PROPOSED

BUDGET SUMMARY

Revised May 3, 2024

FISCAL YEAR 2024 2025

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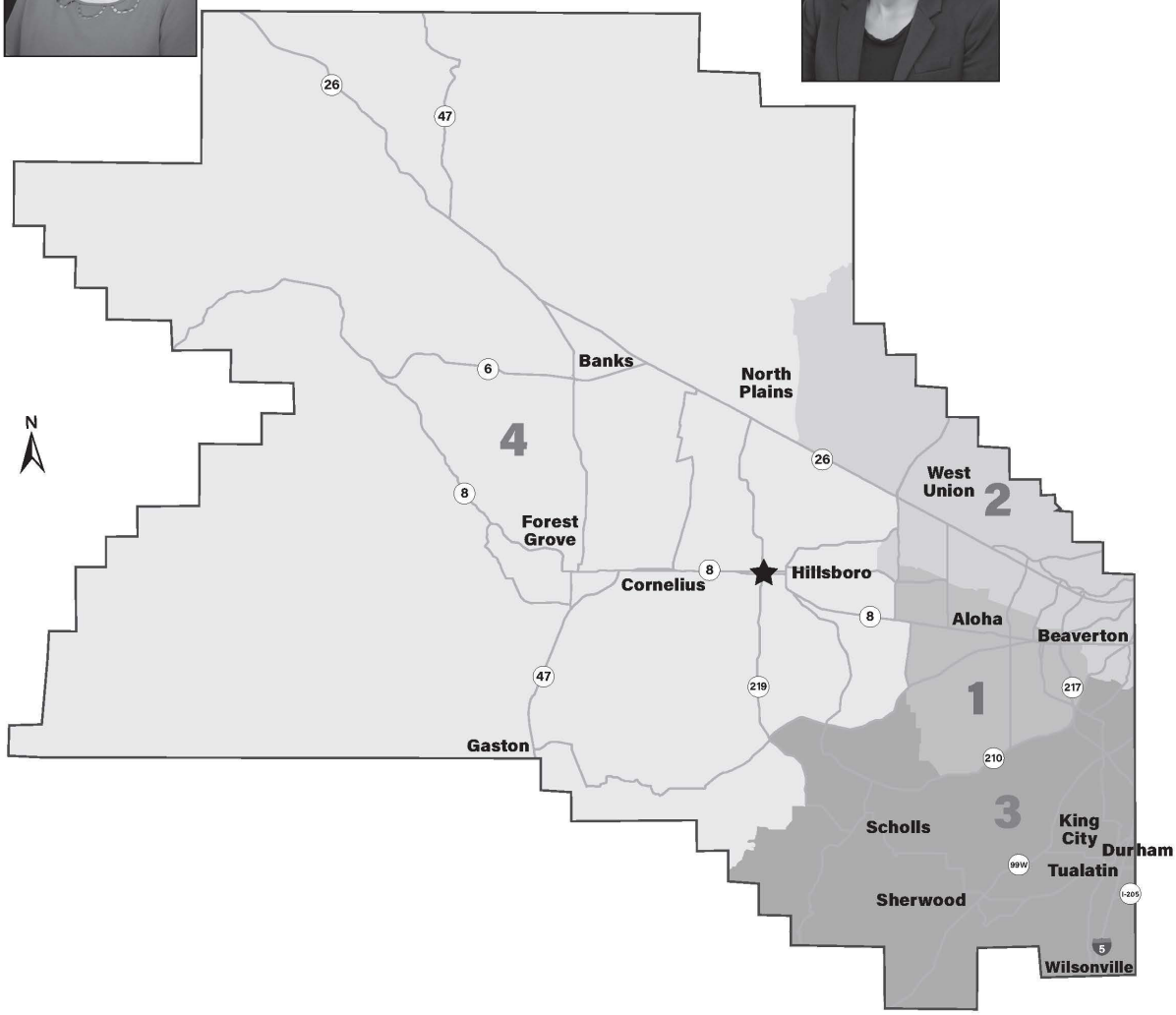
Commissioner Districts

Kathryn Harrington
Board Chair
Commissioner at Large

Nafisa Fai
Vice Chair
District 1



Pam Treece
District 2

Roy Rogers
District 3

Jerry Willey
District 4

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Budget Committees

WASHINGTON COUNTY and SERVICE DISTRICT FOR LIGHTING NO. 1 COMMITTEE

Board of Commissioners	Lay Budget Committee Members
Kathryn Harrington, Board Chair	Karen Bolin
Nafisa Fai, Board Vice Chair	Joe Everton
Jerry Willey	Sig Unander
Roy Rogers	Jeff Sarafa
Pam Treece	Melissa Laird

ENHANCED SHERIFF'S PATROL DISTRICT and URBAN ROAD MAINTENANCE DISTRICT COMMITTEE

Board of Commissioners	Lay Budget Committee Members
Kathryn Harrington, Board Chair	Fernando Lira
Nafisa Fai, Board Vice Chair	Dick Steinbrugge
Jerry Willey	Bruce Dickinson
Roy Rogers	Darin Campbell
Pam Treece	Pradnya Patil

NORTH BETHANY COUNTY SERVICE DISTRICT FOR ROADS COMMITTEE

Board of Commissioners	Lay Budget Committee Member
Kathryn Harrington, Board Chair	Sarah Beachy
Nafisa Fai, Board Vice Chair	Bruce Young
Jerry Willey	Dan Reid
Roy Rogers	Mahesh Udata
Pam Treece	Alicia Gruber

Budget Submitted By:
Tanya Ange, County Administrator & Budget Officer

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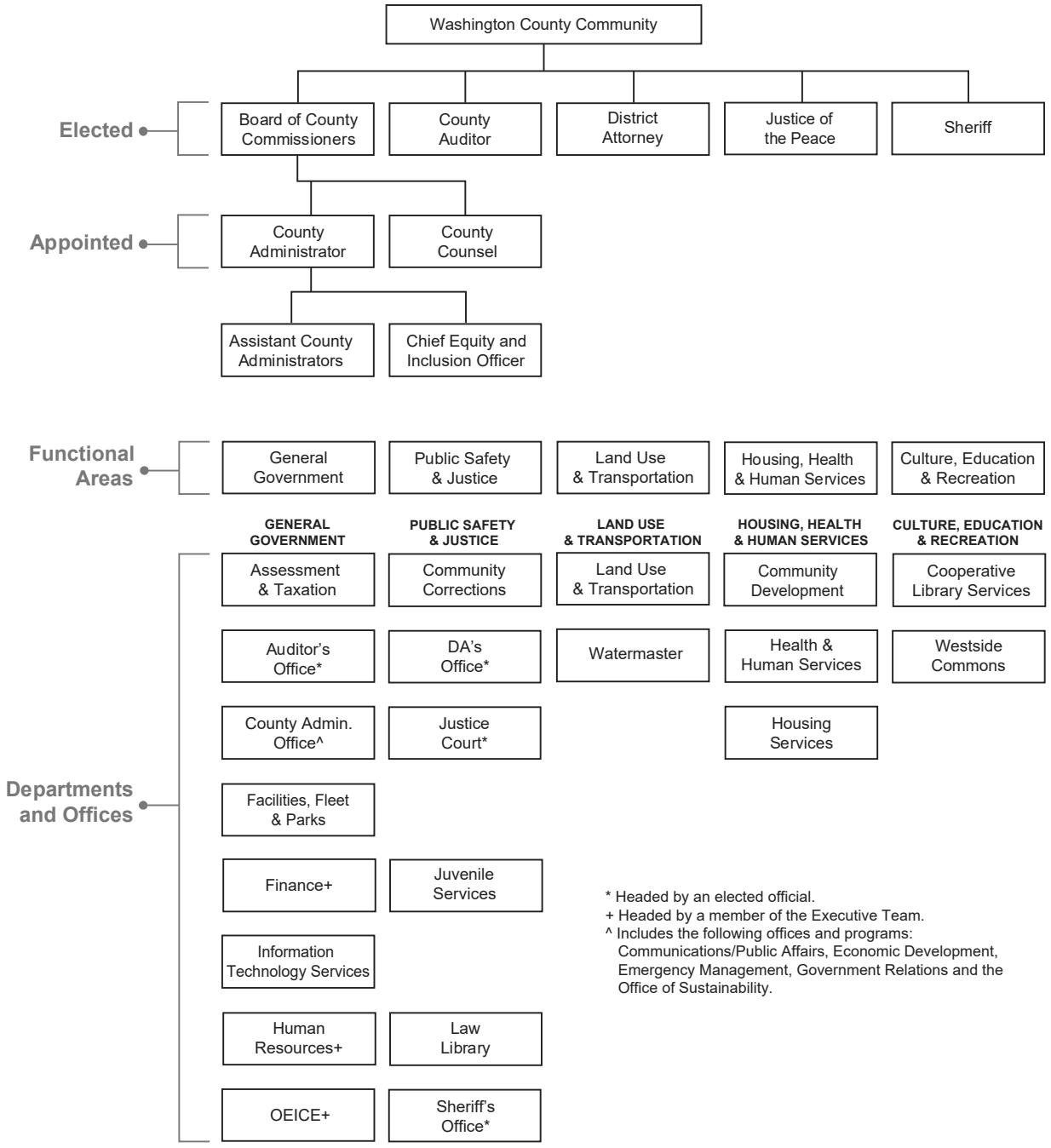
Functional Area Chart



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BUDGET DOCUMENTS

The fiscal year 2024-25 Washington County budget is detailed in three separate but inter-related documents which are all posted on our County website at:
https://www.washingtoncountyor.gov/finance/fy2024-25-county-budget-reports

This first document, entitled **Budget Summary**, contains explanatory and summary information regarding the County budget as a whole as well as each individual organization/budget units. The information focuses on key issues, policy decisions, underlying budget assumptions, and changes from the prior budget year.

The second document, entitled **Budget Organization Unit Detail**, contains line-item information on revenues, expenditures, and positions at the organization unit level. Revenue and expenditures by fund are also included in this document.

The third document, entitled **Budget Program Detail**, contains line-item information on revenues and expenditures at the lowest level of the budget hierarchy – the program level.

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This proposed budget comes at a time of both hope and continued challenge for the Washington County organization. We are grateful for the availability of limited-duration and one-time resources allowing us to better position our organization and the community we serve for the years ahead. We are also challenged by the long-constrained revenue framework within which much of the organization must navigate in order to deliver even basic county services. This "tale of two counties" can be seen throughout the FY 2024-25 proposed budget. On the one hand the proposal supports the expansion of some programs while on the other hand it cuts service levels in the interest of budget balancing and ensuring that – at the very least – state-mandated service requirements are met.

A clear strength in the face of these challenging times can be seen in the enormous talent and dedication of our employees. The services our employees support day in and day out include everything from hosting the County Fair; providing access to recreational opportunities; holding elections; helping older adults access resources; providing public safety services; building and maintaining roads, signals and streetlights; issuing permits and licenses; administering rental assistance; and valuing property and collecting taxes.

Another strength is our ongoing engagement in building capacity in systems and structures to be able to deliver the most effective and impactful services possible to the community. We do this through strategic coordination and organization-wide planning.

Guidance from the Strategic Plan Update and Board Budget Principles and Priorities

This spring the Board of County Commissioners plans to adopt a Strategic Plan Update 2024-2028 that illuminates the current state of Washington County operations and a path forward for five years. With the adoption of the Strategic Plan Update, Washington County is continuing to take steps to operationalize the plan and build and implement foundational systems needed to continuously improve our organization in service to our community. This "One Washington County" approach – together with the Board's Budget Principles and Priorities – supports responsible and equitable decision making and can be seen throughout the budget proposal. This ongoing work does not take place over a single fiscal year, but instead is achieved over multiple years of commitment, rigor and learning.

The Strategic Plan Update 2024-2028 contains both documentation of our vision, mission, values and approach and a comprehensive listing of goals by the five areas of Washington County's government. These values show through in the plan's Guiding Principles and Four Fundamentals, among other places. I've included these sections of the plan, and the Board's Budget Principles and Priorities, below this message.

Continuing Challenges to County's Financial Framework

In a new section of the proposed budget document called "Budget Summary," we outline the financial context for the County this year, starting with persistent limitations faced by all local governments in Oregon.

On the revenue side, Oregon's property tax system continues to restrict this largest, most flexible source of funding for Washington County and many other local governments in Oregon. The effect is a constrained revenue source that does not keep up with service demand costs and has a unique, negative impact on Washington County as our population grows relative to our regional peers.

On the expenditure side, most General Fund-supported services are facing reductions this year in order to close a $10 million gap between projected revenue and anticipated expenditures. Although Washington County has the benefit of some one-time revenue sources, such as the Strategic Investment Program (SIP), we have made a

concerted effort to reduce the County's reliance on such limited revenue when it comes to supporting on-going operations. As a result, the reduced General Fund expenditures in this proposed budget lean towards supporting state and federally mandated services, leaving fewer and fewer discretionary dollars for anything else. Exceptions to this approach to General Fund budget balancing can be found in places like the public safety area – a system facing overlapping and compounding challenges – where limited investments are proposed and reductions avoided. This approach is intended to maintain mandated service requirements, restore public safety system balance and strengthen it for emerging challenges described throughout this proposed budget document.

Beyond the General Fund, one-time American Rescue Plan funding is assisting with foundational systems such as implementing Enterprise Resource Planning modernization to ease access to and use of critical financial and human resources data. Regional Supportive Housing Services dollars are allowing the County to build out a system of care for houseless individuals that has virtually eliminated the existence of large homeless encampments over the last three years and provided a pathway for a more dignified, human-centered future for nearly 2,000 formerly houseless. A prior allocation of Oregon Health Plan dollars, to be combined with other non-General Fund revenue, is dedicated to the development of a new Center for Addictions, Treatment and Triage (CATT) that would centralize access to person-centered health and social services in this vital area. Each of these foundational projects hold the promise of bringing greater effectiveness and supporting better outcomes for the community going forward.

Conclusion

This year's proposed budget depicts two distinct realities for the organization. Guided by the values and aspiration the Board of County Commissioners has infused into the Strategic Plan Update 2024-2028 and the Board's Budget Priorities and Principles, the proposed budget seeks to support our organization in collaborative problem solving, continuous improvement and strategic decision making. Nonetheless, the proposed budget also challenges the organization as resources – particularly in the General Fund – require reductions for a third year in a row, prompting budget decisions meant to prioritize mandated services, avoid layoffs wherever possible and shore-up a public safety system in crisis.

Despite this "tale of two counties" mixture of realities, I remain cautiously hopeful for our future. By partnering with a dynamic set of partners – including other government jurisdictions, community organizations and businesses – our employees live the guiding principles of integrity, trust, accountability and stewardship. We carry these values as we engage in dialogue about the resources and expenditures required to meet critical community needs. The foundational management systems the County continues to develop and implement will ultimately strengthen decision making and planning. My cautionary message is that more scrutiny and big-picture problem solving will be needed in the years ahead – particularly as it relates to our General Fund – so that we can plan for a more stable financial future.

Thank you to all of the employees and department leaders involved in the development of this proposed budget. Thank you to the steadfast Finance and Budget team who knit together the aspirations of our County with the appropriate resources amidst a maelstrom of challenges and opportunities. Finally, thank you to the various budget committees, including members of our Board of County Commissioners, for the work of reviewing and considering this proposed budget for FY 2024-25.

In partnership,

Tanya Ange
Budget Officer and County Administrator

Guiding Principles

Mission Driven

We commit ourselves to serving the community, providing a wide range of services, including mandated and regulated services while actively engaging others. The County will continue to evolve as a modern, effective and efficient organization. Innovation and calculated risk-taking are essential. We commit ourselves to best practices and professional standards and to continuous improvement and creativity in ways that reduce longer-term costs and mitigate risks.

Accountability and Stewardship

We will ensure public funds provide priority services. We will strive to get the most benefit from available resources through sound business practices. We will act in accordance with the law, with integrity and in the public interest; ensuring accountability throughout the organization. We commit ourselves to the efficient use of public resources. We will invest in our people, systems and facilities.

Integrity and Trust

We believe ethical conduct is paramount and it will be a trademark of our organization. We will strive to create and maintain an environment of trust and civility that comes from open, honest and direct interactions with each other and our residents.

Equity and Inclusion

We are committed to an inclusive culture that values and celebrates the diversity of the county's residents and employees. We are committed to fostering, supporting and strengthening equity and inclusion in Washington County's programs, practices and policies.

Valued Employees

We will hire and develop employees and provide them with the tools to perform their duties. We will enable employees and teams to manage their work and expect them to be accountable for their decisions and actions. We commit ourselves to employee development and active performance management.

Collaboration

We will enhance and support teamwork and team building in our organization and with other public organizations. We will strive for a professional and cooperative working relationship with residents, organizations and other public agencies.

Four Fundamentals

FUNDAMENTAL 1:

We operate with a collective mindset – One Washington County

What makes Washington County special is the acknowledgement that our diversity is an asset, and we all need each other. Our community is stronger because we recognize the power and promise of every resident. We value collaboration and cooperation and utilize this approach in all of our relationships amongst other local governments, community-based nonprofits, businesses and civic and faith-based organizations. The County relies on both the participation of these organizations as well as individuals and families to provide the range of services needed in our community.

FUNDAMENTAL 2:

We build capacity and a positive culture

To effectively serve Washington County residents, we recognize that the employees of Washington County are key drivers of excellence and customer service. To support employees in these roles, we will continue to invest in the development and empowerment of staff to perform their day-to-day activities while also providing opportunities to learn new skill sets. We will also continue to support organizational work to build a positive culture of inclusion and belonging where employees feel seen, heard and valued. We endeavor to be the employer of choice of mission-oriented employees committed to serving the public in a positive workplace.

FUNDAMENTAL 3:

Washington County is a dynamic partner

To better serve our community and meet the needs of the people, the County government will assume various roles as set by the Board of Commissioners. Those roles include provider, partner or supporter. In those roles, the County endeavors to bring integrity, best practices and an equity-diversity-and-inclusion (EDI) lens to ensure the success of our priorities and mission.

FUNDAMENTAL 4:

We prioritize critical needs

The County recognizes it must balance its aspirations with its long-term financial sustainability. Policies and services are resourced according to the direction of the Board of Commissioners and their expressed priorities. The County will continue to focus on resourcing countywide services defined by utilization and benefit to a broad range of county residents. Countywide property tax dollars will be primarily expended on countywide services.

Board Budget Principles

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

Board Budget Priorities

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

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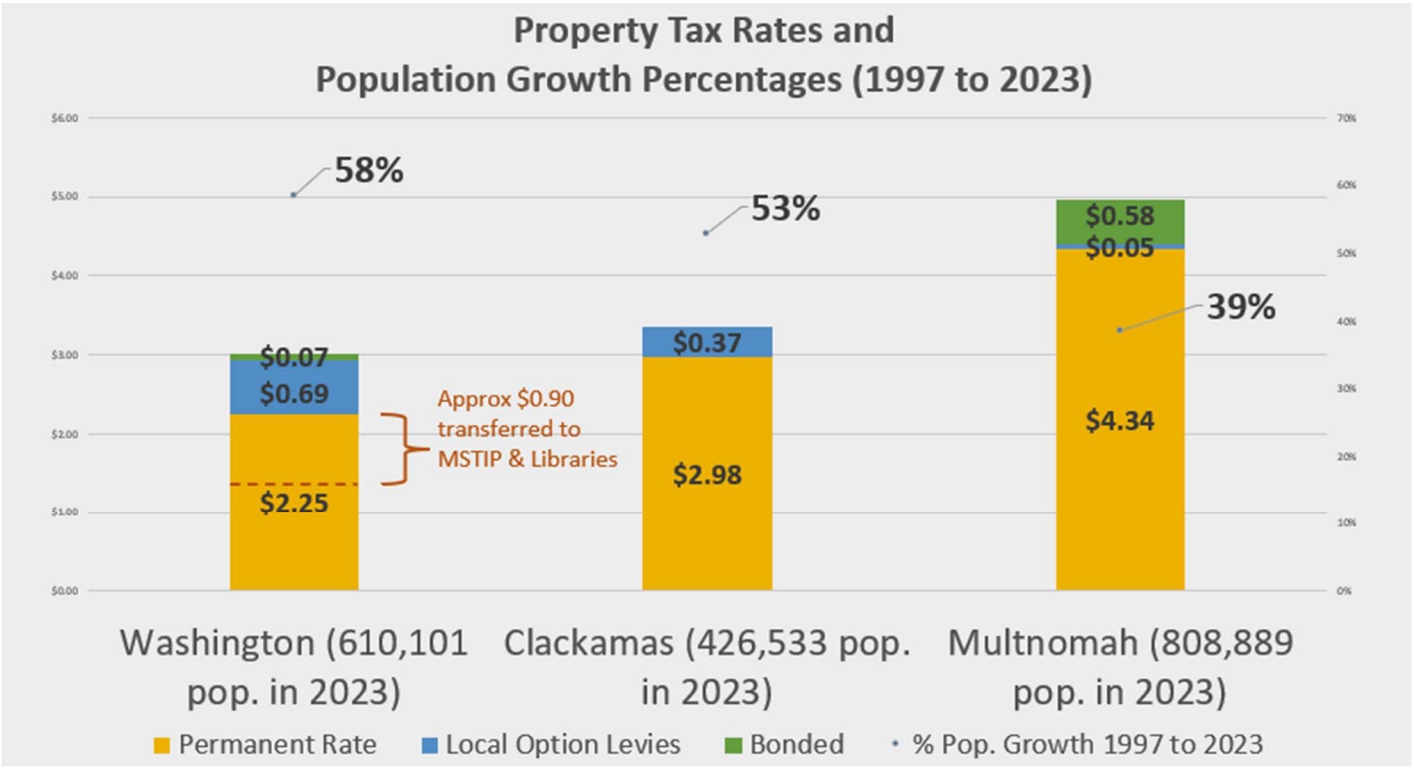
General Fund Fiscal Sustainability

Property taxes are Washington County's primary source of revenue, paying for general government programs and services in the General Fund. Under Oregon's Measures 5 and 50, which reduced taxes and introduced growth limits in the 1990s, increases in assessed values on property from year to year is limited to 3% plus the value of new construction. For Washington County, this has historically resulted in an annual increase in property tax revenue by between 4.2% to 4.8%.

The chart below illustrates how permanent property tax rates in the three-county region compare to one another and to the rate of population growth each county has experienced since permanent rates were established in 1997. As the chart indicates, temporary local option levies have been approved by Washington County voters in recent years to close the gap between community need and service levels, but these levies are limited to five-year increments and they still do not put Washington County on a level playing field with neighboring counties.

An additional limiting factor involves how any serial property tax levy that was in effect prior to Measure 50 was rolled back and made part of each local government's permanent rate. Washington County voters had approved two such serial levies that were active at that time, one for library services and another for the Major Streets Transportation Improvement Program (MSTIP). Until very recently, the Board of County Commissioners has approved the transfer of property tax revenue out of the General Fund to libraries and MSTIP proportionate to what these original levies raised before becoming part of the permanent rate. Roughly speaking, the two levies represent about 90 cents of the County's $2.25 permanent rate per $1,000 in assessed value.



Additionally, Washington County's limited revenue growth has not kept pace with the increasing cost of services. As a result, the long-term General Fund forecast shows expenditures exceeding revenue in the short-term and differences in projected growth rates between long-term revenue and expenditures are causing the gap between the two to widen in the future.

The principal reason for this is that property tax revenue, the primary source of revenue in the General Fund, is statutorily capped while expenditure growth is driven by market factors (labor market, inflation, and so forth) with no cap. As a result, the initial General Fund forecast for FY 2024-25 showed a $10 million short fall.

General Fund Balancing

This is the third budget cycle in a row the County has been challenged with a significant imbalance between revenue and expenditures in the General Fund; in FY 2022-23, the gap was $31 million and in FY 2023-24, the difference was $25 million.

To close the gap, and to provide a balanced forecast, each department receiving General Fund support developed three budget requests for FY 2024-25: 1) a flat budget including growth for payroll roll-up costs and previously committed contract increases only, 2) a 3% reduction and 3) a 5% reduction.
Using a combination of these three levels of General Fund support, the proposed FY 2024-25 General Fund budget is balanced with a variety of permanent and one-time expenditure reductions and one-time revenues. The proposal includes resources to provide a 4.1% cost-of-living increase and emphasizes avoiding staff layoffs or furloughs as much as possible. The plan also uses several one-time revenue and expenditure adjustments, including:

- A $3.1 million savings from eliminating and temporarily freezing 25 General Fund-supported positions.
- Reducing nominal General Fund transfers by 5% to MSTIP ($2.5 million savings) and by 7% to Cooperative Library Services ($1.6 million). It is important to note that these reductions are taken after the assessed value growth rate for all property in Washington County is applied to the prior year transfer amount. This means the *actual* year-over-year reductions for FY 2024-25 are 0.5% ($258,955) for MSTIP and 2.6% ($588,126) for WCCLS.
- A transfer of $1.9 million in support for facilities capital projects from the General Fund to the Strategic Investment Program fund.
- Transfer the $1.1 million limited-duration support for the Housing Production Opportunity Fund (HPOF) from the General Fund to the Strategic Investment Program fund.

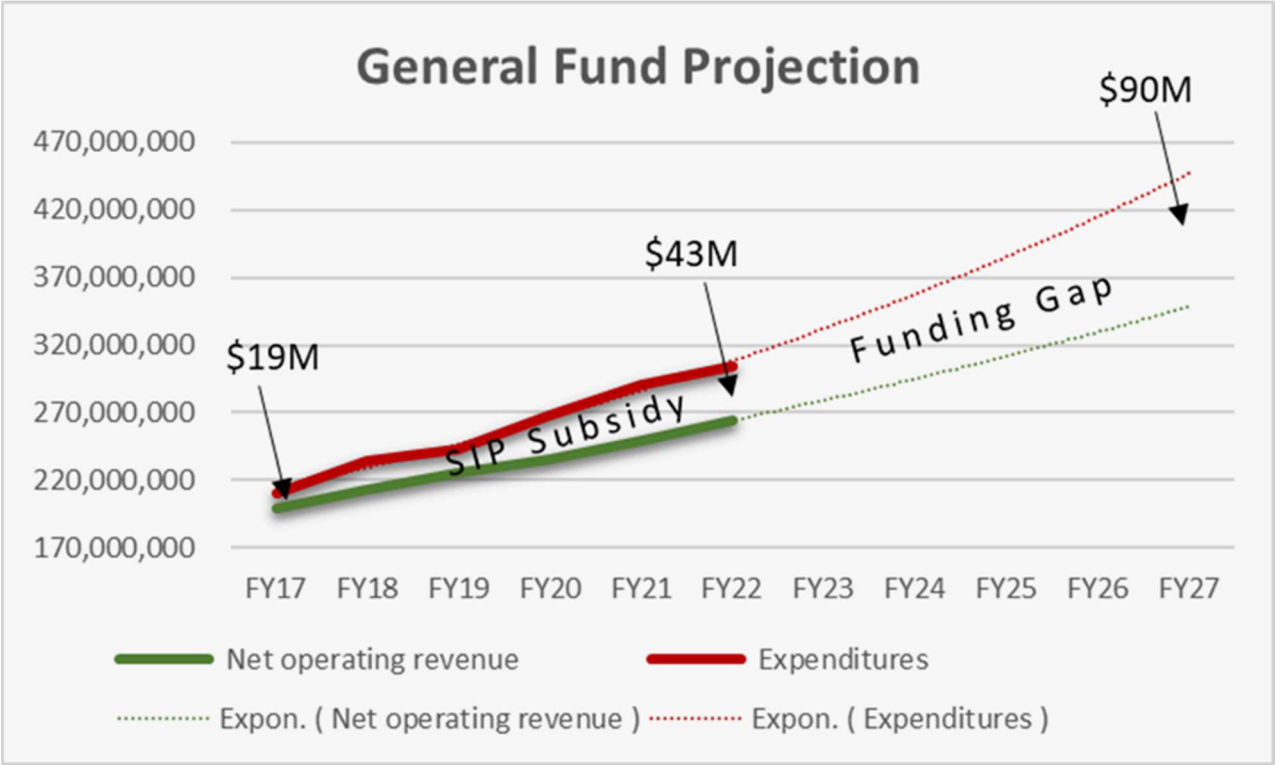
With limited exceptions, this budget-balancing is continuing a trend of focusing General Fund support for ongoing County services primarily on those that are mandated by state or federal requirements. Discretionary spending for operations beyond these mandated services is becoming increasingly challenging. Details and context about how this trend shows up in this proposed budget can be found in the Trends and Initiatives section.

Use of One-time Funds

In addition to property tax dollars, the County receives other discretionary sources of revenue. These sources, which are limited in either term or amount and are “one-time” in nature compared to property tax revenue and have been used to pay for both one-time expenditures and to backfill ongoing operating costs not funded by property tax revenue in the General Fund. The following is an explanation of these funds and how they are used in the development of the budget.

Strategic Investment Program – The primary source of the County’s one-time funds used to balance the General Fund stems from Strategic Investment Program (SIP) agreements. SIP revenue is considered “in lieu of” property taxes because the agreements abate some property taxes as an economic incentive to encourage large-scale investments and job creation by private companies. As the tax abatement allowed by these agreements is

temporary, the revenue is also limited in duration, amount and ability to keep pace with inflation. As the projected future gap between revenue and expenditures widens in the General Fund, shown in the chart below, SIP funds will not be able to make up the difference.



In March 2024, the Board of County Commissioners adopted a policy that provides guidelines for fund balance and utilization of SIP funds.

Gain Share – The Gain Share program was created by the state Legislature in 2007 to provide local governments a share of the state income tax revenue generated from new jobs created by investments made under Strategic Investment Program (SIP) agreements. This amount is capped at $16 million annually and distributed to eligible local governments whose property taxes are affected by a SIP agreement. Washington County receives approximately $9 million annually in Gain Share funds and has used these dollars to pay for a variety of capital projects including facility, technology and transportation improvements. These funds are not used to subsidize ongoing operating costs in the General Fund.

American Rescue Plan Act (ARPA) – This federal legislation passed in 2021 to provide local governments one-time revenue to support pandemic-related response and recovery operations. Washington County received a total of $117 million. These funds must be obligated by the end of 2024 and spent by the end of 2026.

Limited General Fund Investments to Address Public Safety System

Following the Board's direction from the Strategic Plan Update and Budget Principles and Priorities, the proposed budget includes some investments, especially related to delivering balanced public safety and justice services that build community trust. These investments come within the context of a system-wide crisis as outlined in a staff analysis provided to the Board in the fall of 2023. The white paper explains how, despite Washington County crime rates remaining low relative to the region or the state, the system is nonetheless under considerable strain. This

stress is particularly felt in those parts of the system that the County is responsible for operating. The analysis explores the depth and implications of the system, including:

> Aging and outdated facilities, changes in the law that add unfunded mandates year after year, a decrease in state funding to accomplish those changes, a General Fund unable to keep up with the rising costs of service delivery and complex changes in workload.[1]

Critical needs across the full spectrum of this system – much of which is mandated by state law – are addressed with targeted General Fund allocations, including:

- A proposed allocation of $700,000 together with $1.4 million additional state funding to bring the Community Corrections Center from its current 96-bed usage to full capacity at 215 beds. This vital alternative to incarceration within the Public Safety system of service ensures a structured residential environment for justice involved individuals and enables them to integrate back into the community with support strategies such as employment, housing, education, mentoring and counseling.
- In the 2024 legislative short-session, one circuit court judicial position was added to Washington County, effective July 1, 2024. Per Oregon statute, the county in which a circuit court is located shall provide "suitable and sufficient" courtrooms. This proposed budget invests $3 million to build one additional courtroom in the Law Enforcement Center (LEC) and provide for the subsequent moves required of Sheriff's Office personnel currently located in that space.
- A total investment of $360,289 to the Sheriff's Office, including 1) $209,200 to the state-mandated Court Security fund to sustain its solvency; 2) a General Fund contribution of $30,249 for a new position, partially paid for with Public Safety Local Option Levy funds, to help certified personnel maintain mandated training; and 3) a $20,840 allocation to assist with a re-classification for a Management Analyst position supporting the Data, Analytics and Technology Assistance (D.A.T.A.) Unit handling this growing category of criminal evidence. Each of these additions would preserve important aspects of the public safety system, particularly in how they provide stability and value for agencies beyond the Sheriff's Office.[2]
- Replacement funds amounting to $336,000 to support the upfit costs (outfitting vehicles with equipment) and purchases for multiple Sheriff's Office vehicles.
- Support totaling $169,000 for a campus-wide Facilities Security Coordinator position in the Facilities, Fleet and Parks Services Department to improve safety for employees and the public whenever they work in-person or visit County buildings. Incidents involving potentially dangerous behavior or suspicious activity in and around County buildings have been increasing in recent years, just as in-person service has become more frequent in the post-pandemic era.
- Washington County's investment in specialty courts as effective alternative programming, produce good outcomes (low recidivism) and avoids potential prison costs. However, specialty courts are not mandated, and with the exception of some grant funding provided to the court and several County departments, many of the costs needed to operate the multiple specialty courts are absorbed by the General Fund. With caseloads increasing to unsustainable levels for the District Attorney's Office, many of the current specialty courts were at risk of elimination. This would have a significant negative impact on several County departments, staff and programming as well as the ability of individuals to participate in the program. This

[1] Washington County Administrative Office "Public Safety and Justice Briefing Paper" November 2023 https://washingtoncounty.civicweb.net/document/285539/Public%20Safety%20_%20Justice%20Briefing%20Paper%20Version%20.pdf?handle=4B288FFBBB06462CB785FC3320C82D7A

[2] It is important to note that, when viewed together with reductions at the 5% level, the net effect of General Fund dollars proposed for the Sheriff's Office would be a $526,661 reduction, largely involving freezing vacant patrol positions while nonetheless maintaining staffing commensurate with current population estimates.

proposed budget invests in additional positions in the District Attorney's Office to balance the workload which includes the ability to operate specialty courts.

These immediate investments are intended to meet state mandates and address acute aspects of the crisis, but a longer-term, One Washington County approach is needed for the years ahead. The continuing fentanyl crisis, workforce shortages throughout the system, implementation of recent legislation regarding drug possession (Measure 110/HB 4002), court rulings such as the "aid and assist" decision regarding criminal defendants in the Oregon State Hospital and other topics will require future discussions around policy and resource decisions.

Capital Investments

The capital expenditure portion of the proposed budget is the result of a new, comprehensive capital improvement planning process. A Capital Improvement Plan (CIP) is a best practice in local government and reflects sound financial management and benefit to the public by identifying infrastructure, technology, facilities and large equipment needs for the organization into the future. The CIP enables the Board to prioritize and identify funding sources for each project over a five-year planning horizon. The first CIP was approved by the Board of Commissioners in June 2023 and an expanded and updated CIP is scheduled for approval in April 2024. Highlights from this planning process include the following:

- Critical Facilities Maintenance – Nearly $66 million in critical maintenance is needed in buildings that serve community members and employees, including the Jail, Community Corrections Center, Harkins House Juvenile Shelter and the Justice Services Building. The Board has allocated $33.4 million in ARPA dollars to fund a portion of the projects with the balance to come from Gain Share, Strategic Investment Program or other sources.
- Multi-modal Transportation Improvements – Delays and inflationary impacts on legacy Major Streets and Transportation Improvement Program (MSTIP) 3d and 3e projects and the commitment to fund high-growth bonding cost share program projects will require funding levels beyond what can be supported by current annual property tax allocation cash flows. Total cost to complete the work is estimated at $150 million over the next several years. The Board approved debt financing for this work and funding future debt service payments with a portion of property tax currently committed to transportation improvements.
- Enterprise Resource Planning System –This multi-year project will replace the County's legacy business management system that provides core business functions including payroll, human resources, procurement, accounting and financial reporting. By replacing the existing 23-year-old system, the new enterprise resource planning tool will improve the efficiency and effectiveness of organization-wide operations. The initial cost estimate for the project is $19.7 million of which the Board has partially funded using $11 million in ARPA funds. The balance of $8.7 million would come from a combination of Gain Share and Strategic Investment Program funds. Implementation of the new system is planned to begin in early FY 2024-25 and be completed in FY 2025-26.
- Center for Addiction Triage and Treatment – A total of $31.6 million is budgeted for this project, largely from a prior allocation of Oregon Health Plan dollars for local mental health services that has been set aside to be combined with new revenue, including statewide funds for addiction treatment and opioid settlement funds. These dollars are being consolidated in the Prevention, Treatment and Recovery (formally the Tri-county Risk Reserve) fund. These funds are initially dedicated to the development of the Center for Addictions, Treatment and Triage (CATT). This new service will provide a comprehensive Substance Use Disorder (SUD) program offering assessment, sobering, withdrawal support, residential treatment, stabilization services, peer mentoring and outpatient services. The model is centered on the values of rapid access, racial equity, family

inclusion, mental health support and person-centered services. The CATT will bring together systems to provide a central access point into various social services, including supported housing and health services.

Although not yet part of the Capital Improvement Plan, considerable effort will begin soon on a Jail Capacity and Expansion Study. The Board of County Commissioners has directed staff to undertake this examination of current and future needs, revisiting the Washington County Corrections Master Plan which was published in 2007. The new study will take into consideration population growth estimates and projected future capacity needs. The project will also evaluate community and justice system factors in determining both Jail and Community Corrections Center bed space requirements through 2055. The proposed budget dedicates $200,000 to begin Jail Expansion Schematic Design to incorporate best practices and recommendations identified in the Jail Capacity and Expansion Study.

Additional Milestones

Financial Policies – In January 2024, Kristine Adams-Wannberg, the elected County Auditor, presented findings and recommendations of her office's audit of the County's financial policies. The scope of the audit was to review and compare existing County financial policies to those identified as best practice policies by the Government Finance Officers Association (GFOA) and make recommendations to improve existing or develop new policies that reflect GFOA recommended criteria.

The audit found that only one current County financial policy compared well to the 13 basic GFOA policies, while five needed improvement and seven didn't exist. Staff agreed with the findings and recommendations and are on track to have the new and updated policies in place within the Auditor's suggested timeframe.

The first two policy improvements, regarding budget contingencies and reserves, were approved by the Board of Commissioners in February 2024.

General Topics

Economic Conditions

Washington County's economy continues to see improvement and growth in the gradual post-pandemic recovery. Over the past year, the County's unemployment rate has hovered around 3 to 4 percent; a level that is near historic lows and a promising sign of recovery.[1] The county's manufacturing base, which makes up over 16% of local employment,[2] continues to grow with several prominent companies announcing substantial expansion plans. These include LAM Research in Sherwood, Analog Devices in the Beaverton area and Intel in Hillsboro.

In fact, with the recent passing of the federal and state CHIPS Acts, Washington County could be poised for even more substantial growth in the coming years. These bills, combined with local and state incentives like the Strategic Investment Program (SIP)[3] are designed to propel investment in the domestic semiconductor industry. Should Washington County companies receive these awards and incentives, the region could see billions of dollars of new investment and the creation of thousands of new jobs, including industries with lower-barrier career pathways such as construction and manufacturing. These investments are poised to generate new economic opportunities for community members and businesses for years to come.

In their latest report, the State's Office of Economic Analysis describes how the economy has started to settle and rebalance. The report discusses how inflation has cooled and productivity is looking up. In the longer-term, population growth is looking to slow.[4] However, as other recent studies have shown,[5] our region and Washington County in particular, are estimated to continue to see population growth as a result of in-migration. As a foundation for economic expansion, continued population growth is a positive sign for Washington County's economy for the years ahead.

Maintaining Competitive Compensation for Employees

The proposed budget includes funding for a 4.1% cost-of-living adjustment (COLA) in step with the consumer price index-West Coast (CPI-W) measure of inflation.

In addition, although not in this proposed budget, the Human Resources and Finance departments will examine options to address the 6% "pick up" of employee retirement contributions for all employees. Oregon Public Employees Retirement System (PERS) requires that 6% of the wages of each employee be paid into the system by the employee, but PERS provides employers the option of paying this amount on behalf of employees, a practice referred to as the "PERS pick up." Washington County provides the PERS pickup for Sheriff's Office deputies who are members of the Washington County Police Officers' Association as negotiated in their collective bargaining agreement. All other County employees pay their 6% required personal contribution through payroll deductions.

The Human Resources Department is expected to conduct a full classification and compensation study for all County classifications. The study and implementation of the recommendations that come out of the study are expected to span multiple years from start to completion. The study will review internal equity between positions as well as external competitiveness to the relevant market of comparable agencies. The first step will be to select a consultant to support the

[1] Washington County, Economic Indicators, March 2024. Oregon Employment Department, LAUS Data.
[2] U.S. Census Bureau. Longitudinal Employment-Household Dynamics data, 2020.
[3] More information available at https://www.washingtoncountyor.gov/cao/strategic-investment-program-agreements
[4] Oregon Economic and Revenue Forecast. Department of Administrative Services. March 2024.
[5] Portland State University, "PSU's Population Research Center Releases Certified Oregon Population Estimates," December 2023.

County in this initiative through a competitive procurement process. The Request for Proposal is expected to be issued in May. The $250,000 budget for this project is part of this proposal.

Maintaining Washington County's competitive posture in the labor market is critical to our human-centered approach toward supporting our employees.

General Fund Transfers

Since the passage of Measure 50 in 1997, Washington County has transferred property tax revenue to Washington County Cooperative Library Services (WCCLS) and to the Major Streets Transportation Improvement Program (MSTIP) based on the pre-Measure 50 levy amounts. Generally, these transfers were increased annually at the same rate as countywide assessed value and property tax revenue increased.

In FY 2023-24 over $24 million in reductions were made to balance the General Fund budget including a 7% or $3.6 million reduction in the transfer to MSTIP and 7% or $1.7 million reduction in the transfer to WCCLS. For FY 2024-25 the reductions are 5% or $2.5 million for MSTIP and 7% or $1.6 million for WCCLS. The reductions are taken after the assessed value growth rate is applied to the prior year transfer amount. This means the *actual* year-over-year reductions for FY 2024-25 are 0.5% ($258,955) for MSTIP and 2.6% ($588,126) for WCCLS.

Although this reduces the incoming General Fund revenue for the MSTIP for the next fiscal year, cost escalation continues to be an even more impactful challenge to the delivery of current transportation project commitments. As part of the transition to an organization-wide Capital Improvement Plan (CIP), capital projects, including transportation, will need to be balanced and prioritized given funding constraints and escalating costs. Land Use & Transportation, Finance and the County Administrative Office are looking to the future and working collaboratively to identify a sustainable long-term strategy for funding transportation capital improvement needs that may rely on a combination of funding methods, rather than solely on General Fund transfers. This work will be done in keeping with the Board of County Commissioners' budget principle to balance long-term capital and operating needs.

For the Washington County Cooperative Library Services (WCCLS), the 7% reduction amounts to $1.6 million, but once again the year-over-year actual reduction would be 2.6% ($588,126) given the assessed value growth that is taken into account before to these General Fund reductions are applied. The majority of public library operating funds come from this reduced amount of the County General Fund, but a significant percentage (44%) comes from a five-year local option levy approved for renewal by the voters in May of 2020 at a rate of $0.22 per $1,000 of assessed value. The fiscal year 2023-24 budget reflects the third year of the renewed levy which ends June 2026. WCCLS is leading a structured process with partner agencies in preparation for the next levy cycle (FY 2026-27 to FY 2030-31). This strategic process includes evaluating library service levels, performing data analysis, including community indicators, and assessing which library service delivery methods best meet community needs in Washington County. The Cooperative would evaluate governance structures to support those needs, explore sustainable funding mechanisms, and agree upon equitable funding distribution models. The process will support the collective exploration of important policy questions, including the role of the County, cities, and nonprofits in public library service delivery, how WCCLS can distribute funding to partner agencies to create more equitable outcomes for our community, and how WCCLS supports accountability for the effective use of taxpayer funds supporting our public library system. The goal of this collaborative effort is to chart a path to long-term sustainability for our public library system with important policy questions being brought to the Board of County Commissioners in FY 2024-25 and coming years.

OPERATING BUDGET

General Government

Direct Services

The departments and offices within this category of direct services to the community are nearly 100% funded by the General Fund, including Assessment and Taxation, the Board of County Commissioners, County Administrative Office, County Counsel,

County Auditor and the Office of Equity, Inclusion and Community Engagement. To arrive at a balanced General Fund in this proposed budget, a combination of cuts has been made using options offered at both the 3% and 5% reduction levels for most organization units in this category, totaling an estimated $546,000 in savings to be realized over the course of FY 2024-25 across all County funds including the General Fund. The dynamics of internal cost recovery, first established in FY 2023-24, provides the context for how these savings will be generated.[6]

A common theme across each organization units' reduced General Fund allocations involves cuts to contracted professional services, thereby reducing programmatic capacity. Support for litigation defense, contracted auditing capacity, equity-related training and culturally specific consulting to support standing up Employee Resource Groups are all significantly reduced in this proposed budget. An exception to this trend involves the sustained base budgets for Assessment and Taxation, including positions facilitating property assessment and tax collection as well as interpretation and translation services supporting access to the services of the Elections Division. The Board of County Commissioners organization unit are funded at the base level, i.e., without reductions, in this proposed budget.

Indirect Services

Several of the departments and offices within this category of indirect services supporting the County organization are also largely funded by the General Fund through internal cost recovery including, Facilities, Fleet and Parks Services; Information Technology Services; County Emergency Management; Finance and Human Resources. Achieving a balanced General Fund budget for these organization units involved a combination of cuts at both the 3% and 5% reduction levels totaling $748,000 in savings across all County funds including the General Fund. Once again, internal cost recovery will produce these savings during FY 2024-25.

The common thread for each of these organization units involves a drawing back of current levels of service, strategically eliminating vacant positions and cutting contracted support. Exceptions include County Emergency Management which would receive General Fund resources commensurate with the base budget for FY 2024-25.

The COVID-19 Response and Recovery fund would not be affected by General Fund reductions, but this clearing house of federal and some state grants is facing challenges of its own. The American Rescue Plan Act (ARPA) and other state and federal grants have provided necessary funding to meet the needs of the organization and the community as a result of the COVID-19 pandemic. ARPA funds in this proposed budget are appropriated to meet minimum compliance with public health mandates for outbreaks, making vaccines available and so forth. Parallel to continued response, the Board of County Commissioners allocated funds toward resilience efforts in the 2023-2026 ARPA Workplan. Major projects include efforts to mitigate disease transmission within County 24/7/365 congregate care facilities through heating, ventilation and air conditioning improvements, as well as economic development projects in workforce development small business support, and broadband infrastructure.

Even with significant progress in the design and implementation of these projects, there will be a need for the County to make additional determinations on funding allocation and re-allocation for ARPA. As of the January 2024 quarterly report data, the County has obligated 54% of all ARPA funds. Especially among projects newly adopted in 2023, staff are working expediently to obligate as fast as possible; however, ARPA allocation plans may evolve in the spring and summer of 2024 to ensure full obligation. To allow for appropriate time to solicit and finalize contracts and agreements with external partners in advance of the federal December 2024 obligation deadline, the County will need to finalize reallocation plans summer 2024 and plan to set an internal obligation deadline in late summer.

Public Safety & Justice

[6] See the description of internal cost recovery provided in the Trends and Initiatives section of the FY 2023-24 adopted budget. https://www.washingtoncountyor.gov/finance/budget

Trends and Initiatives

As mentioned in this fiscal year's Budget Message, the entire Public Safety and Justice system continues to experience challenges even as overall crime rates remain low when compared regionally or statewide. Despite this overall trend, changes in the rates of particular categories of crime are cause for alarm. As described in Washington County's white paper on the status of the criminal justice system:

> Washington County's Major Crimes team responds to and investigates murders committed in the County and maintains historical data. From 2013 to 2020, there were a total of 50 murder cases. In the last two years (2021 and 2022), that number is 35—more than the last five years combined.
>
> For overall person crimes, the most recent National Incident-Based Reporting System (NIBRS) data shows the County below the state and national average, but the rate rose 98% from 2013 to 2022, and 30% in the most recent five-year period. For the 10-year period ending in 2022, the county person crime rate grew 30% compared to the Oregon average of 18%.[7]

The paper goes on to show alarming trends in the juvenile system as well:

> Since the onset of the pandemic, the Juvenile Department has seen an increase in the volume of middle-school-aged youth committing crimes that are more violent than in the past. According to the Oregon Youth Authority Juvenile Justice Information System (JJIS) Report, in 2022, 14.4% of criminal referrals were for youth 12 and younger. This number is up from 10.5% in 2021….Anecdotally, the referrals coming from middle schools are more violent than in the past. Additionally, the number of assaults and violent offenses have risen each year since 2020.[8]

Additionally, adults being booked into the Washington County Jail and juveniles being referred to the juvenile justice system are disproportionately Black or Hispanic, according to County data. As the briefing paper states,

> These trends raise critical questions about the factors influencing law enforcement practices and potential systemic issues contributing to the observed disparities. Addressing these concerns requires a comprehensive approach, encompassing community engagement, police training, and broader societal efforts to promote equity in the criminal justice system.[9]

Strain on the system from the influx of fentanyl and other addictive substances, an underfunded mental health care system, workforce shortages and a pattern of unfunded mandates being handed down from both legislation and judicial rulings are having a combined negative effect. Some of the challenges this proposed budget is attempting to face include:

<u>Operating Critical Facilities</u>

Washington County operates three 24/7 residential facilities and detention capabilities supporting different aspects of the criminal justice system: the Jail and Community Corrections Center on the adult side and Harkins House on the juvenile side, with critical juvenile detention beds being leased from both Multnomah and Yamhill counties.

In the post-pandemic era, both the Jail and Community Corrections Center have faced critical labor shortages resulting in both facilities having to operate at less than full capacity. A significant driver of the problem involves the challenge of recruiting, training and retaining personnel needed to keep each facility operating.

Jail – This facility was designed to hold 572 adults in custody, but since the onset of the pandemic has had to close three of its nine housing units, called "pods," for a total of 388 available beds. This draw-down in capacity is largely due to the struggle to recruit, train and retain the staff needed for full operations. Shutting down pods is a temporary solution to the workforce and

[7] Washington County Administrative Office "Public Safety and Justice Briefing Paper" November 2023 https://washingtoncounty.civicweb.net/document/285539/Public%20Safety%20_%20Justice%20Briefing%20Paper%20Version%20.pdf?handle=4B288FFBBB06462CB785FC3320C82D7A

[8] Ibid.

[9] Ibid.

financial struggle but undermines the effectiveness of the entire public safety system and undermines trust in the system when those facing assault, domestic violence and other serious offenses are "force released" due to lack of capacity. Budgeted positions have gone unfilled for multiple fiscal years, putting strain on existing personnel, producing expensive overtime costs and causing other unsustainable outcomes. The proposed budget includes funding for these same vacant positions and shields the Jail organization unit from reduction scenarios needed to balance the overall General Fund.

Community Corrections Center – With a different mission than that of a jail, this facility was designed to house up to 215 justice involved individuals as part of their transition out of the criminal justice system and back into the community. By following evidenced-based practices, the Community Corrections Department, including the staff and programs at this transitional residential facility, has succeeded year after year in reducing recurring offenses, called "recidivism," through a secure, structured living environment focusing on accountability, employment, treatment and skill building. With the onset of the pandemic, capacity at the Community Corrections Center dropped from 215 beds to just 96, largely due to implementation of disease-preventing protocols. The staffing needed to safely manage residents at this lower capacity level has remained the same over the last three years, however. With the proposed budget for FY 2024-25, including new revenue from the State of Oregon, the Community Corrections Center may now a return to pre-pandemic capacity while also relieving cost pressure on the General fund.

From a longer-term perspective, the future of these two facilities, with a combined physical capacity of 787 beds, and the costs of operating them are fundamentally linked. A recent report by the Oregon Public Safety Taskforce shows Washington County with one of the lowest number of jail beds per capita in Oregon.[10] When taking Washington County's growing population and other factors into account, the last significant prediction of Washington County's in-custody and residential capacity called for 1,453 to 2,047 beds by 2030.[11] Although population growth has been slower than this 2007 master plan report anticipated, the trends suggest an on-going need for expansion of both forms of facilities and annual operational costs now and into the decades ahead.

Juvenile System Detention Capacity – The last of the critical detention and residential components to the County's public safety system of service includes strained capacity managed by the Juvenile Services Department. This capability involves leased detention beds with partner counties and the 14-bed, lower-security residential capacity provided by the Harkins House Juvenile Shelter. As the primary provider of detention beds in the region, Multnomah County has historically contracted with Washington County for 14 such secured beds. Due to higher costs being charged by Multnomah County, a new intergovernmental agreement has drawn this bed-count down to 11. An add package to the proposed budget reflects the increased costs for dedicated overflow bed space with Yamhill County in addition to the existing Multnomah County contract. Looking at the long-term situation, the Juvenile Services Department has begun implementing promising prevention and diversion programs aimed at reducing crime and other forms of harm, particularly that experienced in historically underserved parts of the community. The department began the diversion program (RAICES) within the 2021-22 fiscal year, and continues to operate through a contract with our community partner, Latino Network. This program is for low-level first-time offenders, ages 11-17, who have been charged by law enforcement with misdemeanor and violation offenses. The goal of the diversion program is for youth referred to receive a response that will support them to take responsibility for their actions and to refrain from further referrals or deeper involvement in the juvenile justice system. Due to the ongoing success of this program, Public Safety Local Option Levy funding is planned to continue this service into its fourth year.

District Attorney's Office Caseload Burden

Another critical component in the public safety and justice system includes the prosecutorial function and victim services support provided by the Washington County District Attorney's Office. In a typical year, this office reviews and processes over 10,000 cases and obtains court orders for more than $5 million in victim restitution. In 2023, the office served 16,252 crime

[10] Oregon Criminal Justice Commission, "Oregon Public Safety Task Force Report," December 4, 2020. https://digital.osl.state.or.us/islandora/object/osl%3A960700/datastream/OBJ/view

[11] Washington County and Bennett Consulting, "Washington County Corrections Master Plan," 2007.

victims, including 3,160 victims of domestic violence, 1,996 child abuse victims, 471 sexual assault victims, and 177 elder abuse victims. This represents increases in all categories compared to the previous year, 2022.[12]

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

Support for Specialty Courts

The Washington County District Attorney's Office is a statewide leader in the use of specialty courts and treatment programs using General Fund contributions included in this proposed budget. These evidence-based programs are designed to promote rehabilitation and community safety by focusing on accountability and addressing root causes of criminal behavior, such as mental health, addiction, and trauma. Depending on the particular specialty court, the programs function in partnership among the courts, Health & Human Services, Community Corrections, the District Attorney's Office and the Sheriff's Office, and include several community-based providers. These specialty courts include the Integrative Re-Entry Intensive Supervision Services (IRISS) Program, Family Sentencing Alternative Pilot (FSAP) Program, Adult Recovery Court (drug court), Juvenile Drug Court, Mental Health Court, Rapid Fitness to Proceed Program, Veteran's Treatment Court, Domestic Violence Deferred Sentencing Program, Early Case Resolution Court, Mental Health Diversion Pilot Program and a variety of court diversion programs for lower-level offenses.

Public Safety Local Option Levy

A critical part of Washington County's strategy to meet growing community needs within Oregon's constrained property tax system has been the use of five-year, voter-approved local option levies. This limited-duration revenue source has grown over time to support approximately 16% of the public safety system, easing the financial burden on the General Fund. With the current local option levy due to expire in June of 2026, the Board of County Commissioners has given direction to begin planning for a new five-year levy proposal for Board consideration and eventual placement before the voters participating in November 2025 election.

Land Use & Transportation

Community Planning

This program is responsible for the preparation, maintenance and periodic update of the County Comprehensive Plan. For the past few years, this program's staff resources have been devoted primarily to addressing a series of legal challenges to the County's development regulations for urban wildlife habitat areas and significant changes to state rules related to housing, climate and other topics. Work to implement new state rules is expected to continue for the next several years. Though the program is experiencing a 5% reduction in General Fund support, staffing will essentially remain flat. Land Use & Transportation and Government Relations staff have been actively advocating for additional state funding to help local agencies pay for the significant staff and consultant costs incurred to update local plan and code documents as well as implement these state mandates.

Development Review/Current Planning and Building Services

The Development Review-Current Planning program provides land use planning review in accordance with state, regional and local codes and requirements for proposed development activities. The Building Services program provides permitting and

[12] 2022 numbers were: 15,731 crime victims including 2,754 victims of domestic violence, 1,901 child abuse victims, 426 sexual assault victims, and 118 elder abuse victims.

inspection of construction to ensure compliance with building safety codes. These programs are fee-supported. In FY 2023-24, fees for both programs were increased by 50% in order to achieve full cost recovery because revenue had not kept up with increasing costs since FY 2017-18. Due to increasing personnel and other costs, an 8.5% fee increase with the continued goal of achieving full cost recovery is included in the FY 2024-25 budget. Development activity has decreased over the last few years and the budget has been prepared based on an assumption that this trend will continue. Both programs will continue to manage expenditures diligently and fill essential positions only as needed to continue meeting target service levels.

Road Fund

Road Fund Administration – The long-term forecast of Road fund revenues, which come from a share of state and County gas taxes, state and County vehicle registration fees and state road usage fees, does not keep pace with anticipated growth in expenditures. Yearly average costs for materials, personnel, internal services and professional services are growing at a higher rate than the revenue sources. Land Use & Transportation and Government Relations staff are actively seeking and advocating for additional state and federal funding for a variety of transportation needs.

Capital Project Services – This workgroup is currently managing about 80 transportation capital improvement projects funded by MSTIP, Transportation Development Tax, Road fund, grants and other sources. Overall staffing remains flat, though future project delivery needs may require additional personnel. The program expects to achieve Local Public Agency certification from the Oregon Department of Transportation this year, which is needed to support our efforts to seek and manage federal transportation grants.

Operations & Maintenance – Costs for materials, personnel, professional services and supplies continue to outpace the growth rate of Road fund revenue. Pavement Condition Index projections for County-managed roads over the next 10 years show the potential for a significant decline without large increases in spending. As the department continues to advocate for additional state and federal transportation funding, this team continues to expand its asset management capabilities and to explore and utilize cost-effective preventive maintenance treatments to extend pavement life and stretch limited funding as far as possible.

Transportation Planning – This service is funded primarily by the Road fund. For that reason, beginning this fiscal year, the Transportation Planning program shifts from being housed within the General Fund (Fund 100) to the Road fund (Fund 168). Staffing remains essentially flat. Compared to last fiscal year, there is a significant decrease in external revenue due to the end of the planning phase of a grant-funded trail project. There is an increase in Road fund support.

Housing, Health & Human Services

Developmental Disabilities

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

Alongside several years of dramatic growth due to client eligibility expansion by the Oregon State Legislature, state funding levels are below that needed to effectively serve residents. Carryforward funds will allow the County to maintain state-mandated services in the short-term. However, current spending and staffing levels are unsustainable. Funding decisions at the state level will be key to continued financial stability for these services. If funding remains flat, the program will be forced to reduce staff in subsequent fiscal years.

Behavioral Health

Behavioral Health is a collective fund that provides division administration, operations and management. This organizational unit houses several activities including adult and child mental health programs and addictions programs. The division is also

investing in developing new supports for unhoused individuals with mental health and addiction disorders, utilizing unrestricted carryforward revenue.

Mental Health Crisis Services

Hawthorn Walk-in Center is fully funded and revenue from multiple funding sources is stable at this time. Any unanticipated changes in state funding could result in less funds available to support crisis services. This uncertainty has led to conservative management of funds with reserves available to mitigate any unanticipated decreases in funding.

Tri-County Risk Reserve

On December 31, 2019, the contract for Washington County to provide administrative management of the behavioral health benefit for Health Share of Oregon (HSO) was ended and this function transitioned to another organization. In early 2020, Washington County entered into an agreement with the new administrative manager of the behavioral health benefit. This new agreement transferred certain assets and liabilities to the new organization, CareOregon. As a result, funds are no longer needed to cover risk associated with claims incurred but not received.

This organization unit will now be utilized for Prevention, Treatment and Recovery and appropriations available will be invested in new behavioral health programs and infrastructure prioritized with community input that aligns with the original intent of these funds.

Housing Services

Housing Services envisions a Washington County where everyone has an affordable home with the supports and opportunities they need to thrive. Housing aims to continue providing equitable access to housing opportunities through affordable housing development, preservation, rent assistance, supportive services and solutions to homelessness. The department plans to expand operations by employing a Homeless Services Business Operations Program Specialist for improved invoice processing, Landlord Liaison Senior Program Coordinator for increased landlord recruitment and retention, and Case Conferencing Senior Program Coordinator to effectively monitor and manage enrollments.

Metro Affordable Housing Bond

The Metro Affordable Housing Bond is focused on rapidly increasing the number of affordable housing units in the tri-county region. Washington County has continued to exceed the milestones set forth by the Local Implementation Strategy and our Unit Production Goals. The County is on track to build 339 homes for the extremely low income, 464 family homes and 136 permanent supportive housing. As the Metro Affordable Housing bond matures, the development process is winding down and Washington County is budgeting $11,515,000 in development for FY 2024-25. Additionally, the department aims to partner with other agencies and funding sources to purchase a hotel for conversion to low-income affordable housing units.

HOME

Office of Community Development manages the HOME program on behalf of the County and its twelve city HOME consortium members. HOME funds are used throughout the County to finance the development of affordable housing including rental housing new construction, acquisition and/or rehabilitation or homeownership. In FY 2024-25 two large development projects will be funded although the projects. The office also manages additional HUD funds received for HOME-ARP activities.

Supportive Housing Services

FY 2024-25 represents year four of implementing the Supportive Housing and Services (SHS) measure approved by regional voters in 2020. The proposed budget would combine deeper infrastructure investment in the homeless system of care with stabilizing operations of previous commitments in housing and shelter strategies.

While state and national trends show upticks in homelessness, the number of people experiencing homelessness in Washington County is trending downward, and most importantly, declined 22% among people experiencing chronic homelessness.

The coordinated community response to the problem includes 10 coordinated outreach teams with “by-name lists” to connect people to immediate shelter and housing services; 440 shelter beds with specific programs for families, youth, couples, individuals and their pets; homes for more than 2,000 formerly homeless households with wrap-around services and rent assistance; and immediate housing solutions with funds to prevent eviction, cover deposits and provide housing search supports.

Over the next two years, the system is planned to grow to include four access centers open seven days a week for the unsheltered across Washington County; hundreds of transitional housing units with onsite recovery and behavioral health care; capacity-building for the network of 25 community-based providers who create livable wage jobs; and support to help hundreds graduate from programs and make room for others in need.

The proposed budget reflects the expansion of regional long-term rent assistance (RLRA) by $19,910,342 to maintain housing for the over-1,000 households currently housed and expand the capacity to serve 1,650 households annually. The department is also exploring to offer Shelter Only and Shallow Subsidy programs to service a wider variety of underserved population with varying levels of rental assistance needs. Additionally, the budget expands funding for the 25 community-based service providing organizations by $15,459,889, many of which provide culturally specific services throughout our community.

Housing Production Opportunity Fund

The Housing Production Opportunity Fund (HPOF) was approved by the Board of County Commissioners prior to the passage of regional affordable housing and supportive housing services tax measures in 2018 and 2020, respectively. The County created the HPOF in FY 2016-17 with General Fund resources. A recent plan for HPOF resources was formally approved by the Board on February 2, 2021. Three affordable housing programs are eligible for funding through HPOF: Rental Housing, Homeownership and Special Needs projects. A total commitment of $20 million in strategic investment was made for a five-year period. The program operated with carryforward funds from program start up for FY 2022-23 and FY 2023-24 when a $4 million General Fund transfer for these two fiscal years was suspended. There are two years remaining to be funded under a revised plan for a total of $8 million. This year’s request has been reduced to $1.1 million and proposed to be funded from Strategic Investment Program funds.

Culture, Education & Recreation

Parks

Parks revenues are funded primarily by sales of parking passes, facility rentals, permit fees, state revenue share of Recreation Vehicle license fees, and a matching grant from the Bureau of Reclamation. These sources of income are perpetually unstable due to external forces such as weather and the economy (including the annual number of licenses purchased for recreational vehicles). Without a starting contingency, Parks may operate in a deficit at the beginning of FY 2024-25 until revenues stabilize.

Cooperative Library Services

Washington County Cooperative Library Services (WCCLS) is a partnership between the County, nine cities and three nonprofit organizations. The majority of public library operating funds come from the County general fund, but a significant percentage (44%) comes from a five-year local option levy approved for renewal by the voters in May of 2020 at a rate of $0.22 per $1,000 of assessed value. The fiscal year 2023-24 budget reflects the third year of the renewed levy which ends June 2026.

WCCLS is leading a structured process with partner agencies in preparation for the next levy cycle (FY 2026-27 to FY 2030-31). This strategic process includes evaluating library service levels, performing data analysis, including community indicators, and

assessing which library service delivery methods best meet community needs in Washington County. The cooperative would evaluate governance structures to support those needs, explore sustainable funding mechanisms and agree upon equitable funding distribution models.

The process will support the collective exploration of important policy questions, including the role of the County, cities, and nonprofits in public library service delivery, how WCCLS can distribute funding to partner agencies to create more equitable outcomes for our community, and how WCCLS supports accountability for the effective use of taxpayer funds supporting our public library system. Staff intends for this collaborative effort with partners to chart the path to long-term sustainability for the public library system as guided by answers to important policy questions from the Board of County Commissioners in FY 2024-25 and coming years.

County Fair Complex/Westside Commons

The findings from the recent business and operations review for the Wingspan Event and Conference Center (Wingspan) identified several key areas to improve Wingspan's financial and operational sustainability. Implementing funding mechanisms remain critical to supplement Wingspan's operations, including sales and marketing, and to fund future capital improvements.

The updated Fairgrounds Master Plan, completed and approved by the Washington County Board of Commissioners in 2019, envisions a regional event destination complementing the new Wingspan Event and Conference Center and the annual County Fair. Funding/financing has not yet been identified to complete any part of the three-phase project.

In FY 2024-25, staff will continue to work on Wingspan financial and operational sustainability and options for funding/financing the Fairgrounds Master Plan. This work will include bringing policy options to the Board of County Commissioners.

West Slope Library

A request for proposals (RFP) was issued to select a consultant to plan and execute the transition plan for West Slope Library, pending Board of County Commissioners' approval. In addition, the West Slope Library is contracting with the Garden Home Community Library Association for subject matter expert staff support for the transition project. These expenses are funded by using an equivalent amount from contingency.

Non-departmental

Non-departmental

Expenditures decrease, membership dues to the Government Alliance on Race and Equity (GARE) have been transferred to the Office of Equity, Inclusion and Community Engagement (OEICE) fund 530-311003. In addition, a program concludes that had been receiving one-time, unsolicited allocations to nonprofit organizations in Washington County as directed by each member of the Board of County Commissioners. No such allocation is budgeted for FY 2024-25.

Community Network

This program had provided facilities maintenance and other support to nonprofit organizations in past years. Most of these allocations have been reduced, eliminated or moved to relevant departmental budgets. Support for the remaining nonprofit, 211info, continues in this program for the FY 2024-25 proposed budget. A plan will be developed after FY 2024-25 for this remaining allocation.

CAPITAL BUDGET

Capital Projects

Trends and Initiatives

ITS Capital Projects and System Replacement

Fund 354 historically received $1 million in Gain Share revenue, $1 million in ITS Systems Replacement program interfund transfer revenue, $2 million General Fund and varying special fund revenues to support a wide array of IT capital projects.

Fund 354 received an ongoing General Fund revenue cut of 73% in FY2023-24, in part due to implementation of internal cost allocation, leaving a remaining fund source of $545,729 available for IT capital projects. The proposed FY 2024-25 ongoing reduction eliminates an additional $306,605 in General Fund revenue, which leaves $239,124 in ongoing General Fund resources to support all County requests for capital technology projects.

Due to the ongoing reductions from FY 2023-24 and proposed reductions for FY 2024-25, ITS will need to work quickly to revise its funding model to ensure longevity for investments in technology capital projects. In the interim, Contingency will support immediate approved needs. In the future a new process for vetting requests will need a robust review for necessity, urgency and sustainability.

A related story is underway with the ITS Systems Replacement Program fund 242, in the Non-operating section of the proposed budget. With the 94% reduction to revenue for this replacement fund, a new funding model needs to be considered to meet the unfunded replacement needs for IT systems infrastructure. ITS estimates having a minimum of $3 million worth of IT systems assets to be included in a replacement lifecycle model, of which ITS could address perhaps $1.5 million annually. With the proposed FY 2024-25 reduction, ITS does not have sufficient funds to support future replacement needs. This also impacts fund 354 Capital Projects, mentioned above, given that fund 242 Systems Replacement would transfer funds to support replacement projects as expensed in the Capital Fund. Once again, ITS will need to use Contingency within fund 354 to backfill this gap as an interim approach until a new funding model for organization-wide IT infrastructure is operationalized.

Transportation Capital Projects

While beginning to abate, the collective impact of changing regulatory requirements and escalating material, personnel, right-of-way and contractor costs continues to increase the total cost of each project. This is driving the need to seek additional and more diversified sources of funding and to become a certified Local Public Agency by the Oregon Department of Transportation in order to deliver federally funded grant projects.

The MSTIP budget reflects a 5% ($2.5 million) General Fund transfer reduction, but includes $150 million in one-time revenue from issuing bonds to fund completion of MSTIP 3d, 3e and Bonding Cost-sharing projects.

For the past two years, Land Use & Transportation staff have been working with the Board of County Commissioners, our cities (through the Washington County Coordinating Committee) and the public in shaping a proposed MSTIP 3f package of projects and programs. Board approval of the MSTIP 3f package is needed to move forward with new MSTIP projects.

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Eliminated or Frozen Positions

Positions listed below have been eliminated as a result of FY 2024-25 reductions to the General Fund, as outlined in the Budget Message.

Eliminated Positions

Position #	Position Name	Department		Annual Cost	FTE
13571	Human Resources Analyst II	Human Resources	$	169,373	1.00
15004	Intern	Human Resources		56,742	1.00
13746	Disability and Aging Services Coordinator	Health and Human Services		133,564	1.00
11033	Senior Project Manager	Land Use and Transportation		202,584	1.00
13783	Engineering Technician II	Land Use and Transportation		132,513	1.00
11020	Administrative Specialist II	Land Use and Transportation		105,771	1.00
14303	Administrative Specialist II	Sheriff's Office		39,122	0.50
10460	Administrative Specialist II	Sheriff's Office		86,087	0.75
15011	Administrative Specialist II	Sheriff's Office		39,122	0.50
14497	Administrative Specialist II	Sheriff's Office		39,122	0.50
13890	Library Program Supervisor	Cooperative Library		157,400	1.00
14755	Delivery Clerk I	Cooperative Library		37,002	0.50
14754	Library Clerk	Cooperative Library		36,741	0.50
14609	Delivery Clerk I	Cooperative Library		44,114	0.60
14610	Delivery Clerk I	Cooperative Library		44,114	0.60
11642	Librarian II	Cooperative Library		142,286	1.00
11368	Paralegal	County Counsel		129,256	1.00
12945	Residential Mental Health Specialist	Community Corrections		43,295	0.40
13681	Safety Specialist	Community Corrections		18,611	0.20
13554	Probation and Parole Office II	Community Corrections		146,504	1.00
13672	Community Corrections Case Monitor	Community Corrections		46,289	0.60
13362	Probation and Parole Office I	Community Corrections		52,642	0.50
12849	Probation and Parole Office II	Community Corrections		48,651	0.40
14891	Management Analyst II	Justice Court		63,806	0.50
14972	Juvenile Residential Manager	Juvenile		98,216	0.60
14730	Mental Health Specialist, Senior	Juvenile		141,705	1.00
		Total Positions Eliminated	**$**	**2,254,632**	**18.65**

A hiring freeze has been initiated for the positions listed below. If attrition should occur in other positions, these positions may be filled at the direction of County Administration.

Frozen Positions

Position #	Position Name	Department		Annual Cost	FTE
10135	Deputy	Sheriff's Office	$	154,367	1.00
10222	Deputy	Sheriff's Office		181,779	1.00
10158	Deputy	Sheriff's Office		148,131	1.00
10170	Deputy	Sheriff's Office		174,904	1.00
10156	Criminal Records Specialist II	Sheriff's Office		105,453	1.00
13986	Program Specialist	County Administrative Office		120,314	1.00
		Total Positions Frozen	**$**	**884,948**	**6.00**

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WASHINGTON COUNTY
OREGON

TOTAL BUDGET

FISCAL YEAR
2024
2025

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TOTAL REQUIREMENTS & FTE

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
FUNCTIONAL AREA							
General Government	$ 134,293,369	$ 115,762,988	147,433,986	177,564,453	30,130,467	20%	8%
Public Safety & Justice	190,824,815	198,219,817	266,032,850	283,888,330	17,855,480	7%	13%
Land Use & Transportation	80,403,844	84,969,972	145,438,693	155,046,090	9,607,397	7%	7%
Housing, Health & Human Services	146,344,041	232,528,957	507,889,284	535,831,369	27,942,085	6%	25%
Culture, Education & Recreation	48,695,072	50,844,341	85,751,668	88,000,688	2,249,020	3%	4%
Non-Departmental	1,631,131	1,003,174	32,311,557	37,118,968	4,807,411	15%	2%
Subtotal Requirements	**602,192,272**	**683,329,249**	**1,184,858,038**	**1,277,449,898**	**92,591,860**	**8%**	**60%**
Capital	86,088,443	146,125,995	302,285,321	461,547,341	159,262,020	53%	22%
Non-operating	257,853,843	245,851,928	347,693,785	403,864,572	56,170,787	16%	19%
Total Requirements	**946,134,558**	**1,075,307,172**	**1,834,837,144**	**2,142,861,811**	**308,024,667**	**17%**	**100%**
Total by Fund Type							
General Fund	303,898,819	308,256,400	348,587,221	326,667,186	(21,920,035)	-6%	15%
Special Funds	642,235,740	767,050,774	1,486,249,923	1,816,194,625	329,944,702	22%	85%
Total Requirements by Fund Type	**$ 946,134,559**	**$ 1,075,307,174**	**1,834,837,144**	**2,142,861,811**	**308,024,667**	**17%**	**100%**
Budgeted FTE's							
General Fund	909.09	909.09	909.09	863.95	(45.14)	-5%	34%
Special Funds	1,485.88	1,485.88	1,485.88	1,714.34	228.46	15%	66%
Total Budgeted FTE's	**2,394.97**	**2,394.97**	**2,394.97**	**2,570.29**	**183.32**	**8%**	**100.00%**

TOTAL RESOURCES & REQUIREMENTS
with ENDING FUND BALANCE
by FUNCTIONAL AREA

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
FUNCTIONAL AREA							
General Government	$ 68,090,417	$ 47,917,004	125,425,287	148,870,236	23,444,949	**19%**	**10%**
Public Safety & Justice	107,614,674	114,378,789	126,499,797	133,884,266	7,384,469	**6%**	**9%**
Land Use & Transportation	85,948,118	86,688,446	92,274,215	94,265,091	1,990,876	**2%**	**6%**
Housing, Health & Human Services	188,081,751	284,450,026	345,095,870	364,944,194	19,848,324	**6%**	**23%**
Culture, Education & Recreation	47,954,403	52,357,341	62,324,451	67,330,977	5,006,526	**8%**	**4%**
Capital	72,375,413	127,115,716	157,390,201	317,908,800	160,518,599	**102%**	**20%**
Non-operating	425,430,544	448,204,602	395,109,751	431,844,141	36,734,390	**9%**	**28%**
Total Resources	**995,495,320**	**1,161,111,924**	**1,304,119,572**	**1,559,047,705**	**254,928,133**	**20%**	**100%**
Requirements							
General Government	134,293,369	115,762,988	147,433,986	177,564,453	30,130,467	**20%**	**8%**
Public Safety & Justice	190,824,815	198,219,817	266,032,850	283,888,330	17,855,480	**7%**	**13%**
Land Use & Transportation	80,403,844	84,969,972	145,438,693	155,046,090	9,607,397	**7%**	**7%**
Housing, Health & Human Services	146,344,041	232,528,957	507,889,284	535,831,369	27,942,085	**6%**	**25%**
Culture, Education & Recreation	48,695,072	50,844,341	85,751,668	88,000,688	2,249,020	**3%**	**4%**
Non-departmental	1,631,131	1,003,174	32,311,557	37,118,968	4,807,411	**15%**	**2%**
Capital	86,088,443	146,125,995	302,285,321	461,547,341	159,262,020	**53%**	**22%**
Non-operating	257,853,843	245,851,928	347,693,785	403,864,572	56,170,787	**16%**	**19%**
Total Requirements	**946,134,558**	**1,075,307,172**	**1,834,837,144**	**2,142,861,811**	**308,024,667**	**17%**	**100%**
Resources over / (under) Requirements	**49,360,762**	**85,804,752**	**(530,717,572)**	**(583,814,106)**	**(53,096,534)**	**10%**	
Beginning Fund Balances	478,987,544	561,475,167	530,717,572	582,745,139	**52,027,567**	**10%**	
Ending Fund Balances	**$ 528,348,306**	**$ 647,279,919**	**-**	**(1,068,967)**	**(1,068,967)**		

TOTAL RESOURCES & REQUIREMENTS with ENDING FUND BALANCE
by CATEGORY

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
Resources							
Taxes	$ 236,555,206	$ 246,698,007	264,847,671	269,790,241	4,942,570	2%	17%
Licenses and permits	13,939,111	16,071,720	16,196,897	17,487,652	1,290,755	8%	1%
Intergovernmental	299,020,924	404,901,523	430,630,059	454,664,211	24,034,152	6%	29%
Charges for Services	146,395,557	149,492,162	251,015,253	278,487,924	27,472,671	11%	18%
Fines & Forfeitures	2,262,757	1,898,524	2,158,763	2,027,000	(131,763)	-6%	0%
Interdepartmental	54,322,540	70,043,246	63,256,272	64,177,134	920,862	1%	4%
Miscellaneous	31,285,179	72,998,608	76,363,158	239,206,766	162,843,608	213%	15%
Operating Transfers In	211,714,046	199,008,133	199,651,499	233,206,777	33,555,278	17%	15%
Total Resources	**995,495,320**	**1,161,111,923**	**1,304,119,572**	**1,559,047,705**	**254,928,133**	**20%**	**100%**
Requirements							
Personnel Services	299,655,768	313,207,673	367,451,210	396,461,757	29,010,547	8%	19%
Materials & Services	256,508,440	331,948,538	549,589,485	489,633,093	(59,956,392)	-11%	23%
Other	103,531,896	140,284,344	217,241,961	221,051,831	3,809,870	2%	10%
Interdepartmental	52,973,309	68,639,506	66,184,862	57,634,378	(8,550,484)	-13%	3%
Operating Transfers Out	214,864,553	201,221,243	210,652,508	233,460,975	22,808,467	11%	11%
Capital Outlay	18,600,592	20,005,869	101,166,469	134,145,128	32,978,659	33%	6%
Subtotal Requirements	**946,134,558**	**1,075,307,173**	**1,512,286,495**	**1,532,387,162**	**20,100,667**	**1%**	**72%**
Contingency	-	-	322,550,649	610,474,649	287,924,000	89%	28%
Total Requirements	**946,134,558**	**1,075,307,173**	**1,834,837,144**	**2,142,861,811**	**308,024,667**	**17%**	**100%**
Resources over / (under) Requirements	49,360,762	85,804,750	(530,717,572)	(583,814,106)	(53,096,534)	10%	
Beginning Fund Balances	478,987,544	561,475,167	530,717,572	582,745,139	52,027,567	10%	
Ending Fund Balances	**$ 528,348,306**	**$ 647,279,917**	**-**	**(1,068,967)**	**(1,068,967)**		

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GENERAL FUND

FISCAL YEAR 2024 2025

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GENERAL FUND OVERVIEW

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

FUNCTIONAL AREA	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
Requirements							
General Government	$ 73,464,916	$ 76,304,404	22,810,440	24,434,888	1,624,448	7%	7%
Public Safety & Justice	97,525,261	100,197,859	135,896,545	142,831,552	6,935,007	5%	44%
Land Use & Transportation	4,376,670	4,642,194	6,548,803	3,752,857	(2,795,946)	-43%	1%
Housing, Health & Human Services	28,468,628	33,161,343	41,442,910	10,290,096	(31,152,814)	-75%	3%
Culture, Education & Recreation	2,221,922	2,402,320	3,174,028	568,647	(2,605,381)	-82%	-%
Non-departmental	1,631,131	1,003,174	32,311,557	37,118,968	4,807,411	15%	11%
Subtotal Requirements	**207,688,528**	**217,711,294**	**242,184,283**	**218,997,008**	**(23,187,275)**	**-10%**	**67%**
Non-operating	-	-	106,402,938	107,670,178	1,267,240	1%	41%
Total Requirements	**$ 207,688,528**	**$ 217,711,294**	**348,587,221**	**326,667,186**	**(21,920,035)**	**-6%**	**100%**
Budgeted FTE's	**909.09**	**909.09**	**909.09**	**863.95**	**(45.14)**	**-5%**	

By Functional Area	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
Resources							
General Government	$ 8,111,313	$ 6,806,523	3,883,490	3,509,514	(373,976)	-10%	1%
Public Safety & Justice	15,286,658	16,973,660	21,263,360	17,094,646	(4,168,714)	-20%	6%
Land Use & Transportation	3,650,903	4,027,254	4,545,835	1,775,993	(2,769,842)	-61%	1%
Housing, Health & Human Services	22,167,064	26,634,732	26,925,192	5,840,941	(21,084,251)	-78%	2%
Culture, Education & Recreation	1,269,068	1,438,913	1,457,329	-	(1,457,329)	-100%	0%
Non-operating	249,557,345	256,962,597	245,445,074	254,578,984	9,133,910	4%	91%
Total Resources	**300,042,351**	**312,843,679**	**303,520,280**	**282,800,078**	**(20,720,202)**	**-7%**	**100%**
Requirements							
General Government	73,464,916	76,304,404	22,810,440	24,434,888	1,624,448	7%	7%
Public Safety & Justice	97,525,261	100,197,859	135,896,545	142,831,552	6,935,007	5%	44%
Land Use & Transportation	4,376,670	4,642,194	6,548,803	3,752,857	(2,795,946)	-43%	1%
Housing, Health & Human Services	28,468,628	33,161,343	41,442,910	10,290,096	(31,152,814)	-75%	3%
Culture, Education & Recreation	2,221,922	2,402,320	3,174,028	568,647	(2,605,381)	-82%	0%
Non-departmental	1,631,131	1,003,174	32,311,557	37,118,968	4,807,411	15%	11%
Non-operating	96,210,291	90,545,106	106,402,938	107,670,178	1,267,240	1%	34%
Total Requirements	**303,898,819**	**308,256,400**	**348,587,221**	**326,667,186**	**(21,920,035)**	**-6%**	**100%**
Resources over / (under) Requirements	**(3,856,468)**	**4,587,279**	**(45,066,941)**	(43,867,108)	1,199,833	-3%	
General Fund	27,908,928	32,496,207	33,451,359	43,867,108	10,415,749	31%	100%
Revenue Stabilization	11,615,582	11,615,582	11,615,582	-	(11,615,582)	-100%	0%
Beginning Fund Balance	**39,524,510**	**44,111,789**	**45,066,941**	**43,867,108**	**(1,199,833)**	**-69%**	**100%**
Ending Fund Balances	**$ 35,668,042**	**$ 48,699,068**	**-**	**-**	**-**		

GENERAL FUND OVERVIEW

By Category	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
Taxes	$ 175,259,225	$ 181,466,457	186,869,014	188,733,110	1,864,096	1%	67%
Licenses & Permits	8,313,145	8,902,152	8,858,938	3,747,533	(5,111,405)	-58%	1%
Intergovernmental	26,059,792	29,906,260	30,858,052	14,058,653	(16,799,399)	-54%	5%
Charges for Services	12,698,889	11,488,086	10,941,992	3,760,853	(7,181,139)	-66%	1%
Fines & Forfeitures	1,816,219	1,555,918	1,755,763	1,624,000	(131,763)	-8%	1%
Interdepartmental	8,236,365	8,972,278	13,044,815	11,963,913	(1,080,902)	-8%	4%
Miscellaneous	(1,586,697)	12,312,414	6,490,393	5,605,957	(884,436)	-14%	2%
Operating Transfers In	69,245,414	58,240,115	44,701,313	53,306,059	8,604,746	19%	19%
Total Resources	**300,042,352**	**312,843,680**	**303,520,280**	**282,800,078**	**(20,720,202)**	**-7%**	**100%**
Requirements							
Personnel Services	158,246,821	165,541,104	137,812,709	120,854,296	(16,958,413)	-12%	37%
Materials & Services	43,056,104	46,306,068	70,030,106	61,506,110	(8,523,996)	-12%	19%
Other	5,313,571	5,063,674	2,838,400	1,670,986	(1,167,414)	-41%	1%
Interdepartmental	547,321	390,333	1,363,353	587,164	(776,189)	-57%	0%
Operating Transfers Out	96,210,291	90,741,601	104,828,663	104,528,133	(300,530)	0%	32%
Capital Outlay	524,709	213,619	103,900	622,476	518,576	499%	0%
Subtotal Requirements	**303,898,817**	**308,256,399**	**316,977,131**	**289,769,165**	**(27,207,966)**	**-9%**	**89%**
Contingency	-	-	31,610,090	36,898,021	5,287,931	-17%	11%
Total Requirements	**303,898,817**	**308,256,399**	**348,587,221**	**326,667,186**	**(21,920,035)**	**-6%**	**100%**
Resources over / (under) Requirements	(3,856,465)	4,587,281	(45,066,941)	(43,867,108)	1,199,833	-3%	
Beginning Fund Balances	39,524,510	44,111,789	45,066,941	43,867,108	(1,199,833)	-3%	
Ending Fund Balances	**$ 35,668,045**	**$ 48,699,070**	**-**	**-**	**-**		

DISCRETIONARY REVENUE DEFINITIONS

The following describes the various dis.. etionary revenue sources accounted for in the General Fund.

