FORM LB-1

Governing Body Name: Washington County

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-24	Modified Budget This Year 2024-25	Proposed Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	548,726,827	585,814,108	724,007,685
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	281,045,448	298,077,576	294,474,566
Federal, State and All Other Grants, Gifts, Allocations and Donations	345,033,212	472,724,660	409,627,033
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	207,253,316	300,687,543	253,136,794
All Other Resources Except Current Year Property Taxes	107,122,828	245,443,443	95,462,548
Current Year Property Taxes Estimated to be Received	260,162,832	269,790,241	291,645,357
Total Resources	**1,749,344,464**	**2,172,537,571**	**2,068,353,983**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	335,714,660	396,473,906	421,240,488
Materials & Services	402,448,528	497,459,753	495,665,493
Capital Outlay	19,035,152	136,489,014	131,380,663
Debt Service	25,572,161	37,716,404	35,790,399
Interfund Transfers	206,214,355	309,026,655	246,380,094
Contingencies	0	586,476,975	573,195,489
Special Payments	130,948,548	208,894,864	164,701,357
Unappropriated Ending Balance and Reserved for Future Expenditure	629,411,060	0	0
Total Requirements	**1,749,344,464**	**2,172,537,571**	**2,068,353,983**

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 2023-24	Modified Budget This Year 2024-25	Proposed Budget Next Year 2025-26
Board of Commissioners	100-101000	0	0	0
FTE		0.00	0.00	0.00
County Administrators Office	100-151000	0	0	0
FTE		0.00	0.00	0.00
Non-departmental	100-162000	215,923	179,343	0
FTE		0.00	0.00	0.00
General Fund Contingency	100-163000	0	35,358,188	45,847,524
FTE		0.00	0.00	0.00
General Fund Transfers	100-167000	94,787,355	109,210,011	99,882,903
FTE		0.00	0.00	0.00
Community Network	100-169600	480,039	41,604	38,961
FTE		0.00	0.00	0.00
County Counsel	100-201000	0	0	0
FTE		0.00	0.00	0.00
County Auditor	100-251000	0	0	0
FTE		0.00	0.00	0.00
Elections	100-301000	3,059,569	4,075,235	4,242,268
FTE		10.00	10.00	9.00
Assessment & Taxation	100-302000	18,027,876	20,359,653	21,794,981
FTE		109.00	109.00	111.00
Office of Access and Opportunity	100-311000	0	0	0
FTE		0.00	0.00	0.00
County Emergency Management	100-321000	(20,570)	0	0
FTE		0.00	0.00	0.00
Support Services Administration	100-351000	0	0	0
FTE		0.00	0.00	0.00
Financial Management	100-351500	0	0	0
FTE		0.00	0.00	0.00
Human Resources	100-352000	0	0	0
FTE		0.00	0.00	0.00
Information Technology Services Operations	100-352500	0	0	0
FTE		0.00	0.00	0.00
Purchasing	100-353000	0	0	0
FTE		0.00	0.00	0.00
Facilities Operations	100-353500	0	0	0
FTE		0.00	0.00	0.00
Parks	100-356000	2,583,129	0	0
FTE		10.00	0.00	0.00
Risk Management	100-357500	0	0	0
FTE		0.00	0.00	0.00

