

FORM LB-1

Governing Body Name: Washington County

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget This Year 2021-22	Proposed Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	429,621,552	427,617,895	407,067,574
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	160,737,869	167,503,965	178,088,051
Federal, State and All Other Grants, Gifts, Allocations and Donations	278,191,967	365,460,997	399,603,471
Interfund Transfers / Internal Service Reimbursements	254,118,289	326,667,553	302,266,524
All Other Resources Except Current Year Property Taxes	48,401,547	22,097,039	59,079,310
Current Year Property Taxes Estimated to be Received	218,899,558	230,192,327	248,778,104
Total Resources	1,389,970,782	1,539,539,776	1,594,883,034

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	283,854,233	351,542,861	347,505,103
Materials & Services	263,599,471	511,605,762	535,788,564
Capital Outlay	40,408,469	67,229,551	73,119,324
Interfund Transfers	254,418,791	315,411,874	301,943,456
Contingencies	0	166,781,520	167,044,876
Special Payments	114,629,120	126,968,208	169,481,711
Unappropriated Ending Balance and Reserved for Future Expenditure	433,060,699	0	0
Total Requirements	1,389,970,782	1,539,539,776	1,594,883,034

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			
Board of Commissioners 100-101000	582,778	897,139	905,746
FTE	5.00	5.00	5.00
Administrative Office 100-151000	3,465,856	5,250,500	5,726,709
FTE	20.00	21.00	23.00
Non-departmental 100-162000	878,594	824,355	284,450
FTE	0.00	0.00	0.00
Contingency 100-163000	0	12,515,779	30,088,603
FTE	0.00	0.00	0.00
General Fund Transfers 100-167000	101,866,824	99,519,981	91,063,419
FTE	0.00	0.00	0.00
Community Network 100-169600	735,500	747,500	825,820
FTE	0.00	0.00	0.00
County Counsel 100-201000	2,779,646	3,790,885	4,059,043
FTE	15.00	17.00	18.00
County Auditor 100-251000	682,706	584,759	266,646
FTE	4.00	4.00	1.00
Elections 100-301000	2,030,830	2,830,547	2,740,160
FTE	10.00	10.00	9.00
Assessment & Taxation 100-302000	12,258,875	13,867,829	14,133,017
FTE	107.00	109.00	108.00
Office of Equity, Inclusion and Community En 100-311000	1,432,389	2,114,922	2,341,000
FTE	11.00	11.00	13.00
County Emergency Management 100-321000	668,678	1,339,341	1,578,198
FTE	6.00	7.00	7.00
Support Services Administration 100-351000	972,770	1,564,865	472,823
FTE	7.00	9.00	3.00
Finance 100-351500	2,739,845	3,451,563	3,970,651
FTE	18.00	19.00	20.00
Human Resources 100-352000	3,681,865	4,423,588	5,107,782
FTE	26.00	24.00	26.00
Information Technology Services 100-352500	19,688,605	22,097,223	22,875,173
FTE	85.75	84.75	82.75
Procurement 100-353000	649,474	848,760	809,641
FTE	5.00	6.00	5.00
Facilities and Parks Services 100-353500	14,426,159	16,576,442	16,874,024
FTE	53.60	54.60	52.60
Parks 100-356000	1,642,516	1,809,446	1,886,570
FTE	8.90	9.90	10.00
Risk Management 100-357500	799,392	1,137,169	1,203,112
FTE	6.00	7.00	7.00
Sheriff's Office Administration 100-401000	6,064,145	6,624,826	7,100,478
FTE	35.00	35.00	35.25
Law Enforcement 100-402000	24,318,925	28,536,343	28,433,931
FTE	154.40	153.40	151.40
Jail 100-403000	28,484,855	32,616,781	33,781,986