TAXES

Property Taxes are revenues generated by a $2.2484 permanent fixed rate levied against a property owner's taxable assessed value on land and structures. As a result of the voters approving ballot measures 47 and 50, in 1996 and 1997, respectively, the state has a property tax rate system; prior to 1996 the state had a property tax base system. A permanent tax rate was determined for each taxing jurisdiction and then applied to a taxable assessed value that is limited to a 3% annual increase plus any exceptions allowed by state statute. The fiscal year 2023-24 taxable assessed values in Washington County were approximately 53% of real market value.

Delinquent Taxes refers to the collections of property taxes not paid in the year in which the taxes were levied. The amount budgeted for each year is estimated by using recent historical collection rates on the outstanding delinquent property tax balance from each year's levy.

Additional Tax – Current includes payments from properties that are disqualified from a special assessment program including farm and forest land and historic property as well as fees charged for personal property returns filed after the due date.

Hotel/Motel Tax or Transient Lodging Tax is a tax collected from lodging guests (daily or weekly renters at hotels, motels and other lodging establishments). This tax has been in existence since 1972. On March 31, 2000 the tax rate within Washington County was increased to 7% and on July 1, 2006 the tax rate increased to 9%. The tax is distributed as follows: 26% goes to the Washington County Visitors Association, 28% goes to the General Fund of Washington County, 11% goes to the Washington County Fair Grounds, 7% goes to the Events Center project and 28% is split among the cities within Washington County.

Real Property Transfer Tax is revenue from the County's 1/10th of 1% tax on real estate transfers within Washington County.

Other Tax revenue accounts for miscellaneous taxes including the Small Tract Forestland (STF) Option developed to accommodate the varying needs of small woodland owners. This program allows the landowner to delay paying part of their annual property taxes until after the landowner harvests timber. The 2003 legislature established the Forestland Program as a special tax assessment. This reduced tax assessment was intended to recognize the importance of forestland to Oregon's economy and to respond to the growing pressures urban growth was putting on natural resource lands.

LICENSES & PERMITS

Liquor License fees are charged for Oregon Liquor Control Commission applications for license renewals, original applications and change in ownership, location or privilege (type of license).

Cable TV Franchise Fees are collected from cable television companies within unincorporated Washington County.

INTERGOVERNMENTAL REVENUES

Cigarette Tax is a state shared revenue from the tax on the sale of cigarettes and allocated to counties based on their pro-rata share of the total population in the state.

Liquor Tax is a state shared revenue from the tax on the sale of alcoholic beverages and allocated to counties based on their pro-rata share of the total population in the state. Another portion of the liquor tax is dedicated and distributed to the County for use in mental health programs. These dedicated monies are included in the Human Services budget, a special fund.

Marijuana Tax is a state shared revenue from the sale of recreational marijuana and allocated to counties based on the total available grow canopy size and number of licensees. An additional 3% tax was approved by voters for retail sales in licensed shops in unincorporated areas of the County. Another portion of the marijuana tax is dedicated and distributed to the County for use in mental health programs. These dedicated monies are included in the Behavioral Health Division budget, a special fund.

Oregon and California (O&C) Railroad Timber Sale Revenue is distributed by the U.S. Treasury to counties in western Oregon from the sale of timber cut on the lands originally granted to the O&C Railroad by the federal government. Monies are distributed based on a formula defined in the act.

DISCRETIONARY REVENUE DEFINITIONS

State Timber Receipt revenues account for the County's share of timber tax distributions made by the state of Oregon for managing state forest lands within the County.

Amusement Device Tax is revenue raised by the state-wide collection of a flat fee per amusement device (pinball game, etc.). The state retains 60% of the tax and distributes the remaining 40% among counties based on their pro-rata share of the total population.

Video Lottery revenue is raised from monies generated by video poker machines located throughout the state. According to state law, counties receive their pro-rata share of the 2.5% of net receipts for economic development.

FINES & PENALTIES

Court Surcharge revenue is received from the County Assessment levied per ORS 137.309. County Assessments are additional charges placed by circuit and traffic courts on top of fines imposed by the courts. Fines are placed in the General Fund and used to support Community Corrections and Juvenile programs.

MISCELLANEOUS REVENUES

Interest Earnings on the County's temporarily idle funds invested as authorized by the County's Investment Policy and Oregon Revised Statutes.

Reimbursement of Expenses is money received from County departments to repay the General Fund for a lump sum payment made in fiscal year 2001-02 to the Public Employees Retirement System (PERS) to retire a portion of the County's unfunded actuarial liability. This payment is being recovered from the benefited departments over a 25-year period.

Other Revenues include charges to the state courts, public defender and the bar association for facilities and information services provided by the County.

TRANSFER REVENUES

Transfer from Fund 204 (SIP Fund). Strategic Investment Plan (SIP) is revenue from qualified companies based on agreements negotiated as part of the state's economic development program. The County currently has three active strategic investment plans – 2005 Intel, 2006 Genentech and 2014 Intel.

Transfer from Fund 205 (Gain Share Fund). Gain Share is revenue anticipated from personal state income tax associated with SIP project related employment.

Transfer from Fund 240 (Tourism Dedicated Lodging Tax Fund). Starting in FY 2024-25, Washington County portion of the Transient Lodging Tax is recorded as a transfer from Fund 240. Historically, this was recorded directly as Transient Lodging Tax Revenue in the General Fund.

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DISCRETIONARY & DEPARTMENTAL REVENUE OVERVIEW

By Category	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
Taxes	$ 175,259,225	$ 181,466,457	186,869,014	188,733,110	1,864,096	1%	67%
Licenses and permits	1,616,548	1,528,510	1,600,000	1,438,500	(161,500)	-10%	1%
Intergovernmental	6,839,671	6,292,224	6,534,000	6,596,000	62,000	1%	2%
Charges for Services	3,767,004	1,816,965	1,670,000	1,376,000	(294,000)	-18%	0%
Fines & Forfeitures	908,778	639,469	778,000	621,000	(157,000)	-20%	0%
Miscellaneous	(5,807,137)	9,224,657	5,091,000	4,411,000	(680,000)	-13%	2%
Operating Transfers In	66,973,257	55,994,316	42,903,060	51,403,374	8,500,314	20%	18%
Subtotal - Other Resources	**74,298,121**	**75,496,141**	**58,576,060**	**65,845,874**	**7,269,814**	**12%**	**23%**
Total Discretionary Revenue	**249,557,346**	**256,962,598**	**245,445,074**	**254,578,984**	**9,133,910**	**4%**	**90%**
Departmental Revenues	50,485,006	55,881,082	58,075,206	28,221,094	(29,854,112)	-51%	10%
Total General Fund Revenues	**$ 300,042,352**	**$ 312,843,680**	**303,520,280**	**282,800,078**	**(20,720,202)**	**-7%**	**100%**

See page 33 for further detail.

DISCRETIONARY REVENUE TAXES

Property taxes are generated by a fixed rate levied against the assessed value of all taxable land and structures in the County. The County's permanent tax rate is $2.2484. Under state law, assessed values on existing property can increase up to 3% annually, plus exceptions. Voters approved an increase of 2% in the Countywide Hotel/Motel tax, increasing the tax from 7% to 9% effective July 1, 2006. The County administers the program on behalf of the cities within Washington County; the tax supports the County Fair and tourism. Additional tax - current include payments from properties that are disqualified from a special assessment program including farm and forest land and historic property.

By Category	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
Current property tax	$ 158,642,916	$ 169,804,029	171,903,838	180,629,516	8,725,678	5%	96%
Delinquent property tax	1,672,599	1,768,792	1,719,038	1,258,971	(460,067)	-27%	1%
Subtotal - Property Taxes	**160,315,515**	**171,572,821**	**173,622,876**	**181,888,487**	**8,265,611**	**5%**	**96%**
Additional tax -current	1,275,000	1,529,411	1,229,638	1,349,903	120,265	10%	1%
Other tax	200,000	350,000	300,000	300,000	-	0%	0%
Western Oregon STF Severance Tax	11,700	10,000	10,000	10,000	-	0%	0%
Subtotal - Other Taxes	**1,486,700**	**1,889,411**	**1,539,638**	**1,659,903**	**120,265**	**8%**	**1%**
Transient lodgings tax	2,538,525	4,551,427	4,889,000	141,120	(4,747,880)	-97%	0%
Real property transfer tax	6,646,275	8,000,000	6,817,500	5,043,600	(1,773,900)	-26%	3%
Total Tax Revenues	**$ 170,987,015**	**$ 186,013,659**	**186,869,014**	**188,733,110**	**1,864,096**	**1%**	**100%**

DISCRETIONARY REVENUE OTHER

Description	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
Liquor license	$ 5,600	$ 3,000	5,000	2,500	(2,500)	-50%	0%
Cable television franchise fees	1,645,000	1,620,000	1,595,000	1,436,000	(159,000)	-10%	2%
Subtotal - Licenses & Permits	**1,650,600**	**1,623,000**	**1,600,000**	**1,438,500**	**(161,500)**	**-10%**	**2%**
Liquor revenue	3,625,230	3,916,000	4,287,000	4,397,000	110,000	3%	7%
Oregon and California Land grant	100,000	65,000	65,000	65,000	-	0%	0%
Amusement devices	130,000	130,000	140,000	135,000	(5,000)	-4%	0%
Cigarette tax	446,350	350,000	335,000	270,000	(65,000)	-19%	0%
Marijuana Tax	300,000	310,770	300,000	343,000	43,000	14%	1%
State Timber Receipt	950,407	1,606,468	1,347,000	1,326,000	(21,000)	-2%	2%
Other	**60,500**	**60,000**	60,000	60,000	-	0%	0%
Subtotal - Intergovernmental	**5,612,487**	**6,438,238**	**6,534,000**	**6,596,000**	**62,000**	**1%**	**11%**
Recording Division fees	4,000,000	4,500,000	1,670,000	1,376,000	(294,000)	-18%	2%
Subtotal - Charges for Services	**4,000,000**	**4,500,000**	**1,670,000**	**1,376,000**	**(294,000)**	**-18%**	**2%**
Fines - Circuit Court	300,000	350,000	273,000	320,000	47,000	17%	0%
Court Surcharge	400,000	480,000	505,000	301,000	(204,000)	-40%	0%
Subtotal - Fines & Penalties	**700,000**	**830,000**	**778,000**	**621,000**	**(157,000)**	**-20%**	**1%**
Interest Income	-	1,200,000	3,187,000	2,492,000	(695,000)	-22%	4%
Reimbursement of expenses (operating)	1,540,667	1,562,402	1,485,000	1,388,000	(97,000)	-7%	2%
Other Miscellaneous	**314,000**	**326,560**	419,000	531,000	112,000	27%	1%
Subtotal - Miscellaneous	**1,854,667**	**3,088,962**	**5,091,000**	**4,411,000**	**(680,000)**	**-13%**	**7%**
Transfer from Indirect Cost Allocation Fund	22,333,257	22,494,317	(1,024,021)	-	1,024,021	-100%	0%
Transfer from Strategic Investment Program	43,000,000	40,000,000	32,311,499	46,097,940	13,786,441	43%	76%
Other	500,000	500,000	-	-	-	0%	0%
Subtotal - Transfers In	**65,833,257**	**62,994,317**	**31,287,478**	**46,097,940**	**14,810,462**	**47%**	**76%**
Total Other Revenues	**$ 79,651,011**	**$ 79,474,517**	**46,960,478**	**60,540,440**	**13,579,962**	**29%**	**100%**

Operating expenditures are the recurring costs associated with providing public services to County residents. All staffing costs are reflected in the Operating budget. Examples of expenditures included in this budget include the purchase of office supplies and computers, gravel for roads, vaccines for health clinics, vehicles and fuel for the Sheriff's patrol deputies and postage for mailing voter ballots.

Total Requirements by Functional Area

Functional Area	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %	% of Total
General Government	$ 134,293,368	$ 115,762,988	147,433,986	177,564,453	30,130,467	20%	14%
Public Safety & Justice	190,824,819	198,219,821	266,032,850	283,888,330	17,855,480	7%	22%
Land Use & Transportation	80,403,842	84,969,973	145,438,693	155,046,090	9,607,397	7%	12%
Housing, Health & Human Services	146,344,040	232,528,959	507,889,284	535,831,369	27,942,085	6%	42%
Culture, Education & Recreation	48,695,072	50,844,340	85,751,668	88,000,688	2,249,020	3%	7%
Non-departmental	1,631,131	1,003,173	32,311,557	37,118,968	4,807,411	15%	3%
Total Requirements	**602,192,272**	**683,329,254**	**1,184,858,038**	**1,277,449,898**	**92,591,860**	**8%**	**100%**
Requirements by Fund Type							
General Fund	207,688,525	217,711,299	242,184,283	218,997,008	(23,187,275)	-10%	17%
Special Funds	394,503,747	465,617,955	942,673,755	1,058,452,890	115,779,135	12%	83%
Total Requirements	**$ 602,192,272**	**$ 683,329,254**	**1,184,858,038**	**1,277,449,898**	**92,591,860**	**8%**	**100%**
Budgeted FTE's							
General Fund	909.09	909.09	909.09	863.95	(45.14)	-5%	34%
Special Funds	1,485.88	1,485.88	1,485.88	1,714.34	228.46	15%	66%
Total Budgeted FTE's	**2,394.97**	**2,394.97**	**2,394.97**	**2,578.29**	**183.32**	**8%**	**100.00%**

General Government

**The organization units marked with asterixes below moved from the General Fund to their own internal service funds in fiscal year 2023-24. Their former organization unit is included behind each newer one so as to reflect prior year actuals.*

Assessment & Taxation 100-3020
Board of Commissioners* 514-1010
County Administration Office* 522-1510
County Auditor* 528-2510
County Counsel* 526-2010
County Emergency Management* 532-3210
COVID-19 Response and Recovery 155-1645
Elections 100-3010
Facilities* 520-3535
Mail & Print Services 516-3545
Finance* 534-3515
Fleet Services 500-3540
Human Resources* 536-3520
Information Technology Services* 518-3525
Office of Equity, Inclusion and Community Engagement* 530-3110

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Budget Equity Tool

General Government

Direct Services

Elections

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget advances the County's equity and inclusion priorities by providing sufficient funding for comprehensive voter education and outreach programs, ensuring that voters are well-informed about candidates, ballot measures and the election process.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget positively impacts our goal of Civil Rights Act Compliance, language access and recruitment and retention of bilingual and BIPOC staff by ensuring funds for language access to multilingual materials and interpretation assistance. The proposed budget helps bridge language gaps and ensure diverse communities can participate fully in the electoral process. The proposed budget allows for bilingual staff to provide translation and interpretation and effectively communicate with voters in various languages, promoting understanding and inclusivity.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget package provides mitigations by ensuring adequate funding for all Elections functions and will directly support the County's ongoing initiatives for equity and inclusion priorities.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen unintended consequences of this proposed budget.

Assessment and Taxation

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget package advances the County's equity and inclusion priorities by providing sufficient resources for accurate property assessments and preventing disparities that could disproportionately affect specific demographics. The proposed budget allocates language access such as translation services and multilingual translation of communication material, to help community members with various language proficiencies understand complex processes around appraising, levying and collecting property taxes.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget package positively impacts our goal of Civil Rights Act compliance, language access and recruitment and retention of bilingual and BIPOC staff by providing funding that enables efforts to recruit and retain a diverse workforce. Bringing different perspectives can enhance the department's ability to address the needs of a multicultural community.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget package provides mitigations by ensuring adequate funding for all Assessment and Taxation operations and will directly support the County's ongoing initiatives for equity and inclusion including funding for the recruitment of bilingual and BIPOC staff. An appropriate budget in assessment and taxation will contribute to a more equitable and inclusive community by ensuring fairness in property assessments, transparent communication, language accessibility and diverse representation within the department.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen unintended consequences of this proposed budget.

Board of County Commissioners

How does this budget scenario advance the County's equity and inclusion priorities?

The proposed budget advances the County's equity and inclusion priorities by identifying specific funds for assuring translation and interpretation services are available at Board meetings. There are no reduction packages for this budget.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This package improves our compliance with the Civil Rights Act by identifying specific resources to assure interpretation and translation services are available at Board meetings. There are no reduction packages proposed for this budget.

How does this budget scenario provide mitigations for any negative impacts?

The proposed budget provides mitigation for any negative impacts by providing interpretation and translation services to improve community engagement and participation. This helps to mitigate inability for communities to attend and communicate during Board meetings.

Do you foresee any unintended consequences and potential ways to mitigate?

The proposed budget provides interpretation and translation services to improve community engagement and participation. One possible unintended consequence would be the under-utilization of the resources. This unintended consequence can be mitigated by our "One Washington county" approach to facilitating and encouraging community engagement for all language speakers. Another unintended consequence may be a lack of resources for the interpretation and translation services. This can be mitigated by careful accounting as resources are requested and potential partnerships with bilingual staff from all County departments, should the resources be inadequate.

County Administrative Office

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% reduction proposal will reduce professional services by $120,279. This will reduce County Administrative Office consulting services and leadership coaching.

The base budget and the reductions maintain the County Administrative Office resources for culturally specific training and funds for translating material as needed. Most of the funds specific to equity, diversity and inclusion are within the Communications; Office of Equity, Inclusion and Community Engagement; and the Board of County Commissioners' budgets.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

Although the base budget and the reduction packages have not made advances toward the County's EDI goals, there are no reductions in resources supporting Civil Rights Act compliance, language access or recruitment and retention goals for BIPOC staff.

How does this budget scenario provide mitigations for any negative impacts?

The base budget and the reduction packages have not made advances toward the County's equity goals; however, the proposed budget does not reduce resources for Civil Rights Act compliance, language access or recruitment and retention goals for BIPOC staff.

Do you foresee any unintended consequences and potential ways to mitigate?

The proposed budget and reduction packages impede the ability to make further strides toward the County's EDI goals but maintains a status quo.

County Counsel

How does this budget scenario advance the County's equity and inclusion priorities?

The 3% reduction scenario would cut a vacant paralegal position, leaving less support for attorneys. This in turn would provision less attorney support for County departments.

Nonetheless, the office has a workforce that is closely representative of the Washington County community per the workforce data compared to demographics from the U.S. Census Bureau and allows the office to retain its diverse workforce.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The 3% reduction scenario impedes the ability to make further strides toward the County's Civil rights goals but maintains a status quo. County Council will continue to support compliance with the Civil Rights Act through the provision of legal advice and litigation across all County departments.

How does this budget scenario provide mitigations for any negative impacts?

The reduced budget maintains currently filled staffing levels to assist the County with compliance and enforcement of civil rights laws in the workplace.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen unintended consequences of this proposed budget.

County Auditor

How does this budget scenario advance the County's equity and inclusion priorities?

The 3% reduction scenario in the proposed budget involves cutting contracted services for a performance audit as well as specialty expertise that the audit may need for in-house performance audits. The reduction scenario would hinder the County's equity and inclusion priorities by reducing money available for contracting with minority-owned, women-

owned, emerging small business (MWESB) and service-disabled veteran business enterprises (SDVBE) for external, professional audit services.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This reduced budget does not explicitly impact Civil Rights Act compliance, language access or recruitment and retention. The package does, however, reduce money that could help MWESB and SDVBE enterprises a fair opportunity to compete for government contracts.

How does this budget scenario provide mitigations for any negative impacts?

This reduction scenario has no mitigations for any negative impacts. The positive contracting opportunities would not be available because of the reduction in funds.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen unintended consequences of this reduced budget, other than what is described above.

Office of Equity, Inclusion and Community Engagement (OEICE)

How does this budget scenario advance the County's equity and inclusion priorities?

This 5% reduction scenario would involve a $112,539 cut to Professional Services. The OEICE budget supports equity and inclusion priorities in fund 530 and all three organizational units under this fund provide financial tracking of all activities related to the office. This includes three organization units: 311003 Equity, Diversity, Inclusion; 311005 Community Engagement; 311010 Community Participation Organization.

OEICE began in FY 2020-21 with the goal of providing leadership, policy guidance and project management support for the implementation of Washington County's equity, diversity and inclusion (EDI) and community engagement strategies. These include internally and externally focused engagement to support policy and procedure development related to organization-wide equity strategies. Specific focus areas for the coming year are Civil Rights Act (Title VI and Title VII) compliance, re-envisioning of community Participation Organizations, Limited English Assistance Plan implementation, organization-wide civil rights and EDI training, Equity Leadership Council committees and enhancing ongoing equitable community engagement. The 5% reduction scenario would extremely limit funding available to adequately administer programs to effect change, carry out directives outlined in the Board's Equity Resolution of 2020 and attain positive outcomes for communities of impact and the organization.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The 5% reduction scenario for the 311003 organization unit would significantly impact OEICE's ability to contract with culturally specific and responsive organizations that provide equity, diversity and inclusion training and facilitation. Provision of these types of services is intended to benefit the entire organization by providing needed support to departments to build their own capacity. This reduction would also impact the amount of financial support that OEICE could provide to County employee resource groups (ERGs) upon the adoption of that policy and formalization of these groups. This would have significant impact to BIPOC and LGBTQIA+ identified staff as ERGs are a known best practice in recruitment and retention of diverse employees. Without ERGs that are adequately resourced, the County may become a less supportive and desirable place for diverse employees to thrive.

How does this budget scenario provide mitigations for any negative impacts?

The negative impacts from the 5% reduction scenario would primarily be related to a reduction in Professional Services which would limit the ability to provide EDI training, facilitation support and Employee Resource Group (ERG) support across the organization. Staff is not able to mitigate for the impacts beyond limiting OEICE staff training, travel for training and supply usage.

Do you foresee any unintended consequences and potential ways to mitigate?

Unintended consequences of reductions would result in fewer training and education opportunities which would limit professional development and program expansion. This would negatively affect employee retention and the ability to provide enhancement and refinement of the language access program.

As reduction scenarios are mostly realized in the Professional Services category, another unintended consequence would be the reduction in opportunities for culturally specific and responsive organizations to build capacity and strengthen their infrastructure. OEICE has also served, in past years, as a "safety net" among County departments for coordination and funding last-minute or unplanned language access services. With a reduction to Professional Services, this ability to pay for interpretation and translation for other departments would be limited or eliminated entirely depending on the reduction scenario. OEICE would maintain funding for language access for its own programming but not be able to step in for other departments as needed.

Internal Services

Fleet Services

How does this budget scenario advance the County's equity and inclusion priorities?

Fleet Services' budget is established to promote Washington County's equity and inclusion priorities by providing equitable base standards for training and ensuring inclusiveness in all the County's equity priorities.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

Fleet Services' budget had held flat and complies with all County standards with regard to Civil Rights Act and recruitment and retention of bilingual and BIPOC staff. Fleet Services is exempt from budget reduction scenarios and does not have any Budget Decision Packages (BDP).

How does this budget scenario provide mitigations for any negative impacts?

Fleet Services' budget mitigates negative impacts by maintaining and supporting current service levels to all departmental customers and should not impact the division.

Do you foresee any unintended consequences and potential ways to mitigate?

Fleet Services does not foresee any unintended consequences with the proposed budget.

Information Technology Services Operations

How does this budget scenario advance the County's equity and inclusion priorities?

The selected reduction scenario reduces the General Fund transfer to ITS Capital Projects by $306,605, including eliminating a contracted resource for SharePoint administration. This scenario also reduces the ITS Operation budget for Client Services and other small line items by $58,560 (ongoing). This scenario minimizes negative impacts to the County's equity and inclusion priorities by holding harmless as many IT services that would be a detriment to those efforts. This

scenario also maintains funding for ITS' equity, diversity and inclusion training for staff and continues to support County initiatives via capital projects, website maintenance and constituent engagement efforts.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This scenario would negatively impact ITS' goal of Civil Rights Act compliance for language access and accommodations. Impacts would include 1) delays to website features and technology projects that support under-served communities and updates for language translation technologies and 2) $7,500 reduction for ergonomic hardware and accessories.

How does this budget scenario provide mitigations for any negative impacts?

This reduction scenario mitigates the negative impacts listed above because ITS is not cutting services completely. Instead, ITS is attempting to find balance to meet reduction guidelines, maintain ITS staff and keep core services, all while minimizing impacts to equity goals. Instead, ITS is highlighting the potential for delays and reductions.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this reduction scenario, however the department intends to make every effort to minimize these impacts.

Facilities Operations

How does this budget scenario advance the County's equity and inclusion priorities?

The 3% reduction scenario would cut spending on contracted custodial services, preventative maintenance, annual inspections on some equipment, reduce supplies and training for personnel.

Under a 3% reduction scenario, Facilities Operations would significantly slow efforts to improve on Americans with Disabilities Act-related accessibility by limiting the ability to contract building-wide deficiency surveys and reducing resources required to correct known barriers to access that are technically allowed to persist by law as existing conditions.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

Under this reduction scenario, the quality and number of Civil Rights Act notices would be reduced to meet minimum compliance levels.

How does this budget scenario provide mitigations for any negative impacts?

The department would be unable to mitigate negative impacts to physical access and informational signage.

Do you foresee any unintended consequences and potential ways to mitigate?

Fewer capital projects and reduced contracted services resulting from this reduction scenario could negatively impact the County's utilization of COBID firms.

County Emergency Management

How does this budget scenario advance the County's equity and inclusion priorities?

The proposed budget package advances the County's equity and inclusion priorities by adequately funding a team of 8.50 full-time equivalent employees. This staffing level ensures the program can address equity objectives in all phases of

whole community emergency management. The requested budget will allow Emergency Management to make progress on its equity action plan (updated in 2023).

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget has limited support for meeting Civil Rights Act compliance and language access. Only $1,500 in the budget is explicitly set aside for translation services which is likely not enough to address all needs for translation of emergency planning, preparedness education and emergency public information messages. There is no funding explicitly prescribed in this budget to provide special accommodations for the involvement of community-based organizations and other representatives of under-represented populations in emergency planning and preparedness initiatives.

How does this budget scenario provide mitigations for any negative impacts?

The budget provides mitigations for the limitations listed above. Staff can use translated materials available through other organizations (e.g., Regional Disaster Preparedness Organization, Oregon Department of Emergency Management, regional partners) and staff will continue to both lead and support regional, externally funded projects that provide preparedness education and emergency public messages in many or all of the County's safe harbor languages. Where possible, grant funded projects will include funding to accommodate the inclusion of under-represented populations and provide accommodations for people with limited English proficiency.

Emergency incidents may require translation and interpretation services. Given the criticality of emergency information, special appropriations may be necessary to cover these costs.

Do you foresee any unintended consequences and potential ways to mitigate?

No unintended consequences are foreseen with the proposed budget.

Finance

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% reduction scenario would involve a reduction of a vacant 1.00 FTE Accounting Assistant Senior position and a reclassification of a Treasury Analyst position to an Accountant II. The resulting reduction of overtime and other costs would save $122,881. Part of this budget reduction scenario will increase workload for existing staff including existing BIPOC staff. Finance strives to maximize staff capacity and achieve full efficiency with a lean structure.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

Management will determine workload balance to not negatively impact staff. Retention of BIPOC staff is important to Finance and workload will be reviewed accordingly.

How does this budget scenario provide mitigations for any negative impacts?

This budget reduction scenario will impact existing staff with additional workload. Management will determine workload balance to not negatively impact staff. Finance will strive to continually assess workload to ensure no negative impact affecting BIPOC staff retention. Actions could include system automation to reduce workload.

The Procurement Division's budget is geared towards building relationships with Black, Indigenous and People of Color (BIPOC)-owned businesses, encouraging ongoing procurement efforts with those businesses, participating in industry initiatives that make the industry more accessible to women and people of color, partnering with community groups that represent women or communities of color and attending and holding events to support entrepreneurship and jobs with groups that represent communities of color.

Do you foresee any unintended consequences and potential ways to mitigate?

No unintended consequences are foreseen with this reduction scenario.

Human Resources

How does this budget scenario advance the County's equity and inclusion priorities?

The 3% reduction scenario would involve cutting 2.00 FTE positions, department dues and memberships, training and education and Risk Management travel expenses. The 3% reduction scenario would slow progress toward the County's equity and inclusion priorities by reducing the resources needed for the Human Resources Department to develop, implement and sustain human-centered human resources approaches.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This budget reduction scenario would negatively impact the department's goal of Civil Rights Act compliance, language access and/or recruitment and retention of bilingual and BIPOC staff. Specifically, the reductions would decrease staffing capacity needed to ensure the timely and effective application of policies and procedures that conform with standards of fair treatment, equal protection and a workplace free of discrimination and harassment. The reduction scenario would also reduce Human Resources staffing capacity to develop systems and processes supporting employee learning and development and in launching workforce and succession planning tools and resources for the County. The reduction of the intern position eliminates the ability of Human Resources to provide growth opportunities for the community's future workforce. The reduction scenario would limit the pathways available to develop and maintain cutting-edge human resources expertise in the areas outlined above.

Do you foresee any unintended consequences and potential ways to mitigate?

The budget reduction scenario provides mitigations for some of the negative impacts listed above in the way it preserves funding for support of investigation services for more complex civil rights investigations when the necessary level of expertise to perform the work exceeds that of Human Resources personnel or when a conflict of interest exists preventing Human Resources form engaging in the work directly.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be unintended consequences of this budget reduction scenario such as increasing the County's risk of liability in circumstances where an emplo9yee or manager is not properly trained in civil rights compliance. Other unintended consequences are the inability to invest in sustainable work systems and an increased strain on existing resources, culminating in backwards movement and lost of progress.

General Government includes organizational units that establish and administer overall County goals and policies, provide executive leadership and legal advice and representation, conduct program audits and analysis, assess and collect property taxes for all taxing jurisdictions within Washington County, conduct countywide elections and provide centralized support to the entire organization.

Total Budget

Resources	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Licenses and permits	$ 88,600	$ 80,117	85,500	85,500	-	0%
Intergovernmental	51,547,004	36,014,061	34,006,015	55,165,076	21,159,061	62%
Charges for Services	8,239,973	9,059,420	87,397,059	88,760,005	1,362,946	2%
Fines & Forfeitures	56,553	61,917	70,500	70,500	-	0%
Interdepartmental	1,068,027	1,542,900	2,047,426	2,083,725	36,299	2%
Miscellaneous	3,215,383	615,341	1,143,787	1,548,905	405,118	35%
Operating Transfers In	3,874,877	543,247	675,000	1,156,525	481,525	71%
Total Resources	**68,090,417**	**47,917,003**	**125,425,287**	**148,870,236**	**23,444,949**	**19%**
Requirements						
Personnel Services	60,818,503	61,207,036	72,533,329	76,469,185	3,935,856	5%
Materials & Services	43,991,600	35,438,965	47,557,625	49,548,068	1,990,443	4%
Other	28,464,952	17,805,215	2,527,102	254,827	(2,272,275)	-90%
Interdepartmental	878,697	1,070,146	(6,539)	145,916	152,455	2,331%
Operating Transfers Out	-	49,811	-	81,190	81,190	0%
Capital Outlay	139,616	191,815	19,716,900	24,754,500	5,037,600	26%
Subtotal Requirements	**134,293,368**	**115,762,988**	**142,328,417**	**151,253,686**	**8,925,269**	**6%**
Contingency	-	-	5,105,569	26,310,767	21,205,198	415%
Total Requirements	**134,293,368**	**115,762,988**	**147,433,986**	**177,564,453**	**30,130,467**	**20%**
Resources under Requirements	(66,202,951)	(67,845,985)	(22,008,699)	(28,694,217)	(6,685,518)	30%
General Fund Subsidy	66,325,059	66,316,196	18,926,950	21,994,341	3,067,391	16%
Special Funds Beginning Balances	$ (122,108)	$ 1,529,789	3,081,749	6,699,876	3,618,127	117%

Requirements by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Assessment & Taxation	$ 12,554,460	$ 13,060,678	19,009,716	20,359,653	1,349,937	7%
Board of Commissioners	-	-	2,085,011	2,279,640	194,629	9%
Former Board of Commissioners	876,078	898,625	-	-	-	0%
County Administrators Office (includes Sustainability)	-	-	7,459,129	8,575,899	1,116,770	15%
Former County Administrators Office	4,733,377	5,048,201	-	-	-	0%
Former Sustainability	394,338	390,989	-	-	-	0%
County Auditor	-	-	906,047	1,103,491	197,444	22%

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Former County Auditor	517,832	378,817	-	-	-	0%
County Counsel	-	-	4,420,819	4,696,535	275,716	6%
Former County Counsel	3,330,071	3,713,774	-	-	-	0%
Elections	2,051,209	2,270,696	3,800,724	4,075,235	274,511	7%
Office of Equity, Inclusion & Community Engagement	-	-	3,002,071	3,217,970	215,899	7%
Former Office of Equity, Inclusion & Community Engagement	1,804,983	2,018,562	-	-	-	0%
County Emergency Management	-	-	1,886,885	2,098,884	211,999	11%
Former County Emergency Management	1,044,295	1,252,086	-	-	-	0%
COVID-19 Response and Recovery	53,675,503	31,522,664	33,348,253	55,221,469	21,873,216	66%
Facilities Operations	-	-	19,912,610	21,498,618	1,586,008	8%
Former Facilities Operations	15,249,680	15,601,696	-	-	-	0%
Finance (includes Procurement)	-	-	5,873,356	6,493,856	620,500	11%
Former Finance	3,298,947	3,616,606	-	-	-	0%
Former Procurement	710,511	875,485	-	-	-	0%
Fleet Services	5,475,845	6,168,207	7,666,142	7,728,125	61,983	1%
Human Resources (includes Risk Management)	-	-	8,808,192	10,251,202	1,443,010	16%
Former Human Resources	4,313,802	5,396,882	-	-	-	0%
Former Risk Management	940,504	1,002,934	-	-	-	0%
Information & Technology Services Operations	-	-	26,833,864	27,561,327	727,463	3%
Former Information & Technology Services Operations	20,669,195	20,708,290	-	-	-	0%
Mail and Print Services	1,677,104	1,767,711	2,421,167	2,402,549	(18,618)	-1%
Total Requirements	**133,317,734**	**115,692,903**	**147,433,986**	**177,564,453**	**30,130,467**	**20%**
Total by Fund Type						
General Fund	73,464,916	76,304,406	22,810,440	24,434,888	1,624,448	7%
Special Revenue Funds	60,828,452	39,458,582	124,623,546	153,129,565	28,506,019	23%
Total Requirements	**$ 134,293,368**	**$ 115,762,988**	**147,433,986**	**177,564,453**	**30,130,467**	**20%**
Budgeted FTE's	**466.45**	**491.90**	**461.11**	**462.12**	**1.01**	**0%**

Assessment & Taxation 100-3020 Budget Detail

The responsibilities of the Department of Assessment and Taxation include appraisal and assessment of property; collection of property taxes for all taxing entities; recording documents and land plats, issuing marriage licenses, records retention, and administration of Elections. For budgetary purposes, Elections is a separate organizational unit (100-3010).

Budget Analysis:

Revenues decrease $262,773 (8%). Expenditures increase $1,349,937 (7%). General Fund subsidy increases $1,612,710 (10%).

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

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

Materials & Services increase primarily due to costs associated with the County's Cost Allocations Plan (CAP).

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	88,600	80,117	85,500	85,500	-	0%
Intergovernmental	2,363,420	1,814,268	2,308,000	2,018,400	(289,600)	-13%
Charges for Services	737,206	634,605	676,677	674,504	(2,173)	0%
Fines & Forfeitures	52,455	59,120	68,000	68,000	-	0%
Miscellaneous	31,302	60,610	51,500	80,500	29,000	56%
Total Resources	**3,272,983**	**2,648,720**	**3,189,677**	**2,926,904**	**(262,773)**	**-8%**
Requirements						
Personnel Services	11,906,852	12,373,975	13,950,066	15,159,501	1,209,435	9%
Materials & Services	632,337	677,604	5,053,750	5,161,652	107,902	2%
Other	1,876	948	4,000	4,000	-	0%
Interdepartmental	13,395	8,151	-	-	-	0%
Capital Outlay	-	-	1,900	34,500	32,600	1,716%
Total Requirements	**12,554,460**	**13,060,678**	**19,009,716**	**20,359,653**	**1,349,937**	**7%**
General Fund Subsidy	**$ 9,281,477**	**$ 10,411,958**	**15,820,039**	**17,432,749**	**1,612,710**	**10%**
Budgeted FTE's	**109.00**	**108.00**	**109.00**	**109.00**	**-**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Tax Division	$ 1,238,363	$ 1,274,029	5,503,433	7,643,347	2,139,914	39%
Appraisal	6,913,382	7,083,255	7,693,323	8,377,614	684,291	9%
Mapping and Recording	3,183,432	3,188,123	3,217,644	3,504,506	286,862	9%
Administration Division	2,532,652	2,587,610	2,595,316	834,186	(1,761,130)	-68%

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Total Requirements	13,867,829	14,133,017	19,009,716	20,359,653	1,349,937	7%

Programs:

1. ***Tax Division*** (*100-302005*) Collects property taxes, makes special assessments and local improvement district assessments. Performs tax accounting and ensures preparation and control of refunds. Provides foreclosure proceedings and collection of warrants. Coordinates data processing needs for the department. Administers Oregon State law programs such as the veteran's exemption, property tax relief, and senior citizens' deferral.
2. ***Appraisal*** (*100-302010*) Appraises real market value and derives taxable values for real property, manufactured homes, and business personal property. Administers programs for special assessed and exempt properties. Produces annual ratio studies and performs as an expert witness for contested valuation appeals. Maintains an accurate County portfolio of all properties including land changes and new construction.
3. ***Mapping and Recording*** (*100-302015*) Maintains the County's tax lots base map, tracks property ownership, adjusts taxing district boundaries, and assigns tax codes. Records land-based documents including deeds, mortgages, and liens, and files certain other records. Issues marriage licenses and registrations for domestic partnerships. Administers the Board of Property Tax Appeals. Secures and preserves critical documents, provides document digitization services, and advises on County records management and retention.
4. ***Administration Division*** (*100-302020*) Administration for the Department of Assessment, Taxation, Elections, and Recording. Ensures statutory compliance and implements Board of County Commissioners initiatives as well as County policies and objectives. Provides operational oversight and support with a goal of collaborative customer services instilling a One Washington County philosophy among our community, jurisdictions, and districts.

Board of Commissioners 514-1010 Budget Detail

As the elected representatives of the citizens, the Board of Commissioners serve as the governing body for Washington County government, setting the direction for the organization by defining and approving goals, priorities and policies.

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

Budget Analysis:

Revenues increase $74,427 (4%). Expenditures, excluding Contingency, increase $98,016 (5%). Contingency increases $96,613 (159%).

Revenue increased slightly to reflect Cost of Living Adjustments (COLA).

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

Materials & Services expenditures increase due to the increased County's Cost Allocation Plan (CAP).

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Resources						
Charges for Services	-	-	2,085,011	2,159,438	74,427	4%
Total Resources	**-**	**-**	**2,085,011**	**2,159,438**	**74,427**	**4%**
Requirements						
Personnel Services	-	-	895,807	918,864	23,057	3%
Materials & Services	-	-	1,128,255	1,203,214	74,959	7%
Subtotal Requirements	**-**	**-**	**2,024,062**	**2,122,078**	**98,016**	**5%**
Contingency	-	-	60,949	157,562	96,613	159%
Total Requirements	**-**	**-**	**2,085,011**	**2,279,640**	**194,629**	**9%**
Resources under Requirements	**-**	**-**	**-**	**(120,202)**	**(120,202)**	**-%**
Fund Equity	-	-	-	120,202	120,202	-%
Budgeted FTE's	**-**	**-**	**5.00**	**5.00**	**-**	**0%**

Programs

1. ***Legislation and Policy*** (*514-101005*): The Board of Commissioners represents the Washington County citizenry by enacting legislation, adopting the annual budget, and establishing overall policy direction. *This program's number through FY 2022-23 was 100-101005.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Requirements						
Personnel Services	822,575	837,243	-	-	-	0%
Materials & Services	53,503	61,382	-	-	-	0%
Total Requirements	**876,078**	**898,625**	**-**	**-**	**-**	**0%**
General Fund Subsidy	**$ 876,078**	**$ 898,625**	**-**	**-**	**-**	**0%**
Budgeted FTE's	**5.00**	**5.00**	**-**	**-**	**-**	**0%**

Programs

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

County Administrators Office 522-1510 Budget Detail

The County Administrative Office serves as the administrative arm of the Board of Commissioners, functioning as liaison between the Board and Washington County departments and offices, interpreting Board goals and policies and providing executive leadership to departments. This organization unit has the following programs: County Administration, Intergovernmental Relations, Economic Development, Communications and Sustainability.

*Effective FY 2023-24, General Fund organizational unit County Administration (100-3515) is moved to this internal service fund and now includes the Sustainability Program (formerly 100-351010).

Budget Analysis:

Revenues decrease $173,831 (2%). Expenditures, excluding Contingency, increase $274,627 (4%). Contingency increases $842,143 (112%).

Personnel Services increase is due primarily to salaries, retirement costs, health benefits and a reclassification in the Communications program. However, due to constraints on the General Fund, a vacant 1.00 FTE position in the Office of Sustainability is frozen to contain costs.

Materials and Services decrease largely due to changes to the County's Cost Allocation Plan (CAP). All other Material and Services costs are reduced due to constrained General Fund revenue. To address these constraints, the budget for professional services expenditures is reduced by $100,000.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Resources						
Charges for Services	6,665,438	6,665,438	6,665,438	6,473,367	(192,071)	-3%
Interdepartmental	419,132	419,132	419,132	419,132	-	-%
Miscellaneous	49,559	49,559	49,559	49,559	-	-%
Operating Transfers In	325,000	325,000	325,000	343,240	18,240	6%
Total Resources	**7,459,129**	**7,459,129**	**7,459,129**	**7,285,298**	**(173,831)**	**-2%**
Requirements						
Personnel Services	5,237,117	5,237,117	5,237,117	5,647,234	410,117	8%
Materials & Services	1,468,852	1,468,852	1,468,852	1,333,362	(135,490)	-9%
Other	500	500	500	500	-	0%
Subtotal Requirements	**6,706,469**	**6,706,469**	**6,706,469**	**6,981,096**	**274,627**	**4%**
Contingency	752,660	752,660	752,660	1,594,803	842,143	112%
Total Requirements	**7,459,129**	**7,459,129**	**7,459,129**	**8,575,899**	**1,116,770**	**15%**
Resources under Requirements	**-**	**-**	**-**	**(1,290,601)**	**(1,290,601)**	**-%**
Fund Equity	-	-	-	1,290,601	1,290,601	-%
Budgeted FTE	**-**	**-**	**25.50**	**26.70**	**1.20**	**5%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
County Administration	$ -	$ -	4,549,743	5,283,966	734,223	16%
Intergovernmental Relations and Communications	-	-	842,106	833,075	(9,031)	-1%
Economic Development	-	-	280,369	346,179	65,810	23%
Communications	-	-	1,060,875	1,444,267	383,392	36%
Sustainability	-	-	726,036	668,412	(57,624)	-8%
Total Requirements	**$ -**	**$ -**	**7,459,129**	**8,575,899**	**1,116,770**	**15%**

Programs:

1. ***County Administration*** (*522-151005*): Includes interpreting and implementing Board of Commissioners policies; overseeing Washington County departments and offices; selecting and evaluating the performance of appointed department directors; overseeing day to day operations of County government; preparing and administering the annual budget and providing administrative support to the Board of Commissioners. *This program's number through FY 2022-23 was 100-151005.
2. ***Intergovernmental Relations and Communications*** (*522-151015*): Encompasses all of the activities associated with representing Washington County's interests on legislative matters as well as those associated with establishing and maintaining external relationships and working cooperatively with other jurisdictions. *This program's number through FY 2022-23 was 100-151015.
3. ***Economic Development*** (*522-151020*): Collaborates with city partners, businesses, community representatives and others on strategic initiatives intended to maintain Washington County's economic competitiveness and sense of place. The County is committed to providing economic opportunity (jobs, education, training, business development, and urban redevelopment) for its residents, especially traditionally marginalized communities. *This program's number through FY 2022-23 was 100-151020.
4. ***Communications*** (*522-151025*): Includes internal and external outreach activities intended to support the Board of Commissioners and the County Administrative Office communications priorities and initiatives. Services include distributing traditional and social media content, developing and publishing web content, designing and printing hard copy materials, planning and coordinating outreach events and maintaining standards for graphics and logo usage. *This program's number through FY 2022-23 was 100-151025.
5. ***Sustainability*** (*522-351010*): Provides guidance for best sustainable practices throughout the organization and leads development and implementation of Washington County's sustainability plan, policies and programs.*Effective FY 2023-24, General Fund program Sustainability (100-351010) has been reorganized under the new County Administrators Office Internal Service Fund (ISF) 522.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	-	508	-	-	-	0%
Interdepartmental	-	323,345	-	-	-	0%
Miscellaneous	36,000	36,000	-	-	-	0%
Operating Transfers In	217,364	193,247	-	-	-	0%
Total Resources	**253,364**	**553,100**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	3,954,625	4,237,951	-	-	-	0%
Materials & Services	778,724	810,250	-	-	-	0%
Other	28	-	-	-	-	0%
Total Requirements	**4,733,377**	**5,048,201**	**-**	**-**	**-**	**0%**
General Fund Subsidy	**$ 4,480,013**	**$ 4,495,101**	**-**	**-**	**-**	**0%**
Budgeted FTE	**21.00**	**23.00**	**-**	**-**	**-**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
County Administration	$ 3,171,529	$ 3,228,883	-	-	-	0%
Intergovernmental Relations and Communications	694,432	615,697	-	-	-	0%
Economic Development	214,034	249,696	-	-	-	0%
Communications	653,382	953,925	-	-	-	0%
Total Requirements	**4,733,377**	**5,048,201**	**-**	**-**	**-**	**0%**

Programs:

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

Support Services Administration 100-3510 Budget Detail

*Effective FY 2023-24, this General Fund organizational unit was deactivated and its last remaining program, Sustainability (100-351010), reorganized under the County Administrators Office (522-1510).

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	696	795	-	-	-	-%
Miscellaneous	23,638	23,000	-	-	-	-%
Total Resources	**24,334**	**23,795**	**-**	**-**	**-**	**-%**
Requirements						
Personnel Services	1,058,910	445,156	-	-	-	-%
Materials & Services	305,643	15,918	-	-	-	-%
Other	5,419	-	-	-	-	-%
Total Requirements	**1,369,972**	**461,074**	**-**	**-**	**-**	**-%**
General Fund Subsidy	**$ 1,345,638**	**$ 437,279**	**-**	**-**	**-**	**-%**
Budgeted FTE's	**9.00**	**3.00**	**-**	**-**	**-**	**-%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Support Services Administration	$ 975,634	$ 70,085	-	-	-	-%
Sustainability	394,338	390,989	-	-	-	-%
Total Requirements	**$ 1,369,972**	**$ 461,074**	**-**	**-**	**-**	**-%**

Programs:

1. ***Support Services Administration*** (*100-351005*) Provides administrative support to division managers; assists in the development, planning and implementation of department goals and objectives; recommends and administers policies & procedures. This program closed in FY 2023-24 and appropriations can be found in Finance (522-3515) and Human Resources (536-3520).
2. ***Sustainability*** (*100-351010*) *Effective FY 2023-24, this General Fund program has been reorganized under the County Administrators Office (522-1510). It's new program number is 522-351010.

The County Auditor, as a charter-mandated elective office, serves to independently evaluate the effectiveness and results achieved by Washington County programs and activities. The costs and resources used to achieve those results are also evaluated. The results of these evaluations, including recommendations and the County Administrator's response, are reported to the Board of Commissioners and the public. The Auditor makes recommendations that assist the Board and management to clarify policy as well as improve program performance, management practices, and operating efficiency.

*Effective FY 2023-24, General Fund organizational unit County Auditor (100-2510) was moved to internal service fund 528.

Budget Analysis:

Revenues increase $12,697 (1%). Expenditures, excluding Contingency, increase $34,792 (4%). Contingency increases $162,652 (247%).

Resources are up approximately $200,000 including the fund balance carryover from FY 2023-24 which is entirely budgeted to contingency.

Key Issues:

The County Auditor requested two staff positions (2.00 FTE) and related Materials and Services. According to the County Auditor's Office, her office is understaffed when compared to other regional auditor's offices and their service populations. These positions were not added in the Proposed Budget.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	-	-	906,047	915,244	9,197	1%
Miscellaneous	-	-	-	3,500	3,500	-%
Total Resources	**-**	**-**	**906,047**	**918,744**	**12,697**	**1%**
Requirements						
Personnel Services	-	-	555,291	587,197	31,906	6%
Materials & Services	-	-	284,832	287,718	2,886	1%
Subtotal Requirements	**-**	**-**	**840,123**	**874,915**	**34,792**	**4%**
Contingency	-	-	65,924	228,576	162,652	247%
Total Requirements	**-**	**-**	**906,047**	**1,103,491**	**197,444**	**22%**
Resources under Requirements	**-**	**-**	**-**	**(184,747)**	**(184,747)**	**-%**
Fund Equity	-	-	-	184,747	184,747	-%
Budgeted FTE's	**-**	**-**	**3.00**	**3.00**	**-**	**0%**

Programs:

1. ***Internal Audit*** (*528-251005*) This program provides for auditing activities undertaken by the County Auditor. *This program's number through FY 2022-23 was 100-251005.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Personnel Services	504,747	362,404	-	-	-	0%
Materials & Services	13,085	16,413	-	-	-	0%
Total Requirements	**517,832**	**378,817**	**-**	**-**	**-**	**0%**
General Fund Subsidy	**$ 517,832**	**$ 378,817**	**-**	**-**	**-**	**0%**
Budgeted FTE's	**4.00**	**1.00**	**-**	**-**	**-**	**0%**

Programs:

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

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

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

Budget Analysis:

Revenues increase $219,222 (5%). Contingency increases $254,705 (454%).

Revenues increase due to an increase in the Cost Allocation Plan (CAP).

Personnel expenditures increase slightly compared to FY 2023-24 due to an increase in salaries, retirement costs, and health benefits. This is partially offset by a reduction to General Fund support of $129,256 which resulted in the reduction of 1.00 Paralegal FTE.

Materials and Supplies decrease slightly due to reductions in the CAP for expenditures.

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

Key Issues:

The impact of the 3% reduction scenario results in one less paralegal position to provide support to the attorneys. The County Counsel Office workload has consistently increased over the years, meanwhile approved increase in personnel based on office assessments by Alan Rappleyea and Tom Car have been cut. The office lost a Sr. Assistant County Counsel position for the FY 2023-24 budget and now a paralegal position. The investigator position that was approved and subsequently moved to HR/Risk was cut as well. We asked for an additional Assistant County Counsel position in this budget cycle that was not forwarded. Workloads in “novel” litigation continues to increase, meanwhile Public Records Requests and challenges continue to increase. General Counsel to the Housing Department has increased as well as services expand.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Resources						
Charges for Services	-	-	4,420,819	4,590,546	169,727	4%
Miscellaneous	-	-	-	19,495	19,495	-%
Operating Transfers In	-	-	-	30,000	30,000	-%
Total Resources	**-**	**-**	**4,420,819**	**4,640,041**	**219,222**	**5%**
Requirements						
Personnel Services	-	-	3,716,566	3,759,793	43,227	1%
Materials & Services	-	-	641,263	619,047	(22,216)	-3%
Other	-	-	5,069	5,069	-	0%
Interdepartmental	-	-	1,823	1,823	-	0%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Subtotal Requirements	**-**	**-**	**4,364,721**	**4,385,732**	**21,011**	**-%**
Contingency	-	-	56,098	310,803	254,705	454%
Total Requirements	**-**	**-**	**4,420,819**	**4,696,535**	**275,716**	**6%**
Resources under Requirements	**-**	**-**	**-**	**(56,494)**	**(56,494)**	**-%**
Fund Equity	-	-	-	56,494	56,494	-%
Budgeted FTE's	**-**	**-**	**16.00**	**15.00**	**(1.00)**	**-6%**

Programs:

1. ***Legal Services*** (*526-201005*) Provides legal representation of Washington County, including the Board of Commissioners, the Sheriff, County departments and employees as well as the Washington County Housing Authority, Fair Board, Enhanced Sheriff's Patrol District, Urban Road Maintenance District, Service District for Lighting No. 1, North Bethany County Service District for Roads, and Cooperative Library Services. *This program's number through FY 2022-23 was 100-201005.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	-	8	-	-	-	0%
Total Resources	**-**	**8**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	3,238,084	3,643,496	-	-	-	0%
Materials & Services	91,496	69,392	-	-	-	0%
Other	491	886	-	-	-	0%
Total Requirements	**3,330,071**	**3,713,774**	**-**	**-**	**-**	**0%**
General Fund Subsidy	**$ 3,330,071**	**$ 3,713,766**	**-**	**-**	**-**	**0%**
Budgeted FTE's	**17.00**	**18.00**	**-**	**-**	**-**	**0%**

Programs:

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

The County Emergency Management office prepares Washington County and the community to respond to emergencies through planning, training, exercising, public education and outreach, and coordination with other agencies, businesses and the public. Emergency Management also coordinates hazard mitigation planning and supports and coordinates the County's emergency response and recovery activities.

*Effective FY 2023-24, General Fund organizational unit County Emergency Management (100-3210) was moved to this Internal Service Fund.

Budget Analysis:

Revenues decrease $35,012 (2%). Expenditures, excluding Contingency, decrease $96,092 (5%). Contingency increases $308,091 (440%).

For the first time, the Emergency Management Cooperative (EMC) project fund balance was transferred to the Emergency Management budget. In previous years, EMC revenue was maintained separately.

Grant revenue decreases due to receiving fewer and smaller grant awards compared to FY 2023-24.

Personnel Services increase due to Cost of Living Adjustments (COLA), salary step increases, retirement costs and health benefits.

Materials and Services expenditures decrease by 21% due to reduced expenditures on grant-funded projects and on training, education, and communications services. To meet budget constraints, there is a 65% decrease in training and education, a 31% decrease in communications services, and a 41% decrease in travel.

Key Issues:

Budget reductions will limit the ability of staff to participate in emergency management and professional development courses. The reduction in communications services will eliminate the satellite wifi system service that provides a backup pathway to the internet.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Resources						
Intergovernmental	-	-	479,600	169,000	(310,600)	-65%
Charges for Services	-	-	1,180,559	1,225,047	44,488	4%
Miscellaneous	-	-	226,726	415,661	188,935	83%
Operating Transfers In	-	-	-	42,165	42,165	-%
Total Resources	**-**	**-**	**1,886,885**	**1,851,873**	**(35,012)**	**-2%**
Requirements						
Personnel Services	-	-	1,168,543	1,240,545	72,002	6%
Materials & Services	-	-	648,348	480,254	(168,094)	-26%
Subtotal Requirements	**-**	**-**	**1,816,891**	**1,720,799**	**(96,092)**	**-5%**
Contingency	-	-	69,994	378,085	308,091	440%

County Emergency Management 532-3210 Budget Detail

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Total Requirements	**-**	**-**	**1,886,885**	**2,098,884**	**211,999**	**11%**
Resources under Requirements	**-**	**-**	**-**	**(247,011)**	**(247,011)**	**-%**
Fund Equity	-	-	-	247,011	247,011	-%
Budgeted FTE's	**-**	**-**	**7.00**	**7.00**	**-**	**0%**

Programs:

1. ***County Emergency Management*** (*532-321005*) This program develops emergency management plans, coordinates planning with and between departments and divisions, maintains County emergency operations facilities, coordinates training and exercises for County staff, provides preparedness guidance and resources for the public, and manages financial accounting for County emergency management staff. When emergency incidents occur, Emergency Management supports and coordinates the County's response and recovery activities. Emergency Management also hosts the Washington County Emergency Management Cooperative (EMC) which consists of contributing city and special district members. The EMC conducts emergency management projects of common benefit to its members and the community. *This program's number through FY 2022-23 was 100-321005.

County Emergency Management 100-3210 Budget Detail

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	332,184	291,183	-	-	-	0%
Miscellaneous	97,500	174,289	-	-	-	0%
Total Resources	**429,684**	**465,472**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	845,503	1,073,072	-	-	-	0%
Materials & Services	198,792	179,014	-	-	-	0%
Total Requirements	**1,044,295**	**1,252,086**	**-**	**-**	**-**	**0%**
General Fund Subsidy	**$ 614,611**	**$ 786,614**	**-**	**-**	**-**	**0%**
Budgeted FTE's	**7.00**	**7.00**	**-**	**-**	**-**	**0%**

Programs:

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

Washington County is responsible for tracking internal and external COVID-19 response revenue and expenditures including the US Department of the Treasury Coronavirus Relief Fund (CRF) from the Corona Virus Aid, Relief, and Economic Security (CARES) in April 2020, other federal and state funds, and other funding sources for COVID-19 response. The CRF funds have been fully expended as of June 30, 2021, and there will be no additional CRF funds coming to the County. For FY 2024-25, two primary sources of funding from the American Rescue Plan Act (ARPA) are tracked for the County, namely the State and Local Fiscal Recovery Fund (SLFRF) and the Emergency Rental Assistance Program 2.0 (ERAP2) that will be used for COVID-19 response, recovery and resilience throughout Washington County.

Budget Analysis:

Revenues increase $21,759,261 (70%). Expenditures, excluding Contingency, increase $6,266,759 (20%). Contingency increases $15,606,457 (733%). Beginning fund balance increases $113,957 (5%).

The COVID-19 pandemic and related grant funding have continued to evolve since 2020. There have been numerous grant awards in Fund 155 from the federal government and from the State of Oregon that are dedicated to COVID-19 response, recovery, and resilience, summarized below.

Revenue has been granted to Washington County from the US Department of the Treasury Coronavirus Relief Fund (CRF) Corona Virus Aid, Relief, and Economic Security (CARES) Act from FY 2019-20, as well as from the Emergency Rental Assistance Program 1.0 (ERAP1) from the Consolidated Appropriations Act in FY 2020-21. The Oregon Department of Administrative Services and the Oregon Health Authority (OHA) also awarded emergency COVID-19 response funding in FY 2020-21. These funds will have been fully expended by the end of FY 2022-23.

The American Plan Act provided funds via SLFRF and ERAP2 in FY 2020-21. The Oregon Department of Administrative Services awarded funds dedicated to COVID-19 response and recovery from the State of Oregon's allocation from the SLFRF. This budget contains anticipated carryforward revenue from advanced payments for the above awards, as well as fund balance from reimbursements received from the Federal Emergency Management Agency (FEMA) during FY 2022-23 and FY 2023-24, for expenditures in FY 2020-21 and FY 2021-22.

The Fund 155 FY 2024-25 budget primarily consists of anticipated ARPA project spending, with the anticipated FY 2025-26 and FY 2026-27 spending placed in contingency. All ARPA funds were allocated in spring 2023 in the Board of County Commissioners (BCC)-adopted 2023-2026 ARPA Framework; with the closeout of select pandemic response programs, the potential for changes in public health programs, and a fast-approaching December 2024 obligation deadline, it is likely fall and winter budget adjustments will be needed. Aligned with these changing conditions, it is anticipated the BCC will consider ARPA fund reallocation options in spring/summer 2024. It is recommended final ARPA SLFRF obligations are made no later than mid-summer 2024 in advance of the federal December 2024 deadline.

Key Issues:

ARPA and other state and federal grants have provided necessary funding to meet the needs of the organization and the community as a result of the COVID-19 pandemic. However, key issues exist as the County continues to obligate and expend funds amid changing public health conditions, fast-approaching grant deadlines, and uncertainty.

Washington County as the Local Public Health Authority had statutory responsibility (OAR 333-014-0550) in investigating reportable diseases, responding to outbreaks, making vaccines available, and much more. ARPA SLFRF funds in this budget are appropriated to meet these mandates at a minimum compliance level. Uncertainty in COVID-19 response continues to impact ARPA and budgeting processes.

Parallel to continued response, the BCC allocated funds toward resilience efforts in the 2023-2026 ARPA Workplan. Major projects include efforts to mitigate disease transmission within County 24/7/365 congregate care facilities through heating, ventilation, and air conditioning improvements, as well as economic development projects in workforce development small business support, and broadband infrastructure.

Even with significant progress in the design and implementation of these projects, there will be a need for the County to make additional determinations on funding allocation and re-allocation for ARPA SLFRF. As of January 2024 quarterly report data, the County has obligated 54% of all ARPA SLFRF funds. Especially among projects newly adopted in 2023, staff are working expediently to obligate as fast as possible; however, ARPA SLFRF allocation plans may evolve in the spring and summer of 2024 to ensure full obligation. To allow for appropriate time to solicit and finalize contracts and agreements with external partners in advance of the federal December 2024 obligation deadline, the County will need to finalize reallocation plans before summer 2024 and plan to set an internal obligation deadline in late summer.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	48,851,400	33,908,602	31,218,415	52,977,676	21,759,261	70%
Miscellaneous	616,524	(913,380)	-	-	-	-%
Operating Transfers In	3,307,513	-	-	-	-	-%
Total Resources	**52,775,437**	**32,995,222**	**31,218,415**	**52,977,676**	**21,759,261**	**70%**
Requirements						
Personnel Services	5,902,196	4,924,584	5,367,953	5,385,364	17,411	0%
Materials & Services	20,940,458	10,216,294	4,040,462	7,280,620	3,240,158	80%
Other	26,827,718	16,331,975	2,350,000	135,000	(2,215,000)	-94%
Operating Transfers Out	-	49,811	-	81,190	81,190	0%
Capital Outlay	5,131	-	19,460,000	24,603,000	5,143,000	26%
Subtotal Requirements	**53,675,503**	**31,522,664**	**31,218,415**	**37,485,174**	**6,266,759**	**20%**
Contingency	-	-	2,129,838	17,736,295	15,606,457	733%
Total Requirements	**53,675,503**	**31,522,664**	**33,348,253**	**55,221,469**	**21,873,216**	**66%**
Resources over / (under) Requirements	**(900,066)**	**1,472,558**	**(2,129,838)**	**(2,243,793)**	**(113,955)**	**5%**
Fund Equity	(1,062,382)	410,176	2,129,838	2,243,795	113,957	5%
Ending Fund Balance	**$ (1,962,448)**	**$ 1,882,734**	**-**	**2**	**2**	
Budgeted FTE's	**51.10**	**80.55**	**37.25**	**36.05**	**(1.20)**	**-3%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
COVID-19 CARES Act-Operating	$ 18,791	$ -	-	-	-	-%
COVID-19 Continued Response	210,303	(30,041)	2,129,838	2,268,795	138,957	7%
US Treasury ARPA - COVID-19 Cat A Necessary Eligible Expenditures	19,772,700	18,926,087	28,665,606	25,698,881	(2,966,725)	-10%
OR State ARPA PT - COVID-19 Response Projects	-	227,809	1,614,000	150,190	(1,463,810)	-91%
US Treasury ARPA - Facilities Capital HVAC Replacement Projects	-	-	-	27,067,058	27,067,058	-%
FEMA COVID-19 Continued Response	4,652,913	-	-	-	-	-%
OHA FAA COVID-19 Response	3,313,589	275,464	-	-	-	-%
OHA COVID-19 Vaccine Equity Plan Program	1,696,884	-	-	-	-	-%
US Treasury COVID-19 Emergency Rental Assistance	16,747,806	701,529	-	-	-	-%
US Treasury COVID-19 Emergency Rental Assistance 2.0 ARPA	7,262,517	11,421,816	938,809	36,545	(902,264)	-96%
Total Requirements	**$ 53,675,503**	**$ 31,522,664**	**33,348,253**	**55,221,469**	**21,873,216**	**66%**

Programs:

1. ***COVID-19 CARES Act-Operating*** (*155-164505*) This program is intended to cover internal expenditures authorized by the Corona Virus Aid, Relief, and Economic Security Act (CRF). This is specific to internal expenditures to the Protect Public Health principle. This funding source has been fully expended and will not have any budget for FY23 or future years.
2. ***COVID-19 Continued Response*** (*155-164520*) This program is responsible for tracking all non-grant funded Washington County COVID-19 response that may or may not be eligible for future funding.
3. ***US Treasury ARPA - COVID-19 Cat A Necessary Eligible Expenditures*** (*155-164521*) This program tracks the expenditures related to the State and Local Fiscal Recovery (SLFRF) fund provided through ARPA distributed through US Department of the Treasury. This is a COVID-19 response and recovery assistance award, and this program tracks only the eligible activities under Negative Public Health or Economic Impact due to COVID-19.
4. ***OR State ARPA PT - COVID-19 Response Projects*** (*155-164522*) This program tracks the state-legislated pass-through award from Oregon Department of Administrative Services for the discretionary funds provided to district representatives. The awards are for funds to pass-through or use in relation to Tualatin Hills Park & Recreation District bathroom remodeling, Tualatin shuttle / public transportation improvements, and Tualatin Small Business Support, as defined and directed by the legislature.
5. ***US Treasury ARPA - Facilities Capital HVAC Replacement Projects*** (*155-164523*) This program contains the portion of the ARPA - State and Local Fiscal Recovery Fund (SLFRF) allocation to the Congregate Facilities HVAC replacement projects.
6. ***FEMA COVID-19 Continued Response*** (*155-164525*) This program is intended to track known FEMA COVID eligible costs to ensure all eligible costs were identified for FEMA reimbursement. As of the start of FY 2022-23, no expenditures will be tracked or claimed for FEMA Reimbursement, however, the revenue is expected to be received in FY 2022-23 for previous fiscal year expenditures that were requested for reimbursement.

7. ***OHA FAA COVID-19 Response*** (*155-164530*) Administers funds distributed by the Oregon Health Authority (OHA) Financial Assistance Award (FAA) to the County Public Health Division to assist with COVID-19 response expenditures. Washington County does not have any additional COVID-19 response funding from OHA being tracked in Fund 155 for FY 2023-24 and the previous awards were fully expended in previous fiscal years.
8. ***OHA COVID-19 Vaccine Equity Plan Program*** (*155-164531*) This program tracks the Equity Plan Grant from the Oregon Department of Administrative Services for vaccine equity work. This has been fully expended as of 12-31-2021.
9. ***US Treasury COVID-19 Emergency Rental Assistance*** (*155-164535*) This program tracks revenue and expenditures related to the Federal Consolidated Appropriations Act - Emergency Rental Assistance Program 1.0 (ERAP1) for individual households. This grant was awarded additional funds through the ERAP1 reallocation process in FY 2022-23 and will be fully spent out by June 30, 2023.
10. ***US Treasury COVID-19 Emergency Rental Assistance 2.0 ARPA*** (*155-164536*) This program tracks the activities for the Emergency Rental Assistance Program 2.0 (ERAP2) distributed through US Department of the Treasury from ARPA through a grant separate from ARPA SLFRF. Funds are used to provide household rental and utility assistance during the Covid-19 pandemic. This grant is expected to be fully spent out in the first half of FY 2023-24.

Elections 100-3010 Budget Detail

This organization unit is responsible for conducting all federal, state and local elections for Washington County, as well as maintains voter registration records, verifies petitions, and establishes and maintains precincts and election boards.

Budget Analysis:

Revenues decrease $111,203 (16%). Expenditures increase $274,511 (7%). General Fund subsidy increases $385,714 (12%).

Revenues primarily decrease due to a reduction in anticipated Revenues associated with Elections fees eligible for reimbursement to the County, while a few other revenue streams are incrementally increasing.

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

Materials & Services increase primarily due to costs associated with the County's Cost Allocations Plan (CAP).

Key Issues:

The Elections Division anticipates a significant voter turnout for the 2024 election year due to US Presidential race, breadth of candidate contests, and measures to be resolved. The budget has been thoughtfully reviewed to adequately reflect additional staffing, materials, printing, and mailing service requirements.

Total Budget

		Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources							
Charges for Services	$	431,016	544,119	693,813	582,610	(111,203)	-16%
Miscellaneous	$	57,225	84,296	-	-	-	-%
Total Resources	**$**	**488,241**	**628,415**	**693,813**	**582,610**	**(111,203)**	**-16%**
Requirements							
Personnel Services	$	1,004,075	1,029,278	1,187,291	1,293,122	105,831	9%
Materials & Services	$	1,046,878	1,220,063	2,611,433	2,780,113	168,680	6%
Other	$	256	-	-	-	-	-%
Interdepartmental	$	-	13,407	-	-	-	-%
Capital Outlay	$	-	7,948	2,000	2,000	-	-%
Total Requirements	**$**	**2,051,209**	**2,270,696**	**3,800,724**	**4,075,235**	**274,511**	**7%**
General Fund Subsidy	**$**	**1,562,968**	**$ 1,642,281**	**3,106,911**	**3,492,625**	**385,714**	**12%**
Budgeted FTE's		**10.00**	**8.00**	**10.00**	**10.00**	**-**	**-%**
		Actuals	**Actuals**	**Modified**	**Proposed**	**Change**	

Programs:

1. ***Election Services*** (*100-301005*) Responsible for the coordination of County election activities. There are two regularly scheduled statewide elections in every even-numbered year, the primary election in May and the general election in November. There are four regularly scheduled elections at the local level each year. A jurisdiction may or may not need to hold an election on those dates. The Legislature may choose to call a special election at any time. In 1998 Oregon voters passed a ballot measure to allow all elections in the state to be conducted by mail. Registered voters are mailed a ballot and must return it on or before election day.

Facilities Operations 520-3535 Budget Detail

The Facilities Division operates, maintains, and repairs County-owned and leased facilities and properties consisting of 1.75 million square feet of building space and associated grounds. The work of the division is accomplished with a blended complement of County staff and outside contractors. The division has the following programs: Operations, Maintenance, and Real Property.

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

Budget Analysis:

Revenues increase $236,880 (1%). Expenditures, excluding Contingency, increase $1,046,114 (5%). Contingency increases $539,894 (81%).

Facilities is budgeting its second year as an Internal Service Fund (ISF) housed separately from the General Fund. This organizational change results in the $19,643,674 revenue allocation identified as ISF County's Cost Allocation Plan (CAP) - Internal, an increase of $155,251 (1%) from the prior year. Rental income is also projected to increase $131,629 (84%) to reflect new lease opportunities entered into with external sources within the last year.

Personnel Services increases due to salaries, retirement costs, and health benefits. New this year an addition of a Safety and Security Coordinator position (1.00 FTE) to assist in improving the safety and preparedness of the county organization. The position would support workplace violence prevention, preparedness and response capabilities and coordinate all security functions.

Materials and Services increases are almost exclusively related to the increase in utility costs countywide. Portland General Electric (PGE) has implemented a double digit increase as of January 2024, resulting in the need for additional utility expense appropriation. Facilities continues to implement energy saving strategies to offset the utility rate increases.