Name of Organizational Unit or Program **FTE** for that unit or program		Actual Amount 2023-24	Modified Budget This Year 2024-25	Proposed Budget Next Year 2025-26
Sheriff's Office Administration	100-401000	10,205,906	11,513,880	11,958,738
FTE		38.25	40.75	39.75
Sheriff's Office Law Enforcement Services	100-402000	35,098,788	33,867,484	34,404,593
FTE		145.70	124.70	113.40
Jail	100-403000	46,107,926	50,181,567	52,278,604
FTE		195.75	196.00	184.00
Jail Health Care	100-403500	6,836,475	7,470,646	7,836,612
FTE		0.00	0.00	0.00
District Attorney	100-451000	20,540,165	27,104,682	26,106,513
FTE		108.10	121.35	108.25
Juvenile	100-501000	9,581,148	10,257,195	10,144,959
FTE		40.00	39.00	37.00
Juvenile Administration	100-503000	2,214,276	2,456,310	2,540,846
FTE		13.00	12.55	11.55
Community Planning	100-601000	5,188,645	3,383,412	3,311,376
FTE		25.77	13.94	13.98
Public Health	100-703000	30,905,560	0	0
FTE		151.20	0.00	0.00
Health and Human Services Administration	100-704000	2,826,087	3,684,219	4,020,522
FTE		16.00	16.00	16.00
Animal Services	100-709000	4,400,107	4,751,595	4,804,364
FTE		25.00	25.00	24.00
Veteran Services	100-751000	1,739,445	1,875,894	1,788,105
FTE		10.57	10.25	9.00
Washington County Justice Court	100-801000	1,498,904	1,675,785	1,659,307
FTE		9.00	9.00	8.00
Agricultural	100-951000	590,640	568,647	586,707
FTE		0.00	0.00	0.00
Watermaster	100-961000	358,111	369,445	416,309
FTE		1.75	1.75	1.75
Revenue Stabilization	105-166000	11,615,582	0	0
FTE		0.00	0.00	0.00
Animal Services Gifts & Donations	154-709500	245,660	3,434,261	3,136,896
FTE		0.00	0.00	0.00
COVID-19 CARES Act	155-164500	19,147,229	55,221,471	37,333,745
FTE		37.25	36.05	42.85
Lottery	156-162500	2,937,161	2,996,000	4,234,473
FTE		0.00	0.00	0.00
Sheriff's Office Law Enforcement Services	157-402000	0	0	217,447
FTE		0.00	0.00	0.80
District Attorney	157-451000	0	0	464,252
FTE		0.00	0.00	2.00
Behavioral Health	157-706000	0	0	977,843
FTE		0.00	0.00	3.00
Parks	162-356000	262,567	614,906	475,312
FTE		0.00	0.75	0.75
Community Development	164-901000	5,442,484	4,857,372	4,249,015
FTE		6.53	7.03	6.53
Children, Youth & Families	166-705000	7,649,813	2,623,004	2,038,393
FTE		18.65	0.00	0.00
Community Planning	168-601000	0	3,075,269	3,238,117
FTE		0.00	12.83	12.06
Engineering / Surveying	168-603000	10,307,811	13,196,307	14,075,759
FTE		50.43	49.28	48.50
LUT Administration	168-604000	4,257,801	5,389,848	6,452,097
FTE		25.75	25.35	25.75
Road Fund Administration	168-604500	9,060,488	44,099,876	33,428,934
FTE		0.00	0.00	0.00
Eng & Const Svcs - Capital Project Services	168-605000	8,131,770	10,408,050	11,795,881
FTE		48.20	48.35	48.20
LUT Operations and Maintenance	168-606000	32,362,100	39,111,189	49,008,889
FTE		111.00	111.00	111.00
Engineering / Surveying	170-603000	834,384	2,460,588	2,720,138
FTE		3.79	3.79	3.85
Development Services	172-602000	2,643,777	3,697,515	3,986,276
FTE		13.52	13.62	12.69
Development Services	174-602000	10,792,141	20,847,434	23,918,848
FTE		49.71	52.01	51.27