FTE		198.75	198.75	192.75
Jail Health Care	100-403500	6,133,126	6,757,056	7,385,831
FTE		0.00	0.00	0.00
District Attorney	100-451000	14,617,039	16,539,039	18,623,055
FTE		100.50	104.50	107.50
Juvenile	100-501000	7,252,738	8,013,421	8,078,612
FTE		40.00	40.00	39.00
Juvenile Administration	100-503000	1,903,974	1,940,299	2,077,836
FTE		13.00	13.00	13.00
Long Range Planning	100-601000	3,851,230	4,962,296	5,344,903
FTE		26.33	26.27	26.27
Public Health	100-703000	18,869,438	28,430,008	27,574,967
FTE		136.75	147.50	153.25
HHS Administration	100-704000	1,852,701	2,451,827	2,404,085
FTE		15.00	16.00	16.00
Animal Services	100-709000	2,871,153	3,126,865	3,348,482
FTE		25.00	25.00	25.00
Veteran Services	100-751000	1,225,186	1,380,091	1,453,587
FTE		10.77	10.77	11.07
Washington County Justice Court	100-801000	1,003,837	1,165,942	1,165,609
FTE		9.00	9.00	9.00
Agricultural	100-951000	574,440	458,250	478,040
FTE		0.00	0.00	0.00
Watermaster	100-961000	223,486	234,221	236,867
FTE		1.94	1.94	1.94
Revenue Stabilization	105-166000	0	11,615,588	11,615,582
FTE		0.00	0.00	0.00
Animal Services Gifts & Donations	154-709500	7,720	1,550,824	1,621,241
FTE		0.00	0.00	0.00
COVID-19 Response and Recovery	155-164500	108,470,256	99,583,248	46,944,679
FTE		23.00	51.10	76.75
Lottery	156-162500	2,950,397	3,000,000	3,223,760
FTE		0.00	0.00	0.00
Parks	162-356000	274,767	303,158	345,098
FTE		0.10	0.10	0.00
Community Development	164-901000	4,381,075	9,178,582	5,424,924
FTE		6.28	6.28	6.28
Children, Youth & Families	166-705000	2,510,097	3,855,172	7,194,885
FTE		5.00	6.20	6.55
Engineering / Surveying	168-603000	8,787,534	11,589,874	12,641,708
FTE		50.28	50.28	50.28
LUT Administration	168-604000	3,442,145	4,130,772	5,009,340
FTE		23.00	23.00	25.00
Road Fund Administration	168-604500	9,666,781	39,452,517	36,598,159
FTE		0.00	0.00	0.00
Capital Project Services (CPS)	168-605000	7,158,696	9,004,433	9,986,651
FTE		46.35	46.35	46.35
LUT Operations and Maintenance	168-606000	31,334,296	35,555,413	37,906,374
FTE		111.00	111.00	111.00
Engineering / Surveying	170-603000	925,695	2,931,703	2,903,215
FTE		3.79	3.79	3.79
Development Services	172-602000	2,772,610	3,759,863	3,209,184
FTE		18.47	16.31	16.31
Development Services	174-602000	10,373,636	17,745,634	14,704,861
FTE		59.80	55.02	54.02
Law Library	176-851000	479,268	1,002,865	935,609
FTE		3.00	3.00	3.00
Law Enforcement	182-402000	31,208,439	33,955,605	34,205,165
FTE		151.60	151.60	138.60
Cooperative Library Services	184-971000	36,387,664	52,666,367	55,043,200
FTE		36.00	36.50	38.00
Cooperative Library Services	185-971000	1,049,495	1,437,241	1,707,412
FTE		9.00	10.00	10.00
Sheriff's Office Contract Services	186-406000	195,150	860,151	760,151
FTE		0.00	1.00	1.00
Community Corrections	188-551000	20,318,078	22,754,666	23,170,455
FTE		104.00	104.00	106.00
Developmental Disabilities Services	191-706500	10,406,483	12,568,397	14,285,306
FTE		81.10	85.10	91.60
Behavioral Health	192-706000	22,110,679	45,951,204	47,307,960
FTE		38.61	34.81	37.01
Oregon Health Plan - Mental Health	193-708000	0	5,578,094	5,567,565

