets. <i>(i.e., personnel funded by the General Fund, Public Safety Local Option Levy and Enhanced Sheriff’s Patrol District support training instruction).</i></p> <p>In addition to internal training, funds are budgeted for external training to meet training &amp; travel requirements for training specific to the division’s various mission’s and training and certification requirements. These funds are budgeted within other program budgets in Materials and Services.</p>
2	Sheriff’s Office	<p>Law Enforcement Patrol: Sheriff’s office provides patrol to rural areas, UUA (urban unincorporated areas, through Enhanced Sheriff Patrol District) and to contract cities (Cornelius, Banks, Gaston, and North Plains) plus to TriMet MAX, and Motor Carriers (trucks) – see page 154.</p> <p>For contract services: 21.5 FTE total, What is the cost per deputy? (I assume that it is a full burden rate cost of deputy + command mgmt + WCCCA cost distribution + training distribution + internal cost premium {because we won’t hire that many more deputies or command staff without an additional internal cost coverage}) Where can we see this – or is this an error to be rectified? (I am concerned that it has not</p>	<p>Contract city costs are based on the level of contracted services for the fiscal year. Each year service levels are evaluated in coordination with city managers from each of the contract cities. Rates are adjusted based on cost changes (i.e., cost-of-living adjustments (COLAs) and other fixed/variable benefit changes, Material &amp; Services costs and overhead costs [per the cost plan]). Cities are billed from and pay the Washington County Consolidated Communications Agency (WCCCA) directly for their dispatch charges based on WCCCA formulas. Line-item costs of each contract city can be seen in the proposed program budget book in the section for fund 186. Contract cities are programs under the 4060 organization unit. Costs are budgeted in line with fiscal year contract rate estimates for the agreed level of service.</p>

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		externalized the WCCCA cost, training, and the additional internal services costs that we have to manage with this additional headcount in providing contract services. (Harrington)	
3	Sheriff's Office	Public Safety and Justice: Sheriff Office Patrol model: According to the cities with their own police forces (Beaverton, Hillsboro, Tigard, Tualatin, King City, Sherwood, ..., (not Cornelius, nor the non-Metro UGB cities; Banks, North Plains and Gaston)) The city councils believe that their city police patrol handles patrol/law enforcement in their cities and not the Sheriff Office Patrol. This means that the Sheriff Office patrol is covering the UUAs/ESPD areas and the Rural areas only. Can you confirm this? (Harrington)	In addition to covering urban unincorporated areas through the Enhanced Sheriff's Patrol District (ESPD), the Sheriff's Office also provides countywide services. The cities are the primary police providers in their cities, however traffic enforcement is provided by County deputies as they are traversing through cities and observe violations (over 10,000 stops annually). In addition, our special response teams such as the Mental Health Response Teams, Search and Rescue, tactical services, and major crash reconstruction, provide countywide services in and out of the cities. Sex offender checks and warrant services are also provided within the cities. The level and geographic incidence of these services are being assessed through the County's Service Level Assessment.
4	Sheriff's Office	Public Safety and Justice Sheriff Office patrol, RURAL: How many patrol deputies and command staff support rural only areas? Where can I see that in these documents? (Harrington)	The number of deputies specifically supporting the rural areas is not directly specified in the document. However, the number of budgeted deputies is determined by the population estimates of unincorporated Washington County with the goal to have 0.54 officers per thousand residents; urban unincorporated populations are augmented by the Enhanced Sheriff's Patrol District with an additional 0.54 officers per thousand residents for a total of 1.08 officers per thousand in urban unincorporated areas.  Based on our current General Fund and the Public Safety Local Option Levy funding model with an estimated rural

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			<p>unincorporated population of about 29,000, the Sheriff's Office is budgeted at about 15.00 full-time certified staff (including patrol deputies, supervisors and detectives) to support rural law enforcement services.</p>
5	Sheriff's Office	<p>Why is there a Jail Sargent in the Sheriff's Office Public Affairs team? (see page 289) (Harrington)</p>	<p>This position is assigned to Public Affairs as a Public Information Officer (PIO). When the position was created, it was designated as a Jail Sergeant classification. It can be filled by either a Patrol or Jail Sergeant depending on which is assigned to the Public Affairs mission. There has been consideration for a non-certified person in this role, however having a certified person in this role provides the knowledge and context to perform PIO duties in this role to answer technical questions and provide service to the community.</p>
6	Sheriff's Office	<p>Provide clarity to full cost recovery for SO provided services to cities. (Harrington)</p>	<p>Training costs of certified officers are captured as part of overhead charges per the County's cost plan. Initial training costs associated with Academy training and Field Training and Evaluation are not passed along to a city; FTE are fully trained when they are assigned to a city.</p> <p>When the Washington County Sheriff's Office provides contract services to municipalities, the cities pay for an experienced deputy at that commensurate rate. Although they do not reimburse us for the initial training that went into the deputy, they cover the salary cost as the deputies go through continuing education and training to maintain their state certifications. As new deputies come into the contract cities any specific training required for that jurisdiction, such as city ordinances, is covered by the city in the normal course of their duty assignment.</p>

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7	Sheriff's Office	When will the dining area for staff in the Jail be finished? (Fai)	June 15, 2024, is the anticipated completion date for the staff dining area in the Jail. Construction is finished now, and Facilities is waiting for the arrival of the last of the furniture and to complete a little groundskeeping in the courtyard.
8	Justice Court	What is the history of the "one of four" Justice Courts left in Washington County? (Harrington)	Historically there were four Justice Courts in Washington County that over time were consolidated into one court. When there were four, none were full-time courts. After consolidation, 30 or more years ago, the remaining court became full time.  There are currently 22 Justice Courts across the state including in Clackamas, Marion, Lane, Linn, and Deschutes counties.
9	Law Library	What languages are available for the "Now What?!" legal information series about materials available in the Law Library? (Bolin)	The Now What?! legal information series is only available in English at this time. Staff are discussing opportunities to expand language access and translation of this series of helpful legal information.
<b>Land Use &amp; Transportation</b>			
Note: No questions regarding Land Use & Transportation operations have been submitted at this time. Please see the Capital Budget and Special Districts sections for questions related to this functional area.			
<b>Housing, Health &amp; Human Services</b>			
1	Finance/Health & Human Services	Page 229 (first edition), HHHS, (Resources under Requirements) leading to "General Fund Subsidy = \$4,449,155" Page 230 (first edition), HHHS, Requirements by Fund Type, General Fund = 10,290,096	The \$4,449,155 represents the total General Fund subsidy for General Fund organization units in the Housing, Health & Human Services Functional Area.