The Facilities budget also proposes to reduce $294,500 of expenses within the supply ($100k), professional services ($170K), furniture ($20K) and training categories ($4.5K). Because these are the second year of reductions in these categories, the impacts will be more far reaching and may include the denial of discretionary requests, increased risk of building and equipment needs not being met in a timely fashion, increased number of years before furniture can be replaced, and increased workload for staff where contracted services are no longer afforded.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	-	-	19,488,423	19,643,674	155,251	1%
Interdepartmental	-	-	8,000	8,000	-	-%
Miscellaneous	-	-	416,187	497,816	81,629	20%
Total Resources	**-**	**-**	**19,912,610**	**20,149,490**	**236,880**	**1%**
Requirements						
Personnel Services	-	-	8,098,390	8,722,668	624,278	8%
Materials & Services	-	-	11,144,515	11,566,351	421,836	4%
Other	-	-	5,008	5,008	-	0%
Interdepartmental	-	-	700	700	-	0%

Facilities Operations 520-3535 Budget Detail

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Subtotal Requirements	**-**	**-**	**19,248,613**	**20,294,727**	**1,046,114**	**5%**
Contingency	-	-	663,997	1,203,891	539,894	81%
Total Requirements	**-**	**-**	**19,912,610**	**21,498,618**	**1,586,008**	**8%**
Resources under Requirements	**-**	**-**	**-**	**(1,349,128)**	**(1,349,128)**	**-%**
Fund Equity	-	-	-	1,349,128	1,349,128	-%
Budgeted FTE's	**-**	**-**	**56.01**	**56.96**	**0.95**	**2%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2023-24	Modified 2023-24	Proposed 2024-25	Change $	Change %
Facilities Maintenance	$ -	$ -	11,214,914	10,510,756	(704,158)	-6%
Facilities Operations	-	-	8,524,485	9,085,274	560,789	7%
Real Estate and Planning	-	-	173,211	1,902,588	1,729,377	998%
Total Requirements	**$ -**	**$ -**	**19,912,610**	**21,498,618**	**1,586,008**	**8%**

Programs:

1. ***Facilities Maintenance*** (*520-353505*) Includes contracts for services and supplies required for the maintenance, repair, cleaning, and landscaping of County-owned or operated facilities and properties. *This program's number through FY 2022-23 was 100-353505.
2. ***Facilities Operations*** (*520-353525*) Includes personnel services and all related personnel costs such as training, travel, uniforms, etc. *This program's number through FY 2022-23 was 100-353525.
3. ***Real Estate and Planning*** (*520-353526*) Includes financial activities related to maintenance of County-owned real property including foreclosed, timber, right of way, and purchased property. This program's number through FY 2022-23 was 100-353526.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	-	536	-	-	-	-%
Interdepartmental	3,674	6,203	-	-	-	-%
Miscellaneous	2,004,144	1,123,644	-	-	-	-%
Total Resources	**2,007,818**	**1,130,383**	**-**	**-**	**-**	**-%**
Requirements						
Personnel Services	6,366,802	5,746,882	-	-	-	-%
Materials & Services	7,500,167	8,454,332	-	-	-	-%
Other	1,315,251	1,348,383	-	-	-	-%
Interdepartmental	91	-	-	-	-	-%
Capital Outlay	67,369	52,099	-	-	-	-%
Total Requirements	**15,249,680**	**15,601,696**	**-**	**-**	**-**	**-%**
General Fund Subsidy	**$ 13,241,862**	**$ 14,471,313**	**-**	**-**	**-**	**-%**
Budgeted FTE's	**54.60**	**53.60**	**-**	**-**	**-**	**-%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Facilities Maintenance	$ 8,356,896	$ 9,472,699	-	-	-	-%
Facilities Operations	6,712,355	5,948,552	-	-	-	-%
Real Estate and Planning	180,429	180,445	-	-	-	-%
Total Requirements	**$ 15,249,680**	**$ 15,601,696**	**-**	**-**	**-**	**-%**

Programs:

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

Mail and Print Services 516-3545 Budget Detail

Mail and Print Services is a special fund that provides services to County departments and associated agencies, including: U.S. mail; parcel and freight deliveries; ordering and delivery of office supplies; printing services and coordination of the internal copier program.

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

Budget Analysis:

Revenues decrease $37,882 (2%). Expenditures, excluding Contingency, decrease $1,877,359 (100%). Contingency increases $76,995 (14%). Beginning fund balance increases $19,264 (3%).

Mail messenger fee revenue increases $27,118 (1.5%) due to increases in personnel and other related mail processing and delivery expenses.

Mail and Print Services was moved to the Facilities, Fleet and Parks Department in the prior year. As part of the transition, accounting staffing adjustments were made to the program. Due to the significant nature of the accounting support needed for the program, a 5% increase in the Financial Analyst position allocation has been made for FY 2024-25. Personnel expenditures increase overall by $52,533. This change is partially offset through the increased revenues.

MPS continues to research cost saving strategies to further assist in meeting the financial needs of the county while maintaining a high degree of both internal and external customer service.

Total Budget

	Actuals 2021-22	Actuals I2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Charges for Services	1,626,471	1,672,667	1,617,471	1,644,589	27,118	2%
Miscellaneous	158,262	228,149	245,000	180,000	(65,000)	-27%
Total Resources	**1,784,733**	**1,900,816**	**1,862,471**	**1,824,589**	**(37,882)**	**-2%**
Personnel Services	570,302	579,087	625,658	678,191	52,533	8%
Materials & Services	757,210	788,599	1,041,155	1,033,555	(7,600)	-1%
Other	-	-	13,000	-	(13,000)	-100%
Interdepartmental	282,476	268,257	(10,454)	-	10,454	-100%
Capital Outlay	67,116	131,768	208,000	70,000	(138,000)	-66%
Subtotal Requirements	**1,677,104**	**1,767,711**	**1,877,359**	**1,781,746**	**(95,613)**	**-5%**
Contingency	-	-	543,808	620,803	76,995	14%
Total Requirements	**1,677,104**	**1,767,711**	**2,421,167**	**2,402,549**	**(18,618)**	**-1%**
Resources over / (under) Requirements	**107,629**	**133,105**	**(558,696)**	**(577,960)**	**(19,264)**	**3%**
Fund Equity	400,303	533,407	558,696	577,960	19,264	3%
Ending Fund Balance	**$ 507,932**	**$ 666,512**	**-**	**-**	**-**	
Budgeted FTE's	**6.00**	**6.00**	**5.60**	**5.66**	**0.06**	**1%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Internal Services Contingency	$ -	$ -	815,280	895,762	80,482	10%
Mail Messenger	1,154,651	1,188,937	945,064	981,292	36,228	4%
Printing and Copiers	521,736	578,781	660,823	525,495	(135,328)	-20%
Photocopy Services	717	(7)	-	-	-	-%
Total Requirements	**1,677,104**	**1,767,711**	**2,421,167**	**2,402,549**	**(18,618)**	**-1%**

Programs:

1. ***Internal Services Contingency*** (*516-354505*) Accounts for the Contingency and interest earnings for the entire Mail and Print Services fund.
2. ***Mail Messenger*** (*516-354510*) Pickup and delivery for U.S. mail, UPS, Federal Express, state shuttle and non-mail items; as well as posting and accounting for all outgoing U.S. mail, UPS and Federal Express.
3. ***Printing and Copiers*** (*516-354520*) Provides printing services, including forms, letterhead, envelopes, business cards, booklets, multiple color specialty jobs and high-speed printing.
4. ***Photocopy Services*** (*516-354525*) Closed in FY 2014-15

Finance 534-3515 Budget Detail

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

*Effective FY 2023-24 General Fund organizational unit Finance (100-3515) moved to this new Internal Service Fund and now includes Purchasing Services (former organization unit 100-3530).

Budget Analysis:

Revenues increase $463,812 (8%). Expenditures, excluding Contingency, increase $126,949 (2%). Contingency increases $493,551 (949%).

Revenues increase $463,812 (8%) due to an Internal Service Fund (ISF) increase in Cost Allocation Plan (CAP) revenue.

Personnel Services expenditures increase $93,546 overall (2%). Increases in salaries, retirement costs, and health benefits are offset by the elimination of a 1.00 FTE Accountant II position, a 1.00 FTE Financial Analyst position, a 0.25 FTE Management Information Systems position and a 0.05 FTE Payroll Specialist position.

Materials and Services expenditures increase by $75,678 (5%). ISF CAP expenses account for $66,473 of the increase.

Other expenses decrease $42,275 as bank service charges are budgeted lower based on FY 2023-24 and FY 2022-23 experience.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Resources						
Charges for Services	-	-	5,716,706	6,040,898	324,192	6%
Fines & Forfeitures	-	-	2,500	2,500	-	-%
Miscellaneous	-	-	154,150	152,650	(1,500)	-1%
Operating Transfers In	-	-	-	141,120	141,120	-%
Total Resources	**-**	**-**	**5,873,356**	**6,337,168**	**463,812**	**8%**
Requirements						
Personnel Services	-	-	4,278,925	4,372,471	93,546	2%
Materials & Services	-	-	1,399,898	1,475,576	75,678	5%
Other	-	-	142,525	100,250	(42,275)	-30%
Subtotal Requirements	**-**	**-**	**5,821,348**	**5,948,297**	**126,949**	**2%**
Contingency	-	-	52,008	545,559	493,551	949%
Total Requirements	**-**	**-**	**5,873,356**	**6,493,856**	**620,500**	**11%**
Resources under Requirements	**-**	**-**	**-**	**(156,688)**	**(156,688)**	**-%**
Ending Fund Balance	**$ -**	**$ -**	**-**	**(156,688)**	**(156,688)**	
Budgeted FTE's	**-**	**-**	**26.00**	**25.00**	**(1.00)**	**-4%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Financial Management Services	$ -	$ -	4,734,900	5,333,152	598,252	13%
Procurement Services	-	-	1,136,406	1,158,654	22,248	2%
Personal Property Disposition	-	-	2,050	2,050	-	-%
Total Requirements	**$ -**	**$ -**	**5,873,356**	**6,493,856**	**620,500**	**11%**

Programs:

1. ***Financial Management Services*** (*534-351505*) Responsible for managing all County finance and accounting activities and includes the following work units: 1) Budget: Coordinates the annual budget process; provides on-going analysis and financial forecasting; develops the cost allocation plan; maintains the County fee schedule, 2) Management Accounting: Reconciles accounting records and bank statements; maintains all capital asset records; oversees the external financial audit and preparation of the Annual Comprehensive Financial Report; debt management, 3) Operations: Processes accounts payable, accounts receivable, payroll, and employee expense and travel reimbursements; administers the transient lodging tax, special assessments and purchasing card programs and conducts travel reviews, and 4) Treasury: Manages cash flow and investment portfolio activity; distributes tax turnovers and provides general banking and treasury services. *This program's former program number through FY 2022-23 was 100-351505.
2. ***Purchasing Services*** (*534-353005*) Responsible for fair and equitable contracting practices; management of current solicitation opportunities such as requests for quotes, invitations to bid and requests for proposals; training department staff; reviewing contracts and administering purchasing/contracting policies and procedures; and implementing, maintaining, and providing training for the contract management database. *This program's number through FY 2022-23 was 100-353005.
3. ***Personal Property Disposition*** (*534-353010*) Obtains necessary surplus declarations, provides storage facilities, and coordinates auctions and other formal sales, as well as record keeping. *This program's number through FY 2022-23 was 100-353010.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Fines & Forfeitures	4,098	2,797	-	-	-	-%
Interdepartmental	27,500	27,500	-	-	-	-%
Miscellaneous	203,751	(226,349)	-	-	-	-%
Total Resources	**235,349**	**(196,052)**	**-**	**-**	**-**	**-%**
Requirements						
Personnel Services	2,623,278	2,926,264	-	-	-	-%
Materials & Services	363,599	627,819	-	-	-	-%
Other	312,070	62,523	-	-	-	-%
Total Requirements	**3,298,947**	**3,616,606**	**-**	**-**	**-**	**-%**
General Fund Subsidy	**$ 3,063,598**	**$ 3,812,658**	**-**	**-**	**-**	**-%**
Budgeted FTE's	**19.00**	**21.00**	**-**	**-**	**-**	**-%**

Programs:

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

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	7,462	8,396	-	-	-	-%
Total Resources	**7,462**	**8,396**	**-**	**-**	**-**	**-%**
Requirements						
Personnel Services	654,149	814,322	-	-	-	-%
Materials & Services	56,362	61,163	-	-	-	-%
Total Requirements	**710,511**	**875,485**	**-**	**-**	**-**	**-%**
General Fund Subsidy	**$ 703,049**	**$ 867,089**	**-**	**-**	**-**	**-%**
Budgeted FTE's	**6.00**	**6.00**	**-**	**-**	**-**	**-%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Purchasing Services	$ 710,511	$ 875,485	-	-	-	-%
Personal Property Disposition	-	-	-	-	-	-%
Total Requirements	**$ 710,511**	**$ 875,485**	**-**	**-**	**-**	**-%**

Programs:

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

Fleet Services 500-3540 Budget Detail

Fleet Services is responsible for the procurement of safe, dependable, and cost-effective vehicles and equipment, and the management and maintenance of these assets through quality service programs.

Budget Analysis:

Revenues decrease $174,740 (2%). Expenditures, excluding Contingency, increase $37,627 (1%). Contingency increases $24,356 (5%). Beginning fund balance increases $236,723 (60%).

Fleet Services is funded by fees charged to departments and other agencies. The FY 2024-25 requested total revenues and associated FY 2024-25 revenue rates are established each fiscal year to provide sufficient funding for operations and to maintain an adequate fund balance.

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

Materials and Services decreases largely due to FY 2023-24 Vehicle Budget Decision Package (BDP) requests and associated operating costs over inflating the Fleet operations budget for FY 2023-24. For FY 2024-25 it was determined that no operational costs would be generated from the initial Vehicle Addition BDP requests.

Capital Outlay carries forward a budget request amount of $45,000 for a shared Facilities project with Land Use & Transportation (LUT) to replace the external video cameras at Walnut Street Center.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	5,444,024	6,206,190	7,201,962	7,035,522	(166,440)	-2%
Interdepartmental	-	-	70,300	45,000	(25,300)	-36%
Miscellaneous	(25,090)	8,253	665	17,665	17,000	2,556%
Total Resources	**5,418,934**	**6,214,443**	**7,272,927**	**7,098,187**	**(174,740)**	**-2%**
Requirements						
Personnel Services	2,256,559	2,449,032	2,877,154	3,023,399	146,245	5%
Materials & Services	2,716,833	2,938,844	4,283,151	4,175,925	(107,226)	-3%
Interdepartmental	502,453	780,331	1,392	-	(1,392)	-100%
Capital Outlay	-	-	45,000	45,000	-	0%
Subtotal Requirements	**5,475,845**	**6,168,207**	**7,206,697**	**7,244,324**	**37,627**	**1%**
Contingency	-	-	459,445	483,801	24,356	5%
Total Requirements	**5,475,845**	**6,168,207**	**7,666,142**	**7,728,125**	**61,983**	**1%**
Resources over / (under) Requirements	**(56,911)**	**46,236**	**(393,215)**	**(629,938)**	**(236,723)**	**60%**
Fund Equity	539,971	586,206	393,215	629,938	236,723	60%
Ending Fund Balance	**$ 483,060**	**$ 632,442**	**-**	**-**	**-**	

Programs:

1. ***Fleet Services*** (*500-354005*) Fleet Services provides scheduled and unscheduled maintenance and repair of County vehicles and equipment in the following areas: 1) Vehicle and Equipment Acquisition and Disposal: provides specification development, acquisition process management, up-fitting and in-service preparation, modifications, decommissioning and disposal; 2) Fuel: provides fuel supply and support for County vehicles and equipment; 3) Motor Pool: provides short-term rental of passenger vehicles to County departments; 4) Contract Administration: provides a wide variety of contracts in support of the above services and 5) Policy Development: provides oversight for the acquisition and operation of vehicles and equipment through administration of the County Vehicle and Equipment Use Policy.

Human Resources 536-3520 Budget Detail

The Human Resources Department provides leadership and support to Washington County for all human resource related activities. The Risk Management Division of the Department of Human Resources is responsible for management of the County's insurance programs and safety programs.

In building leading-edge organization through the Design the Future initiative, human resources will bolster support to employees through a continued investment in human resources structures and systems. The transformation during the FY 2024-25 will focus on two critical areas. The first will on consistency of human resources processes, and secondly, to review the County's classification and compensation structure.

*Effective FY 2023-24 General Fund organizational unit Human Resources (100-3520) moved to this new Internal Service Fund and now also includes Risk Management (former organization unit 100-3575).

Budget Analysis:

Revenues increase $530,729 (6%). Expenditures, excluding Contingency, increase $546,885 (6%). Contingency increases $896,125 (742%).

Revenues increase $530,729 (6%) due to a Cost Allocation Plan (CAP) revenue increase of $280,729 and a $250,000 transfer from the Strategic Investment Program (SIP) targeted for a classification/compensation study.

Personnel Services expenditures increase in total $385,204 (6%) primarily due to increases in salaries, retirement costs and health benefits. The increase is partially offset by the elimination of a 1.00 FTE Human Resources Analyst II position and a 1.00 FTE Intern position ($226,115).

Materials and Services expenditures increase in total $163,681 (8%) primarily due to a one-time $250,000 professional services contract for a classification/compensation study, along with a $99,000 increase in software licenses and the transfer of a professional services contract from Finance. This increase is partially offset by $150,000 in reductions in other completed professional services contracts and a $34,800 reduction in the TriMet program.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Resources						
Charges for Services	-	-	8,808,192	9,088,921	280,729	3%
Operating Transfers In	-	-	-	250,000	250,000	-%
Total Resources	**-**	**-**	**8,808,192**	**9,338,921**	**530,729**	**6%**
Requirements						
Personnel Services	-	-	6,548,401	6,933,605	385,204	6%
Materials & Services	-	-	2,132,034	2,295,715	163,681	8%
Other	-	-	7,000	5,000	(2,000)	-29%
Subtotal Requirements	**-**	**-**	**8,687,435**	**9,234,320**	**546,885**	**6%**
Contingency	-	-	120,757	1,016,882	896,125	742%
Total Requirements	**-**	**-**	**8,808,192**	**10,251,202**	**1,443,010**	**16%**
Resources under Requirements	**-**	**-**	**-**	**(912,281)**	**(912,281)**	**-%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Ending Fund Balance	**$ -**	**$ -**	**-**	**(912,281)**	**(912,281)**	
Budgeted FTE's	**-**	**-**	**41.00**	**40.00**	**(1.00)**	**-2%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Human Resources	$ -	$ -	7,529,551	8,992,052	1,462,501	19%
Risk Management	-	-	1,278,641	1,259,150	(19,491)	-2%
Total Requirements	**$ -**	**$ -**	**8,808,192**	**10,251,202**	**1,443,010**	**16%**

Programs:

1. ***Human Resources*** (*536-352005*) This program provides leadership and support to the County for all human resource-related activities including talent acquisition; employee and labor relations; human resource business systems; classification and compensation; benefits, leave and wellness program administration; learning and development; administration of the personnel rules and regulations; employment and best practices consultation and support; performance appraisal system and employee recognition and engagement. *This program's former program number through FY 2022-23 was 100-352005.
2. ***Risk Management*** (*536-357505*) Provides staff and other resources to manage the County's insurance programs for liability/casualty, property, and workers' compensation insurance funds and oversees the County's safety programs. *This program's former program number through FY 2022-23 was 100-357505.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	35	3,571	-	-	-	-%
Total Resources	**35**	**3,571**	**-**	**-**	**-**	**-%**
Requirements						
Personnel Services	3,449,608	4,291,917	-	-	-	-%
Materials & Services	862,351	1,044,465	-	-	-	-%
Other	1,843	60,500	-	-	-	-%
Total Requirements	**4,313,802**	**5,396,882**	**-**	**-**	**-**	**-%**
General Fund Subsidy	**$ 4,313,767**	**$ 5,393,311**	**-**	**-**	**-**	**-%**
Budgeted FTE's	**24.00**	**28.00**	**-**	**-**	**-**	**-%**

Programs:

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

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	35	-	-	-	-	-%
Total Resources	**35**	**-**	**-**	**-**	**-**	**-%**
Requirements						
Personnel Services	937,244	987,792	-	-	-	-%
Materials & Services	3,260	15,142	-	-	-	-%
Total Requirements	**940,504**	**1,002,934**	**-**	**-**	**-**	**-%**
General Fund Subsidy	**$ 940,469**	**$ 1,002,934**	**-**	**-**	**-**	**-%**
Budgeted FTE's	**7.00**	**7.00**	**-**	**-**	**-**	**-%**

Programs:

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

Information Technology Services Operations 518-3525 Budget Detail

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

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

Budget Analysis:

Key Values: Revenues: $727,463 3% Expenditures Before Cont.: $1,010,019 4% Contingency: $1,737,482 0% Beg. Fund Balance: $0 0%

Revenues increase $727,463 (3%). Expenditures, excluding Contingency, decrease $1,010,019 (4%).

Revenues increase due to an increase in transfer from the Cost Allocation Plan (CAP) and increase in direct charge revenues to reimburse the Department of Information Technology Services' (ITS) personnel costs for staff assigned to work on projects for the Department of Land Use and Transportation.

Personnel costs increase reflecting Cost of Living Adjustments (COLA) for FY 2024-25, retirement costs, health benefits and the reclassification of 0.50 existing vacant variable hour FTE to a 1.00 FTE replacing a long-term PC build bench contractor, and the implementation of ITS' After-Hours Call Service Support program.

The reclassification results in 0.50 FTE increase and a $17,619 increase in personnel costs for the department. The increase in personnel costs will be offset by reduced professional service costs. Additionally, the personnel cost increase for the After-Hours Call Service Support program is projected to be $35,000, 0.2% of the total personnel costs.

The decrease in Materials and Services (M&S) expenditures is the net impact of contractual increases for software subscriptions and maintenance that are offset by the decrease in direct charges, the FY 2024-25 reduction scenario and other changes to the County's Cost Allocation Plan (CAP) as described below.

Starting in FY 2024-25, ITS moved some software licenses and maintenance expenditure line items from ITS Operating budget to a direct charge structure to the respective user department's budget for more accurate budgeting and transparency. M&S expenditures decrease by $915,965 as a result.

The FY 2024-25 reduction scenario results in a $58,560 decrease in M&S expenditures for Fund 518. A majority is from printer, monitor, small hardware and software replacement costs, and the remainder is the result of two software subscription cancellations.

The Building Depreciation funding methodology changes as the result of ITS becoming an Internal Service Fund (ISF). In FY 2023-24, the CAP charged $1,170,082 in Building Depreciation to the ITS Operating Fund (Fund 518) and transferred $1,228,755 in Building Depreciation revenue to the ITS Systems Replacement Fund (Fund 242). In FY 2024-25, the Building Depreciation expenditure to Fund 518 decreases by 95% and the corresponding revenue transfer to Fund 242 decreases by 94% as a result. This unanticipated change has direct impact on the budgeted Contingency level for the ITS Operating Fund, ITS Capital Projects Fund, and Replacement Fund.

Key Issues:

The Department of Information Technology Services received an ongoing reduction of $365,165 for FY 2024-25 in addition to a 7% ongoing reduction in the current fiscal year (FY 2023-24) across both Fund 518 – Operations and Fund 354 – Capital Projects. These reductions and the ongoing, unanticipated reduction of $1,150,586 to Fund 242 – Replacement Fund result in an ongoing department reduction of $3,158,522 in just two years' time. These reductions, coupled with average annual increases of 3% to maintain existing levels of technology services continue to place pressure on the Department to maintain baseline technology services.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Resources						
Charges for Services	-	-	25,756,795	26,422,659	**665,864**	3%
Interdepartmental	-	-	1,077,069	1,138,668	**61,599**	6%
Total Resources	**-**	**-**	**26,833,864**	**27,561,327**	**727,463**	**3%**
Requirements						
Personnel Services	-	-	15,696,437	16,444,647	**748,210**	5%
Materials & Services	-	-	11,137,427	9,379,198	**(1,758,229)**	-16%
Subtotal Requirements	**-**	**-**	**26,833,864**	**25,823,845**	**(1,010,019)**	**-4%**
Contingency	-	-	-	1,737,482	**1,737,482**	0%
Total Requirements	**-**	**-**	**26,833,864**	**27,561,327**	**727,463**	**3%**
Budgeted FTE's	**-**	**-**	**85.75**	**87.75**	**2.00**	**2%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
ITS Operations	$ -	$ -	4,212,570	4,695,144	482,574	11%
ITS Land, Spatial, and Digital	-	-	3,615,371	3,647,756	32,385	1%
ITS Enterprise Application and Engineering	-	-	6,256,663	5,809,961	(446,702)	-7%
ITS Maintenance Client Services	-	-	2,383,018	2,544,386	161,368	7%
ITS Security	-	-	688,544	726,016	37,472	5%
ITS Project Management	-	-	1,754,897	2,023,502	268,605	15%
ITS Infrastructure Services	-	-	7,922,801	8,114,562	191,761	2%
Total Requirements	**$ -**	**$ -**	**26,833,864**	**27,561,327**	**727,463**	**3%**

Programs:

1. ***ITS Operations*** (*518-352510*): This program supports all ITS functional areas with Chief Information Officer leadership, administration functions, and with all shared costs throughout ITS Operations.
2. ***ITS Land, Spatial, and Digital*** (*518-352515*): This program accounts for the cost of Internet and Intranet technologies such as County websites, land-oriented technologies including permitting and taxation, and engineering and geographic information (mapping) related systems and services.

3. ***ITS Enterprise Application and Engineering*** (*518-352520*): This program is responsible for ongoing maintenance, support, and subscriptions of line-of-business applications and enterprise tools in departments throughout the County. Funding in this area is used to ensure County application systems remain stable, supported, and compliant, and that subscriptions remain active.
4. ***ITS Maintenance Client Services*** (*518-352525*): This program accounts for the operating costs, maintenance and lifecycles of client-supported software and computer hardware for all County employees.
5. ***ITS Security*** (*518-352530*): This program accounts for the ongoing maintenance, information security support and subscriptions, and auditing and compliance expenses for ITS and the County. Funding of the ITS Security program is critical in ensuring a secure and compliant environment.
6. ***ITS Project Management*** (*518-352540*): This program accounts for the ongoing operating costs involved in the implementation of the ITS project portfolio. Working with the ITS Functional Managers, the Project Management Office directs, coordinates, and supervises staff in all aspects of project and portfolio management.
7. ***ITS Infrastructure Services*** (*518-352545*): This program accounts for the ongoing cost of supporting the network, server, virtualization, cloud, and voice infrastructure needed to support all other digital functions for ITS and the County.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Interdepartmental	1,036,853	950,515	-	-	-	-%
Miscellaneous	4,630	4,862	-	-	-	-%
Total Resources	**1,041,483**	**955,377**	**-**	**-**	**-**	**-%**
Requirements						
Personnel Services	13,179,898	12,743,341	-	-	-	-%
Materials & Services	7,409,015	7,964,949	-	-	-	-%
Interdepartmental	80,282	-	-	-	-	-%
Total Requirements	**20,669,195**	**20,708,290**	**-**	**-**	**-**	**-%**
General Fund Subsidy	**$ 19,627,712**	**$ 19,752,913**	**-**	**-**	**-**	**-%**
Budgeted FTE's	**84.75**	**83.75**	**-**	**-**	**-**	**-%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
ITS Operations	$ 13,503,978	$ 13,361,807	-	-	-	-%
ITS Land, Spatial, and Digital	1,394,463	1,524,150	-	-	-	-%
ITS Enterprise Application and Engineering	2,514,472	2,559,058	-	-	-	-%
ITS Maintenance Client Services	515,495	188,343	-	-	-	-%
ITS Maintenance Office of the CIO	287,394	222,893	-	-	-	-%
ITS Infrastructure Services	2,453,393	2,852,039	-	-	-	-%
Total Requirements	**20,669,195**	**20,708,290**	**-**	**-**	**-**	**-%**

Programs:

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

Office of Equity, Inclusion & Community Engagement
530-3110 Budget Detail

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

*General Fund organization unit Equity, Diversity and Inclusion (100-3110) was moved to this new Internal Service Fund effective FY 2023-24.

Budget Analysis:

Revenues increase $215,899 (7%). Expenditures, excluding Contingency, increase $49,765 (2%). Contingency increases $166,134 (128%).

Revenue increases due to an increase in Cost Allocation Plan (CAP) funding.

Personnel costs decrease as the result of transitioning 1.00 FTE Senior Program Coordinator, funded by Housing, back to Housing and adding 1.00 FTE Program Coordinator to OEICE, funded by Housing. The cost difference between the two classifications is equivalent to the amount of decrease in personnel costs.

Materials and services decrease significantly because of a 5% reduction in General Fund support to two of OEICE's three program funds. This $117,575 decrease was realized in the elimination of professional services which reduces EDI training, support for employee resources groups, costs associated with community engagement events, and the bulk of funds for language access services; elimination of staff training and travel funds; and a reduction in funds for supplies.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	-	-	2,179,146	2,262,986	83,840	4%
Interdepartmental	-	-	472,925	472,925	-	-%
Miscellaneous	-	-	-	132,059	132,059	-%
Operating Transfers In	-	-	350,000	350,000	-	-%
Total Resources	**-**	**-**	**3,002,071**	**3,217,970**	**215,899**	**7%**
Requirements						
Personnel Services	-	-	2,329,730	2,302,584	(27,146)	-1%
Materials & Services	-	-	542,250	475,768	(66,482)	-12%
Interdepartmental	-	-	-	143,393	143,393	0%
Subtotal Requirements	**-**	**-**	**2,871,980**	**2,921,745**	**49,765**	**2%**
Contingency	-	-	130,091	296,225	166,134	128%
Total Requirements	**-**	**-**	**3,002,071**	**3,217,970**	**215,899**	**7%**
Budgeted FTE's	**-**	**-**	**14.00**	**15.00**	**1.00**	**7%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Equity, Diversity and Inclusion	$ -	$ -	1,665,506	1,784,864	119,358	7%
Community Engagement	-	-	979,602	1,110,568	130,966	13%
Community Participation Organization	-	-	356,963	322,538	(34,425)	-10%
Total Requirements	**$ -**	**$ -**	**3,002,071**	**3,217,970**	**215,899**	**7%**

Programs:

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

Equity, Inclusion and Community Engagement 100-3110 Budget Detail

*Effective FY 2023-24, this General Fund organization unit and several others moved to individual internal service funds. It's new organization unit is Office of Equity, Inclusion & Community Engagement 530-3110.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	525	-	-	-	-	0%
Interdepartmental	-	235,337	-	-	-	0%
Operating Transfers In	350,000	350,000	-	-	-	0%
Total Resources	**350,525**	**585,337**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	1,543,096	1,741,240	-	-	-	0%
Materials & Services	261,887	277,322	-	-	-	0%
Total Requirements	**1,804,983**	**2,018,562**	**-**	**-**	**-**	**0%**
General Fund Subsidy	**$ 1,454,458**	**$ 1,433,225**	**-**	**-**	**-**	**0%**
Budgeted FTE's	**11.00**	**13.00**	**-**	**-**	**-**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Equity, Diversity and Inclusion	$ 892,780	$ 1,091,338	-	-	-	0%
Community Engagement	680,537	670,010	-	-	-	0%
Community Participation Organization	231,666	257,214	-	-	-	0%
Total Requirements	**1,804,983**	**2,018,562**	**-**	**-**	**-**	**0%**

Programs:

1. ***Equity, Diversity and Inclusion*** (*100-311003*) *Effective FY 2023-24 this program's new number is 530-311003.
2. ***Community Engagement*** (*100-311005*) *Effective FY 2023-24 this program's new number is 530-311005.
3. ***Community Participation Organization*** (*100-311010*) *Effective FY 2023-24 this program's new number is 530-311010.

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Public Safety & Justice

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

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Budget Equity Tool

Public Safety & Justice

Sheriff's Office Administration; Law Enforcement; Jail; Jail Health Care; District Patrol; Sheriff's Office Contract Services; Court Security; Grants and Donations; Jail Commissary; Local Option Levy Sheriff's Administration; Local Option Levy Law Enforcement; Local Option Levy Jail; Civil Forfeitures

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget advances the County's equity and inclusion priorities with continued support for community outreach events to reach underserved communities and to show presence throughout unincorporated Washington County. These outreach efforts incorporate translation in flyers or interpretation services at events.

The proposed budget also utilizes advertising and marketing tools and professional consultant support for recruitment campaigns that can be created to target diverse communities.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget positively impacts the department's goal of Civil Rights Act compliance, language access and recruitment and retention of bilingual and BIPOC staff by 1) funding language support services, such as Language Line, which provides interpretive support for law enforcement and corrections officers; 2) incorporating funding for translation services to support community meetings and programs; and 3) supporting recruitment efforts and marketing with materials translated into multiple languages as needed.

How does this budget scenario provide mitigations for any negative impacts?

The Sheriff's Office does not foresee any negative impacts due to the proposed budget.

Do you foresee any unintended consequences and potential ways to mitigate?

The Sheriff's Office does not foresee any unintended consequences of this proposed budget.

District Attorney's Office

How does this budget scenario advance the County's equity and inclusion priorities?

The mission of the District Attorney's Office — seeking justice and protecting our community—serves all members of the community. While crime impacts everyone, it can have a disproportionate impact on financially vulnerable and members of marginalized groups. The proposed budget will enhance our ability to meet our mission and will also advance the County's goals.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The additional positions will allow the District Attorney's Office to continue building on the positive work related to language access and cultural competency. Additionally, the office will be able to recruit personnel who represent the diverse Washington County community.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative impacts.

Do you foresee any unintended consequences and potential ways to mitigate?

No unintended consequences are foreseen as a result of this proposed budget.

Juvenile Services

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget advances the County's equity and inclusion priorities by prioritizing community contracts with culturally specific organizations. It is widely known that the juvenile justice system disparately impacts youth and families of color. In fact, in 2022, African American youth were nearly five times more likely to have a law enforcement referral than White youth, with Hispanic youth being 2.62 times more likely to have a law enforcement referral. Hispanic youth were also 3.72 times more likely to experience secure confinement. In an effort to support youth in the community, the Juvenile Services Department has a number of programs led by community-based, culturally specific organizations including the Family Navigator program, mentoring contracts and two community-based diversion programs aimed at preventing youth from moving further into the system.

This budget supports the growing number of bilingual caseloads. While Hispanic youth, ages 10-17, make up 26.7% of Washington County's young people, law enforcement referrals for Hispanic youth made up 37.3% of the referrals that the Juvenile Services Department received in 2022. Many of these families have parents or youth whose primary language is Spanish. Because of this, the department has worked to develop the bilingual capacity to serve clients. While there is still a need to build capacity to effectively serve this growing population, this budget would keep the department on the path, both in direct service and support/management for direct service, to meet its goals.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This budget positively impacts the department's goal of Civil Rights Act compliance, language access and recruitment and retention of bilingual and BIPOC staff in how it maintains direct service staff as well as leadership positions to support caseload sizes and daily operations. High caseloads with complicated needs and mitigating factors can be challenging and stressful. By maintaining sufficient staffing to distribute these cases, along with the leadership positions to support daily operations and guide staffing, the department would offer the support to help retain bilingual and BIPOC staff.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget and add package provides mitigations for any negative impacts listed above by providing the support needed to serve the department's client base well, although continuous analysis would be required and resource capacity would need to be developed based on those needs.

Do you foresee any unintended consequences and potential ways to mitigate?

No unintended consequences are foreseen as a result of this proposed budget.

Juvenile Conciliation

How does this budget scenario advance the County's equity and inclusion priorities?

The Juvenile Services Department has prioritized and is able to maintain the culturally specific programs that address the behavioral health needs of youth and families with higher risk issues in the Latino/a/x community. This is evidenced by the growing number of bilingual caseloads for both the Juvenile Counselors and the Conciliation Counselors. There

continues to be a strong commitment to equity, diversity and inclusion based on this proposed budget by prioritizing community contracts with culturally specific organizations to assist counselors in removing language barriers both verbally and in written form. Conciliation Services has two Spanish bilingual/bicultural staff members who support the program. When needed, the division contracts with translation services for all other language needs.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget positively impacts Civil Rights Act compliance, language access and recruitment and retention of bilingual and BIPOC staff by maintaining direct service staff as well as leadership positions to support caseload sizes and daily operations. High caseloads with complicated needs and mitigating factors can be challenging and stressful. By maintaining staff to distribute these cases as well as the leadership positions to support staff with daily operations and guidance, the division will offer the support that will help retain bilingual and BIPOC staff.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget mitigates for any negative impacts listed above by providing the support needed to serve the division's client base well, although continuous analysis would be required and resource capacity would need to be developed based on those needs.

Do you foresee any unintended consequences and potential ways to mitigate?

We do not foresee any unintended consequences of this proposed budget.

Justice Court

How does this budget scenario advance the County's equity and inclusion priorities?

The Justice Court proposed budget with a 3% reduction scenario meets and supports the County's equity and inclusion policies and procedures, as best it can, by eliminating the reclassification and recruitment for an open 0.50 FTE position and reallocating the remaining balance of approximately $23,000. This reallocated balance would allow the department to set a goal of translating our commonly used forms and web pages into Spanish as well as set up and implement an On-Demand translation and interpretation service that the County offers free of charge to the community we serve.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The Justice Court 3% reduction scenario would have fewer positive impacts to toward the goal of Civil Rights Act compliance and language access, in that the Court would not be able to add an additional bilingual staff member. The remaining payroll balance from postponing the reclassification of the open 0.50 FTE to a bilingual administrative position would allow the department to re-invest in On-Demand translation services thereby removing any additional language barriers which may occur when such services are not offered on the spot. However, not reclassing the open 0.50 FTE position to a bilingual position creates continued strain on two bilingual administrative staff members assisting the community at the front counter and may result in employee turnover.

How does this budget scenario provide mitigations for any negative impacts?

The Justice Court 3% reduction scenario provides a challenge in mitigating the negative impact listed above, but the Court would aim to reduce possible employee turnover by fostering open and consistent communication with staff. By so doing, the Court hopes to enhance employee engagement, foster inclusivity, clarify expectations and strengthen team cohesion. Furthermore, the Court would set up On-Demand translation and interpretation services to reduce the workload burden experienced by current front counter administrative staff.

Do you foresee any unintended consequences and potential ways to mitigate?

The Justice Court 3% reduction scenario may provide some unintended consequences such as employee burnout leading to employee turnover. Without filling the open 0.50 FTE position with a bilingual staff member to alleviate the volume, the Court's current staff will continue to experience the greater stress that accompanies a higher workload volume. However, the implementation of On-Demand translation services and translating commonly used documents into Spanish will offset some of this concern.

Law Library

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget advances the County's equity and inclusion priorities by funding the Law Library at existing service levels. Current service levels will allow the Law Library to continue to provide access to legal information to everyone. Some examples of this are providing legal information resources to everyone, including solo/small firm practitioners and pro se litigants who would not otherwise have access, knowledgeable staff to help people navigate legal resources and programming such as the library's "Now What?!" series that brings lawyer volunteers in to discuss legal topics for non-legal professionals.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget positively impacts the Law Library's goal of language access by budgeting for telephonic interpretation services. As requests for this service are minimal, the Law Library has included this in the total professional services budget line. This budget request for interpretation services remains the same as last year.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget provides mitigation for recruitment and retention of diverse staff as the Law Library anticipates potential turnover. With current vacancies and looking ahead to future staffing models, the library may have the opportunity to increase diverse recruitment and retention.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this proposed budget in that the Law Library is drawing on fund balance in a non-sustainable fashion. After this fiscal year, the library will not be able to maintain current service levels for an additional fiscal year without additional funding. Another unintended consequence of this request is that this maintains the current service levels, which have not been keeping up with the needs and demands of the community. These may be mitigated by a planned legislative effort in the 2025 legislative long session.

Community Corrections

How does this budget scenario advance the County's equity and inclusion priorities?

The Community Corrections Department prioritizes equity and inclusion in daily operations, recognizing clients do not have all the same needs and have unique circumstances, affording the department with opportunities to uniquely design case plans to help meet the needs of marginalized populations. The department uses evidence-based assessments for clients that can identify additional services, such as housing resources, employment assistance, educational support and other pro-socially based case planning, to meet client needs.

The department seeks to improve analytics and utilize data to adjust programming to best meet the needs of all clients. Equity and inclusion priorities and measures include focusing on sanctions by race/ethnicity, subsidy for services by race/ethnicity and collecting better client engagement feedback based on race/ethnicity.

Community Corrections, in partnership with the Local Public Safety Coordinating Council, applied and received additional funding to focus on BIPOC clients, with case plans that center on lived experiences and expertise. This initiative has granted the department with two additional Probation/Parole Officers as well as provided additional revenue for specific training of personnel involved with BIPOC communities.

Finally, the department's management team and equity, diversity and inclusion team continue to support the organization-wide equity initiatives. This includes being involved with the County Leadership Council and committees as well as utilizing the department's internal EDI team to coordinate next steps. This work is helping the department to continue strengthening its EDI goals and outcomes.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This budget request is a positive impact to Community Correction's goals to meet the County's priorities for equity and inclusion, including grant funding for two Probation/Parole Officers to focus in these areas. These positions will ensure that the department is investing its resources to match the ethnicities of staff members with those of clients.

In addition, Community Corrections continues to translate all of its key documents into the "safe harbor" languages of households within Washington County where English may represent a barrier to services. The proposed budget would continue this funding to finish these efforts.

Finally, Community Corrections has increased the number of positions receiving the bilingual pay differential, and evaluates each vacancy to determine the need for additional bilingual staff. These efforts help to proportionately match the population served, providing not only language support, but also increasing cultural competency.

How does this budget scenario provide mitigations for any negative impacts?

Community Corrections has not reduced any positions that directly impact or are related to the goals of equity and inclusion.

The clientele served have been historically marginalized by the public because of their criminal history, anti-social patterns of behavior, non-conformance to social norms and have otherwise challenged the homeostasis of public order. Hence, clients served by the department are often not prioritized to be offered the same level of services as a non-justice-involved individual would be. The department's budget is designed to offer assistance, support, coaching, motivational interviewing, case planning, accountability and strategic engagement of the clientele served. The negative impacts to clients and public safety have been minimized with intentional strategic planning.

Do you foresee any unintended consequences and potential ways to mitigate?

Community Corrections does not see unintended consequences as a result of the proposed budget. Because departmental resources prioritized equity and inclusion in the fiscal year's budget, the department did not have to reduce any positions or services in the FY 2024-25 budget request.

In addition, the department was awarded additional funding from the Criminal Justice Commission specifically to expand BIPOC programs for clientele engagement and supervision strategies.

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Public Safety & Justice provides services for Washington County citizens to ensure the public's safety and welfare, and a justice system that functions in a collaborative and cooperative effort.

Total Budget

	Acuals	Actuals	Modified	Proposed	Change	
Resources	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**$**	**%**
Taxes	$ 33,616,850	$ 35,280,139	36,713,560	38,743,337	2,029,777	6%
Licenses and permits	930,290	1,007,396	761,200	836,742	75,542	10%
Intergovernmental	24,256,861	25,257,750	25,868,122	26,604,233	736,111	3%
Charges for Services	5,134,550	5,588,842	5,532,901	6,965,197	1,432,296	26%
Fines & Forfeitures	1,212,350	1,158,969	1,274,763	1,300,000	25,237	2%
Interdepartmental	4,572,563	4,677,709	9,125,404	8,837,464	(287,940)	-3%
Miscellaneous	33,044,177	35,878,212	39,417,163	40,581,005	1,163,842	3%
Operating Transfers In	4,847,036	5,529,775	7,806,684	10,016,288	2,209,604	28%
Total Resources	**107,614,677**	**114,378,792**	**126,499,797**	**133,884,266**	**7,384,469**	**6%**
Requirements						
Personnel Services	141,309,886	146,853,775	162,304,799	176,577,302	14,272,503	9%
Materials & Services	24,132,232	25,476,216	71,654,533	74,755,045	3,100,512	4%
Other	3,334,409	3,434,581	3,752,118	3,590,925	(161,193)	-4%
Interdepartmental	19,981,402	21,877,262	9,487,530	9,302,881	(184,649)	-2%
Operating Transfers Out	1,384,403	342,036	768,768	356,381	(412,387)	-54%
Capital Outlay	682,487	235,951	1,202,432	1,961,590	759,158	63%
Subtotal Requirements	**190,824,819**	**198,219,821**	**249,170,180**	**266,544,124**	**17,373,944**	**7%**
Contingency	-	-	16,862,670	17,344,206	481,536	3%
Total Requirements	**190,824,819**	**198,219,821**	**266,032,850**	**283,888,330**	**17,855,480**	**7%**
Resources under Requirements	(83,210,142)	(83,841,029)	(139,533,053)	(150,004,064)	(10,471,011)	8%
General Fund Subsidy	60,863,846	62,111,561	114,633,185	125,736,906	11,103,721	10%
Special Funds Beginning Balances	$ 22,346,296	$ 21,729,468	24,899,868	24,267,158	(632,710)	-3%

Requirements by Fund-Organization Unit

Fund-Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Administration						
LOL Administration	$ 2,717,082	$ 1,708,760	15,863,498	16,155,205	291,707	2%
Subtotal - Administration	**2,717,082**	**1,708,760**	**15,863,498**	**16,155,205**	**291,707**	**2%**
Sheriff's Office						
Sheriff's Office Administration	6,391,816	6,552,404	10,243,446	11,513,880	1,270,434	12%
Law Enforcement	26,646,891	27,495,667	36,026,111	33,736,407	(2,289,704)	-6%
Jail	31,936,622	32,415,592	47,084,560	50,162,134	3,077,574	7%
Jail Health Care	6,758,739	6,247,877	7,471,716	7,470,646	(1,070)	0%
District Patrol	31,553,726	32,602,905	38,112,751	38,956,563	843,812	2%
Sheriff's Contract Services	247,583	654,574	713,083	5,619,965	4,906,882	688%
Court Security	495,224	634,744	1,610,851	1,451,174	(159,677)	-10%
Grants & Donations	597,927	724,306	1,551,660	1,171,148	(380,512)	-25%
Jail Commissary	198,028	204,716	1,613,201	1,593,616	(19,585)	-1%
LOL Sheriff's Administration	3,294,910	3,547,057	3,626,552	3,677,430	50,878	1%
LOL Law Enforcement	14,161,972	14,463,569	16,537,235	16,798,907	261,672	2%
LOL Jail	3,710,193	4,076,520	5,475,308	6,404,133	928,825	17%
Civil Forfeitures	289,818	349,314	1,158,015	994,556	(163,459)	-14%
Subtotal - Sheriff's Office	**126,283,449**	**129,969,245**	**171,224,489**	**179,550,559**	**8,326,070**	**5%**
District Attorney						
District Attorney	15,575,469	16,611,969	21,355,007	25,559,195	4,204,188	20%
LOL District Attorney	4,108,254	4,475,716	5,067,725	5,527,649	459,924	9%
Subtotal - District Attorney	**19,683,723**	**21,087,685**	**26,422,732**	**31,086,844**	**4,664,112**	**18%**
Juvenile						
Juvenile	7,193,305	7,723,411	9,749,134	10,257,195	508,061	5%
Juvenile Administration	1,927,141	2,028,469	2,350,424	2,456,310	105,886	5%
Juvenile Grants	749,919	955,215	944,561	1,044,437	99,876	11%
Juvenile Conciliation Services	612,267	646,775	734,252	952,793	218,541	30%
Juvenile High Risk Prevention Funds	2,260,731	2,461,120	3,570,702	3,914,214	343,512	10%
LOL Juvenile	1,836,279	2,053,953	2,316,291	2,337,895	21,604	1%
Subtotal - Juvenile	**14,579,642**	**15,868,943**	**19,665,364**	**20,962,844**	**1,297,480**	**7%**
Community Corrections						
Community Corrections	20,695,859	21,973,100	24,084,671	26,924,996	2,840,325	12%
LOL Community Corrections	5,262,753	5,935,831	6,397,611	6,812,717	415,106	6%
Subtotal - Community Corrections	**25,958,612**	**27,908,931**	**30,482,282**	**33,737,713**	**3,255,431**	**11%**
Other						
Justice Court	1,095,277	1,122,474	1,616,147	1,675,785	59,638	4%
Law Library	507,034	553,783	758,338	719,380	(38,958)	-5%
Subtotal - Other	**1,602,311**	**1,676,257**	**2,374,485**	**2,395,165**	**20,680**	**1%**

Fund-Organization Unit		Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
	Total Requirements	**190,824,819**	**198,219,821**	**266,032,850**	**283,888,330**	**17,855,480**	**7%**
Requirements by Fund Type							
General Fund		97,525,260	100,197,863	135,896,545	142,831,552	6,935,007	5%
Special Funds		93,299,559	98,021,958	130,136,305	141,056,778	10,920,473	8%
	Total Requirements	**$ 190,824,819**	**$ 198,219,821**	**266,032,850**	**283,888,330**	**17,855,480**	**7%**
Budgeted FTE's		**1,003.00**	**985.25**	**987.85**	**1,008.85**	**21.00**	**2.13%**

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This organization unit provides executive direction and support for the entire Sheriff's Office operation and includes administrative programs: Executive Administration, Business Support Services, Training, Data, Analysis, Technical Assistance (D.A.T.A.), and Internal Affairs.

Budget Analysis:

Revenues decrease $813,289 (14%). Expenditures increase $1,270,434 (12%). General Fund subsidy increases $2,083,723 (47%).

Miscellaneous revenues in this program reflect an increase due to revenue from city contracts for law enforcement services overhead costs. Interdepartmental revenues reflect a substantial decrease due to a reduction in the Sheriff's Office indirect administrative cost revenues from supported Funds (District Patrol (Fund 182) and Public Safety Local Option Levy (Fund 234)). Also reflected is an increase in salary, retirement costs and health benefits for a 0.50 FTE administrative support position supported by Public Safety Community Corrections.

Personnel Services increase due to increases in salaries, retirement costs, and health benefits. FTE changes in this organization include the addition of two limited duration Background Investigators to support recruitment efforts; an increase of 0.50 FTE in Training offset by the elimination of a temporary position split by General Fund and Public Safety Local Option Levy (LOL). The creation of the Commander classification resulted in a reduction of a Lieutenant and addition of a Commander with no financial impact.

Materials & Services reflect increases in the County's Cost Allocation Plan (CAP) direct charges and contract obligations. Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency (WCCCA).

Interfund expenditures are a direct reflection of the Washington County CAP related to legal services for forfeiture.

Key Issues:

In January 2024, the Sheriff's Office Services Division was reorganized into two Divisions, a Services Division and a Professional Standards Division. A new, non-certified, Services Division Manager position was established. This re-organization alleviated challenges with span of control of a very diverse set of services. The Services Division retains Records, Evidence and the Civil Unit and is now led by a non-certified Services Division Manager. Professional Standards Division is responsible for the Training Section, Accreditation & Policy Section, Hiring, Backgrounds and Volunteer Section, and the Internal Affairs Unit.

The Sheriff's Office is experiencing significant vacancies in both law enforcement and corrections certified personnel. Recruiting, hiring and retention are top priorities. Improving throughput of background checks is a critical aspect of shortening the hiring process to keep qualified recruits from going to other agencies that can hire more quickly. This budget provides for two limited duration full time Background Investigators to help improve the throughput and timeliness of background checks. Other efforts through marketing and outreach are also on-going to improve the hiring process and experience of applicants and potential new recruits.

The Accreditation & Policy Section recently led efforts in Commission on Accreditation for Law Enforcement Agencies (CALEA) remote web-based assessment and on-site visit. While on site the CALEA team conducted thorough review of the Sheriff's Office, observing standards, interviewing employees, partner agencies and community members for feedback. Some areas of interest included recruitment and selection, performance evaluation process, and de-escalating critical incidents. The final report is due later this fall. The Sherif's Office is proud to be nationally accredited since 2004.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 215	$ -	-	-	-	0%
Interdepartmental	55,137	56,570	5,234,432	4,392,935	(841,497)	-16%
Miscellaneous	548,669	569,819	593,449	621,657	28,208	5%
Total Resources	**604,021**	**626,389**	**5,827,881**	**5,014,592**	**(813,289)**	**-14%**
Requirements						
Personnel Services	5,558,673	5,778,726	6,701,247	7,534,978	833,731	12%
Materials & Services	736,641	713,127	3,452,510	3,872,214	419,704	12%
Other	30,025	36,620	33,394	39,428	6,034	18%
Interdepartmental	14,734	23,931	56,295	56,296	1	0%
Capital Outlay	51,743	-	-	10,964	10,964	0%
Total Requirements	**6,391,816**	**6,552,404**	**10,243,446**	**11,513,880**	**1,270,434**	**12%**
General Fund Subsidy	**$ 5,787,795**	**$ 5,926,015**	**4,415,565**	**6,499,288**	**2,083,723**	**47%**
Budgeted FTE's	**35.00**	**35.25**	**38.25**	**40.75**	**2.50**	**7%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Sheriff's Office Executive Administration	$ 1,607,373	$ 1,770,073	4,436,315	4,615,608	179,293	4%
Sheriff's Office Business Support Services	1,465,074	1,411,626	1,583,641	1,915,405	331,764	21%
Sheriff's Office Training	1,765,709	1,758,868	1,887,142	2,119,933	232,791	12%
Sheriff's Office Data, Analysis, Technical Assistance	645,236	693,037	805,011	900,987	95,976	12%
Internal Affairs	908,424	918,800	1,531,337	1,961,947	430,610	28%
Total Requirements	**6,391,816**	**6,552,404**	**10,243,446**	**11,513,880**	**1,270,434**	**12%**

Programs:

1. ***Sheriff's Office Executive Administration*** (*100-401005*) Provides direction for the Sheriff's Office including leadership, strategic planning, policy development and enforcement, and labor negotiations.
2. ***Sheriff's Office Business Support Services*** (*100-401010*) Provides business support to the Sheriff's Office including budget development/monitoring/control, cost accounting, purchasing, inventory control, inmate banking, cash control, contract negotiation/administration, personnel and payroll activities, grant administration and facilities liaison.

3. ***Sheriff's Office Training*** (*100-401015*) Provides support personnel in the training unit to coordinate, facilitate, document, register and assist in employee correspondence for the purposes of certification, re-certification and documentation with the state Department of Policy Safety Standards and Training (DPSST).
4. ***Sheriff's Office Data, Analysis, Technical Assistance*** (*100-401020*) Collects, analyzes and presents information in support of effective management decision making; provides operations analysis and support including intelligence data and crime analysis.
5. ***Internal Affairs*** (*100-401025*) Conducts internal affairs investigations and background investigations of potential employees, vendors, etc.; responds to citizen complaints; coordinates recruitment, testing and the hiring of employees.

This organizational unit provides Washington County's Sheriff's Office (WCSO) law enforcement services which are supported by either the General Fund or special fee-based revenues for the following service programs: Patrol Operations, Investigations, Records, Public Affairs, and Civil.

Budget Analysis:

Revenues decrease $3,951,550 (72%). Expenditures decrease $2,289,704 (6%). General Fund subsidy increases $1,661,846 (5%).

Revenues are anticipated to decrease at the organizational level. Charges for Services reflect the decrease of revenue received from city contracts with moving these contracted law enforcement services over to Sheriff's Office Contract Services. Miscellaneous revenue reflects a decrease in revenue received from Land Use and Transportation with moving 2.00 FTE contracted motor carrier officer law enforcement services over to Sheriff's Office Contract Services.

Personnel Services decrease due to movement of 18.50 FTE associated with the Sheriff's Office contracted law enforcement services and 2.00 FTE associated with motor carrier officer services out of the General Fund and into Sheriff's Office Contract Services. Also included in this request is a decrease in funding in the patrol program related to budget decision package that reflects a reduction of 4.00 deputies and 1.00 Criminal Records Specialist II.

Materials & Services expenditures increase due to inclusion of items that were previously budgeted by Information Technology Services for software licenses, direct costs for computer equipment and maintenance of computer software requirements. Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency (WCCCA). Transfers to Other Funds reflects a decrease with the removal of vehicle upfit expenditures.

Key Issues:

Recruitment and Hiring. Recruitment and hiring is a top priority. This budget provides resources for marketing and advertising to reach prospective applicants to continue the robust recruiting efforts.

In October 2023, the Sheriff's Office held a Career Open House. Due to its success, open house events will be conducted on a periodic basis. More than 100 prospective applicants attended the event, and 31 submitted job applications. The event showcased the Public Safety Training Center and dedicated workforce. Demonstrations of law enforcement capabilities were provided to enhance the experience and showcase the values and skills that can be gained through Washington County job opportunities. This scale of recruiting event required planning, outreach (through social media and advertising and support of our contracted consultant), as well as more than 60 staff members to participate in planning and executing tours and demonstrations at the event.

In FY 2023-24, a marketing firm was hired to boost recruitment through updated marketing material and a robust advertising plan. As of January 2024, this is beginning to yield some results. Since July 2023, the Sheriff's Office has received 509 applications for all positions, more than double from the previous six-month period, January 2023 to June 2023. These initial results are promising, but there is a long way to go to reach full staffing.

Retention. Given the challenges of hiring critical positions, it is even more imperative that the Sheriff's Office retain employees. The Sheriff's Office is focused on mental health and wellness of employees, maintaining and improving facilities, and working with Human Resources Benefits to add fitness equipment as well as promote programs to improve fitness and quality of life.

In FY 2023-24 the Sheriff's Office worked with the Washington County Police Officers Association (WCPOA) to rebrand the education and certification incentive pay structure in the WCPOA Enforcement / Corrections Unit (ECU) union agreement. Employees previously could earn an incentive for either education credentials (Associates, Bachelors, Master or PhD degrees) or having intermediate or advanced Department of Public Safety Standards & Training (DPSST) certifications; the longevity incentive will allow employees to earn both incentives upon reaching ten years of service. This rebranding and increase in incentives will help keep pace with similar incentives offered by agencies, supporting both retention and recruiting efforts.

Public Affairs and Community Outreach. Connecting with the public is an essential aspect of showing a presence and building confidence in public safety and county-wide law enforcement. Public Affairs is instrumental in coordinating events throughout the County. In the calendar year 2023, WCSO participated in 239 total outreach events. This outreach allows direct interaction with the public and ensures balance in connecting with all communities with a view toward enabling diversity, equity and inclusion opportunities. Some key activities and events include: Shop with a Cop; Latino community outreach, event sponsored by the Get Hooked Organization; Día de los Niños (Children's Day) event; Washington County Chamber of Commerce's Latino Cultural Festival; launching of a Spanish language WCSO Community Resources and Education webpage titled Educación y recursos comunitarios (Education and Community Resources); Power Curve classes on personal safety for women 14-years of age and older; and the annual Washington County K9 Trials.

Law Enforcement Service Levels. Service levels for law enforcement services are based on staffing levels. A metric of officers per thousand County residents (population) has been the long-standing standard for meeting law enforcement service obligations and providing 24/7 patrol coverage across both urban and rural sections of unincorporated Washington County. Staffing levels provided by the General Fund are augmented by the Public Safety Local Option Levy (LOL) and the Enhanced Sheriff's Patrol District. Over time, the ability of the General Fund to maintain adequate funding for staffing has continued to decline. This budget defunds four deputy positions from the General Fund while maintaining the positions. Essentially, the positions will not be filled in FY 2024-25, and will be reassessed in the next budget cycle. This reduction is absorbable in the short term as there are currently 29 deputy vacancies across deputy positions in all Funds (General Fund (Fund 100), Public Safety Local Option Levy (Fund 234) and District Patrol (Fund 182)). Over the longer term, as retention, recruiting and hiring improves, filling these positions as well as adding positions to meet service level metrics will be essential to maintaining public safety services throughout unincorporated Washington County.

Investigations. In the fight against illicit drugs, the Sheriff's Office leads the Westside Interagency Narcotics (WIN) Team. In 2023 WIN seized 716,000 counterfeit pills containing Fentanyl, more than 25 kilograms of powered Fentanyl, and 519 pounds of liquid containing Fentanyl. WIN also seized 1.6 metric tons of liquid Heroin. It is very likely had the seized Fentanyl made it to the streets that more people would have overdosed and potentially died. It is difficult to determine the exact amount of Fentanyl that is a fatal dose, but the amount of Fentanyl seized in 2023 was well more than a million individual doses.

Investigations into reported child abuse are required by law. In 2023, 3,263 cases of child abuse were evaluated, 816 cases were assigned for criminal investigation/evaluation, and 375 cases were assigned to detectives. Two detective sergeants are assigned to review the more than three thousand child abuse cases received through the Department of Homeland Security joint reporting system. When cases are determined to have a possible crime related to the abuse report they are assigned to a police officer for follow-up and/or to one of the 29 violent crimes detectives in Investigations. These can add an additional 12 cases to each detective's case load on top of the cases that come through the 911 reporting system. The average detective carries a case load of approximately 20 cases.

Forensics Accreditation. The Sheriff's Office Forensic Science Unit (FSU) was initially awarded accreditation in 2020 by the American National Standards Institute (ANSI) National Accreditation Board (ANAB) for meeting the International Organization for Standardization/International Electrotechnical Commission (ISO/IEC) 17020:2012 requirements for forensic inspection with a scope in friction ridge and scene investigation. This award exemplifies international standards and best practices and is based on the assessment of an agency's technical qualifications and competence for conducting inspection activities within the scope. A review is conducted each year with a full re-assessment performed every four years.

In January 2024, ANAB renewed the accreditation in the field of Forensic Inspection. The Sheriff's Office FSU is one of only six forensically accredited laboratories in the state of Oregon; and one of only three accredited in scene investigation and friction ridge. FSU is accredited as a forensic inspection laboratory while the remaining five labs are accredited as forensic testing laboratories.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	$ 894,850	$ 975,346	730,000	805,542	75,542	10%
Intergovernmental	134,291	137,584	155,964	168,096	12,132	8%
Charges for Services	3,794,741	4,157,422	4,140,661	473,000	(3,667,661)	-89%
Interdepartmental	97,961	15,580	55,660	57,000	1,340	2%
Miscellaneous	354,849	385,237	385,203	12,300	(372,903)	-97%
Total Resources	**5,276,692**	**5,671,169**	**5,467,488**	**1,515,938**	**(3,951,550)**	**-72%**
Requirements						
Personnel Services	22,866,976	24,539,491	25,379,570	22,601,890	(2,777,680)	-11%
Materials & Services	2,548,750	1,961,893	9,373,779	9,799,705	425,926	5%
Other	955,476	959,901	1,031,862	1,009,800	(22,062)	-2%
Interdepartmental	-	9,785	-	-	-	0%
Operating Transfers Out	-	-	240,900	-	(240,900)	-100%
Capital Outlay	275,689	24,597	-	325,012	325,012	0%
Total Requirements	**26,646,891**	**27,495,667**	**36,026,111**	**33,736,407**	**(2,289,704)**	**-6%**
General Fund Subsidy	**$ 21,370,199**	**$ 21,824,498**	**30,558,623**	**32,220,469**	**1,661,846**	**5%**
Budgeted FTE's	**153.40**	**151.40**	**145.70**	**124.70**	**(21.00)**	**-14%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Patrol Operations	$ 12,776,710	$ 13,176,098	20,703,399	17,203,158	(3,500,241)	-17%
Investigations	7,418,853	7,916,976	8,843,730	9,271,209	427,479	5%
Records	1,978,499	1,910,308	3,007,817	3,390,911	383,094	13%
Public Affairs	1,042,480	1,039,982	1,309,335	1,528,691	219,356	17%
Civil	1,481,425	1,501,033	2,161,830	2,342,438	180,608	8%

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Permits	471,012	449,100	-	-	-	0%
Forensics	412,381	476,701	-	-	-	0%
Evidence	505,472	462,499	-	-	-	0%
Sheriff's Office Services Administration	560,059	562,970	-	-	-	0%
Total Requirements	**26,646,891**	**27,495,667**	**36,026,111**	**33,736,407**	**(2,289,704)**	**-6%**

Programs:

1. ***Patrol Operations*** (*100-402005*) Provides traffic enforcement and accident investigation services; responds to citizen generated calls for service; patrol county roads, neighborhoods and businesses to prevent criminal activity.
2. ***Investigations*** (*100-402010*) Investigates crimes and criminal organizations related to Washington County by utilizing both traditional and undercover investigative methodologies. Investigations are conducted internally and through participation on interagency teams/task forces; investigators perform crime analysis and case management functions. The division also provides countywide services with regard to narcotics enforcement, gang activity suppression, criminal intelligence, auto theft enforcement, sex offender registration, child abuse and violent crimes.
3. ***Records*** (*100-402015*) Collects, maintains, distributes and stores criminal and jail records; accepts citizen crime reports over the phone; collects fees for service from the public; processes inmate bail and processes warrants.
4. ***Public Affairs*** (*100-402020*) Communicates and promotes the values and mission of the agency with its various stakeholders. Responsible for all media relations and strategic communication. Represents the Sheriff's Office at various community events, groups and organizations. Regularly assesses the agency's communications needs and provides community based public safety education through a variety of communication channels. The unit works closely with patrol deputies to address neighborhood livability issues, nuisance properties and provides citizens aged 65 and older with assistance in reducing incidence and fear of criminal victimization.
5. ***Civil*** (*100-402030*) Processes and services protective orders and subpoenas. Enforces eviction orders, restraining orders, child custody orders and orders to seize and sell property. Responds to abandoned vehicle complaints.
6. ***Permits*** (*100-402035*) Administers the County alarm ordinance by processing alarm permit applications, tracks alarm incidents and regulates false alarm actions. Processes state mandated concealed handgun applications and licenses and provides fingerprint services to the public.
7. ***Forensics*** (*100-402040*) Provides collection and analysis of forensic evidence from crime scenes.
8. ***Evidence*** (*100-402045*) Provides logging, tracking, and disposition of evidence inventory related to criminal cases.
9. ***Sheriff's Office Services Administration*** (*100-402050*) Provides management and administrative support for direct services programs; coordinates Sheriff's Office volunteer program; and administers the tow contract program.

This organizational unit provides Washington County's Sheriff's Office (WCSO) jail services which are supported by the General Fund and other departmental revenues and includes programs: Administration; Housing, and Intake and Release.

Budget Analysis:

Revenues increase $496,549 (14%). Expenditures increase $3,077,574 (7%). General Fund subsidy increases $2,581,025 (6%).

Revenues reflect an increase across the Jail organization. Reimbursement from the State of Oregon per Measure 73 (Repeat felony sex offenders and repeat Driving under the Influence of Intoxicants - DUII) is reflected in Intergovernmental revenues. Interdepartmental revenues decrease in the biennial budget for Justice Reimbursement Initiative funding related to jail program services and Oregon State Bill 1145 funding the General Fund support requirements for the Jail. Miscellaneous revenues increase with reallocation of tablet revenue from jail commissary to the jail operating program. Operating transfers in reflect an increase with a transfer from Strategic Investment Program (SIP) funds with budget decision package for the purchase of a jail body scanner.

Personnel costs increase due to salaries, retirement costs, and health benefits. A 1.00 FTE increase is included with this request, offset by the elimination of two temporary positions. Materials & Services reflect an increase to meet contractual obligations to include jail meals and kitchen management, increased contract costs for employee body armor, Yamhill County bed rental, jail meals and kitchen management, mattresses, employee body armor and hearing tests. Materials & Services also increase with the inclusion of items that were previously budgeted by Information Technology Services for software licenses, direct costs for computer equipment and maintenance of computer software requirements. Capital Outlay increases with the inclusion of a budget decision package for a jail body scanner that is partially offset by jail video commission revenue.

Key Issues:

Jail staffing crisis. As of March 2024, there are forty jail deputy vacancies (32% vacancy rate) and three pods are closed (reducing jail capacity from 572 to 388). Jail staffing is funded by both the General Fund (supports 90% of jail personnel costs) and the Public Safety Local Option Levy (LOL) (supports 10% of jail personnel costs). Until staffing levels improve, the Sheriff's Office is renting jail beds from Yamhill County, adjusting booking criteria as needed when the jail is nearing capacity, and for the first time is lodging pre-sentenced adults-in-custody at the Community Corrections Center. The short staffing takes its toll on the available staff with most everyone working overtime to meet shift minimums on a consistent basis. Excessive overtime is not sustainable over the long term; retention, recruiting, and hiring is a top priority.

Jail Capacity. The Washington County Jail has 572 beds and supports every component of the justice system and is a requirement of the Oregon Constitution. The Jail serves 16 cities, the urban unincorporated and rural areas of the County, with land spanning about 724 square miles. According to a 2020 report by the Oregon Public Safety Task Force, the Washington County Jail is the second smallest one per 1,000 population in any Oregon county, with only 0.9 beds per 1,000 residents. The Portland State University Population Research Center estimates the County's population will grow to 694,830 by 2030. With support and direction from the Board of Commissioners, the Sheriff's Office is revising a nearly 20-year-old capacity study that will inform jail expansion requirements taking into account population projections, mental health needs, substance abuse disorders and current best practices.

Keeping illicit drugs out of the jail. With the increased prevalence of Fentanyl and use of illicit drugs, there are challenges in ensuring drugs are kept out of the jail. This budget provides funding to replace the current body scanner utilized in jail intake.

Facilities and Capital Projects. Critical projects are ongoing or in planning for the Jail. To improve quality of life, the Staff dining facility area is undergoing a long overdue refurbishment and the quality of the food available for 24/7 jail employees has improved. Major roof repair, HVAC replacement, shower refurbishment, locker room carpeting, and other critical maintenance projects are being addressed in the Facilities budget. (These projects are included in the Facilities Capital Budget)

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 223,606	$ 355,738	250,000	250,000	-	0%
Charges for Services	1,269	17,863	33,450	33,450	-	0%
Interdepartmental	3,533,363	3,731,190	3,130,690	3,277,239	146,549	5%
Miscellaneous	70,343	93,715	165,000	365,000	200,000	121%
Operating Transfers In	-	-	-	150,000	150,000	0%
Total Resources	**3,828,581**	**4,198,506**	**3,579,140**	**4,075,689**	**496,549**	**14%**
Requirements						
Personnel Services	29,782,494	30,077,670	33,045,023	35,269,162	2,224,139	7%
Materials & Services	2,072,442	2,287,768	13,992,537	14,585,972	593,435	4%
Other	27,357	18,386	39,000	49,000	10,000	26%
Interdepartmental	854	4,179	8,000	8,000	-	0%
Capital Outlay	53,475	27,589	-	250,000	250,000	0%
Total Requirements	**31,936,622**	**32,415,592**	**47,084,560**	**50,162,134**	**3,077,574**	**7%**
General Fund Subsidy	**$ 28,108,041**	**$ 28,217,086**	**43,505,420**	**46,086,445**	**2,581,025**	**6%**
Budgeted FTE's	**198.75**	**192.75**	**195.75**	**196.00**	**0.25**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Jail Administration	$ 1,457,786	$ 1,445,297	12,403,940	12,403,647	(293)	0%
Jail Housing	18,235,974	18,173,998	20,517,896	22,343,946	1,826,050	9%
Jail Intake and Release	12,242,862	12,796,297	14,162,724	15,414,541	1,251,817	9%
Total Requirements	**31,936,622**	**32,415,592**	**47,084,560**	**50,162,134**	**3,077,574**	**7%**

Programs:

1. ***Jail Administration*** (*100-403005*) Provides administrative support to the jail.
2. ***Jail Housing*** (*100-403010*) Performs evaluations of inmates to determine their appropriate security classification which defines the pod an inmate is incarcerated in and provides facility security, meals, janitorial and laundry services, mental health and substance abuse counseling, basic adult education and law library services to inmates.
3. ***Jail Intake and Release*** (*100-403025*) Processes the booking (intake) and release of offenders; provides for the transportation of prisoners to and from court as well as other correctional facilities; provides court security services; coordinates the work-in-lieu of jail and electronic home monitoring programs.

Jail Health Care ensures the delivery of health care to Washington County adults in custody consistent with standards of the community and the National Commission on Correctional Health Care. These services are provided via a private health care provider.

Budget Analysis:

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

Materials & Services reflect an increase in cost obligation based on the jail nurse practitioner contract that went into effect in FY 2023-24. This category includes limited funds for training and education for the part time nurse practitioner funded in this program.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ 2,708	$ 6,114	-	-	-	0%
Total Resources	**2,708**	**6,114**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	2,288	1,251	8,115	-	(8,115)	-100%
Materials & Services	6,756,451	6,246,626	7,463,601	7,470,646	7,045	0%
Total Requirements	**6,758,739**	**6,247,877**	**7,471,716**	**7,470,646**	**(1,070)**	**0%**
General Fund Subsidy	**$ 6,756,031**	**$ 6,241,763**	**7,471,716**	**7,470,646**	**(1,070)**	**0%**

Programs:

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

The District Attorney (DA) is responsible for the prosecution of individuals charged with crimes and other violations of state statutes within Washington County. The DA reviews police reports, prepares arrest warrants, reviews search warrant materials, directs and assists in criminal investigations, interviews witnesses, prepares charging instruments and fugitive complaints, attends and participates in all court proceedings relating to criminal prosecution, prepares and directs all extradition proceedings in the county and provides on-call assistance to police agencies in a variety of multi-agency teams including Major Crimes Team (MCT), Crash Analysis and Reconstruction Team (CART), Child Abuse Multidisciplinary Team, Bias Crime Multidisciplinary Team as well as other after-hours assistance. The DA is also responsible for criminal law legal advice to the Juvenile Department, the preparation of legal documents relating to all matters brought before the juvenile court and participation in court proceedings; the establishment, modification and enforcement of child support judgments; public outreach and awareness efforts; and informing crime victims of their constitutional rights and working to protect them.

Budget Analysis:

Revenues increase $60,731 (1%). Expenditures increase $4,204,188 (20%). General Fund subsidy increases $4,143,457 (26%).

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

Personnel Services increase due to salaries, retirement costs, health benefits, reclassification of two positions and the addition of 12.50 FTEs including 4.00 Deputy District Attorney IV, 2.00 Senior Legal Specialist, 1.50 Victim Assistant Specialist, 2.00 Digital Evidence Technician I, 2.00 Paralegal, and 1.00 District Attorney Investigator.

Materials & Services expenditures increase due to inclusion of items that were previously budgeted by Information Technology Services for software licenses, direct costs for computer equipment and maintenance of computer software requirements.

The proposed budget is an important step to begin to address a community need that has outpaced available resources over multiple years. These challenges, compounded by increased state unfunded mandates, have resulted in increased and unsustainable caseload sizes for prosecutors and victims' assistant specialists. The increase in Digital Evidence Technicians supports a workload that continues to grow due to the proliferation of digital evidence, including body worn cameras, phones, tablets, computers, cloud devices, and digital surveillance. This budget allows for the continuation of investments in multiple specialty court programs that work collaboratively within the public safety ecosystem with the court, other county departments, and community-based providers to deliver effective services to meet community need. This proposed budget maintains current service levels.

Key Issues:

The mission of the Washington County District Attorney's Office (WCDA) is to seek justice and protect our community.

The Washington County District Attorney's Office pursues this mission vigorously and are proud to report that Washington County is one of the safest counties in Oregon. The combined crime rate is approximately 30% lower than the state average and well over 50% lower than neighboring Multnomah County. Washington County is a safe place to live, work, and raise a family.

In a typical year, the WCDA reviews and processes over 10,000 cases and obtains court orders for more than $5 million in victim restitution. In 2023, the WCDA served 16,252 crime victims, including 3,160 victims of domestic violence, 1,996 child abuse victims, 471 sexual assault victims, and 177 elder abuse victims. This represents increases in all categories compared to the previous year, 2022.

Multiple factors are placing a strain on public safety in Washington County. These include the ongoing addiction crisis, the mental health crisis, increased crime from Portland, changes to state laws that impose unfunded mandates, and a strained and under-resourced justice system.

This proposed budget reflects efficient use of resources, creative use of alternate funding sources, and collaborative partnerships that maximize efficiency. Grant funding is used to help operate initiatives such as the Bias and Hate Crimes Multidisciplinary Team, the Veterans Treatment Court, Justice Reinvestment Program specialty and treatment courts, and the WCDA Cold Case Unit.

Additionally, this proposed budget takes an important step toward addressing the need for greater resources and funding to support the mission of the WCDA. WCDA prosecutors and victim advocates have the highest caseloads in the tri-county area and Washington County courts report the highest number of criminal case filings. Additionally, a 2023 study using a national standard from the Association of Prosecuting Attorneys concluded that additional WCDA personnel is needed at all levels including additional prosecutors, victim advocates, support staff, and investigators.

The WCDA is a statewide leader in the use of specialty courts and treatment programs. These evidence-based programs are designed to promote rehabilitation and community safety by focusing on accountability and addressing root causes of criminal behavior, such as mental health, addiction, and trauma. Programs include the following: Integrative Re-Entry Intensive Supervision Services (IRISS) Program, Family Sentencing Alternative Pilot (FSAP) Program, Adult Recovery Court (drug court), Juvenile Drug Court, Mental Health Court, Rapid Fitness to Proceed Program, Veteran's Treatment Court, Domestic Violence Deferred Sentencing Program, Early Case Resolution Court, Mental Health Diversion Pilot Program, and a variety of court diversion programs for lower-level offenses.

The WCDA engages in a variety of internal and external efforts to engage the community. Examples of these efforts include: ongoing work with the Building Bridges of Understanding event series; leading a collaborative statewide initiative to support the Oregon Diversity Legal Professional Job Fair, engaging in continuing legal and ethics education and mandatory bias training, a WCDA conviction integrity committee, legislative outreach to promote responsible criminal justice policy, a hate/bias crime multidisciplinary team; community outreach in multiple languages, a trauma-informed victim's assistance program, providing support for U-Visa applications; spearheading new specialty programs and treatment courts; and sponsorship of the Hillsboro High School Mock Trial Team.

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

With our mission statement as a guide, the WCDA prioritizes ensuring Washington County is a safe community for everyone. We recognize that while crime impacts all members of the community, it often has a disproportionate impact on those who are financially vulnerable or who identify as members of marginalized groups.

While the breadth and scope of the work of the WCDA is difficult to capture in a single document, this summary provides a high-level overview of our commitment to seeking justice and protecting our community.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 3,762,583	$ 4,586,299	4,713,925	4,414,166	(299,759)	-6%
Charges for Services	293,832	358,608	300,000	405,000	105,000	35%
Interdepartmental	407,105	417,117	182,127	438,617	256,490	141%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Miscellaneous	285	1,965	2,000	1,000	(1,000)	-50%
Total Resources	**4,463,805**	**5,363,989**	**5,198,052**	**5,258,783**	**60,731**	**1%**
Requirements						
Personnel Services	14,387,132	14,721,847	16,289,738	20,349,529	4,059,791	25%
Materials & Services	1,058,731	1,722,200	4,870,269	4,979,666	109,397	2%
Interdepartmental	129,606	148,794	195,000	230,000	35,000	18%
Capital Outlay	-	19,128	-	-	-	0%
Total Requirements	**15,575,469**	**16,611,969**	**21,355,007**	**25,559,195**	**4,204,188**	**20%**
General Fund Subsidy	**$ 11,111,664**	**$ 11,247,980**	**16,156,955**	**20,300,412**	**4,143,457**	**26%**
Budgeted FTE's	**104.50**	**107.50**	**108.10**	**121.35**	**13.25**	**12%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
District Attorney Child Support Enforcement	$ 1,746,868	$ 1,669,977	2,132,263	1,929,326	(202,937)	-10%
District Attorney Prosecution Services	11,753,959	12,112,495	15,670,514	20,464,857	4,794,343	31%
District Attorney Victim Assistance	1,314,208	1,591,507	2,255,559	2,266,227	10,668	0%
District Attorney Child Abuse Multi. Intervention (Cami)	760,434	1,237,990	1,296,671	898,785	(397,886)	-31%
Total Requirements	**15,575,469**	**16,611,969**	**21,355,007**	**25,559,195**	**4,204,188**	**20%**

Programs:

1. ***District Attorney Child Support Enforcement*** (*100-451005*) This program establishes, modifies and enforces child support judgments, including: interviewing witnesses, examining support payment records, preparing necessary legal documents, attending child support court hearings and initiating Uniform Reciprocal Support Enforcement cases for possible criminal action. Child Support Enforcement is also responsible for establishing paternity for cases that meet certain statutory guidelines and for establishing orders of support in those cases. The program is funded mainly by federal funds.