FTE		0.00	0.00	0.00
House Bill 2145 - Mental Health	194-707000	263,607	555,154	781,654
FTE		0.00	0.00	0.00
Health Share of Oregon	195-708500	242,204	6,887,250	2,533,282
FTE		1.00	0.00	0.00
Juvenile Grants	196-504000	796,932	900,813	980,581
FTE		4.40	4.50	3.50
Conciliation	197-502000	513,527	669,543	657,198
FTE		4.50	4.00	4.00
Agency on Aging	198-752000	4,978,651	8,134,781	7,147,024
FTE		18.98	18.98	21.68
Mental Health Crisis Services	199-708900	5,761,407	8,713,209	8,776,002
FTE		0.00	0.00	0.00
Fair Complex	200-981000	1,058,450	2,665,872	5,380,284
FTE		7.50	8.90	6.40
Court Security Fund	202-404000	515,731	1,495,879	1,841,186
FTE		0.00	0.00	0.00
Coordinated Care Organization	203-708700	4,868,972	7,005,276	6,662,305
FTE		28.29	30.09	29.89
Economic Development Agreements	204-164000	37,000,000	54,300,539	60,889,701
FTE		0.00	0.00	0.00
Economic Development Agreements	205-164000	9,822,222	11,856,574	10,094,029
FTE		0.00	0.00	0.00
Tri-County Risk Reserve for HSO	207-708600	33,875	10,500,000	25,089,358
FTE		0.00	0.00	0.00
Emergency Medical Services	208-701000	596,016	1,692,415	1,638,772
FTE		3.25	3.20	2.70
Regional Transportation	209-607000	1,657,113	3,209,694	3,522,960
FTE		0.00	0.00	0.00
Maintenance Local Improvement Districts	212-607500	1,620	396,983	429,280
FTE		0.00	0.00	0.00
Engineering / Surveying	216-603000	803,050	2,205,634	2,103,280
FTE		4.58	4.58	4.58
Housing Services	218-651000	12,849,396	16,262,311	18,869,590
FTE		44.00	70.00	86.00
Metro Affordable Housing Bond	219-652000	9,353,396	32,353,043	46,338,620
FTE		0.00	0.00	0.00
HOME	220-902000	1,779,130	5,093,575	3,300,513
FTE		1.17	1.17	2.17
Metro Supportive Housing Services	221-653000	860,264	50,829,500	50,328,300
FTE		0.00	0.00	0.00
Indirect Cost Reimbursement	222-359500	30,402,580	33,748,954	38,233,332
FTE		0.00	0.00	0.00
Grants and Donations	224-405000	456,234	1,430,562	1,408,303
FTE		0.00	0.00	0.00
Jail	226-403000	122,530	1,300,206	1,420,583
FTE		1.00	1.00	1.00
State High Risk Prevention Funds	228-505000	2,280,665	3,684,234	3,530,918
FTE		11.50	11.50	13.50
Building Equipment Replacement	232-355500	677,263	8,368,979	11,564,805
FTE		0.00	0.00	0.00
Local Option Levy Administration	234-169000	1,272,669	16,423,684	14,022,454
FTE		0.00	0.00	0.00
Sheriff's Office Administration	234-401000	2,961,906	3,467,275	3,648,973
FTE		16.00	16.00	16.00
Law Enforcement	234-402000	12,997,445	14,749,335	14,808,887
FTE		64.75	65.75	59.75
Jail	234-403000	3,343,959	3,833,745	4,665,470
FTE		15.50	17.50	21.50
District Attorney	234-451000	3,952,327	4,436,623	4,902,507
FTE		25.30	26.50	26.50
Juvenile	234-501000	1,705,806	2,110,860	2,198,760
FTE		10.00	10.00	10.00
Community Corrections-LOL	234-551500	4,989,174	5,749,225	6,093,062
FTE		31.00	33.00	32.00
Forfeitures	238-409000	217,808	532,288	618,334
FTE		0.00	0.00	0.00
Transient Lodging Tax	240-165500	2,134,122	2,228,776	4,006,033
FTE		0.00	0.00	0.00
ITS Systems Replacement	242-352600	930,000	1,327,977	1,377,310
FTE		0.00	0.00	0.00
Air Quality	244-903000	243,085	1,514,171	932,905