Name of Organizational Unit or Program **FTE** for that unit or program		Actual Amount 2023-24	Modified Budget This Year 2024-25	Proposed Budget Next Year 2025-26
Law Library	176-851000	529,481	719,380	656,742
FTE		3.00	3.00	4.00
Sheriff's Office Law Enforcement Services	182-402000	36,935,520	38,956,563	43,450,295
FTE		139.60	140.60	141.60
Cooperative Library Services	184-971000	38,754,543	55,663,898	53,912,074
FTE		37.00	36.80	35.30
Cooperative Library Services	185-971000	1,082,235	1,802,412	680,000
FTE		9.00	8.00	0.00
Sheriff's Office Contract Services	186-406000	506,166	5,619,965	6,399,643
FTE		1.00	21.50	22.00
Community Corrections	188-551000	22,452,696	26,924,996	29,078,623
FTE		106.00	110.00	105.00
Public Health	189-703000	0	47,425,137	47,889,022
FTE		0.00	174.90	167.00
Developmental Disabilities Services	191-706500	15,960,671	20,066,964	23,831,461
FTE		105.10	106.10	129.00
Behavioral Health	192-706000	28,482,402	102,104,073	71,003,834
FTE		42.94	42.46	46.25
Oregon Health Plan - Mental Health	193-708000	0	0	0
FTE		0.00	0.00	0.00
Mental Health House Bill 2145	194-707000	2,899	851,433	910,739
FTE		0.00	0.00	0.00
Health Share of Oregon	195-708500	0	0	0
FTE		0.00	0.00	0.00
Juvenile Grants	196-504000	846,055	1,044,437	1,153,252
FTE		3.50	3.95	3.95
Juvenile Conciliation	197-502000	733,398	1,174,207	1,336,729
FTE		4.00	4.00	5.00
Agency on Aging	198-752000	6,375,277	7,630,841	6,851,463
FTE		23.18	20.75	19.75
Mental Health Crisis Services	199-708900	7,971,615	9,768,181	9,408,661
FTE		0.00	0.00	0.00
Westside Commons - Fair Complex	200-981000	3,606,267	8,221,324	8,377,486
FTE		10.40	17.00	16.00
Court Security Fund	202-404000	637,781	1,451,174	1,087,099
FTE		0.00	0.00	0.00
Coordinated Care Organization	203-708700	5,821,201	9,645,933	8,775,565
FTE		28.96	31.44	29.75
SIP and Gain Share Program	204-164000	28,000,000	117,045,618	93,210,805
FTE		0.00	0.00	0.00
SIP and Gain Share Program	205-164000	8,822,222	13,619,851	11,029,472
FTE		0.00	0.00	0.00
Prevention, Treatment and Recovery	207-708600	0	20,778,592	8,305,259
FTE		0.00	0.00	0.00
Emergency Medical Services	208-701000	1,196,862	2,157,179	2,560,438
FTE		2.90	4.10	3.10
Regional Transportation	209-607000	2,239,731	6,101,734	5,084,772
FTE		0.00	0.00	0.00
Maintenance Local Improvement Districts	212-607500	2,027	497,385	575,112
FTE		0.00	0.00	0.00
Engineering / Surveying	216-603000	985,148	2,517,488	2,705,841
FTE		4.58	4.58	4.45
Housing Services	218-651000	28,551,751	42,374,604	33,945,981
FTE		104.00	118.00	118.00
Metro Affordable Housing Bond	219-652000	17,902,893	18,865,205	23,878,098
FTE		0.00	0.00	0.00
HOME	220-902000	2,741,882	5,939,725	5,959,983
FTE		2.17	2.17	2.17
Metro Supportive Housing Services	221-653000	95,701,882	244,535,804	168,134,992
FTE		0.00	0.00	0.00
Indirect Cost Reimbursement	222-359500	(1,024,761)	0	0
FTE		0.00	0.00	0.00
Sheriff's Office Grants and Donations	224-405000	973,906	1,268,854	820,811
FTE		0.00	0.00	0.70
Jail	226-403000	215,464	1,593,616	1,307,054
FTE		1.00	1.00	1.00
Juvenile State High Risk Prevention Funds	228-505000	3,161,216	3,914,214	4,055,694
FTE		13.50	13.50	13.50