2. ***District Attorney Prosecution Services*** (*100-451010*) This program conducts prosecution of felony and misdemeanor crimes, violations, major traffic offenses and restraining order violations occurring in Washington County, including the processing of all probation revocations and extraditions and working with the Attorney General's Office on criminal appeals. This program also prosecutes all juvenile crime in the County, provides guidance on criminal law issues to the Juvenile Department, reviews police and social service reports for juveniles, processes juvenile court actions involving criminal delinquency and child dependency including child abuse and neglect. Support for the internal administrative functions and operations of the DA's office including reception and clerical relief is included in this unit along with the overall managerial control and direction and public outreach and awareness. Finally, review and processing for all cases, including those handled through the County's special prosecution programs are included in this budget. Specialty programs supported by the DA's Office include Integrative Re-Entry Intensive Supervision Services (IRISS) program, Family Sentencing Alternative Pilot (FSAP) program, Adult Drug Court, Juvenile Drug Court, Mental Health Court, Rapid Fitness to Proceed program, Veteran's Treatment Court, Domestic Violence Deferred Sentencing program, Early Case Resolution court, and a variety of court diversion programs for lower-level offenses, including a new Mental Health Diversion Pilot program.
3. ***District Attorney Victim Assistance*** (*100-451015*) This program provides assistance to victims who have come into contact with the criminal justice system. The DA's office informs victims of their constitutional rights as required and works to protect them as well. The DA's office keeps victims up to date on the status of cases, both through formal notification and personal interaction. The DA's office may provide referral of victims to other sources for assistance and may also contact victims who have suffered from personal injury or property loss to assist with their receiving restitution from various sources. This program also works in conjunction with other community partners who provide services to crime victims including the Family Justice Center (FJC), CARES NW, the Sexual Assault Resource Center (SARC), Safety Compass and various legal aid organizations.
4. ***District Attorney Child Abuse Multi. Intervention (Cami)*** (*100-451020*) This program provides education and support to victims of child abuse and their families and serves as a liaison for victims in dealing with police officers, attorneys, physicians and others throughout the criminal investigation and prosecution process. The program also provides staff support to the County's multidisciplinary child abuse intervention team, child fatality review committee, and coordinates services through contract relationships with other social service agencies and medical facilities.

The Juvenile Department has the responsibility to assure that any youth coming within the jurisdiction of the juvenile court receives care, guidance and control, preferably in their own home, to ensure their welfare and the best interests of the public. The Department also assists the juvenile court when a youth is removed from their parents' control by ensuring that the best care that meets youth's needs is secured.

Budget Analysis:

Expenditures increase $508,061 (5%). General Fund subsidy increases $508,061 (5%).

Revenues remain the same for restitution to victims.

Personnel Services increases are due primarily to salaries, retirement costs, health benefits and the Cost of Living Adjustments (COLA).

The implementation of the 3% reduction scenario for the Juvenile Department eliminates a vacant Sr. Mental Health Specialist who would have served the mental health needs of the youth at the residential facility, Harkins House. By losing that position, the department is unable to fully serve the needs of the youth population in this residential setting. This position's home cost was located in Fund 228.The loss of the vacant Sr. Mental Health Specialist will make funding available for the Juvenile Services Supervisor at Harkins House, which will move from the General Fund to Special Fund 228 to achieve the required 3% reduction. Additional savings are realized by eliminating a vacant temporary Residential Manager that was created during the recruitment period for the permanent position and moving a portion of a Sr. Legal Specialist who supports the Expunction program from the General Fund to Special Fund 196, which is where that Revenue is housed. The total realized cost savings from these reductions total $321,994 back to the General Fund.

Materials and Services increases are due to the second year of the negotiated Intergovernmental Agreement (IGA) between Washington County and Multnomah County for the incremental increase of cost in the detention beds from the current $477.01 per bed per day for 11 beds, to $543.79 per bed per day, effective July 1, 2024. The total cost will be $2,183,317, resulting in a contract increase of $262,875 in detention base budget costs. There is an additional $20,000 in exceeded bed space for use of beds beyond the 11 contracted spaces dedicated to Multnomah County.

Key Issues:

The loss of the Sr. Mental Health Specialist position will require investigating other ways to meet those population needs at Harkins House.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 7,843	$ 12,646	15,000	15,000	-	0%
Miscellaneous	1,043	678	-	-	-	0%
Total Resources	**8,886**	**13,324**	**15,000**	**15,000**	**-**	**0%**
Requirements						

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Personnel Services	4,868,534	5,258,156	5,337,142	5,572,328	235,186	4%
Materials & Services	2,290,398	2,429,555	4,358,992	4,652,867	293,875	7%
Other	14,373	15,700	33,000	32,000	(1,000)	-3%
Interdepartmental	20,000	20,000	20,000	-	(20,000)	-100%
Total Requirements	**7,193,305**	**7,723,411**	**9,749,134**	**10,257,195**	**508,061**	**5%**
General Fund Subsidy	**$ 7,184,419**	**$ 7,710,087**	**9,734,134**	**10,242,195**	**508,061**	**5%**
Budgeted FTE's	**40.00**	**39.00**	**40.00**	**39.00**	**(1.00)**	**-3%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Basic Services	$ 2,668,730	$ 2,576,259	4,541,302	4,614,154	72,852	2%
Shelter Care	1,935,360	2,288,087	2,289,107	2,256,206	(32,901)	-1%
Secure Detention	2,370,313	2,674,014	2,739,311	3,194,991	455,680	17%
Home Detention	218,902	185,051	179,414	191,844	12,430	7%
Total Requirements	**7,193,305**	**7,723,411**	**9,749,134**	**10,257,195**	**508,061**	**5%**

Programs:

1. ***Basic Services*** (*100-501005*) Conducts an investigation of every youth brought before the juvenile court and represents the youth's interests when their case is heard. Takes charge of any youth before and after the hearing as directed by the court. Furnishes information and assistance as the juvenile court requires.
2. ***Shelter Care*** (*100-501010*) Harkins House Shelter program provides care, supervision and behavioral support in a residential setting for qualifying youth.
3. ***Secure Detention*** (*100-501015*) Provides secure facilities for holding youth considered to be immediately endangering themselves or others and are alleged to have committed a major crime. Services are purchased from the Donald E. Long detention facility in Multnomah County.
4. ***Home Detention*** (*100-501025*) Provides for close supervision of youth in their own homes as an alternative to detention as a least restrictive alternative as required by law.

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

Budget Analysis:

Revenues increase $13,608 (8%). Expenditures increase $105,886 (5%). General Fund subsidy increases $92,278 (4%).

Revenues slightly increase due to the Internal Service Funds (ISF) reimbursement through the County's Cost Allocation Plan (CAP) adjustments associated with the administrative staff who are housed in this organization unit.

Personnel Services increase due to salaries, retirement costs, health benefits and the Cost of Living Adjustments (COLA).

A portion of the Sr. Legal Specialist who supports the Expunction program and is funded by the General Fund, will be moved to the Special Fund 196 where the Expunction Revenue is housed. This will result in the cost savings that was required by the 3% reduction scenario for the Juvenile Department.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Interdepartmental	$ 151,699	$ 158,242	179,036	192,644	13,608	8%
Total Resources	**151,699**	**158,242**	**179,036**	**192,644**	**13,608**	**8%**
Requirements						
Personnel Services	1,919,573	1,990,677	2,008,749	2,106,239	97,490	5%
Materials & Services	7,202	37,355	339,175	347,571	8,396	2%
Other	366	437	2,500	2,500	-	0%
Total Requirements	**1,927,141**	**2,028,469**	**2,350,424**	**2,456,310**	**105,886**	**5%**
General Fund Subsidy	**$ 1,775,442**	**$ 1,870,227**	**2,171,388**	**2,263,666**	**92,278**	**4%**
Budgeted FTE's	**13.00**	**13.00**	**13.00**	**12.55**	**(0.45)**	**-3%**

Programs:

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

The Washington County Justice Court is the last of four (4) justice courts established in 1915. Despite being a state court, it is the only court administered by the County and provides services in connection with both civil and criminal actions as well as hearing Forcible Entry and Detainer (FED) cases. The court is presided over by an elected Justice of the Peace.

The County Justice Court has jurisdiction over most violations of the state motor vehicle code, certain misdemeanor offenses, and a number of other statutorily defined criminal offenses such as simple theft and assault. The court also has jurisdiction over civil claims for money and damages not exceeding $10,000, claims for the recovery of personal property subject to the same dollar limitation, and claims for the recovery of penalties and forfeitures, again limited to $10,000 in value.

Budget Analysis:

Revenues increase $25,237 (3%). Expenditures increase $59,638 (4%). General Fund subsidy increases $34,401 (6%).

The need for a General Fund subsidy in FY 2024-25 is the result of an increase in total expenditures and revenue remaining flat compared to FY 2023-24.

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

Personnel Services increase due to salaries, retirement costs and health benefits, and accounts for nearly all of the total increase in expenditures over last fiscal year.

Overall Materials and Services costs remain flat with some fluctuations shifting between line items.

Key Issues:

A reduction in General Fund support has necessitated a 3% reduction to the base budget, which translates to a $41,042 cut in expenditures. This reduction requires the elimination of the vacant 0.50 FTE Management Analyst II position, which would have been reclassified to a bilingual Administrative Specialist II. This reclassification and recruitment was intended to alleviate the workload on the two bilingual administrative staff who provide frontline support to the community.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 22,138	$ 16,926	22,000	22,000	-	0%
Fines & Forfeitures	821,016	817,292	874,763	900,000	25,237	3%
Miscellaneous	107,114	101,709	100,000	100,000	-	0%
Total Resources	**950,268**	**935,927**	**996,763**	**1,022,000**	**25,237**	**3%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Personnel Services	1,025,809	1,033,088	1,153,143	1,191,592	38,449	3%
Materials & Services	59,364	70,518	442,004	461,193	19,189	4%
Other	10,104	18,868	21,000	23,000	2,000	10%
Total Requirements	**1,095,277**	**1,122,474**	**1,616,147**	**1,675,785**	**59,638**	**4%**
General Fund Subsidy	**$ 145,009**	**$ 186,547**	**619,384**	**653,785**	**34,401**	**6%**
Budgeted FTE's	**9.00**	**9.00**	**9.00**	**9.00**	**-**	**0%**

Programs:

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

The Washington County Law Library was established in 1926 and strives to enhance equal access to justice by ensuring legal information, resources, and tools are available and accessible to everyone. This is done by providing: 1) research training and legal reference assistance and 2) access to a variety of general and specialized legal information, resources and tools in a comfortable, welcoming and usable space for anyone engaged with the justice system, including litigants and those facing legal issues, attorneys, court staff, the judiciary and other governmental organizations. The Law Library is governed by the Washington County Board of Commissioners in consultation with the Circuit Court Presiding Judge and advised by the Washington County Bar Association's Law Library Committee.

Budget Analysis:

Revenues increase $40,704 (10%). Expenditures, excluding Contingency, increase $37,450 (6%). Contingency decreases $76,408 (49%). Beginning fund balance decreases $79,662 (22%).

Revenue is set by the state's 2023-2025 biennium budget cycle. Revenue is budgeted with a minor increase from last year due to the same minor increase in the state appropriation.

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

Beginning fund balance decreases and Contingency decreases. Contingency allows the Law Library to maintain service levels as expenses have increased at a higher rate than revenue. However, Contingency will be exhausted and unable to cover the difference after this fiscal year in the absence of increased revenue. This will result in reduced services.

Key Issues:

Oregon Revised Statute 9.815 requires each county to provide free law library services.

The Washington County Law Library receives an annual appropriation from the Oregon Judicial Department set by the State of Oregon Legislature.

The Law Library continues to draw increasingly from reserves to maintain service levels in the face of flat or decreasing state revenues since 2011, significant increases to indirect charges, and inflationary increases to print and online resources and personnel costs. The Law Library saw a minor increase in appropriation in the last budget cycle, but it is not enough to offset the years of stagnant revenue and is not enough to cover increased costs. The Law Library will not be able to cover costs in FY 2025-26 without additional funding. In the absence of additional funding in future years, the Law Library will likely see reductions to services, staffing, and/or hours.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 399,023	$ 401,833	394,778	425,482	30,704	8%
Miscellaneous	(14,682)	16,037	-	10,000	10,000	0%
Total Resources	**384,341**	**417,870**	**394,778**	**435,482**	**40,704**	**10%**
Requirements						
Personnel Services	323,562	338,686	384,408	411,508	27,100	7%
Materials & Services	63,606	70,583	221,283	229,409	8,126	4%
Interdepartmental	119,866	144,514	(2,224)	-	2,224	-100%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Subtotal Requirements	**507,034**	**553,783**	**603,467**	**640,917**	**37,450**	**6%**
Contingency	-	-	154,871	78,463	(76,408)	-49%
Total Requirements	**507,034**	**553,783**	**758,338**	**719,380**	**(38,958)**	**-5%**
Resources under Requirements	**(122,693)**	**(135,913)**	**(363,560)**	**(283,898)**	**79,662**	**-22%**
Fund Equity	495,970	360,058	363,560	283,898	(79,662)	-22%
Ending Fund Balance	**$ 373,277**	**$ 224,145**	**-**	**-**	**-**	
Budgeted FTE's	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**

Programs:

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

District Patrol 182-4020 Budget Detail

This budget houses the operating budget for the Enhanced Sheriff's Patrol District (ESPD). Since the Enhanced Sheriff's Patrol District is a separate government entity, this District Patrol operating budget (organization unit 182-4020) is funded by transfers from the District's own (and separate) fiscal accounting entity, organization unit 210-1680 (ESPD) and is included in the Service District section of this document.

Budget Analysis:

Revenues increase $843,812 (2%). Expenditures increase $843,812 (2%).

FY 2024-25 is the second year of a five-year property tax Local Option Levy (LOL) passed by the voters in May of 2022. The levy rate of $0.83 per $1,000 of assessed value supplements the ESPD permanent tax levy of $0.64 per $1,000 of assessed value. Revenues include the transfer from ESPD (Fund 210), to support District Patrol activity in Miscellaneous revenue. Charges for Services reflect a decrease for uniformed security fees due to inactivity in this work. Interdepartmental Revenues reflect support provided by the County Fair for law enforcement services provided during the event. Operating Transfers In reflect an increase with the approval of budget decision package revenues for FY 2024-25.

Personnel Services increase due to salaries, retirement costs, health benefits and the addition of one FTE to meet officers per thousand based on county population.

Materials & Services reflect a flat budget.

Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency (WCCCA). Interfund transfers reflect a decrease in Sheriff's Office indirect administrative cost charges being transferred to the Sheriff's Office Administration (100-4010). Transfers to Other Funds decrease with vehicle upfit and replacement costs moving to Capital Outlay. Capital Outlay increases with approval of budget decision packages for scheduled vehicle replacements and upfits. There is no beginning fund balance or contingency; these are housed in ESPD (Fund 210), the district's fiscal accounting entity.

Key Issues:

Law Enforcement Service Levels. Patrol operations, investigations, records, and public affairs are funded by the General Fund (Fund 100), the Public Safety Local Option Levy (LOL) (Fund 234), and the Enhanced Sheriff's Patrol District (Fund 210). There have been multi-year reductions in the General Fund budget while the ESPD Levy has continued to support service levels commensurate with population growth. Reductions in one fund impacts the ability of the whole to meet combined service levels. Staffing levels funded by the Enhanced Sheriff's Patrol District (ESPD) provide law enforcement services throughout urban unincorporated Washington County. In this budget, both the ESPD and LOL add one deputy FTE commensurate with the projected population growth. However, general fund constraints resulted in freezing four general funded deputy positions.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 20,746	$ 58,817	65,000	5,000	(60,000)	-92%
Interdepartmental	24,047	-	33,180	40,000	6,820	21%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Miscellaneous	31,508,933	32,544,089	37,025,061	37,769,098	744,037	2%
Operating Transfers In	-	-	989,510	1,142,465	152,955	15%
Total Resources	**31,553,726**	**32,602,906**	**38,112,751**	**38,956,563**	**843,812**	**2%**
Requirements						
Personnel Services	22,173,745	22,684,091	25,455,634	26,964,985	1,509,351	6%
Materials & Services	1,793,088	1,882,098	6,914,276	6,914,612	336	0%
Other	1,261,040	1,276,262	1,257,841	1,251,278	(6,563)	-1%
Interdepartmental	6,158,306	6,631,233	3,521,600	2,842,188	(679,412)	-19%
Operating Transfers Out	2,664	-	131,400	-	(131,400)	-100%
Capital Outlay	164,883	129,221	832,000	983,500	151,500	18%
Subtotal Requirements	**31,553,726**	**32,602,905**	**38,112,751**	**38,956,563**	**843,812**	**2%**
Total Requirements	**31,553,726**	**32,602,905**	**38,112,751**	**38,956,563**	**843,812**	**2%**
Resources over / (under) Requirements	**-**	**1**	**-**	**-**	**-**	**0%**
Ending Fund Balance	**$ -**	**$ 1**	**-**	**-**	**-**	
Budgeted FTE's	**151.60**	**138.60**	**139.60**	**140.60**	**1.00**	**1%**

Programs:

1. ***Patrol Operations*** (*182-402005*) The program prevents and responds to criminal activity by motor patrol, and provides traffic enforcement, burglary suppression, follow-up crime investigations, and other duties typical of patrol officers under the authority of the Sheriff. The District Patrol geographic boundaries include the urban unincorporated areas of Washington County, as approved by the voters.

This organization unit houses Washington County's Sheriff's Office (WCSO) contract-for-services programs. Services are provided to specific geographical areas of the county with accompanying funding from the government jurisdictions or organizations desiring those services.

Budget Analysis:

Revenues increase $4,906,882 (688%). Expenditures increase $4,906,882 (688%).

Charges for Services increase due to the movement of Sheriff's Office law enforcement contracts with the Cities of Cornelius, North Plains, Gaston and Banks moving from the general fund (Fund 100) into Sheriff's Contract Services fund (Fund 186). In addition, 2.00 FTE deputies performing motor carrier operations were moved from the general fund into this fund. Interdepartmental revenues increase with additional support for the airplane from the Civil Forfeiture fund.

Personnel Services increase due to increases in salaries, retirement costs, health benefits and the movement of 18.5 FTE associated with the WCSO contracted law enforcement services and 2.0 FTE associated with motor carrier officer services into this fund.

Materials & Services reflects an increase with the addition of contract cities and the County's Cost Allocation Plan (CAP) direct costs.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ -	$ 192,211	243,083	5,117,265	4,874,182	2,005%
Interdepartmental	38,059	49,091	70,000	102,700	32,700	47%
Miscellaneous	194,202	355,042	400,000	400,000	-	0%
Total Resources	**232,261**	**596,344**	**713,083**	**5,619,965**	**4,906,882**	**688%**
Requirements						
Personnel Services	191,688	441,723	506,280	4,603,545	4,097,265	809%
Materials & Services	46,170	169,447	166,861	976,420	809,559	485%
Other	9,725	35,190	40,000	40,000	-	0%
Interdepartmental	-	-	(58)	-	58	-100%
Capital Outlay	-	8,214	-	-	-	0%
Subtotal Requirements	**247,583**	**654,574**	**713,083**	**5,619,965**	**4,906,882**	**688%**
Total Requirements	**247,583**	**654,574**	**713,083**	**5,619,965**	**4,906,882**	**688%**
Resources under Requirements	**(15,322)**	**(58,230)**	**-**	**-**	**-**	**0%**
Fund Equity	(15,322)	(73,552)	-	-	-	0%
Ending Fund Balance	**$ (30,644)**	**$ (131,782)**	**-**	**-**	**-**	

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Budgeted FTE's	**1.00**	**1.00**	**1.00**	**21.50**	**20.50**	**2,050%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
TriMet Services	$ -	$ -	27,145	15,110	(12,035)	-44%
Gaston	-	-	-	150,157	150,157	0%
Banks	-	-	-	467,815	467,815	0%
WIN Contracts	38,059	49,091	70,000	102,700	32,700	47%
Taskforce Reimbursables	209,524	413,272	400,000	400,000	-	0%
Cornelius	-	-	-	3,100,943	3,100,943	0%
Nike Services	-	192,211	215,938	292,842	76,904	36%
North Plains	-	-	-	713,598	713,598	0%
Motor Carrier Officer (LUT) Contract	-	-	-	376,800	376,800	0%
Total Requirements	**247,583**	**654,574**	**713,083**	**5,619,965**	**4,906,882**	**688%**

Programs:

1. ***TriMet Services*** (*186-406005*) Provides certified officers to TriMet's law enforcement team for Metropolitan Area Express (MAX) and other transit-related services.
2. ***Gaston*** (*186-406030*) This program provides law enforcement services for the City of Gaston.
3. ***Banks*** (*186-406035*) This program provides law enforcement services for the City of Banks.
4. ***WIN Contracts*** (*186-406050*) This program houses expenditures related to forfeitures reimbursable to the Westside Interagency Narcotics (WIN) team for drug enforcement activities.
5. ***Taskforce Reimbursables*** (*186-406060*) This program houses revenues and expenditures for various Sheriff's Office task forces where specific costs are reimbursable.
6. ***Cornelius*** (*186-406065*) This program provides law enforcement services for the City of Cornelius.
7. ***Nike Services*** (*186-406070*) Provides in-person law enforcement and general public safety related services for Nike facilities and Nike-sponsored events, and employees, customers and other guests at such facilities or events.
8. ***North Plains*** (*186-406075*) This program provides law enforcement services for the City of North Plains.
9. ***Motor Carrier Officer (LUT) Contract*** (*186-406080*) This program provides motor carrier law enforcement services in Washington County funded by Land Use and Transportation.

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

Budget Analysis:

Revenues increase $3,430,942 (16%). Expenditures, excluding Contingency, increase $2,340,331 (10%). Beginning fund balance decreases $590,617 (24%).

Personnel costs increase due to salaries, retirement costs, health benefits, and the reinstatement of FTE which were frozen during FY 2023-24 due to budget constraints. Reinstated positions support the goal to reach expanded capacity at the Community Corrections Center, returning the Center to full capacity of 215 beds.

Materials and Services remain relatively flat, with minimal increase to contracts and/or services.

Community Corrections General Fund support decreases which eliminate a total of 3.10 FTE. This reduction includes 1.40 Probation and Parole Officer II, 0.50 Probation and Parole Officer I, 0.40 Residential Mental Health Specialist, 0.20 Safety Specialist and 0.60 Community Corrections Case Monitor. All of these positions are vacant and there is no impact to current staff.

Community Corrections is reopening the Community Corrections Center to full capacity. The center will expand from FY 2023-24 capacity of 96 beds to 215 beds. Included in this Budget Decision Package (DBP) is personnel and materials and services to support the expansion. Additionally, Community Corrections received additional revenue from the State of Oregon for FY 2024-25. This revenue is aligned to reopening the Corrections Center and provides additional reduction for General Fund Support. This budget had a net FTE increase of 1.9 which included the above mentioned eliminations and an increase FTE to include three 1.00 Mental Health Residential Counselor, 1.00 Residential Counselor and 1.00 Case Monitor/Mentor. It also includes increases to contracts, supplies and support costs for the increase in number of residents.

Key Issues:

The Community Corrections Department's FY 2024-25 budget and proposed services are influenced by directives from the County Administrator's Office to maintain the base budget from FY 2023-24, except for expanding the Community Corrections Center to its capacity of 215 beds. This base budget allows Community Corrections to focus on key initiatives relative to the department's goals and mission:

•Focus on key performance indicators
•Adhere to statutory mandates and Oregon Administrative Rules
•Develop a strategic plan to prioritize efficiency and effectiveness of performance and resources
•Work to collaborate with community partners to serve clientele and promote public safety
•Align the budget with the industry's core values

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

Total Budget

Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %

Community Corrections 188-5510 Budget Detail

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 15,529,930	$ 15,748,007	14,467,141	16,130,634	1,663,493	11%
Charges for Services	575,346	357,172	223,000	273,000	50,000	22%
Interdepartmental	105,971	89,604	90,000	90,000	-	0%
Miscellaneous	(81,163)	117,134	44,950	64,950	20,000	44%
Operating Transfers In	4,607,836	5,290,575	6,787,174	8,484,623	1,697,449	25%
Total Resources	**20,737,920**	**21,602,492**	**21,612,265**	**25,043,207**	**3,430,942**	**16%**
Requirements						
Personnel Services	12,081,949	12,696,749	14,443,544	16,245,424	1,801,880	12%
Materials & Services	1,828,161	1,979,015	6,129,433	6,405,586	276,153	5%
Other	2,095	833	2,800	2,800	-	0%
Interdepartmental	6,783,654	7,296,503	3,476,394	3,771,192	294,798	8%
Capital Outlay	-	-	32,500	-	(32,500)	-100%
Subtotal Requirements	**20,695,859**	**21,973,100**	**24,084,671**	**26,425,002**	**2,340,331**	**10%**
Contingency	-	-	-	499,994	499,994	0%
Total Requirements	**20,695,859**	**21,973,100**	**24,084,671**	**26,924,996**	**2,840,325**	**12%**
Resources over / (under) Requirements	**42,061**	**(370,608)**	**(2,472,406)**	**(1,881,789)**	**590,617**	**-24%**
Fund Equity	2,016,944	1,646,333	2,472,406	1,881,789	(590,617)	-24%
Ending Fund Balance	**$ 2,059,005**	**$ 1,275,725**	**-**	**-**	**-**	
Budgeted FTE's	**104.00**	**107.00**	**106.00**	**110.00**	**4.00**	**4%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Community Corrections Center	$ 5,205,451	$ 4,882,331	5,796,052	7,706,605	1,910,553	33%
Community Corrections Field Services	9,484,743	10,196,676	11,475,979	15,807,290	4,331,311	38%
Community Corrections Program Services	4,936,138	5,662,838	5,493,424	1,947,147	(3,546,277)	-65%
Community Corrections Victims Services	412,830	493,380	633,744	682,611	48,867	8%
Community Corrections Administration	656,697	737,875	685,472	781,343	95,871	14%
Total Requirements	**20,695,859**	**21,973,100**	**24,084,671**	**26,924,996**	**2,840,325**	**12%**

Programs:

1. ***Community Corrections Center*** (*188-551005*) Provides a structured residential environment for adult offenders and integrates them back into the community with support strategies that include: employment, housing, education, counseling and a variety of life skill programs. The Community Corrections Center initiates program and post-release plans for residents to measure progress, adherence to court orders and to assist with community integration. The Center also provides transition services to the resident prior to release into the community. Program staff monitor and supervise all employment, passes, and other outside activities, and maintain accurate documentation, data, reports and files on all residents.
2. ***Community Corrections Field Services*** (*188-551010*) The Field Services Division provides community supervision of adult probation, parole and post-prison-supervision offenders who reside in the county. This division also performs investigation services for the courts, the state Department of Corrections, and the Oregon State Board of Parole. The division uses risk assessment, community values, and research to prioritize services and resources to provide a graduated system of offender supervision treatment, sanctions; minimal progression of offenders into the system and efficient movement of offenders out of the system.
3. ***Community Corrections Program Services*** (*188-551015*) The Program Services Division, through management of grants and contracts, provides resources to assist staff in transitioning offenders through the system to successful completion of supervision conditions. The agency contracts with professionals in the community to provide mental health services, chemical dependency treatment, life skills training, employment services, pre-release services, subsistence for offenders in crisis situations and specialized staff training to develop skills necessary in dealing with the offender population.
4. ***Community Corrections Victims Services*** (*188-551025*) Provides coordination of the County's center for victims' services.
5. ***Community Corrections Administration*** (*188-551030*) This division is responsible for the development of department goals and objectives; represents Washington County in the development of state and local criminal justice policies and programs; prepares annual reports, evaluations and special studies; manages fiscal activities, personnel, payroll and management information systems.

The Juvenile Grants budget operates as an adjunct to existing Juvenile Department programs—utilizing state and/or federal grant funds for a variety of prevention-related services. The goal of this organization unit is to provide enhanced evaluation and treatment services to youth at risk of further involvement in the juvenile justice system or of being committed to the state youth correctional facilities.

Budget Analysis:

Revenues increase $19,107 (2%). Expenditures, excluding Contingency, increase $8,352 (1%). Beginning fund balance increases $80,769 (185%).

Revenues increase due to more than realized State funding of mandatory record expunctions.

Personnel Services increases are due primarily to salaries, retirement costs, health benefits and the Cost of Living Adjustments (COLA). There is also a slight increase in salaries due to a portion of a Sr. Legal Specialist, who supports the Expunction program, being moved to this funding source in order to achieve the 3% reduction scenario in the General Fund. The anticipated expunction revenue will offset this slight increase in Personnel Services.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 742,233	$ 685,063	898,956	918,063	19,107	2%
Miscellaneous	2,815	15,590	2,000	2,000	-	0%
Total Resources	**745,048**	**700,653**	**900,956**	**920,063**	**19,107**	**2%**
Requirements						
Personnel Services	409,732	500,455	534,651	595,384	60,733	11%
Materials & Services	246,317	364,818	399,099	348,029	(51,070)	-13%
Other	4,553	4,843	6,500	6,500	-	0%
Interdepartmental	89,317	85,099	4,311	3,000	(1,311)	-30%
Subtotal Requirements	**749,919**	**955,215**	**944,561**	**952,913**	**8,352**	**1%**
Contingency	-	-	-	91,524	91,524	0%
Total Requirements	**749,919**	**955,215**	**944,561**	**1,044,437**	**99,876**	**11%**
Resources under Requirements	**(4,871)**	**(254,562)**	**(43,605)**	**(124,374)**	**(80,769)**	**185%**
Fund Equity	32,766	(221,797)	43,605	124,374	80,769	185%
Ending Fund Balance	**$ 27,895**	**$ (476,359)**	**-**	**-**	**-**	
Budgeted FTE's	**4.50**	**3.50**	**3.50**	**3.95**	**0.45**	**13%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Diversion	$ 644,724	$ 827,117	752,561	827,437	74,876	10%
Flex Funds (Juvenile)	69,296	61,889	60,000	60,000	-	0%
Juvenile Restitution	20,793	24,693	30,000	30,000	-	0%
Donations	317	2,882	2,000	2,000	-	0%
State Record Expunction Funds	14,789	38,634	100,000	125,000	25,000	25%
Total Requirements	**749,919**	**955,215**	**944,561**	**1,044,437**	**99,876**	**11%**

Programs:

1. ***Diversion*** (*196-504005*) This program is designed to reduce the population of delinquent youth committed to the state's juvenile correction facilities. The state will attain their goal by instituting correctional facilities bed space "caps" for Washington County while providing local funds to provide enhanced evaluative and diagnostic services to those youth that would be most susceptible to being committed to the correctional facilities.
2. ***Flex Funds (Juvenile)*** (*196-504015*) This program houses funding from the Oregon Youth Authority to support a range of services for youth including counseling, education, residential care, skill training and transportation. These services are designed to promote youth accountability and successful completion of probation and are tailored to the individual needs of youth.
3. ***Juvenile Restitution*** (*196-504020*) This program houses funding from the Oregon Department of Transportation (ODOT) to support removal of road litter by juvenile clients, whose work is credited to make restitution payments to victims of juvenile crime.
4. ***Donations*** (*196-504040*) Donations to the juvenile shelter are accounted for through this program. Funds are expended to enhance recreational opportunities and for educational scholarships to former residents.
5. ***State Record Expunction Funds*** (*196-504060*) Revenue and Expenditures related to mandatory record expunction pursuant to ORS 190.110 and ORS 420A.010 (6).

Conciliation Services operates as an arm of the Juvenile Department, providing services to parents in domestic relations conflicts before the circuit court and who are entering child custody agreements. Orientation to the domestic relations court processes is provided. Counseling is provided to any individual for issues concerning divorce and custody agreements. Mediation services are offered to allow parties in the process of dissolution of marriage to take an active role in determining the custody of their children.

Budget Analysis:

Revenues increase $95,071 (13%). Expenditures, excluding Contingency, increase $53,739 (7%). Beginning fund balance increases $123,470 (1,083%).

Revenues continue to increase significantly due to an increase of the fee schedule for clients of Conciliation Services for services that include: mediation, counseling services, parenting class and expert witness testimony. The revenue is also slightly increased due to a small bump of domestic relations fees.

Personnel Services increase slightly due primarily to salaries, retirement costs, health benefits and the Cost of Living Adjustments (COLA). Additionally, there is no longer a cost share of the Administrative Specialist II in this organization unit, this will not show an FTE change.

Materials and Supplies increase primarily due to the increases in the County's Cost Allocations Plan (CAP).

Interdepartmental expenses remain the same.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	$ 35,440	$ 32,050	31,200	31,200	-	0%
Intergovernmental	511,577	511,577	572,721	572,721	-	0%
Charges for Services	2,280	2,600	87,929	200,000	112,071	127%
Interdepartmental	20,000	20,000	20,000	-	(20,000)	-100%
Miscellaneous	16,739	25,545	11,000	14,000	3,000	27%
Total Resources	**586,036**	**591,772**	**722,850**	**817,921**	**95,071**	**13%**
Requirements						
Personnel Services	497,312	527,135	579,015	599,159	20,144	3%
Materials & Services	7,711	7,849	125,236	137,814	12,578	10%
Interdepartmental	107,244	111,791	30,001	51,018	21,017	70%
Subtotal Requirements	**612,267**	**646,775**	**734,252**	**787,991**	**53,739**	**7%**
Contingency	-	-	-	164,802	164,802	0%
Total Requirements	**612,267**	**646,775**	**734,252**	**952,793**	**218,541**	**30%**
Resources under Requirements	**(26,231)**	**(55,003)**	**(11,402)**	**(134,872)**	**(123,470)**	**1,083%**
Fund Equity	75,877	20,875	11,402	134,872	123,470	1,083%
Ending Fund Balance	**$ 49,646**	**$ (34,128)**	**-**	**-**	**-**	
Budgeted FTE's	**4.00**	**-**	**4.00**	**4.00**	**-**	**0%**

Programs:

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

Since FY 1994-95, the State of Oregon has mandated that counties provide security services for local state court facilities. Responsibility for planning and administering the court security programs rests with local court security committees and funding comes from a portion of each county's assessments that are attached to fines as imposed by the circuit and justice courts.

These security services primarily include metal detectors, x-ray machines, and security staff at the entrances to the Justice Services, Juvenile Services and county courthouse buildings. Services are currently provided via agreement with a contract-for-service provider.

Budget Analysis:

Revenues increase $209,200 (52%). Expenditures, excluding Contingency, increase $99,810 (13%). Contingency decreases $259,487 (31%). Beginning fund balance decreases $368,877 (30%).

Court Security revenue from state and local agency court fines is not anticipated to increase. Operating Transfers In include a transfer from General Fund to support the contracted court security entrance costs.

Materials & Services reflect an increase in the contracted court security entrance expenses to support the same level of service.

Capital Outlay includes a request for a replacement x-ray machine in the Juvenile security entrance.

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

Key Issues:

Local and state agency court fine distributions do not fully support the cost of court entrance security. This fund is subsidized by a General Fund transfer.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Fines & Forfeitures	$ 391,334	$ 341,677	400,000	400,000	-	0%
Miscellaneous	(36,539)	27,475	-	-	-	0%
Operating Transfers In	209,200	209,200	-	209,200	209,200	0%
Total Resources	**563,995**	**578,352**	**400,000**	**609,200**	**209,200**	**52%**
Requirements						
Materials & Services	483,204	606,765	719,330	824,706	105,376	15%
Interdepartmental	12,020	27,979	5,566	-	(5,566)	-100%
Capital Outlay	-	-	60,000	60,000	-	0%
Subtotal Requirements	**495,224**	**634,744**	**784,896**	**884,706**	**99,810**	**13%**
Contingency	-	-	825,955	566,468	(259,487)	-31%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Total Requirements	**495,224**	**634,744**	**1,610,851**	**1,451,174**	**(159,677)**	**-10%**
Resources over / (under) Requirements	**68,771**	**(56,392)**	**(1,210,851)**	**(841,974)**	**368,877**	**-30%**
Fund Equity	1,195,805	1,139,414	1,210,851	841,974	(368,877)	-30%
Ending Fund Balance	**$ 1,264,576**	**$ 1,083,022**	**-**	**-**	**-**	

Programs:

1. ***Court Security Fund*** (*202-404005*) Accounts for the receipt and expenditure of County fine assessments earmarked for court security programs. Funds are spent on programs and services detailed in the court security plan approved by the court security committee.

This fund houses the Washington County Sheriff's Office (WASO) special grant-funded programs as recommended by financial audit recommendations. These recommendations require the placement of dedicated grant programs in distinct fiscal entities for better identification and control of related revenues and expenditures.

Budget Analysis:

Revenues decrease $380,512 (25%). Expenditures decrease $380,512 (25%).

Grant funding allows the WASO to support a variety of initiatives. Examples include: overtime funding for traffic enforcement, DNA collection initiative, resources to support digital forensics laboratory training, and leadership training for supervisory level staff. Donations from the Sheriff's Office Foundation provides support of special programs such as the K9 Team, Shop with a Cop program, employee wellness initiatives and Search and Rescue.

The WASO receives funding from several Federal and State grants that are recurring year-to-year that contribute to improving public safety and serving community needs. Grants are applied for annually based on needs of the WASO and available grant funding. Some grants are based on formula distribution (where dollars are allocated based on formulas of the grantors) other grants are competitive and applied for a specific purpose and duration. Grants do not replace and cannot supplant requirements that are budgeted. Grants include: Bureau of Justice Assistance grants; State Homeland Security Program grants; Urban Area Security Agreement; and traffic enforcement grants provided through the Oregon Department of Transportation.

Interfund revenues increase due to reimbursement of WASO staffing costs assigned to work in support of the District Attorney's Office (DA) Cold Case grant. The DA received grant funding for working cold cases; detectives from the WASO support the work on this grant. Intergovernmental revenues decrease due to the completion of the Paul Coverdell Forensic Science Improvement Grant and Urban Area Security Initiative grant.

Personnel Services increase in overtime budget for traffic enforcement grants.

Materials & Services decrease mainly due to completion of State Homeland Security Program grant equipment requests and Urban Area Security Initiative grant training contract requests. Capital Outlay reflects budget for Sheriff's Office Foundation supported purchases including the addition of a K9 and K9 vehicle to support the Jail.

No Contingency is budgeted for in this fund.

Key Issues:

With the increased prevalence of Fentanyl and use of illicit drugs, there are challenges in ensuring drugs are kept out of the jail. The WCSO Foundation is providing funds for a dedicated pre-trained narcotic detection dog for the jail and a transport vehicle required for the assigned dog handler. Having a dedicated K9 assigned to and working in the jail will play a critical role in keeping illicit drugs out of the jail.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 440,629	$ 526,557	1,293,814	662,819	(630,995)	-49%
Interdepartmental	123,188	139,740	107,846	236,329	128,483	119%
Miscellaneous	20,403	54,613	150,000	272,000	122,000	81%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Total Resources	**584,220**	**720,910**	**1,551,660**	**1,171,148**	**(380,512)**	**-25%**
Requirements						
Personnel Services	335,562	394,235	584,062	604,829	20,767	4%
Materials & Services	184,415	179,045	892,598	369,319	(523,279)	-59%
Interdepartmental	15,950	129,700	-	-	-	0%
Operating Transfers Out	-	9,326	-	-	-	0%
Capital Outlay	62,000	12,000	75,000	197,000	122,000	163%
Subtotal Requirements	**597,927**	**724,306**	**1,551,660**	**1,171,148**	**(380,512)**	**-25%**
Total Requirements	**597,927**	**724,306**	**1,551,660**	**1,171,148**	**(380,512)**	**-25%**
Resources under Requirements	**(13,707)**	**(3,396)**	**-**	**-**	**-**	**0%**
Fund Equity	(39,727)	(43,122)	-	-	-	0%
Ending Fund Balance	**$ (53,434)**	**$ (46,518)**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Donations	$ 20,403	$ 54,640	150,000	272,000	122,000	81%
State Homeland Security	86,458	15,250	250,000	-	(250,000)	-100%
Justice Assistance Grant (JAG) previously known as LLEBG-1	306,885	383,408	444,660	482,329	37,669	8%
UASI	109,768	133,200	500,000	206,819	(293,181)	-59%
ODOT	18,538	43,044	100,000	100,000	-	0%
Oregon Impact	55,875	94,764	107,000	110,000	3,000	3%
Total Requirements	**597,927**	**724,306**	**1,551,660**	**1,171,148**	**(380,512)**	**-25%**

Programs:

1. ***Donations*** (*224-405025*) This program houses donations or small, non-profit grants that are used to purchase miscellaneous small tools and equipment.
2. ***State Homeland Security*** (*224-405030*) This is a federally funded program providing financial support for additional cyber security equipment, communications equipment, training and administration requests from other county agencies.
3. ***Justice Assistance Grant (JAG) previously known as LLEBG-1*** (*224-405035*) The Justice Assistance Grant (JAG) previously known as the Local Law Enforcement Block Grant (LLEBG) is a federally funded program providing financial support for various law enforcement programs, services and equipment.

4. ***UASI*** (*224-405045*) This program is a federally funded program providing support for equipment and cyber-security efforts for all Washington County agencies. The funding source is the Urban Area Security Initiative.
5. ***ODOT*** (*224-405055*) This program is the accounting entity for grant-funded programs for work-zone compliance enforcement efforts and multi-agency traffic enforcement efforts as established by the Oregon Department of Transportation (ODOT).
6. ***Oregon Impact*** (*224-405060*) Oregon Impact is a federally funded program providing support for occupant safety compliance enforcement efforts for all Washington County agencies

The Jail Commissary fund was established to provide fiscal control for the goods, services and monies associated with the Jail Commissary. Funds received/expended are restricted to activities that provide for the welfare of jail adults in custody. Examples of such activities include rehabilitation and custody programs for individuals leaving the jail on home supervision, mental health programs for inmates in custody, and equipment/supply purchases that ensure safety and enhance the general welfare of adults in custody.

Budget Analysis:

Revenues decrease $50,000 (16%). Expenditures, excluding Contingency, increase $207,708 (79%). Contingency decreases $227,293 (17%). Beginning fund balance increases $30,415 (2%).

Jail Commissary revenue is used to provide inmate services, including mentoring, GED testing and library services. Revenues received from telephone, video and commissary commissions are anticipated to remain stable based on current revenue forecasts. There is a decrease in revenue resulting from tablet revenue moving to the general fund.

Personnel Services increase due to salaries, retirement costs, and health benefits. Materials & Services expenditures support jail program services, TriMet tickets provided to adults in custody at release and other services directly supporting inmate welfare. Additional funds were added to provide bi-weekly funds in adults in custody commissary accounts. A decrease in Contingency is anticipated to bring the balance to an appropriate level and will be used for future needs directly related to inmate welfare programs.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ 285,861	$ 404,277	305,000	255,000	(50,000)	-16%
Total Resources	**285,861**	**404,277**	**305,000**	**255,000**	**(50,000)**	**-16%**
Requirements						
Personnel Services	128,072	133,487	139,546	144,372	4,826	3%
Materials & Services	40,729	39,315	113,956	316,690	202,734	178%
Other	-	-	200	200	-	0%
Interdepartmental	29,227	31,914	8,037	8,185	148	2%
Subtotal Requirements	**198,028**	**204,716**	**261,739**	**469,447**	**207,708**	**79%**
Contingency	-	-	1,351,462	1,124,169	(227,293)	-17%
Total Requirements	**198,028**	**204,716**	**1,613,201**	**1,593,616**	**(19,585)**	**-1%**
Resources over / (under) Requirements	**87,833**	**199,561**	**(1,308,201)**	**(1,338,616)**	**(30,415)**	**2%**
Fund Equity	1,195,334	1,394,895	1,308,201	1,338,616	30,415	2%
Ending Fund Balance	**$ 1,283,167**	**$ 1,594,456**	**-**	**-**	**-**	
Budgeted FTE's	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**

Programs:

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

Juvenile High Risk Prevention Funds are utilized to provide comprehensive programming for youth in the various stages of involvement with the juvenile justice system that reduces the risk of re-involvement.

Budget Analysis:

Revenues decrease $57,439 (2%). Expenditures, excluding Contingency, increase $150,055 (4%). Beginning fund balance increases $400,951 (54%).

Revenues increase due primarily to additional Behavioral Rehabilitation Services (BRS) revenue from increased occupancy in our residential program.

Personnel Services increased due to salaries, retirement costs, health benefits and the Cost of Living Adjustments (COLA). Personnel Services also slightly increased resulting from the move of the Juvenile Services Supervisor from the General Fund to this Special Fund as a cost savings associated with the 3% reduction scenario in the General Fund. This is offset by the elimination of the Sr. Mental Health Specialist whose home cost was located in this Special Fund.

Materials and Services increased due to County's Cost Allocation Plan (CAP) costs and the contracted payment to the Department of Human Services (DHS) for their portion of BRS funds.

Key Issues:

The fund balance in this organization unit continues to decrease. This is due to personnel costs which lack regular funding, increased CAP costs and lower than anticipated revenue in areas outside of BRS. The Juvenile Department remains hopeful that the Federal Family First Act through the Department of Human Services becomes a reality, which will increase the revenue through the Title IV-E program.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 2,351,076	$ 2,095,204	2,798,113	2,740,674	(57,439)	-2%
Miscellaneous	(21,653)	21,901	-	-	-	0%
Operating Transfers In	30,000	30,000	30,000	30,000	-	0%
Total Resources	**2,359,423**	**2,147,105**	**2,828,113**	**2,770,674**	**(57,439)**	**-2%**
Requirements						
Personnel Services	1,342,968	1,210,942	1,857,262	2,060,042	202,780	11%
Materials & Services	623,210	937,066	1,621,849	1,574,239	(47,610)	-3%
Other	60	-	-	-	-	0%
Interdepartmental	294,493	313,112	91,591	86,476	(5,115)	-6%
Subtotal Requirements	**2,260,731**	**2,461,120**	**3,570,702**	**3,720,757**	**150,055**	**4%**
Contingency	-	-	-	193,457	193,457	0%
Total Requirements	**2,260,731**	**2,461,120**	**3,570,702**	**3,914,214**	**343,512**	**10%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources over / (under) Requirements	**98,692**	**(314,015)**	**(742,589)**	**(1,143,540)**	**(400,951)**	**54%**
Fund Equity	1,261,626	947,612	742,589	1,143,540	400,951	54%
Ending Fund Balance	**$ 1,360,318**	**$ 633,597**	**-**	**-**	**-**	
Budgeted FTE's	**11.50**	**13.50**	**13.50**	**13.50**	**-**	**0%**

Requirements by Program

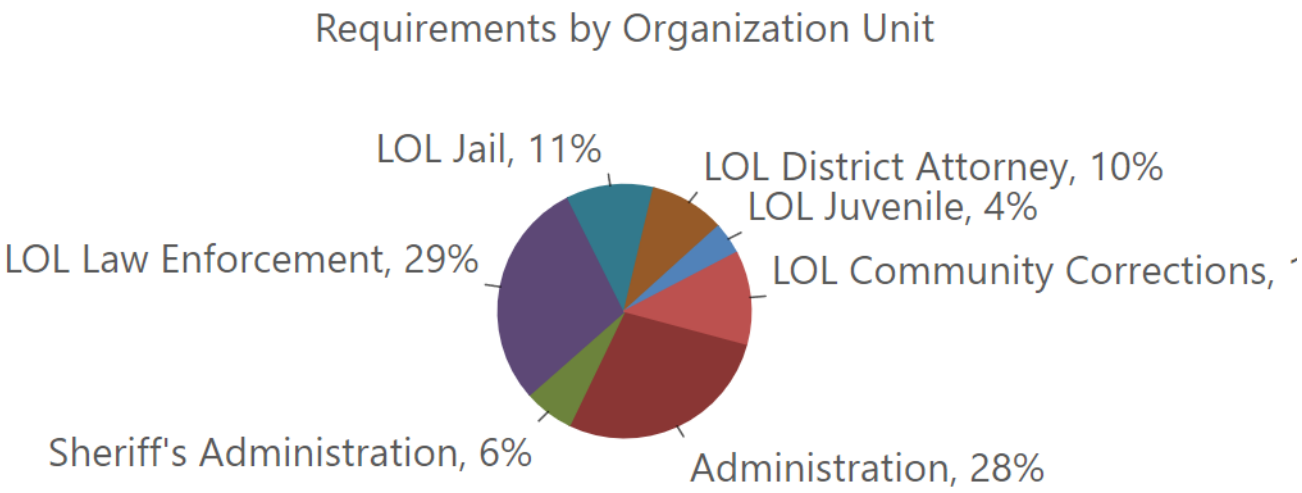
Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
State High Risk Prevention-Administration	$ 308,986	$ 246,065	740,147	799,501	59,354	8%
Community Prevention Contracts	386,092	393,523	389,807	391,874	2,067	1%
Substance Abuse	320,848	423,935	425,978	387,496	(38,482)	-9%
State High Risk Prevention Community and Victim Services	442,231	436,505	583,313	608,380	25,067	4%
Shelter Care Supplement	429,800	702,184	954,091	1,224,368	270,277	28%
Early Intervention	372,774	258,908	477,366	502,595	25,229	5%
Total Requirements	**2,260,731**	**2,461,120**	**3,570,702**	**3,914,214**	**343,512**	**10%**

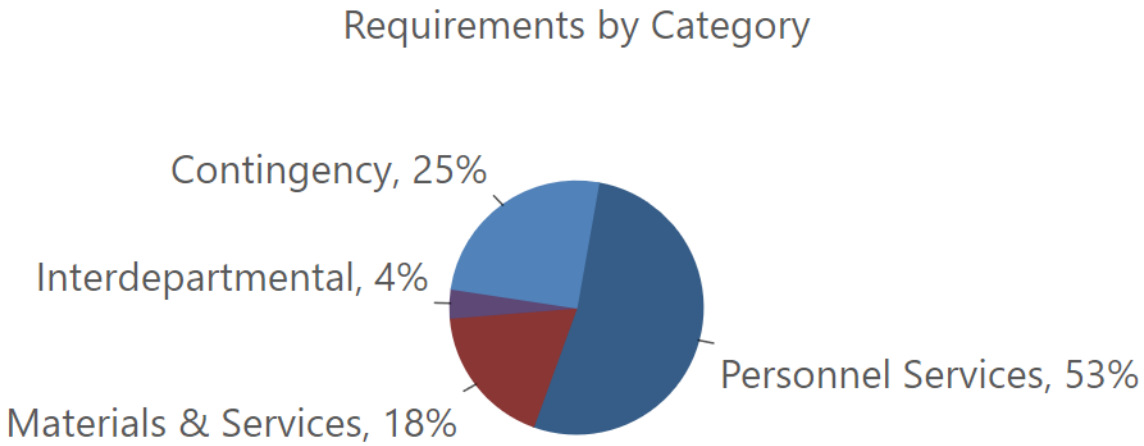
Programs

1. ***State High Risk Prevention-Administration*** (*228-505005*) This program houses reserve (contingency) funds, indirect costs, Juvenile Crime Prevention (JCP) Basic Services funding, Title IV-E revenue and provides for the distribution of federal Behavioral Rehabilitation Services (BRS) funds to the Oregon Department of Human Services through an intergovernmental agreement.
2. ***Community Prevention Contracts*** (*228-505010*) Provides funding for contracted prevention services in schools and private non-profit organizations.
3. ***Substance Abuse*** (*228-505015*) Houses funding for substance abuse prevention services and the Drug Treatment Court program, funded through Federal and State revenue.
4. ***State High Risk Prevention Community and Victim Services*** (*228-505020*) This program augments existing County victims and community services programs with additional staff and resources to provide increased services to victims of crime and for community service work by those who commit those crimes.
5. ***Shelter Care Supplement*** (*228-505025*) This program augments and expands existing County residential shelter services in the County's Juvenile Shelter Care facility.
6. ***Early Intervention*** (*228-505030*) This program augments and expands existing County early intervention services for juveniles with additional staff and resources to provide increased services to youth in the early stages of involvement with the Juvenile Justice System.

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

In May 2020, voters approved a replacement levy raising the rate to $0.47 per $1,000 of assessed value for five fiscal years (FY 2021-22 through FY 2025-26). These funds are dedicated to improving/restoring service levels in existing County public safety and justice programs. The increased rate will provide additional funding for staff and countywide services. Details of levy service commitments can be found in the Board approved levy document entitled Proposal For a Five-Year Local Option Levy FY 2021-22 through FY 2025-26, adopted by the Board on February 4, 2020.





Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 33,616,850	$ 35,280,139	36,713,560	38,743,337	2,029,777	6%
Intergovernmental	553,093	599,075	702,488	732,060	29,572	4%
Charges for Services	24,960	25,390	23,000	11,000	(12,000)	-52%
Interdepartmental	16,033	575	22,433	10,000	(12,433)	-55%
Miscellaneous	(432,023)	453,833	233,500	694,000	460,500	197%
Total Resources	**33,778,913**	**36,359,012**	**37,694,981**	**40,190,397**	**2,495,416**	**7%**
Requirements						
Personnel Services	23,410,285	24,520,114	27,882,670	29,722,336	1,839,666	7%
Materials & Services	3,215,704	3,687,488	9,938,290	10,240,569	302,279	3%
Other	868,918	891,371	896,021	904,419	8,398	1%
Interdepartmental	6,140,100	6,814,521	1,897,046	2,073,826	176,780	9%
Operating Transfers Out	1,381,739	332,710	396,468	356,381	(40,087)	-10%
Capital Outlay	74,697	15,202	146,932	118,578	(28,354)	-19%
Subtotal Requirements	**35,091,443**	**36,261,406**	**41,157,427**	**43,416,109**	**2,258,682**	**5%**
Contingency	-	-	14,126,793	14,297,827	171,034	1%
Total Requirements	**35,091,443**	**36,261,406**	**55,284,220**	**57,713,936**	**2,429,716**	**4%**
Resources over / (under) Requirements	(1,312,530)	97,606	(17,589,239)	(17,523,539)	65,700	0%
Beginning Fund Balance	15,648,003	15,745,606	17,589,239	17,523,539	(65,700)	0%
Ending Fund Balances	**$ 14,335,473**	**$ 15,843,212**	**-**	**-**	**-**	
Budgeted FTE's	**168.75**	**165.75**	**166.45**	**167.95**	**1.50**	**1%**

Total Budget by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources by Organization Unit						
Administration	$ 33,141,702	$ 35,713,605	36,943,560	39,432,337	2,488,777	7%
Law Enforcement	78,778	42,450	48,933	26,000	(22,933)	-47%
District Attorney	553,103	599,075	702,488	732,060	29,572	4%
Juvenile	5,330	-	-	-	-	0%
Total Resources	**33,778,913**	**36,355,130**	**37,694,981**	**40,190,397**	**2,495,416**	**7%**
Requirements by Organization Unit						
Administration	2,717,082	1,708,760	15,863,498	16,155,205	291,707	2%
Sheriff's Administration	3,294,910	3,547,057	3,626,552	3,677,430	50,878	1%
LOL Law Enforcement	14,161,972	14,463,569	16,537,235	16,798,907	261,672	2%

LOCAL OPTION LEVY 234 BUDGET OVERVIEW

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
LOL Jail	3,710,193	4,076,520	5,475,308	6,404,133	928,825	17%
LOL District Attorney	4,108,254	4,475,716	5,067,725	5,527,649	459,924	9%
LOL Juvenile	1,836,279	2,053,953	2,316,291	2,337,895	21,604	1%
LOL Community Corrections	5,262,753	5,935,831	6,397,611	6,812,717	415,106	6%
Total Requirements	**35,091,443**	**36,261,406**	**55,284,220**	**57,713,936**	**2,429,716**	**4%**
Resources over / (under) Requirements	**(1,312,530)**	**93,724**	**(17,589,239)**	**(17,523,539)**	**65,700**	**0%**
Fund Equity	15,648,003	15,745,606	17,589,239	17,523,539	(65,700)	0%
Ending Fund Balances	**14,335,473**	**15,839,330**	**-**	**-**	**-**	

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

Budget Analysis:

Revenues increase $2,488,777 (7%). Expenditures, excluding Contingency, increase $120,673 (7%). Contingency increases $171,034 (1%).

Property taxes increase based on the assessed value forecast and countywide projections. Other revenues are anticipated to remain stable.

Contingency continues to be available to provide cash flow between July and November when taxes are received; and to ensure long term stability of the fund.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 33,616,850	$ 35,280,139	36,713,560	38,743,337	2,029,777	6%
Miscellaneous	(475,148)	433,466	230,000	689,000	459,000	200%
Total Resources	**33,141,702**	**35,713,605**	**36,943,560**	**39,432,337**	**2,488,777**	**7%**
Requirements						
Materials & Services	997,337	1,022,271	1,026,957	1,106,479	79,522	8%
Other	347,045	355,721	378,980	394,518	15,538	4%
Operating Transfers Out	1,372,700	330,768	330,768	356,381	25,613	8%
Subtotal Requirements	**2,717,082**	**1,708,760**	**1,736,705**	**1,857,378**	**120,673**	**7%**
Contingency	-	-	14,126,793	14,297,827	171,034	1%
Total Requirements	**2,717,082**	**1,708,760**	**15,863,498**	**16,155,205**	**291,707**	**2%**
Resources over Requirements	**30,424,620**	**34,004,845**	**21,080,062**	**23,277,132**	**2,197,070**	**10%**
Resources allocated to other funds	(46,072,623)	(49,750,451)	(38,669,301)	(40,800,671)	(2,131,370)	6%
Fund Equity	$ 15,648,003	$ 15,745,606	17,589,239	17,523,539	(65,700)	0%

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
LOL Administration	$ 347,045	$ 355,721	14,505,773	14,692,345	186,572	1%
Local Option Levy - Emergency Shelter	1,320,037	1,353,039	1,357,725	1,462,860	105,135	8%

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Local Option Levy - 911 Capital	1,050,000	-	-	-	-	0%
Total Requirements	**2,717,082**	**1,708,760**	**15,863,498**	**16,155,205**	**291,707**	**2%**

Programs:

1. ***LOL Administration*** (*234-169005*) This program accounts for all levy tax revenues, reserve (Contingency), general levy administration and support related expenses.
2. ***Local Option Levy - Emergency Shelter*** (*234-169010*) Provides funding for four emergency shelter/services programs: Domestic Violence Resource Center, Hillsboro Homeless Shelter, Good Neighbor Center in Tigard, Family Promise and Boys and Girls Aid's Safe Place Program.
3. ***Local Option Levy - 911 Capital*** (*234-169015*) Provides funding for equipment upgrades for the county's 911 Center – Washington County Consolidated Communications Agency (WCCCA).

The Washington County's Sheriff's Office (WCSO) Administration Public Safety Local Option Levy (LOL) budget provides a separate accounting entity to track local option levy funds that will augment existing Sheriff's programs: Executive Administration, Training, and Data, Analysis, Technical Assistance (D.A.T.A.).

Budget Analysis:

Expenditures increase $50,878 (1%). Local Option Levy Fund subsidy increases $50,878 (1%).

There are no revenues anticipated in this organization unit.

Personnel Services increase due to retirement costs, health benefits and a 0.50 FTE increase split with General Fund offset by the elimination of a temporary position.

Materials & Services decrease in the County's Cost Allocation Plan (CAP) direct charges. Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency (WCCCA).

Interfund expenditures decrease in the Sheriff's Office indirect administrative cost charges being transferred to 100-4010.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ -	$ 578	-	-	-	0%
Total Resources	**-**	**578**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	2,453,071	2,631,742	2,618,755	2,768,568	149,813	6%
Materials & Services	141,940	171,752	844,456	793,118	(51,338)	-6%
Other	40,033	40,428	44,525	43,904	(621)	-1%
Interdepartmental	659,866	703,135	118,816	71,840	(46,976)	-40%
Total Requirements	**3,294,910**	**3,547,057**	**3,626,552**	**3,677,430**	**50,878**	**1%**
Local Option Levy Fund Subsidy	**$ 3,294,910**	**$ 3,546,479**	**3,626,552**	**3,677,430**	**50,878**	**1%**
Budgeted FTE's	**15.00**	**15.00**	**15.00**	**15.50**	**0.50**	**3%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Sheriff's Office Executive Administration	$ 1,512,119	$ 1,614,318	1,507,438	1,449,683	(57,755)	-4%
Sheriff's Office Training	1,241,895	1,249,305	1,360,853	1,435,652	74,799	5%
Sheriff's Office Data, Analysis, Technical Assistance	540,896	683,434	758,261	792,095	33,834	4%
Total Requirements	**3,294,910**	**3,547,057**	**3,626,552**	**3,677,430**	**50,878**	**1%**

Programs:

1. ***Sheriff's Office Executive Administration*** (*234-401005*) Provides leadership, strategic planning, policy development and enforcement, hiring, and financial management support.
2. ***Sheriff's Office Training*** (*234-401015*) Provides materials and services in support of the training unit to coordinate, facilitate, document, register and aid in certified employee correspondence for the purposes of certification, re-certification and documentation with the state Department of Policy Safety Standards and Training (DPSST).
3. ***Sheriff's Office Data, Analysis, Technical Assistance*** (*234-401020*) This program provides operational and administrative decision-making support, monitors reliability, accessibility and validity of internal and external databases. In addition, the program also develops countywide agency collaboration to create shareable data access for records management systems as well as other databases that benefit the law enforcement community, improves communication between agencies and performs crime analysis.

This organization houses Public Safety Local Option Levy (LOL) funds for: 1) restoration of countywide base patrol and investigations service levels to 0.54 officers per 1000 residents; 2) increased capacity for civil enforcement (the serving of legal court orders and warrants countywide); 3) increased scientific evidence gathering and records services for more efficient use of existing investigative and 4) provides patrol resources and additional capacity for crime prevention program and education.

Budget Analysis:

Revenues decrease $22,933 (47%). Expenditures increase $261,672 (2%). Local Option Levy Fund subsidy increases $284,605 (2%).

Revenues are anticipated to decrease. Charges for Services decrease for uniformed security fees due to inactivity in this work. Interdepartmental Revenues decrease with removal of County Fair reimbursement for law enforcement services being realized in other programs.

Personnel Services increase due to salaries, retirement costs, and health benefits. There is a 1.00 FTE decrease in this organizational unit with the movement of a Jail Sergeant into 234-4030 offset by a 1.00 FTE increase to meet the officers per thousand needs based on county population.

Materials & Services expenditures increase due to inclusion of items that were previously budgeted by Information Technology Services for software licenses, maintenance of computer software requirements, direct costs for computer equipment. The increase in Materials & Services is also reflective of contractual price of employee body armor rising and is budgeted based on scheduled replacement. Other expenditures reflect the distribution of costs associated to the Washington County Consolidated Communications Agency (WCCCA).

Interfund expenditures decrease in Sheriff's Office indirect administrative cost charges being transferred to Sheriff's Office Administration (100-4010). Transfers to Other Funds decrease with movement of vehicle upfit costs to the capital category. Capital Outlay increases with the budget decision package for capital vehicle expenditure needs.

Key Issues:

Law Enforcement Service Levels. Patrol operations, investigations, records, and public affairs are funded by the General Fund (Fund 100), the Public Safety Local Option Levy (LOL) (Fund 234), and the Enhanced Sheriff's Patrol District (Fund 234). There have been multi-year reductions in General Fund budget while the LOL has continued to support service levels. Reductions in one fund impacts the ability of the whole to meet combined service levels. With the General Fund reductions to Patrol Operations the rural unincorporated service levels drop below 0.5 officers per thousand. Service levels below 0.5 officers per thousand serving in rural unincorporated may begin to impact ability to maintain minimum staffing across all shifts and increase response times.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 24,960	$ 25,390	23,000	11,000	(12,000)	-52%
Interdepartmental	16,033	575	22,433	10,000	(12,433)	-55%
Miscellaneous	37,785	16,485	3,500	5,000	1,500	43%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Total Resources	**78,778**	**42,450**	**48,933**	**26,000**	**(22,933)**	**-47%**
Requirements						
Personnel Services	9,963,386	10,007,841	11,227,752	11,612,187	384,435	3%
Materials & Services	1,007,307	1,115,980	3,347,465	3,444,992	97,527	3%
Other	470,738	485,140	467,516	460,997	(6,519)	-1%
Interdepartmental	2,637,881	2,837,464	1,356,870	1,184,153	(172,717)	-13%
Operating Transfers Out	9,039	1,942	65,700	-	(65,700)	-100%
Capital Outlay	73,621	15,202	71,932	96,578	24,646	34%
Total Requirements	**14,161,972**	**14,463,569**	**16,537,235**	**16,798,907**	**261,672**	**2%**
Local Option Levy Fund Subsidy	**$ 14,083,194**	**$ 14,421,119**	**16,488,302**	**16,772,907**	**284,605**	**2%**
Budgeted FTE's	**60.95**	**60.95**	**60.95**	**60.95**	**-**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Patrol Operations	$ 10,354,587	$ 10,541,537	11,760,802	12,056,713	295,911	3%
Investigations	2,365,061	2,532,556	3,346,424	3,448,189	101,765	3%
Records	398,323	336,585	790,425	819,195	28,770	4%
Public Affairs	144,648	69,113	408,087	182,791	(225,296)	-55%
Civil	228,719	231,187	231,497	292,019	60,522	26%
Forensics	429,870	540,563	-	-	-	0%
Evidence	240,764	212,028	-	-	-	0%
Total Requirements	**14,161,972**	**14,463,569**	**16,537,235**	**16,798,907**	**261,672**	**2%**

Programs:

1. ***Patrol Operations*** (*234-402005*) Provides traffic enforcement and accident investigation services; responds to citizen generated calls for service; patrols county roads, neighborhoods and businesses to prevent criminal activity.
2. ***Investigations*** (*234-402010*) Investigates crimes and criminal organizations related to Washington County by utilizing both traditional and undercover investigative methodologies. Investigations are conducted internally and through participation on interagency teams/task forces; investigators perform crime analysis and case management functions. The division also provides countywide services with regard to narcotics enforcement, fraud and identity theft enforcement, gang activity suppression, criminal intelligence, auto theft enforcement, sex offender registration and violent crimes.
3. ***Records*** (*234-402015*) Maintains, distributes and stores criminal and jail records; accepts citizen crime reports over the phone; collects fees for service from the public; processes inmate bail and processes warrants.

4. ***Public Affairs*** (*234-402020*) Communicates and promotes the values and mission of the agency with its various stakeholders. Responsible for all media relations and strategic communication. Represents the Sheriff's Office at various community events, groups and organizations. Regularly assesses the agency's communications needs and provides community based public safety education through a variety of communication channels. The unit works closely with patrol deputies to address neighborhood livability issues, nuisance properties and provides citizens aged 65 and older with assistance in reducing incidence and fear of criminal victimization.
5. ***Civil*** (*234-402030*) Processes and services protective orders and subpoenas. Enforces eviction orders, restraining orders, child custody orders and orders to seize and sell property. Responds to abandoned vehicle complaints.
6. ***Forensics*** (*234-402040*) Provides collection and analysis of forensic evidence from crime scenes.
7. ***Evidence*** (*234-402045*) Provides logging, tracking, and disposition of evidence inventory related to criminal cases.

This budget houses Public Safety Local Option Levy (LOL) funds earmarked for the opening of an additional jail pod (56 new beds) in the Washington County jail. The jail provides booking and incarceration services for all law enforcement agencies in the County. Also provided are medium and maximum security housing for individuals awaiting trial and those sentenced by state courts to periods of incarceration up to one year. Additionally, the jail provides transport services to other facilities and to the courts.

Budget Analysis:

Expenditures increase $928,825 (17%). Local Option Levy Fund subsidy increases $928,825 (17%).

There are no revenues anticipated in this organizational unit.

Personnel Services increase due to increases in salaries, retirement costs, and health benefits. There is a 1.00 FTE increase in this organizational unit with the movement of a Jail Sergeant from 234-4020.

Materials & Services expenditures increase due to inclusion of items that were previously budgeted by Information Technology Services for software licenses, maintenance of computer software requirements, direct costs for computer equipment. Materials & Services also increase to meet contractual obligations for the jail meals and kitchen management and increased contract costs for employee body armor. Interfund Expenditures reflect a decrease in Sheriff's Office indirect administrative cost charges being transferred to 100-4010. Capital Outlay decreases with a reduction in capital vehicle requirements.

Key Issues:

Jail staffing crisis. As of March 2024, there are forty jail deputy vacancies (32% vacancy rate), three pods are closed (reducing jail capacity from 572 to 388). Jail staffing is funded by both the General Fund (supports 90% of jail personnel costs) and the Public Safety Local Option Levy (supports 10% of jail personnel costs). Until staffing levels improve, the Sheriff's Office is renting jail beds from Yamhill County, adjusting booking criteria as needed when the jail is nearing capacity, and for the first time is lodging pre-sentenced adults-in-custody at the Community Corrections Center. The short staffing takes its toll on the available staff with most everyone working overtime to meet shift minimums on a consistent basis. Excessive overtime is not sustainable over the long term; retention, recruiting, and hiring and is a top priority.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ -	$ 3,304	-	-	-	0%
Total Resources	**-**	**3,304**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	2,464,152	2,545,020	3,692,155	4,321,566	629,411	17%
Materials & Services	264,950	380,879	1,488,933	1,519,512	30,579	2%
Interdepartmental	980,015	1,150,621	219,220	541,055	321,835	147%
Capital Outlay	1,076	-	75,000	22,000	(53,000)	-71%
Total Requirements	**3,710,193**	**4,076,520**	**5,475,308**	**6,404,133**	**928,825**	**17%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Local Option Levy Fund Subsidy	$ 3,710,193	$ 4,073,216	5,475,308	6,404,133	928,825	17%
Budgeted FTE's	21.50	21.50	21.50	22.50	1.00	5%

Programs:

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

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

Budget Analysis:

Revenues increase $29,572 (4%). Expenditures increase $459,924 (9%). Local Option Levy Fund subsidy increases $430,352 (10%).

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

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

Materials and services decrease due to the County's Cost Allocation Plan (CAP) decreases.

Key Issues:

See District Attorney in the General Fund for Key Issues (100-4510).

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 553,093	$ 599,075	702,488	732,060	29,572	4%
Miscellaneous	10	-	-	-	-	0%
Total Resources	**553,103**	**599,075**	**702,488**	**732,060**	**29,572**	**4%**
Requirements						
Personnel Services	3,587,894	3,863,633	4,350,991	4,794,775	443,784	10%
Materials & Services	24,587	55,832	740,542	732,874	(7,668)	-1%
Interdepartmental	495,773	556,251	(23,808)	-	23,808	-100%
Total Requirements	**4,108,254**	**4,475,716**	**5,067,725**	**5,527,649**	**459,924**	**9%**
Local Option Levy Fund Subsidy	**$ 3,555,151**	**$ 3,876,641**	**4,365,237**	**4,795,589**	**430,352**	**10%**
Budgeted FTE's	**26.50**	**26.50**	**26.50**	**26.50**	**-**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
District Attorney Child Support Enforcement	$ 853,040	$ 902,004	1,049,093	984,744	(64,349)	-6%
District Attorney Prosecution Services	3,018,788	3,335,394	3,750,813	4,309,761	558,948	15%
District Attorney Victim Assistance	236,426	238,318	267,819	233,144	(34,675)	-13%

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Total Requirements	4,108,254	4,475,716	5,067,725	5,527,649	459,924	9%

Programs:

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

This organization unit budget houses Public Safety Local Option Levy (LOL) funds earmarked for the maintenance of current Juvenile Department caseload standards and service levels. It also aims to reduce recidivism rates as county youth population grows (see also organization unit 100-5010 Juvenile for the General Fund portion of this departmental budget).

Budget Analysis:

Expenditures increase $21,604 (1%). Local Option Levy Fund subsidy increases $21,604 (1%).

Personnel Services increase due to salaries, retirement costs, health benefits and the Cost of Living Adjustments (COLA).

Material and Supplies increased due to the County's Cost Allocation Plan (CAP) increased costs.

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

Key Issues:

The Juvenile Department began the diversion program (RAICES) within the 2021-22 fiscal year, and continues to operate through a contract with our community partner, Latino Network. This program is for low-level first-time offenders, ages 11-17, who have been charged by law enforcement with misdemeanor and violation offenses. The goal of the diversion program is for youth referred to receive a response that will support them to take responsibility for their actions and to refrain from further referrals or deeper involvement in the juvenile justice system. Due to the ongoing success of this program, Levy funding is planned to continue this service into its fourth year.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ 5,330	$ -	-	-	-	0%
Total Resources	**5,330**	**-**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	1,287,288	1,340,114	1,518,286	1,520,371	2,085	0%
Materials & Services	307,001	448,325	731,660	740,374	8,714	1%
Other	11,102	10,082	5,000	5,000	-	0%
Interdepartmental	230,888	255,432	61,345	72,150	10,805	18%
Total Requirements	**1,836,279**	**2,053,953**	**2,316,291**	**2,337,895**	**21,604**	**1%**
Local Option Levy Fund Subsidy	**$ 1,830,949**	**$ 2,053,953**	**2,316,291**	**2,337,895**	**21,604**	**1%**
Budgeted FTE's	**10.50**	**10.50**	**10.50**	**10.50**	**-**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Programs	**Actuals 2021-22**	**Actuals 2022-23**	**Modified 2023-24**	**Proposed 2024-25**	**Change $**	**Change %**
Basic Services	$ 1,554,615	$ 1,631,523	1,848,856	1,870,460	21,604	1%
Secure Detention	281,664	422,430	467,435	467,435	-	0%
Total Requirements	**1,836,279**	**2,053,953**	**2,316,291**	**2,337,895**	**21,604**	**1%**

Programs:

1. ***Basic Services*** (*234-501005*) Accounts for the funding to support additional assessment, early intervention and probation and court services.
2. ***Secure Detention*** (*234-501015*) Accounts for the funding to support additional secure juvenile detention beds (from 14 to 18 beds, as needed) and related juvenile program contracted services.

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

Budget Analysis:

Expenditures increase $415,106 (6%). Local Option Levy Fund subsidy increases $415,106 (6%).

Personnel Service increases due to salaries, Cost of Living Adjustments (COLA), retirement costs, and health benefits.

Material and Services expenditures increased in accordance with the Levy targets and include additional resources to assist in Parole and Probation Services as well as training to support staff funded in the Levy.

Key Issues:

The Community Corrections Department's FY 2024-25 budget and proposed services are influenced by directives from the County Administrator's Office to maintain the base budget from FY 2023-24, except for expanding the Community Corrections Center to its capacity of 215 beds. This base budget allows Community Corrections to focus on key initiatives relative to the department's goals and mission:

•Focus on key performance indicators
•Adhere to statutory mandates and Oregon Administrative Rules
•Develop a strategic plan to prioritize efficiency and effectiveness of performance and resources
•Work to collaborate with community partners to serve clientele and promote public safety
•Align the budget with the industry's core values

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Personnel Services	3,654,494	4,131,764	4,474,731	4,704,869	230,138	5%
Materials & Services	472,582	492,449	1,758,277	1,903,220	144,943	8%
Interdepartmental	1,135,677	1,311,618	164,603	204,628	40,025	24%
Total Requirements	**5,262,753**	**5,935,831**	**6,397,611**	**6,812,717**	**415,106**	**6%**
Local Option Levy Fund Subsidy	**$ 5,262,753**	**$ 5,935,831**	**6,397,611**	**6,812,717**	**415,106**	**6%**
Budgeted FTE's	**32.00**	**32.00**	**32.00**	**32.00**	**-**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Comm Corr- Program Svs LOL	$ 464,390	$ 462,019	1,674,776	1,832,058	157,282	9%
Comm Corr- Parole/Probation LOL	2,380,101	2,682,386	2,262,387	2,348,445	86,058	4%
Comm Corr- Expansion LOL	2,054,594	2,425,813	2,104,005	2,244,586	140,581	7%
Comm Corr- Drug Court Services LOL	363,668	365,613	356,443	387,628	31,185	9%
Total Requirements	**5,262,753**	**5,935,831**	**6,397,611**	**6,812,717**	**415,106**	**6%**

Programs:

1. ***Comm Corr- Program Svs LOL*** (*234-551505*) Funding in this program is earmarked for additional services such as counseling, education, treatment and other support services for offenders.
2. ***Comm Corr- Parole/Probation LOL*** (*234-551510*) Funding for this program is targeted at the maintenance of high and medium caseloads in the probation/parole programs.
3. ***Comm Corr- Expansion LOL*** (*234-551530*) Funds were specifically included in the Public Safety Levy for the expansion of the existing corrections center facility from 167 to 215 beds.
4. ***Comm Corr- Drug Court Services LOL*** (*234-551535*) This program was added in FY 2007-08 based on the recommendation of the Washington County Justice System Manager's Group. Funds will be used to support existing drug court and mental health court programs.

This fund was created in FY 2003-04 to accommodate financial audit requirements for the placement of all civil forfeiture activities in distinct budget/accounting entities. Prior to FY 2003-04, civil forfeiture activities were housed in various Washington County's Sheriff's Office (WCSO) investigations and law enforcement programs.

Resources derived from asset-forfeiture programs typically come from the sale of real and/or personal property seized from offenders involved in drug-related criminal activity and can originate from either federal or state/local law enforcement authorities. Specific state and federal guidelines govern the use of all forfeiture proceeds. Since these laws change periodically, funds accumulated under the various stages of funding laws are subject to varying legal requirements for their use. As a result, this budget has separate programs that cover assets received during these various legal stages.

Budget Analysis:

Expenditures, excluding Contingency, decrease $87,372 (12%). Contingency decreases $76,087 (19%). Beginning fund balance decreases $163,459 (14%).

Forfeiture guidelines prohibit budgeting for anticipated revenue. Expenditures are approved by the Westside Interagency Narcotics (WIN) user board and reflect the use of currently available resources for the most appropriate purchases of goods and services allowed by forfeiture guidelines.

Personnel Services reflects a reduction in anticipated costs for overtime paid to our interagency partners' participation in WIN team activities.

Materials & Services increase in the County's cost allocation plan direct charges as well as computer equipment to support the efforts of the WIN team.

Interfund expenditures reflect a minimal reduction in expenses in support of the Air Support Unit and overtime expenses in excess of federal cap or not reimbursed by HIDTA (High Intensity Drug Trafficking Area) or the OCDETF (Organized Crime Drug Enforcement Task Force).

Other expenditures decrease to reflect anticipated distributions of state forfeited funds. When money is forfeited, state statute requires distribution of funds to the pre-determined asset forfeiture distribution contacts.

Capital Outlay decreases with a reduction in capital vehicle requirements.