FTE		1.30	1.30	1.30
Housing Production Opportunity Fund (HPOF 245-904000)		6,647	7,918,894	9,890,879
FTE		0.00	0.00	0.00
Debt Service	304-358500	4,713,938	4,927,438	5,126,438
FTE		0.00	0.00	0.00
Debt Service	305-358500	12,183,100	32,054,707	42,654,906
FTE		0.00	0.00	0.00
Debt Service	306-358500	7,151,307	5,568,860	5,718,563
FTE		0.00	0.00	0.00
Capital Projects	353-358000	309,920	2,245,785	2,185,253
FTE		0.00	0.00	0.00
Capital Projects	354-358000	3,903,286	11,133,738	8,672,520
FTE		0.00	0.00	0.00
Capital Projects	355-358000	0	95,344	170,480
FTE		0.00	0.00	0.00
Capital Projects	356-358000	9,656,312	28,659,593	41,968,810
FTE		0.00	0.00	0.00
Capital Projects	357-358000	2,948	339,664	336,285
FTE		0.00	0.00	0.00
Capital Projects	359-358000	17,879,037	19,714,656	3,117,914
FTE		0.00	0.00	0.00
LUT Capital Projects	360-606500	29,651	822,119	0
FTE		0.00	0.00	0.00
LUT Capital Projects	362-606500	51,508,033	141,182,339	166,622,903
FTE		0.00	0.00	0.00
LUT Capital Projects	368-606500	12,520,358	32,024,843	38,023,230
FTE		0.00	0.00	0.00
LUT Capital Projects	374-606500	7,402,666	49,484,244	43,616,983
FTE		0.00	0.00	0.00
LUT Capital Projects	376-606500	895,626	1,030,806	2,401,457
FTE		0.00	0.00	0.00
LUT Capital Projects	378-606500	3,324	3,020,569	6,033,871
FTE		0.00	0.00	0.00
Event Center	380-982000	2,383,715	3,290,137	0
FTE		0.00	0.00	0.00
Event Center Operations	435-984000	554,431	2,951,954	2,684,530
FTE		5.50	7.10	6.20
Fleet Services	500-354000	5,319,430	6,044,901	6,930,696
FTE		21.00	21.00	20.00
Fleet Replacement	502-354100	3,975,626	20,891,434	24,226,982
FTE		0.00	0.00	0.00
Insurance	504-357000	5,980,762	9,086,798	13,140,781
FTE		0.00	0.00	0.00
Insurance	506-357000	422,654	550,812	653,497
FTE		0.00	0.00	0.00
Insurance	508-357000	2,989,161	3,847,541	5,176,649
FTE		0.00	0.00	0.00
Insurance	510-357000	36,370,896	49,537,581	54,696,342
FTE		0.00	0.00	0.00
Insurance	512-357000	186,199	646,301	541,435
FTE		0.00	0.00	0.00
Mail and Print Services	516-354500	1,677,387	2,035,950	2,145,285
FTE		7.00	6.00	6.00
PERS Employer Rate Stabilization	524-161500	0	336,600	336,450
FTE		0.00	0.00	0.00
Unappropriated Ending Balance and Reserved for Future Expenditure		433,060,699	336,600	336,450
FTE		0.00	0.00	0.00
Total Requirements		1,389,970,782	1,539,876,376	1,595,219,484
Total FTE		2,252.59	2,336.90	2,368.00

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The overall picture of the County's proposed spending plan for FY 2022-23 shows modest increases in General Fund (4%) and special fund (3%) expenditures. Large decreases in the General Government functional area are explained by the burn-down of federal pandemic-related funding in the COVID-19 Response and Recovery Fund. Increases to the Non-departmental functional area are explained by the one-time increase to General Fund Contingency needed to achieve balance and meet the Board's reserve targets among net discretionary revenues.

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	0.6400	0.6900	0.6900
Levy For General Obligation Bonds	4,792,749	5,006,133	5,006,133

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	66,280,000	0
Other Bonds	118,996,308	0
Other Borrowings	0	0
Total	185,276,308	0