Name of Organizational Unit or Program **FTE** for that unit or program		Actual Amount 2023-24	Modified Budget This Year 2024-25	Proposed Budget Next Year 2025-26
Building Equipment Replacement	232-355500	1,242,484	19,080,483	24,630,164
FTE		0.00	0.00	0.00
Local Option Levy Administration	234-169000	1,772,643	16,155,205	14,461,306
FTE		0.00	0.00	0.00
Sheriff's Office Administration	234-401000	3,523,988	3,677,430	4,029,857
FTE		15.00	15.50	16.50
Sheriff's Office Law Enforcement Services	234-402000	15,879,449	16,798,907	18,218,337
FTE		60.95	60.95	62.95
Jail	234-403000	5,033,054	6,404,133	7,162,216
FTE		21.50	22.50	23.80
District Attorney	234-451000	5,046,095	5,527,649	5,216,245
FTE		26.50	26.50	21.50
Juvenile	234-501000	2,066,378	2,337,895	2,492,967
FTE		10.50	10.50	10.50
Community Corrections - Local Option Levy	234-551500	6,120,751	6,812,717	7,499,037
FTE		32.00	32.00	34.00
Sheriff's Office Forfeitures	238-409000	723,496	994,556	879,275
FTE		0.00	0.00	0.00
Transient Lodging Tax	240-165500	16,607,521	17,984,400	18,482,855
FTE		0.00	0.00	0.00
ITS Systems Replacement	242-352600	1,000,000	2,015,272	3,418,717
FTE		0.00	0.00	0.00
Air Quality	244-903000	331,342	540,702	511,659
FTE		1.30	1.30	1.30
Housing Production Opportunity Fund (HPOF	245-904000	1,277,173	3,947,067	3,309,215
FTE		0.00	0.25	0.00
Debt Service	304-358500	5,304,688	5,541,188	5,757,563
FTE		0.00	0.00	0.00
Debt Service	305-358500	12,355,100	25,849,608	23,770,123
FTE		0.00	0.00	0.00
Debt Service	306-358500	5,852,571	6,281,853	6,207,874
FTE		0.00	0.00	0.00
Capital Projects	353-358000	0	2,186,094	2,230,341
FTE		0.00	0.00	0.00
Capital Projects	354-358000	3,477,236	7,714,540	6,544,788
FTE		0.00	0.00	0.00
LUT Capital Projects	355-606500	0	254,887	268,540
FTE		0.00	0.00	0.00
Capital Projects	356-358000	6,189,878	66,204,496	62,716,523
FTE		0.00	0.00	0.00
Capital Projects	357-358000	11,759	328,854	98,221
FTE		0.00	0.00	0.00
Capital Projects	359-358000	2,734,819.87	3,008,662.00	423,509.00
FTE		0.00	0.00	0.00
LUT Capital Projects	362-606500	82,877,311.95	300,634,289.00	281,744,077.00
FTE		0.00	0.00	0.00
LUT Capital Projects	368-606500	15,798,745.39	38,029,782.00	47,084,758.00
FTE		0.00	0.00	0.00
LUT Capital Projects	374-606500	1,185,428.93	37,264,540.00	50,222,600.00
FTE		0.00	0.00	0.00
LUT Capital Projects	376-606500	870,135.96	956,375.00	617,862.00
FTE		0.00	0.00	0.00
LUT Capital Projects	378-606500	65,392.95	5,111,997.00	5,880,106.00
FTE		0.00	0.00	0.00
Event Center	380-982000	1,445.08	2,930,633.00	3,182,281.00
FTE		0.00	0.00	0.00
Parks	433-356000	0.00	2,866,142.00	3,037,949.00
FTE		0.00	9.25	9.25
Westside Commons	435-984000	1,518,231.83	428,959.00	0.00
FTE		6.60	4.60	0.00
Fleet Services	500-354000	6,548,018.80	7,728,125.00	8,240,810.00
FTE		20.00	20.00	20.00
Fleet Replacement	502-354100	6,231,341.27	26,858,886.00	30,603,402.00
FTE		0.00	0.00	0.00
Insurance	504-357000	6,437,037.44	12,601,871.00	24,880,462.00
FTE		0.00	0.00	0.00
Insurance	506-357000	353,300.65	517,676.00	1,086,818.00
FTE		0.00	0.00	0.00