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		What does the 4,449,155 represent? (Harrington)	The \$10,290,096 represents the total planned expenditures for General Fund organization units in the Housing, Health & Human Services Functional Area.  Please see response to the first question and answer in this document.
2	Finance/Health & Human Services	Public Health Org Unit 189-7030, pages 232 & 232: Am I correct in understanding that Public Health has no GF use? (Harrington)	Public Health receives a General Fund transfer of \$11.4 million.
3	Finance/Health & Human Services	Behavioral Health Org Unit 192-7060, pages 238-239, GF info: I see the explanation in the Budget Analysis that GF supports MH services, but I don't follow in the Total Budget on Page 239 where the GF revenue comes in. (Harrington)	Transfer from General Fund amount is \$2,249,378 and is in the form of an Operating Transfer in.  Specific program and activity distribution is found in detail report. Generally, this organization unit supports mandated and crisis services within the Behavioral Health Division.
4	Finance/Health & Human Services	In the Org Units, how is the GF use brought in (or represented) in each org unit detail? (Harrington)	In General Fund organization units, the use of General Fund dollars is listed as a General Fund subsidy. In Special Fund organization units, transfers from other funds (including the General Fund) are listed as Operating Transfers In.
5	Health & Human Services	Public Health Org Unit 189-7030, page 234, Vital Records: "information on births and deaths within the County" just simple numbers? I assume that this follows the Oregon public health laws (requirements) only, and provides information to state, WA Co committees and any public record requests, right? (Harrington)	Vital records are public information and can be requested by anyone. Per Oregon statutes 432.035 and 432.380. In 2022 (which are the most recent data), there were 5,387 births and 4,338 deaths within WA County.
6	Health & Human Services	Public Health Org Unit 189-7030, page 234, Programs: I assume that with all the	Solid Waste and Recycling is a program within the Public Health organization unit. Both Public Health and Solid

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		<p>programs, this org unit does so follow the Oregon public health laws (requirements) and only county-adds (by choice versus requirement) as listed under Solid Waste and Recycling? (Harrington)</p>	<p>Waste &amp; Recycling have mandated and discretionary programs. Solid Waste &amp; Recycling does not receive any General Fund dollars, they actually contribute to the General Fund with revenue generated from Franchise Agreement charges. In Public Health, General Fund resources are generally provided in two ways. First, these dollars are used as a match to grant funds to continue services that are grant funded with non-supplant language. General Fund dollars are also used to cover in-direct costs that are above allowable expenses under terms of specific grants. The other use is related to how the organizational structure of Public Health and other Health &amp; Human Services programs has historically not segregated required activities from those which are discretionary. HHS management is working with County Counsel to better define and categorize its work. We hope the conversion to the new enterprise resource planning system will allow us to employ new work tags (data fields) to help us budget and report to this level of detail.</p>
7	Health & Human Services	<p>Animal Services Org Unit, page 242: It would be really helpful for the description to give an overview of approximately how many animals it cares for per FY, how many customers come to the “counter” or make inquiries (whether by phone or email, not in-person.). (Harrington)</p>	<p>In FY 2022-23, 67,766 phone calls were received from the public. Of these calls, 7,144 involved responses for animal welfare, public safety and pets/people compatibility concerns (note that these were initial calls and do not include the number of follow-ups, re-visits and total community-member contacts related to field response, which is estimated to total about 18,000). During this period, 3,574 live animals were taken in as stray, injured, neglected, abused or aggressive. About 1,705 animals were returned to their owners. In addition, 1,365 animals transferred out for adoption.</p>
8	Finance/Health & Human Services	<p>Veteran Services 100-7510, Page 246 (04/29 version) page 259 (revised version), Section</p>	<p>To reduce increasing General Fund requirements, Veteran Services reduced expenditures in Materials &amp; Supplies and</p>

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		Budget Analysis, First paragraph, second sentence “General Fund subsidy increases \$58,624 (4%).” Followed by: 4th paragraph, first sentence “Reductions to General Fund support in the amount of \$53,501.” How can both of those things be true? (The Requirements table says General Fund Subsidy \$1422,750 which is \$58,624) (Harrington)	Personnel Services. These reductions reduced the proposed General Fund subsidy from \$58,624 to \$53,501 from the original projected requirement of \$112,125.
9	Finance/Community Development	Community Development Block Grant 164-0910, pages 248-249: Budget Analysis section mentions General Fund and the Key Issues section mentions GF “This year’s budget includes \$63,277 in General Fund support for the fair housing testing program and to enhance economic opportunity for very low-income individuals.” But I can’t figure out where that shows up in the Total Budget chart. Can you explain that please? (Harrington)	The General Fund transfer request in the amount of \$63,277 shows up in the revenue account number 49005 under program 901010 Community Development Block Grant projects. This amount is included in the “Operating Transfers In” line on the page 280. The 63,277 is made up of \$30,000 for Fair Housing Pairs Testing, \$7,500 Fair Housing Training and \$25,277 for Worksystems Economic Empowerment (reduced from \$50,000 in the requested budget due to the 5% reduction scenario). Staff is ready to provide more background on this topic as requested by any member of the Budget Committee.
10	Community Development	Community Development Block Grant 164-0910, page 249: Programs 2. Community Development-COVID-19 “... to those impacted by COVID-19 pandemic.” Isn’t the emergency declared over? Why does this program continue to FY24 & now FY25? (Harrington)	The purpose was to provide assistance to those impacted by the COVID-19 pandemic. While the emergency is declared over, there is still need due to long-term financial impacts from COVID. There are funds left in that program that we are working on expending for eligible activities in FY 2024-25.
11	Community Development	Community Development Block Grant 164-0910, page 249: Programs 2. Community Development-COVID-19 “... to those impacted by COVID-19 pandemic.” Isn’t the	This reference is to Energy Solutions Grant (ESG)-CV funds. Those funds have been fully expended so there isn’t anything included in the FY 2024-25 budget. The language remains as a reference to what the program was for.



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		<p>emergency declared over? Why does this program continue to FY24 &amp; now FY25? (Harrington)</p>	
12	Health & Human Services	<p>Developmental Disabilities 191-7065 Org Unit page 253-254: Description improvement requested; It would be good to hear some qualification of how the case numbers or client numbers increased as a result of the eligibility expansion cited in the first sentence of the Key Issues section. (Harrington)</p>	<p>In Washington County and across the state, developmental disabilities client enrollment began to increase significantly in 2013 when Oregon transitioned most home and community-based services for individuals experiencing intellectual and developmental disabilities to a Medicaid Section 1915(k) Community First Choice State Plan Option, otherwise known as the “K-Plan.” The K-Plan brought a new set of federal rules and requirements and <b>created an entitlement to state plan services to all eligible adults.</b></p> <p>What started off as a modest increase in enrollments each year at the onset of the K-Plan in 2013, has transitioned into the largest monthly enrollment average (42 individuals per month) we’ve ever seen in Washington County in 2024. During the last two biennia we have surpassed both Marion and Clackamas counties in enrollments, and now are only behind Multnomah and Lane counties in total enrollments. The increase in county enrollments is attributed to both the population growth in Washington County (developmental disabilities impacts 8.5% of the total population), but also the tremendous work that our Community Engagement and Eligibility teams have been doing to provide timely information to individuals and families about our services, and to provide support throughout the application processes.</p> <p>Additionally in 2023, the Oregon Legislature passed Senate Bill 91. The bill directed the State Office of Developmental Disabilities Services (ODDS) to create a permanent program that pays parents of minors as caregivers; this is only</p>

