

FORM LB-1

Governing Body Name: Washington County

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022-23	Modified Budget This Year 2023-24	Proposed Budget Next Year 2024-25
Beginning Fund Balance/Net Working Capital	562,005,113	530,717,572	583,814,108
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	167,478,602	269,370,913	298,002,576
Federal, State and All Other Grants, Gifts, Allocations and Donations	406,080,005	430,630,059	454,664,211
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	269,397,765	262,907,771	297,383,911
All Other Resources Except Current Year Property Taxes	77,928,412	76,363,158	239,206,766
Current Year Property Taxes Estimated to be Received	246,290,305	264,847,671	269,790,241
Total Resources	1,729,180,202	1,834,837,144	2,142,861,811

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	313,317,029	367,451,210	396,461,757
Materials & Services	332,269,870	549,897,485	489,633,093
Capital Outlay	20,310,369	101,166,469	134,145,128
Debt Service	0	0	0
Interfund Transfers	269,860,749	276,837,370	291,095,353
Contingencies	0	322,550,649	610,474,649
Special Payments	143,881,932	216,933,961	221,051,831
Unappropriated Ending Balance and Reserved for Future Expenditure	649,540,253	0	0
Total Requirements	1,729,180,202	1,834,837,144	2,142,861,811

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2022-23	Modified Budget This Year 2023-24	Proposed Budget Next Year 2024-25
Board of Commissioners 100-101000	898,625	0	0
FTE	5.00	0.00	0.00
Administrative Office 100-151000	5,048,201	0	0
FTE	23.00	0.00	0.00
Non-departmental 100-162000	177,355	221,173	179,343
FTE	0.00	0.00	0.00
Contingency 100-163000	0	31,610,090	36,898,021
FTE	0.00	0.00	0.00
General Fund Transfers 100-167000	90,545,106	94,787,356	107,670,178
FTE	0.00	0.00	0.00
Community Network 100-169600	825,818	480,294	41,604
FTE	0.00	0.00	0.00
County Counsel 100-201000	3,713,773	0	0
FTE	18.00	0.00	0.00
County Auditor 100-251000	378,817	0	0
FTE	1.00	0.00	0.00
Elections 100-301000	2,270,696	3,800,724	4,075,235
FTE	8.00	10.00	10.00
Assessment & Taxation 100-302000	13,060,678	19,009,716	20,359,653
FTE	108.00	109.00	109.00
Office of Equity, Inclusion and Community En 100-311000	2,018,563	0	0
FTE	13.00	0.00	0.00
County Emergency Management 100-321000	1,252,086	0	0
FTE	7.00	0.00	0.00
Financial Management 100-351000	461,074	0	0
FTE	3.00	0.00	0.00
Financial Management 100-351500	3,634,489	0	0
FTE	20.00	0.00	0.00
Human Resources 100-352000	5,396,881	0	0
FTE	28.00	0.00	0.00
Information Technology Services 100-352500	20,708,290	0	0
FTE	81.75	0.00	0.00
Purchasing 100-353000	875,485	0	0
FTE	6.00	0.00	0.00
Facilities and Parks Services 100-353500	15,601,696	0	0
FTE	52.60	0.00	0.00
Parks 100-356000	1,944,070	2,583,388	0
FTE	10.00	10.00	10.00
Risk Management 100-357500	1,002,933	0	0
FTE	7.00	0.00	0.00
Sheriff's Office Administration 100-401000	6,552,404	10,243,446	11,513,880
FTE	35.25	38.25	40.75