Contingency is allocated in this fund for the pre-judgement required fees and expenses and for post-judgement distributions required by state statute.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ 516,273	$ 683,439	-	-	-	0%
Total Resources	**516,273**	**683,439**	**-**	**-**	**-**	**0%**
Requirements						
Personnel Services	3,532	5,252	15,000	-	(15,000)	-100%
Materials & Services	69,938	83,685	119,455	247,818	128,363	107%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Other	150,317	176,170	388,000	230,000	(158,000)	-41%
Interdepartmental	66,031	84,207	175,971	172,700	(3,271)	-2%
Capital Outlay	-	-	56,000	16,536	(39,464)	-70%
Subtotal Requirements	**289,818**	**349,314**	**754,426**	**667,054**	**(87,372)**	**-12%**
Contingency	-	-	403,589	327,502	(76,087)	-19%
Total Requirements	**289,818**	**349,314**	**1,158,015**	**994,556**	**(163,459)**	**-14%**
Resources over / (under) Requirements	**226,455**	**334,125**	**(1,158,015)**	**(994,556)**	**163,459**	**-14%**
Fund Equity	479,020	813,146	1,158,015	994,556	(163,459)	-14%
Ending Fund Balance	**$ 705,475**	**$ 1,147,271**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Federal Forfeitures	$ 37,199	$ 50,849	52,971	174,650	121,679	230%
Federal Non-Department of Justice Forfeitures	59,355	69,011	416,500	164,200	(252,300)	-61%
State Criminal Forfeitures	-	1,610	10,000	10,000	-	0%
State Civil Forfeitures	193,264	227,844	678,544	645,706	(32,838)	-5%
Total Requirements	**289,818**	**349,314**	**1,158,015**	**994,556**	**(163,459)**	**-14%**

Programs:

1. ***Federal Forfeitures*** (*238-409010*) All resources from federal forfeiture seizure activities that occurred from December 7, 2000 to present are accounted for in this program
2. ***Federal Non-Department of Justice Forfeitures*** (*238-409011*) This program houses all resources from federal forfeiture seizure activities that occurred from December 7, 2000 to present.
3. ***State Criminal Forfeitures*** (*238-409025*) All resources from state forfeitures seizure activity that occurred after August 23, 1993 but before December 6, 2000 are accounted for in this program.
4. ***State Civil Forfeitures*** (*238-409030*) All resources from state forfeiture activities that occurred after December 6, 2000 are accounted for in this program.

Land Use & Transportation

Long Range Planning 100-6010
Watermaster 100-9610
Transportation Panning 168-6010
Engineering Services 168-6030
Administration 168-6040
Road Fund Administration 168-6045
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Statewide Transportation Improvement Fund 209-6070
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Land Use and Transportation

Long Range Planning

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% General Fund reduction scenario involves moving 0.65 FTE of a full-time Senior Planner position to Transportation Planning (supported by the Road fund), saving $66,756. The 5% General Fund reduction does not significantly affect the division's ability to advance the County's equity and inclusion priorities.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The 5% reduction does not significantly affect the County's goals of Civil Rights Act compliance and language access and/or recruitment and retention of bilingual and BIPOC staff. Language access services will be provided as needed, and no staffing reductions are proposed.

How does this budget scenario provide mitigations for any negative impacts?

There is no known negative equity and inclusion impacts to mitigate with this reduction.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Watermaster

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% reduction scenario would amount to a $2,683 reduction to this program, reducing the availability of supplies and materials needed to support the work of the Watermaster. The reduction does not impact the County's equity and inclusion priorities.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The proposed reduction scenario would not have an impact on the County's goal of Civil Rights Act compliance, language access and/or recruitment and retention of bilingual and BIPOC staff.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Road Fund

Engineering Services

How does this budget scenario advance the County's equity and inclusion priorities?

This requested budget advances the County's equity and inclusion priorities by funding programs and projects that help facilitate reasonably safe transportation access connecting community members with jobs, goods and services whether driving, walking, biking or accessing transit.

Many underserved community members live in areas where transit and non-motorized modes of transportation are unavailable, infrequent, impractical or inaccessible. Engineering Services works to maintain and improve safety and quality of life for our community through services such as designing, implementing and maintaining traffic and pedestrian signals, signs, striping, crosswalks, streetlights and other transportation infrastructure, and implementing traffic calming.

This budget provides resources needed for translation and language access services and for staff diversity and equity trainings. Engineering Services is also implementing updated procurement guidelines to assist COBID-certified contractors to provide quotes or bid on projects and services.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget positively impacts the County's goals of Civil Rights Act compliance and language access and/or recruitment and retention of bilingual and BIPOC staff. It funds language access and translation services, and it fully funds all staff positions, allowing the program to retain and recruit bilingual and/or BIPOC staff to fill vacancies. While not limited to BIPOC participants, the budget funds employment of up to four civil engineering interns each year through the Oregon State University CECOP program, provides opportunities for a diverse student body to gain valuable work experience in Engineering. This provides opportunities for more diverse recruitment as program graduates seek long-term employment.

This budget also funds our work to improve pedestrian accessibility (ADA) in County-managed rights-of-way through road standards, design review of public and private transportation infrastructure projects, and traffic control devices.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Administration

How does this budget scenario advance the County's equity and inclusion priorities?

The department's requested budget advances the County's equity and inclusion priorities by funding capital projects that help facilitate reasonably safe transportation access connecting community members with jobs, goods and services whether driving, walking, biking or accessing transit.

It also funds current staff positions and programs that provide essential local government services to Washington County's diverse and growing community. Guided by the County's Equity Resolution, Land Use and Transportation continues to integrate equity considerations and outcomes into the department's work. This is done through intentional community engagement, incorporating equity considerations into capital project prioritization and expenditures and allocating adequate resources to translation services and language access.

Land Use and Transportation is implementing updated procurement guidelines to assist COBID-certified contractors to provide quotes or bid on projects and services. The department is using B2GNow to effectively track utilization of minority and women-owned businesses and COBID-certified firms in capital construction projects to help drive more equitable contracting outcomes.

The department has developed and is using an equity framework and equitable community engagement tool to guide long range planning and transportation projects. Work continues on improving community engagement, translation and language access services.

This budget includes funding for department-wide, equity-focused staff trainings and two equity-focused department team members are expected to be hired within the coming year. This proposed budget retains all of those ongoing department equity-focused efforts.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The department's requested budget positively impacts progress toward goals of Civil Rights Act compliance, language access and/or recruitment and retention of bilingual and BIPOC staff by funding language access and translation services, and by providing ongoing funding for all staff positions, allowing LUT to retain and recruit bilingual and/or BIPOC staff to fill vacancies.

This budget also provides funding for transportation capital projects that improve pedestrian accessibility (ADA) in County-managed rights-of-way through curb ramp replacements and related transportation accessibility improvements.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Road Fund Administration

How does this budget scenario advance the County's equity and inclusion priorities?

This program primarily tracks Road Fund revenues, such as the County's State Highway Fund apportionment, county gas tax and vehicle registration fee, interest earnings, debt, etc. as well as transfers to the Road Capital Projects fund. This program has no staff.

This requested budget advances the County's equity and inclusion priorities by funding capital projects that help facilitate reasonably safe transportation access connecting community members with jobs, goods and services whether driving, walking, biking or accessing transit.

Many underserved community members live in areas where transit and non-motorized modes of transportation are unavailable, infrequent, impractical or inaccessible. The Road Capital Projects fund and other capital funds pay for projects that improve safety and quality of life for our community by providing road and street improvements, including traffic and pedestrian signals, signs, striping, crosswalks, streetlights and other transportation infrastructure.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget positively impacts our goals of Civil Rights Act compliance, language access, and/or recruitment and retention of bilingual and BIPOC staff by funding language access and translation services, and by providing funding for staff positions, allowing LUT to retain and recruit bilingual and/or BIPOC staff to fill vacancies.

This budget also provides funding for projects that improve pedestrian accessibility (ADA) in County-managed rights-of-way through curb ramp replacements and related transportation accessibility improvements.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Capital Project Management

How does this budget scenario advance the County's equity and inclusion priorities?

This requested budget advances the County's equity and inclusion priorities by funding staff that support programs and projects that help facilitate reasonably safe transportation access connecting community members with jobs, goods and services whether driving, walking, biking or accessing transit.

Many underserved community members live in areas where transit and non-motorized modes of transportation are unavailable, infrequent, impractical or inaccessible. Personnel in Capital Project Services support the ongoing capital road and street, bridge, and active transportation projects housed in various capital funds, including MSTIP (Fund 362), Road Capital (Fund 368), TDT (Fund 374), North Bethany County Service District for Roads (Fund 215) and others. We work to improve safety and quality of life for our community by managing the design and construction of road and street improvements, including traffic and pedestrian signals, signs, striping, crosswalks, streetlights and other transportation infrastructure.

This budget provides resources needed for translation and language access services and for staff diversity and equity trainings. The department is also implementing updated procurement guidelines to assist COBID-certified contractors to provide quotes or bid on projects and services. B2GNow is also being implemented in capital construction projects to effectively track our usage of minority and women-owned businesses and COBID-certified firms.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget positively impacts the County's goals of Civil Rights Act compliance, language access, and/or recruitment and retention of bilingual and BIPOC staff by funding language access and translation services, and by fully funding all staff positions, allowing the program to retain and recruit bilingual and/or BIPOC staff to fill vacancies. The department is striving to increase the diversity of our applicant pool by shifting some positions from engineering-focused job classifications to project/program management and process-focused classifications and improving recruitment outreach.

This budget also provides for staffing needed to implement projects that improve pedestrian accessibility (ADA) in County-managed rights-of-way through curb ramp replacements and related transportation accessibility improvements.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Operations and Maintenance

How does this budget scenario advance the County's equity and inclusion priorities?

This requested budget advances the County's equity and inclusion priorities by funding programs and projects that help facilitate reasonably safe transportation access connecting community members with jobs, goods and services whether driving, walking, biking or accessing transit.

Many underserved community members live in areas where transit and non-motorized modes of transportation are unavailable, infrequent, impractical or inaccessible. Operations and Maintenance works to maintain and improve safety and quality of life for our community through services such as maintaining County roads and streets, including bike lanes and some sidewalks, signs, striping, stormwater drainage and other transportation infrastructure.

This budget provides resources needed for translation and language access services and for staff diversity and equity trainings. Operations and Maintenance is also implementing updated procurement guidelines to assist COBID-certified contractors to provide quotes or bid on projects and services.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget advances the County's equity and inclusion priorities by funding programs and projects that help facilitate reasonably safe transportation access connecting community members with jobs, goods and services whether driving, walking, biking or accessing transit.

Many underserved community members live in areas where transit and non-motorized modes of transportation are unavailable, infrequent, impractical or inaccessible. We work to maintain and improve safety and quality of life for our community through services such as maintaining County roads and streets, including bike lanes and some sidewalks, signs, striping, stormwater drainage and other transportation infrastructure.

This budget provides resources needed for translation and language access services and for staff diversity and equity trainings. We are also implementing updated procurement guidelines to assist COBID-certified contractors to provide quotes or bid on projects and services.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Public Land Corners

How does this budget scenario advance the County's equity and inclusion priorities?

This requested budget advances the County's equity and inclusion priorities by helping the program maintain positive relationships with stakeholders who also have EDI policies and contribute to the budget for Public Land Corners, as well as deliver services to external stakeholders that provide jobs for migrant communities.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget positively impacts the County's goals of Civil Rights Act compliance, language access, and/or recruitment and retention of bilingual and BIPOC staff by funding language access and translation services, and by fully funding all staff positions, allowing the program to retain and recruit bilingual and/or BIPOC staff to fill vacancies.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Current Planning and Building Services

How does this budget scenario advance the County's equity and inclusion priorities?

This requested budget advances the County's equity and inclusion priorities by funding current staff positions to implement the County's Community Development Code and provide development assistance to community members. This budget provides resources needed for translation and language access services and for staff diversity and equity trainings.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget positively impacts the County's goal of Civil Rights Act compliance, language access, and/or recruitment and retention of bilingual and BIPOC staff by funding language access and translation services, and by fully funding all staff positions, allowing the program to retain and recruit bilingual and/or BIPOC staff to fill vacancies.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Statewide Transportation Improvement

How does this budget scenario advance the County's equity and inclusion priorities?

This requested budget advances the County's equity and inclusion priorities by providing free transit services that improve access and connect community members with jobs, goods and services. Many underserved community members live in areas where traditional transit service is unavailable, infrequent, impractical or inaccessible. Demographic data provided by our transit service provider partner, Ride Connection, indicates that riders are on average older, more likely to have a disability, and more likely to be non-white and non-English speakers than countywide population averages. This budget also includes funding for translation and interpretation services for users of the transit service.

Priorities for use of these transit funds are established through the Transit Advisory Committee, with diverse community engagement and input.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget positively impacts the County's goal of Civil Rights Act compliance and language access by providing transit service that is accessible to people with disabilities and by providing funding for translation and interpretation services for users of the transit service.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Maintenance Improvement

How does this budget scenario advance the County's equity and inclusion priorities?

This requested budget advances the County's equity and inclusion priorities by providing resources for translation and language access services as needed.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget positively impacts the County's goal of Civil Rights Act compliance and language access by providing resources for translation and language access services and by funding necessary maintenance and/or upgrades for pedestrian accessibility (ADA) on streets and roads funded through the LIDs. There are no staff in this program.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

Surveyor

How does this budget scenario advance the County's equity and inclusion priorities?

This requested budget advances the County's equity and inclusion priorities by providing resources needed for translation and language access services and for staff diversity and equity trainings.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This requested budget positively impacts the County's goals of Civil Rights Act compliance and language access and/or recruitment and retention of bilingual and BIPOC staff. It funds language access and translation services, and it fully funds all staff positions, allowing the program to retain and recruit bilingual and/or BIPOC staff to fill vacancies.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

There are no foreseen, unintended equity and inclusion consequences of this reduced budget.

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LAND USE & TRANSPORTATION BUDGET OVERVIEW

Land Use & Transportation is committed to the needs of the citizens of Washington County by addressing growth while managing issues of community livability, the environment and maintaining quality of life.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 812,795	$ 783,536	825,000	792,075	(32,925)	-4%
Licenses and permits	4,903,594	5,885,387	6,444,729	7,381,768	937,039	15%
Intergovernmental	49,510,238	45,026,758	50,520,049	48,406,366	(2,113,683)	-4%
Charges for Services	16,624,960	17,216,543	17,752,151	19,014,472	1,262,321	7%
Fines & Forfeitures	55,204	930	500	500	-	0%
Interdepartmental	12,094,376	12,863,480	13,007,382	12,310,218	(697,164)	-5%
Miscellaneous	(1,752,000)	1,412,207	175,600	2,669,284	2,493,684	1,420%
Operating Transfers In	3,698,952	3,499,607	3,548,804	3,690,408	141,604	4%
Total Resources	**85,948,119**	**86,688,448**	**92,274,215**	**94,265,091**	**1,990,876**	**2%**
Requirements						
Personnel Services	40,125,955	41,051,022	49,182,107	52,389,864	3,207,757	7%
Materials & Services	19,234,596	19,781,253	38,557,758	40,194,248	1,636,490	4%
Other	120,322	57,695	110,600	115,100	4,500	4%
Interdepartmental	12,216,353	13,664,013	4,947,515	3,852,697	(1,094,818)	-22%
Operating Transfers Out	8,586,348	10,093,487	9,233,396	10,845,110	1,611,714	17%
Capital Outlay	120,268	322,503	531,700	1,692,282	1,160,582	218%
Subtotal Requirements	**80,403,842**	**84,969,973**	**102,563,076**	**109,089,301**	**6,526,225**	**6%**
Contingency	-	-	42,875,617	45,956,789	3,081,172	7%
Total Requirements	**80,403,842**	**84,969,973**	**145,438,693**	**155,046,090**	**9,607,397**	**7%**
Resources over / (under) Requirements	5,544,277	1,718,475	(53,164,478)	(60,780,999)	(7,616,521)	14%
General Fund Subsidy	(61,658,496)	(60,166,106)	2,002,968	1,976,864	(26,104)	-1%
Special Funds Beginning Balances	$ 56,114,219	$ 58,447,631	51,161,510	58,804,135	7,642,625	15%

Requirements by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Long Range Planning	$ 4,185,505	$ 4,452,117	6,192,286	3,383,412	(2,808,874)	-45%
Watermaster	191,164	190,076	356,517	369,445	12,928	4%
Transportation Planning	-	-	-	3,075,269	3,075,269	0%
Engineering Services	9,688,440	9,330,043	12,322,512	13,196,307	873,795	7%
Administration	3,649,894	3,963,108	5,270,324	5,389,848	119,524	2%
Road Fund Administration	9,740,976	11,180,620	47,053,575	44,099,876	(2,953,699)	-6%
Capital Project Management	7,412,695	8,149,693	10,254,433	10,408,050	153,617	1%
Operations & Maintenance	29,236,482	31,534,974	34,811,568	39,111,189	4,299,621	12%
Public Land Corner	792,241	831,524	2,838,452	2,460,588	(377,864)	-13%
Current Planning	2,641,668	2,657,522	2,987,392	3,697,515	710,123	24%
Building Services	10,104,100	9,863,789	15,151,355	20,847,434	5,696,079	38%
Statewide Transportation Improvement	1,892,834	1,780,534	5,873,917	5,992,284	118,367	2%
Maintenance Improvement	1,189	6,378	440,496	497,385	56,889	13%
Surveyor	866,654	1,029,595	1,885,866	2,517,488	631,622	33%
Total Requirements	**80,403,842**	**84,969,973**	**145,438,693**	**155,046,090**	**9,607,397**	**7%**
Requirements by Fund Type						
General Fund	4,376,669	4,642,193	6,548,803	3,752,857	(2,795,946)	-43%
Special Funds	76,027,173	80,327,780	138,889,890	151,293,233	12,403,343	9%
Total Requirements	**$ 80,403,842**	**$ 84,969,973**	**145,438,693**	**155,046,090**	**9,607,397**	**7%**
Budgeted FTE's	**338.55**	**339.55**	**334.51**	**336.51**	**2.00**	**1%**

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

Budget Analysis:

Revenues decrease $2,776,828 (64%). Expenditures decrease $2,808,874 (45%). General Fund subsidy decreases $32,046 (2%).

Charges for Service decreased slightly due to fluctuations in staffing committed to annexations and plan amendments. With a slight increase in the reimbursement received from Transportation Planning in Road Fund for the support received from a Senior Planner in Community Planning, the total revenue increases slightly from last fiscal year.

Personnel Services increase for remaining staff (Transportation Planning moved from 100-601010 to 168-601010) due to Cost of Living Adjustments (COLA) in salaries, retirement costs, and health benefits. A 5% percent reduction in General Fund support from Fund 100 (General Fund) to Fund 100-601005 (Community Planning) is required. For the 5% percent reduction, the program redistributed the budgeted cost of a Senior Planner Position (10939) of .35 FTE to Community Planning (100-601005) and .65 FTE to Transportation Planning (168-601010). The results will be a savings of $76,939 in FY 2024-25 in General Fund Subsidies for Community Planning (100-601005) and an increase in Personnel costs to Transportation Planning (168-601010).

Materials and Services has a slight decrease due to the reduction in the allocation of internal service cost, which can be found in the County's Cost Allocation Plan (CAP) for FY 2024-25. Professional Services decrease due to a reduction in professional consulting services associated with the Quarry Plan Amendment project.

Due to COLA, there is slight increase in the reimbursement from Long Range Planning to Road Fund for the program's share of Land Use & Transportation (LUT) Administration's service support as identified in the LUT Department CAP.

Key Issues:

For the past few years, Community Planning staff resources have been devoted primarily to completing mandatory ongoing tasks identified in the Planning Work Program, as well as addressing a series of challenges to Washington County development regulations for urban wildlife habitat areas, significant changes to state legislation related to middle housing, and administrative rules related to climate and other topics. While Community Planning was facing budget constraints, which did not let them fill the vacant positions, there were more community projects needing its support. As a result, there was a need to fill those positions so that it can provide the expected level of support in those projects.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 267,774	$ 455,000	935,950	-	(935,950)	-100%
Charges for Services	40,547	42,919	94,000	72,000	(22,000)	-23%
Interdepartmental	1,494,774	1,680,677	1,782,650	45,000	(1,737,650)	-97%
Operating Transfers In	1,689,793	1,687,552	1,558,253	1,477,025	(81,228)	-5%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Total Resources	**3,492,888**	**3,866,148**	**4,370,853**	**1,594,025**	**(2,776,828)**	**-64%**
Requirements						
Personnel Services	3,597,302	3,334,074	4,051,165	2,324,782	(1,726,383)	-43%
Materials & Services	506,746	955,807	1,971,549	881,220	(1,090,329)	-55%
Other	-	150	-	-	-	0%
Interdepartmental	81,457	162,086	20,347	15,698	(4,649)	-23%
Operating Transfers Out	-	-	149,225	161,712	12,487	8%
Total Requirements	**4,185,505**	**4,452,117**	**6,192,286**	**3,383,412**	**(2,808,874)**	**-45%**
General Fund Subsidy	**$ 692,617**	**$ 585,969**	**1,821,433**	**1,789,387**	**(32,046)**	**-2%**
Budgeted FTE's	**26.27**	**26.27**	**25.77**	**13.94**	**(11.83)**	**-46%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Community Planning	$ 2,427,688	$ 2,427,688	3,400,686	3,383,412	(17,274)	-1%
Transportation Planning	1,757,817	1,757,817	2,791,600	-	(2,791,600)	-100%
Total Requirements	**4,185,505**	**4,185,505**	**6,192,286**	**3,383,412**	**(2,808,874)**	**-45%**

Programs:

1. ***Community Planning*** (*100-601005*) This program is responsible for the preparation, maintenance and periodic update of the County Comprehensive Plan (Plan). This includes assisting cities with planning of lands added to the regional Urban Growth Boundary (UGB). This program performs the Plan monitoring and maintenance tasks necessary to ensure conformance with state law and regional planning requirements such as Metro's regional 2040 Growth Concept plan and Urban Growth Management Functional Plan. These responsibilities include direct involvement with community members, community organizations, cities and affected state and local agencies. Additionally, this program helps coordinate the County's involvement in a variety of regional and countywide planning activities.
2. ***Transportation Planning*** (*100-601010*) *Effective FY 2024-25 this program's new number is 168-601010.

The Watermaster is responsible for the: 1) enforcement of water laws; 2) administration of water rights; 3) collection of hydrologic data; 4) provision of water right information and hydrologic data to the public and water users and 5) inspection of wells and dams within Watermaster District No.18.

Budget Analysis:

Revenues increase $6,986 (4%). Expenditures increase $12,928 (4%). General Fund subsidy increases $5,942 (3%).

Revenue collection from cooperators of the Surface Water Management Program is projected to increase by $6,986. These revenues fund the Assistant Watermaster position, the Water Resources Aide, materials and supplies, and a portion of the indirect costs.

The General Fund subsidy supports the Administration Assistant position, along with the balance of the program's indirect costs.

The proposed net increase of General Fund subsidy is primarily driven by a rise of personnel expenses due to Cost of Living Adjustments (COLA) for positions already approved with staff in place. This is offset by a $2,683 (5%) reduction to General Fund support.

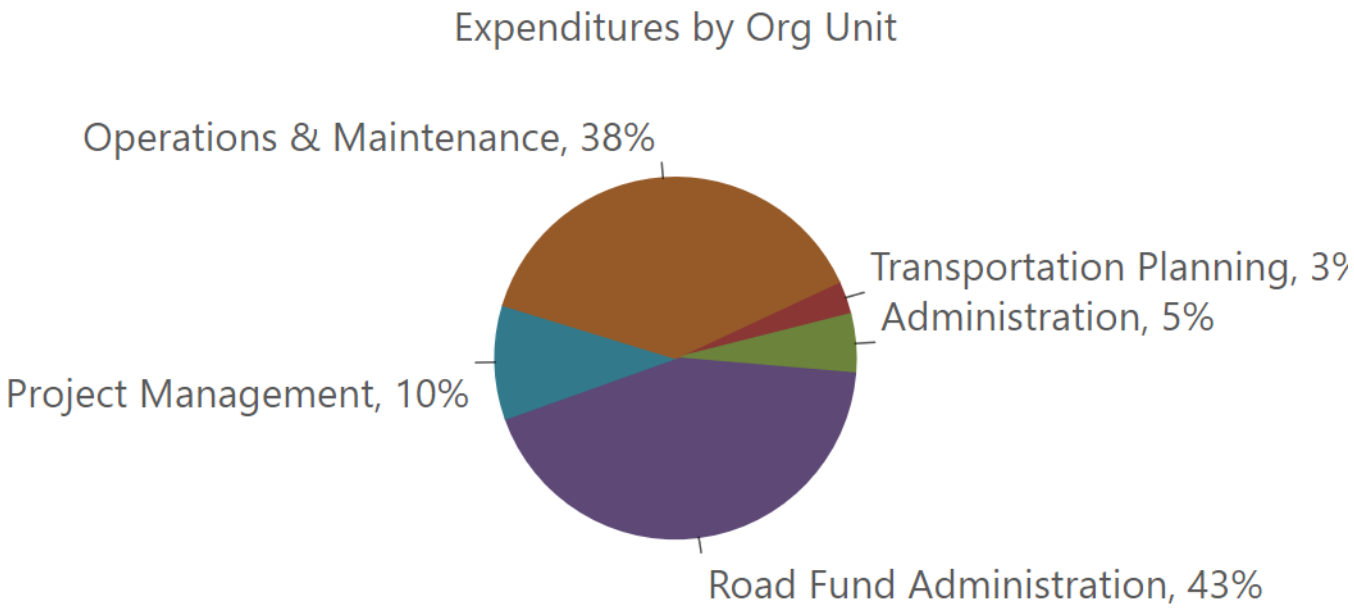
This budget includes $2,000 for training and translation services associated with the Equity, Diversity, and Inclusion (EDI) initiatives. The team continues to look for ways to best meet the needs of our diverse Washington County population.

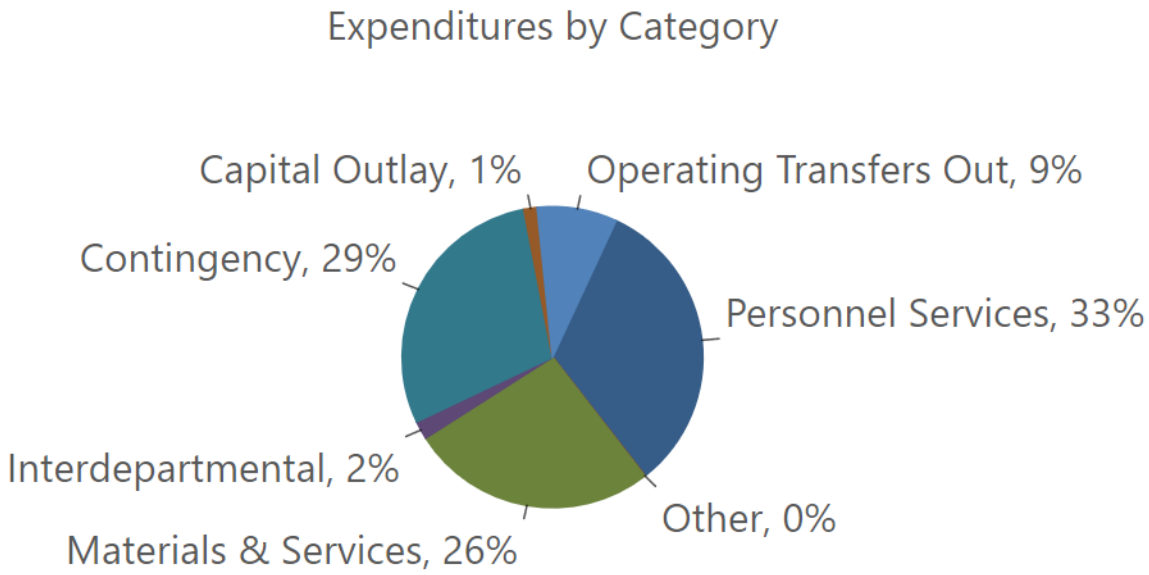
Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 145,486	$ 151,173	159,182	165,459	6,277	4%
Charges for Services	12,529	9,934	15,800	16,509	709	4%
Total Resources	**158,015**	**161,107**	**174,982**	**181,968**	**6,986**	**4%**
Requirements						
Personnel Services	178,105	152,472	195,274	224,784	29,510	15%
Materials & Services	13,059	37,604	159,614	143,174	(16,440)	-10%
Interdepartmental	-	-	1,629	1,487	(142)	-9%
Total Requirements	**191,164**	**190,076**	**356,517**	**369,445**	**12,928**	**4%**
General Fund Subsidy	**$ 33,149**	**$ 28,969**	**181,535**	**187,477**	**5,942**	**3%**
Budgeted FTE's	**1.94**	**1.94**	**1.75**	**1.75**	**-**	**0%**

Programs:

1. ***Watermaster*** (*100-961005*) This program encompasses the functions and services provided by the Watermaster including the following special sub-programs which are funded with dedicated resources: 1) Ground Water Monitoring - Monitors ground water levels in the urban unincorporated area of the County and 2) Surface Water Management- Includes monitoring of stream flow in the Tualatin Basin and identification of areas for potential flow restoration.


Expenditures by Org Unit
Operations & Maintenance, 38%
Transportation Planning, 3%
Administration, 5%
Project Management, 10%
Road Fund Administration, 43%


Expenditures by Category
Capital Outlay, 1%
Operating Transfers Out, 9%
Contingency, 29%
Personnel Services, 33%
Interdepartmental, 2%
Other, 0%
Materials & Services, 26%

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 812,795	$ 783,536	825,000	792,075	(32,925)	-4%
Licenses and permits	244,267	221,582	248,000	248,000	-	0%
Intergovernmental	47,376,326	42,269,424	43,357,000	44,046,879	689,879	2%
Charges for Services	10,284,571	10,031,519	9,962,500	9,961,483	(1,017)	0%
Interdepartmental	10,084,099	10,426,677	10,778,655	11,973,635	1,194,980	11%
Miscellaneous	(1,286,433)	1,069,723	140,600	2,028,747	1,888,147	1,343%
Operating Transfers In	1,360,829	1,363,957	1,563,406	1,780,945	217,539	14%
Total Resources	**68,876,454**	**66,166,418**	**66,875,161**	**70,831,764**	**3,956,603**	**6%**
Requirements						
Personnel Services	26,575,168	27,712,157	33,760,167	37,475,233	3,715,066	11%
Materials & Services	16,461,982	16,589,458	27,198,717	30,535,991	3,337,274	12%
Other	14,196	8,108	32,600	32,600	-	0%
Interdepartmental	8,626,554	10,183,365	3,612,547	2,269,467	(1,343,080)	-37%
Operating Transfers Out	7,930,319	9,342,847	8,315,639	9,878,934	1,563,295	19%
Capital Outlay	120,268	322,503	531,700	1,628,282	1,096,582	206%
Subtotal Requirements	**59,728,487**	**64,158,438**	**73,451,370**	**81,820,507**	**8,369,137**	**11%**
Contingency	-	-	36,261,042	33,460,032	(2,801,010)	-8%
Total Requirements	**59,728,487**	**64,158,438**	**109,712,412**	**115,280,539**	**5,568,127**	**5%**
Resources over / (under) Requirements	9,147,967	2,007,980	(42,837,251)	(44,448,775)	(1,611,524)	4%
Beginning Fund Balance	44,304,986	46,312,965	42,837,251	44,448,775	1,611,524	4%
Ending Fund Balances	**$ 53,452,953**	**$ 48,320,945**	**-**	**-**	**-**	
Budgeted FTE's	**230.63**	**232.63**	**235.38**	**246.81**	**11.43**	**5%**

Requirements by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Transportation Planning	$ -	$ -	-	621,550	621,550	0%
Engineering Services	3,289,191	2,450,784	2,917,661	2,687,559	(230,102)	-8%
Administration	1,550,919	1,571,878	1,774,406	1,916,945	142,539	8%
Road Fund Administration	54,527,659	51,939,410	51,835,000	54,100,334	2,265,334	4%
Capital Project Management	7,301,074	7,919,812	8,132,894	9,011,304	878,410	11%
Operations & Maintenance	2,207,611	2,284,534	2,215,200	2,494,072	278,872	13%
Total Resources	**68,876,454**	**66,166,418**	**66,875,161**	**70,831,764**	**3,956,603**	**6%**
Transportation Planning	-	-	-	3,075,269	3,075,269	0%
Engineering Services	9,688,440	9,330,043	12,322,512	13,196,307	873,795	7%
Administration	3,649,894	3,963,108	5,270,324	5,389,848	119,524	2%
Road Fund Administration	9,740,976	11,180,620	47,053,575	44,099,876	(2,953,699)	-6%
Capital Project Management	7,412,695	8,149,693	10,254,433	10,408,050	153,617	1%
Operations & Maintenance	29,236,482	31,534,974	34,811,568	39,111,189	4,299,621	12%
Total Requirements	**59,728,487**	**64,158,438**	**109,712,412**	**115,280,539**	**5,568,127**	**5%**
Resources over / (under) Requirements	**9,147,967**	**2,007,980**	**(42,837,251)**	**(44,448,775)**	**(1,611,524)**	**4%**
Fund Equity	44,304,986	46,312,965	42,837,251	44,448,775	1,611,524	4%
Ending Fund Balances	**53,452,953**	**48,320,945**	**-**	**-**	**-**	

*Effective FY 2024-25, General Fund organization unit Transportation Planning program (100-601010) moved to Road Fund (168-601010).

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

Budget Analysis:

Transportation Planning revenues drop significantly because the multi-year grant for County Creek Regional Trail (CCRT) planning ends in FY 2024-25. As a result, this program needs more support from Road Fund to meet the expected level of support.

Personnel Services increase due to increases in salaries, retirement costs, and health benefits. A 5% percent reduction in General Fund support from Fund 100 (General Fund) to Fund 100-601005 (Community Planning) is required. For the 5% percent reduction, the program redistributed the budgeted cost of a Senior Planner Position (10939) to .35 FTE to Community Planning (100-601005) and .65 FTE Transportation Planning (168-601010). The results will be a savings of $76,939 in Fiscal Year 2024-25 in General Fund Subsidies for Community Planning (100-601005) and an increase in Personnel costs to Transportation Planning (168-601010).

Materials and Services has a moderate decrease due to the reduction in the Professional Services cost. The majority of that comes from the reduction in expenditure in CCRT projects ending in FY 2024-25. The expenditure for the new multi-year project, Safe Streets for All, starting in FY 2024-25 is significantly lower than CCRT's.

Key Issues:

Compared to FY 2023-24 there is a significant decrease in total revenue. Total expenditures decreased slightly due to the reduction in Professional Services. Land Use & Transportation and Government Relations staff have been actively advocating for additional state funding to help local agencies pay for the significant staff and consultant costs incurred to update local plan and code documents as well as implement these state mandates. Because the grant is ending in FY 2024-25, this program needs more support from Road Fund.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	%
Resources						
Intergovernmental	-	-	-	439,000	439,000	-%
Interdepartmental	-	-	-	107,550	107,550	-%
Operating Transfers In	-	-	-	75,000	75,000	-%
Total Resources	**-**	**-**	**-**	**621,550**	**621,550**	**-%**
Requirements						
Personnel Services	-	-	-	2,139,220	2,139,220	0%
Materials & Services	-	-	-	879,800	879,800	0%
Interdepartmental	-	-	-	56,249	56,249	0%
Subtotal Requirements	**-**	**-**	**-**	**3,075,269**	**3,075,269**	**-%**
Total Requirements	**-**	**-**	**-**	**3,075,269**	**3,075,269**	**-%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources under Requirements	-	-	-	(2,453,719)	(2,453,719)	-%
Ending Fund Balance	$ -	-	-	(2,453,719)	(2,453,719)	
Budgeted FTE's	-	-	-	12.83	12.83	0%

Programs:

1. ***Transportation Planning*** (*168-601010*) This program is responsible for the preparation, maintenance and periodic update of the County transportation plans. This program covers a range of policy and strategic planning issues, transportation (roadway and transit) corridor studies, individual project support and planning through the project development level. Additionally, this program participates in countywide, regional, state and federal transportation planning and funding activities. *This program's number through FY 2023-24 was 100-601010.

This organization unit provides engineering design and review, project development, traffic management, surveying and related engineering support for road, bridge, signal, sidewalk and pathway projects.

Budget Analysis:

Revenues decrease $230,102 (8%). Expenditures increase $873,795 (7%). Road Fund subsidy increases $1,103,897 (12%).

Revenues decrease from last fiscal year, due to a reduction in staff work on capital projects, offset by a modest increase in subdivision administration for plan review.

Personnel Services increase due to Cost of Living Adjustments (COLA) in salaries, retirement costs, and health benefits. Vacancies are anticipated to be filled to meet project delivery assignments for internal engineering design on capital projects.

Materials and Services increase in FY 2024-25. Primary factors are increases in professional services and fleet internal charges.

Interdepartmental expenditures decrease for county indirect costs.

Capital Outlay remains the same as staff awaits delivery of a bucket truck for 168-603010.The bucket truck, which services streets and traffic signals, has been on order for several years and has not been received due to supply chain issues. The bucket truck is expected to arrive in July, 2024.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 173,827	$ 226,675	157,000	176,000	19,000	12%
Charges for Services	734,564	547,113	715,000	568,750	(146,250)	-20%
Interdepartmental	2,271,910	1,617,870	1,988,161	1,876,309	(111,852)	-6%
Miscellaneous	108,890	59,126	57,500	66,500	9,000	16%
Total Resources	**3,289,191**	**2,450,784**	**2,917,661**	**2,687,559**	**(230,102)**	**-8%**
Requirements						
Personnel Services	6,174,913	6,229,111	7,987,734	8,392,660	404,926	5%
Materials & Services	1,944,150	1,371,012	3,697,692	3,978,170	280,478	8%
Interdepartmental	1,569,377	1,721,583	447,586	427,477	(20,109)	-4%
Capital Outlay	-	8,337	189,500	398,000	208,500	110%
Total Requirements	**9,688,440**	**9,330,043**	**12,322,512**	**13,196,307**	**873,795**	**7%**
Road Fund Subsidy	**$ 6,399,249**	**$ 6,879,259**	**9,404,851**	**10,508,748**	**1,103,897**	**12%**
Budgeted FTE's	**50.28**	**50.28**	**50.43**	**49.28**	**(1.15)**	**-2%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Engineering Administration	$ 1,981,726	$ 2,161,935	2,513,650	2,524,768	11,118	0%
Engineering Design Review	1,789,636	1,620,561	2,400,827	2,784,548	383,721	16%
Traffic Engineering	5,210,443	4,770,098	6,356,720	6,881,578	524,858	8%
Survey Road	706,635	777,449	1,051,315	1,005,413	(45,902)	-4%
Total Requirements	**9,688,440**	**9,330,043**	**12,322,512**	**13,196,307**	**873,795**	**7%**

Programs:

1. ***Engineering Administration*** (*168-603001*) Provides leadership, management, public information, and support for road, bridge, signal, sidewalk and pathway projects.
2. ***Engineering Design Review*** (*168-603005*) Prepares plans, specifications, and estimates (contract documents) for public capital improvements including roadways, drainage, bridge, signals, and intersections. Reviews plans for construction improvements within County roads, including subdivisions, roadways, and sidewalks.
3. ***Traffic Engineering*** (*168-603010*) Performs and reviews traffic analysis related to public capital improvements and land use actions. Prepares plans, specifications and estimates for public capital improvements including traffic signals, illumination, signing and striping. Maintains, operates and reviews County-owned street lighting, traffic control signals, traffic signs, striping and other electronic devices on County maintained roads including the intelligent transportation system infrastructure. Administers the Neighborhood Streets Program for the county neighborhood routes and local roads.
4. ***Survey Road*** (*168-603020*) Facilitates and administers legal processes associated with both public and County roads, including legal descriptions and preparing land use waivers, restrictive covenants, and agenda items for vacation of the public interest. Provides location services for claims regarding work performed outside the right-of-way or for encroachments into the roadway. Maintain a vertical control network to support engineering design review and ongoing maintenance efforts. Provides survey support of engineering plans prepared by the County design group and others.

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

Budget Analysis:

Revenues increase $142,539 (8%). Expenditures increase $119,524 (2%). Beginning fund balance increases $1,611,524 (4%).

Revenues received are primarily due to the Cost Allocation Plan (CAP) reimbursement for the department's support for Administrative Services.

Personnel Services increase due to Cost of Living Adjustments (COLA) in salaries, retirement costs, and health benefits. The Department anticipates hiring to fill all vacancies in the current budget prior to the new fiscal year.

Professional services are continued to fund preparation of the Department strategic plan, translation/interpretation, professional and team coaching, and to fund a consultant for department-wide training in equity, diversity and inclusion.

Total Budget

	Actuals 2021-22	Actuals 2021-22	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 67,152	$ 101,555	78,000	78,000	-	0%
Interdepartmental	122,537	106,366	133,000	133,000	-	0%
Miscellaneous	401	-	-	-	-	0%
Operating Transfers In	1,360,829	1,363,957	1,563,406	1,705,945	142,539	9%
Total Resources	**1,550,919**	**1,571,878**	**1,774,406**	**1,916,945**	**142,539**	**8%**
Requirements						
Personnel Services	2,883,417	3,190,429	4,075,909	4,143,969	68,060	2%
Materials & Services	158,722	102,261	1,169,676	1,137,726	(31,950)	-3%
Other	391	594	850	850	-	0%
Interdepartmental	607,364	669,824	23,889	107,303	83,414	349%
Subtotal Requirements	**3,649,894**	**3,963,108**	**5,270,324**	**5,389,848**	**119,524**	**2%**
Total Requirements	**3,649,894**	**3,963,108**	**5,270,324**	**5,389,848**	**119,524**	**2%**
Resources under Requirements	**(2,098,975)**	**(2,391,230)**	**(3,495,918)**	**(3,472,903)**	**23,015**	**-1%**
Resources allocated to other funds	(42,206,011)	(43,921,735)	(39,341,333)	(40,975,872)	(1,634,539)	4%
Fund Equity	$ 44,304,986	$ 46,312,965	42,837,251	44,448,775	1,611,524	4%
Budgeted FTE's	**23.00**	**25.00**	**25.75**	**25.35**	**(0.40)**	**-2%**

Programs:

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

Road Fund Administration 168-6045 Budget Detail

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

Budget Analysis:

Revenues increase $2,265,334 (4%). Expenditures decrease $2,953,699 (6%). Road Fund subsidy decreases $5,219,033 (109%).

State Motor Vehicle Apportionment revenues reflect a very small increase in FY 2024-25. Vehicle Registration Fee revenue numbers are expected to inconsistently climb slowly in the coming years. Total Road Fund revenues are anticipated to climb at about 1% per year.

Materials and Services expenditures decrease due to anticipated reductions in Bridgeport Village emissions monitoring costs. Transfers to other Funds reflect a large one-time expenditure for the Timber Road slide-repair project, normal expenditures on ADA ramp and pedestrian/bicycle lane improvements, and the inclusion of the ongoing Stringtown Road Bridge project. Director's Projects that require consultant support include the transportation priority funding packets and preparation of grant applications. Support for methane monitoring at Bridgeport and Durham North (Pac Trust Business Center) continues. With careful planning, the contingency for Road Fund remains adequate to maintain resiliency in the event of an emergency and flexibility to respond to unforeseen priority transportation needs.

Key Issues:

The long-term forecast of Revenues does not keep pace with anticipated growth in expenditures. Yearly averages in personnel, internal services, and professional services are growing at a much higher rate than all of the revenue sources.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 812,795	$ 783,536	825,000	792,075	(32,925)	-4%
Intergovernmental	45,916,352	40,992,988	42,000,000	42,231,879	231,879	1%
Charges for Services	9,321,744	9,269,515	9,000,000	9,187,233	187,233	2%
Miscellaneous	(1,523,232)	893,371	10,000	1,889,147	1,879,147	8,791%
Total Resources	**54,527,659**	**51,939,410**	**51,835,000**	**54,100,334**	**2,265,334**	**4%**
Requirements						
Materials & Services	280,829	119,415	784,449	735,910	(48,539)	-6%
Other	5,336	5,271	25,000	25,000	-	0%
Interdepartmental	1,524,492	1,713,087	1,667,445	-	(1,667,445)	-100%
Operating Transfers Out	7,930,319	9,342,847	8,315,639	9,878,934	1,563,295	19%
Contingency	-	-	36,261,042	33,460,032	(2,801,010)	-8%
Total Requirements	**9,740,976**	**11,180,620**	**47,053,575**	**44,099,876**	**(2,953,699)**	**-6%**
Road Fund Subsidy	**$ (44,786,683)**	**$ (40,758,790)**	**(4,781,425)**	**(10,000,458)**	**(5,219,033)**	**109%**

Programs:

1. ***Road Fund Administration*** (*168-604501*) This program primarily tracks and accounts for Road Fund revenues and expenditures related to administrative activities.

This organization unit provides project management, coordination, right-of-way acquisition, construction management and administrative support for transportation capital improvement projects through the following programs: RIght of Way, Project Delivery, and Project Delivery Support.

Budget Analysis:

Revenues increase $878,410 (11%). Expenditures increase $153,617 (1%). Road Fund subsidy decreases $724,793 (34%).

Intradepartmental revenues increased due to fluctuations in the capital project delivery schedule.

Personnel Services increase due to Cost of Living Adjustments (COLA) in salaries, retirement costs, and health benefits. A 1.00 FTE Program Manager position was added, while reducing a 1.00 FTE Senior Project Manager, resulting in a $0 change. A 1.00 FTE Program Specialist position was added, while reducing a 1.00 FTE Engineering Technician II position, resulting in net decrease of $37,525. A 1.00 FTE Right of Way Agent I position was added, while reducing a 1.00 FTE Administrative Specialist II, resulting in net increase of $22,240. These position changes will begin to provide the needed staffing for these increased workloads.

Materials and Services increased slightly due to a shift from Interdepartmental ITS Capital charges moving from Interfund Expenditures to Materials and Services. Other appropriations are consistent with the FY 2023-24 budget.

Interdepartmental Charges category decreased primarily due to the ITS Capital charges moving to Materials & Services.

Capital Outlay decreased cost is due to the removal of the purchase of a Survey Tablet in previous fiscal years. No new vehicles will be purchased in FY 2024-25.

A Budget Decision Package (BDP) approved $5,700 to install laptop mounts in three vehicles for Engineering Technicians working in the field.

Three additional BDPs were approved to assist Capital Project Services move toward Local Public Agency certification. There will be additional work required with securing federal and state grant funding.

Key Issues:

As Capital Project Services moves forward, a clear need for additional support for acquiring federal and state grants to fund projects emerges. In order to achieve this goal, staffing changes are required. The staffing changes in FY 2024-25 result in a savings of $15,285, but future changes may require additional FTE.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 372	$ -	-	-	-	0%
Interdepartmental	7,300,352	7,919,062	8,132,894	9,011,304	878,410	11%
Miscellaneous	350	750	-	-	-	0%
Total Resources	**7,301,074**	**7,919,812**	**8,132,894**	**9,011,304**	**878,410**	**11%**
Requirements						
Personnel Services	5,858,692	6,545,095	7,747,184	8,018,681	271,497	4%
Materials & Services	290,572	274,115	2,049,738	1,989,081	(60,657)	-3%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Interdepartmental	1,234,003	1,320,836	447,511	400,288	(47,223)	-11%
Capital Outlay	29,428	9,647	10,000	-	(10,000)	-100%
Total Requirements	**7,412,695**	**8,149,693**	**10,254,433**	**10,408,050**	**153,617**	**1%**
Road Fund Subsidy	**$ 111,621**	**$ 229,881**	**2,121,539**	**1,396,746**	**(724,793)**	**-34%**
Budgeted FTE's	**46.35**	**46.35**	**48.20**	**48.35**	**0.15**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2021-22	Modified 2023-24	Proposed 2024-25	Change $	Change %
CPM Administration	$ 2,247,081	$ 2,465,470	3,475,371	3,660,952	185,581	5%
Right of Way	614,820	842,601	1,041,515	1,108,143	66,628	6%
Project Delivery	4,550,794	4,841,622	5,737,547	5,638,955	(98,592)	-2%
Total Requirements	**7,412,695**	**8,149,693**	**10,254,433**	**10,408,050**	**153,617**	**1%**

Programs:

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

Operations & Maintenance 168-6060 Budget Detail

The Operations & Maintenance organization unit mission is to maintain and operate a safe and efficient county transportation system comprised of roads, bridges, drainage systems and bike paths in a cost effective and environmentally sound manner through the following programs: Roadway Surfaces, Operations Engineering, Traffic Maintenance, Vegetation Maintenance, Bridge Operations, Drainage Operations, and Landscape Maintenance.

Budget Analysis:

Revenues increase $278,872 (13%). Expenditures increase $4,299,621 (12%). Road Fund subsidy increases $4,020,749 (12%).

Revenue increase primarily due to additional expected Operations support needed for the Urban Road Maintenance District (URMD), Overlay/Slurry program, and maintenance projects in the new year. Actual revenue varies depending on the support needed as situations arise, driven by service requests and circumstances in the field.

Expenditure increases primarily driven by adding back scope from Operations Engineering materials and services from prior reductions of contracted pavement overlay, pavement markings, and surface stabilization programs. Personnel services have also increased due to cost-of-living adjustments for salaries, retirement contributions, and health care costs. Other expenditure increases from approved addition of 12 items of fleet equipment, including trailers and platforms, will assist operations of grading, plowing, and other maintenance and emergency activities.

Key Issues:

Operations & Maintenance faces long term financial challenges as personnel, professional services, and supplies costs outpace the growth rate of Road Fund revenue. The Pavement Condition Index projections over the next eight years show a significant decline without large increases in revenues.

Total Budget

	Actuals 2021-22	Actuals 2023-24	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	$ 244,267	$ 221,582	248,000	248,000	-	0%
Intergovernmental	1,286,147	1,049,761	1,200,000	1,200,000	-	0%
Charges for Services	160,739	113,336	169,500	127,500	(42,000)	-25%
Interdepartmental	389,300	783,379	524,600	845,472	320,872	61%
Miscellaneous	127,158	116,476	73,100	73,100	-	0%
Total Resources	**2,207,611**	**2,284,534**	**2,215,200**	**2,494,072**	**278,872**	**13%**
Requirements						
Personnel Services	11,658,146	11,747,522	13,949,340	14,780,703	831,363	6%
Materials & Services	13,787,709	14,722,655	19,497,162	21,815,304	2,318,142	12%
Other	8,469	2,243	6,750	6,750	-	0%
Interdepartmental	3,691,318	4,758,035	1,026,116	1,278,150	252,034	25%
Capital Outlay	90,840	304,519	332,200	1,230,282	898,082	270%
Total Requirements	**29,236,482**	**31,534,974**	**34,811,568**	**39,111,189**	**4,299,621**	**12%**
Road Fund Subsidy	**$ 27,028,871**	**$ 29,250,440**	**32,596,368**	**36,617,117**	**4,020,749**	**12%**
Budgeted FTE's	**111.00**	**111.00**	**111.00**	**111.00**	**-**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Operations Administration	$ 6,037,909	$ 7,169,302	7,154,655	7,447,283	292,628	4%
Roadway Surfaces	4,213,448	4,804,030	4,303,127	6,255,568	1,952,441	45%
Operations Engineering	11,353,291	11,583,713	14,122,458	15,026,779	904,321	6%
Traffic Maintenance	1,271,338	1,597,513	1,256,633	1,675,444	418,811	33%
Vegetation Management	2,190,372	2,131,307	3,032,431	3,425,181	392,750	13%
Bridge Operations	791,826	758,463	1,089,488	1,200,127	110,639	10%
Drainage Operations	2,912,288	3,011,940	3,380,627	3,566,084	185,457	5%
Landscape Maintenance	466,010	478,706	472,149	514,723	42,574	9%
Total Requirements	**29,236,482**	**31,534,974**	**34,811,568**	**39,111,189**	**4,299,621**	**12%**

Programs:

1. ***Operations Administration*** (*168-606005*) Provides leadership, management and support of operations within the division.
2. ***Roadway Surfaces*** (*168-606010*) Protects the structural integrity of county roads. Performs maintenance on roadways, including asphalt overlays, patching, surface sealing, street sweeping, gravel applications and grading.
3. ***Operations Engineering*** (*168-606015*) Assures all construction on roads, bridges, drainage systems and miscellaneous structures within the county rights-of-way are built in accordance with approved plans and specifications; reviews plans, and issues permits for utility construction in roadways, monitors subdivision improvements and field- inspects construction. Maintains and updates necessary management information for design and maintenance schedules. Processes the formation of local improvement districts, investigates citizen complaints, and provides quality assurance for all divisional maintenance activities.
4. ***Traffic Maintenance*** (*168-606020*) Performs installation, repair and replacement of traffic signs, application of pavement striping, school-crossing stencils and raised pavement markers.
5. ***Vegetation Management*** (*168-606025*) Provides vegetation control within county rights-of-way through brush cutting, mowing, herbicide spraying, landscape maintenance and related activities. Administers Adopt-a-Road program.
6. ***Bridge Operations*** (*168-606030*) Protects the structural integrity of county bridges through bridge repairs and replacements. Additional tasks include work on major culverts and guardrails, bridge and culvert inspections.
7. ***Drainage Operations*** (*168-606035*) Provides repair, maintenance and installation of county drainage systems such as ditches, culverts and catch basins, ditch and culvert cleaning and the evaluation of erosion-control compliance.
8. ***Landscape Maintenance*** (*168-606040*) Provides vegetation and litter management within urban county rights-of-way through brush cutting, mowing, herbicide spraying, landscape maintenance, litter patrol and related activities.

Public Land Corner 170-6030 Budget Detail

This organization unit is charged with all activities required for the re-monumentation of Washington County's 3,400 public land corners. This involves locating the corners established in previous government surveys and documenting their location through modern surveying practices, including the establishment of coordinates essential for mapping control in the County's Geographical Information System (GIS).

Budget Analysis:

Revenues decrease $170,000 (30%). Expenditures, excluding Contingency, increase $45,028 (5%). Contingency decreases $422,892 (22%). Beginning fund balance decreases $207,864 (9%).

The Public Land Corner fee revenue is expected to decline in FY 2024-25 based on current economic activity, along with a decrease for project related work as the team struggles to stay fully staffed.

Personnel Services increase due to Cost of Living Adjustments (COLA) in salaries, retirement costs, and health benefits.

Materials and Services expenditures remain at nearly the same amount as the prior year.

Interfund Expenditures is also slightly reduced.

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

Total Budget

	Adopted 2021-22	Adopted 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 482,519	$ 272,493	370,000	275,000	(95,000)	-26%
Interdepartmental	237,745	407,396	200,000	75,000	(125,000)	-63%
Miscellaneous	(74,802)	45,836	-	50,000	50,000	0%
Total Resources	**645,462**	**725,725**	**570,000**	**400,000**	**(170,000)**	**-30%**
Requirements						
Personnel Services	527,657	561,576	596,815	641,870	45,055	8%
Materials & Services	32,565	30,110	205,371	205,817	446	0%
Interdepartmental	203,164	203,559	108,537	102,880	(5,657)	-5%
Operating Transfers Out	28,855	36,279	37,168	42,352	5,184	14%
Subtotal Requirements	**792,241**	**831,524**	**947,891**	**992,919**	**45,028**	**5%**
Contingency	-	-	1,890,561	1,467,669	(422,892)	-22%
Total Requirements	**792,241**	**831,524**	**2,838,452**	**2,460,588**	**(377,864)**	**-13%**
Resources under Requirements	**(146,779)**	**(105,799)**	**(2,268,452)**	**(2,060,588)**	**207,864**	**-9%**
Fund Equity	2,409,842	2,304,044	2,268,452	2,060,588	(207,864)	-9%
Ending Fund Balance	**$ 2,263,063**	**$ 2,198,245**	**-**	**-**	**-**	
Budgeted FTE's	**3.79**	**3.79**	**3.79**	**3.79**	**-**	**0%**

Programs:

1. ***Surveying Public Land Corner*** (*170-603030*) The program provides for the preservation of public land corners, which are necessary for determining the proper location of property boundaries by public agencies, private surveyors, and citizens. The establishment and subsequent coordination of these corners is critical for the protection of private and public property rights.

Current Planning encompasses Development Review and Development Assistance activities pertaining to land development in the unincorporated areas of Washington County. The section provides Development Compliance and Code Enforcement activities as they relate to enforcement of the County's Community Development Code and related ordinances.

This fund operates primarily on an enterprise basis supported by fees from service users

Budget Analysis:

Revenues increase $425,578 (16%). Expenditures, excluding Contingency, increase $172,029 (6%). Contingency increases $538,094 (1,547%). Beginning fund balance increases $284,545 (81%).

For FY 2024-25, the program is proposing an 8.5% increase to most fees charged for development review to improve cost recovery and avoid further reduction in the already-low fund balance. This increase comes after Projected activity levels remain flat. Investment Interest income is included in budget revenue.

Expenditure increases mainly from personnel cost due to salaries, health benefits, and retirement costs, ITS demand, and ITS personnel cost. Materials and Services expenditures are estimated to be lower mainly due to decrease in County's Cost Allocation Plan (CAP) and other expenditures are in line with the FY 2023-24 budget. Additionally, a 5% reduction from General Fund support of $1,250 will be applied to Professional Services.

Interfund expenditures increase in ITS demand and ITS personnel cost due to Accela permit system moving to the cloud. Transfer to the Road Fund decreases slightly for department administrative costs.

Key Issues:

Fee revenues have not supported Current Planning operational costs since FY 2017-18. Fee increases in FY 2023-24 and FY 2024-25 are offset by an ongoing downturn in development activity.

Staff are still considering implementing a future technology fee surcharge to help recover the cost of technology systems including hardware, software and technology staff support. Staff recommend delaying implementation of the technology surcharge for one additional year (until FY 2025-26) to provide time to evaluate current and future technology needs and costs.

Staff will monitor the financial condition of this fund and provide updates to the Board as needed.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 98,024	$ 111,650	90,000	105,000	15,000	17%
Charges for Services	1,852,507	1,879,432	2,179,979	2,576,604	396,625	18%
Fines & Forfeitures	47,000	22	-	-	-	0%
Interdepartmental	68,329	82,946	36,000	29,132	(6,868)	-19%
Miscellaneous	(52,371)	31,913	-	27,071	27,071	0%
Operating Transfers In	368,084	324,200	329,200	322,950	(6,250)	-2%
Total Resources	**2,381,573**	**2,430,163**	**2,635,179**	**3,060,757**	**425,578**	**16%**
Requirements						

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Personnel Services	1,744,289	1,850,345	1,973,579	2,100,993	127,414	6%
Materials & Services	105,497	94,638	710,212	659,980	(50,232)	-7%
Other	49,444	700	3,000	3,500	500	17%
Interdepartmental	608,352	559,474	109,377	213,452	104,075	95%
Operating Transfers Out	134,086	152,365	156,436	146,708	(9,728)	-6%
Subtotal Requirements	**2,641,668**	**2,657,522**	**2,952,604**	**3,124,633**	**172,029**	**6%**
Contingency	-	-	34,788	572,882	538,094	1,547%
Total Requirements	**2,641,668**	**2,657,522**	**2,987,392**	**3,697,515**	**710,123**	**24%**
Resources under Requirements	**(260,095)**	**(227,359)**	**(352,213)**	**(636,758)**	**(284,545)**	**81%**
Fund Equity	1,108,115	880,753	352,213	636,758	284,545	81%
Ending Fund Balance	**$ 848,020**	**$ 653,394**	**-**	**-**	**-**	
Budgeted FTE's	**16.31**	**16.31**	**13.52**	**13.62**	**0.10**	**1%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Development Review	$ 1,581,658	$ 1,576,136	1,829,723	2,418,203	588,480	32%
Development Assistance	876,322	852,496	892,427	1,032,050	139,623	16%
Code Maintenance & Code Enforcement	183,688	228,890	265,242	247,262	(17,980)	-7%
Total Requirements	**2,641,668**	**2,657,522**	**2,987,392**	**3,697,515**	**710,123**	**24%**

Programs:

1. ***Development Review*** (*172-602030*) Reviews and processes all land development requests in unincorporated Washington County. Ensures that all development proposals comply with all applicable plans and codes.
2. ***Development Assistance*** (*172-602035*) Provides development assistance to customers at the counter and over the telephone. Reviews all building permits and provides copies of land development related documents to the public.
3. ***Code Maintenance & Code Enforcement*** (*172-602040*) Reviews land development projects in final stages to ensure compliance with conditions of approval. Investigates all land use complaints that are enforceable via the Community Development Code. Prepares code amendments and makes recommendations concerning code interpretations.

Building Services provides plan review, issues permits and conducts inspections relative to conformance with state building, mechanical, electrical, plumbing and mobile home codes in the unincorporated areas of the County and via contract to some of the smaller cities.

Budget Analysis:

Revenues increase $2,051,435 (19%). Expenditures, excluding Contingency, increase $1,303,641 (11%). Contingency increases $4,392,438 (124%). Beginning fund balance increases $3,644,644 (89%).

For FY 2024-25, the program is proposing an 8.5% increase to most fees to sustain operations, maintain cost recovery for the program and rebuild a severely depleted fund balance. The projection of future development activity is conservative. Investment Interest Income is included in budget revenue.

Overall expenditures are estimated to increase. Personnel cost increases mainly in salaries, retirement costs, and health care costs. Total FTEs increases from 50.71 to 53.13 FTE for two additional Inspectors so we can maintain inspection timeline commitment and 0.30 of a Principal Planner. These additional FTEs are fully supported by permit revenue.

Materials and Services slightly lower due to reduction in County's Cost Allocation Plan (CAP) and other expenditures are consistent with the FY 2023-24 budget levels.

Interfund expenditures increase in ITS demand and ITS personnel cost due to Accela permit system moving to the cloud. Transfer to the Road Fund goes up slightly for department administrative costs.

Vehicle costs increase for the two additional inspectors and are funded by permit revenue.

Key Issues:

Fee revenues have not supported Building Services costs since FY 2017-18, but the 50% increase for FY 23-24 may fill the gap. The program may achieve cost recovery FY 2023-24.

Staff are still considering implementing a future technology fee surcharge to help recover the cost of technology systems including hardware, software and technology staff support. Staff recommend delaying implementation of the technology surcharge until FY 2025-26 to provide time to evaluate current and future technology needs and costs.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	$ 4,659,327	$ 5,663,805	6,196,729	7,133,768	937,039	15%
Intergovernmental	100,800	114,068	104,000	104,000	-	0%
Charges for Services	3,294,865	4,123,390	4,542,592	5,339,196	796,604	18%
Fines & Forfeitures	8,204	908	500	500	-	0%
Interdepartmental	151,632	227,928	158,277	139,231	(19,046)	-12%
Miscellaneous	(208,512)	174,974	8,000	369,838	361,838	4,523%
Operating Transfers In	-	-	25,000	-	(25,000)	-100%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Total Resources	**8,006,316**	**10,305,073**	**11,035,098**	**13,086,533**	**2,051,435**	**19%**
Requirements						
Personnel Services	6,992,361	6,836,467	7,912,389	8,892,265	979,876	12%
Materials & Services	225,116	307,818	2,285,181	2,231,869	(53,312)	-2%
Other	56,682	48,737	75,000	79,000	4,000	5%
Interdepartmental	2,371,646	2,151,715	808,141	1,088,167	280,026	35%
Operating Transfers Out	458,295	519,052	520,761	549,812	29,051	6%
Capital Outlay	-	-	-	64,000	64,000	0%
Subtotal Requirements	**10,104,100**	**9,863,789**	**11,601,472**	**12,905,113**	**1,303,641**	**11%**
Contingency	-	-	3,549,883	7,942,321	4,392,438	124%
Total Requirements	**10,104,100**	**9,863,789**	**15,151,355**	**20,847,434**	**5,696,079**	**38%**
Resources over / (under) Requirements	**(2,097,784)**	**441,284**	**(4,116,257)**	**(7,760,901)**	**(3,644,644)**	**89%**
Fund Equity	6,637,498	7,078,784	4,116,257	7,760,901	3,644,644	89%
Ending Fund Balance	**$ 4,539,714**	**$ 7,520,068**	**-**	**-**	**-**	
Budgeted FTE's	**55.03**	**54.03**	**49.72**	**52.02**	**2.30**	**5%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Building Inspection	$ 2,983,472	$ 2,716,634	6,979,896	11,815,115	4,835,219	69%
Plan Review	4,058,662	4,100,405	4,585,887	5,172,842	586,955	13%
Plumbing Inspection	1,042,140	1,030,704	1,350,238	1,498,694	148,456	11%
Electrical Inspection	1,866,623	1,870,663	2,062,457	2,231,552	169,095	8%
Building Code Compliance & Enforcement	153,203	145,383	172,877	129,231	(43,646)	-25%
Total Requirements	**10,104,100**	**9,863,789**	**15,151,355**	**20,847,434**	**5,696,079**	**38%**

Programs:

1. ***Building Inspection*** (*174-602005*) Performs site inspections of construction on private property relative to conformance with the state building, mechanical and mobile home codes.
2. ***Plan Review*** (*174-602010*) Reviews plans and issues permits for construction on private property relative to conformance with the state building and mechanical codes and maintains a record of construction within the unincorporated areas of the County.
3. ***Plumbing Inspection*** (*174-602015*) Reviews plans and performs site inspections of construction on private property relative to conformance with the state plumbing code.

4. ***Electrical Inspection*** (*174-602020*) Reviews plans and performs inspections of all construction on public and private property relative to conformance with state statutes and the national electrical code.
5. ***Building Code Compliance & Enforcement*** (*174-602025*) Oversees the building enforcement program by investigating complaints and reported code violations. Performs enforcement actions in those cases where code conformance cannot be achieved voluntarily.

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

STIF is a dedicated source of funding for improving or expanding public transportation services in Oregon through a tenth of one percent statewide employee payroll tax. The legislation designated Washington County as a public transportation provider eligible to receive a portion of the STIF fund commensurate with the tax revenue generated in the area outside TriMet and South Metro Area Regional Transit (SMART) service districts. Washington County also receives pass-through funds from TriMet for community and job connector shuttles inside the TriMet District and accounts for the largest share of Washington County's STIF program.

TriMet as the Qualified Entity (QE) for the tri-county region is responsible for submitting the Tri-County Public Transportation Improvement Plan (PTIP) for approval by the Oregon Transportation Commission, and receiving and distributing STIF funds for Clackamas, Multnomah and Washington counties. The PTIP identifies priority capital and operational improvements to be implemented by public transportation providers over a two-year period.

Washington County's priorities were developed in collaboration with and reflect broad consensus of the Washington County Transit Committee.
Program management, administrative oversight and planning support is provided by Land Use & Transportation (LUT).
STIF Discretionary Grants are accounted for in program 607010.

Budget Analysis:

Revenues decrease $1,768,507 (30%). Expenditures, excluding Contingency, decrease $488,362 (8%).

STIF is growing with some revenues remaining unspent at end of FY 2023-24. Revenue has recently been deferred or carried forward to the following year. FY 2023-24 STIF Formula Fund revenue is slightly reduced, but significant carry-forward revenues raise the total revenues significantly. STIF expenditures are gradually increasing from year to year, but some smaller STIF projects have been slowed by supply chain and hiring challenges.

Washington County and Ride Connection Inc. have also been successful receiving STIF discretionary grants (Program 607010), which are also accounted for in this fund. Matching funds of 20% are required. These will come from the MSTIP 3 Fund (Opportunity Fund), STIF Formula Funds, and ARPA funds (Fund 155), if available. Past and current discretionary grants include the following projects: technology upgrades to improve safety and Ride Connection's operational efficiency, micro-transit pilot project and community connector shuttle stop signage and passenger shelters.

Discretionary grant revenue is reimbursed only after incurred costs are reported. Some STIF Discretionary Grants were not awarded or were delayed, reducing Discretionary Grant revenue and expenditures dramatically. Discretionary Grant project activity is slower than expected, sometimes including multiple contracted parties and requiring contract amendments to extend contracts. Despite these factors, eventual growth in project spending is anticipated.

This program administers transit funding received through the State Transportation Improvement Fund and is used to provide local transit service that supplements TriMet service within TriMet's district providing rural and intercity services. This program has no dedicated staff but receives some reimbursement for staff costs billed to it.

Statewide Transportation Improvement 209-6070 Budget Detail

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 1,521,828	$ 1,925,443	5,873,917	3,985,028	(1,888,889)	-32%
Miscellaneous	(31,017)	10,517	-	80,192	80,192	0%
Operating Transfers In	200,477	49,811	-	40,190	40,190	0%
Total Resources	**1,691,288**	**1,985,771**	**5,873,917**	**4,105,410**	**(1,768,507)**	**-30%**
Requirements						
Materials & Services	1,880,234	1,756,258	5,807,805	5,306,804	(501,001)	-9%
Interdepartmental	12,600	24,276	56,534	64,550	8,016	14%
Operating Transfers Out	-	-	9,578	14,201	4,623	48%
Subtotal Requirements	**1,892,834**	**1,780,534**	**5,873,917**	**5,385,555**	**(488,362)**	**-8%**
Contingency	-	-	-	606,729	606,729	0%
Total Requirements	**1,892,834**	**1,780,534**	**5,873,917**	**5,992,284**	**118,367**	**2%**
Resources over / (under) Requirements	**(201,546)**	**205,237**	**-**	**(1,886,874)**	**(1,886,874)**	**0%**
Fund Equity	(192,652)	12,585	-	1,886,874	1,886,874	0%
Ending Fund Balance	**$ (394,198)**	**$ 217,822**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Transit Coordination	$ 1,456,379	$ 1,596,933	3,744,365	5,639,165	1,894,800	51%
Non Formula - Discretionary Grants	436,455	183,601	2,129,552	353,119	(1,776,433)	-83%
Total Requirements	**1,892,834**	**1,780,534**	**5,873,917**	**5,992,284**	**118,367**	**2%**

Programs:

1. ***Transit Coordination*** (*209-607005*) Originally funded in 2019 with authorization by the Oregon Transportation Commission (OTC), the County submits requests for funding. Future funding increases are tied to increases in employee payroll tax in the areas of the county outside of SMART and Tri-Met service districts, and an allocation increase by TriMet to the County for Regional Service Coordination and OTC awards of competitive STIF Discretionary Grants.

   Washington County contracts with Ride Connection, Inc., a private, non-profit organization, to provide transit services funded by STIF. Ride Connection has provided public transportation services in Washington County for decades using state and federal funding along with private contributions. The partnership with Ride Connection leverages STIF funds with these other resources to maximize the benefit and utility of enhanced public transportation services in Washington County.

   This program 607005 does not include STIF Discretionary Grants; they are included in program 607010.

2. ***Non Formula - Discretionary Grants*** (*209-607010*) Revenue for STIF Discretionary Grants is received on a reimbursement basis from Oregon Department of Transportation (ODOT). Matching funds of 20% are required; these may come from ARPA Fund 155, MSTIP III Fund and STIF Formula Funds.

Maintenance Improvement 212-6075 Budget Detail

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

Budget Analysis:

Revenues increase $20,136 (75%). Contingency increases $56,911 (13%). Beginning fund balance increases $36,753 (9%).

There are five active Maintenance Local Improvement Districts (MLIDs). Budgeted assessments and expenditures are consistent with the prior year, but budgeted interest revenues are higher than in years past.

Interfund appropriations are budgeted due to scheduled work included in the Operations and Maintenance Work Program for vegetation management within the active maintenance local improvement districts. There are no major projects scheduled for FY 2024-25.

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

This program administers funds collected from property owners for maintenance of specific roads and streets. This program has no dedicated staff.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ 13,944	$ 32,432	27,000	47,136	20,136	75%
Total Resources	**13,944**	**32,432**	**27,000**	**47,136**	**20,136**	**75%**
Requirements						
Materials & Services	-	-	1,801	1,848	47	3%
Interdepartmental	1,187	6,367	6,220	6,150	(70)	-1%
Operating Transfers Out	2	11	28	29	1	4%
Subtotal Requirements	**1,189**	**6,378**	**8,049**	**8,027**	**(22)**	**0%**
Contingency	-	-	432,447	489,358	56,911	13%
Total Requirements	**1,189**	**6,378**	**440,496**	**497,385**	**56,889**	**13%**
Resources over / (under) Requirements	**12,755**	**26,054**	**(413,496)**	**(450,249)**	**(36,753)**	**9%**
Fund Equity	395,117	421,171	413,496	450,249	36,753	9%
Ending Fund Balance	**$ 407,872**	**$ 447,225**	**-**	**-**	**-**	

Programs:

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

This organization unit is responsible for the duties and responsibilities of the County Surveyor which include: filing and maintaining public survey records; reviewing and approving plats and surveys; maintaining the County address system; performing court-ordered surveys; surveying County-owned property and public assistance.

Budget Analysis:

Revenues increase $245,473 (34%). Expenditures, excluding Contingency, decrease $79,280 (7%). Contingency increases $710,902 (101%). Beginning fund balance increases $386,149 (33%).

Revenues are increased from updated fees and consistent development activity.

A 5% reduction in General Fund support eliminates $3,647 of the previously planned transfer.

Personnel Services increase slightly to reflect the filling of vacancies. All positions are currently filled in this program. Materials and Services rise marginally due to increases in Cost Allocation Plan (CAP) charges. Interdepartmental expenditures decreased significantly because this fully-staffed group is no longer paying other Survey programs to support as much of its work. Transfers to the Road Fund rise due to the increase in the Land Use & Transportation (LUT) CAP charge. The budgeted contingency will be higher than the previous year, reflecting an increase in revenues.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 657,422	$ 856,856	587,280	773,680	186,400	32%
Interdepartmental	57,797	37,856	51,800	48,220	(3,580)	-7%
Miscellaneous	(112,809)	46,812	-	66,300	66,300	0%
Operating Transfers In	79,769	74,087	72,945	69,298	(3,647)	-5%
Total Resources	**682,179**	**1,015,611**	**712,025**	**957,498**	**245,473**	**34%**
Requirements						
Personnel Services	511,073	603,931	692,718	729,937	37,219	5%
Materials & Services	9,397	9,560	217,508	227,545	10,037	5%
Interdepartmental	311,393	373,171	224,183	90,846	(133,337)	-59%
Operating Transfers Out	34,791	42,933	44,561	51,362	6,801	15%
Subtotal Requirements	**866,654**	**1,029,595**	**1,178,970**	**1,099,690**	**(79,280)**	**-7%**
Contingency	-	-	706,896	1,417,798	710,902	101%
Total Requirements	**866,654**	**1,029,595**	**1,885,866**	**2,517,488**	**631,622**	**33%**
Resources under Requirements	**(184,475)**	**(13,984)**	**(1,173,841)**	**(1,559,990)**	**(386,149)**	**33%**
Fund Equity	1,451,313	1,437,329	1,173,841	1,559,990	386,149	33%
Ending Fund Balance	**$ 1,266,838**	**$ 1,423,345**	**-**	**-**	**-**	
Budgeted FTE's	**4.58**	**4.58**	**4.58**	**4.58**	**-**	**0%**

Programs:

1. ***Survey Development Review*** (*216-603015*) County Surveyor activities within this program include statutory duties of subdivision, partition, and condominium approval; survey filing; court ordered surveys; surveys of County-owned property; record keeping; maintaining records of vacation property; addressing, mapping and public information.

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Housing, Health and Human Services

Health & Human Services

Public Health 189-7030
Public Health 100-7030
HHS Administration 100-7040
Animal Services 100-7090
Animal Services Gifts & Donations 154-7095
Veteran Services 100-7510
Children, Youth & Families 166-7050
Developmental Disabilities 191-7065
Behavioral Health 192-7060
Oregon Health Plan 193-7080
Mental Health HB 2145 194-7070
Health Share of Oregon 195-7085
Aging Services 198-7520
Mental Health Crisis Services 199-7089
Coordinated Care Organization 203-7087
Prevention, Tretament & Recovery 207-7086
Emergency Medical Services 208-7010

Housing

Community Development Block Grant 164-9010
Housing Services 218-6510
Metro Affordable Housing Bond 219-6520
HOME 220-9020
Supportive Housing Services 221-6530
Air Quality 244-9030
Housing Production Opportunity Fund 245-9040

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Budget Equity Tool

Housing, Health and Human Services

Public Health

How does this budget scenario advance the County's equity and inclusion priorities?

This 5% reduction scenario involves a $252,094 cut in General Fund transfer, largely affecting contracted services. This reduction scenario would have mixed effects on the County's equity and inclusion priorities. In lieu of General Fund subsidy, the Healthy Birth Initiative would have its key components addressed by the perinatal continuum of care work that uses expanded Health Share funding and Office of Minority Health grant funding. Therefore, Public Heath does not anticipate any negative impacts on the community associated with this specific change. Nonetheless, this reduction scenario would continue to underfund additional workforce training and provide staff capacity to complete a more global re-structure of services to equitably meet the needs of all Washington County residents.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget negatively impacts the County's goal of Civil Rights Act compliance, language access and recruitment and retention of bilingual and BIPOC staff in that it does not fund additional staff support, resources and professional development. These investments are needed to expand Civil Rights Action compliance infrastructure, further develop language access programming, and offer competitive employee growth opportunities.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget has no mitigations for any negative impacts.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this proposed budget. While this budget maintains current staff positions, the reprioritization and redistribution of workload to maintain core community services will challenge staff capacity and possibly lower staff retention over time.

Health and Human Services Administration

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% reduction scenario involves cutting $6,716 in General Fund transfer to this organization unit. This reduction scenario would not advance the County's equity and inclusion priorities. While the Health and Human Services (HHS) Department can deliver core services, this budget would not fund additional workforce training or provide staff capacity to re-structure services to equitably meet the needs of all Washington County residents.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The reduced budget would hinder the department's ability to support underrepresented community groups through sponsorships. These sponsorships are critical for promoting departmental work and division employment opportunities. Reduction in these resources would affect the department's recruitment pipeline.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget has no mitigations for any negative impacts.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this reduced budget such as prolonged challenges with staff capacity. While current department employees will continue to work at their highest capabilities, the reprioritization and redistribution of work may result in gaps or delays in services.

Animal Services

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% General Fund reduction scenario involves a $89,151 cut in General Fund subsidy that would be offset by increases from dog license revenue as well as gifts and donations. This proposed budget would not advance the County's equity and inclusion priorities. Animal Service's efforts to improve programs, advance equity, inclusion and diversity and accommodate basic services to keep pace with the County's growing need, is currently hindered by this proposed budget. This recued budget only includes those expenses required to maintain public safety, education, animal welfare and stray and injured animal intake.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget would not affect the County's goal of Civil Rights Act compliance, language access and recruitment and retention of bilingual and BIPOC staff. Animal Services' efforts and associated resources will remain comparable to FY 2023-24.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget has no mitigations for any negative impacts.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this proposed budget, including continued staff work distribution and capacity challenges.

Veterans Services

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% General Fund reduction scenario would decrease General Fund transfer by $53,501, largely in personnel services. The reduced proposed budget would not advance the County's equity and inclusion priorities as it would eliminate the Disability and Aging Services Coordinator position. This position is shared with Agency on Aging to provide housing navigation support for veterans, older adults and people with disabilities experiencing homelessness or who are at risk of homelessness.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This reduced budget does not affect the County's goals for Civil Rights Act compliance, language access and/or recruitment and retention of bilingual and BIPOC staff.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget has no mitigations for any negative impacts.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this proposed budget such as prolonged challenges with staff capacity. While current Health and Human Services employees will continue to work at their highest capabilities, the reprioritization and redistribution of work may result in gaps or delays in service.