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			available to children enrolled in developmental disabilities services that meet specific, exceptional needs criteria. The passage of this bill is generating more interest in services for families that have minor children in their homes that have exceptional needs. We expect the trend of increased enrollments to continue through the next several years and beyond, given these legislative changes and the growth of our county.
13	Health & Human Services	Developmental Disabilities 191-7065 Org Unit page 253-254: I assume that the DD work is all funded through grants (intergovernmental) but I see an ‘Operating Transfer In’ level of 290,400, so I wonder what that is? Please describe. (Harrington)	Developmental Disabilities operations are funded through intergovernmental grant revenue. The General Fund operating transfer is to support the difference between the full and Code of Federal Regulations (CFR) cost plan. The excess of the full cost plan over the CFR cost plan is disallowed under 2 CFR 200 and must be covered with General Fund.
14	Health & Human Services	Aging Services 198-7520 page 258, Budget Analysis, why does the 3rd paragraph start with “?? Personnel services...” (Harrington)	This appears to be a typo and will be corrected when the budget reaches the adopted stage.
15	Finance/Health & Human Services	Aging Services 198-7520 page 258, Budget Analysis, so there is no General Fund use at all in this org unit, just State or other grant money – can you confirm? (Harrington)	Aging receives a General fund Operating Transfers In of \$371,011.
16	Health & Human Services	Aging Services 198-7520 page 259, Programs – reasonable general descriptions but I would appreciate seeing some data indicating scale – for example for Aging – In-Home Services: how many older adults for example (approximately 100, or 1000, or 10,000?); how many of the WA Co population are “older adults” and how many	Approximately 600,000 residents are older adults. Of the total Washington County population, 14% are over age 65, 2% are over 85 and 11% experience a disability. Our data show 31% of those over age 65 and 47% over 85 experience a disability. In FY2022-23, 221 clients ages 60 and older were served through a waitlist of that includes roughly 175 individuals currently. By contrast, 45 clients ages 18-59 were served in FY 2022-23. In FY 2023-24, 34

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		are the Oregon Project Independence clients under 60 – just rough numbers for scale; for Administration, how many contractors do you use to deliver the services in the other programs? (Harrington)	unique contractors have been used to deliver services. A rough annual estimate is 30-70 contracts.
17	Finance/Health & Human Services	Mental Health Crisis Services, 199-7089, page 261: so no GF use at all? (Harrington)	This fund receives General Fund Transfer of \$400,000 to support crisis services each year this amount is included in Operating Transfers In.
18	Health & Human Services	Emergency Medical Services 208-7010, page 267: the description is all about ambulance and wheelchair services, so why is a 1.00 full-time equivalent Epidemiologist needed? (Harrington)	The County is tasked with overseeing the ambulance system within the County. Epidemiologists specialize in researching and analyzing data related to the causes and locations of disease. The epidemiologist will analyze and interpret response time data that is needed to evaluate the 9-1-1 transport franchisee's compliance and identify areas in the system that can be improved through increased training or new processes.
19	Health & Human Services	Emergency Medical Services 208-7010, page 267: so no GF use at all? (Harrington)	That is correct; this area funds itself mostly through emergency service franchise fees and vehicle licensing.
20	Housing Services	Housing Services 218-6510 page 269-271, Program 5 Homeless Programs: Budget Analysis, page 269: "In terms of incoming operating transfers, the General Fund transfer was reduced by \$52,140 due to..." Ah, so is GF use the only Operating Transfer In? I.e. on page 270 3,119,008 is GF use by this org unit out of the Functional Area GF use? (Harrington)	The Continuum of Care (CoC) programs in fund 218 receive incoming transfers from the General Fund to meet the County's federal match requirements. These programs include: Shelter Plus Care, Rental Assistance for Transitional Housing, Re-Entry Program, Continuum of Care Planning and Housing Management Information System. Supportive Housing Services (fund 221) transfers funding to fund 218 to meet match requirements for the following programs: CoC Rapid Rehousing for families, Hillsboro Graduated Independent Living, Re-Entry Program and Sojourner's House. The Public Safety Levy transfers funding

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			to fund 218 to support liaison positions and a portion of the Sojourner’s House program expenses. The \$52,140 decrease in General Fund transfer is due to the General Fund no longer providing support for the Community Housing Fund.
21	Housing Services	Housing Services 218-6510 page 269-271, Program 5 Homeless Programs: Programs, page 271, Is program 5, Homeless Programs the only one using GF, or do others, like program 7, OHCS EO 23-24 Homeless Programs? Not, program 7s name goes out through the new 2024 exec order – but I don’t recall off hand what the current end date is for the 2024 EO. (Harrington)	Other programs such as Continuum of Care Shelter Plus Care (program number 3) and Continuum of Care – Supportive Housing (program number 4) also receive General Fund to meet federal match requirements. The initial House Bill 5019 (2023 Regular Session) and Executive Order funding is available until June 30, 2024. There is an extended award for \$3.2 million from Senate Bill 5511 (2023 Regular Session) through June 30, 2025, \$3.5 million from Long-Term Rental Assistance and \$1.2 million from Senate Bill 5506 (2023 Regular Session) through June 30, 2025.
22	Housing Services	Housing Services 218-6510 page 269-271, Program 5 Homeless Programs: Program 9, What is the SIF (Strategic Initiative Funds)? (Harrington)	CareOregon distributes Strategic Initiative Funds to community-based organizations pursuing projects in three focus areas: behavioral health, housing and the healthcare workforce. The purpose of the funding is to support the development of a 45- to 50-unit low-income housing complex project.
23	Housing Services	Metro Affordable Housing Bond 219-6520 Total Budget: What is the operating Transfer In representation. It’s been stable all 3 FYs. Seeing Budget Analysis paragraph 3 “Operating Transfers In remain the same amount as FY 2023-24 to offset the County’s Cost Allocation Plan (CAP) impacts and for the insufficient administration fee provided by Metro.” Is this telling me that the CAP	Every fiscal year, the County publishes two Cost Allocation Plans (CAPs). The full plan includes all reasonable indirect costs regardless of their allowability under 2 Code of Federal Regulations (CRF) part 200. The CFR plan includes costs allowable only under 2 CFR part 200. The Metro Affordable Housing Bond reimburses indirect costs that are allowable under the CFR plan. Indirect costs that are not allowable, per 2 CFR part 200, are not reimbursed by Metro and are paid for by an incoming General Fund transfer.

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		(and the Metro gap part) are being funding by a subsidy from GF? SO that’s how this Functional Area is covering the CAP – asking the GF to cover it? (Harrington)	
24	Housing Services	Budget Message, Trends & Initiatives Tab, page 36, HOME Section, “...development projects will be funded although the projects.” There is a set of missing words that need to be picked up from page 288 (HOME 220-9020, Key Issues section) specifically “... will not start expending funds during this fiscal year.” (Harrington)	This appears to be a formatting error and will be corrected when the budget reaches the adopted stage.
25	Health & Human Services	If the General Fund subsidy decreases, due to their budget issues, what is the impact on the programs you run? It looks like the reserves are very slim and there is a significant upcoming challenges. (Rogers)	Health and Human Services is advocating with the state for increased funds to cover true costs. In addition, they are looking for other sources including grant funds, federal funds and health care funds. As General Fund constraints continue, the County will need to prioritize mandated services, as is the case with the submitted budget and difficult service level reductions may need to be made.
26	Housing Services	What is housing authority budget as compared to the housing services budget? (Harrington)	The Housing Authority of Washington County (HAWC) proposed FY 2024-25 total revenue budget is \$61.8 million. Of this total, \$53.3 million from federal grants, \$5.3 million from tenant revenues, \$1.8 million from other revenues, \$1.1 million from Capital Fund receipts and \$0.3 million in investment income. Similarly, the HAWC expenditure budget is \$63.5 million. Of this amount, \$53 million is for the Housing Choice Vouchers program, \$5.2 million for Affordable Housing, \$3.1 million for Public Housing and \$2.2 million for Development.