Name of Organizational Unit or Program **FTE** for that unit or program		Actual Amount 2023-24	Modified Budget This Year 2024-25	Proposed Budget Next Year 2025-26
Insurance	508-357000	4,797,781.60	5,113,077.00	5,786,205.00
FTE		0.00	0.00	0.00
Insurance	510-357000	39,206,448.75	59,834,440.00	72,940,682.00
FTE		0.00	0.00	0.00
Insurance	512-357000	212,011.32	736,450.00	742,878.00
FTE		0.00	0.00	0.00
Board of Commissioners	514-101000	2,022,565.95	2,279,640.00	2,585,903.00
FTE		5.00	5.00	5.00
Mail and Print Services	516-354500	1,910,977.44	2,402,549.00	2,718,768.00
FTE		5.60	5.65	5.65
Information Technology Services Operations	518-352500	23,761,629.26	27,561,327.00	32,065,133.00
FTE		85.75	86.75	83.70
Facilities Operations	520-353500	17,682,863.85	21,498,618.00	25,497,667.00
FTE		56.00	56.95	58.95
County Administrators Office	522-151000	6,351,435.86	8,575,899.00	8,464,561.00
FTE		25.50	26.70	22.20
PERS Employer Rate Stabilization	524-161500	0.00	356,146.00	0.00
FTE		0.00	0.00	0.00
County Counsel	526-201000	4,492,655.93	4,696,535.00	5,157,894.00
FTE		16.00	15.00	14.00
County Auditor	528-251000	679,738.76	1,103,491.00	1,188,518.00
FTE		3.00	3.00	2.80
Office of Access and Opportunity	530-311000	2,266,263.92	3,085,912.00	3,501,785.00
FTE		14.00	14.00	9.00
County Emergency Management	532-321000	1,478,603.16	2,273,884.00	2,172,963.00
FTE		7.00	7.00	6.00
Financial Management	534-351500	5,681,404.41	6,493,856.00	7,500,303.00
FTE		26.00	25.00	26.00
Human Resources	536-352000	7,867,506.10	10,251,202.00	11,326,759.00
FTE		41.00	40.00	39.00
Unappropriated Ending Balance and Reserved for Future Expenditure		629,411,060	0	0
FTE		0.00	0.00	0.00
Total Requirements		**1,749,344,464**	**2,172,537,571**	**2,068,353,983**
Total FTE		**2,394.95**	**2,441.60**	**2,395.55**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Washington County is facing its most significant financial challenges in over a decade, with a $20.5 million General Fund gap driven by constrained property tax revenues that can no longer keep pace with growing community needs and state-mandated services. To meet its legal obligation to present a balanced budget, the County has implemented careful reductions, addressed special fund pressures such as the Supportive Housing Services program, and reduced legacy General Fund transfers to transportation and library services. Despite these efforts, ongoing use of one-time funds remains limited to avoid future instability, while modest investments are proposed to modernize operations and support employees.

Washington County is also planning for long-term financial stability by preparing new local option levies for public safety and libraries, and exploring new revenue options beyond property taxes. The County emphasizes that recent budget reductions are not a reflection of employee performance but a necessary response to a systemic revenue shortfall affecting local governments statewide. Through the collaboration of employees, department leaders, the Board of County Commissioners, and the Budget Committee, the County has crafted a balanced proposed budget that prioritizes sustainable service delivery, despite the painful cuts required to achieve it.

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	0.0690	0.0690
Levy For General Obligation Bonds	5,484,050	5,551,038	5,790,136

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	57,345,000	0
Other Bonds	93,788,530	0
Other Borrowings	0	0
Total	**151,133,530**	**0**