Community Development Block Grant

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% General Fund reduction scenario would involve a $24,223 reduction, reducing by half the current annual Community Development funding to Worksystems, Inc. This reduced budget scenario would advance the County's equity and inclusion priorities by continuing support of critical services and projects benefiting low- and moderate-income households and areas in the County. People of color disproportionately experience poverty and housing instability. The federal and local funds administered by the Office of Community Development address those inequalities. Nonetheless, this reduction would cause a moderate decrease in funding for a workforce development program.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget scenario would have a slight negative impact on goals around Civil Rights Act compliance, language access and recruitment/retention of bilingual and BIPOC staff by supporting the regulation compliance required by the federal funds our Office administers. This budget includes support for translation services for clients and training for staff at a slightly decreased level.

How does this budget scenario provide mitigations for any negative impacts?

The negative impacts of this budget scenario are minimal They are mitigated by prioritization of programs and projects serving low- and moderate-income households.

Do you foresee any unintended consequences and potential ways to mitigate?

A potential unintended consequence of this scenario would be that workforce development programs focused on people of color may not have sufficient funding. A potential mitigation strategy is to explore expanding outreach for federal workforce requirements by posting opportunities on the Office of Community Development website.

Children, Youth and Families; Developmental Disabilities; Behavioral Health; Mental Health Crisis Services; Coordinated Care Organization; Tri-County Risk Reserve; Emergency Medical Services

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget does not advance the County's equity and inclusion priorities. While the Health and Human Services (HHS) Department can deliver core services, this budget does not fund additional workforce training or provide staff capacity to re-structure services to equitably meets the needs of all Washington County residents.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget negatively impacts the County's goal of Civil Rights Act compliance, language access, and recruitment and retention of bilingual and BIPOC staff in that it does not fund additional staff support, resources, and professional development. These investments are needed to expand Civil Rights Action compliance infrastructure, further develop language access programming, and offer competitive employee growth opportunities.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget has no mitigations for any negative impacts.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this proposed budget. While this budget maintains current staff positions, the reprioritization and redistribution of workload to maintain core community services will challenge staff capacity and possibly lower staff retention over time.

Aging Services

How does this budget scenario advance the County's equity and inclusion priorities?

This 5% General Fund reduction scenario involves the elimination of a 1.00 FTE Disability and Aging Services Coordinator position. The reduced proposed budget would not advance the County's equity and inclusion priorities due to this decreased programmatic capacity. This full-time equivalent position is shared with Veterans Services to provide housing navigation support for veterans, older adults and people with disabilities experiencing homelessness or who are at risk of homelessness.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The reduced budget scenario would not affect the County's Civil Rights Act compliance, language access and/or recruitment and retention of bilingual and BIPOC staff.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget has no mitigations for any negative impacts.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this reduced budget such as prolonged challenges with staff capacity. While current Health and Human Services employees will continue to work at their highest capabilities, the reprioritization and redistribution of work may result in gaps or delays in services.

Housing Services; Metro Affordable Housing Bond; Supportive Housing Services Revenue; Supportive Housing Services

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget advances the County's equity and inclusion priorities by funding the continued equity and inclusion priorities of the Department of Housing Services. Staff support these priorities through focused creation and implementation of policies and practices that improve internal structures and employee experiences, as well as through innovative solutions to ensure the department's operations and delivery of services reflect the diversity of the County's population.

The current fiscal year equity analysis reflects an increased rate of service for individuals identifying as Native American/Indigenous and Native Hawaiian/Pacific Islander in the Supportive Housing Services Program when compared to the last program year. The Enhanced Rapid Rehousing Program demonstrated higher service rates for individuals identifying as Black, African American or African when compared to the equity analysis from the 2022-23 program year. Additionally, analysis indicates that Eviction Prevention Services are particularly effective at serving Asian/Asian American households and Latino/a/ae households.

The Homeless Services Division currently contracts with seven culturally specific providers to administer a variety of homeless services. Each culturally specific partner receives $50,000 in Culturally Specific Administrative funds for three years totaling an investment of $150,000 per organization. These investments are intended to provide organization support and flexibility to support the needs of culturally specific partners that have traditionally seen a lack of investment.

In FY 2024-25, the department is once again budgeting $250,000 for staff training around leadership skills, equity and fair housing. Finally, the proposed budget supports the work of the department's 11-member Diversity Inclusion and Belonging (or DIBs) Council, a team that works to create and implement policies and practices that improve the equity, diversity, inclusion and belonging of department employees at every level.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget positively impacts the County's goal of Civil Rights Act compliance, language access, and/or recruitment and retention of bilingual and BIPOC staff. Descriptions of the department's priorities around Civil Rights Act compliance, language access, investments in staff and our internal Diversity Inclusion and Belonging Council include 1) staff investment to include two new Community Engagement Coordinators and an Advisory Bodies Coordinator supported in partnership with the Office of Equity, Inclusion, and Community Engagement to ensure community engagement and advisory body activities are aligned with equity and inclusion best practices.

How does this budget scenario provide mitigations for any negative impacts?

Staff does not foresee negative impacts in the County's equity and inclusion priorities as a result of this proposed budget.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff do not foresee any unintended consequences of this proposed budget.

HOME

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget scenario advances the County's equity and inclusion priorities by supporting critical services and projects benefiting low- and moderate-income households and areas in the County. People of color disproportionately experience poverty and housing instability. The federal and local funds administered by the Office of Community Development address those inequalities.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget scenario positively impacts goals around Civil Rights Act compliance, language access and recruitment/retention of bilingual and BIPOC staff by supporting the regulation compliance required by the federal funds our Office administers. This budget includes support for translation services for clients and training for staff.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget does not have negative impacts to the Office of Community Development's current level of service.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff does not foresee any unintended consequences of this proposed budget scenario.

Housing Production Opportunity Fund

How does this budget scenario advance the County's equity and inclusion priorities?

This reduction scenario involves a roughly $2.9 million reduction of General Fund transfer based on a plan approved by the Board of County Commissioners prior to the passage of regional affordable housing and supportive housing services tax measures in 2018 and 2020, respectively. The County created the Housing Production Opportunity Fund (HPOF) in FY 2016-17 with General Fund resources. This fund was created to allow completion of multi-family affordable housing projects that experienced gaps in funding due to unforeseen circumstances such as construction cost increases, changes to tax credit financing, loss of other sources of funding, etc. In FY 2019-20, the Board approved adding $20 million over five years to further these goals and expand policy guidelines to provide assistance for affordable multi-family housing assistance, a homeownership program and innovative special needs housing programs. The $4 million transfer during FY 2022-23 and FY 2023-24 was suspended, and there are two years remaining to be funded under the revised plan for a total of $8 million. This year's request has been reduced to a partial amount of $1.1 million.

This reduced budget scenario advances the County's equity and inclusion priorities by supporting critical services and projects benefiting low- and moderate-income households and areas in the County. People of color disproportionately experience poverty and housing instability. The federal and local funds administered by the Office of Community Development address those inequalities.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This reduced, proposed budget scenario positively impacts goals around Civil Rights Act compliance, language access and recruitment/retention of bilingual and BIPOC staff by supporting the regulation compliance required by the federal funds our Office administers. This budget includes support for translation services for clients and training for staff.

How does this budget scenario provide mitigations for any negative impacts?

This reduced budget scenario does not have negative impacts to the Office of Community Development's current level of service.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff does not foresee any unintended consequences of this proposed budget scenario.

HOUSING, HEALTH & HUMAN SERVICES BUDGET OVERVIEW

Housing, Health & Human Services provides prevention, protection and support services and activities so that all people who live, work, study and play in Washington County can be healthy, self-sufficient and safe. Educating people through public health efforts, providing safety to vulnerable children and adults, addressing addictions, enabling people to live independently, and providing affordable housing are just a few examples of how this is accomplished. Throughout Washington County, Housing, Health & Human Services offers a wide variety of programs, services and resources which serve to inform, educate and empower.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	$ 6,400,080	$ 7,570,310	7,305,468	7,745,142	**439,674**	6%
Intergovernmental	146,492,885	226,575,369	263,329,888	268,144,196	**4,814,308**	2%
Charges for Services	11,551,063	10,525,937	14,045,997	16,822,470	**2,776,473**	20%
Fines & Forfeitures	29,873	37,240	35,000	35,000	**-**	0%
Interdepartmental	1,920,902	2,084,289	3,393,437	4,946,997	**1,553,560**	46%
Miscellaneous	7,174,033	14,412,809	25,749,377	27,729,783	**1,980,406**	8%
Operating Transfers In	14,512,918	23,244,076	31,236,703	39,520,606	**8,283,903**	27%
Total Resources	**188,081,754**	**284,450,030**	**345,095,870**	**364,944,194**	**19,848,324**	**6%**
Requirements						
Personnel Services	49,981,713	56,684,779	73,929,953	81,148,385	**7,218,432**	10%
Materials & Services	32,959,021	44,196,580	68,628,246	78,445,238	**9,816,992**	14%
Other	46,305,048	93,095,577	159,310,789	177,763,583	**18,452,794**	12%
Interdepartmental	6,682,729	18,037,610	41,784,604	34,137,097	**(7,647,507)**	-18%
Operating Transfers Out	10,356,149	20,503,326	25,352,604	21,241,877	**(4,110,727)**	-16%
Capital Outlay	59,380	11,087	265,700	150,500	**(115,200)**	-43%
Subtotal Requirements	**146,344,040**	**232,528,959**	**369,271,896**	**392,886,680**	**23,614,784**	**6%**
Contingency	-	-	138,617,388	142,944,689	**4,327,301**	3%
Total Requirements	**146,344,040**	**232,528,959**	**507,889,284**	**535,831,369**	**27,942,085**	**6%**
Resources over / (under) Requirements	41,737,714	51,921,071	(162,793,414)	(170,887,175)	**(8,093,761)**	5%
General Fund Subsidy	(132,387,145)	(197,700,549)	14,517,718	4,449,155	**(10,068,563)**	-69%
Special Funds Beginning Balances	$ 90,649,431	$ 145,779,478	148,275,696	166,438,020	**18,162,324**	12%

Requirements by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Community Development Block Grant	$ 5,689,507	$ 3,339,779	5,449,324	4,857,372	(591,952)	-11%
Housing Services	14,037,220	17,725,698	34,566,299	38,671,023	4,104,724	12%
Metro Affordable Housing Bond	28,600,067	43,805,516	26,331,816	18,865,205	(7,466,611)	-28%
HOME	348,043	1,580,868	3,694,902	4,339,725	644,823	17%
Supportive Housing Services	18,959,381	45,624,267	222,634,198	244,535,804	21,901,606	10%
Air Quality	552,506	528,025	597,114	540,702	(56,412)	-9%
Housing Production Opportunity Fund	1,525,677	4,079,669	3,407,803	3,947,067	539,264	16%
Subtotal -	**69,712,401**	**116,683,822**	**296,681,456**	**315,756,898**	**19,075,442**	**6%**
Public Health (100-7030)	22,240,364	26,613,411	32,109,488	-	(32,109,488)	-100%
Public Health (189-7030)	-	-	-	47,425,137	47,425,137	0%
Emergency Medical Services	780,939	825,745	2,318,250	2,157,179	(161,071)	-7%
Subtotal -	**23,021,303**	**27,439,156**	**34,427,738**	**49,582,316**	**15,154,578**	**44%**
Aging Services	4,890,703	5,614,436	8,211,453	7,630,841	(580,612)	-7%
Veteran Services	1,236,781	1,363,345	1,844,723	1,854,282	9,559	1%
Subtotal -	**6,127,484**	**6,977,781**	**10,056,176**	**9,485,123**	**(571,053)**	**-6%**
Developmental Disabilities	11,476,676	13,132,017	17,377,876	19,294,079	1,916,203	11%
Behavioral Health	17,858,459	30,790,766	92,238,386	86,938,919	(5,299,467)	-6%
Oregon Health Plan	-	5,402,310	-	-	-	0%
Health Share of Oregon	-	6,827,967	-	-	-	0%
Coordinated Care Organization	4,949,933	5,145,980	7,124,625	9,645,933	2,521,308	35%
Prevention, Treatment and Recovery	136,151	2,303,143	20,893,373	20,778,592	(114,781)	-1%
Mental Health HB 2145	-	-	954,468	851,433	(103,035)	-11%
Mental Health Crisis Services	5,357,832	6,608,927	7,796,159	9,004,997	1,208,838	16%
Children, Youth & Families	2,712,320	6,021,262	10,243,042	2,623,004	(7,620,038)	-74%
Subtotal -	**42,491,371**	**76,232,372**	**156,627,929**	**149,136,957**	**(7,490,972)**	**-5%**
HHS Administration	2,000,667	2,089,056	2,965,070	3,684,219	719,149	24%
Animal Services	2,990,814	3,095,532	4,523,629	4,751,595	227,966	5%
Subtotal -	**4,991,481**	**5,184,588**	**7,488,699**	**8,435,814**	**947,115**	**13%**
Total Requirements	**146,344,040**	**232,517,719**	**505,281,998**	**532,397,108**	**27,115,110**	**5%**
Requirements by Fund Type						
General Fund	28,468,626	33,161,344	41,442,910	10,290,096	(31,152,814)	-75%
Special Funds	117,875,414	199,367,615	466,446,374	525,541,273	59,094,899	13%
Total Requirements	**$ 146,344,040**	**$ 232,528,959**	**507,889,284**	**535,831,369**	**27,942,085**	**6%**
Budgeted FTE's	**538.50**	**538.50**	**538.50**	**684.41**	**145.91**	**27%**

*Effective FY 2024-25, Public Health moves from the General Fund (100-7030) to this newly created special fund (189-7030).
This organization unit is responsible for administering and enforcing all Oregon public health laws; adopting, implementing, monitoring, evaluating, and modifying a local public health modernization plan that includes implementation of all foundational programs; and administering local public health programs or activities that the local public health authority considers necessary to protect public health and safety.

Budget Analysis:

Effective FY 2024-25 Public Heath has moved from the General Fund (100-7030) to this special fund. Activities previously budgeted in Children Youth and Families (CYF) organization unit (166-7050) also move into this new organization unit, either to existing Public Health programs or to one of two newly created programs: Child & Family Services (189-703055) and Prevention & Parenting Services (189-703060).

Revenue from Licenses and Permits increase relating to Solid Waste and Recycling (SWR) franchise fees and Environmental Health licensing fees. Intergovernmental revenues increase in existing Public Health programs due to additional State, federal and coordinated care organization funding for public health modernization and infrastructure, community health improvement, healthy families program management and community-based maternal support services. Charges for Services related to Medicaid and commercial insurance billings for home visiting services increase and this activity moves from CYF to the Maternal and Child Health program. Operating Transfers In include resources historically received by CYF (166-7050) from the Human Services organization unit (192-7060) as well as resources from CYF to support activities moved to this new organization unit, but they consist primarily of a transfer from the General Fund to support operations and establish contingency funds which are held in reserve for future appropriations.

Personnel Services increase due to increases in salaries, retirement and health benefit costs, various reclassifications, the addition of 1.00 FTE, and the net transfer of 22.70 FTE from other organization units. Materials & Services increase due to increased spending on professional services and supplies related to new funding for public health modernization and infrastructure and community health improvement as well as healthy families program management and community-based maternal support services. Despite an increase in interfund expenditures for the existing Public Health programs due to the HHS Administration division (100-7040) beginning to charge allocated costs in full to other HHS divisions, interfund expenditures and revenues for the combined activities decrease as charges to CYF activities for Public Health Administration will now occur within the same fund. Similarly, transfers from Public Health to CYF are eliminated as the activities are now combined. Capital outlay increase by $41,000 for an additional vehicle needed for the Medical Examiner's Office.

Reductions to General Fund support in the amount of $225,000 for Healthy Birth Initiative will be supported by the perinatal continuum of care work that uses expanded Health Share funding and Office of Minority Health grant funding, therefore there are no negative impacts on the community associated with this change. Reductions to General Fund support in the amount of $19,094 impacts funding for additional workforce training and staff capacity to complete a more global re-structure of services to equitably meet the needs of all Washington County residents.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	-	-	-	5,429,151	5,429,151	-%
Intergovernmental	-	-	-	23,931,941	23,931,941	-%
Charges for Services	-	-	-	4,433,843	4,433,843	-%
Interdepartmental	-	-	-	497,020	497,020	-%
Miscellaneous	-	-	-	9,332	9,332	-%
Operating Transfers In	-	-	-	13,123,850	13,123,850	-%
Total Resources	**-**	**-**	**-**	**47,425,137**	**47,425,137**	**-%**
Requirements						
Personnel Services	-	-	-	26,219,156	26,219,156	0%
Materials & Services	-	-	-	18,530,752	18,530,752	0%
Other	-	-	-	907,343	907,343	0%
Interdepartmental	-	-	-	1,726,886	1,726,886	0%
Capital Outlay	-	-	-	41,000	41,000	0%
Subtotal Requirements	**-**	**-**	**-**	**47,425,137**	**47,425,137**	**-%**
Total Requirements	**-**	**-**	**-**	**47,425,137**	**47,425,137**	**-%**
Budgeted FTE's	**-**	**-**	**-**	**174.90**	**174.90**	**0%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Environmental Health	$ -	$ -	-	3,595,605	3,595,605	-%
Communicable Disease	-	-	-	5,128,596	5,128,596	-%
Medical Examiner	-	-	-	1,620,217	1,620,217	-%
Solid Waste and Recycling	-	-	-	2,871,042	2,871,042	-%
Maternal Child & Family	-	-	-	5,105,467	5,105,467	-%
Public Health Administration	-	-	-	11,329,392	11,329,392	-%
Public Health Strategy	-	-	-	2,657,318	2,657,318	-%
Vital Records	-	-	-	428,848	428,848	-%
Women, Infants and Children (WIC)	-	-	-	3,172,725	3,172,725	-%
Public Health Emergency Preparedness	-	-	-	1,118,913	1,118,913	-%
Child & Family Services	-	-	-	8,498,592	8,498,592	-%
Prevention & Parenting Services	-	-	-	1,898,422	1,898,422	-%
Total Requirements	**$ -**	**$ -**	**-**	**47,425,137**	**47,425,137**	**-%**

Programs:

1. ***Environmental Health*** (*189-703005*) Provides education to the public and regulated community, enforces environmental public health regulations and provides environmental health surveillance to prevent the spread of communicable diseases and protect the environment. Non-regulatory work in this program is also important to promote the health and safety of the community including efforts to improve air quality, climate adaptation and community resiliency. *This program's number through FY 2023-24 was 100-703005.
2. ***Communicable Disease*** (*189-703010*) Provides health services to high-risk and general population at the earliest point of intervention so that communicable diseases can be identified and controlled, such as tuberculosis, access to sexually transmitted disease services and HIV. This program monitors compliance with childhood immunization requirements and promotes access to health services including administering contracts with federally qualified health centers to ensure population access to immunizations. *This program's number through FY 2023-24 was 100-703010.
3. ***Medical Examiner*** (*189-703015*) Provides enforcement and implementation of statutes relating to investigation of violent and unattended deaths, including death scene investigation and documentation. Works closely with law enforcement agencies, hospitals, private medical providers and funeral homes. *This program's number through FY 2023-24 was 100-703015.
4. ***Solid Waste and Recycling*** (*189-703020*) Provides enforcement of the County solid waste and nuisance and the noise ordinances and carries out the County's responsibilities regarding the metropolitan regional recycling program. *This program's number through FY 2023-24 was 100-703020.
5. ***Maternal Child & Family*** (*189-703025*) Provides evidence-based home-visiting services for eligible mothers, children, and families to promote self-sufficiency and resilience. Coordinates activities of the Reproductive Health Coalition of Washington County and works to assure equitable access to reproductive health services. *This program's number through FY 2023-24 was 100-703025.
6. ***Public Health Administration*** (*189-703030*) Provides supervision for all Public Health programs except Solid Waste and Recycling. This includes Research, Analytics, Informatics & Data program and the new Strategy Program that focuses on public health modernization and public health leadership and communication. *This program's number through FY 2023-24 was 100-703030.
7. ***Public Health Strategy*** (*189-703035*) Provides programs impacting communitywide health issues including tobacco prevention and education and chronic disease prevention. Leads the Community Health Needs Assessment and the Community Health Improvement Plan in concert with community partners. *This program's number through FY 2023-24 was 100-703035.
8. ***Vital Records*** (*189-703040*) Receives and provides information on births and deaths within the County. *This program's number through FY 2023-24 was 100-703040.
9. ***Women, Infants and Children (WIC)*** (*189-703045*) Administers the federal WIC program which provides nutrition education, breast feeding support and financial assistance to eligible families for food purchases. *This program's number through FY 2023-24 was 100-703045.
10. ***Public Health Emergency Preparedness*** (*189-703050*) Provides guidance and support to improve the emergency readiness of County Public Health programs and augments the community's preparedness and resilience through outreach, education, risk mitigation, response and incident management. *This program's number through FY 2023-24 was 100-703050.
11. ***Child & Family Services*** (*189-703055*) Provides supports for children, youth, and families through a coordinated referral system, home visiting and early care, and social, emotional and health related education activities.

12. ***Prevention & Parenting Services*** (*189-703060*) Promotes, coordinates, and builds community capacity for prevention supports and parenting education through classes, workshops and family-friendly activities.

*Effective FY 2024-25, this General Fund organization unit moved to a special fund. It's new organization unit is Public Health 189-7030.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	4,559,483	4,931,127	5,115,938	-	(5,115,938)	-100%
Intergovernmental	11,117,300	14,877,592	14,742,105	-	(14,742,105)	-100%
Charges for Services	2,874,157	3,008,520	2,347,811	-	(2,347,811)	-100%
Interdepartmental	155,486	146,980	149,325	-	(149,325)	-100%
Miscellaneous	350,646	507,820	35,741	-	(35,741)	-100%
Operating Transfers In	15,000	15,000	-	-	-	0%
Total Resources	**19,072,072**	**23,487,039**	**22,390,920**	**-**	**(22,390,920)**	**-100%**
Requirements						
Personnel Services	15,244,951	18,260,944	20,375,663	-	(20,375,663)	-100%
Materials & Services	5,840,183	7,115,842	9,862,681	-	(9,862,681)	-100%
Other	888,948	1,029,043	685,289	-	(685,289)	-100%
Interdepartmental	206,902	-	872,321	-	(872,321)	-100%
Operating Transfers Out	-	196,495	213,534	-	(213,534)	-100%
Capital Outlay	59,380	11,087	100,000	-	(100,000)	-100%
Total Requirements	**22,240,364**	**26,613,411**	**32,109,488**	**-**	**(32,109,488)**	**-100%**
General Fund Subsidy	**$ 3,168,292**	**3,126,372**	**9,718,568**	**-**	**(9,718,568)**	**-100%**
Budgeted FTE's	**147.50**	**159.45**	**151.20**	**124.66**	**(26.54)**	**-18%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2022-23	Proposed 2024-25	Change $	Change %
Environmental Health	$ 2,856,575	3,223,573	3,292,704	-	(3,292,704)	-100%
Communicable Disease	4,015,750	3,545,700	4,705,835	-	(4,705,835)	-100%
Medical Examiner	679,741	861,408	1,251,766	-	(1,251,766)	-100%
Solid Waste and Recycling	2,144,681	2,736,975	2,767,542	-	(2,767,542)	-100%
Maternal Child & Family	5,433,322	3,881,180	3,485,685	-	(3,485,685)	-100%
Public Health Administration	1,998,822	4,765,955	10,204,514	-	(10,204,514)	-100%
Public Health Strategy	1,483,366	3,678,951	2,084,166	-	(2,084,166)	-100%
Vital Records	305,429	317,634	397,036	-	(397,036)	-100%
Women, Infants and Children (WIC)	2,655,291	2,646,008	2,830,279	-	(2,830,279)	-100%
Public Health Emergency Preparedness	667,387	956,027	1,089,961	-	(1,089,961)	-100%
Total Requirements	**22,240,364**	**26,613,411**	**32,109,488**	**-**	**(32,109,488)**	**-100%**

Programs:

1. ***Environmental Health*** (*100-703005*) *Effective FY 2024-25 this program's new number is 189-703005.
2. ***Communicable Disease*** (*100-703010*) *Effective FY 2024-25 this program's new number is 189-703010.
3. ***Medical Examiner*** (*100-703015*) *Effective FY 2024-25 this program's new number is 189-703015.
4. ***Solid Waste and Recycling*** (*100-703020*) *Effective FY 2024-25 this program's new number is 189-703020.
5. ***Maternal Child & Family*** (*100-703025*) *Effective FY 2024-25 this program's new number is 189-703025.
6. ***Public Health Administration*** (*100-703030*) *Effective FY 2024-25 this program's new number is 189-703030.
7. ***Public Health Strategy*** (*100-703035*) *Effective FY 2024-25 this program's new number is 189-703035..
8. ***Vital Records*** (*100-703040*) *Effective FY 2024-25 this program's new number is 189-703040.
9. ***Women, Infants and Children (WIC)*** (*100-703045*) *Effective FY 2024-25 this program's new number is 189-703045.
10. ***Public Health Emergency Preparedness*** (*100-703050*) *Effective FY 2024-25 this program's new number is 189-703050.

This organization unit is responsible for the delivery of community behavioral health services including treatment and support for persons with mental illness and individuals with Substance Use Disorders (SUD).

Budget Analysis:

Revenues decrease $4,986,698 (6%). Expenditures, excluding Contingency, decrease $5,053,618 (6%). Contingency decreases $245,849 (5%). Beginning fund balance decreases $312,769 (6%).

Interfund revenues increase in intra-department transfers from Coordinated Care Organization (CCO) unit (203-7087) for Behavioral Health division allocated costs and from Housing Services organization unit 221-6530 for Supportive Housing Liaison. Miscellaneous revenues increase in interest earnings and in Opioid Settlement funding to support Center for Addictions Triage and Treatment (CATT) development.

Operating transfers in revenues decrease due to transfers from Prevention, Treatment and Recovery program unit 207-7086 to support CATT. This is offset by an increase in General Fund transfer because allocated costs are charged in full to all organization units. General Fund also supports mental health services for crisis response and mental health response team (Hawthorn walk-in center); civil commitment investigations and hearings; a mental health liaison within the jail; the coordination of mental health services with the Juvenile department; and Child Abuse Response and Evaluation Services (CARES).

Personnel Services expenditures increase due to salaries, retirement costs, and health benefits, which is offset by a decrease of a 0.48 full-time equivalent position that moved to Coordinated Care Organization unit (203-7087) to align staff appropriately with care coordination loads to effectively serve community members.

Materials and Services expenditures increase due to the County's Cost Allocation Plan (CAP). Other expenditures increase, which represents mental health and addictions sponsorships and future grant appropriations.

Interfund expenditures decrease in Facilities capital and reflect planned CATT development costs, which is offset by an increase in Information Technology Services (ITS) requests. Transfers to other fund expenditures increase in transfer to Mental Health Crisis unit (199-7089) to support the crisis safety net system and transfer to Public Health unit (189-7030) to support parenting together partnership and social emotional learning activities.

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

Key Issues:

Behavioral Health is a collective fund that provides division administration, operations and management. This organizational unit houses several activities including adult and child mental health programs and addictions programs. The division is also investing in developing new supports for unhoused individuals with mental health and addiction disorders, utilizing unrestricted carryforward revenue.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	15,631,073	19,163,505	61,609,889	61,275,515	(334,374)	-1%
Interdepartmental	193,414	349,577	354,629	812,499	457,870	129%
Miscellaneous	(1,419,802)	4,282,784	2,834,663	3,908,463	1,073,800	38%
Operating Transfers In	1,877,470	6,199,238	22,130,952	15,946,958	(6,183,994)	-28%
Total Resources	**16,282,155**	**29,995,104**	**86,930,133**	**81,943,435**	**(4,986,698)**	**-6%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Personnel Services	4,602,745	5,049,127	6,340,831	6,665,700	324,869	5%
Materials & Services	9,388,721	11,495,467	13,578,798	13,770,339	191,541	1%
Other	17,794	27,072	27,365,720	29,766,621	2,400,901	9%
Interdepartmental	1,240,547	10,759,436	36,610,396	27,980,831	(8,629,565)	-24%
Operating Transfers Out	2,608,652	3,459,664	3,312,375	3,971,011	658,636	20%
Subtotal Requirements	**17,858,459**	**30,790,766**	**87,208,120**	**82,154,502**	**(5,053,618)**	**-6%**
Contingency	-	-	5,030,266	4,784,417	(245,849)	-5%
Total Requirements	**17,858,459**	**30,790,766**	**92,238,386**	**86,938,919**	**(5,299,467)**	**-6%**
Resources under Requirements	**(1,576,304)**	**(795,662)**	**(5,308,253)**	**(4,995,484)**	**312,769**	**-6%**
Fund Equity	4,206,637	3,410,972	5,308,253	4,995,484	(312,769)	-6%
Ending Fund Balance	**$ 2,630,333**	**2,615,310**	**-**	**-**	**-**	
Budgeted FTE's	**34.81**	**40.61**	**42.94**	**42.46**	**(0.48)**	**-1%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Behavioral Health Administration	$ 1,632,966	1,682,360	6,923,298	7,718,556	795,258	11%
Mental Health Services	10,901,775	11,061,892	41,575,801	43,236,071	1,660,270	4%
Children's Behavioral Health	957,975	1,157,340	1,258,679	-	(1,258,679)	-100%
Alcohol & Drug Services	4,365,743	7,246,709	10,915,519	9,149,446	(1,766,073)	-16%
Center for Addictions Triage & Treatment	-	9,642,465	31,565,089	26,834,846	(4,730,243)	-15%
Total Requirements	**17,858,459**	**30,790,766**	**92,238,386**	**86,938,919**	**(5,299,467)**	**-6%**

Programs:

1. ***Behavioral Health Administration*** (*192-706005*) Provides needs assessment, planning, contracting, monitoring and evaluation of all mental health and SUD services. Develops and implements needed services in the community and provides input in statewide service development.
2. ***Mental Health Services*** (*192-706010*) Assures services that range from outpatient treatment including brief crisis response to more intensive residential treatment skill training, vocational and medication management for adults with chronic mental illness. County staff also investigates petitions regarding the civil commitment of an alleged mentally ill person.
3. ***Children's Behavioral Health*** (*192-706015*) Services range from outpatient mental health treatment for children and adolescents to brief mental health crisis services for adolescents.
4. ***Alcohol & Drug Services*** (*192-706020*) Provides prevention and treatment services to youth and adults for alcohol and drug abuse related issues.

5. ***Center for Addictions Triage & Treatment*** (*192-706030*) A split campus program that provides comprehensive substance use treatment for adults.

Provides management and administrative services to the divisions and programs of Health and Human Services including: Public Health (Emergency Medical Services, Environmental Health, Communicable Disease & Prevention, Medical-Legal Death Investigators, Maternal Child & Family (including Children, Youth & Families), Public Health, Health Equity, Policy & Planning, Vital Records, Women, Infants & Children, and Public Health Emergency Preparedness), Solid, Waste & Recycling, Behavioral Health, Developmental Disabilities Services, Disability, Aging & Veterans Services, and Animal Services.

Budget Analysis:

Revenues increase $1,229,583 (53%). Expenditures increase $719,149 (24%). General Fund subsidy decreases $510,434 (80%).

Personnel costs increase due to increases in salaries, retirement and health benefits and the reclassification of one position.

Materials and Services expenditures increases due to increases in allocated costs, new charges from Information Technology Services (ITS) organization unit (518-3525) and the centralization of charges from certain internal service funds which had previously been charged directly to divisions. In turn, Intradepartmental revenues increase due to the need to recover increased costs as well as the HHS Administration division beginning to charge allocated costs in full to other Health and Human Services (HHS) divisions which include the new ITS charges and mail messenger costs.

Reductions to General Fund support in the amount of $14,716 will impact funding and capacity to support community-based organizations. These impacts cannot be mitigated within this organization unit.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	26	-	-	-	-	0%
Interdepartmental	1,272,813	1,223,023	2,330,895	3,560,478	1,229,583	53%
Miscellaneous	-	66	-	-	-	0%
Total Resources	**1,272,839**	**1,223,089**	**2,330,895**	**3,560,478**	**1,229,583**	**53%**
Requirements						
Personnel Services	1,907,621	2,020,558	2,498,187	2,742,202	244,015	10%
Materials & Services	83,394	57,191	454,883	936,733	481,850	106%
Other	9,652	11,307	12,000	5,284	(6,716)	-56%
Total Requirements	**2,000,667**	**2,089,056**	**2,965,070**	**3,684,219**	**719,149**	**24%**
General Fund Subsidy	**$ 727,828**	**865,967**	**634,175**	**123,741**	**(510,434)**	**-80%**
Budgeted FTE's	**16.00**	**16.00**	**16.00**	**16.00**	**-**	**0%**

Programs:

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

Animal Services 100-7090 Budget Detail

The Animal Services organization unit includes the operation of the small animal shelter and enforcement of the County code regarding dog licensing, loose nuisance dogs, aggressive or biting dogs, cruelty, neglect, barking and other livability issues. Key programs are dog license sales, education and outreach services, adoption of stray and abandoned dogs and cats and impoundment of dogs in violation of the code. Other services include the operation of an active volunteer program, spay/neuter education programs, and operation of an in-house spay/neuter clinic.

Budget Analysis:

Revenues increase $126,151 (7%). Expenditures increase $227,966 (5%). General Fund subsidy increases $101,815 (4%).

Revenue increased by 7% from FY 2023-24. The Operating Transfer In of $275,660 from the Animal Services Gifts and Donations Fund 154-7095 will be done on an as needed basis to cover operating costs.

Personnel Services increase by 8% due to increasing salaries, retirement costs and health benefits.

Excluding Cost Allocation Plan (CAP) costs, materials and supplies increased by 8%.

Reductions to General Fund support in the amount of $89,151 through an increased revenue transfer from gifts and donations by $35,660 and an increase in dog license revenue by $53,491. Increased dog license revenue is based on a history of revenue exceeding budget and expected improvements in promotion and sales management.

Budgeted supplies increased by $25,000. This allows Animal Services to maintain current service levels as costs for medical supplies and animal care have increased. Professional services also increased by $12,000 to maintain current service levels for emergency or urgent pet care and diagnostics not available in house.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	1,153,665	1,387,052	1,327,500	1,417,991	90,491	7%
Charges for Services	94,306	90,537	105,780	105,780	-	0%
Fines & Forfeitures	29,873	37,240	35,000	35,000	-	0%
Miscellaneous	288,360	8,976	14,500	14,500	-	0%
Operating Transfers In	-	-	240,000	275,660	35,660	15%
Total Resources	1,566,204	**1,523,805**	**1,722,780**	**1,848,931**	**126,151**	**7%**
Requirements						
Personnel Services	2,537,047	2,568,116	2,894,913	3,134,907	239,994	8%
Materials & Services	409,255	482,082	1,459,265	1,391,585	(67,680)	-5%
Other	44,512	45,334	37,800	37,800	-	0%
Interdepartmental	-	-	131,651	187,303	55,652	42%
Total Requirements	2,990,814	**3,095,532**	**4,523,629**	**4,751,595**	**227,966**	**5%**
General Fund Subsidy	$ 1,424,610	**1,571,727**	**2,800,849**	**2,902,664**	**101,815**	**4%**
Budgeted FTE's	25.00	**25.00**	**25.00**	**25.00**	**-**	**0%**

Programs:

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

Animal Services Gifts & Donations 154-7095 Budget Detail

This fund accounts for financial contributions from private donors to support current operations and future capital improvements of the Animal Services program and animal shelter.

Budget Analysis:

Expenditures, excluding Contingency, increase $39,348 (5%). Contingency increases $787,627 (44%). Beginning fund balance increases $826,975 (60%).

Revenue remains unchanged from FY 2023-24. Up to $240,000 will be transferred to the Animal Services general operating budget to cover operating costs. This transfer will be done only on an as needed basis and will be used in alignment with donation policies. Use of all gifts and donations will be made in conformance with Animal Services donation policies and the intent of the donors.

Materials and supplies expenditures increase from FY 2023-24 due to Cost Allocation Plan (CAP) charges.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	-	11,240	992,079	992,079	-	-%
Miscellaneous	(54,234)	(99,243)	240,000	240,000	-	-%
Total Resources	**(54,234)**	**(88,003)**	**1,232,079**	**1,232,079**	**-**	**-%**
Requirements						
Materials & Services	-	11,240	581,162	584,850	3,688	1%
Operating Transfers Out	-	-	240,000	275,660	35,660	15%
Subtotal Requirements	**-**	**11,240**	**821,162**	**860,510**	**39,348**	**5%**
Contingency	-	-	1,786,124	2,573,751	787,627	44%
Total Requirements	**-**	**11,240**	**2,607,286**	**3,434,261**	**826,975**	**32%**
Resources under Requirements	**(54,234)**	**(99,243)**	**(1,375,207)**	**(2,202,182)**	**(826,975)**	**60%**
Fund Equity	727,691	628,447	1,375,207	2,202,182	826,975	60%
Ending Fund Balance	**$ 673,457**	**529,204**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Animal Services Gifts & Donations	$ -	$ 11,240	2,607,286	3,434,261	826,975	32%
Total Requirements	**$ -**	**$ 11,240**	**2,607,286**	**3,434,261**	**826,975**	**32%**

Program

1. ***Animal Services Gifts & Donations*** (*154-709505*) Provides financial activities related to accounting for gifts and donations provided by private donors.

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

Budget Analysis:

Revenues decrease $49,065 (10%). Expenditures increase $9,559 (1%). General Fund subsidy increases $58,624 (4%).

Overall revenue decreases by 10% due to a decrease in Grant Carryforward revenue. Veterans accumulated carry forward revenue during the pandemic when activities slowed. This carry forward revenue is planned to be spent down in FY 2023-24 and FY 2024-25 per the guidance of Oregon Department of Veteran Affairs.

Materials and services expenditures decrease by 21%. Personnel services costs increase by 5% from increased salaries, retirement costs and health benefits. Total FTEs decrease by 0.32 due to moving 0.02 of a Senior Program Coordinator to Aging and removing 0.30 of a Disability and Aging Services Coordinator.

Reductions to General Fund support in the amount of $53,501. Veterans reduced materials and supplies by $13,434 and personnel services by $40,067. The reduction in personnel services is seen in the removal of 0.30 FTE for a Disability and Aging Services Coordinator position shared with Aging. This position provided housing navigation support for veterans, older adults and people with disabilities experiencing homelessness or who are at risk of homelessness; housing navigation support is now done in Housing.

Budgeted revenue and expenditures for Veterans Treatment Court increased by $33,000 to provide benefits to veterans including enrichment, basic needs, and mental health supports.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	255,567	398,395	480,597	431,532	(49,065)	-10%
Miscellaneous	382	2,404	-	-	-	0%
Total Resources	**255,949**	**400,799**	**480,597**	**431,532**	**(49,065)**	**-10%**
Requirements						
Personnel Services	1,134,851	1,251,500	1,281,122	1,349,280	68,158	5%
Materials & Services	69,163	68,096	479,663	378,156	(101,507)	-21%
Other	32,767	43,749	25,828	38,466	12,638	49%
Interdepartmental	-	-	58,110	88,380	30,270	52%
Total Requirements	**1,236,781**	**1,363,345**	**1,844,723**	**1,854,282**	**9,559**	**1%**
General Fund Subsidy	**$ 980,832**	**962,546**	**1,364,126**	**1,422,750**	**58,624**	**4%**
Budgeted FTE's	**10.77**	**10.57**	**10.57**	**10.25**	**(0.32)**	**-3%**

Programs:

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

Children, Youth & Families 166-7050 Budget Detail

This organization unit develops, administers, and evaluates several children, youth, and family services. Although this program still exists as an organizational unit and special fund within the budgeting system, operationally this unit is now a part of the Maternal Child and Family Program within the Public Health Division.

Budget Analysis:

Revenues decrease $7,721,528 (88%). Expenditures, excluding Contingency, decrease $7,482,583 (83%). Contingency decreases $137,455 (11%). Beginning fund balance increases $101,490 (7%).

Intergovernmental revenues, Charges for Services, Interfund revenues and Operating transfers decrease due to resources moved to Public Health unit (189-7030) and represents carryforward revenue to be transferred to public health.

Personnel Services expenditures decrease due to 18.65 FTE positions moved to Public Health.

Materials and Services, Other expenditures decrease, which is offset by an increase in Transfer to other funds due to activities transferred to Public Health.

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

Key Issues:

Starting FY 2024-25, resources and activities in this organization unit moved to Public Health unit (189-7030) to combine operations within the Public Health Division into a single organization unit.

Children, Youth and Families program was moved into the Public Health Division during FY 2020-21. The supervision of Children, Youth and Families program and Maternal Child and Family program were combined under one program supervisor. This restructure has resulted in reassignments of work activities, reclassifications of positions, and opportunities for enhanced collaborative work.

This program is fully supported by the infrastructure and services of the Public Health Division. The program is currently engaging in a strategic planning process to determine a plan spend a portion of fund balance on community identified priorities.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	2,476,387	6,092,839	6,317,440	1,032,281	(5,285,159)	-84%
Charges for Services	-	96,930	1,478,887	-	(1,478,887)	-100%
Interdepartmental	265,549	312,372	483,338	-	(483,338)	-100%
Miscellaneous	(17,000)	(23,782)	-	-	-	0%
Operating Transfers In	239,522	238,213	474,144	-	(474,144)	-100%
Total Resources	**2,964,458**	**6,716,572**	**8,753,809**	**1,032,281**	**(7,721,528)**	**-88%**
Requirements						
Personnel Services	642,392	833,718	3,088,356	-	(3,088,356)	-100%
Materials & Services	1,691,076	4,652,511	5,096,986	-	(5,096,986)	-100%
Other	160	17,363	176,754	-	(176,754)	-100%
Interdepartmental	328,692	517,670	671,324	-	(671,324)	-100%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Operating Transfers Out	50,000	-	-	1,550,837	1,550,837	0%
Subtotal Requirements	**2,712,320**	**6,021,262**	**9,033,420**	**1,550,837**	**(7,482,583)**	**-83%**
Contingency	-	-	1,209,622	1,072,167	(137,455)	-11%
Total Requirements	**2,712,320**	**6,021,262**	**10,243,042**	**2,623,004**	**(7,620,038)**	**-74%**
Resources over / (under) Requirements	**252,138**	**695,310**	**(1,489,233)**	**(1,590,723)**	**(101,490)**	**7%**
Fund Equity	624,217	1,332,918	1,489,233	1,590,723	101,490	7%
Ending Fund Balance	**$ 876,355**	**2,028,228**	**-**	**-**	**-**	
Budgeted FTE's	**6.20**	**6.55**	**18.65**	**-**	**(18.65)**	**-100%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Children, Youth & Families	2,712,320	6,021,262	4,503,165	1,731,270	(2,771,895)	-62%
Prevention & Parenting Services	-	-	1,039,475	498,421	(541,054)	-52%
Family Services	-	-	4,700,402	393,313	(4,307,089)	-92%
Total Requirements	**2,712,320**	**6,021,262**	**10,243,042**	**2,623,004**	**(7,620,038)**	**-74%**

Programs:

1. ***Children, Youth & Families*** (*166-705010*) Improves the quality of life for children prenatal to 18 and their families in the County through a combination of system improvements, strengthening coordination across sectors, engaging families in collaborative planning, and capacity building for providers and direct services. An underlying driver of the team's efforts is the pursuit of equity by addressing gaps and root causes.
2. ***Prevention & Parenting Services*** (*166-705015*) Promotes, coordinates, and builds community capacity for prevention and parenting education classes, workshops and family-friendly activities.
3. ***Family Services*** (*166-705020*) Provides supports for families through a coordinated referral system which includes home visiting services and parenting support.

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

Budget Analysis:

Revenues increase $1,944,622 (11%). Expenditures, excluding Contingency, increase $1,945,122 (11%). Contingency decreases $28,919 (57%). Beginning fund balance decreases $28,419 (56%).

Intergovernmental revenues increase due to allocations from the State mental health grant revenue for persons with intellectual developmental disabilities. Operating transfers in revenues increase in General Fund transfer because allocated costs are charged in full to all organization units.

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

Materials and Services expenditures increase largely due to increased County Cost Allocation Plan (CAP) expense. Other expenditures increase due to bank service charges.

Interfund expenditures increase due to allocated costs, which is offset by a decrease in Information Technology Services (ITS) requests.

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

Key Issues:

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

Alongside several years of dramatic growth due to client eligibility expansion by the Oregon State Legislature, state funding levels are below that needed to effectively serve residents. Carryforward funds will allow the County to maintain state-mandated services in the short-term. However, current spending and staffing levels are unsustainable. Funding decisions at the state level will be key to continued financial stability for these services. If funding remains flat, the program will be forced to reduce staff in subsequent fiscal years.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	11,475,164	13,104,063	17,150,366	18,981,146	1,830,780	11%
Charges for Services	-	19	-	-	-	0%
Miscellaneous	(21,275)	(27,279)	-	-	-	0%
Operating Transfers In	-	-	176,558	290,400	113,842	64%
Total Resources	**11,453,889**	**13,076,803**	**17,326,924**	**19,271,546**	**1,944,622**	**11%**
Requirements						
Personnel Services	9,362,557	10,609,255	13,968,192	15,023,761	1,055,569	8%
Materials & Services	503,023	512,108	3,048,165	3,450,552	402,387	13%
Other	3,278	437	1,000	1,500	500	50%
Interdepartmental	1,607,818	2,010,217	309,567	796,233	486,666	157%
Subtotal Requirements	**11,476,676**	**13,132,017**	**17,326,924**	**19,272,046**	**1,945,122**	**11%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Contingency	-	-	50,952	22,033	(28,919)	-57%
Total Requirements	**11,476,676**	**13,132,017**	**17,377,876**	**19,294,079**	**1,916,203**	**11%**
Resources under Requirements	**(22,787)**	**(55,214)**	**(50,952)**	**(22,533)**	**28,419**	**-56%**
Fund Equity	50,952	(4,263)	50,952	22,533	(28,419)	-56%
Ending Fund Balance	**$ 28,165**	**(59,477)**	**-**	**-**	**-**	
Budgeted FTE's	**85.10**	**93.60**	**105.10**	**106.10**	**1.00**	**1%**

Programs:

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

*This fund has not been active since FY 2022-23.
The Oregon Health Plan – Mental Health Program previously provided mental health services to Washington County residents enrolled in the Oregon Health Plan (OHP). Beginning in September 2012, this program was replaced by Health Share of Oregon (HSO) as part of Oregon health care transformation. Health Share of Oregon is a separate organization unit for the provision of OHP mental health services.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	(165,255)	-	-	-	-	0%
Total Resources	**(165,255)**	**-**	**-**	**-**	**-**	**0%**
Requirements						
Operating Transfers Out	-	5,402,310	-	-	-	0%
Subtotal Requirements	**-**	**5,402,310**	**-**	**-**	**-**	**0%**
Total Requirements	**-**	**5,402,310**	**-**	**-**	**-**	**0%**
Resources under Requirements	**(165,255)**	**(5,402,310)**	**-**	**-**	**-**	**0%**
Fund Equity	5,402,310	-	-	-	-	0%
Ending Fund Balance	**$ 5,237,055**	**(5,402,310)**	**-**	**-**	**-**	

Programs:

1. ***OHP Mental Health Organization*** (*193-708005*) Provide mental health services to Washington County residents enrolled in the plan.

Beer and wine tax revenues are designated for alcohol and drug prevention, treatment, and rehabilitation services. The purpose of this organizational unit is to assure that all beer and wine tax revenues received by the County, which are not fully expended, in a given year, are set aside to be expended for chemical dependency programs in subsequent years.

Budget Analysis:

Expenditures, excluding Contingency, increase $42,530 (228%). Contingency decreases $145,565 (16%). Beginning fund balance decreases $103,035 (11%).

Materials and Services expenditures increase due to the County's Cost Allocation Plan (CAP). Transfers to other funds increase for the transfer to BH unit 192-7060 to support the deficit of Beer and Wine tax for addiction related services.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Operating Transfers In	136,495	89,818	-	-	-	0%
Total Resources	**136,495**	**89,818**	**-**	**-**	**-**	**0%**
Requirements						
Materials & Services	-	-	2,839	3,347	508	18%
Interdepartmental	-	-	60	-	(60)	-100%
Operating Transfers Out	-	-	15,716	57,798	42,082	268%
Subtotal Requirements	**-**	**-**	**18,615**	**61,145**	**42,530**	**228%**
Contingency	-	-	935,853	790,288	(145,565)	-16%
Total Requirements	**-**	**-**	**954,468**	**851,433**	**(103,035)**	**-11%**
Resources over / (under) Requirements	**136,495**	**89,818**	**(954,468)**	**(851,433)**	**103,035**	**-11%**
Fund Equity	780,231	870,048	954,468	851,433	(103,035)	-11%
Ending Fund Balance	**$ 916,726**	**959,866**	**-**	**-**	**-**	

Programs:

1. ***Mental Health HB 2145*** (*194-707005*) This program assures that beer and wine tax revenues received and not spent during the year are set aside to be expended for chemical dependency programs in subsequent years.

Health Share of Oregon (HSO) is a large, Coordinated Care Organization (CCO) that operates a tri-county Medicaid system of care through multiple partners including the three counties of the Portland metropolitan area. Washington County is a founding member of this organization.

This fund consists of Medicaid dollars used to manage Oregon Health Plan (OHP) mental health and addiction benefits for Washington County residents enrolled in HSO for the period between September 1, 2012, through December 31, 2019. As of January 1, 2020, the three metro counties role managing the behavioral health benefits was transitioned to another organization and the County's care coordination services moved to Fund 203 Coordinated Care Organization (CCO2.0).

This fund is no longer active and not budgeted in FY 2024-25.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	(162,549)	-	-	-	-	0%
Total Resources	**(162,549)**	**-**	**-**	**-**	**-**	**0%**
Requirements						
Interdepartmental	-	11,489	-	-	-	0%
Operating Transfers Out	-	6,816,478	-	-	-	0%
Subtotal Requirements	**-**	**6,827,967**	**-**	**-**	**-**	**0%**
Total Requirements	**-**	**6,827,967**	**-**	**-**	**-**	**0%**
Resources under Requirements	**(162,549)**	**(6,827,967)**	**-**	**-**	**-**	**0%**
Fund Equity	6,827,967	-	-	-	-	0%
Ending Fund Balance	**$ 6,665,418**	**(6,827,967)**	**-**	**-**	**-**	

Programs:

1. ***Health Share of Oregon (HSO)*** (*195-708505*) This program manages mental health benefits for OHP members in Washington County.

Aging Services helps older adults and people with physical disabilities access in-home and community-based resources that address basic needs and enhance their quality of life. This mission is fulfilled through the development of a comprehensive, coordinated system of services and programs. The division and its advisory council focus on addressing the concerns of those persons in greatest social and economic need to maximize their ability to live in community, as independently as possible.

Budget Analysis:

Revenues decrease $272,146 (3%). Expenditures, excluding Contingency, decrease $220,767 (3%). Contingency decreases $359,845 (70%). Beginning fund balance decreases $308,466 (74%).

Total revenues decrease by 3% from FY 2023-24 levels due largely to a decrease in one-time Service Equity and Washington County American Rescue Plan Act (ARPA) funds. ARPA funds were strategically prioritized in FY 2023-24 to soften the impact of service levels as pandemic relief funds decline. This planned trajectory continues as ARPA funds spend out in 2024.

??Personnel services decrease by 2% due to the removal of 2.43 FTE. An Administrative Specialist II at 1.00 FTE, a part-time Program Specialist at 0.75 FTE and a Disability and Aging Services Coordinator at 0.70 FTE were all removed. A portion of a Sr. Program Coordinator was added from Veterans at 0.02 FTE. Staffing in OPI, OPI-Pilot and Medicaid Waiver may need to be adjusted throughout the year as more is learned about the implementation of the Medicaid Waiver program.

Materials and supplies decrease by 8% from FY 2023-24 in alignment with revenue decreases in Service Equity and ARPA.

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

To better align resources and requirements, Aging removed the Housing Coordinator Program which included 0.70 FTE for a Disability and Aging Services Coordinator. This position was shared with Veterans and provided housing navigation support to veterans, older adults and people with disabilities experiencing homelessness or who are at risk of homelessness.

Aging increased professional services in OPI by $20,000, Oregon Project Independence pilot by $104,442 and Medicaid Waiver by $269,529. These budgeted expenditure increases are offset by a matching revenue increase. The additional budgeted expenditures will allow Aging to meet increasing demands for professional services.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	4,278,470	5,026,247	7,360,993	7,134,440	(226,553)	-3%
Interdepartmental	24,713	45,497	-	-	-	0%
Miscellaneous	3,994	16,521	15,400	15,400	-	0%
Operating Transfers In	349,773	352,429	416,604	371,011	(45,593)	-11%
Total Resources	**4,656,950**	**5,440,694**	**7,792,997**	**7,520,851**	**(272,146)**	**-3%**
Requirements						
Personnel Services	2,298,280	2,524,509	2,848,858	2,787,693	(61,165)	-2%
Materials & Services	2,103,874	2,490,089	4,707,308	4,352,387	(354,921)	-8%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Other	27,570	59,406	9,208	7,064	(2,144)	-23%
Interdepartmental	460,979	540,432	134,876	332,339	197,463	146%
Subtotal Requirements	**4,890,703**	**5,614,436**	**7,700,250**	**7,479,483**	**(220,767)**	**-3%**
Contingency	-	-	511,203	151,358	(359,845)	-70%
Total Requirements	**4,890,703**	**5,614,436**	**8,211,453**	**7,630,841**	**(580,612)**	**-7%**
Resources under Requirements	**(233,753)**	**(173,742)**	**(418,456)**	**(109,990)**	**308,466**	**-74%**
Fund Equity	225,505	51,765	418,456	109,990	(308,466)	-74%
Ending Fund Balance	**$ (8,248)**	**(121,977)**	**-**	**-**	**-**	
Budgeted FTE's	**18.98**	**24.68**	**23.18**	**20.75**	**(2.43)**	**-10%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Aging - In-Home Services	1,106,439	794,287	978,337	1,005,646	27,309	3%
Aging - Administration	172,514	375,750	785,955	454,658	(331,297)	-42%
Aging - Program Development	988,607	1,720,991	2,292,279	2,521,313	229,034	10%
Aging - Older Americans Act/NSIP	2,497,685	2,579,994	4,038,352	3,649,224	(389,128)	-10%
Aging - Housing Coordination	125,458	143,414	116,530	-	(116,530)	-100%
Total Requirements	**4,890,703**	**5,614,436**	**8,211,453**	**7,630,841**	**(580,612)**	**-7%**

Programs:

1. ***Aging - In-Home Services*** (*198-752020*) Provides home care, personal care, home delivered meals, adult daycare, assisted transportation, medical equipment, home repair and respite care related to Oregon Project Independence (OPI) for older adults.
2. ***Aging - Administration*** (*198-752025*) Provides planning and program coordination, program implementation, maintenance of records; fulfillment of requirements of federal and state rules, regulations, policies and procedures and support to the advisory councils.
3. ***Aging - Program Development*** (*198-752040*) Provides support for existing programs and the development of new services which utilize service providers, staff and volunteers; including Medicare counseling, options counseling, information and assistance, benefit enrollment, homeless coordination efforts, money management, health promotion training, Gatekeeper and a pilot for Oregon Project Independence for clients under 60.
4. ***Aging - Older Americans Act/NSIP*** (*198-752050*) Combines Older American Act (OAA) support services, congregate meals, home delivered meals, disease prevention/health promotion, national family caregiver and elder abuse prevention for budgetary and financial reporting purposes. OAA and nutrition services incentive program include in home supportive services, transportation, home repair, congregate and home delivered meals, elder abuse prevention, outreach, advocacy, minor home repair, and respite care.

5. ***Aging - Housing Coordination*** (*198-752060*) Housing Coordination is aimed at housing older adults through grants and staff specializing in this area.

Mental Health Crisis Services 199-7089 Budget Detail

This organization unit is a core component of the behavioral health safety net system of care managed by the County. This unit includes the Hawthorn Walk-In Center, mental health response team, crisis line, and mobile crisis team. Services include rapid assessment, crisis stabilization, referral and connection to mental health and addictions treatment for residents of the County.

Budget Analysis:

Revenues increase $1,166,586 (15%). Expenditures, excluding Contingency, increase $1,118,999 (14%). Contingency increases $89,839 (12,460%). Beginning fund balance increases $42,252 (87%).

Intergovernmental revenues increase due to city agreements for mental health response team activity. Charges for Services revenues increase due to Medicaid revenue from agreements with coordinated care organizations. Operating transfers in revenues increase from Behavioral Health unit (192-7060) to support the crisis safety net system.

Materials and Services expenditures increase due to an increase for contracted and professional services for crisis safety net system.

Interfund expenditures increase due to changes in the County's Cost Allocation Plan (CAP).

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

Key Issues:

Hawthorn Walk-in Center is fully funded and revenue from multiple funding sources is stable at this time. Changes in state funding could result in less funds available to support crisis services. This uncertainty has led to conservative management of funds with reserves available in to mitigate any decreases in funding.

Total Budget

	Acutals 2021-22	Acutals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	169,115	271,175	325,410	369,265	43,855	13%
Charges for Services	2,407,232	3,339,282	3,775,354	4,302,020	526,666	14%
Miscellaneous	(88,368)	118,940	-	-	-	0%
Operating Transfers In	2,793,895	998,470	3,647,087	4,243,152	596,065	16%
Total Resources	**5,281,874**	**4,727,867**	**7,747,851**	**8,914,437**	**1,166,586**	**15%**
Requirements						
Materials & Services	5,106,574	4,319,058	7,806,553	8,914,437	1,107,884	14%
Interdepartmental	251,258	289,869	(11,115)	-	11,115	-100%
Operating Transfers Out	-	2,000,000	-	-	-	0%
Subtotal Requirements	**5,357,832**	**6,608,927**	**7,795,438**	**8,914,437**	**1,118,999**	**14%**
Contingency	-	-	721	90,560	89,839	12,460%
Total Requirements	**5,357,832**	**6,608,927**	**7,796,159**	**9,004,997**	**1,208,838**	**16%**
Resources under Requirements	**(75,958)**	**(1,881,060)**	**(48,308)**	**(90,560)**	**(42,252)**	**87%**
Fund Equity	1,971,620	90,560	48,308	90,560	42,252	87%
Ending Fund Balance	**$ 1,895,662**	**(1,790,500)**	**-**	**-**	**-**	

Programs:

1. ***Mental Health Crisis Services*** (*199-708905*) This program includes costs for the operations of the Hawthorn Walk-in Center and other mental health and addictions crisis services.

With the State's implementation of Coordinated Care Organization 2.0 (CCO) contracts, the role of the Behavioral Health program has changed significantly to focus on care coordination rather than plan management. Washington County contracts with Health Share of Oregon, CareOregon, Trillium Community Health Plan, and Yamhill Community Care Organization to provide care coordination services to community members within the Oregon Health Plan (OHP).

Budget Analysis:

Revenues increase $1,658,619 (26%). Expenditures, excluding Contingency, increase $1,624,499 (26%). Contingency increases $896,809 (109%). Beginning fund balance increases $862,689 (103%).

Charges for Services revenues increase due to adjustments in Medicaid revenue from agreements with coordinated care organizations to support care coordination and community-based services. Miscellaneous revenues increase in interest earnings.

Personnel Services expenditures increase due primarily to salaries, retirement costs, and health benefits, and the addition of 2.48 full-time equivalent positions to align staff appropriately with care coordination loads to effectively serve community members: 0.48 FTE that moved from Behavioral Health unit (192-7060) for fiscal year 2024-25; 1.00 FTE Senior Mental Health Services Coordinator and 1.00 FTE Program Coordinator added during FY 2023-24.

Materials and Services expenditures increase in contracted and professional services for care coordination. Other expenditures increase in care coordination member engagement.

Interfund expenditures increase in intra-department transfers to Behavioral Health unit (192-7060) for Behavioral Health division allocated costs and in Information Technology Services (ITS) requests.

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

Key Issues:

Washington County bears no financial risk for clinical treatment service costs under the new agreements with Health Share, CareOregon, Trillium, and Yamhill CCO. Changes to the economy and coordinated care organization agreements by the State of Oregon may impact funding levels provided for staffing and service contracts. This will be monitored closely by the Behavioral Health Division.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	6,149,722	3,938,802	6,285,925	7,929,587	1,643,662	26%
Miscellaneous	7,166	39,298	-	14,957	14,957	-%
Total Resources	**6,156,888**	**3,978,100**	**6,285,925**	**7,944,544**	**1,658,619**	**26%**
Requirements						
Personnel Services	3,405,504	3,276,078	4,088,020	4,699,787	611,767	15%
Materials & Services	612,899	1,093,217	1,920,461	2,320,985	400,524	21%
Other	17	38	3,000	63,000	60,000	2,000%
Interdepartmental	931,513	776,647	293,607	845,815	552,208	188%
Subtotal Requirements	**4,949,933**	**5,145,980**	**6,305,088**	**7,929,587**	**1,624,499**	**26%**
Contingency	-	-	819,537	1,716,346	896,809	109%
Total Requirements	**4,949,933**	**5,145,980**	**7,124,625**	**9,645,933**	**2,521,308**	**35%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources over / (under) Requirements	**1,206,955**	**(1,167,880)**	**(838,700)**	**(1,701,389)**	**(862,689)**	**103%**
Fund Equity	820,261	(347,618)	838,700	1,701,389	862,689	103%
Ending Fund Balance	**$ 2,027,216**	**(1,515,498)**	**-**	**-**	**-**	
Budgeted FTE's	**30.09**	**30.29**	**28.96**	**31.44**	**2.48**	**9%**

Programs:

1. ***Coordinated Care Organization CCO 2.0*** (*203-708705*) This program provides care coordination, crisis services, and other community-based services for OHP members in Washington County.

Prevention, Treatment and Recovery 207-7086 Budget Detail

The purpose of this organization unit is to assure that all earned appropriations are set aside to be expended for prevention, treatment and recovery in subsequent years. This organization unit includes consolidated appropriations dedicated to support the Center for Addictions Triage and Treatment (CATT) development in a single organization unit.

Budget Analysis:

Expenditures, excluding Contingency, decrease $6,448,144 (32%). Contingency increases $6,333,363 (786%). Beginning fund balance decreases $523,996 (3%).

Miscellaneous revenues increase in interest earnings.

Interfund expenditures decrease in transfer to Behavioral Health unit (192-7060) to support planned Center for Addictions Triage and Treatment (CATT) development costs.

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

Key Issues:

On December 31, 2019, the contract for Washington County to provide administrative management of the behavioral health benefit for Health Share of Oregon (HSO) was ended and this function transitioned to another organization. In early 2020, Washington County entered into an agreement with the new administrative manager of the behavioral health benefit. This new agreement transferred certain assets and liabilities to the new organization, CareOregon. As a result, funds are no longer needed to cover risk associated with claims incurred but not received.

This organization unit will now be utilized for Prevention, Treatment and Recovery and appropriations available will be invested in new behavioral health programs and infrastructure prioritized with community input that aligns with the original intent of these funds.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	-	32,398	-	409,215	409,215	0%
Operating Transfers In	-	13,110,905	-	-	-	0%
Total Resources	**-**	**13,143,303**	**-**	**409,215**	**409,215**	**0%**
Requirements						
Interdepartmental	136,151	(2,625)	-	-	-	0%
Operating Transfers Out	-	2,305,768	20,087,926	13,639,782	(6,448,144)	-32%
Subtotal Requirements	**136,151**	**2,303,143**	**20,087,926**	**13,639,782**	**(6,448,144)**	**-32%**
Contingency	-	-	805,447	7,138,810	6,333,363	786%
Total Requirements	**136,151**	**2,303,143**	**20,893,373**	**20,778,592**	**(114,781)**	**-1%**
Resources over / (under) Requirements	**(136,151)**	**10,840,160**	**(20,893,373)**	**(20,369,377)**	**523,996**	**-3%**
Fund Equity	10,329,974	21,170,134	20,893,373	20,369,377	(523,996)	-3%
Ending Fund Balance	**$ 10,193,823**	**32,010,294**	**-**	**-**	**-**	

Requirements by Program

Programs		Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Tri-County Risk Reserve for HSO	$	136,151	-	-	-	-	0%
Prevention, Treatment and Recovery		-	2,303,143	20,893,373	20,778,592	(114,781)	-1%
Total Requirements		**136,151**	**2,303,143**	**20,893,373**	**20,778,592**	**(114,781)**	**-1%**

Programs:

1. ***Tri-County Risk Reserve for HSO*** (*207-708605*) This program assures that revenues received and not spent are set aside to support prevention, treatment and recovery in subsequent years, which includes the Center for Addictions Triage and Treatment (CATT) development.
2. ***Prevention, Treatment and Recovery*** (*207-708610*) This program assures that revenues received and not spent are set aside to support prevention, treatment and recovery in subsequent years, which includes the CATT development.

Emergency Medical Services 208-7010 Budget Detail

The Washington County Emergency Medical Services (EMS) program is responsible for oversight of ambulance and wheelchair car services in Washington County and a small border portion of Clackamas County, including ambulance and wheelchair ambulance inspections, support to the EMS Alliance and development of service standards.

Budget Analysis:

Revenues increase $37,104 (4%). Expenditures, excluding Contingency, decrease $15,785 (1%). Contingency decreases $145,286 (14%). Beginning fund balance decreases $198,175 (15%).

Revenues increase due primarily to increases in ambulance franchise fees.

Personnel Services increase due to the net effect of the addition of 1.00 full-time equivalent Epidemiologist, the transfer of 0.20 FTE Public Health Program Supervisor from the Public Health organization unit (this unit moved from the General Fund in FY 23-24 to special fund 189 for FY 2024-25) and increases for salaries, retirement costs, and health benefits.

Materials & Services costs decrease due primarily to reductions to supplies, while Interfund Expenditures increase.

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

Key Issues:

Revenue is insufficient to support capacity related to systemwide data analyses, quality improvement initiatives, and growing community needs (e.g., trainings). Thus, the Emergency Medical Services program will work to identify additional revenue opportunities.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Licenses and permits	686,932	1,252,131	862,030	898,000	35,970	4%
Charges for Services	25,620	50,000	52,240	51,240	(1,000)	-2%
Interdepartmental	-	6,840	10,250	12,000	1,750	17%
Miscellaneous	3,396	45,061	37,794	38,178	384	1%
Total Resources	**715,948**	**1,354,032**	**962,314**	**999,418**	**37,104**	**4%**
Requirements						
Personnel Services	369,078	437,091	579,736	663,995	84,259	15%
Materials & Services	300,582	276,611	694,411	587,694	(106,717)	-15%
Other	-	280	2,000	2,000	-	0%
Interdepartmental	111,279	111,763	36,915	43,588	6,673	18%
Subtotal Requirements	**780,939**	**825,745**	**1,313,062**	**1,297,277**	**(15,785)**	**-1%**
Contingency	-	-	1,005,188	859,902	(145,286)	-14%
Total Requirements	**780,939**	**825,745**	**2,318,250**	**2,157,179**	**(161,071)**	**-7%**
Resources over / (under) Requirements	**(64,991)**	**528,287**	**(1,355,936)**	**(1,157,761)**	**198,175**	**-15%**
Fund Equity	1,000,427	1,528,713	1,355,936	1,157,761	(198,175)	-15%
Ending Fund Balance	**$ 935,436**	**2,057,000**	**-**	**-**	**-**	

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Budgeted FTE's	**3.20**	**3.70**	**2.90**	**4.10**	**1.20**	**41%**

Programs:

1. ***Emergency Medical Services*** (*208-701005*) Manages the EMS Franchise agreement and provides oversight of ambulance services in Washington County including ambulance and wheelchair car inspections, support to the EMS Alliance and development of service standards.

Community Development Block Grant 164-9010 Budget Detail

The Office of Community Development manages the Community Development Block Grant (CDBG) program on behalf of the urban County and its ten city CDBG consortium members. The funds are used for the development of viable urban communities, decent housing, a suitable living environment, and expanding economic opportunities for persons with low to moderate incomes. All program activities must meet one of three national objectives: 1) benefit low to moderate income persons, 2) prevent or eliminate slum or blight, or 3) meet other urgent community development needs which pose a serious threat to the community's health or welfare. In addition to the CDBG program, the Office of Community Development also administers the Emergency Solutions Grant (ESG) Program which provides support (outreach, shelter operations, prevention and re-housing assistance) for homeless and at-risk households.

Budget Analysis:

Revenues decrease $995,711 (20%). Expenditures decrease $591,952 (11%). Beginning fund balance increases $403,759 (116%).

Revenues decrease primarily due to the completion of several prior year public facility and infrastructure CDBG projects. Interfund revenues remain flat with some carryover of administrative funds from the Department of Housing Services for the Eviction Prevention program. General Fund transfers decrease due to last year's request including an additional amount of $200,000 to allow the Office of Community Development to perform the five-year Consolidated Plan study required by Department of Housing and Urban Development (HUD). This results in no new additional General Fund transfer requests. Additionally, a 5% reduction to General Fund support in the amount of $24,223 was implemented resulting in a decrease of funding for workforce development programs.

Personnel Services increase slightly due to expected expenditures related to work associated with the Consolidated Plan, but with no expected increase or decrease to staffing levels.

Materials and Services decrease slightly due to a reduction in anticipated professional services expenditures.

Project expenditures decrease due to the completion of several prior year public facility and infrastructure CDBG projects.

Key Issues:

The Office of Community Development's mission is to support, directly and indirectly, people in vulnerable or marginalized communities and those with low incomes through services, facilities, affordable housing, and neighborhood revitalization projects. In addition to its primary community development activities, the Office of Community Development conducts the fair housing testing in rental properties, an action called out in our Analysis of Impediments to Fair Housing Choice. This year's budget includes $63,277 in General Fund support for the fair housing testing program and to enhance economic opportunity for very low-income individuals. The Office of Community Development will also continue the five-year Consolidated Plan effort in coordination with the City of Hillsboro and the City of Beaverton.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	5,361,077	2,844,238	4,171,190	3,527,101	(644,089)	-15%
Interdepartmental	8,927	-	65,000	65,000	-	0%
Miscellaneous	152,362	140,810	-	-	-	0%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Operating Transfers In	327,500	337,847	865,970	514,348	(351,622)	-41%
Total Resources	**5,849,866**	**3,322,895**	**5,102,160**	**4,106,449**	**(995,711)**	**-20%**
Requirements						
Personnel Services	833,025	862,098	1,146,542	1,387,504	240,962	21%
Materials & Services	413,952	374,790	1,267,406	1,094,676	(172,730)	-14%
Other	4,234,226	1,863,542	3,032,186	2,383,792	(648,394)	-21%
Interdepartmental	208,304	239,349	3,190	(8,600)	(11,790)	-370%
Subtotal Requirements	**5,689,507**	**3,339,779**	**5,449,324**	**4,857,372**	**(591,952)**	**-11%**
Total Requirements	**5,689,507**	**3,339,779**	**5,449,324**	**4,857,372**	**(591,952)**	**-11%**
Resources over / (under) Requirements	**160,359**	**(16,884)**	**(347,164)**	**(750,923)**	**(403,759)**	**116%**
Fund Equity	511,865	555,220	347,164	750,923	403,759	116%
Ending Fund Balance	**$ 672,224**	**538,336**	**-**	**-**	**-**	
Budgeted FTE's	**6.28**	**6.28**	**6.53**	**7.03**	**0.50**	**8%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Community Development - Administration & Development	$ 612,720	741,528	1,253,589	1,163,461	(90,128)	-7%
Community Development – COVID-19	502,903	663,199	72,448	167,407	94,959	131%
Community Development - Project Administration	1,824,669	1,088,567	2,737,575	2,187,406	(550,169)	-20%
Community Development - Housing	326,331	370,363	471,546	412,151	(59,395)	-13%
Community Development - Emergency Solutions Grant	216,108	11,954	629,166	479,503	(149,663)	-24%
Community Development – ESG – COVID-19	1,983,967	229,932	-	-	-	0%
Community Development - Hillsboro Housing Rehabilitation	222,809	234,236	220,000	280,000	60,000	27%
Community Development - Eviction Prevention Assistance	-	-	65,000	167,444	102,444	158%
Total Requirements	**5,689,507**	**3,339,779**	**5,449,324**	**4,857,372**	**(591,952)**	**-11%**

Programs:

1. ***Community Development - Administration & Development*** (*164-901005*) Ensures compliance with federal programs and cross-cutting regulations; informs community members of funding cycle opportunities and ways to engage in assessing housing and community development needs and informing actions and priorities; provides technical assistance to potential sponsors; provides planning, program and activity design; and ensures accountability and control of HUD federal funding.
2. ***Community Development – COVID-19*** (*164-901006*) Provides funds for critical services to those impacted by COVID-19 pandemic.

3. ***Community Development - Housing*** (*164-901015*) Provides for the project administration of rehabilitation of existing housing for low-to-moderate income residents. The components of this functional area include: deferred payments loans; low interest-bearing loans; and Home Access and Repair for the Disabled and Elderly (HARDE) grant program.
4. ***Community Development - Emergency Solutions Grant*** (*164-901025*) The ESG program provides homeless persons with basic shelter and essential supportive services. ESG also provides short-term homelessness prevention and rapid re-housing assistance to persons who are homeless or are at imminent risk of losing their housing due to eviction, foreclosure or utility shutoffs.
5. ***Community Development – ESG – COVID-19*** (*164-901026*) This program expended all available funds during FY 2022-23. Provides homeless persons with basic shelter and essential supportive services related to COVID-19 pandemic. Services include street outreach, homeless prevention and rapid rehousing activities. Funds also support emergency shelter operations.
6. ***Community Development - Hillsboro Housing Rehabilitation*** (*164-901045*) The City of Hillsboro allocates a portion of its CDBG funds to Washington County Office of Community Development to manage the city's housing rehabilitation program. The funds are used for administration, project management and the hard costs of construction for approximately 16 households annually.
7. ***Community Development - Eviction Prevention Assistance*** (*164-901050*) The Eviction Prevention program is a partnership between Washington County Department of Housing Services and Office of Community Development. This is a program developed to assist households facing eviction and supplements the Emergency Rent Assistance program that is ending in 2023, using funds from Supportive Services Housing.

The Department of Housing Services (DHS) manages County and Housing Authority programs. Housing Authority programs are managed under the terms of an intergovernmental agreement between the County and the Authority.

Budget Analysis:

Revenues increase $4,143,753 (12%). Expenditures increase $4,104,724 (12%). Beginning fund balance decreases $39,029 (43%).

Intergovernmental Revenues comprises $4,985,062 in federal funding the department receives from the US Department of Housing and Urban Development (HUD) to carry out the continuum of care and other homeless programs. In FY 2024-25, the department expects to receive an additional $7,635,170 allocated from Senate Bill 5511, Senate Bill 5506 and the Long-Term Rental Assistance Grant. These State funds are earmarked to increase outreach efforts, shelter availability and to offer long-term rental assistance.

Miscellaneous Revenues are a transfer from other DHS programs to reimburse for personnel and indirect costs. These programs include Housing Authority programs, Fund 218 Department of Housing Services programs, Fund 219 Metro Affordable Housing Bond program, and Fund 221 Metro Supportive Housing Services program. This reflects available resource increases to provide housing related assistance to the community from all programs.

In terms of incoming operating transfers, the General Fund transfer was reduced by $52,140 due to it no longer being able to support the Community Housing Fund during FY 2024-25. The department will look for other alternatives to continue support for the Community Housing Fund. The Public Safety Local Option Levy (LOL) transfer increased by $16,744 to accommodate the increased costs of Sojourner's House and the liaison position (operation) for which the funding was earmarked. The Metro Supportive Housing Services (SHS) transfer amount also increased to cover programmatic and administrative costs for the Homeless Programs that were not covered by federal funding (U.S. Department of Housing and Urban Development) and other funding sources mentioned.

Personnel Services increase due to salaries, retirement costs, health benefits, and the addition of 9.40 FTE positions approved by the Board in FY 2023-24. For FY 2024-25, the department will add 3.00 FTE. Specifically, a Business Operations Program Specialist, a Senior Landlord Liaison Program Coordinator, and a Senior Program Implementation Coordinator. The department aims to increase the efficiency of processing service provider invoices by 30%, landlord recruitment by 15%, and case conferencing efficiency by 15%.

Materials and Services increase by $755,017 due primarily to increases in the County's Cost Allocation Plan (CAP) ($436,546) and the housing cost allocation plan ($78,409). Additionally, the department budgets all personnel costs in two programs and then allocates those costs to other funds and programs in the department and the Housing Authority. This personnel cost reimbursement is increasing by $218,403 due to salary step increases and Cost of Living Adjustments (COLA).

The department is clarifying roles and improving staff efficiency. A Senior Program Coordinator is moving from the Office of Equity, Inclusion and Community Engagement (OEICE) to the Department of Housing Services (DHS) and a Program Coordinator is moving from DHS to OEICE to better align programmatic efforts. Both positions were previously funded by DHS and do not have a budgetary impact.

Other expenditures increase to reflect the increase in housing assistance payments and other Continuum of Care project costs, such as Sojourner's House, Hillsboro Graduated Independent Living, Transitional Living, Rapid Rehousing for Families, et cetera.

The transfers to other funds includes carrying forward the FY 2023-24 $9,500 vehicle outfitting budget appropriation to FY 2024-25 as the work is not scheduled to be completed until July 2024.