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27	Housing Services	Where is 19.9M RLRA shown on page 289? (Unander)	In the Proposed Budget Organization Unit Detail PDF on Page 470 (out of 896), the \$19,910,342 is the increase in Housing Assistance Payments (HAP) Occupied Units expenditure from Requested 2024-25 based budget to the proposed 2024-25 budget (See Exhibit B below for the complete chart).
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Exhibit B

WASHINGTON COUNTY								
Budget History Report By Organization Unit								
Fiscal Year 2024-2025								
Functional Area: 04HHS0 - Housing, Health & Human Services (Budget)								
Organization								
Unit: 653000 - Metro Supportive Housing Services								
Fund: 221 - Supportive Housing Services Revenue Fund								
Line Item	Description	Actual 2021-22	Actual 2022-23	Modified 2023-24	Requested 2024-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
51485	Board of Commissioners (CAP) - Internal	0	0	45,238	76,120	76,120	0	0
51490	County Administrators Office (CAP) - Internal	0	0	66,266	132,807	132,807	0	0
51505	County Auditor (CAP) - Internal	0	0	27,935	53,828	53,828	0	0
51520	Finance (CAP) - Internal	0	0	95,724	226,192	226,192	0	0
51522	Facilities Operations (CAP) - Internal	0	0	255,238	263,275	263,275	0	0
51525	Fleet -Internal (non-capital)	0	101	0	0	100	0	0
51527	Liability Insurance (CAP) - Internal	0	0	21,812	23,147	23,147	0	0
51529	Building Depreciation (CAP) - Internal	0	0	85,237	81,176	81,176	0	0
51535	Software licenses	44,173	63,048	137,119	180,000	180,000	0	0
51550	Other materials and services	824	0	0	0	0	0	0
<b>Materials and Services</b>		<b>3,356,479</b>	<b>5,117,899</b>	<b>9,139,857</b>	<b>12,635,723</b>	<b>12,635,823</b>	<b>0</b>	<b>0</b>
52005	Bank Service Charge	222	145	500	0	0	0	0
52020	HAP Occupied Units	1,349,938	12,923,838	28,678,234	( 26,925,000 -	46,835,342	) = 19,910,342	0

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28	Housing Services	Provide information on housing types and progress. (Bolin)	<p>Most of the Department of Housing Services’ programs are focused on moving people into permanent housing. Shelter programs provide immediate shelter and work with people to achieve permanent housing. More information about the types of housing can be found on the department’s website at:  <a href="https://www.washingtoncountyor.gov/housing/about-us">https://www.washingtoncountyor.gov/housing/about-us</a>            More information about the progress being made by the Supportive Housing Services program can be found here:  <a href="https://www.washingtoncountyor.gov/housing/homeless-services-division">https://www.washingtoncountyor.gov/housing/homeless-services-division</a></p>
29	Housing Services	Concerns about the housing needs of youth leaving the foster care system. (Bolin)	<p>There are several youth-centric homeless programs. These include: Foster Youth to Independence (FYI), TAY (Transitional Age Youth) and Rental Assistance for Youth (RAY). The Department of Housing Services partners with specialized youth-based service providers to ensure the housing needs of youth and those transitioning into adulthood are being met.</p>
30	Housing Services	How does one contact Housing for services? (Bolin)	<p>Individuals needing Homeless Services can contact Community Connect by calling 503-640-3263 or walk into any of the access centers. Access centers are listed at: <a href="https://www.washingtoncountyor.gov/housing/efforts-end-homelessness/day-centers-homeless-resources">https://www.washingtoncountyor.gov/housing/efforts-end-homelessness/day-centers-homeless-resources</a></p>
31	Housing Services	The City of Portland returned a budget committee member’s Metro SHS tax payment. Why would that happen? (Bolin)	<p>There are specific requirements for individuals to pay the Metro Supportive Housing Services tax levy. The City of Portland administers those requirements on behalf of Metro and staff recommends inquiring with them about why a check was returned. The city lists this contact information on their website:            email <a href="mailto:SHS.Tax@portlandoregon.gov">SHS.Tax@portlandoregon.gov</a>            phone 503-865-4748</p>

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32	Health & Human Services/Finance	Are we fully costing HHS for their use of building use and materials? Looks like they are getting good funding. (Rogers)	Health & Human Services pays into the Cost Allocation Plan (CAP) for the space this department operates within just as other County departments do. Facilities operation cost allocation is based on the net square footage of building use.
<b>Culture, Education &amp; Recreation</b>			
1	Finance	BUDGET OVERVIEW BY ORG UNIT, Page 304: Total Requirements = \$85M and Total Requirements By Fund = 88M, just like the prior page (303). It seems like Park Operations from page 305 is missing in the Org Unit list on page 304 in the Proposed 2024-2025 column. (Harrington)	This appears to be an error in configuring these tables and will be corrected when the budget reaches the adopted stage.
2	Finance	Transient Lodging Tax, pages 315-316: Can you please explain where the money gets distributed? (Harrington)	This will be explained in detail during the budget presentations. The County's total transient lodging tax (TLT) rate is 9% and is distributed as follows: <ul style="list-style-type: none"> <li>• 5% split between the County General Fund and cities.</li> <li>• 2% split between the Fair/Fairgrounds and Explore Tualatin Valley (ETV).</li> <li>• 2% divided between ETV (1.33%) and Event Center debt service (0.67%).</li> </ul>
3	Westside Commons	The Trends and Initiatives section mentions the Master Fair Plan is not funded. Where can we find more information about the 3 phases of these projects of this Plan or will this be in the presentations to the Committee next week? Can the County	The most recent Washington County Fair Complex Master Plan can be found on the County's website at: <a href="https://www.washingtoncountyor.gov/fair/westside-commons-planning">https://www.washingtoncountyor.gov/fair/westside-commons-planning</a>  Page 21 outlines the three phases of the updated plan.



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		consider a local option levy to fund these projects? (Sarafa)	Oregon law allows for various means to general revenue for capital projects, including local option levies that require voter approval. Other revenue options the County pursues for capital projects can be found on pages 331-365 of the Proposed Budget Summary FY 2024-25.
4	Cooperative Library Services	The Trends and Initiatives section mentions the West Slope Library transition plan. Where can we find more information about this transition plan or will this be in the presentations to the Committee next week? Can the County consider a local option levy to fund these projects? (Sarafa)	In FY 2023-24, upon direction from the Board of County Commissioners, Washington County Cooperative Library System (WCCLS) began exploring a nonprofit model for the operation of the West Slope Library (WSL) in FY23-24, and in FY24-25 will be implementing the transition to a new operating model by merging WSL operations with the Garden Home Community Library, pending approval of the Board of County Commissioners and the Garden Home Community Library Association Board. If approved, the operational transition will be completed by June 30, 2025.  More information about the transition plan can be found in WCCLS' handout to be shared with the Budget Committee about General Fund transfers and the West Slope Library transition.
5	OSU Extension	Specifically, what does it pay for and why was last year's payment skipped? (Willey, Harrington & Bolin)	Washington County currently operates under a Certificate of Appropriation under which staff has recently approved the third and final payment. Currently, the County and OSU Extension do not have a typical contract for services. In general, the County's General Fund pays for OSU Extension staff and materials and services to support the array of Extension's programming, including: <ul style="list-style-type: none"> <li>• Youth Development</li> <li>• Agriculture</li> <li>• Health and Nutrition</li> <li>• Agriculture Forestry</li> </ul>