Name of Organizational Unit or Program FTE for that unit or program		Actual Amount 2022-23	Modified Budget This Year 2023-24	Proposed Budget Next Year 2024-25
Law Enforcement Services	100-402000	27,495,666	36,026,111	33,736,407
FTE		151.40	145.70	124.70
Jail	100-403000	32,415,591	47,084,560	50,162,134
FTE		192.75	195.75	196.00
Jail Health Care	100-403500	6,247,876	7,471,716	7,470,646
FTE		0.00	0.00	0.00
District Attorney	100-451000	16,611,968	21,355,007	25,559,195
FTE		106.50	108.10	121.35
Juvenile	100-501000	7,723,409	9,749,134	10,257,195
FTE		39.00	40.00	39.00
Juvenile Administration	100-503000	2,028,469	2,350,424	2,456,310
FTE		13.00	13.00	12.55
Long Range Planning	100-601000	4,452,118	6,192,286	3,383,412
FTE		26.27	25.77	13.94
Public Health	100-703000	26,624,220	32,109,488	0
FTE		153.25	151.20	124.66
HHS Administration	100-704000	2,089,056	2,965,070	3,684,219
FTE		15.00	16.00	16.00
Animal Services	100-709000	3,095,532	4,523,629	4,751,595
FTE		25.00	25.00	25.00
Veteran Services	100-751000	1,363,345	1,844,723	1,854,282
FTE		11.07	10.57	10.25
Washington County Justice Court	100-801000	1,122,475	1,616,147	1,675,785
FTE		9.00	9.00	9.00
Agricultural	100-951000	458,250	590,640	568,647
FTE		0.00	0.00	0.00
Watermaster	100-961000	190,076	356,517	369,445
FTE		1.94	1.75	1.75
Revenue Stabilization	105-166000	0	11,615,582	0
FTE		0.00	0.00	0.00
Animal Services Gifts & Donations	154-709500	11,240	2,607,286	3,434,261
FTE		0.00	0.00	0.00
COVID-19 CARES Act	155-164500	32,257,676	33,348,253	55,221,469
FTE		75.75	37.25	36.05
Lottery	156-162500	2,707,507	2,982,000	2,996,000
FTE		0.00	0.00	0.00
Parks	162-356000	224,495	466,739	614,906
FTE		0.00	0.00	0.75
Community Development	164-901000	3,427,125	5,449,324	4,857,372
FTE		6.28	6.53	7.03
Children, Youth & Families	166-705000	6,133,851	10,243,042	2,623,004
FTE		6.55	18.65	0.00
Long Range Planning	168-601000	0	0	3,075,269
FTE		0.00	0.00	12.83
Engineering / Surveying	168-603000	9,330,043	12,322,512	13,196,307
FTE		50.28	50.43	49.28
LUT Administration	168-604000	3,963,108	5,270,324	5,389,848
FTE		25.00	25.75	25.35
Road Fund Administration	168-604500	11,180,620	47,053,575	44,099,876
FTE		0.00	0.00	0.00
Eng & Const Svcs - Capital Project Services	168-605000	8,149,693	10,254,433	10,408,050
FTE		46.35	48.20	48.35
LUT Operations and Maintenance	168-606000	31,534,974	34,811,568	39,111,189
FTE		111.00	111.00	111.00
Engineering / Surveying	170-603000	831,523	2,838,452	2,460,588
FTE		3.79	3.79	3.79
Development Services	172-602000	2,657,524	2,987,392	3,697,515
FTE		16.31	13.52	13.62
Development Services	174-602000	9,863,787	15,151,355	20,847,434
FTE		54.02	49.71	52.01
Law Library	176-851000	553,783	758,338	719,380
FTE		3.00	3.00	3.00
Law Enforcement Services	182-402000	32,602,906	38,112,751	38,956,563
FTE		138.60	139.60	140.60
Cooperative Library Services	184-971000	38,736,083	54,477,952	55,663,898
FTE		38.00	37.00	36.80
Cooperative Library Services	185-971000	1,053,353	1,851,858	1,802,412
FTE		10.00	9.00	8.00