Key Issues:

The DHS envisions a Washington County where everyone has an affordable home with the supports and opportunities they need to thrive. DHS aims to continue providing equitable access to housing opportunities through affordable housing development, preservation, rent assistance, supportive services and solutions to homelessness. The department plans to expand operations by employing a Homeless Services Business Operations Program Specialist for improved invoice processing, Landlord Liaison Senior Program Coordinator for increased landlord recruitment and retention, and Case Conferencing Senior Program Coordinator to effectively monitor and manage enrollments.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	3,992,330	5,191,857	11,454,797	12,620,232	1,165,435	10%
Charges for Services	-	1,847	-	-	-	0%
Miscellaneous	8,309,525	10,606,021	20,350,266	22,879,738	2,529,472	12%
Operating Transfers In	1,720,240	1,562,595	2,670,162	3,119,008	448,846	17%
Total Resources	**14,022,095**	**17,362,320**	**34,475,225**	**38,618,978**	**4,143,753**	**12%**
Requirements						
Personnel Services	7,260,308	8,548,403	14,138,361	15,928,089	1,789,728	13%
Materials & Services	1,110,793	1,596,365	4,030,269	4,785,286	755,017	19%
Other	4,364,208	6,076,619	15,881,400	17,332,471	1,451,071	9%
Interdepartmental	841,886	1,494,311	298,415	515,677	217,262	73%
Operating Transfers Out	460,025	10,000	52,154	-	(52,154)	-100%
Capital Outlay	-	-	165,700	109,500	(56,200)	-34%
Subtotal Requirements	**14,037,220**	**17,725,698**	**34,566,299**	**38,671,023**	**4,104,724**	**12%**
Total Requirements	**14,037,220**	**17,725,698**	**34,566,299**	**38,671,023**	**4,104,724**	**12%**
Resources under Requirements	**(15,125)**	**(363,378)**	**(91,074)**	**(52,045)**	**39,029**	**-43%**
Fund Equity	415,419	52,043	91,074	52,045	(39,029)	-43%
Ending Fund Balance	**$ 400,294**	**(311,335)**	**-**	**-**	**-**	
Budgeted FTE's	**70.00**	**86.00**	**104.00**	**118.00**	**14.00**	**13%**

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Housing General Administration	$ 8,249,090	10,023,139	16,730,973	19,145,144	2,414,171	14%
Housing General Maintenance	512,322	587,722	718,693	671,139	(47,554)	-7%

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Continuum of Care-Shelter Plus Care	2,949,621	3,705,218	3,592,171	3,469,042	(123,129)	-3%
Continuum of Care-Supportive Housing	811,219	999,706	1,698,810	2,149,319	450,509	27%
Homeless Programs	1,055,163	2,409,913	1,621,082	2,476,209	855,127	53%
Kaiser Metro 300 (RSHIF)	459,805	-	-	-	-	0%
OHCS EO 23 Homeless Program	-	-	7,079,570	7,635,170	555,600	8%
Kaiser Permanente Funded Programs	-	-	125,000	125,000	-	0%
CareOregon Funded Programs	-	-	3,000,000	3,000,000	-	0%
Total Requirements	**14,037,220**	**17,725,698**	**34,566,299**	**38,671,023**	**4,104,724**	**12%**

Programs:

1. ***Housing General Administration*** (*218-651005*) Includes staff and operating costs associated with the administration of the Department's Continuum of Care and Homeless programs, and the Housing Authority's Low Rent Public Housing, Section 8 Program, Local Fund and Affordable Housing portfolio.
2. ***Housing General Maintenance*** (*218-651010*) Includes staff to maintain and the Housing Authority's Low Rent Public Housing, Section 8 Program, Local Fund and Affordable Housing portfolio.
3. ***Continuum of Care-Shelter Plus Care*** (*218-651025*) Includes Housing and Urban Development (HUD) funds to pay for seven Continuum of Care grants to local service providers to provide services to the homeless. Funds are provided to local providers fund housing assistance payments and other supportive services.
4. ***Continuum of Care-Supportive Housing*** (*218-651030*) Includes HUD funds for rental assistance administered by local providers of services. Funds support services, operating costs and other eligible expenses.
5. ***Homeless Programs*** (*218-651035*) Primarily funded by the General Fund to administer homeless programs aligned with the County's homeless services plan. The County invests in Mary Mac Transitional Housing, case management supports for individuals experiencing chronic homelessness, Renters Rights Hotline, and Rural Assistance in Transition from Homelessness Program. This program provides a match for HUD funded projects.
6. ***Kaiser Metro 300 (RSHIF)*** (*218-651045*) Closed
7. ***OHCS EO 23 Homeless Program*** (*218-651050*) The Governor's Executive Order (EO), House Bill 5019, appropriated $7,994,011 of funding to Washington County for Shelter and Rehousing efforts in FY 2022-2023. Three more tranches of funding are being appropriated between FY 2023-24 and FY 2024-25 to sustain the 22-23 EO goals and households:

   1) $3,193,750 to sustain outreach and shelter strategies and operations;
   2) $3,529,249 in Long Term Rent Assistance; and
   3) $912,171 for Rapid Rehousing Assistance.

   These programs are administered by Oregon Housing Community Services, which requires all eligible expenses and revenues received to be tracked separately.
8. ***Kaiser Permanente Funded Programs*** (*218-651061*) A two-year grant between Kaiser Permanente and DHS to support the Recuperative Care Pilot. Once the grant ends in FY 2024-2025, this program might retire or be used for other subsequent grants received from Kaiser Permanente.

9. ***CareOregon Funded Programs*** (*218-651062*) A two-year grant agreement between CareOregon, Inc. and DHS for the development of Permanent Supportive Housing (approximately 50 apartment homes) using Strategic Initiative Funds (SIF). Once the grant expires by the end of FY 2024-2025, this program may be deactivated or reused for any future grant agreements between CareOregon Inc. and Washington County.

This organization unit houses revenues and expenditures for the Metro Affordable Housing Bond Program, approved by Metro- area voters in November 2018. The bond will create affordable homes for seniors, veterans, people with disabilities, and working families. Total available funding over five to seven years for Washington County is anticipated to be $119,864,517 which includes $117,412,611 for project development activities and $2,451,906 for program administration.

Budget Analysis:

Revenues decrease $7,538,443 (29%). Expenditures decrease $7,466,611 (28%).

The County will recognize $178,812 program administration revenue for fiscal year 2024-25, due to the program beginning to wind down, and anticipates disbursing $11,515,000 project development funds to four projects approved by Metro.

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.

Material and supplies include professional services for project development activities, $230,962 staff payroll cost, $117,775 Department of Housing Services' internal cost allocation and $91,468 from CAP.

Development revenue and development expenditure both decrease by $4,068,526, reflecting the development cost change in different stages of the multi-year project schedules. The County is budgeting $6,760,000, in partnership with other departments and agencies, to fund a hotel that will be converted to affordable housing units. With this acquisition the County aims to increase the availability of low-income transitional housing by 50 units and permanent supportive housing by 24 units.

Key Issues:

The Metro Affordable Housing Bond is focused on rapidly increasing the number of affordable housing units in the tri-county region. Washington County has continued to exceed the milestones set forth by the Local Implementation Strategy and our Unit Production Goals. The County is on track to build 339 homes for the extremely low income, 464 family homes and 136 permanent supportive housing. As the Metro Affordable Housing bond matures, the development process is winding down and Washington County is budgeting $11,515,000 in development for FY 2024-25. Additionally, the department aims to partner with other agencies and funding sources to purchase a hotel for conversion to low-income affordable housing units.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	28,235,342	43,532,772	25,971,242	18,453,812	(7,517,430)	-29%
Miscellaneous	117,529	(304,937)	21,013	-	(21,013)	-100%
Operating Transfers In	263,064	339,561	339,561	339,561	-	0%
Total Resources	**28,615,935**	**43,567,396**	**26,331,816**	**18,793,373**	**(7,538,443)**	**-29%**
Requirements						
Materials & Services	449,566	511,708	985,245	590,205	(395,040)	-40%
Other	27,889,892	43,187,322	25,343,526	18,275,000	(7,068,526)	-28%
Interdepartmental	260,609	106,486	3,045	-	(3,045)	-100%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Subtotal Requirements	**28,600,067**	**43,805,516**	**26,331,816**	**18,865,205**	**(7,466,611)**	**-28%**
Total Requirements	**28,600,067**	**43,805,516**	**26,331,816**	**18,865,205**	**(7,466,611)**	**-28%**
Resources over / (under) Requirements	**15,868**	**(238,120)**	**-**	**(71,832)**	**(71,832)**	**0%**
Fund Equity	155,729	(82,391)	-	71,832	71,832	0%
Ending Fund Balance	**$ 171,597**	**(320,511)**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
General Housing Bond Program Administration	$ 706,796	363,971	963,290	7,350,205	6,386,915	663%
Housing Bond Project Development	27,893,271	43,441,545	25,368,526	11,515,000	(13,853,526)	-55%
Total Requirements	**28,600,067**	**43,805,516**	**26,331,816**	**18,865,205**	**(7,466,611)**	**-28%**

Programs:

1. ***General Housing Bond Program Administration*** (*219-652005*) This program accounts for administrative costs associated with the implementation of the Metro Affordable Housing Bond Program, including development and administration, financial administration, and monitoring and oversight functions.
2. ***Housing Bond Project Development*** (*219-652010*) This program accounts for capital costs, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair having an expected useful life of more than one year.

The Office of Community Development manages the HOME Investment Partnerships (HOME) Program on behalf of the County and its twelve city HOME consortium members. The funds are used for the development of affordable housing through rental housing new construction, acquisition and/or rehabilitation or homeownership.

Budget Analysis:

Revenues increase $644,823 (17%). Expenditures increase $644,823 (17%).

HOME Investment Partnerships Program intergovernmental revenues from HUD increase from the prior year as a result of expected funding beginning for projects awarded under the American Rescue Plan Act (HOME-ARP) program.

Personnel and Materials and Services costs remain relatively flat from the prior year with no expected increase or decrease in staffing. Project expenditures increase due to HOME-ARP projects beginning funded activities during FY 2024-25.

Key Issues:

Office of Community Development manages the HOME program on behalf of the County and its twelve city HOME consortium members. HOME funds are used throughout the County to finance the development of affordable housing including rental housing new construction, acquisition and/or rehabilitation or homeownership. In FY 2024-25 two large development projects will be funded although the projects will not start expending funds during this fiscal year. The office also manages additional HUD funds received for HOME-ARP activities.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	209,267	360,319	3,678,780	4,319,852	641,072	17%
Miscellaneous	(38,041)	1,220,551	-	-	-	0%
Operating Transfers In	-	-	16,122	19,873	3,751	23%
Total Resources	**171,226**	**1,580,870**	**3,694,902**	**4,339,725**	**644,823**	**17%**
Requirements						
Personnel Services	201,255	265,779	325,223	316,859	(8,364)	-3%
Materials & Services	9,107	31,764	137,716	134,114	(3,602)	-3%
Other	108,176	1,221,072	3,232,176	3,888,752	656,576	20%
Interdepartmental	29,505	62,253	(213)	-	213	-100%
Subtotal Requirements	**348,043**	**1,580,868**	**3,694,902**	**4,339,725**	**644,823**	**17%**
Total Requirements	**348,043**	**1,580,868**	**3,694,902**	**4,339,725**	**644,823**	**17%**
Resources over Requirements	**(176,817)**	**2**	**-**	**-**	**-**	**0%**
Fund Equity	46	46	-	-	-	0%
Ending Fund Balance	**$ (176,771)**	**48**	**-**	**-**	**-**	
Budgeted FTE's	**1.17**	**2.17**	**2.17**	**2.17**	**-**	**0%**

Requirements by Program

Programs		Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
HOME Administration	$	192,742	267,926	268,444	256,044	(12,400)	-5%
HOME - COVID-19		47,125	91,870	694,282	2,194,929	1,500,647	216%
HOME Project Administration		108,176	1,221,072	2,732,176	1,888,752	(843,424)	-31%
Total Requirements		**348,043**	**1,580,868**	**3,694,902**	**4,339,725**	**644,823**	**17%**

Programs:

1. ***HOME Administration*** (*220-902005*) Ensures compliance with the federal program and cross-cutting regulations; informs community members of funding cycle opportunities and ways to engage in assessing housing and community development needs and informs actions and priorities; provides technical assistance to potential sponsors; provides planning, program and activity design; and ensures accountability and control of Department of Housing and Urban Development (HUD) funding.
2. ***HOME - COVID-19*** (*220-902006*) The American Rescue Plan (ARP) provides assistance to individuals or households who are homeless, at risk of homelessness, and other vulnerable populations, by providing housing, rental assistance, supportive services, and non-congregate shelter, to reduce homelessness and increase housing stability across the country. These grant funds will be administered through HUD's HOME Investment Partnerships Program (HOME). HOME-ARP funds can be used for four eligible activities: Production or Preservation of Affordable Housing, Tenant-Based Rental Assistance (TBRA), Supportive Services, Purchase and Development of Non-Congregate Shelter.
3. ***HOME Project Administration*** (*220-902010*) This program accounts for the expenditure of HOME development, predevelopment, and operating support to assist in the development of affordable home ownership and rental housing. The HOME program is essentially an affordable housing block grant program.

This organization unit houses revenues and expenditures for the Metro Supportive Housing Services Measure, approved by Metro-area voters in May 2020. This measure is to raise revenue for supportive housing services for people experiencing homelessness or at risk of experiencing homelessness. Community members and leaders from around the region developed the measure to provide the much-needed housing and wraparound services to effectively and permanently elevate people out of homelessness.

The program is funded through a one percent tax on all taxable income of more than $125,000 for individuals and $200,000 for joint filers and a one percent tax on profits from businesses with gross receipts of more than $5 million. The new tax requirements begin in January 2021. The program will be funded through December 2030, unless reauthorized by the voters on or before that date.

Budget Analysis:

Revenues increase $4,000,000 (4%). Expenditures, excluding Contingency, increase $24,619,024 (26%). Contingency decreases $2,717,418 (2%). Beginning fund balance increases $17,901,606 (16%).

The Metro Supportive Housing Services is projecting to collect $345,235,953 for FY 2024-25, according to their November 8, 2023 projection. The total available funding amount for Washington County during the fourth fiscal year is projected to be $115,078,651.

Material and supplies include professional services for program development activities, $7,302,479 staff payroll cost, $3,328,000 Department of Housing Services internal cost allocation plan, and $856,545 County's Cost Allocation Plan (CAP), which is up from $597,450 (44%) since FY 2023-24.

The growth in other expenditures reflects an increase in housing assistance payments and an increase in contract amounts with services providers. In particular, the additional $19,910,342 in housing assistance payments is aimed to diversify assistance to include rental assistance only and shallow subsidy programs. With this added flexibility, the County expects to be able to provide rent assistance to 1,905 households in total. The County is also planning to increase housing case management services by $8,066,819 and shelters by $7,393,070 in an effort to provide 445 more households with case management and 216 additional households with permanent supportive housing.

The decrease in interfund expenditures can be attributed to matching the budget to FY 2023-24 actuals. The interfund expenditures include the funding of the Office of Equity, Inclusion and Community Engagement Advisory Bodies Coordinator, the Health & Human Services Program Coordinator, and the County Administrative Office Communications Coordinator positions. The purpose of these positions is to deepen partnerships with other County departments to support and promote housing efforts. These positions result in more equity-centric decision-making, increased resident and participant engagement, and position the County for the forthcoming Medicaid 1115 waiver to advance health and housing-focused opportunities at Permanent Supportive Housing sites.

Transfer to other funds also increases to reflect subsidies provided to the Continuum of Care Grant funded by U.S. Department of Housing and Urban Development (HUD).

Key Issues:

FY 2024-25 represents year 4 of implementing the Supportive Housing and Services (SHS) measure, which combines deeper infrastructure investment in the homeless system of care with stabilizing operations of previous commitments in housing and shelter strategies. Those experiencing homelessness or are at-risk of homelessness will have expanded resources via four access or navigational centers, supportive housing, and another hotel to immediately address their housing and services needs throughout the county. The budget reflects the expansion of RLRA by $19,910,342 to maintain housing for the 1000+ households currently housed and expand the capacity to serve 1,650 households annually. The department is also exploring to offer Shelter Only and Shallow Subsidy programs to service a wider variety of underserved population with varying levels of rental assistance needs. Additionally, the budget also expands funding for our 25 community-based service providing organizations by $15,459,889, many of which provide culturally specific services throughout our community.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	63,288,153	115,554,767	109,000,000	115,000,000	6,000,000	6%
Miscellaneous	22,702	(2,332,665)	2,000,000	-	(2,000,000)	-100%
Operating Transfers In	2,789,959	-	-	-	-	-%
Total Resources	**66,100,814**	**113,222,102**	**111,000,000**	**115,000,000**	**4,000,000**	**4%**
Requirements						
Materials & Services	3,356,480	5,062,953	9,139,857	12,635,823	3,495,966	38%
Other	8,330,918	39,204,451	83,227,902	104,779,490	21,551,588	26%
Interdepartmental	34,511	1,044,252	2,373,065	1,628,645	(744,420)	-31%
Operating Transfers Out	7,237,472	312,611	1,430,899	1,746,789	315,890	22%
Subtotal Requirements	**18,959,381**	**45,624,267**	**96,171,723**	**120,790,747**	**24,619,024**	**26%**
Contingency	-	-	126,462,475	123,745,057	(2,717,418)	-2%
Total Requirements	**18,959,381**	**45,624,267**	**222,634,198**	**244,535,804**	**21,901,606**	**10%**
Resources over / (under) Requirements	**47,141,433**	**67,597,835**	**(111,634,198)**	**(129,535,804)**	**(17,901,606)**	**16%**
Fund Equity	47,427,624	111,634,198	111,634,198	129,535,804	17,901,606	16%
Ending Fund Balance	**$ 94,569,057**	**179,232,033**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Supportive Housing Services Administration	$ 5,190,098	$ 2,538,195	131,401,040	130,136,801	(1,264,239)	-1%
SHS Permanent Supportive Services Program	4,091,166	8,510,325	11,712,384	18,196,078	6,483,694	55%
SHS Shelter and Access Services	7,829,534	11,505,896	10,029,402	25,149,266	15,119,864	151%
SHS Long-Term Rental Assistance Program	1,647,628	12,224,761	24,268,175	42,195,739	17,927,564	74%

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
SHS Short-Term Housing Assistance	-	8,219,394	21,320,396	18,707,834	(2,612,562)	-12%
SHS Other Supportive Services	-	1,104,655	5,477,775	6,851,149	1,373,374	25%
SHS System Infrastructure	200,955	643,245	2,481,938	2,212,384	(269,554)	-11%
SHS Built Infrastructure	-	-	15,885,088	377,294	(15,507,794)	-98%
SHS Regional Strategy Implementation	-	877,796	58,000	709,259	651,259	1,123%
Total Requirements	**18,959,381**	**45,624,267**	**222,634,198**	**244,535,804**	**21,901,606**	**10%**

Programs:

1. ***Supportive Housing Services Administration*** (*221-653005*) This program provides accounting and administrative support for managing the taxes and expenditure planning for this fund.
2. ***SHS Permanent Supportive Services Program*** (*221-653010*) This program provides Housing Case Management Services and other Permanent Supportive Housing Programs and all related staffing, and program expenditures.
3. ***SHS Shelter and Access Services*** (*221-653015*) This program provides Shelter programs, Outreach programs, Access Center programs and all related staffing, and program expenditures.
4. ***SHS Long-Term Rental Assistance Program*** (*221-653020*) This program provides Regional Long-term Rent Assistance (RLRA) and all related staffing, and program expenditures.
5. ***SHS Short-Term Housing Assistance*** (*221-653021*) This program provides Rapid Rehousing, Rapid Resolution, and Eviction Prevention programs, and all related staffing, and program expenditures.
6. ***SHS Other Supportive Services*** (*221-653024*) This program provides Housing Liaisons, Employment Supports, Benefit Supports, Landlord supports, and other wrap -around services programs and all related staffing and program expenditures.
7. ***SHS System Infrastructure*** (*221-653025*) This program provides service provider capacity building, technical assistance and organizational health, system management programs for data, training and coordination and all related staffing and program expenditures.
8. ***SHS Built Infrastructure*** (*221-653026*) This program provides funding for property purchases, capital improvement projects, infrastructure investments and other tangible building and facility enhancements. It covers all related staffing and program expenditures.
9. ***SHS Regional Strategy Implementation*** (*221-653030*) This program funds projects that will collectively benefit the three Metro counties (Clackamas, Multnomah and Washington). Metro guidelines regarding areas of expenditure per the May 10th 2023 approved Tri-County Planning Body Goals and Recommendations are: Coordinated Entry, Regional Landlord Recruitment, Healthcare System Alignment, Training (for Service Providers), Technical Assistance (for Service Providers) and Employee Recruitment and Retention (for Direct Service Staff).

The Office of Community Development manages the Wood Stove Exchange Program which provides grants and rebates to eligible households to replace older wood stoves that contribute to higher levels of air pollution. This program has operated in partnership with the Department of Health and Human Services relative to air quality in the region. The funds are used to support the reduction of wood smoke particulate matter and associated harmful pollutants and gases that enter the atmosphere. The funds also provide general public awareness and outreach regarding the health impacts of wood smoke particulate and education on cleaner burning methods.

Budget Analysis:

Revenues decrease $107,758 (20%). Expenditures decrease $56,412 (9%). Beginning fund balance increases $51,346 (82%).

The Wood Stove Exchange Program reflects a decrease in anticipated revenues due to beginning fund balance amounts being available to partially fund the administration of this program. The Office of Community Development utilizes Gain Share funds to support continuation of this program, Gain Share revenue decreases to $151,785 from the amount received in FY 2023-24 of $250,000 due to carryforward. Grant revenues from private and public support for project expenditures are anticipated to remain relatively consistent.

Personnel Services Expenditures remain flat from the prior year with no expected increase or decrease in staffing.

Materials and Services expenditures decrease due to lower carryforward amounts expected in beginning fund balance amount. Project expenditures remain unchanged from prior year.

Key Issues:

Gain Share support for the Wood Stove Exchange program ended in FY 2020-21, and the program was able to continue operating using prior year funds until FY 2023-24. The County provided an additional $250,000 in Gain Share funds for FY 2023-24 to support continuation of this program into the future. This year the Office of Community Development will receive $151,785 in Gain Share funds for FY 2024-25, a reduced amount of Gain Share funds to support the administration of this program and continues to seek support for project costs associated with wood stove exchanges.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	3,640	146,360	75,000	75,000	-	0%
Miscellaneous	(115,505)	179,065	200,000	200,000	-	0%
Operating Transfers In	-	-	259,543	151,785	(107,758)	-42%
Total Resources	**(111,865)**	**325,425**	**534,543**	**426,785**	**(107,758)**	**-20%**
Requirements						
Personnel Services	158,922	163,079	180,949	182,907	1,958	1%
Materials & Services	7,879	19,110	142,105	82,795	(59,310)	-42%
Other	352,930	308,542	275,000	275,000	-	0%
Interdepartmental	32,775	37,294	(940)	-	940	-100%
Subtotal Requirements	**552,506**	**528,025**	**597,114**	**540,702**	**(56,412)**	**-9%**
Total Requirements	**552,506**	**528,025**	**597,114**	**540,702**	**(56,412)**	**-9%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources under Requirements	**(664,371)**	**(202,600)**	**(62,571)**	**(113,917)**	**(51,346)**	**82%**
Fund Equity	284,386	81,785	62,571	113,917	51,346	82%
Ending Fund Balance	**$ (379,985)**	**(120,815)**	**-**	**-**	**-**	
Budgeted FTE's	**1.30**	**1.30**	**1.30**	**1.30**	**-**	**0%**

Programs:

1. ***Wood Smoke Reduction*** (*244-903005*) Washington County residents who rely on an old or uncertified freestanding wood stove, or a wood stove insert as an essential heat source may be eligible to receive a rebate or full cost replacement grant (dependent on income) to replace the current system with a cleaner heating system. New device options include gas furnaces, electric heat pumps, and certified pellet or gas stoves. Households with income less than 80% of the area median family income are eligible for a new certified wood stove.

Housing Production Opportunity Fund 245-9040 Budget Detail

The County created the Housing Production Opportunity Fund (HPOF) in FY 2016-17 with General Fund resources. This fund was created to allow completion of multifamily affordable housing projects that experience gaps in funding due to unforeseen circumstances such as construction cost increases, changes to tax credit financing, loss of other sources of funding, etc. In FY 2019-20 the Board approved adding $20 million dollars over five years to further these goals and expanded policy guidelines to provide assistance for affordable multifamily housing assistance, a homeownership program and innovative special needs housing programs.

Budget Analysis:

Expenditures increase $539,264 (16%). Beginning fund balance decreases $585,736 (17%).

Carryforward amounts from prior fiscal years were used from the beginning fund balance to fund both administrative and project elements of this program, and the Office of Community Development was able to continue without $4 million additional funds scheduled for the past two years. There are two remaining years of funding committed by the Board of Commissioners for a total of $8 million. FY 2024-25 will represent the fourth of five years funding, with the program being extended for two years, so the original commitment of $20 million General Fund dollars from the Board of Commissioners is honored. This year the Office of Community Development will request a reduced amount of the $4 million commitment in the amount of $1.125 million from the Strategic Investment Program (SIP) to support administrative requirements and planned new homeownership activities.

Key Issues:

The HPOF was formally approved by the Board on February 2, 2021. Three affordable housing programs are eligible for funding through HPOF: Rental Housing, Homeownership and Special Needs projects. A total commitment of $20 million in strategic investment was made for a five-year period. The program operated with carryforward funds from program start up for FY 2022-23 and FY 2023-24 and is now requesting an additional $1.125 million from the SIP in the FY 2024-25 budget cycle. The commitment from the Board may need to be reconsidered in light of County budget constraints.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Operating Transfers In	4,000,000	-	-	1,125,000	1,125,000	-%
Total Resources	**4,000,000**	**-**	**-**	**1,125,000**	**1,125,000**	**-%**
Requirements						
Personnel Services	23,177	14,524	175,000	46,545	(128,455)	-73%
Materials & Services	1,502,500	4,026,378	3,232,473	3,900,522	668,049	21%
Interdepartmental	-	38,767	330	-	(330)	-100%
Subtotal Requirements	**1,525,677**	**4,079,669**	**3,407,803**	**3,947,067**	**539,264**	**16%**
Total Requirements	**1,525,677**	**4,079,669**	**3,407,803**	**3,947,067**	**539,264**	**16%**
Resources over / (under) Requirements	**2,474,323**	**(4,079,669)**	**(3,407,803)**	**(2,822,067)**	**585,736**	**-17%**
Fund Equity	8,886,570	4,806,901	3,407,803	2,822,067	(585,736)	-17%
Ending Fund Balance	**$ 11,360,893**	**727,232**	**-**	**-**	**-**	

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Budgeted FTE's	-	-	-	0.25	0.25	0%

Programs:

1. ***Housing Production Opportunity Administration*** (*245-904005*) Provides funds for the HPOF program including activities related to rental housing, homeownership and innovative special projects that address Consolidated Plan needs.

Culture, Education & Recreation

Parks Operations (new) 433-3560
Parks *(discontinued)* 100-3560
Extension Services 100-9510
Metzger Park 162-3560
Cooperative Library Services 184-9710
West Slope Library 185-9710
County Fair Complex 200-9810
Transient Lodging Tax 240-1655
Event Center Operations 435-9840

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Budget Equity Tool

Culture, Education & Recreation

Parks

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% General Fund reduction would postpone a planned $246,819 transfer from General Fund contingency as well as adjusting three seasonal positions from 0.60 to 0.44 FTE. These reductions may decrease the quality of the public's recreation experience, but the impacts should not disproportionally affect any minority group.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget will not impact our goal of Civil Rights Act compliance, language access, and/or recruitment and retention of bilingual and BIPOC staff.

How does this budget scenario provide mitigations for any negative impacts?

This reduced General Fund budget is not projected to have negative impacts on existing efforts toward equity priorities.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff does not foresee any unintended consequences from this reduced budget.

Extension Services

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% General Fund reduction scenario would cut $20,621 in General Fund transfer to OSU Extension Services, which may prompt a personnel restructuring. This reduction would still advance the County's commitment to equity and inclusion because of its modest size relative to the $414,425 base budget. Although contracted Extension Services would experience an impact, core programming to support youth, families with low incomes and rural residents would continue.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The modest General Fund reduction to this contract would negatively impact the County's equity goals because it would mean a reduction in services directly to Washington County residents whom the County prioritizes for increased access, including rural residents, families with low incomes and youth.

How does this budget scenario provide mitigations for any negative impacts?

This reduced budget scenario would mitigate potential negative impacts to staffing and access because the total reduced amount is not enough to reduce even one position or a line of service. Instead, Extension Services would have to make minor cuts across program areas.

Do you foresee any unintended consequences and potential ways to mitigate?

A potential unintended consequence of this reduction scenario would be a loss of prioritized services to specific populations. Reductions in funding to materials and supplies may mean less funding for specific outreach and marketing to rural residents, young people and families with low incomes. As a result of this lessened outreach, those community members served by Extension Services may become less diverse.

Cooperative Library Services

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget would advance the County's equity and inclusion priorities by continuing Washington County Cooperative Library Services' investments in language access, community engagement, digital equity and library open hours.

Language access would expand by continuing to fund interpretation and translation services for all partner agencies WCCLS contracts with for library service. Staff would continue to grow digital collections in multiple languages spoken by county residents, and staff plan to continue Title VI compliance work by expanding it to the online fee payment interface and adding languages to the online catalog interface.

As WCCLS fills community engagement positions, the team is positioned to begin working on a countywide community engagement and outreach strategy, developing strategic partnerships with culturally specific organizations and listening and learning from these community-based organizations to increase the cultural relevance of library services. In addition, WCCLS is budgeting to provide equity training for partner libraries, to support their work in reducing barriers to access and increasing cultural relevance of services and collections.

WCCLS continues to advance digital equity in Washington County by supporting 16 library locations with broadband access and Wi-Fi. In FY 2024-25, staff are requesting funds to upgrade wireless access points across all library buildings, ensuring the infrastructure in libraries is sufficient to meet community needs. In addition, staff are requesting funds to redesign and diversify broadband infrastructure that supports the library cooperative, investing in secure and scalable systems to meet community needs now and into the future. Library funding allocations allow libraries to keep open hours and suitable staffing in their buildings for supporting the public's use of these resources at current levels.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget would continue the investments in language access from FY 2023-24 and expand on them by adding funding to offer online fee payment service in multiple languages and adding additional languages to our online catalog interface.

This proposed budget would add a bilingual required Program Specialist position in the Partnerships Team. This position would increase the number of bilingual staff in the department and improve the ability to provide culturally relevant services to the community, support libraries in growing Spanish-language collections and expand the languages represented in digital collections. Staff can add this position, without any additional cost, by eliminating a vacant full-time position that does not meet current business needs.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget does not have any negative impacts that require mitigation.

Do you foresee any unintended consequences and potential ways to mitigate?

The primary unintended consequence of this proposed budget would be that the library funding allocations to partner agencies are not keeping up with the costs of providing service. Public library buildings serve as spaces for lifelong learning, internet access, community gathering spaces, workspaces for students and remote workers and safe places that provide a respite from weather conditions for unhoused residents of the county. Libraries are increasingly asked to play a broader role in the services they offer and in the way their spaces are used. The lack of sufficient addiction treatment and behavioral health support in our communities is evident in the situations that library staff must address on a frequent basis, including overdoses, mental health crises and public safety issues. The mission of libraries has expanded

due to a lack of other social services available. A modest increase in library operational funding is not sufficient to support the needs for staffing like safety officers, social workers, alternate furniture and space modifications, etc., while also maintaining regular library service levels for the community.

The proposed budget would allocate resources to support the Funding and Governance Evaluation Process, a Board-supported process to evaluate the current governance and funding mechanisms for library service in Washington County, determine baseline service priorities, service levels and costs and identify sustainable funding mechanisms, including an equitable method for distributing operating funding among partner agencies. While not an immediate solution, this process will help libraries in Washington County continue to sustainably meet the wide variety of community needs they encounter every day.

West Slope Library

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget would advance the County's equity and inclusion priorities by supporting the continuation of library service in the West Slope/Raleigh Hills community and advances the Board of County Commissioners' FY 2024-25 budget principle of using Washington County funds for countywide services. The 5% General Fund reduction scenario in this proposed budget would eliminate a vacant Librarian II position to offset a $49,416 transfer from WCCLS. Eliminating the position would save a total of $142,286. Finding savings in the personnel budget would be a more sustainable approach than making significant reductions in the materials and supplies budget, although eliminating this position creates more savings than the 5% reduction in revenues requires.

This proposed budget also addresses the Board's budget principle of using Washington County funds for countywide services, in that WCCLS is exploring an alternate model for the operation of the West Slope Library in FY 2023-24, and in FY 2024-25 will be implementing the transition to a new operating model, pending approval of the Board of County Commissioners. The transition will be completed by June 30, 2025. In this context, the Garden Home Community Library Association (GHCLA), the nonprofit agency that operates the Garden Home Community Library (GHCL), has expressed interest in taking on the operation of the West Slope Library and incorporating it into their nonprofit agency. WCCLS staff are working with Garden Home to explore the option of offboarding West Slope Library from the County and transitioning the library to being operated by the GHCLA by June 30, 2025.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget would not impact Civil Rights Act compliance and language access as these core services are provided to West Slope Library by Washington County Cooperative Library Servies (WCCLS . The 5% General Fund reduction would negatively impact the recruitment and retention of bilingual and BIPOC staff in that it would reduce the number of positions available to recruit bilingual and BIPOC staff.

How does this budget scenario provide mitigations for any negative impacts?

The reduced, proposed budget would not have any short-term mitigation for these negative impacts to the recruitment and retention of staff. The operational model evaluation and assessment work would include an analysis of staffing structure, which could include new opportunities when the library is operated by a nonprofit agency.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff do not foresee any unintended consequences of this reduced budget.

County Fair Complex/Westside Commons

How does this budget scenario advance the County's equity and inclusion priorities?

The proposed budget would advance the County's equity and inclusion priorities by continuing to support Westside Commons and the Wingspan Events and Conference Center serving as an important community resource offering low-cost rentable space, shelter space for those experiencing homelessness and as a no cost sheltering during disasters and extreme weather. The Fair Board continues to advance equitable access to the County Fair by allowing all members of the community to attend for free.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget would positively impact the County's goal of Civil Rights Act compliance, language access, and/or recruitment and retention of bilingual and BIPOC staff by 1) maintaining the investments in language translation and language diversity in advertising and entertainment for the County Fair and 2) maintaining the language translation investments for Westside Commons. Recruitment and retention of Westside Commons employees identifying as BIPOC has increased from 55% to 57%.

How does this budget scenario provide mitigations for any negative impacts?

This proposed budget does not anticipate any negative impacts.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff does not foresee any unintended consequences of this proposed budget.

Culture, Education & Recreation provides programs and facilities for all people who live, work, study and play in Washington County.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 20,942,922	$ 22,851,197	34,023,287	36,156,613	2,133,326	6%
Intergovernmental	683,192	598,068	618,950	618,590	(360)	0%
Charges for Services	1,642,270	1,922,309	2,053,000	2,115,200	62,200	3%
Miscellaneous	489,655	1,772,967	2,171,272	2,021,672	(149,600)	-7%
Operating Transfers In	24,196,364	25,212,800	23,457,942	26,418,902	2,960,960	13%
Total Resources	**47,954,403**	**52,357,341**	**62,324,451**	**67,330,977**	**5,006,526**	**8%**
Requirements						
Personnel Services	7,410,380	7,411,060	9,501,022	9,877,021	375,999	4%
Materials & Services	37,966,919	39,122,894	44,245,589	49,408,293	5,162,704	12%
Other	734,627	1,403,259	1,222,280	1,335,943	113,663	9%
Interdepartmental	1,488,074	1,634,488	(29,648)	7,300	36,948	-125%
Operating Transfers Out	977,923	1,062,772	11,214,984	9,796,366	(1,418,618)	-13%
Capital Outlay	117,149	209,867	830,500	215,000	(615,500)	-74%
Subtotal V	**48,695,072**	**50,844,340**	**66,984,727**	**70,639,923**	**3,655,196**	**5%**
Contingency	-	-	18,766,941	17,360,765	(1,406,176)	-7%
Total Requirements	**48,695,072**	**50,844,340**	**85,751,668**	**88,000,688**	**2,249,020**	**3%**
Resources over / (under) Requirements	(740,669)	1,513,001	(23,427,217)	(20,669,711)	2,757,506	-12%
General Fund Subsidy	22,451,187	20,197,517	45,137,735	40,770,775	(4,366,960)	-10%
	$ (21,710,518)	$ (21,710,518)	(21,710,518)	(20,101,064)	1,609,454	-7%

Requirements by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Parks	$ 1,763,672	$ 1,944,070	2,583,388	-	(2,583,388)	-100%
Extension Services	458,251	458,250	590,640	568,647	(21,993)	-4%
Metzger Park	167,909	224,494	466,739	614,906	148,167	32%
Subtotal - Parks	**2,389,832**	**2,626,814**	**3,640,767**	**1,183,553**	**(2,457,214)**	**-67%**
Cooperative Library Services	38,551,737	38,736,591	54,477,952	55,663,898	1,185,946	2%
West Slope Library	986,728	1,053,353	1,851,858	1,802,412	(49,446)	-3%
Subtotal - Libraries	**39,538,465**	**39,789,944**	**56,329,810**	**57,466,310**	**1,136,500**	**2%**
County Fair Complex	1,962,030	2,467,993	6,869,990	8,221,324	1,351,334	20%
Transient Lodging Tax	3,632,889	4,429,910	15,789,974	17,984,400	2,194,426	14%
Event Center Operations	1,171,856	1,529,679	3,121,127	428,959	(2,692,168)	-86%
Subtotal - Other	**6,766,775**	**8,427,582**	**25,781,091**	**26,634,683**	**853,592**	**3%**
Total Requirements	**48,695,072**	**50,844,340**	**85,751,668**	**85,284,546**	**(467,122)**	**-1%**
Requirements by Fund Type						
General Fund	2,221,923	2,402,320	3,174,028	568,647	(2,605,381)	-82%
Special Funds	46,473,149	48,442,020	82,577,640	87,432,041	4,854,401	6%
Total Requirements	**$ 48,695,072**	**$ 50,844,340**	**85,751,668**	**88,000,688**	**2,249,020**	**3%**
Budgeted FTE's	**72.50**	**70.60**	**73.00**	**86.40**	**13.40**	**18%**

*Effective FY 2024-25, General Fund organization unit General Parks 100-3560 is moved to this new enterprise fund.

This organization unit is responsible for the operation, maintenance and development of Washington County Parks.

Budget Analysis:

Effective FY 2024-25, the Parks Division moved from the General Fund to its own enterprise fund.

Increases to Personnel Services due to rising costs in salaries, retirement costs, and health benefits were offset due to the partial allocation of six positions (0.75 FTE) to Metzger Park (Fund 162). Without the addition of staff or resources, Parks will continue to focus on providing safe, enjoyable public recreation spaces with the resources available.

Parks is reducing General Fund support in the amount of $29,682 by adjusting FTE to three seasonal recreation positions. As a new enterprise fund, Parks will operate without a contingency, due to the deferral of a general fund transfer.

Key Issues:

Parks revenues are funded primarily by sales of parking passes, facility rentals, permit fees, state revenue share of Recreation Vehicle license fees, and a matching grant from the Bureau of Reclamation. These sources of income are perpetually unstable due to external forces such as weather and the economy (including the annual number of licenses purchased for recreational vehicles). Without a starting contingency, Parks may operate in a deficit at the beginning of FY 2024-25 until revenues stabilize.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	-	-	-	562,999	562,999	-%
Charges for Services	-	-	-	802,000	802,000	-%
Miscellaneous	-	-	-	52,000	52,000	-%
Operating Transfers In	-	-	-	1,299,143	1,299,143	-%
Total Resources	**-**	**-**	**-**	**2,716,142**	**2,716,142**	**-%**
Requirements						
Personnel Services	-	-	-	1,518,391	1,518,391	0%
Materials & Services	-	-	-	1,146,996	1,146,996	0%
Other	-	-	-	50,755	50,755	0%
Subtotal Requirements	**-**	**-**	**-**	**2,716,142**	**2,716,142**	**-%**
Total Requirements	**-**	**-**	**-**	**2,716,142**	**2,716,142**	**-%**
Budgeted FTE's	**-**	**-**	**-**	**9.25**	**9.25**	**0%**

Programs

1. ***General Parks*** (*433-356005*) Washington County Parks manages over 2,500 acres of parkland year-round and provides the resources and staffing to effectively operate, maintain and develop safe and appealing park properties for one million visitors each year. *This program number through FY 2023-24 was 100-356005.

*Effective FY 2024-25, this General Fund organization unit moved to an enterprise fund. It's new organization unit is Parks Operations 433-3560.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	610,066	534,152	563,329	-	(563,329)	-100%
Charges for Services	628,646	787,828	842,000	-	(842,000)	-100%
Miscellaneous	30,355	94,176	52,000	-	(52,000)	-100%
Total Resources	**1,269,067**	**1,416,156**	**1,457,329**	**-**	**(1,457,329)**	**-100%**
Requirements						
Personnel Services	1,136,685	1,298,205	1,456,301	-	(1,456,301)	-100%
Materials & Services	565,454	522,823	1,079,332	-	(1,079,332)	-100%
Other	44,479	51,871	47,755	-	(47,755)	-100%
Capital Outlay	17,054	71,171	-	-	-	0%
Total Requirements	**1,763,672**	**1,944,070**	**2,583,388**	**-**	**(2,583,388)**	**-100%**
General Fund Subsidy	**$ 494,605**	**527,914**	**1,126,059**	**-**	**(1,126,059)**	**-100%**
Budgeted FTE's	**9.90**	**10.00**	**10.00**	**10.00**	**-**	**0%**

Programs

1. ***General Parks*** (*100-356005*) *Effective FY 2024-25 this program's new number is 433-356005.

Metzger Park is a well-used, seven-acre park in urbanized, unincorporated Washington County near Washington Square Mall. Amenities include play structures, sports courts, open lawn, natural areas and the Patricia D. Whiting Metzger Park Hall. The Metzger Park Local Improvement District Fund is managed by Washington County Parks.

Budget Analysis:

Revenues increase $63,072 (23%). Expenditures, excluding Contingency, increase $14,357 (5%). Contingency increases $133,810 (87%). Beginning fund balance increases $85,095 (45%).

The Board of County Commissioners approved the MPLID maximum assessment increase for FY 2024-25. The increased annual assessment and corresponding decrease in Materials & Services offset the increased costs of goods, services, labor, and administrative costs while maintaining service level delivery fully independent of the general fund.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	161	127	-	-	-	0%
Miscellaneous	161,816	190,744	179,495	341,500	162,005	90%
Operating Transfers In	76,532	81,687	98,933	-	(98,933)	-100%
Total Resources	**238,509**	**272,558**	**278,428**	**341,500**	**63,072**	**23%**
Requirements						
Personnel Services	17,139	14,566	74,730	126,298	51,568	69%
Materials & Services	68,610	88,297	236,933	197,527	(39,406)	-17%
Other	-	-	200	1,100	900	450%
Interdepartmental	82,160	87,435	1,005	2,300	1,295	129%
Capital Outlay	-	34,196	-	-	-	0%
Subtotal Requirements	**167,909**	**224,494**	**312,868**	**327,225**	**14,357**	**5%**
Contingency	-	-	153,871	287,681	133,810	87%
Total Requirements	**167,909**	**224,494**	**466,739**	**614,906**	**148,167**	**32%**
Resources over / (under) Requirements	**70,600**	**48,064**	**(188,311)**	**(273,406)**	**(85,095)**	**45%**
Fund Equity	238,202	286,266	188,311	273,406	85,095	45%
Ending Fund Balance	**$ 308,802**	**334,330**	**-**	**-**	**-**	
Budgeted FTE's	**0.10**	**-**	**-**	**0.75**	**0.75**	**0%**

Programs:

1. ***Metzger Park*** (*162-356010*) Programmatic funding consists of the Metzger Park Local Improvement District (MPLID) assessment applied to properties within the MPLID boundary, hall rental income and interest. The fund is the repository for assessment revenue that provides for operations and maintenance, capital replacement, and capital improvements of Metzger Park.

This organization unit provides for Washington County funding contributions from the General Fund to Oregon State University (OSU) Extension Service and Washington County Extension Service. These resources support multiple community programs including Agriculture, Family and Community Development (Home Economics), Forestry Wood Products, and 4-H Youth Development.

Budget Analysis:

Expenditures decrease $21,993 (4%). General Fund subsidy decreases $21,993 (4%).

Materials & Services expenditures decrease due to the decreased Cost Allocation Plan (CAP). A 5% reduction to General Fund support in the amount of $20,621 was implemented decreasing the funding for OSU Extension Service.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	-	22,757	-	-	-	0%
Total Resources	**-**	**22,757**	**-**	**-**	**-**	**0%**
Requirements						
Materials & Services	114,563	-	178,215	176,843	(1,372)	-1%
Other	343,688	458,250	412,425	391,804	(20,621)	-5%
Total Requirements	**458,251**	**458,250**	**590,640**	**568,647**	**(21,993)**	**-4%**
General Fund Subsidy	**$ 458,251**	**435,493**	**590,640**	**568,647**	**(21,993)**	**-4%**

Programs

1. ***Agricultural Extension*** (*100-951005*) OSU Extension Service delivers research-based objective information to help Oregonians solve problems, develop leadership and manage resources wisely.

Washington County Cooperative Library Services (WCCLS) is a partnership between Washington County, nine cities, and three non-profit associations to deliver countywide public library service. WCCLS has five primary roles: 1) distributing the primary operational funding for countywide public library service; 2) providing the technology and logistics support to ensure equitable access to library materials and services across the county; 3) providing services to the public that are more effectively delivered at a county level; 4) marketing and communications to encourage usage of libraries and WCCLS; and 5) identifying common goals across the Cooperative and providing training resources to ensure a consistently exceptional patron experience. WCCLS is funded by a transfer from the General Fund and a Library Local Option Levy (LOL).

Budget Analysis:

Revenues increase $1,185,946 (3%). Expenditures, excluding Contingency, increase $1,367,760 (3%). Contingency decreases $181,814 (1%).

Operating expenses do not exceed projected revenues.
The Library Local Option Levy (LOL) tax revenue increases due to projected increases in assessed value.
Miscellaneous revenues increase due to an anticipated increase in donations and collection of online fee payment (for lost library materials).

The WCCLS Operating Transfer from General Fund revenue reflects a net 2.6% reduction ($588,126) from FY 2023-24. This reduction resulted from a projected increase of 4.70% ($1,051,422) in General Fund transfer (based on projected Assessed Value increase) and a Budget Decision Package (BDP) reducing the General Fund transfer by 7% ($1,639,548).

Personnel Services expenditures increase due primarily to salaries, retirement costs, and health benefits. Eliminating four vacant part-time or temporary positions and one vacant full-time Library Program Supervisor position. Adding one full-time Bilingual Program Specialist position for culturally relevant outreach and community engagement. The total FTE is reduced from 37.00 FTE to 36.80 FTE.

Materials and Services expenditures increase due to increases in contracts and IT obligations. Books, including digital collections, subscriptions, publications, and postage increase. Partner agencies (cities and nonprofits) that operate libraries receive an operational increase of 2%.
Reduction in the funding transfer for West Slope Community Library operations (Fund 185) by 5% .
No capital outlay costs.

The fund balance target is a minimum of three months of total annual expenditures as noted in the Public Library Network, Services, and Funding intergovernmental agreement. The fund balance will be strategically deployed, through the levy cycle ending FY 2025-26, for libraries to maintain current service levels and to support patron demand for digital collections and other services.

Key Issues:

Washington County Cooperative Library Services (WCCLS) is a partnership between the County, nine cities and three nonprofit organizations. The majority of public library operating funds come from the County general fund, but a significant percentage (44%) comes from a five-year LOL approved for renewal by the voters in May of 2020 at a rate of $0.22 per $1,000 of assessed value. The FY 2023-24 budget reflects the third year of the renewed levy which ends June 2026.

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

The process will support the collective exploration of important policy questions, including the role of the County, cities, and nonprofits in public library service delivery, how WCCLS can distribute funding to partner agencies to create more equitable outcomes for our community, and how WCCLS supports accountability for the effective use of taxpayer funds supporting our public library system. This collaborative effort with our partners will chart our path to long-term sustainability for our public library system, and staff look forward to bringing these important policy questions to the Board of County Commissioners in FY24-25 and coming years.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	15,750,934	16,520,506	16,399,313	18,172,213	1,772,900	11%
Intergovernmental	18,463	8,630	-	-	-	0%
Miscellaneous	(384,889)	297,861	21,800	22,972	1,172	5%
Operating Transfers In	23,142,692	24,068,400	22,370,686	21,782,560	(588,126)	-3%
Total Resources	**38,527,200**	**40,895,397**	**38,791,799**	**39,977,745**	**1,185,946**	**3%**
Requirements						
Personnel Services	4,301,733	3,912,083	5,127,674	5,422,433	294,759	6%
Materials & Services	32,538,413	32,919,948	34,663,876	35,654,741	990,865	3%
Other	1,245	1,227	1,100	1,100	-	0%
Interdepartmental	732,423	817,231	(11,552)	5,000	16,552	-143%
Operating Transfers Out	977,923	1,062,772	988,323	938,907	(49,416)	-5%
Capital Outlay	-	23,330	-	115,000	115,000	0%
Subtotal Requirements	**38,551,737**	**38,736,591**	**40,769,421**	**42,137,181**	**1,367,760**	**3%**
Contingency	-	-	13,708,531	13,526,717	(181,814)	-1%
Total Requirements	**38,551,737**	**38,736,591**	**54,477,952**	**55,663,898**	**1,185,946**	**2%**
Resources over / (under) Requirements	**(24,537)**	**2,158,806**	**(15,686,153)**	**(15,686,153)**	**-**	**0%**
Fund Equity	14,143,021	16,302,335	15,686,153	15,686,153	-	0%
Ending Fund Balance	**$ 14,118,484**	**18,461,141**	**-**	**-**	**-**	
Budgeted FTE's	**36.50**	**38.00**	**37.00**	**36.80**	**(0.20)**	**-1%**

Requirements by Program

Program Description	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %

Program Description	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Administration	$ 28,554,668	$ 30,115,168	44,324,327	44,722,484	398,157	1%
Countywide Collections	5,392,788	4,185,333	-	-	-	0%
ILS & Technical Services	1,059,733	789,203	-	-	-	0%
Partnerships	752,392	475,879	656,263	794,186	137,923	21%
Operations	860,348	1,161,232	6,690,756	7,230,759	540,003	8%
Marketing & Communications	537,561	291,092	759,759	739,311	(20,448)	-3%
Information Technology	1,394,247	1,718,684	2,046,847	2,177,158	130,311	6%
Total Requirements	**38,551,737**	**38,736,591**	**54,477,952**	**55,663,898**	**1,185,946**	**2%**

Programs

1. ***Administration*** (*184-971005*) Administers WCCLS programs and West Slope Community Library (Fund 185). Distributes operational funding to public libraries. Convenes the WCCLS Executive Board and WCCLS Policy Group membership to coordinate countywide services. Strategic leadership and data analysis to support cooperative-wide initiatives.
2. ***Countywide Collections*** (*184-971010*) Program ended 6/30/2023 due to WCCLS reorganization.
3. ***ILS & Technical Services*** (*184-971020*) Program ended 6/30/2023 due to WCCLS reorganization.
4. ***Partnerships*** (*184-971025*) Develops strategic library and community initiatives to increase library participation by underserved populations. Develops and maintains partnerships with community organizations focused on the underserved. Works with member libraries to facilitate collaboration on shared initiatives.
5. ***Operations*** (*184-971030*) Provides business operations for the whole department. Manages countywide digital library collection and online learning resources. Coordinates interlibrary loan (out of county) borrowing for member libraries. Provides mail delivery of library materials to people who are housebound or who live in care facilities. Provides funds to purchase materials for the County Jail Library. Administers the Integrated Library System (ILS) and provides cataloging support for member libraries, ensuring data integrity, and acquisition support. Provides supplies such as physical library cards, barcodes, and RFID tags to libraries. Manages the public catalog interfaces. Provides seven day per week sorting and delivery of materials between libraries, manages central storage of materials for member libraries, and maintains for Orbis courier service for ground delivery between libraries in Oregon and Washington. Manages contracts for reciprocal borrowing with library systems in the Portland metropolitan area.
6. ***Marketing & Communications*** (*184-971035*) Develops countywide public information initiatives to improve awareness of countywide library services. Promotes digital engagement with library services through email newsletters and social media. Does marketing to increase the number of library cardholders. Coordinates communications activities with member libraries. Develops strategic partnerships with community organizations. Funds translation services for member libraries' communications collateral into other languages.
7. ***Information Technology*** (*184-971040*) Provides countywide internet access for the public in member libraries, time and print management for public internet stations, security and other key network infrastructure, and support. Provides database administration for the integrated library system and data analysis. Manages the public-facing portal to countywide resources at wccls.org and internal web infrastructure to connect the Cooperative. Provides regular and emergency network support for libraries. Manages Information Technology (IT) hardware, software, and support for all WCCLS programs and West Slope Community Library.

The West Slope Library (WSL), located in the unincorporated Raleigh Hills/West Slope area of Washington County, has been operated directly by Washington County Cooperative Library Services (WCCLS) since 1978. Other public libraries in urban unincorporated areas of Washington County are operated by nonprofit agencies which receive a large portion of their funding from WCCLS to support their operations. Public libraries located in municipalities in Washington County are operated by their respective city, which also receive funding from WCCLS to support their operations in addition to city budget resources.

WCCLS is exploring an alternate model for the operation of the West Slope Library in FY23-24, and in FY24-25 will be implementing the transition to a new operating model, pending approval of the Board of County Commissioners. The transition will be completed by June 30, 2025. In this context, the Garden Home Community Library Association (GHCLA), the nonprofit agency that operates the Garden Home Community Library (GHCL), has expressed interest in taking on the operation of the West Slope Library and incorporating it into their nonprofit agency. WCCLS staff are working with Garden Home to explore the option of offboarding West Slope Library from the County and transitioning the library to being operated by the GHCLA by June 30, 2025.

Budget Analysis:

Revenues decrease $49,446 (5%). Expenditures, excluding Contingency, increase $23,367 (2%). Contingency decreases $72,813 (11%).

Intergovernmental revenues decrease. Ready to Read grants funds are anticipated to be reduced from the State Library of Oregon. No change in miscellaneous revenues. Reduction in operating transfers-in from Fund 184 Cooperative Library Services by 5%.

Personnel services decrease due to eliminating 1.00 FTE vacant Librarian II position, for a new reduced total of 8.00 FTE.

Materials and Services expenditures increase due to a one-time investment in consulting work ($140,000) to support transitioning West Slope Library from a County-operated facility to one operated by the Garden Home Community Library Association, a partner nonprofit agency already operating one public library.

Key Issues:

An RFP was issued to select a consultant to plan and execute the transition plan for West Slope Library (WSL), pending Board of Commissioners approval. In addition, WSL is contracting with the Garden Home Community Library Association for subject matter expert staff support for the transition project. These expenses are funded by using an equivalent amount from contingency.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	1,496	2,119	2,455	2,425	(30)	-1%
Miscellaneous	(3,047)	20,206	15,700	15,700	-	0%
Operating Transfers In	977,140	1,062,713	988,323	938,907	(49,416)	-5%
Total Resources	**975,589**	**1,085,038**	**1,006,478**	**957,032**	**(49,446)**	**-5%**

West Slope Library 185-9710 Budget Detail

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Personnel Services	825,355	838,927	967,343	871,479	(95,864)	-10%
Materials & Services	68,422	81,754	252,732	368,360	115,628	46%
Other	189	153	300	300	-	0%
Interdepartmental	92,762	132,519	(3,603)	-	3,603	-100%
Subtotal Requirements	**986,728**	**1,053,353**	**1,216,772**	**1,240,139**	**23,367**	**2%**
Contingency	-	-	635,086	562,273	(72,813)	-11%
Total Requirements	**986,728**	**1,053,353**	**1,851,858**	**1,802,412**	**(49,446)**	**-3%**
Resources over / (under) Requirements	**(11,139)**	**31,685**	**(845,380)**	**(845,380)**	**-**	**0%**
Fund Equity	753,044	784,730	845,380	845,380	-	0%
Ending Fund Balance	**$ 741,905**	**816,415**	**-**	**-**	**-**	
Budgeted FTE's	**10.00**	**10.00**	**9.00**	**8.00**	**(1.00)**	**-11%**

Programs:

1. ***West Slope*** (*185-971015*) West Slope Library provides service for residents in the West Slope/Raleigh Hills area, including library collections, customer service, wifi and computers, story times, and a volunteer program.

This fund accounts for the Transient Lodging Tax (TLT) which is a tax collected from lodging guests (daily or weekly renters at hotels, motels and other lodgings establishments). This tax was created in 1972. Effective July 1, 2006 the tax rate within Washington County increased to 9%. Of the total tax collected, 5% is returned to the lodging operators, on-line travel companies and Airbnb as a service fee for collection expenses.

The balance of the tax is distributed as follows: 26% to the Washington County Visitors Association, 28% to the Washington County General Fund, 11% to the Washington County Fair Complex, 7% to the Event Center and 28% is split amongst the cities within Washington County.

This organization unit houses those revenues generated by lodging tax that is tourism-dedicated (33% of total). The following programs reflect the County's expanded role in facilitating tourism development:

Budget Analysis:

Revenues increase $2,194,426 (14%). Expenditures increase $2,194,426 (14%).

Effective FY 2024-25 all revenue related to the Transient Lodging Tax (TLT) will be in the fund, moved out of the General Fund (Fund 100), and allocated based on ordinance.

Revenues are returning back to pre-pandemic levels as travel restrictions have been reduced.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	3,632,889	4,429,910	15,789,974	17,984,400	2,194,426	14%
Miscellaneous	(30,455)	10,207	-	-	-	0%
Total Resources	**3,602,434**	**4,440,117**	**15,789,974**	**17,984,400**	**2,194,426**	**14%**
Requirements						
Materials & Services	3,605,389	4,402,410	5,563,313	9,555,900	3,992,587	72%
Interdepartmental	27,500	27,500	-	-	-	0%
Operating Transfers Out	-	-	10,226,661	8,428,500	(1,798,161)	-18%
Subtotal Requirements	**3,632,889**	**4,429,910**	**15,789,974**	**17,984,400**	**2,194,426**	**14%**
Total Requirements	**3,632,889**	**4,429,910**	**15,789,974**	**17,984,400**	**2,194,426**	**14%**
Resources over Requirements	**(30,455)**	**10,207**	**-**	**-**	**-**	**0%**
Fund Equity	(9,422)	784	-	-	-	0%
Ending Fund Balance	**$ (39,877)**	**10,991**	**-**	**-**	**-**	

Requirements by Program

Program Description	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Targeted Tourism Development	$ 2,434,085	$ 2,968,100	3,624,690	3,092,731	(531,959)	-15%
Flexible Tourism Development	1,198,804	1,461,810	1,785,179	1,523,187	(261,992)	-15%
Administration Dedicated Lodging Tax	-	-	10,380,105	13,368,482	2,988,377	29%
Total Requirements	**3,632,889**	**4,429,910**	**15,789,974**	**17,984,400**	**2,194,426**	**14%**

Programs

1. ***Targeted Tourism Development*** (*240-165505*) This Program houses revenues from the two-ninths lodging tax increment approved by voters in 2006. These funds must be used consistent with the definitions of “tourism facilities” and “tourism promotion” as put forth in state law.
2. ***Flexible Tourism Development*** (*240-165510*) This program houses revenues from the one-ninth lodging tax increment approved by voters in 1985. The County or its agents retain broad discretion to determine the specific uses for these funds.
3. ***Administration Dedicated Lodging Tax*** (*240-165515*) This program will house the remaining revenue related to the Transient Lodging Tax (TLT) which was previously in the General Fund (Fund 100).

Westside Commons (formerly the Fair Complex and Fairgrounds), home of the Wingspan Event and Conference Center and the annual Washington County Fair, is a multi-use campus that is dedicated to serving the entire community by hosting and producing national-class events on a local scale.

Budget Analysis:

Revenues increase $1,708,715 (47%). Expenditures, excluding Contingency, increase $1,208,284 (30%). Contingency increases $143,050 (5%). Beginning fund balance decreases $357,381 (11%).

Overall revenue for the department increases by 7%.

11% of the Transient Lodging Tax (TLT) is directed to the Fair and Fairgrounds by ordinance. 65% of the collected TLT received is allocated to Fairground's operations, and 35% is allocated to the annual County Fair. TLT is estimated to increase by 10%. Other revenue for the department is generated through a variety of fees collected. Estimated to decrease over prior year budget by 7%.

Overall expenditures for the combined department (Fund 435 has moved to Fund 200) decrease by 23% due to continued reduction of spending to preserve the fund balance.

Personnel costs for Westside Commons are shared between three of Fund 200's programs; Fairgrounds Operations (981005), Annual County Fair (981010), and the Wingspan Event and Conference Center (981035). The shared percentage split between programs have been re-allocated to reflect the time each program utilizes more accurately. No changes in FTE's. Total department Personnel expenditures increase by 3%.

Fairgrounds Operations
The Fairgrounds budget maintains resources at existing levels to continue to serve as an important community resource offering low-cost rentable space, shelter space for the houseless, and in times of extreme weather and disasters, sheltering for people, pets, and livestock. Revenue increases are due to additional outdoor events and Housing department's use of the Cloverleaf for Houseless sheltering for additional time. Personnel expenses decrease 33% due to reallocation of existing FTE's to accurately reflect the amount of time each person is working for Wingspan. No new FTE's are requested.

Annual County Fair
The Fair Board budget maintains funding at existing levels to fulfill their strategic plan objectives of community and partnership building, ensuring health and safety, and providing relevant programming. Serving over 150,000 community members annually, the Fair Board budget continues to equitably serve the community by offering free admission, free diverse entertainment, affordable space for local businesses to interact and sell their products and services to the community, and funding for 4-H & Future Farmers of America allowing these important youth development programs a place and time to showcase their livestock and education projects. Revenue is increases 17% due to expanded partner participation and increased commission. Expenditures increase 12% due to higher costs in Materials and Services.

Fair Complex Capital Improvements
No capital projects are planned for FY 2024-25. $100,000 is budgeted for unforeseen facility emergencies.

Wingspan Event and Conference Center (Wingspan)
Revenue is expected to decrease over prior year budget that was based upon the pre-COVID business plan's second year of operation forecasts; however revenue increases slightly (2%) over current FY actuals. Revenue is generated in this program from facility use agreement fees, parking fees, food & beverage commission, and equipment rental fees. Expenditures for Wingspan continue to outpace revenue generation. Personnel expenses increase 38% due to reallocation of existing FTE's to accurately reflect the amount of time each person is working for Wingspan. No new FTE's are requested.

Continuing to seek out and book events that generate higher levels of revenue along with efforts to reduce spending without negatively impacting the rental program and client experience remain high. Implementing operational efficiencies and alternatives identified in Wingspan's Business & Operation Review are underway.

Key Issues:

The findings from the recent business and operations review for Wingspan Event and Conference Center (Wingspan) identified several key areas to improve Wingspan's financial and operational sustainability. Implementing funding mechanisms to supplement Wingspan's operations, including sales and marketing, and to fund future capital improvements remain critical.

The updated Fairgrounds Master Plan, completed and approved by the Washington County Board of Commissioners in 2019, envisions a regional event destination complementing the new Wingspan Event & Conference Center and the annual County Fair. Funding/financing has not yet been identified to complete any part of the three-phase project.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	1,558,938	1,900,957	1,834,000	-	(1,834,000)	-100%
Intergovernmental	53,167	53,167	53,166	53,166	-	0%
Charges for Services	938,686	900,955	931,000	1,313,200	382,200	41%
Miscellaneous	394,997	547,036	827,277	1,589,500	762,223	92%
Operating Transfers In	-	-	-	2,398,292	2,398,292	0%
Total Resources	**2,945,788**	**3,402,115**	**3,645,443**	**5,354,158**	**1,708,715**	**47%**
Requirements						
Personnel Services	596,848	693,024	1,083,081	1,938,420	855,339	79%
Materials & Services	785,809	837,356	1,369,468	2,307,926	938,458	69%
Other	332,335	712,035	749,500	890,884	141,384	19%
Interdepartmental	197,530	167,595	(3,603)	-	3,603	-100%
Capital Outlay	49,508	57,983	830,500	100,000	(730,500)	-88%
Subtotal Requirements	**1,962,030**	**2,467,993**	**4,028,946**	**5,237,230**	**1,208,284**	**30%**
Contingency	-	-	2,841,044	2,984,094	143,050	5%
Total Requirements	**1,962,030**	**2,467,993**	**6,869,990**	**8,221,324**	**1,351,334**	**20%**
Resources over / (under) Requirements	**983,758**	**934,122**	**(3,224,547)**	**(2,867,166)**	**357,381**	**-11%**
Fund Equity	2,009,200	2,943,319	3,224,547	2,867,166	(357,381)	-11%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Ending Fund Balance	**$ 2,992,958**	**3,877,441**	**-**	**-**	**-**	
Budgeted FTE's	**8.90**	**6.40**	**10.40**	**17.00**	**6.60**	**63%**

Requirements by Program

Program Description	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Fairgrounds Operations	$ 707,465	$ 651,410	3,913,189	3,795,891	(117,298)	-3%
Annual County Fair	1,219,058	1,768,409	2,126,301	2,378,301	252,000	12%
Fair Complex Capital Improvements	35,432	48,174	830,500	102,440	(728,060)	-88%
Wingspan Event Center	75	-	-	1,944,692	1,944,692	0%
Total Requirements	**1,962,030**	**2,467,993**	**6,869,990**	**8,221,324**	**1,351,334**	**20%**

Programs

1. ***Fairgrounds Operations*** (*200-981005*) This program accounts for all activities associated with operation of the Fairgrounds portion of Westside Commons.
2. ***Annual County Fair*** (*200-981010*) This program accounts for all the activities associated with the annual County Fair that are planned, prepared, and produced by staff under fiscal and operational oversight from the Fair Board per Oregon Revised Statue 565 and the Fair and Fairgrounds Agreement between the Fair Board and the Washington County Board of Commissioners.
3. ***Fair Complex Capital Improvements*** (*200-981030*) This program accounts for Capital Improvements, Maintenance Plan projects, and other major facilities needs for the Fairgrounds portions of Westside Commons.
4. ***Wingspan Event Center*** (*200-981035*) This program accounts for all operations, activities and events held at the Wingspan Event and Conference Center

*Closed Fund 435 and moved Wingspan Event and Conference Center budget back to Fund 200-981035
The Wingspan Event & Conference Center (WECC) is located on the nearly 100-acre property known as Westside Commons (formerly the Fair Complex and Fairgrounds) owned by Washington County. The WECC hosts a variety of events, meetings, conferences, sporting events, trade and consumer shows throughout the year. The County oversees the management, maintenance, and marketing of Westside Commons including the WECC. During the period of the annual County Fair, the WECC is used by the Fair Board, at no cost, per the operating agreement between the Washington County Board of Commissioners and the Fair Board and Oregon Revised Statue 565.

Budget Analysis:

Revenues decrease $1,355,000 (100%). Expenditures, excluding Contingency, decrease $1,263,759 (75%). Contingency decreases $1,428,409 (100%). Beginning fund balance decreases $1,337,168 (76%).

*Closed Fund 435 and moved Wingspan Event and Conference Center budget back to Fund 200-981035

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	-	(303)	-	-	-	-%
Charges for Services	74,938	233,526	280,000	-	(280,000)	-100%
Miscellaneous	320,878	589,980	1,075,000	-	(1,075,000)	-100%
Total Resources	**395,816**	**823,203**	**1,355,000**	**-**	**(1,355,000)**	**-100%**
Requirements						
Personnel Services	532,620	654,255	791,893	-	(791,893)	-100%
Materials & Services	220,259	270,306	901,720	-	(901,720)	-100%
Other	12,691	179,723	11,000	-	(11,000)	-100%
Interdepartmental	355,699	402,208	(11,895)	-	11,895	-100%
Operating Transfers Out	-	-	-	428,959	428,959	0%
Capital Outlay	50,587	23,187	-	-	-	0%
Subtotal Requirements	**1,171,856**	**1,529,679**	**1,692,718**	**428,959**	**(1,263,759)**	**-75%**
Contingency	-	-	1,428,409	-	(1,428,409)	-100%
Total Requirements	**1,171,856**	**1,529,679**	**3,121,127**	**428,959**	**(2,692,168)**	**-86%**
Resources under Requirements	**(776,040)**	**(706,476)**	**(1,766,127)**	**(428,959)**	**1,337,168**	**-76%**
Fund Equity	1,630,503	924,027	1,766,127	428,959	(1,337,168)	-76%
Ending Fund Balance	**$ 854,463**	**217,551**	**-**	**-**	**-**	
Budgeted FTE's	**7.10**	**6.20**	**6.60**	**4.60**	**(2.00)**	**-30%**

Programs

1. ***Event Center Operations*** (*435-984005*) *Closed Fund 435 and moved Wingspan Event and Conference Center budget back to Fund 200-981035
   This organization unit accounts for all operations, activities and events held at the Wingspan Event & Conference Center (WECC) located at Westside Commons.

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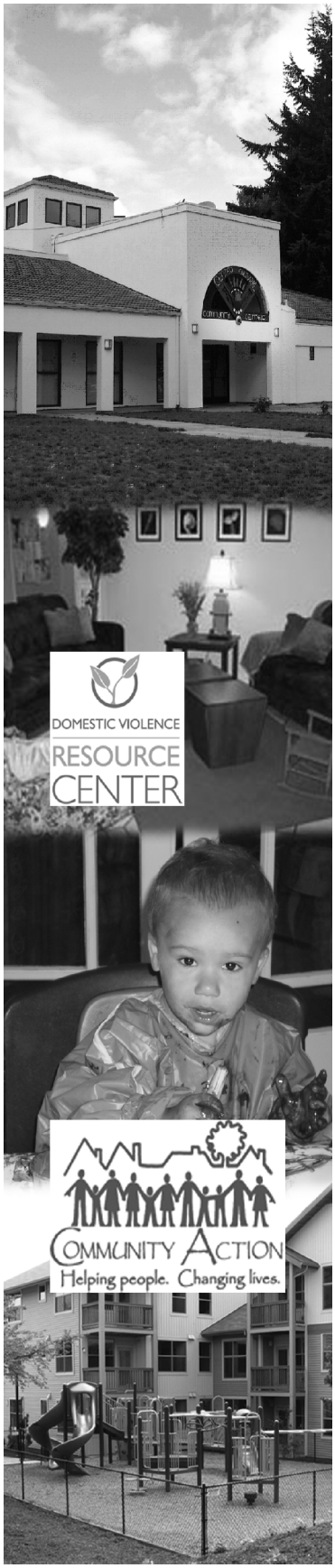

Non-departmental

Non-departmental 100-1620
General Fund Contingency 100-1630
Community Network 100-1696

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Non-departmental encompasses all countywide miscellaneous expenditures that are not attributable to a department as well as the General Fund reserves; these budgets do not include any full-time equivalent positions.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Personnel Services	$ 9,335	$ -	-	-	-	0%
Materials & Services	347,203	102,355	196,766	183,043	(13,723)	-7%
Other	1,274,593	900,818	452,547	37,904	(414,643)	-92%
Operating Transfers Out	-	-	52,154	-	(52,154)	-100%
Subtotal Requirements	**1,631,131**	**1,003,173**	**701,467**	**220,947**	**(480,520)**	**-69%**
Contingency	-	-	31,610,090	36,898,021	5,287,931	17%
Total Requirements	**1,631,131**	**1,003,173**	**32,311,557**	**37,118,968**	**4,807,411**	**15%**
General Fund Subsidy	**$ 1,631,131**	**$ 1,003,173**	**32,311,557**	**37,118,968**	**4,807,411**	**15%**

Requirements by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Non-departmental	$ 693,631	$ 177,355	221,173	179,343	(41,830)	-19%
General Fund Contingency	-	-	31,610,090	36,898,021	5,287,931	17%
Community Network	937,500	825,818	480,294	41,604	(438,690)	-91%
subtotal - ND	**1,631,131**	**1,003,173**	**32,311,557**	**37,118,968**	**4,807,411**	**15%**
Total Requirements	**1,631,131**	**1,003,173**	**32,311,557**	**37,118,968**	**4,807,411**	**15%**

This organization unit accounts for memberships, services provided by other organizations and contributions to other agencies.

Budget Analysis:

Expenditures decrease $41,830 (19%). General Fund subsidy decreases $41,830 (19%).

Expenditures decrease because Government Alliance on Race and Equity (GARE) membership dues have been transferred to Office of Equity, Inclusion and Community Engagement (OEICE) fund 530-311003. In addition, the Board of Commissioners allocation was ended as planned in the proposed FY 2024-25 budget.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Personnel Services	9,335	-	-	-	-	0%
Materials & Services	347,203	102,355	191,173	179,343	(11,830)	-6%
Other	337,093	75,000	30,000	-	(30,000)	-100%
Total Requirements	**693,631**	**177,355**	**221,173**	**179,343**	**(41,830)**	**-19%**
General Fund Subsidy	**693,631**	**177,355**	**221,173**	**179,343**	**(41,830)**	**-19%**

Programs:

1. ***Non-departmental*** (*100-162005*) Expenditures include County membership dues, professional services, services provided by other organizations and contributions to other agencies, including, but not limited, to the following: 1) Association of Oregon Counties; 2) National Association of Counties; and 3) Westside Transportation Alliance.

Non Departmental Expenditure Details				
Description	**FY 2023-24**	**FY 2024-25**	**$ Change**	**% Change**
Association of Counties Dues	$ 160,000	$ 160,000	$ -	0%
Association of Oregon & California Counties Dues	$ 3,700	$ 3,700	$ -	0%
National Association of County Org's (NACO)	$ 9,500	$ 9,500	$ -	0%
GARE membership	$ 5,000	$ -	$ (5,000)	-100%
Westside Transportation Alliance Dues	$ 3,750	$ -	$ (3,750)	-100%
Miscellaneous Membership Dues	$ 2,500	$ 2,500	$ -	0%
Board of Commssioner Allocations	$ 30,000	$ -	$ (30,000)	-100%
Internal Service Cost Allocation	$ 6,723	$ 3,493	$ (3,230)	-48%
Totals	**$ 221,173**	**$ 179,193**	**$ (41,980)**	**-19%**

General Fund Contingency 100-1630 Budget Detail

The beginning fund balances from the General Fund and Revenue Stabilization Fund comprise the General Fund reserve, a critical and core element of the County's financial planning and fiscal stability. The reserve serves many purposes including contributing to the preservation of the County's bond rating, meeting cash-flow requirements, accommodating cyclical variations in revenues, providing for unanticipated, intermittent or future planned expenditures and minimizing the need to rely on General Fund local operating levies for the long-term sustainability of programs and services.

Budget Analysis:

General Fund Contingency is $36,898,021. The Board of Commissioner's goal is to maintain the General Fund's fund balance at 15% of net revenues as a minimum, with a goal of 20% of net revenues, which is slightly higher than the recommended contingency of four (4) months of the projected Current Property Taxes. These funds are held to assist with Operating expenditures in future years to provide stability in funding government services.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Contingency	-	-	31,610,090	36,898,021	5,287,931	17%
Total Requirements	**-**	**-**	**31,610,090**	**36,898,021**	**5,287,931**	**17%**
General Fund Subsidy	**$ -**	**$ -**	**31,610,090**	**36,898,021**	**5,287,931**	**17%**

Programs:

1. ***Contingency*** (*100-163005*) Program provides separate accounting for contingency funds that are available to other County General Fund organization units.

This organization accounts for funds that the County contributes as it partners with various organizations to address community needs.

Budget Analysis:

Expenditures decrease $438,690 (91%). General Fund subsidy decreases $438,690 (91%).

Expenditures decrease due to a transfer of Regional Arts and Culture Council (RACC); Tualatin Valley Creates; and Young Audiences; are moved to the Lottery Fund. Vison Action Network is dissolving as a non-profit, so those funds are no longer needed. As part of the multiple year reduction of support for non-profits within County Administration funding for Community Partners for Affordable Housing, the Community Housing Fund and United Way of Columbia Willamette is removed. These organizations continue to receive support from Departments to meet programmatic needs.

Key Issues:

Starting this fiscal year, this proposed budget continues support for 211 Information ($37,904) and accounts for $41,604 which includes the County's Cost Allocation Plan (CAP).

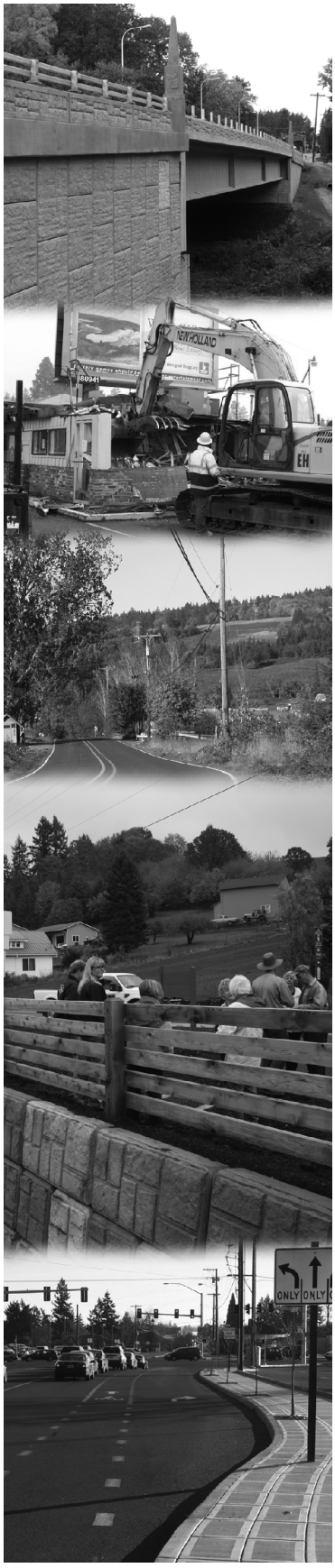
Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Materials & Services	$ -	$ -	5,593	3,700	(1,893)	-34%
Other	937,500	937,500	422,547	37,904	(384,643)	-91%
Operating Transfers Out	-	-	52,154	-	(52,154)	-100%
Total Requirements	**937,500**	**937,500**	**480,294**	**41,604**	**(438,690)**	**-91%**
General Fund Subsidy	**$ 937,500**	**$ 937,500**	**480,294**	**41,604**	**(438,690)**	**-91%**

Programs:

1. ***Community Network*** (*100-169605*) Program accounts for General Fund contributions to various not for profit community organizations.

Community Network	FY23-24 Modified	FY24-25 Proposed	$ Change	% Change
211 Information	37,904	37,904	-	0.0%
CDC: Bienestar (HDC)	4,654	-	(4,654)	-100.0%
Centro Cultural	35,481	-	(35,481)	-100.0%
Community Action Organization	85,356	-	(85,356)	-100.0%
Community Housing Fund	52,154	-	(52,154)	-100.0%
CDC:Community Partners for Affordable Housing (CPAH)	4,654	-	(4,654)	-100.0%
United Way of the Columbia Willamette. (Volunteer Clearing House)	16,529	-	(16,529)	-100.0%
Vision Action Network (VAN)	67,354	-	(67,354)	-100.0%
NEW: RACC, TVC and Young Audiences	170,615	-	(170,615)	-100.0%
Internal Service Cost Allocation	5,593	3,700	(1,893)	-33.8%
Totals	**$ 480,294**	**$ 41,604**	**(438,690)**	**-91.3%**



Capital

2016 FF&C Facilities Capital Projects 353-3580
ITS Capital Projects 354-3580
Facilities Park SDC 355-3580
Facilities Capital Projects 356-3580
Parks & Open Spaces Opportunity 357-3580
Emergency Communications System 359-3580
Event Center 380-9820
Major Streets Transportation Improvement Program (MSTIP) 362-6065
Road Capital Projects 368-6065
Transportation Development Tax 374-6065
North Bethany SDC 376-6065
Bonny Slope West SDC 378-6065

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Budget Equity Tool

Capital Budget

Facilities/Technology

2016 Full Faith and Credit Facilities Capital Projects; Facilities Capital Projects; Parks & Open Spaces Opportunity Fund; Emergency Communications System; Event Center

How does this budget scenario advance the County's equity and inclusion priorities?