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			<p>If the proposed budget is approved for next year, Washington County will enter into a formal contract with OSU Extension where a scope of work, deliverables (outcomes) and report schedule is outlined.</p>
<b>Non-departmental</b>			
1	Non-departmental	<p>Are the Association of Oregon Counties dues listed correctly? (See page 327) (Willey)</p>	<p>The proposed budget sets aside the same \$160,000 in resources for FY 2024-25 as was budgeted in the FY 2023-24 budget, but the actual dues paid to the Association of Oregon Counties (AOC) are anticipated to be less than this amount.</p> <p>By way of background, AOC has a practice of invoicing member counties on a calendar-year basis, and the 2024 invoice to Washington County came to a total of \$142,913. Washington County recently negotiated a plan to make quarterly dues payments instead of an annual lump sum. For the amount due under the 2024 calendar-year invoice, the first of these four payments was made in April of this year. The remaining three payments are scheduled to be made in July, October and December of 2024, meaning that the balance of the calendar-year 2024 invoice will be paid from funds Washington County will draw from fiscal year 2024-25.</p> <p>Note also that a recent dues increase of \$22,305 is being paid in \$5,576 installments over a four-year period beginning in 2024. The first installment has been included in the \$142,913 total amount due for calendar year 2024. In summary, the \$160,000 amount called for in the FY 2024-25 proposed budget will more than cover Washington County's anticipated membership dues to AOC.</p>

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2	Lottery	<p>Please define the projects and outcomes for the three areas of capacity building. This has not been explained. How are we supporting the small chambers, etc. who have expressed a desire for support in equity issues (i.e. translation). The descriptions all outline what we can't do – not what we are doing. (Willey)</p>	<p>Using Lottery fund revenue, which is restricted by Oregon law to supporting only economic development activities, the County's Economic Development program intends to support all local, non-profit organizations that support businesses or conduct workforce development activities in Washington County. The primary vehicle for this support is through the Washington County Small Business Support Network. With funding from the American Rescue Plan Act (ARPA), the County has provided several grant opportunities for these organizations with the desired outcomes of enhanced support for small businesses and job seekers countywide.</p> <p>One example of the Economic Development program's efforts includes funding provided to a business support organization that is interested in pursuing equity is a recent capacity-building grant provided to the Beaverton Chamber of Commerce. This ARPA-funded grant enabled the chamber to buy new conference room technology that allows for instant translation of meetings to dozens of languages. Participants are given tablets to use that will translate a speaker's audio presentation into their desired language. The chamber plans to extend access to this conference room with the translation package to other business support and workforce organizations.</p>
3	Lottery	<p>Why is WEA cut by \$5,000? Why not use some of the capacity dollars to support? (Willey)</p>	<p>Washington County's contribution from the Lottery fund to Westside Economic Alliance (WEA) was funded at \$8,600 during the current fiscal year of FY 2023-24. For the proposed budget of FY 2024-25, staff has proposed \$5,000. Cuts were needed to be made to several line items to make way for new projects moving into the Lottery fund and other prioritized projects.</p>

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			If wanting to bring WEA back up to last year’s amount, staff suggests taking the \$3,000 from University Partnerships.
4	Lottery	Where is the RACC & TVC creates funding? (Willey)	The total for funding these entities is expressed under the heading “Capacity Building: New Support Organizations” in the table on page 397. This area of funding includes \$50,000 for the Regional Arts and Culture Council (RACC) and \$75,000 for Tualatin Valley Creates (TVC).
<b>Capital Budget</b>			
1	Facilities, Fleet & Parks Services	Capital Budget Tab: Facilities Capital Projects 356-3580, I really appreciate the table on page 349 = great clarity, transparency. On the line items WSC Seismic Upgrade, that can’t be the estimated construction cost for the Walnut Street Center Seismic improvement, is it at 2.9M? Given the table on page 340 showing PSB Seismic at 10.57M, and that was back before year 2019 with construction cost escalations (of now 5 years), 2.9M must just be a start, right? Can you change/improve this label then to indicate as such? (Harrington)	<p>The tables in this section are depicting appropriations from individual funds and won’t always show project totals. Some projects could be pulling from several of these Funds and appear on multiple tables.</p> <p>Table on page 340 is uniquely tracking past expenditures to provide clarity in how the debt financed dollars were spent. The amount shown for PSB is not the full project amount (approximately \$38 million).</p> <p>The table on page 349 includes previous appropriations that have not been spent so that the total depicted ties to existing balance in that fund.</p> <p>The \$2.9 million is what is left of \$3 million Gain Share dollars that were appropriated for Walnut Street Center seismic upgrades in previous fiscal years. Facilities has used approximately \$100,000 to commission a seismic assessment that included a proposed retrofit approach.</p> <p>Smaller project balances are shown in aggregate as “Project Continuation - Countywide” for presentation clarity. They were detailed in the year they were approved.</p>

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2	Facilities, Fleet & Parks Services	Capital Budget Tab: Facilities Capital Projects 356-3580, page 349 table, Can you remind me what 'Project continuation – Countywide' might include? I have not problem with it, I just need the reminder, (example of where a description of it added to this page set would enhance clarity.) (Harrington)	<p>“Project continuation - Countywide” includes the remaining funds of all the projects that were approved in previous fiscal years and not yet completed. Examples of what is included in this year’s number includes:</p> <ul style="list-style-type: none"> <li>• \$1.29 million previously appropriated for the Community Corrections Bathroom Refurbish</li> <li>• \$225,000 for Jail showers (additional to the new dollars being requested above in this fiscal year)</li> <li>• \$100,000 towards Pretrial Services support.</li> </ul>
3	Finance/Facilities, Fleet & Parks Services	Event Center, 380-9820, page 353: The construction is totally done. If there is more left unspent then it should go back into county coffers for all the other capital needs that need to be handled. Why is any activity happening (Materials & Services) and why isn’t this fund closed out? (Harrington)	There are still project-related activities posting against this account. Example: HVAC is being recommissioned and any necessary corrections will be paid for out of this Fund.
4	Land Use & Transportation	LUT In the program detail book, is there any difference between uses of ‘MSTIP 3’ and the 6 active uses (FY 24-25) of ‘MSTIP III’? (Harrington)	There is no difference. Over time, there have been inconsistent usage of Roman and Arabic numerals. LUT staff, after consulting with the Finance Department will likely drop the numeric references altogether for future budgets since the County now uses a consistent budget fund for MSTIP (Fund 362).
5	Finance	Tab Summary Schedule Supplemental Information, Debt Outstanding page 437 General Obligation Bond for County Emergency Communications System: Is it anticipated to be paid off over a 20 year period (so 2016-2036)? (Harrington)	Yes, that is correct.