Name of Organizational Unit or Program FTE for that unit or program		Actual Amount 2022-23	Modified Budget This Year 2023-24	Proposed Budget Next Year 2024-25
Sheriff's Office Contract Services	186-406000	654,573	713,083	5,619,965
FTE		1.00	1.00	21.50
Community Corrections	188-551000	21,973,100	24,084,671	26,924,996
FTE		106.00	106.00	110.00
Public Health	189-703000	0	0	47,425,137
FTE		0.00	0.00	174.90
Developmental Disabilities Services	191-706500	13,132,017	17,377,876	19,294,079
FTE		91.60	105.10	106.10
Behavioral Health	192-706000	30,790,766	92,238,386	86,938,919
FTE		37.01	42.94	42.46
Oregon Health Plan - Mental Health	193-708000	5,402,310	0	0
FTE		0.00	0.00	0.00
House Bill 2145 - Mental Health	194-707000	0	954,468	851,433
FTE		0.00	0.00	0.00
Health Share of Oregon	195-708500	6,827,967	0	0
FTE		0.00	0.00	0.00
Juvenile Grants	196-504000	955,216	944,561	1,044,437
FTE		3.50	3.50	3.95
Conciliation	197-502000	646,775	734,252	952,793
FTE		4.00	4.00	4.00
Agency on Aging	198-752000	5,614,434	8,211,453	7,630,841
FTE		24.68	23.18	20.75
Mental Health Crisis Services	199-708900	6,608,927	7,796,159	9,004,997
FTE		0.00	0.00	0.00
Fair Complex	200-981000	2,470,984	6,869,990	8,221,324
FTE		6.40	10.40	17.00
Court Security Fund	202-404000	634,744	1,610,851	1,451,174
FTE		0.00	0.00	0.00
Coordinated Care Organization	203-708700	5,145,979	7,124,625	9,645,933
FTE		29.89	28.96	31.44
SIP and Gain Share Program	204-164000	33,000,000	60,159,201	115,045,618
FTE		0.00	0.00	0.00
SIP and Gain Share Program	205-164000	8,572,222	13,184,211	13,619,851
FTE		0.00	0.00	0.00
Prevention, Treatment and Recovery	207-708600	2,303,143	20,893,373	20,778,592
FTE		0.00	0.00	0.00
Emergency Medical Services	208-701000	825,746	2,318,250	2,157,179
FTE		2.70	2.90	4.10
Regional Transportation	209-607000	1,780,534	5,873,917	5,992,284
FTE		0.00	0.00	0.00
Maintenance Local Improvement Districts	212-607500	6,378	440,496	497,385
FTE		0.00	0.00	0.00
Engineering / Surveying	216-603000	1,029,595	1,885,866	2,517,488
FTE		4.58	4.58	4.58
Housing Services	218-651000	17,725,696	34,566,299	38,671,023
FTE		86.00	104.00	118.00
Metro Affordable Housing Bond	219-652000	43,805,515	26,331,816	18,865,205
HOME	220-902000	1,580,869.38	3,694,902.00	4,339,725.00
FTE		2	2	2
Metro Supportive Housing Services	221-653000	49,015,526.87	222,634,198.00	244,535,804.00
FTE		0	0	0
Indirect Cost Reimbursement	222-359500	38,233,331.16	(1,024,021.00)	0.00
FTE		0	0	0
Grants and Donations	224-405000	724,304.87	1,551,660.00	1,171,148.00
FTE		0	0	0
Jail	226-403000	204,716.04	1,613,201.00	1,593,616.00
FTE		1	1	1
State High Risk Prevention Funds	228-505000	2,461,119.70	3,570,702.00	3,914,214.00
FTE		14	14	14
Building Equipment Replacement	232-355500	316,496.97	15,430,384.00	19,080,483.00
FTE		0	0	0
Local Option Levy Administration	234-169000	1,708,760.00	15,863,498.00	16,155,205.00
FTE		0	0	0
Sheriff's Office Administration	234-401000	3,547,057.23	3,626,552.00	3,677,430.00
FTE		16	15	16
Law Enforcement Services	234-402000	14,463,569.88	16,537,235.00	16,798,907.00
FTE		60	61	61
Jail	234-403000	4,076,520.32	5,475,308.00	6,404,133.00
FTE		22	22	23

Name of Organizational Unit or Program FTE for that unit or program		Actual Amount 2022-23	Modified Budget This Year 2023-24	Proposed Budget Next Year 2024-25
District Attorney	234-451000	4,475,715.87	5,067,725.00	5,527,649.00
FTE		27	27	27
Juvenile	234-501000	2,053,953.61	2,316,291.00	2,337,895.00
FTE		10	11	11
Community Corrections-LOL	234-551500	5,935,831.34	6,397,611.00	6,812,717.00
FTE		32	32	32
Forfeitures	238-409000	349,312.48	1,158,015.00	994,556.00
FTE		0	0	0
Transient Occupancy Tax	240-165500	4,429,910.07	15,789,974.00	17,984,400.00
FTE		0	0	0
ITS Systems Replacement	242-352600	1,015,000.00	1,588,102.00	2,015,272.00
FTE		0	0	0
Air Quality	244-903000	528,025.28	597,114.00	540,702.00
FTE		1	1	1
Housing Production Opportunity Fund (HPOF 245-904000)		4,079,669.02	3,407,803.00	3,947,067.00
FTE		0	0	0
Debt Service	304-358500	5,101,437.50	5,329,688.00	5,541,188.00
FTE		0	0	0
Debt Service	305-358500	12,296,600.00	38,181,382.00	25,849,608.00
FTE		0	0	0
Debt Service	306-358500	5,680,870.98	5,889,763.00	6,027,828.00
FTE		0	0	0
Capital Projects	353-358000	0.00	2,161,844.00	2,186,094.00
FTE		0	0	0
Capital Projects	354-358000	4,375,409.07	8,676,075.00	7,714,540.00
FTE		0	0	0
Capital Projects	355-358000	0.00	235,046.00	254,887.00
FTE		0	0	0
Capital Projects	356-358000	11,424,001.74	46,623,474.00	64,292,496.00
FTE		0	0	0
Capital Projects	357-358000	1,281.62	332,274.00	328,854.00
FTE		0	0	0
Capital Projects	359-358000	2,775,354.11	3,986,680.00	3,008,662.00
FTE		0	0	0
LUT Capital Projects	360-606500	0.00	0.00	0.00
FTE		0	0	0
LUT Capital Projects	362-606500	110,858,249.30	153,545,427.00	299,468,481.00
FTE		0	0	0
LUT Capital Projects	368-606500	12,339,751.98	31,351,188.00	38,029,782.00
FTE		0	0	0
LUT Capital Projects	374-606500	2,198,413.63	46,386,436.00	37,264,540.00
FTE		0	0	0
LUT Capital Projects	376-606500	1,974,671.46	900,000.00	956,375.00
FTE		0	0	0
LUT Capital Projects	378-606500	178,862.45	5,204,951.00	5,111,997.00
FTE		0	0	0
Event Center	380-982000	0.00	2,881,926.00	2,930,633.00
FTE		0	0	0
Parks	433-356000	0.00	0.00	2,716,142.00
FTE		0	0	9
Event Center Operations	435-984000	1,522,948.72	3,121,127.00	428,959.00
FTE		6	7	5
Fleet Services	500-354000	6,168,207.31	7,666,142.00	7,728,125.00
FTE		20	20	20
Fleet Replacement	502-354100	2,609,413.35	26,048,307.00	26,858,886.00
FTE		0	0	0
Insurance	504-357000	4,372,134.80	11,610,911.00	12,601,871.00
FTE		0	0	0
Insurance	506-357000	353,272.15	517,676.00	517,676.00
FTE		0	0	0
Insurance	508-357000	4,065,106.71	4,953,047.00	5,113,077.00
FTE		0	0	0
Insurance	510-357000	36,681,298.21	55,352,753.00	59,834,440.00
FTE		0	0	0
Insurance	512-357000	284,248.27	736,450.00	736,450.00
FTE		0.00	0.00	0.00
Board of Commissioners	514-101000	0.00	2,085,011.00	2,279,640.00
FTE		0.00	5.00	5.00

Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2022-23	Modified Budget This Year 2023-24	Proposed Budget Next Year 2024-25
Internal Services - Mail and Print Services 516-354500	1,767,718.86	2,421,167.00	2,402,549.00
FTE	6.00	5.60	5.65
Information Technology Services 518-352500	0.00	26,833,864.00	27,561,327.00
FTE	0.00	85.75	87.75
Facilities and Parks Services 520-353500	0.00	19,912,610.00	21,498,618.00
FTE	0.00	56.00	56.95
Administrative Office 522-151000	0.00	7,459,129.00	8,575,899.00
FTE	0.00	25.50	26.70
PERS Employer Rate Stabilization 524-161500	0.00	350,993.00	356,146.00
County Counsel 526-201000	0.00	4,420,819.00	4,696,535.00
FTE	0.00	16.00	15.00
County Auditor 528-251000	0.00	906,047.00	1,103,491.00
FTE	0.00	3.00	3.00
Office of Equity, Inclusion and Community En 530-311000	0.00	3,002,071.00	3,217,970.00
FTE	0.00	14.00	15.00
County Emergency Management 532-321000	0.00	1,886,885.00	2,098,884.00
FTE	0.00	7.00	7.00
Financial Management 534-351500	0.00	5,873,356.00	6,493,856.00
FTE	0.00	26.00	25.00
Human Resources 536-352000	0.00	8,808,192.00	10,251,202.00
FTE	0.00	41.00	40.00
Unappropriated Ending Balance and Reserved for Future Expenditure	649,540,253	0	0
FTE	0.00	0.00	0.00
Total Requirements	1,729,180,202	1,834,837,144	2,142,861,811
Total FTE	2,368.99	2,394.95	2,578.26

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

This proposed budget for 2024-25 is a continuation of addressing the structural imbalance between its General Fund revenues and expenditures. Over the last five years the average annual cost of providing services has increased by 7.7% while average annual General Fund revenue has only grown by 5.8%. This structural imbalance gap was addressed by spending one time funds such as Strategic Investment Program or Gain Share funds. A series of reductions, informed by the Board's budget principles and priorities, were put in place to fill this gap and ensure that this proposed budget is balanced.

Also included in FY 2024-25 Proposed Budget is modernization and maintenance of critical systems. Through a new, comprehensive capital improvement plan (CIP), Washington County has begun identifying projects to improve the organization's infrastructure, technology, facilities and major pieces of equipment. This best practice for local governments enables prioritization and alignment with available resources over a five-year window.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Proposed
Permanent Rate Levy (rate limit 2.2484 per \$1,000)	2.2484	2.2484	2.2484
Local Option Levy	0.0690	0.0663	0.0663
Levy For General Obligation Bonds	5,202.076	5,477,658	5,551,043

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	60,675,000	0
Other Bonds	64,596,218	0
Other Borrowings	0	0
Total	125,271,218	0