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6	Question withdrawn due to numbering error.		
7	Finance	Full Faith and Credit Obligation: It looks like it is being paid off at a rate of 14,730,000 (compared to last year.) What is the BKM for Maximum/Practical FFC bonding and or for the Combined Outstanding Debt? (Harrington)	The limit for full faith and credit secured debt is 1% of Measure 5 Real Market Value. For Washington County the limit is \$1.5 billion. Additionally, Moody’s annual report on Washington County shows the County’s amount of debt is approximately half of the median of other Aaa rated local governments.
8	Finance	What has been the highest ratio of Debt to Revenue (ex. Property Taxes) that WA Co has had in the last 20-year period? (want data to include the ratio going back to 2013 FFC issuance, and the 2016 issuance (Harrington)	Since 2004 the highest ratio of outstanding FFC debt to total property tax revenue were in 2006 (79%), 2007 (82%) and 2017 (78%). The lowest are 2016 (28%) and 2023 (30%). Note that these calculations divide total outstanding debt by property taxes based on information available in the county’s audited financial statement. Data to calculate a typical “debt to income” ratio, which is based on annual debt service payments (not total outstanding debt) is not readily available.
9	Finance/Land Use & Transportation	MSTIP: Please explain the value of bonding \$150M for MSTIP 3d, 3e and high growth areas cost share projects, and new 3f list? (ala current annual property tax cash flows don’t meet funding level needed to implement projects (pay as you go) so need to carry bonded program for certainty.) (Harrington)	In general, major capital improvement projects have a long useful life. Debt financing these improvements spreads out the cost of these improvements over many years and is paid for by current and future taxpayers who use them.  Staff considers the value of bonding to be in alignment of the Board’s Budget Priorities include supporting “a connected multimodal transportation system” and “major systems of County government, including capital improvement planning, finance, information technology and human resources.” The Board has demonstrated their ongoing commitment to these priorities with the recent adoption of the 2024-2029 Capital Improvement Plan, which includes more than 80 transportation capital

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			<p>projects totaling approximately \$167 million in planned expenditures for FY 2024-25.</p> <p>The Board recently approved the sale of up to \$150 million in bonds to complete previously committed MSTIP 3d, 3e, and Bonding Cost-sharing capital improvement projects. The breakdown is \$60 million for the long-anticipated second round of bonding to complete the Bonding Cost-sharing projects, and \$90 million for the 3d and 3e projects due to cost increases. In June 2024 the Board is also expected to approve the next MSTIP funding allocation, known as MSTIP 3f, which includes \$250 million in additional countywide transportation investments.</p>
10	Finance/Land Use & Transportation	<p>MSTIP Bonding, \$150M max: What are the major steps (operational timeline) to go from this direction to getting the cash to let project contracts (ala formation of the bond with bond counsel, BCC approving the bond issuance, sale of the bond in the market, getting the cash flow for the projects? – will all of the major steps happen in FY25?) (Harrington)</p>	<p>The current projection from Transportation is that the proceeds will need to be in place by January 2025 which would result in the below approximate timeline. The timing of sale will be reviewed and adjusted based on changes in the cash flow timing needs.</p> <ol style="list-style-type: none"> <li>1. County hires outside professionals (Bond Counsel &amp; Municipal Advisor) to assist with the project (completed).</li> <li>2. Governing body approves authorizing resolution to sell the bonds (November 2024).</li> <li>3. Financing team prepares Preliminary Official Statement (POS) and legal documents related to the Notice of Sale (NOS) (November 2024).</li> <li>4. Rating presentation made to rating agency (December 2024).</li> <li>5. POS and NOS disseminated (December 2024).</li> <li>6. Bond sale (January 2025).</li> <li>7. Closing, funds wired (January 2025)</li> </ol>

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11	Finance/Facilities, Fleet & Parks Services	Critical Facilities Projects: Please share the total amount of critical facility repairs needed to keep these four building open, and summarize the current funding plan (what & from where.) (Harrington)	The total amount of the critical facilities improvement projects is \$66.1 million. The current funding plan includes previously Board approved \$33.4 million in American Rescue Plan Act (ARPA) funds and, at the January 11, 2024, Roundtable, approved the balance of costs to be funded from a combination of FY 2023-24 Strategic Investment Program (SIP) funds and future Gain Share collections.
12	Finance	Is the Capital Budget meant to be a cash flow budget of the amount to be spent each year? (Sarafa)	Yes. The county uses a five-year Capital Improvement Plan (CIP) to plan for future capital spending and funding. The funding for actual annual capital expenditures is approved by the Budget Committee and adopted by the Board of Commissioners. This is in the form of cash – either held in reserves or proceeds from a sale of debt.
<b>Non-operating</b>			
1	Finance/Facilities, Fleet & Parks Services	Non-Operating Budget Tab, Miscellaneous Debt page 375 Table: I referenced the Glossary, but I still have two questions: what is the PSB CWS Space and what is the PSB COH Space? (Harrington)	The Public Services Building (PSB) originally had three separate tenants, including the Washington County, United Sewage Agency (now called Clean Water Services or CWS) and the City of Hillsboro. Earlier bond issuance to fund the construction of the PSB was shared by these three entities, so the amounts listed in this table represent. The county used debt to buy out CWS and the City of Hillsboro for their space and funds the related portion of debt service payments through the cost allocation plan.
2	Finance/Facilities, Fleet & Parks Services	Non-Operating Budget Tab, Fleet Replacement, page 388, Budget Analysis, 2nd paragraph, last sentence, acronym BDP – What’s it stand for? (Harrington)	BDP stands for budget decision package. To close a \$10 million gap between General Fund revenues and expenditures, Washington County departments and offices were required to formulate requested budgets under flat, 5% and 7% reduction scenarios. In some cases, budget investments were requested. The County Administrative Office considered each of these as “decision packages”



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			before producing a balanced proposed budget for FY 2024-25.
3	County Administrative Office	Non-Operating Budget Tab, Lottery Program Funds, page 397: I probably ask this every single year... why are we funding the Five Oaks Museum? (Harrington)	Washington County funds Five Oaks Museum because they archive historical records the County is required to maintain. Washington County entered into an agreement with Five Oaks to operate the museum and maintain historical records in 1987 and amended the agreement in January 1991. As part of the original agreement, the County transferred and conveyed the building to the museum and the lease. The County maintains ownership of the artifacts, and these would be returned Washington County if the agreement is terminated. The agreement, which is 30-plus years outdated, included payments the County would provide to support the museum. Washington County needs to re-negotiate and update the agreement.
4	Finance	<p>Non-Operating Budget Tab, Strategic Investment Program 204-1640, page 398, If my understanding is correct then the description needs some updating. This fund does more that collect revenue from the SIP agreements. See Question #27, Budget Message, Trends &amp; Initiatives Tab, General Fund Balancing, page 24, Strategic investment Fund: two transfers from the General Fund to the Strategic Investment Fund.</p> <p>Non-Operating Budget Tab, Strategic Investment Program 204-1640, page 398-399: It took me hours of exploration, connecting the dots/figures in the program detail book, and then hooking back up with</p>	A slide is included during the budget presentations that shows the proposed distributions for the FY 2024-25 budget.

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		<p>Greg to understand the SIP. I connected back to question 26 to share some improvement requests.</p> <p>How are Strategic Investment Program funds distributed throughout the proposed budget? (Harrington)</p>	
<b>Summary Schedules</b>			
1	Land Use & Transportation	<p>Page 423, Resources &amp; Requirements: Capital Budget, Is the Transportation MSTIP line saying that 299M is being implemented by the MSTIP program this proposed FY 24-25, with \$230,894,243 as Proposed resources as listed on page 426 (Appropriations by Fund)? (Harrington)</p>	<p>The table on page 426, "Appropriations by Fund," reflects that the \$299.5 million "Total Resources" figure is the total of the \$230.9 million "Proposed Resources" (which includes the potential revenue from selling \$150 million in bonds) plus the "Beginning Balance" of \$68.6 million. We will not be expending \$299.5 million in actual funding for projects. The MSTIP "Total Budget" table on Page 355 of the Budget Summary reflects proposed project expenditures (identified in the "Subtotal Requirements" row) of \$118.8 million. Adding the proposed Contingency of \$180.6 million (most of which is from the potential sale of \$150 million in bonds) adds up to \$299.5 million in the "Total Requirements" row.</p>

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<b>Service Districts</b>			
<b>Number</b>	<b>Topic</b>	<b>Question</b>	<b>Answer</b>
1	Finance	Enhanced Sheriff Patrol District 210-1680 page 409: Is \$75,000 of Gainshare going to ESPD, because it is a taxing district? (see program book page 1148.) Also see SIP Community Service Fee of \$21,000 (Harrington)	Yes, the Enhanced Sheriff’s Patrol District (ESPD) is a taxing district and is eligible to receive Gain Share payments when there is SIP-related tax abatement happening on property inside a given taxing district.
2	Finance/Assessment & Taxation	When do the various SIP agreements (Genentech, Intel 2005, Intel 2014) expire (from their start date or funding level)? (Harrington)	<p>The Genentech 2006 SIP agreement expires on June 30, 2025, or whenever \$250 million in eligible Genentech investment occurs.</p> <p>The Intel 2005 SIP agreement expires on June 30, 2025, or whenever \$25 billion in eligible Intel investment occurs.</p> <p>Unlike the other SIP agreements, the Intel 2014 SIP is a 30-year agreement that expires in 2044 or whenever \$100 billion in eligible Intel investment occurs. Tax abatement of individual investment “projects” under the 2014 agreement may last for only 15-year periods at a time. The first such 15-year project began in 2017-18 and will expire in 2031-32.</p> <p>The full text of Washington County’s active SIP agreements can be found on this web page: <a href="https://www.washingtoncountyor.gov/cao/strategic-investment-program-agreements">https://www.washingtoncountyor.gov/cao/strategic-investment-program-agreements</a> \</p>
3	Finance/Assessment & Taxation	COMMUNITY SERVICE FEE: Program Detail Book: see pages 1138, Fund-Program:	This report shows details of revenues and expenditures at the program line-item detail level. It does not show

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		164010 - 2006 Genentech SIP, page 1139, Fund-Program: 164015 - 2005 Intel SIP, page 1141, Fund-Program: 164030 - 2014A Intel, page 1148 Fund-Program: 168005 - Enhanced Sheriff's Patrol District, page 1151 Fund-Program: 608005 - Urban Road Maintenance Improvement District. Are these collections and distributions lining up? (I checked the Org Unit detail book too.) (Harrington)	fund balances. The sum total of the program-level revenue and expenditures plus fund balance, as shown on page 398 of the Budget Summary book, provides a balanced proposed budget.
4	Finance/Sheriff's Office	Page 407: The Actuals from 2022-23 to the Modified 2023-24 - had a significant jump (for ESPD it went from \$32.5M to \$53.3M) - what caused this increase? (Dickinson)	A couple of items are adding to this variance: <ol style="list-style-type: none"> <li>1. These proposed budgets include "Contingency" and Actuals do not. Unspent contingencies will become "Ending Fund Balance." FY 2023-24 Modified Budget includes \$15 million of "Contingency."</li> <li>2. Proposed budgets represent a ceiling amount and actuals will always be less than the budget. The FY 2022-23 budget including Contingency (\$15 million) was \$49 million.</li> </ol>
5	Finance/Sheriff's Office/Land Use & Transportation	Page 408: The Proposed FY 2024-25 has only a 7% increase (for both ESPD & URMD) compared to the Modified 2023/24 budget. Q: Is that realistic and would a 7% "run rate" over the next 2 - 3 years be the expectation going forward? (Dickinson)	The Urban Road Maintenance District (URMD) includes operations and maintenance of district-managed streets, as well as capital improvements within the district (mostly sidewalks and curb ramps). We generally budget expenditures in funds that include capital improvements at the highest feasible expenditure amount for each budget year. Actual expenditures are often significantly lower, however, due to project or construction schedule modifications or other unforeseen circumstances. This is why there is a significant difference between the "FY 2022-23

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			<p>Actuals” and the “FY 2023-24 Modified” columns. The potential future project expenditures are generally carried forward into the next budget year’s potential expenditure amount.</p> <p>Staff would not consider the 7% change in the current year to be a “run rate” for future years. The relative change can vary significantly from year to year due to the number and scope of capital projects selected, and for the schedule reasons noted above.</p>								
6	Finance/Sheriff’s Office/Facilities, Fleet & Parks Services	It is noted that Materials & Services funds were transferred to District Patrol to replace 26 end of life patrol vehicles. Q: What is the expectation for replacement of these Capital Expenditure type items in the next 2 - 3 years. (Dickinson)	<p>See the graph below for replacement projections for the next three fiscal years. The caveat, as always, is these numbers can change based on things such as mileage, accidents and ordering availability.</p> <p>Vehicle replacements will likely be in the double digits again in FY 2028-29, but that number is not certain because current deployments will have an impact on that projected need for replacements.</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Planned ESPD Replacements</th> </tr> </thead> <tbody> <tr> <td>FY 2025-26</td> <td>13</td> </tr> <tr> <td>FY 2026-27</td> <td>25</td> </tr> <tr> <td>FY 2027-28</td> <td>4</td> </tr> </tbody> </table>	Fiscal Year	Planned ESPD Replacements	FY 2025-26	13	FY 2026-27	25	FY 2027-28	4
Fiscal Year	Planned ESPD Replacements										
FY 2025-26	13										
FY 2026-27	25										
FY 2027-28	4										
7	Finance/Land Use & Transportation	Page 410: It is noted that due to the expanding needs of street maintenance in the District that additional pedestrian and biking projects may need to be "paused". Q: Are their issues that might arise from the	The Urban Road Maintenance District’s financial capacity for future projects is evaluated every two years. The district’s primary focus is operations and maintenance (O&M) of the neighborhood streets managed by the district. Any district revenues not								

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		<p>Community in "pausing" these items ---- AND is this a one year "pause" or an ongoing issue for a number of years? Setting up the expectation for an extended pause to the Community is really the basis of the question. (Dickinson)</p>	<p>needed for O&amp;M activities can be used to fund pedestrian and biking projects.</p> <p>Staff work with the Urban Road Maintenance District Advisory Committee (URMDAC), which consists of 10 community members who live within the district, as a community-focused sounding board for the selection of pedestrian and biking improvement projects. In addition to this valuable community member input, staff also hold periodic online open houses to help prioritize projects. The district has also been working in recent years to ensure that services are being delivered transparently and consistently in public information about how available funding for pedestrian and biking projects is diminishing as the district's O&amp;M needs increase. You can find that information on this County webpage:  <a href="https://www.washingtoncountyor.gov/lut/road-maintenance/pedestrian-biking-improvement-projects">https://www.washingtoncountyor.gov/lut/road-maintenance/pedestrian-biking-improvement-projects</a></p>
8	Finance/Sheriff's Office/Land Use & Transportation	<p>For both the ESPD and URMD - Are the Equity Funds functionally the "Balance Sheet / Retained Earnings" for each area? ---- AND what would cause these funds to be "under pressure" in the future --- large Capital Expenditure / Develop type of expenses? (Dickinson)</p>	<p>Yes. Fund equity in organization units within their own fund (both ESPD and URMD are in their own funds) represents the amount of excess revenues carried forward from prior years that is available to be spent in the current year. It is also known as beginning fund balance.</p> <p>The financial pressure felt within both of these County service districts has to do with the on-going cost of providing each line of service. For both the ESPD and URMD, cost drivers include a mixture of compensation and training for personnel, escalating costs of materials and services, replacement of equipment and other factors.</p>

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9	Finance/Land Use & Transportation	<p>The URMD proposed budget includes about \$7.2M for the Pedestrian and Biking Improvement (PBI) program. However, in 2023, only \$1.1M for PBI projects was approved; in 2024, there will be no projects added. Please provide the rationale for the proposed \$7.2M budget and its components. (Steinbrugge)</p>	<p>As mentioned in a prior response to a question in this section, the district's primary focus is operations and maintenance (O&amp;M) of the neighborhood streets managed by the district. Any district revenues not needed for O&amp;M activities can be used to fund pedestrian and biking projects.</p> <p>Staff work with the Urban Road Maintenance District Advisory Committee (URMDAC), which consists of 10 community members who live within the district, as a community-focused sounding board for the selection of pedestrian and biking improvement projects. In addition to this valuable community member input, staff also hold periodic online open houses to help prioritize projects. The district has also been working in recent years to ensure that services are being delivered transparently and consistently in public information about how available funding for pedestrian and biking projects is diminishing as the district's O&amp;M needs increase. You can find that information on this County webpage: <a href="https://www.washingtoncountyor.gov/lut/road-maintenance/pedestrian-biking-improvement-projects">https://www.washingtoncountyor.gov/lut/road-maintenance/pedestrian-biking-improvement-projects</a></p>
10	Finance/Land Use & Transportation	<p>Regarding the North Bethany County Service District for Roads: The difference between the *Actual Beginning Fund Balance 7/1/2023 = \$15,920,611 and Modified 23-24 beginning balance of \$16,068,805 is \$148,194. Where was this difference made up? (Beachy)</p>	<p>The difference stems from one figure (modified budget) being a preliminary estimate and the other being an actual figure. The modified FY 2023-24 beginning fund balance of \$16,068,805 was based on the FY 2022-23 mid-year estimated ending fund balance. After adopting the FY 2023-24 modified budget in June, the district did the fiscal year end (FYE) closeout, when actual revenues and expenditures were</p>

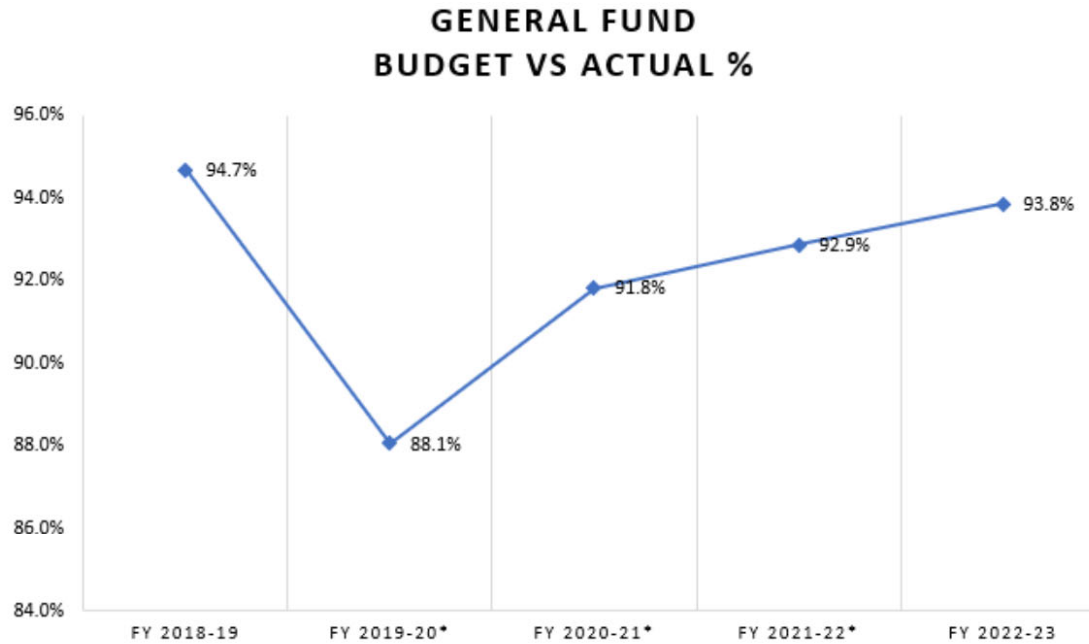
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			<p>known and the actual beginning fund balance for FY 2023-24 was determined.</p> <p>The difference of \$148,197 reflects less than one percent variance between the modified (estimated) and actual beginning fund balance figures for FY 2023-24 – very close in budget terms.</p>
11	Finance/Land Use & Transportation	<p>Regarding the North Bethany County Service District for Roads (pages 412-413): The total budget requested for 24-25 is \$21,375,548 with \$20,746,427 as expenses. We only have \$8.4 (Springville) and \$410K (Kaiser Rd design) listed in the highlights.</p> <ul style="list-style-type: none"> <li>- What portion of Kaiser is the \$410K for?</li> <li>- Basically, what's the breakdown of expenses of the \$21.3M? (Beachy)</li> </ul>	<p>The budgeted project expenditures above are for Springville Road construction (\$8.4 million) and Kaiser Road design (\$410,000). The remaining amount of approximately \$12 million of the \$20.7 million in budgeted expenditures is essentially being carried over into future budget years to pay for committed construction work on Springville Road (which will be constructed over two fiscal years – FY 2024-25 and FY 2025-26) and Kaiser Road, which is currently in the design phase, and expected to begin construction in FY 2025-26. The \$410,000 allocation for Kaiser Road in FY 2024-25 is for design work.</p>



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Exhibit A: General Fund Budget vs Actual % Trend from FY 2018-19 through FY 2022-23 (see question 3 at the beginning of this document)



General Fund Budget vs Actual %	FY 2018-19	FY 2019-20*	FY 2020-21*	FY 2021-22*	FY 2022-23
Personnel services	93.8%	84.5%	88.7%	93.4%	92.3%
Materials and Services	88.4%	77.3%	87.8%	81.1%	87.5%
Other expenditures	106.0%	99.3%	101.4%	139.8%	142.6%
Interfund expenditures	19.5%	153.5%	53.7%	58.6%	31.8%
Transfers to other funds	99.2%	100.0%	98.8%	96.7%	99.5%
Capital outlay	55.4%	45.4%	51.3%	104.4%	94.8%
<b>Total</b>	<b>94.7%</b>	<b>88.1%</b>	<b>91.8%</b>	<b>92.9%</b>	<b>93.8%</b>

\* Fiscal years impacted by the COVID-19 Pandemic