The 5% General Fund reduction scenario for this proposed budget would permanently reduce the annual General Fund transfer by $86,500, further limiting allocations toward non-essential department requests and reducing the number of projects. The reduced proposed budget would commit the County to meeting only bare minimum standards related to Americans with Disabilities Act and related building code requirements in existing and new construction. Corrections would be made only as needed with no room for proactive or strategic efforts.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

Under this 5% proposed budget reduction, the quality of Civil Rights Act notices would be reduced to meet minimum compliance levels.

How does this budget scenario provide mitigations for any negative impacts?

The reduced, proposed budget would not allow the department to negate impacts to physical access and information signage.

Do you foresee any unintended consequences and potential ways to mitigate?

The reduced budget would result in deterioration of the built environment and prohibit improvements of any kind, including those intended to increase accessibility or employee retention.

Facilities Park System Development Charge

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget would advance the County's equity and inclusion priorities by providing access to translation and interpretation services as needed. The program may also support park and open space land acquisition in areas that are historically underserved.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget would positively impact the County's goal of Civil Rights Act compliance and language access by providing resources for translation and language access services as needed.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff does not foresee any unintended equity and inclusion consequences of this proposed budget.

Information Technology Services Capital Projects

How does this budget scenario advance the County's equity and inclusion priorities?

For the current fiscal year (FY 2023-23), Washington County made a 7% cut for Information Technology Services, a $1 million reduction across Capital and Operation funds. Additionally, ITS moved to an internal service fund (ISF) model for the current fiscal year. ITS's Systems Replacement Program within the Replacement Fund (242) received a 93.6% cut ($1.2 million) to General Fund Building Depreciation, the department's ongoing revenue source.

This 5% reduction in the FY 2024-25 proposed budget would represent an ongoing impact to Capital funding that would significantly limit the ability of ITS to execute on General Fund projects requested by departments throughout the County organization. General Fund departments and programs rely on this funding to invest in systems which will allow more efficient use of taxpayer dollars and to achieve goals set forth in the County's and ITS' strategic plans. Cuts of these sorts may have public-facing impacts as initiatives to enhance digital government or to enhance community-facing communication platforms may be significantly delayed or would not move forward until funding is increased.

Additionally, this ongoing reduction limits ITS' flexibility to cover key infrastructure maintenance and replacement needs (such as servers, websites and enterprise systems) as the present funding model for the Replacement Fund is not adequate to support the County's IT replacement needs.

As mentioned in the General Government section, the 5% General Fund reduction to the proposed budget for ITS Operations would eliminate a contracted SharePoint Administrator. This loss of a position would impose a reduced ability to develop specialized or manage off-the-shelf digital government solutions. It also would generate a reduced ability or risk of failure in analyzing and mitigating cyber threats and vulnerabilities in website technologies and other publicly exposed internet capabilities.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

The 5% General Fund reduction to this ITS Capital fund would negatively impact the County's goals of Civil Rights Act compliance and language access and/or recruitment and retention of bilingual and BIPOC staff by reducing investments in IT technologies supporting such efforts. On the other hand, special fund investments (funded by requesting departments) invest in such initiatives. Each department project is scored on EDI as an investment category. There are many requests submitted by departments that are self-identified as supporting EDI strategies.

How does this budget scenario provide mitigations for any negative impacts?

This 5% reduction scenario would mitigate any of the negative impacts listed above in that ITS is not cutting services completely. Instead, ITS is attempting to find balance to meet reduction guidelines, maintain ITS staff and keep core services, all while minimizing impacts to equity goals. Instead, ITS is highlighting the potential for delays and reductions.

Do you foresee any unintended consequences and potential ways to mitigate?

There may be some unintended consequences of this reduction scenario, however the department intends to make every effort to minimize these impacts.

Transportation

Major Streets Transportation Improvement Program (MSTIP); Road Capital Projects; Transportation Development Tax; North Bethany County System Development Charge; Bonny Slope West System Development Charge

How does this budget scenario advance the County's equity and inclusion priorities?

The 7% reduction in General Fund transfer to the Major Streets Transportation Improvement Program (MSTIP) would result in $3.5 million that would not be allocated to existing and ongoing Capital Projects for active transportation, safety and accessibility in Washington County. MSTIP-funded projects often improve mobility for people who may be transit dependent and/or utilize mobility assistance devices such as wheelchairs or scooters. Washington County's transportation capital prioritization process includes an equity consideration to inform investment decisions. This process seeks to avoid disparate impacts to people of color, people with low incomes, neighborhoods with Title I elementary schools and so forth.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This 7% reduction scenario could delay implementation of pedestrian accessibility improvements and/or projects in historically underrepresented communities.

How does this budget scenario provide mitigations for any negative impacts?

The reduced, proposed budget would not mitigate the potential negative impacts described above.

Do you foresee any unintended consequences and potential ways to mitigate?

Potential unintended consequences of this reduced budget include reduced contracts with COBID, DBE and disadvantaged consultants and contractors in the community, thereby reducing job opportunities for people and businesses who contract with Washington County. These impacts may be mitigated by the County receiving federal grant funding which would require COBID/DBE goals and percentages.

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The Capital budget is comprised of Facilities & Technology and Transportation projects. Capital expenditures may include the purchase of land, contractual services for environmental impact analysis, engineering and design, hardware, costs associated with implementing new software and project management.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Intergovernmental	$ 7,537,522	$ 52,970,375	37,771,035	37,133,750	(637,285)	-2%
Charges for Services	6,399,617	4,193,842	5,999,484	5,027,027	(972,457)	-16%
Interdepartmental	1,063,400	10,641,539	36,706,644	35,998,730	(707,914)	-2%
Miscellaneous	(5,144,442)	7,639,459	63,000	155,498,294	155,435,294	46,723%
Operating Transfers In	62,519,312	51,670,502	76,850,038	84,250,999	7,400,961	10%
Total Resources	**$ 72,375,409**	**$ 127,115,717**	**157,390,201**	**317,908,800**	**160,518,599**	**102%**
Requirements						
Materials & Services	48,357,641	115,454,383	213,638,755	125,921,738	(87,717,017)	-41%
Other	28,637	27,202	2,000	350	(1,650)	-83%
Interdepartmental	9,386,568	9,584,828	8,723,068	9,543,487	820,419	9%
Operating Transfers Out	12,654,671	4,350,527	16,965,599	4,481,072	(12,484,527)	-74%
Capital Outlay	15,660,926	16,709,058	56,372,517	80,104,669	23,732,152	42%
Subtotal Requirements	**86,088,443**	**146,125,998**	**295,701,939**	**220,051,316**	**(75,650,623)**	**-26%**
Contingency	-	-	6,583,382	241,496,025	234,912,643	3,568%
Total Requirements	**86,088,443**	**146,125,998**	**302,285,321**	**461,547,341**	**159,262,020**	**53%**
Resources under Requirements	(13,713,034)	(19,010,281)	(144,895,120)	(143,638,541)	1,256,579	-1%
General Fund Subsidy	(166,128,127)	(141,820,598)	-	-	-	0%
Fund Equity	$ 179,841,161	$ 160,830,879	144,895,120	143,638,541	(1,256,579)	-1%

Requirements by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
2016 FF&C Facilities Capital Projects	$ -	$ -	2,161,844	2,186,094	24,250	1%
ITS Capital Projects	3,869,819	4,375,409	8,676,075	7,714,540	(961,535)	-11%
Facilities Park SDC	-	-	235,046	254,887	19,841	8%
Facilities Capital Projects	2,652,868	11,424,001	46,623,474	64,292,496	17,669,022	38%
Parks & Open Spaces Opportunity	287	1,282	332,274	328,854	(3,420)	-1%
Emergency Communications System	11,855,569	2,775,354	3,986,680	3,008,662	(978,018)	-25%
Event Center	213,400	-	2,881,926	2,930,633	48,707	2%
Subtotal - Facilities & Technology	**18,591,943**	**18,576,046**	**64,897,319**	**80,716,166**	**15,818,847**	**24%**
Countywide Traffic Impact Fee	819,070	-	-	-	-	0%
Major Streets Transportation Improvement Program (MSTIP)	45,146,870	110,858,249	153,545,427	299,468,481	145,923,054	95%
Road Capital Projects	10,612,863	12,339,754	31,351,188	38,029,782	6,678,594	21%
Transportation Development Tax	9,878,581	2,198,414	46,386,436	37,264,540	(9,121,896)	-20%
North Bethany SDC	1,029,285	1,974,672	900,000	956,375	56,375	6%
Bonny Slope West SDC	9,831	178,863	5,204,951	5,111,997	(92,954)	-2%
Subtotal - Transportation	**67,496,500**	**127,549,952**	**237,388,002**	**380,831,175**	**143,443,173**	**60%**
Total Requirements	**$ 86,088,443**	**$ 146,125,998**	**302,285,321**	**461,547,341**	**159,262,020**	**53%**

2016 FF&C Facilities Capital Projects 353-3580 Budget Detail

The 2016 FF&C Facilities Capital Projects fund accounts for bond proceeds from the Series 2016 B Full Faith and Credit Obligations (FF&C) for facilities capital projects.

Budget Analysis:

Expenditures, excluding Contingency, increase $1,224,250 (127%). Contingency decreases $1,200,000 (100%). Beginning fund balance increases $24,250 (1%).

No new resources have been identified for allocation to this fund, resulting in a zero impact to revenue.

Existing resources for this fund are fully appropriated in expenditures for FY 2024-25 due to a new project assignment for exterior improvements to the Service Center East location housing staff from various county departments. Full appropriation will provide greater project funding and timing flexibility as project needs are further defined and contracted.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2022-23	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ (64,909)	$ 36,750	-	-	-	0%
Total Resources	**(64,909)**	**36,750**	**-**	**-**	**-**	**0%**
Requirements						
Capital Outlay	-	-	961,844	2,186,094	1,224,250	127%
Subtotal Requirements	**-**	**-**	**961,844**	**2,186,094**	**1,224,250**	**127%**
Contingency	-	-	1,200,000	-	(1,200,000)	-100%
Total Requirements	**-**	**-**	**2,161,844**	**2,186,094**	**24,250**	**1%**
Resources over / (under) Requirements	**(64,909)**	**36,750**	**(2,161,844)**	**(2,186,094)**	**(24,250)**	**1%**
Fund Equity	2,119,344	2,156,094	2,161,844	2,186,094	24,250	1%
Ending Fund Balance	**$ 2,054,435**	**$ 2,192,844**	**-**	**-**	**-**	

Programs:

1. ***Projects for FF&C Funding*** (*353-358037*) Program accounts for the financial activities related to the management of 2016 bond proceeds for facilities capital projects.

FF&C Projects

Description	Prior Years Summary	2023-24 Estimate	2024-25 Budget
Beginning Fund Balance	32,895,477	2,156,094	2,186,094
Bond Proceeds	-	-	-
Interest Revenue	694,969	30,000	-
Total Resources	**$ 33,590,446**	**$ 2,186,094**	**$ 2,186,094**

Public Services Building Seismic	10,573,123	-	-
Public Safety Training Center	11,310,686	-	-
Law Enforcement Facilities	2,600	-	-
Buildings on Downtown Campus	5,178,337	-	-
Hagg Lake Road	1,900,000	-	-
Blanton Property	2,000,000	-	-
HHS Relocation (SCE)	333,888	-	-
Service Center East	-	-	1,750,000
Building Improvement Projects (in various planning stages)	-	-	436,094
Contingency	-	-	
Total General Facilities Projects	31,298,634	-	2,186,094
Closing Costs	-	-	
Total Expenditures	**$ 31,434,351**	**$ -**	**$ 2,186,094**
Resources less expenditures = Ending Fund Balance	2,156,094	2,186,094	(0)

ITS Capital Projects 354-3580 Budget Detail

The Department of Information Technology Services (ITS) provides comprehensive technology services to Washington County departments and offices. The capital budget for ITS is divided into functional focus areas within the fund: The Office of the Chief Information Officer; Technical Services; Infrastructure Services; Enterprise Applications & Solutions; Security; and Land, Spatial & Digital.

Budget Analysis:

Revenues decrease $1,079,519 (28%). Expenditures, excluding Contingency, decrease $1,268,169 (20%). Contingency increases $306,634 (13%). Beginning fund balance increases $117,984 (2%).

Beginning fund balance is projected at $4.8 million which represents unfinished projects carrying forward from the current fiscal year (FY 2023-24).

FY 2024-25 total revenue is comprised of General Fund, Special Fund, and Gain Share revenues. Total revenue decreases by 27.6%, which is the net impact of 44.2% interfund-transfer reduction from General Fund and ITS Replacement Fund, offset by 16.6% increase in Special Fund revenue for County department projects.

The Special Fund revenue change reflects increased requests for new technology projects from across County departments for the upcoming fiscal year.

General Fund Transfer is reduced by 56.2% as a result of FY 2024-25 ongoing reductions accepted in ITS' Reduction Scenarios.

Gain Share revenue remained flat from FY 2023-24.

The System Replacement Fund revenue decreased by 100%. This revenue typically is an interfund transfer from the ITS Systems Replacement Fund (Fund 242) to provide financial resources for various system upgrades and replacement projects year to year. Due to a methodology change implemented in the County's Cost Allocation Plan (CAP), Fund 242 experiences a significant reduction in system replacement revenue for FY 2024-25. Therefore, ITS will not have an interfund transfer to Fund 354 to rebuild the reserves within Fund 242.

Capital Outlay represents both newly requested projects as well as carryforward projects from prior years, which decreases by 7.5% from FY 2023-24. This decrease is largely due to project reprioritization and budget reduction impacts from the current fiscal year.

The net impact to total Capital Expenditures is a slight increase of 8.9% year-to-year, after accounting for Contingency. This represents the project amounts anticipated to be carried forward by the end of the fiscal year.

Key Issues:

Fund 354 historically has received $1.0 million in Gainshare revenue, $1.0 million in ITS Systems Replacement program interfund transfer revenue, $2.0 million General Fund, and varying Special Fund revenues to support a wide array of IT capital projects. However, due to the ongoing reductions from FY 2023-24 and proposed reductions for FY 2024-25, ITS will need to work quickly to revise its funding model to ensure longevity for investments in technology capital projects.

Gainshare revenue while anticipated to continue for the County, is determined year-to-year.

ITS needs to revise the funding model for future investments in IT capital projects, and will make every effort to do so expeditiously. In the interim, Contingency will support immediate and approved needs, and future county IT capital requests will undergo an additional review to determine the necessity prior to confirmation.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Interdepartmental	$ 909,719	$ 740,844	1,371,395	1,598,481	227,086	17%
Miscellaneous	(200,417)	135,774	-	-	-	0%
Operating Transfers In	4,568,191	2,015,000	2,545,729	1,239,124	(1,306,605)	-51%
Total Resources	**5,277,493**	**2,891,618**	**3,917,124**	**2,837,605**	**(1,079,519)**	**-28%**
Requirements						
Materials & Services	2,948,847	2,747,656	-	-	-	0%
Other	27,067	27,067	-	-	-	0%
Capital Outlay	893,905	1,600,686	6,316,124	5,047,955	(1,268,169)	-20%
Subtotal Requirements	**3,869,819**	**4,375,409**	**6,316,124**	**5,047,955**	**(1,268,169)**	**-20%**
Contingency	-	-	2,359,951	2,666,585	306,634	13%
Total Requirements	**3,869,819**	**4,375,409**	**8,676,075**	**7,714,540**	**(961,535)**	**-11%**
Resources under Requirements	**1,407,674**	**(1,483,791)**	**(4,758,951)**	**(4,876,935)**	**(117,984)**	**2%**
Fund Equity	6,071,446	4,587,655	4,758,951	4,876,935	117,984	2%
Ending Fund Balance	**$ 7,479,120**	**$ 3,103,864**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
ITS Capital Land, Spatial, and Digital	$ 683,687	$ 736,231	747,292	880,849	133,557	18%
ITS Capital Enterprise Application & Engineering	1,056,925	1,185,050	2,972,520	1,539,980	(1,432,540)	-48%
ITS Capital Client Services	1,082,959	927,614	917,359	548,329	(369,030)	-40%
ITS Capital Security	-	-	102,500	125,000	22,500	22%
ITS Capital Office of the CIO	370,065	242,156	1,713,404	2,731,887	1,018,483	59%
ITS Capital Infrastructure Services	676,183	1,284,358	2,223,000	1,888,495	(334,505)	-15%
Total Requirements	**3,869,819**	**4,375,409**	**8,676,075**	**7,714,540**	**(961,535)**	**-11%**

Programs

1. ***ITS Capital Land, Spatial, and Digital*** (*354-358080*)This program supports internet and intranet technologies, land-oriented and engineering, and Geographic Information Systems (GIS) mapping related systems and services. Projects included in this program relate to Washington County websites and digital experience, Permitting and Taxation, and GIS.

2. ***ITS Capital Enterprise Application & Engineering*** (*354-358081*)This program is responsible for targeted implementations of new line-of-business applications for County departments along with enterprise-wide solutions for general use. Projects in this program may include cloud-based and on-premise applications as well as consulting and enhancement of existing tools and applications. Typical projects in this area would include initiatives to enhance transparency, add staff capabilities and modernize existing application systems.
3. ***ITS Capital Client Services*** (*354-358082*)This program supports standard client software and computer hardware for all County employees. Projects in this program include enhancements to staff capabilities, desktop application life cycle management, and innovations to better serve county staff and the public.
4. ***ITS Capital Security*** (*354-358083*)This program is responsible for the County's enterprise security solutions, education and services. Projects in this program include County workforce member security training, enhancements to security and compliance related initiatives to better serve county staff and the public.
5. ***ITS Capital Office of the CIO*** (*354-358084*)This program focuses on projects requiring support across all functional areas of ITS. Projects in this program relate to general leadership, program level projects and Equity, Diversity, and Inclusion initiatives.
6. ***ITS Capital Infrastructure Services*** (*354-358085*)This program supports network, server, storage, virtualization, and voice infrastructure needed to support all other digital functions for ITS and the County. Projects in this program include the lifecycle management of the hardware and software necessary to support county operations as well as new and innovative technologies that further the county mission.

Fiscal year 2024-25 ITS Capital Projects

Project Category	Project Description	Beginning Fund Balance	Gain Share	General Fund	System Replacement Fund	Special Funds	Totals
Assessment & Taxation System	Hardware/Software to support A&T. Includes Orion enhancements and Digital Voucher Transmission.	52,000	-	26,200	-	-	78,200
Client Systems and Software	Client hardware/software support including workstation upgrades, operating systems, monitors, scanners and printers and contracted resources related to client projects.	138,500	119,737	26,545	-	476,112	760,894
COOP/DR	Hardware/Software to support COOP and DR activities. Includes analysis of cloud solutions to enhance resiliency, table top exercises and offsite disaster recover solution.	25,000	-	-	-	-	25,000
Criminal Justice Systems	Hardware/Software to support Criminal Justice and Public Safety. Includes solutions for SB751, mobile device investigation, e-ticketing, schedulding and field training tracking.	190,111	-	18,000	-	19,389	227,500
Cyber Security and Compliance	Hardware/Software and systems to support county cyber security, risk and compliance efforts. Includes enhancement of monitoring and detection, risk assessments, security framework, siem solutions and risk assessment.	-	190,000	24,000	-	-	214,000
Document Publishing	Hardware/Software to support Document Publishing. Includes Laserfiche enhancements and open data initiatives.	25,000					25,000
Enterprise Systems	Hardware/Software to support Engineering Systems. Includes support for enhanced constituent engagement, data warehouse, analytics and file sharing.	176,800	111,263	24,039	-	-	312,102
Facilities Systems	Hardware/Software to support Facilities Management. Includes security enhancements to County employee ID badge.	10,000	-	6,000	-	-	16,000
Finance System	Hardware/Software to support Finance. Includes analysis of ERP replacement, WISARD hardware/software, contract management and ACFR publication application.	240,000	-	-	-	-	240,000
GIS	Hardware/Software to support GIS. Includes aerial imagery, data visualization and application for Mosquito Management.	42,939	-	10,510	-	86,200	139,649
Health & Human Services System	Hardware/Software to support HHS. Includes project management and department wide system improvements evaluation.	20,000	-	33,330	-	200,780	254,110

Project Category	Project Description	Beginning Fund Balance	Gain Share	General Fund	System Replacement Fund	Special Funds	Totals
Infrastructure	Infrastructure to support Enterprise Systems. Includes lifecycle replacement of critical network equipment, server hardware, storage, support for cloud migration and expanded remote workforce.	780,000	542,000	15,000	-	-	1,337,000
Other Department Systems	Hardware/Software to support departments not included elsewhere. Includes asset management, comprehensive demographic data collection, fleet management and WebEOC.	390,000	37,000	45,500	-	283,000	755,500
Permitting & Inspection System	Hardware/Software to support Permitting and Inspection systems. Additional Accela work, Annexations processing, public facing portal and inspection recording.	-	-	10,000	-	533,000	543,000
Web & Digital Presence	Hardware/Software to support county digital presence. Includes website redesign, intranet redesign and community engagement tools.	120,000	-	-	-	-	120,000
Contingency	Contingency reflects unforseen projects determined to be carried forward by the end of the current fiscal year as well as a prediction of projects that may be cancelled by County departments and have not yet been redirected.	2,666,585					2,666,585
		4,876,935	**1,000,000**	**239,124**	**-**	**1,598,481**	**7,714,540**

This fund accounts for Systems Development Charges (SDC's) for park capital improvements and was created by the Board of Commissioners in October 2004. Proceeds are to be used for park capital improvements in the Bethany, Cedar Mill and Cooper Mountain areas, in partnership with the Tualatin Hills Parks and Recreation District (THPRD).

Budget Analysis:

Revenues increase $23,321 (179%). Beginning fund balance increases $12,299 (6%).

Program revenue is derived from development activity on lots within the Interim County Park Systems Development Charge (Park SDC) boundary. The revenue estimate for FY 2024-25 assumes revenue from the development of 10 detached single family dwelling units lots during the year. February 2024 data from Metro indicates 55 lots remain vacant in the Park SDC boundary. Since 2018, an average of 12 residential units per fiscal year have been subject to this Park SDC, but the Year-To-Date revenue collected was for only one lot as of February 2024. Therefore, it is reasonable to reduce the forecast to 10 units in FY 2024-25.

All funds in prior years were appropriated and remained unspent. A budgeting change in FY 2021-22 moved all funds into contingency, as no funds were expected to be spent in that fiscal year. While no expenditures are planned for FY 2024-25 at this time, it is possible the Board could authorize future expenditures. The County has partnered with Tualatin Hills Park & Recreation District on projects to benefit the Park SDC collection area in the past.

This program collects and distributes revenues collected from development in areas outside the current Tualatin Hills Park and Recreation District boundary to help fund acquisition of land for future parks and open spaces. This program has no staff.

Total Budget

	Actuals	Modified	Proposed	Change	
	2021-22	2022-23	2024-25	$	%
Resources					
Charges for Services	$ 88,452	9,828	27,027	17,199	175%
Miscellaneous	(5,578)	3,167	9,289	6,122	193%
Total Resources	**82,874**	**12,995**	**36,316**	**23,321**	**179%**
Requirements					
Contingency	-	-	254,887	254,887	0%
Total Requirements	**-**	**-**	**254,887**	**254,887**	**0%**
Resources over / (under) Requirements	**82,874**	**12,995**	**(218,571)**	**(231,566)**	**-1,782%**
Fund Equity	193,277	206,272	218,571	12,299	6%
Ending Fund Balance	**$ 276,151**	**219,267**	**-**	**(219,267)**	

Programs:

1. ***Park SDC*** (*355-358045*) This program accounts for the financial activities related to the Park SDC.

Funding for projects comes from the General Fund, various Special Funds, the Gain Share program and Energy Rebates. Programs have been established to match revenue and expenditures by funding source. A capital project can reflect a new facility, renovation or major maintenance work that increases the value of the facility or extends its useful life. The fund also includes improvements, additions or expansions that change interior space alignment.

Budget Analysis:

Revenues increase $16,715,000 (44%). Expenditures, excluding Contingency, increase $17,185,180 (39%). Contingency increases $483,842 (19%). Beginning fund balance increases $954,022 (11%).

Special Funds and General Fund are the primary resources for capital improvement projects housed in Fund 356. Special fund revenue is allocated at $54,535,249. New this fiscal year is the addition of a $20 million dollar transfer from the Strategic Investment Program (SIP). These funds will provide resources to address some of the critical infrastructure improvement HVAC ($12M) and ERP replacement ($3M) project needs, a new courtroom to accommodate the recent judge assignment to the County ($3M), schematic design for the jail expansion ($200K) and funds for addressing departmental capital requests ($1.92M). In light of these allocations, the General Fund is not anticipating a specific contribution in FY 2024-25.

Health and Human Services development of Centers for Addiction, Treatment and Triage is another source of special fund revenues in the FY 2024-25 budget at $34 million. The projects are anticipated to move into construction during the coming year.

Similar to the revenues, expenditure appropriation increases are primarily related to the proposed Centers for Addiction, Treatment and Triage, the critical infrastructure projects, the state required judge accommodations, the jail expansion design and the departmental capital requests mentioned above. Facilities continues to address the list of established critical facility infrastructure projects, primarily related to 24/7 service operations. Many of these projects will be moving into construction phases during FY 2024-25.

Interfund expenditures assigned through the countywide cost allocation process increase significantly in the FY 2024-25 budget and have an impact on the available funding for project delivery.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 113,760	$ 12,764	15,000	15,000	-	0%
Interdepartmental	153,681	9,900,695	35,335,249	34,400,249	(935,000)	-3%
Miscellaneous	(328,193)	210,544	-	-	-	0%
Operating Transfers In	3,011,703	1,942	2,470,000	20,120,000	17,650,000	715%
Total Resources	**2,950,951**	**10,125,945**	**37,820,249**	**54,535,249**	**16,715,000**	**44%**
Requirements						
Materials & Services	534,568	1,566,626	1,914	191,427	189,513	9,901%
Interdepartmental	-	-	3,983	-	(3,983)	-100%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Capital Outlay	2,118,300	9,857,375	44,101,419	61,101,069	16,999,650	39%
Subtotal Requirements	**2,652,868**	**11,424,001**	**44,107,316**	**61,292,496**	**17,185,180**	**39%**
Contingency	-	-	2,516,158	3,000,000	483,842	19%
Total Requirements	**2,652,868**	**11,424,001**	**46,623,474**	**64,292,496**	**17,669,022**	**38%**
Resources under Requirements	**298,083**	**(1,298,056)**	**(8,803,225)**	**(9,757,247)**	**(954,022)**	**11%**
Fund Equity	9,709,787	8,411,730	8,803,225	9,757,247	954,022	11%
Ending Fund Balance	**$ 10,007,870**	**$ 7,113,674**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Facilities Capital Projects	$ -	$ -	3,983	191,427	187,444	4,706%
Projects for General Fund	2,284,733	952,446	8,151,158	6,049,650	(2,101,508)	-26%
Projects for Special Fund	199,789	10,464,295	35,335,249	34,800,249	(535,000)	-2%
Projects for Gain Share	90,826	7,260	2,901,914	2,900,000	(1,914)	0%
Projects for Energy Savings	77,520	-	231,170	231,170	-	0%
Total Requirements	**2,652,868**	**11,424,001**	**46,623,474**	**44,172,496**	**(2,450,978)**	**-5%**

Programs:

1. ***Facilities Capital Projects*** (*356-358030*) This program accounts for contingency funds and other miscellaneous revenues and expenses that do not fall under a facility capital project in a specific capital program.
2. ***Projects for General Fund*** (*356-358032*) This program accounts for the financial activities related to capital projects supporting programs associated with core County missions. Funding comes from General Fund discretionary revenues.
3. ***Projects for Special Fund*** (*356-358033*) This program accounts for the financial activities related to capital projects funded by Special Funds, usually provided by Department sources such as dedicated revenue sources, donations or grant funding.
4. ***Projects for Gain Share*** (*356-358034*) This program accounts for the financial activities related to capital projects specifically approved by the Board for Gain Share Funds.
5. ***Projects for Energy Savings*** (*356-358036*) This program accounts for the financial activities related to capital projects which are eligible for energy rebates from the Energy Trust of Oregon

Fiscal Year 2024-25 Facilities Capital Projects

Project Title	General Fund	Special Fund	Gain Share	Energy Savings	Strategic Investment Program	Facilities Projects Totals
LEC/Jail HVAC & Domestic Supply Line Replacement					12,000,000	12,000,000
Jail Shower TI / Repair					195,000	195,000
Jail Anti-Jump Barriers (Pod Level 2)					44,000	44,000
Courthouse Complex Water Intrusion Evaluation					200,000	200,000
Secure Records Center for County Archives Study					100,000	100,000
Medical Examiner Facilities Study					100,000	100,000
Parking Structure Exterior Maintenance (pressure wash, paint)					400,000	400,000
LEC Jail Booking Ergonomic Upgrade					100,000	100,000
LEC SO Shared Lobby w Civil & Permits, Security Barrier & Pass Thru					300,000	300,000
LEC Jail Sleeping Room Upgrade					30,000	30,000
LEC Skylight Maintenance					100,000	100,000
Sun-Tech Elections Room 008 Workstation Conversion					40,000	40,000
Sun-Tech Elections Noise Mitigation					50,000	50,000
WSC LUT Racking System for Street Lights & Signals					40,000	40,000
Bottle Filler Stations - multiple locations					100,000	100,000
ADA Projects					20,000	20,000
Miscellaneous Tenant Improvements					101,000	101,000
ERP Replacement					3,000,000	3,000,000
LEC Courtroom					3,000,000	3,000,000
Jail Expansion Schematic Design					200,000	200,000
LUT WSC Maintenance Shop Supervisor Area TI		400,000				400,000
WSC Seismic Upgrade			2,900,000			2,900,000
CATT: Center for Addictions/Treatment/Triage		34,200,249				34,200,249
Project continuation - Countywide	3,241,077	200,000		231,170		3,672,247
Contingency	3,000,000					3,000,000
Totals	**6,241,077**	**34,800,249**	**2,900,000**	**231,170**	**20,120,000**	**64,292,496**

Parks & Open Spaces Opportunity 357-3580 Budget Detail

This fund accounts for proceeds from the sale of County owned timber property and receipts from the selected harvest. These resources are set aside for greenspace acquisition, County park improvements and maintenance of the timber property.

Budget Analysis:

Expenditures, excluding Contingency, increase $1,491 (2%). Contingency decreases $4,911 (2%). Beginning fund balance decreases $3,420 (1%).

Revenue is derived primarily from the management of timber on County owned property. No new resources have been identified for allocation to this fund, resulting in a zero impact to revenue.

A limited portion of the total resources will be appropriated to maintain flexibility in addressing needs that arise for forestry and other miscellaneous program expenses while the remainder will be housed in contingency for future use toward the purchase of land, improvements to parks and timber property.

Designated forest properties total 296 acres and include: Timber Road (80 acres), Holly Hill (74 acres), Shadybrook (60 acres) and a Highway 26 parcel (82 acres).

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ (9,974)	$ 5,659	-	-	-	0%
Total Resources	**(9,974)**	**5,659**	**-**	**-**	**-**	**0%**
Requirements						
Materials & Services	-	1,040	30,000	31,538	1,538	5%
Interdepartmental	-	-	47	-	(47)	-100%
Capital Outlay	287	242	30,000	30,000	-	0%
Subtotal Requirements	**287**	**1,282**	**60,047**	**61,538**	**1,491**	**2%**
Contingency	-	-	272,227	267,316	(4,911)	-2%
Total Requirements	**287**	**1,282**	**332,274**	**328,854**	**(3,420)**	**-1%**
Resources over / (under) Requirements	**(10,261)**	**4,377**	**(332,274)**	**(328,854)**	**3,420**	**-1%**
Fund Equity	326,024	330,401	332,274	328,854	(3,420)	-1%
Ending Fund Balance	**$ 315,763**	**$ 334,778**	**-**	**-**	**-**	

Programs:

1. ***Greenspace*** (*357-358035*) This program accounts for the financial activities related to greenspace acquisition, park improvements and maintenance of the timber property owned by the County.

This fund accounts for the proceeds from the general obligation bonds, approved by voters in the May 2016 election, for the Emergency Communication System project.

Budget Analysis:

Expenditures decrease $978,018 (25%). Beginning fund balance decreases $978,018 (27%).

The Emergency Communications System Fund began with the issuance of $77,000,000 voter approved general obligation bonds to fund updates to the county's emergency communications system. The bonds, issued in July 2016, included an $11,300,000 premium due to a favorable bond market.

The emergency communication system improvement projects have needed some additional time and are anticipated to be completed in FY 2024-25. Expenditures are budgeted at $726,030 lower due to the projects moving toward closing out.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ -	$ -	400,000	400,000	-	0%
Miscellaneous	$ (152,776)	$ 125,261	-	-	-	0%
Operating Transfers In	1,050,000	1,800,000	-	-	-	0%
Total Resources	**897,224**	**1,925,261**	**400,000**	**400,000**	**-**	**0%**
Requirements						
Materials & Services	6,055,869	2,592,141	3,684,692	2,958,662	(726,030)	-20%
Interdepartmental	-	-	1,988	-	(1,988)	-100%
Capital Outlay	5,799,700	183,213	300,000	50,000	(250,000)	-83%
Subtotal Requirements	**11,855,569**	**2,775,354**	**3,986,680**	**3,008,662**	**(978,018)**	**-25%**
Total Requirements	**11,855,569**	**2,775,354**	**3,986,680**	**3,008,662**	**(978,018)**	**-25%**
Resources under Requirements	**(10,958,345)**	**(850,093)**	**(3,586,680)**	**(2,608,662)**	**978,018**	**-27%**
Fund Equity	2,033,511	1,183,417	3,586,680	2,608,662	(978,018)	-27%
Ending Fund Balance	**$ (8,924,834)**	**$ 333,324**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Administration	$ -	$ -	1,988	18,638	16,650	838%
Dispatch Center	6,087,962	209,787	300,000	50,000	(250,000)	-83%

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
System Infrastructure	5,767,607	2,565,567	3,684,692	2,940,024	(744,668)	-20%
Total Requirements	**11,855,569**	**2,775,354**	**3,986,680**	**3,008,662**	**(978,018)**	**-25%**

Programs

1. ***Administration*** (*359-358050*) This program accounts for the financial activities related to the projects that were included in the Bond documents.
2. ***Dispatch Center*** (*359-358070*) Provides financial accounting for the activities related to the Dispatch Center.
3. ***System Infrastructure*** (*359-358075*) Provides financial accounting for the system infrastructure.

This fund was established in FY 2015-16 to account for the future build out of the new Wingspan Event and Conference Center at the Westside Commons.

Budget Analysis:

Expenditures increase $48,707 (2%). Beginning fund balance increases $48,707 (2%).

The Wingspan Event and Conference Center project is essentially complete although a few outstanding issues have arisen that are being addressed prior to finalization of the project and closure of the fund. To retain the most appropriation flexibility, contingency has not been utilized. The fund closeout process will be initiated with Finance upon project finalization.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ (153,659)	$ 53,969	-	-	-	0%
Total Resources	**(153,659)**	**53,969**	**-**	**-**	**-**	**0%**
Requirements						
Materials & Services	21,863	-	257	5,639	5,382	2,094%
Interdepartmental	-	-	5	-	(5)	-100%
Capital Outlay	191,537	-	2,881,664	2,924,994	43,330	2%
Subtotal Requirements	**213,400**	**-**	**2,881,926**	**2,930,633**	**48,707**	**2%**
Total Requirements	**213,400**	**-**	**2,881,926**	**2,930,633**	**48,707**	**2%**
Resources over / (under) Requirements	**(367,059)**	**53,969**	**(2,881,926)**	**(2,930,633)**	**(48,707)**	**2%**
Fund Equity	2,826,926	2,880,895	2,881,926	2,930,633	48,707	2%
Ending Fund Balance	**$ 2,459,867**	**$ 2,934,864**	**-**	**-**	**-**	

Programs

1. ***Event Center*** (*380-982005*) This program accounts for all the construction activities associated with the new Wingspan Event and Conference Center at the Westside Commons.

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

This fund accounts for resources collected and expended to support the design, permitting and construction of transportation capital improvement projects identified for funding through the Major Streets Transportation Improvement Program (MSTIP) funding allocation process. The primary objective of MSTIP is to fund improvements on a network of multimodal streets and roads that support countywide mobility. The Board of Commissioners generally makes MSTIP funding allocation decisions every five to six years, following community input opportunities and a recommendation from the Washington County Coordinating Committee (WCCC), which is made up of elected officials from Washington County and cities within the County. MSTIP was initially funded through a serial levy, from 1986 until passage of Ballot Measure 50 in 1997. The MSTIP serial levy in effect at that time was rolled into a new permanent County property tax rate. Since 1997, an annual transfer from the County General Fund is the primary source of MSTIP revenue.

Budget Analysis:

Revenues increase $134,682,840 (140%). Expenditures, excluding Contingency, decrease $34,707,274 (23%). Beginning fund balance increases $11,240,214 (20%).

Intergovernmental revenues decreased in FY 2024-25 due to project timing and the reduction of City of Hillsboro's High Growth Balloon Payments received in FY 2023-24. Miscellaneous revenue increased overall due to increased interest income. Operating transfers in decrease primarily due to the removal of one-time transfers from Transportation Development Tax to four capital projects in FY 2023-24.

The MSTIP Operating Transfer from General Fund revenue reflects a net 0.30% reduction ($258,955) from FY 2023-24. This reduction resulted from a projected increase of 4.70% ($2,274,936) in General Fund transfer (based on projected Assessed Value increase) and a Budget Decision Package (BDP) reducing the General Fund transfer by 5% ($2,533,891). Transfers from TDT are also reduced due to one-time project transfers to four projects that were anticipated in FY 2023-24 to address funding needs. Overall, Operating Transfers In is reduced by 19.31% (12,000,664).

Expenditures decrease primarily due to the normal fluctuations in project expenditures associated with the timing of multi-year transportation projects. Materials and Supplies saw a substantial reduction as we moved the unobligated reserve to Contingency.

Interdepartmental expenditures decrease because of project-related 'Interdepartment Chgs – General' decreasing with project timing.

Transfers to other funds increase primarily due to Transfer to Road Capital Projects Fund with increased costs due to project timing.

Capital outlay is increased because of right-of-way acquisitions required on projects.

Overall, the MSTIP fund houses 40 active projects. Within the MSTIP program there have been eight multi-year project packages; MSTIP 3, MSTIP 3b, MSTIP 3c, MSTIP 3d, MSTIP 3d HG, MSTIP 3e. These project packages have been developed by the Washington County Coordinating Committee and adopted by the Board of Commissioners.

Key Issues:

Regulatory requirements changes, supply and contractor cost escalations, and personnel costs increase the total cost of each project. This drives a need for looking to other sources of funding, including becoming a certified Local Public Agency to deliver federal aid projects.

Board of County Commissioners approval of future MSTIP 3f package of projects will be required to move forward with new MSTIP projects.

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 5,362,780	$ 51,884,475	33,988,434	27,581,097	(6,407,337)	-19%
Miscellaneous	(2,878,230)	5,941,595	63,000	153,153,841	153,090,841	43,001%
Operating Transfers In	42,479,157	35,716,611	62,159,969	50,159,305	(12,000,664)	-19%
Total Resources	**44,963,707**	**93,542,681**	**96,211,403**	**230,894,243**	**134,682,840**	**140%**
Requirements						
Materials & Services	31,461,928	98,022,506	144,631,332	106,565,955	(38,065,377)	-26%
Other	149	135	-	350	350	0%
Interdepartmental	6,234,546	7,166,107	6,410,546	5,898,102	(512,444)	-8%
Operating Transfers Out	793,050	879,809	1,085,549	1,625,189	539,640	50%
Capital Outlay	6,657,197	4,789,692	1,418,000	4,748,557	3,330,557	235%
Subtotal Requirements	**45,146,870**	**110,858,249**	**153,545,427**	**118,838,153**	**(34,707,274)**	**-23%**
Contingency	-	-	-	180,630,328	180,630,328	0%
Total Requirements	**45,146,870**	**110,858,249**	**153,545,427**	**299,468,481**	**145,923,054**	**95%**
Resoures under Requirements	**(183,163)**	**(17,315,568)**	**(57,334,024)**	**(68,574,238)**	**(11,240,214)**	**20%**
Fund Equity	94,301,259	76,985,690	57,334,024	68,574,238	11,240,214	20%
Ending Fund Balance	**$ 94,118,096**	**$ 59,670,122**	**-**	**-**	**-**	

Programs:

1. ***LUT Capital Projects*** (*362-606505*) This program accounts for the financial activities in support of the design, permitting and construction of the MSTIP transportation capital improvement projects.

362 - MSTIP Projects Status

Project Name	Project Type	Amount	Status
MSTIP 3			
MSTIP 3 Administration	Program	$1,262,455	Program
Safety Program	Program	22,560	Program
Traffic Flow Enhancement Program	Program	20,683	Program
MSTIP 3C			
Tualatin Sherwood Road - Borchers to Langer Farms	Road	1,969,650	Construction
Walker Road/Murray Blvd Intersection Imprvments	Road	3,650,682	Design-Const
Walker Road (Schendel to Butner)	Road	6,253,200	Construction
MSTIP 3D			
MSTIP 3d Opportunity Fund	Program	260,000	Program
Cornell Road - 102nd to 113th	Road	700	Post-Construction
198th - TV Hwy to Farmington	Road	3,051,000	Post-Construction
25th Avenue/Cornell Road Intersection	Road	4,469,200	Construction
Cornelius Pass Road Bridge over Rock Creek	Bridge	98,500	Construction
MSTIP 3D HG			
Cornelius Pass Road - Frances to TV Hwy	Road	35,000	Post-Construction
Roy Rogers Road - Scholls Ferry to Bull Mountain	Road	1,250	Post-Construction
209th Avenue - TV Hwy to Blanton	Road	1,765,490	Construction
Thompson Road - Kenny to Saltzman	Road	3,313,493	Construction
Cornelius Pass Road Bridge over Butternut Creek	Bridge	30,000	Post-Construction
SW Kinnaman Rd (209th-198th)	Road	1,017,537	Construction
SFR (Tile Flat to Roy Rogers)	Road	782,020	Design
Tile Flat Road (UGB to SFR)	Road	642,020	Design
Blanton St (209th-198th)	Road	5,227,000	Construction
Thompson (Saltzman-Marcotte)	Road	1,100,710	Construction
MSTIP 3E			
Main Street/Banks Rd/Cedar Canyon Intersection	Road	2,679,000	Construction
Martin Rd/Hwy 47-Verboort Rd	Road	78,362	Post-Construction
Walker Road - 173rd to 185th	Road	8,856,250	Construction
Century Blvd Extension - Baseline to Lois	Road	20,823,000	Construction
Stringtown Road Bridge over Pickett Creek	Bridge	965,000	Construction
Tualatin Sherwood Road - Teton to Langer Farms	Road	25,441,500	Construction
Roy Rogers Road - Borchers to Chicken Creek	Road	1,143,150	Post-Construction
HWY 47/Maple/Fern Hill Intersection	Road	1,414,110	Construction
121st Avenue - Tippit to Whistler	Road	28,827	Post-Construction
Farmington Road/River Road Intersection	Road	6,340,030	Construction
Saltzman Road - Laidlaw to Bayonne	Road	1,238,600	Design
MSTIP 3e Opportunity Fund	Program	827,091	Program
Millikan Way - Watson to Lombard (Xfer to Beaverton)	Road	3,000,150	Design

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

Project Name	Project Type	Amount	Status
Alexander - 178th to 192nd	Road	4,215,515	Construction
SW 170th Ave (Merlo to Alex)	Road	436,590	Design
SW Denney Rd-Scholls Fy to 217	Road	3,907,210	Construction
205th - Quatama to Baseline	Road	7,750	Design
Bonita-Sequoia Signal	Road	212,868	Design
MSTIP 3F			
MSTIP 3f Projects	Road	2,250,000	Design
	Total	**$ 118,838,153**	

This fund accounts for the activities necessary for construction of extra capacity street facilities. The projects in this fund are funded with the recent incremental increase in gas tax revenue, Gain Share revenue, and 1% bike and pedestrian funding.

Budget Analysis:

Revenues increase $9,628,454 (75%). Expenditures, excluding Contingency, decrease $8,571,601 (27%). Beginning fund balance decreases $2,949,860 (16%).

Intergovernmental revenue increased due to additional revenue from Oregon Department of Transportation, Hillsboro and Forest Grove, Other Federal and Other local Intergovernmental revenues. These revenues are primarily based on project statuses for Council Creek Trail (CCRT), CCRT Enhanced Street Crossings, and Basalt Creek Parkway. The increase in the Other Federal Grants is solely attributed to the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant awarded to Washington County for the Council Creek Regional Trail project.

Operating transfers in from Road Fund and Major Street Transportation Improvement Program (MSTIP) increased, Transportation Development Tax (TDT) Transfer decreased, and transfers from Gain Share remained steady. Road Fund transfers increased largely due to the addition of the Timber Road construction project. The MSTIP Opportunity Fund provided a local match to leverage external funding for several projects including the Council Creek Regional Trail and the CCRT Enhanced Street Crossings projects. TDT Transfer decreased due to project timing, however, transfer reductions and increases are a result of normal fluctuations in project timing and schedules.

Materials and Supplies decreased significantly, primarily due to unobligated reserve moving from there to contingency.

Interfund expenditures increased in Intradepartment Charges – General for project labor as several new projects have been added into this fund and are scheduled to begin.

Capital outlay increased due to right-of-way acquisitions needed for projects, primarily the Basalt Creek Parkway project.

Key Issues:

Regulatory requirements changes, supply and contractor cost escalations, and personnel costs, increase the total cost of each project.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 2,060,982	$ 1,073,136	3,367,601	9,137,653	5,770,052	171%
Miscellaneous	(47,341)	320,141	-	700,172	700,172	0%
Operating Transfers In	10,608,182	12,136,949	9,474,340	12,632,570	3,158,230	33%
Total Resoures	**12,621,823**	**13,530,226**	**12,841,941**	**22,470,395**	**9,628,454**	**75%**
Requirements						
Materials & Services	7,292,021	9,505,625	28,938,434	15,449,361	(13,489,073)	-47%
Interdepartmental	2,567,198	1,938,906	1,976,862	3,268,270	1,291,408	65%
Operating Transfers Out	753,644	617,373	72,426	45,956	(26,470)	-37%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Capital Outlay	-	277,850	363,466	4,016,000	3,652,534	1,005%
Subtotal Requirements	**10,612,863**	**12,339,754**	**31,351,188**	**22,779,587**	**(8,571,601)**	**-27%**
Contingency	-	-	-	15,250,195	15,250,195	0%
Total Requirements	**10,612,863**	**12,339,754**	**31,351,188**	**38,029,782**	**6,678,594**	**21%**
Resources over / (under) Requirements	**2,008,960**	**1,190,472**	**(18,509,247)**	**(15,559,387)**	**2,949,860**	**-16%**
Fund Equity	17,515,838	18,706,312	18,509,247	15,559,387	(2,949,860)	-16%
Ending Fund Balance	**$ 19,524,798**	**$ 19,896,784**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
LUT Capital Projects	$ 1,182,854	$ 6,325,485	17,245,039	19,475,947	2,230,908	13%
Bikeway & Pedestrian	125,629	777,393	2,838,000	4,650,223	1,812,223	64%
Bridge Program	28,624	89,950	-	-	-	0%
Road Fund Capital Projects	7,741,964	4,329,448	7,412,549	9,498,230	2,085,681	28%
Gain Share Bike & Pedestrian	1,082,038	410,862	2,957,600	3,992,382	1,034,782	35%
Gain Share ITS (Intelligent Trans System)	451,754	406,616	898,000	413,000	(485,000)	-54%
Total Requirements	**10,612,863**	**12,339,754**	**31,351,188**	**38,029,782**	**6,678,594**	**21%**

Programs

1. ***LUT Capital Projects*** (*368-606505*) Program accounts for the financial activities related to road construction activities.
2. ***Bikeway & Pedestrian*** (*368-606520*) Program accounts for the financial activities related to bikeway and pedestrian projects
3. ***Bridge Program*** (*368-606525*) Program accounts for the financial activities related to bridge replacement projects
4. ***Road Fund Capital Projects*** (*368-606535*) Program accounts for the financial activity of capital transportation projects financed by the Road Fund.
5. ***Gain Share Bike & Pedestrian*** (*368-606550*) Program accounts for the financial activities related to Gain Share supported bikeway and pedestrian projects including the Safe Routes to Schools Program.
6. ***Gain Share ITS (Intelligent Trans System)*** (*368-606555*) Program accounts for the financial activities related to gain share supported intelligent transportation system projects.

Transportation Development Tax 374-6065 Budget Detail

This fund has been established to provide a separate program to account for resources made available by the creation of a new transportation tax on development. The Transportation Development Tax (TDT) was approved by voters in November 2008 and replaced the Traffic Impact Fee (TIF) which will be phased out over the next several years. The TDT is collected from new development for use in building transportation system capacity.

Budget Analysis:

Revenues increase $432,444 (9%). Expenditures, excluding Contingency, decrease $43,681,529 (94%). Beginning fund balance decreases $9,554,340 (23%).

Charges for Services decreased due to slower development revenue. Miscellaneous revenue increased overall due to increased interest income.

Materials and Services saw a substantial reduction as we moved our unobligated reserve from there to contingency. Other Expenditures decreased due to the elimination of bank charges. Interfund expenditures increased due to project advancement and the contribution match required.

Transfers to other funds decreased primarily due to a decrease in Transfer to MSTIP 3 Fund for one-time project transfers that occurred in FY 2023-24. Fluctuations are normal based on the nature of projects and development fees allocated to County Service Districts.

FY 2024-25 has one project budgeted, but has funds committed for future projects and current projects in other funds with future transfers from the Nike TDT deposits as they near completion. Nike transfers include Project #100309 - Walker Rd (Schendel to Butner) and Project #100238 - Walker Rd/Murray Blvd Intersection Improvements. Future projects include, but are not limited to, Thompson Rd (Saltzman to Marcotte), Laidlaw Rd (Saltzman to Marcotte), Marcotte Rd (Laidlaw to Thompson), and Saltzman Rd (Laidlaw to Thompson).

Key Issues:

Regulatory requirements changes, supply and contractor cost escalations, and personnel costs, increase the total cost of each project.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 4,407,029	$ 2,840,518	5,000,000	4,000,000	(1,000,000)	-20%
Miscellaneous	(1,148,455)	670,583	-	1,432,444	1,432,444	0%
Operating Transfers In	802,079	-	-	-	-	0%
Total Resources	**4,060,653**	**3,511,101**	**5,000,000**	**5,432,444**	**432,444**	**9%**
Requirements						
Materials & Services	36,703	1,018,789	31,192,691	692,677	(30,500,014)	-98%
Other	1,421	-	2,000	-	(2,000)	-100%
Interdepartmental	550,658	454,986	320,721	369,115	48,394	15%
Operating Transfers Out	9,289,799	724,639	14,871,024	1,643,115	(13,227,909)	-89%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Subtotal Requirements	**9,878,581**	**2,198,414**	**46,386,436**	**2,704,907**	**(43,681,529)**	**-94%**
Contingency	-	-	-	34,559,633	34,559,633	0%
Total Requirements	**9,878,581**	**2,198,414**	**46,386,436**	**37,264,540**	**(9,121,896)**	**-20%**
Resources over / (under) Requirements	**(5,817,928)**	**1,312,687**	**(41,386,436)**	**(31,832,096)**	**9,554,340**	**-23%**
Fund Equity	39,301,107	40,613,793	41,386,436	31,832,096	(9,554,340)	-23%
Ending Fund Balance	**$ 33,483,179**	**$ 41,926,480**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
LUT Capital Projects	$ 152,714	$ 1,008,482	-	545,984	545,984	0%
Administration and Analysis	9,725,867	1,189,932	46,386,436	36,718,556	(9,667,880)	-21%
Total Requirements	**9,878,581**	**2,198,414**	**46,386,436**	**37,264,540**	**(9,121,896)**	**-20%**

Programs:

1. ***LUT Capital Projects*** (*374-606505*) Program accounts for the financial activities related to road construction activities.
2. ***Administration and Analysis*** (*374-606510*) Program accounts for the financial activities related to administration of the TDT analysis and transportation planning efforts.

This fund accounts for the North Bethany System Development Charges (North Bethany SDC) that fund needed capacity improvements.

Budget Analysis:

Revenues increase $56,375 (8%). Expenditures, excluding Contingency, decrease $93,625 (10%).

Charges for Materials and Services show a decrease due to unobligated funds now being allocated to Contingency. North Bethany County Service District for Roads (North Bethany CSDR) development activity continues to slow.

Transfers to other funds reflect a increase, primarily in the transfer to North Bethany County Service District for Roads (NBCSDR), to provide design resources toward Project #100709 - Kaiser (Springville-Brugger) and design and construction resources toward Project #100461 - Springville Road (Joss to Portland Community College (PCC) entrance).

The transfer to North Bethany CSDR for FY 2024-25 includes new revenue and all available funds less expenditures for the current budget year.

Key Issues:

This fund was established in FY 2011-12 as a supplemental System Development Charge (SDC) on development in North Bethany. Funds are used for transportation projects in the community. A $795,804 transfer to the North Bethany CSDR for the construction of Project #100461 - Springville Road (Joss to PCC entrance) and design of Project #100709 - Kaiser (Springville-Brugger) is budgeted in FY 2024-25.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 1,565,706	$ 1,224,200	750,000	800,000	50,000	7%
Miscellaneous	(16,811)	53,874	-	6,375	6,375	0%
Total Resources	**1,548,895**	**1,278,074**	**750,000**	**806,375**	**56,375**	**8%**
Requirements						
Materials & Services	-	-	161,097	6,571	(154,526)	-96%
Interdepartmental	18,023	7,962	4,316	4,000	(316)	-7%
Operating Transfers Out	1,011,262	1,966,710	734,587	795,804	61,217	8%
Subtotal Requirements	**1,029,285**	**1,974,672**	**900,000**	**806,375**	**(93,625)**	**-10%**
Contingency	-	-	-	150,000	150,000	0%
Total Requirements	**1,029,285**	**1,974,672**	**900,000**	**956,375**	**56,375**	**6%**
Resources under Requirements	**519,610**	**(696,598)**	**(150,000)**	**(150,000)**	**-**	**0%**
Fund Equity	900,471	203,874	150,000	150,000	-	0%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Ending Fund Balance	$ 1,420,081	$ (492,724)	-	-	-	

Programs:

1. ***Administration and Analysis*** (*376-606510*) Program accounts for the financial activities related to administration of the North Bethany SDC analysis and transportation planning efforts.

This fund was established in FY 2015-16 and accounts for the Bonny Slope West System Development Charges (SDC) that will help fund needed capacity improvements in Bonny Slope.

Budget Analysis:

Revenues increase $76,173 (18%). Expenditures, excluding Contingency, decrease $4,810,035 (92%). Beginning fund balance decreases $169,127 (4%).

System Development Charges (SDC) revenue collection is expected to decrease based on approximately 20 single-family detached units to be built in FY 2024-25, with SDC fees of approximately $10,093 each.

Transfer from TDT – Transportation Development Tax Fund is projected to decrease from $220,000 in FY 2023-24 to $200,000 in FY 2024-25.

Bonny Slope West SDC funds will be allocated between four projects, Thompson Road (Saltzman Road to Marcotte Road), Laidlaw Road (Saltzman Road to Marcotte Road), Marcotte Road (Laidlaw Road to Thompson Road) and Saltzman Road (Laidlaw Road to Thompson Road).

Materials and Services expenditures decrease due to future project appropriations previously held in Professional Services. Contingency holds $592,991 obligated for current projects and $4.1 million as unobligated for future projects.

Transfer to Other Funds increased related to Project #100694 Thompson Rd (Saltzman to Marcotte) that is housed in MSTIP 3 Fund and reflects the slight decrease in transfers to Road Fund.

Key Issues:

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

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 338,430	$ 119,296	220,000	200,000	(20,000)	-9%
Miscellaneous	(138,751)	82,142	-	196,173	196,173	0%
Operating Transfers In	-	-	200,000	100,000	(100,000)	-50%
Total Resoures	**199,679**	**201,438**	**420,000**	**496,173**	**76,173**	**18%**
Requirements						
Materials & Services	-	-	4,998,338	19,908	(4,978,430)	-100%
Interdepartmental	8,677	16,867	4,600	4,000	(600)	-13%
Operating Transfers Out	1,154	161,996	202,013	371,008	168,995	84%
Subtotal Requirements	**9,831**	**178,863**	**5,204,951**	**394,916**	**(4,810,035)**	**-92%**
Contingency	-	-	-	4,717,081	4,717,081	0%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Total Requirements	**9,831**	**178,863**	**5,204,951**	**5,111,997**	**(92,954)**	**-2%**
Resources over / (under) Requirements	**189,848**	**22,575**	**(4,784,951)**	**(4,615,824)**	**169,127**	**-4%**
Fund Equity	4,542,171	4,564,746	4,784,951	4,615,824	(169,127)	-4%
Ending Fund Balance	**$ 4,732,019**	**$ 4,587,321**	**-**	**-**	**-**	

Programs:

1. ***Administration and Analysis*** (*378-606510* Program accounts for the financial activities related to administration of the Bonny Slope West SDC analysis and transportation planning efforts.

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Non-operating

Debt Service

- General Obligation Bonds 304-3585
- Series 2016B FF&C 305-3585
- Miscellaneous Debt 306-3585

Risk Management/Insurance

- Liability/Casualty Insurance 504-3570
- Life Insurance 506-3570
- Workers Compensation Insurance 508-3570
- Medical Insurance 510-3570
- Unemployment Insurance 512-3570
- PERS Employer Stabilization 524-1615

Replacement/Reserve

- Revenue Stabilization 105-1660
- Animal Services Gifts & Donations 154-7095
- Building Equipment Replacement 232-3555
- ITS Systems Replacement 242-3526
- Fleet Replacement 502-3541

Miscellaneous

- General Fund Transfers 100-1670
- Lottery Program 156-1625
- Strategic Investment Program 204-1640
- Gain Share 205-1640
- Indirect Cost Recovery 222-3595

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Non-operating organization units generally provide an internal service for the entire County organization. For example, the Risk Management/Insurance funds provide a central accounting function for tracking organization-wide costs that are funded by charges to departments based on the number of employees, vehicles or claims experience. Replacement / Reserve funds are used to provide a central accounting function to funds which maintain reserve accounts or provide for assets that are at the end of their useful life. Miscellaneous Non-operating expenditures include the transfer of General Fund resources to special funds and the distribution of Strategic Investment and Gain Share program resources. Funds in the Non-operating budget are all special funds with the exception of the General Fund Transfers Program.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 181,182,639	$ 187,783,135	193,285,824	194,098,216	812,392	0%
Licenses and permits	1,616,548	1,528,510	1,600,000	1,438,500	(161,500)	-10%
Intergovernmental	18,993,220	18,459,145	18,516,000	18,592,000	76,000	0%
Charges for Services	96,803,126	100,985,270	118,234,661	139,783,553	21,548,892	18%
Fines & Forfeitures	908,778	639,469	778,000	621,000	(157,000)	-20%
Interdepartmental	33,603,273	38,233,331	(1,024,021)	-	1,024,021	-100%
Miscellaneous	(5,741,625)	11,267,617	7,642,959	9,157,823	1,514,864	20%
Operating Transfers In	98,064,587	89,308,128	56,076,328	68,153,049	12,076,721	22%
Total Resources	**425,430,546**	**448,204,605**	**395,109,751**	**431,844,141**	**36,734,390**	**9%**
Requirements						
Materials & Services	49,519,218	52,375,889	65,110,213	71,177,420	6,067,207	9%
Other	23,269,311	23,559,998	49,864,525	37,953,199	(11,911,326)	-24%
Interdepartmental	2,339,486	2,771,166	1,278,332	645,000	(633,332)	-50%
Operating Transfers Out	180,905,061	164,819,286	147,065,003	186,658,979	39,593,976	27%
Capital Outlay	1,820,766	2,325,589	22,246,720	25,266,587	3,019,867	14%
Subtotal Requirements	**257,853,842**	**245,851,928**	**285,564,793**	**321,701,185**	**36,136,392**	**13%**
Contingency	-	-	62,128,992	82,163,387	20,034,395	32%
Total Requirements	**257,853,842**	**245,851,928**	**347,693,785**	**403,864,572**	**56,170,787**	**16%**
Resources over Requirements	167,576,704	202,352,677	47,415,966	27,979,569	(19,436,397)	-41%
General Fund Subsidy	(259,202,874)	(293,978,847)	(139,042,136)	(146,908,806)	(7,866,670)	6%
Special Funds Beginning Balances	$ 91,626,170	$ 91,626,170	91,626,170	118,929,237	27,303,067	30%

Requirements by Organization Unit

Organization Unit	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
General Obligation Bonds	$ 4,902,438	$ 5,101,438	5,329,688	5,541,188	211,500	4%
Series 2016B FF&C	12,238,850	12,296,600	38,181,382	25,849,608	(12,331,774)	-32%
Miscellaneous Debt	5,531,971	5,698,754	5,889,763	6,027,828	138,065	2%
Subtotal - Debt Service	**22,673,259**	**23,096,792**	**49,400,833**	**37,418,624**	**(11,982,209)**	**-24%**
Liability/Casualty Insurance	4,582,802	4,372,135	11,610,911	12,601,871	990,960	9%
Life Insurance	339,463	353,272	517,676	517,676	-	0%
Workers Compensation Insurance	3,618,304	4,065,107	4,953,047	5,113,077	160,030	3%
Medical Insurance	35,697,117	36,681,298	55,352,753	59,834,440	4,481,687	8%
Unemployment Insurance	53,438	284,248	736,450	736,450	-	0%
PERS Employer Stabilization	-	-	350,993	356,146	5,153	1%
Subtotal - Risk Management/Insurance	**44,291,124**	**45,756,060**	**73,521,830**	**79,159,660**	**5,637,830**	**8%**
Revenue Stabilization	-	-	11,615,582	-	(11,615,582)	-100%
Animal Services Gifts & Donations	-	11,240	2,607,286	3,434,261	826,975	32%
Building Equipment Replacement	947,120	316,497	15,430,384	19,080,483	3,650,099	24%
ITS Systems Replacement	1,310,000	1,015,000	1,588,102	2,015,272	427,170	27%
Fleet Replacement	1,425,590	2,609,413	26,048,307	26,858,886	810,579	3%
Subtotal - Replacement/Reserve	**3,682,710**	**3,952,150**	**57,289,661**	**51,388,902**	**(5,900,759)**	**-10%**
General Fund Transfers	96,210,291	90,545,106	94,787,356	107,670,178	12,882,822	14%
Lottery Program	2,885,323	2,707,507	2,982,000	2,996,000	14,000	0%
Strategic Investment Program	45,789,959	33,000,000	60,159,201	115,045,618	54,886,417	91%
Gain Share	8,572,222	8,572,222	13,184,211	13,619,851	435,640	3%
Indirect Cost Recovery	33,748,954	38,233,331	(1,024,021)	-	1,024,021	-100%
Subtotal - Miscellaneous	**187,206,749**	**173,058,166**	**170,088,747**	**239,331,647**	**69,242,900**	**41%**
Total Requirements	**$ 257,853,842**	**$ 245,863,168**	**350,301,071**	**407,298,833**	**56,997,762**	**16%**
General Fund	96,210,291	90,545,106	106,402,938	107,670,178	1,267,240	1%
Special Funds	161,643,551	155,306,822	241,290,847	296,194,394	54,903,547	23%
Total Requirements	**$ 257,853,842**	**$ 245,851,928**	**347,693,785**	**403,864,572**	**56,170,787**	**16%**

This fund accounts for the principal and interest on the Series 2016 B Full Faith and Credit Obligations (FF&C). Proceeds from this issue are being used to provide funding for capital projects for Washington County facilities, the building of an Event Center and various Major Street Transportation Improvement Program projects.

Budget Analysis:

Revenues increase $3,082,625 (40%). Expenditures decrease $12,331,774 (32%). Beginning fund balance decreases $15,414,399 (50%).

In December 2016 the County issued $121 million in Full Faith and Credit Obligations (FF&C). The proceeds from the borrowing are being used to fund three project areas - general facilities projects, construction of the Wingspan Event and Conference Center, and road projects associated with the Major Street Transportation Improvement Program (MSTIP).

Revenues to this fund represent funding sources to pay the annual debt service and are derived from the General Fund, Gain Share Fund, and Transient Lodging Tax (TLT) revenue.

The debt service payments under Other Expenditures represent the actual payments according to the debt service amortization schedule as well as the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

Key Issues:

In December 2016 the County issued $121 million in FF&C. Proceeds from the borrowing are used to fund three project areas – general facilities projects, construction of the Wingspan Event and Conference Center, and road projects associated with the Major Street Transportation Improvement Program (MSTIP). Revenues to this fund are to pay the annual debt service and come from General Fund, Gain Share Fund, and TLT revenue.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 1,044,572	$ 1,273,743	1,254,204	-	(1,254,204)	-100%
Operating Transfers In	19,372,179	21,608,045	6,398,779	10,735,608	4,336,829	68%
Total Resources	**20,416,751**	**22,881,788**	**7,652,983**	**10,735,608**	**3,082,625**	
Requirements						
Other	12,238,850	12,296,600	38,181,382	25,849,608	(12,331,774)	-32%
Subtotal Requirements	**12,238,850**	**12,296,600**	**38,181,382**	**25,849,608**	**(12,331,774)**	**-32%**
Total Requirements	**12,238,850**	**12,296,600**	**38,181,382**	**25,849,608**	**(12,331,774)**	**-32%**
Resources over / (under) Requirements	**8,177,901**	**10,585,188**	**(30,528,399)**	**(15,114,000)**	**15,414,399**	**-50%**
Fund Equity	19,816,954	30,402,142	30,528,399	15,114,000	(15,414,399)	-50%
Ending Fund Balance	**$ 27,994,855**	**$ 40,987,330**	**-**	**-**	**-**	

Requirements by Program

Program Description	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Debt Service	$ 12,238,850	$ 12,296,600	38,181,382	25,849,608	(12,331,774)	-32%
Series 2016 B General Fund Contributions	-	-	-	-	-	0%
Series 2016 B Gain Share Contributions	-	-	-	-	-	0%
Series 2016 B Tourism Dedicated Lodging Tax Contributions	-	-	-	-	-	0%
Series 2016 B MSTIP Contributions	-	-	-	-	-	0%
Total	**12,238,850**	**12,296,600**	**38,181,382**	**25,849,608**	**(12,331,774)**	

Programs:

1. ***Debt Service*** (*305-358505*) Principal and interest payments are taken from the amortization schedule included with the closing documents for the debt issue. All expenditures will be tracked in this program. Revenue is received as follows: 1) the General Fund's share of the debt service for General Facilities Capital projects, 2) Gain Share allocated to the Event Center project and future capital outlay, 3) Transient Lodging Tax revenue allocated for a portion of the debt service related to the Event Center project and 4) property taxes allocated to Major Streets Transportation Improvement Program (MSTIP) Fund's share of the debt service for MSTIP Projects.
2. ***Series 2016 B General Fund Contributions*** (*305-358510*) The General Fund's share of the debt service for General Facilities Capital projects.
3. ***Series 2016 B Gain Share Contributions*** (*305-358515*) Gain Share allocated to the Events Center project and future capital outlay will be received to pay the debt service for the Event Center and General Facilities Capital projects.
4. ***Series 2016 B Tourism Dedicated Lodging Tax Contributions*** (*305-358520*) Transient Lodging Tax revenue allocated for a portion of the debt service related to the Event Center project.
5. ***Series 2016 B MSTIP Contributions*** (*305-358525*) Property taxes allocated to MSTIP III Fund's share of the debt service for MSTIP Projects.

This fund pays the principal and interest on the May 2016 voter approved general obligation bond for the Emergency Communications System (911).

Budget Analysis:

Revenues increase $202,500 (4%). Expenditures increase $211,500 (4%). Beginning fund balance increases $9,000 (7%).

Property tax revenues are used to pay the debt service on these bonds. The debt service payments for FY 2024-25 will be levied in the fall of 2024; assumptions include a 96.02% collection rate. The beginning fund balance represents the building up of a reserve to cover any unforeseen revenue shortfalls.

The debt service payments in Other Expenditures represent the actual payment amounts according to the debt service amortization schedule as well as the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

Key Issues:

In May 2016, County voters approved a bond for the replacement and upgrade to the Emergency Communication System (9-1-1). The annual debt payment of approximately $5.5 million is allocated and collected through property tax statements.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 4,878,842	$ 5,042,935	5,162,606	5,365,106	202,500	4%
Miscellaneous	17,879	54,058	40,000	40,000	-	0%
Total Resources	**4,896,721**	5,096,993	**5,202,606**	**5,405,106**	**202,500**	**4%**
Requirements						
Other	4,902,438	5,101,438	5,329,688	5,541,188	211,500	4%
Subtotal Requirements	**4,902,438**	5,101,438	**5,329,688**	**5,541,188**	**211,500**	**4%**
Total Requirements	**4,902,438**	5,101,438	**5,329,688**	**5,541,188**	**211,500**	**4%**
Resources under Requirements	**(5,717)**	(4,445)	**(127,082)**	**(136,082)**	**(9,000)**	**7%**
Fund Equity	104,653	100,209	127,082	136,082	9,000	7%
Ending Fund Balance	**$ 98,936**	$ 95,764	**-**	**-**	**-**	

Programs:

1, ***Debt Service*** (*304-358505*) Principal and interest payments are taken from the amortization schedules included with the closing documents for the respective debt types.

Miscellaneous Debt 306-3585 Budget Detail

This fund accounts for the principal and interest on other debt not accounted for in the General Obligation Debt Service Fund or the 2016 Full Faith & Credit (FF&C) Debt Service Fund. The debt instruments accounted for in this fund include FF&C obligations, notes, and contracts for debt issued prior to calendar year 2016.

Budget Analysis:

Revenues increase $175,156 (3%). Expenditures increase $138,065 (2%). Beginning fund balance decreases $37,091 (100%).

Transfers from the General Fund and various special revenue funds provide the funding sources for the annual debt service payments.

The debt service payments in Other Expenditures represent the actual payments according to the debt service payment amortization schedule.as well as the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ -	$ -	306,938	13,761	(293,177)	-96%
Operating Transfers In	$ 5,532,172	$ 5,681,672	5,545,734	6,014,067	468,333	8%
Total Resources	**5,532,172**	**5,681,672**	**5,852,672**	**6,027,828**	**175,156**	**3%**
Requirements						
Other	5,531,971	5,698,754	5,889,763	6,027,828	138,065	2%
Subtotal Requirements	**5,531,971**	**5,698,754**	**5,889,763**	**6,027,828**	**138,065**	**2%**
Total Requirements	**5,531,971**	**5,698,754**	**5,889,763**	**6,027,828**	**138,065**	**2%**
Resources under Requirements	**201**	**(17,082)**	**(37,091)**	**-**	**37,091**	**-100%**
Fund Equity	37,091	20,009	37,091	-	(37,091)	-100%
Ending Fund Balance	**$ 37,292**	**$ 2,927**	**-**	**-**	**-**	

Programs

1. ***Debt Service*** (*306-358505*) Principal and interest payments are taken from the amortization schedules included with the closing documents for the respective debt types.

Miscellaneous Debt Service Fund (306) Revenue Detail

Item	Comment	Account	Debit	Credit
Misc Debt Service Fund Revenue	**General Fund Transfer**	306.358505.49005		$ 5,716,553
	MSTIP III (2001A Refunded)	100.167005.54195	$ 2,117,505	
	MSTIP III (2013 Ref 2006 New $)	100.167005.54195	1,907,303	
	PERS Rate Collections	100.167005.54195	1,689,745	
	Bank Service Charges	100.167005.54195	2,000	
Misc Debt Service Fund Revenue	**Cost Plan Transfer**	306.358505.49105		311,275
	PSB CWS Space	222.359505.54195	145,439	
	PSB COH Space	222.359505.54195	165,836	
		Totals	**$ 6,027,828**	**$ 6,027,828**

Debt service requirements **$ 6,027,828**

This fund and organization unit was established to pay claims, legal fees and adjustment services for the County's self-insurance program. Premiums for the County's property insurance, bonds and excess general liability are paid out of this fund.

Budget Analysis:

Revenues increase $990,960 (13%). Expenditures, excluding Contingency, increase $414,467 (6%). Contingency increases $576,493 (13%).

Revenues increase in accordance with the County's Cost Allocation Plan (CAP). The change is primarily due to rate increases to cover operating costs and maintain a healthy reserve for this fund.

Interdepartmental revenues increase due to higher costs for vehicle accident reimbursements and property reimbursements that are collected from insurance companies and others if they are responsible for damages to County property. Materials and Services increase primarily due insurance costs.

Contingency represents the anticipated ending fund balance / reserve for future claims as estimated by the actuarial report.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 7,743,805	$ 9,468,290	7,464,308	7,995,151	530,843	7%
Miscellaneous	$ (117,350)	$ 456,020	192,000	652,117	460,117	240%
Total Resources	**7,626,455**	**9,924,310**	**7,656,308**	**8,647,268**	**990,960**	**13%**
Requirements						
Materials & Services	2,406,999	2,021,698	7,256,282	7,665,780	409,498	6%
Other	3,511	-	-	-	-	0%
Interdepartmental	1,672,292	1,850,437	(4,969)	-	4,969	-100%
Operating Transfers Out	500,000	500,000	-	-	-	0%
Subtotal Requirements	**4,582,802**	**4,372,135**	**7,251,313**	**7,665,780**	**414,467**	**6%**
Contingency	-	-	4,359,598	4,936,091	576,493	13%
Total Requirements	**4,582,802**	**4,372,135**	**11,610,911**	**12,601,871**	**990,960**	**9%**
Resources over / (under) Requirements	**3,043,653**	**5,552,175**	**(3,954,603)**	**(3,954,603)**	**-**	**0%**
Fund Equity	4,139,700	9,691,875	3,954,603	3,954,603	-	0%
Ending Fund Balance	**$ 7,183,353**	**$ 15,244,050**	**-**	**-**	**-**	

Programs:

1. ***Insurance Liability*** (*504-357010*) Provides financial activities related to accounting for insurance required payments and revenues from departments to offset those costs.

This fund and organization unit was established to collect funds from departments for Life and Long Term Disability (LTD) insurance and, in turn, pays all Life/LTD premiums for insurance provided to County employees.

Budget Analysis:

Expenditures, excluding Contingency, decrease $292,928 (57%).

The fund balance target for this fund is approximately three months' expenditures and excess funds are held in Contingency.

The Human Resources Benefits team leads an annual review of the rate setting structure to stabilize the ongoing fund balance as well as the rates to charge the departments.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ 302,612	$ 303,653	517,676	517,676	-	0%
Total Resources	**302,612**	**303,653**	**517,676**	**517,676**	**-**	**0%**
Requirements						
Materials & Services	334,173	348,139	517,399	224,748	(292,651)	-57%
Interdepartmental	5,290	5,133	277	-	(277)	-100%
Subtotal Requirements	**339,463**	**353,272**	**517,676**	**224,748**	**(292,928)**	**-57%**
Contingency	-	-	-	292,928	292,928	0%
Total Requirements	**339,463**	**353,272**	**517,676**	**517,676**	**-**	**0%**
Resources over / (under) Requirements	**(36,851)**	**(49,619)**	**-**	**-**	**-**	**0%**
Fund Equity	131,231	81,611	-	-	-	0%
Ending Fund Balance	**$ 94,380**	**$ 31,992**	**-**	**-**	**-**	

Programs:

1. ***Insurance Employee Benefits*** (*506-357005*) Provides financial activities related to accounting for employee benefits.

Workers Compensation Insurance 508-3570 Budget Detail

This fund pays claims costs, premiums, administrative charges and payroll taxes, for those claims incurred during the fiscal year, and the continuing liability resulting from claims occurring in previous years.

Budget Analysis:

Revenues decrease $1,502,768 (29%). Expenditures, excluding Contingency, decrease $611,295 (13%). Contingency increases $771,325 (418%). Beginning fund balance increases $1,662,798 (658%).

Revenues decrease due to utilization of the fund balance from FY 2023-24.

Materials and Services decrease due to County's Cost Allocation Plan (CAP) decreases and projected insurance claims using FY 2023-24 claims data.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 3,200,162	$ 4,631,993	5,094,670	3,543,890	(1,550,780)	-30%
Miscellaneous	86,656	605,817	111,000	159,012	48,012	43%
Total Resources	**3,286,818**	**5,237,810**	**5,205,670**	**3,702,902**	**(1,502,768)**	**-29%**
Requirements						
Materials & Services	2,916,485	3,307,827	4,518,476	3,907,181	(611,295)	-14%
Other	230,925	191,617	250,000	250,000	-	0%
Interdepartmental	470,894	565,663	-	-	-	0%
Subtotal Requirements	**3,618,304**	**4,065,107**	**4,768,476**	**4,157,181**	**(611,295)**	**-13%**
Contingency	-	-	184,571	955,896	771,325	418%
Total Requirements	**3,618,304**	**4,065,107**	**4,953,047**	**5,113,077**	**160,030**	**3%**
Resources over / (under) Requirements	**(331,486)**	**1,172,703**	**252,623**	**(1,410,175)**	**(1,662,798)**	**-658%**
Fund Equity	(252,822)	919,881	(252,623)	1,410,175	1,662,798	-658%
Ending Fund Balance	**$ (584,308)**	**$ 2,092,584**	**-**	**-**	**-**	

Programs:

1. ***Insurance Liability*** (*508-357010*) Provides financial activities related to accounting for insurance required payments and revenues from departments to offset those costs.

This fund pays all administrative and claims costs associated with the medical, dental and vision insurance plans, wellness program, employee assistance and flexible spending accounts for dependent care and health expenses.

Budget Analysis:

Revenues increase $4,481,687 (10%). Expenditures, excluding Contingency, increase $3,248,184 (7%). Contingency increases $1,233,503 (13%).

Revenues for Charges for Services increases 9.6% as the County continues to find way to minimize health insurance cost. The County charges a blended health insurance rate to departments that is intended to cover the actual costs incurred based on each employee's elected benefit level.

Expenditures increase due primarily to premium adjustments effective January 1, 2024 and projected adjustments for January 2025 which are offset by the addition of Contingency this year to fund future cost increases and provide a stable cash flow for the fund.

County employees pay 5% or 10% of their health care costs based on their plan choices (Providence low or high deductible; Kaiser low or high deductible; ODS Dental or Kaiser Dental). In addition, approximately 84 employees waive all three coverages (medical, dental & vision) and are eligible to receive a contribution to a Voluntary Employee Benefit Account (VEBA).

The fund balance target is approximately $9.0 million, about 2-3 months of expenditures, to allow for adequate cash flow during the fiscal year. The projected beginning fund balance for FY 2024-25 is $8.7 million, which is similar to FY 2023-24. The fund balance will continue to be managed through rates charged to departments.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 39,268,030	$ 38,103,425	46,193,130	50,630,000	4,436,870	10%
Miscellaneous	428,460	698,001	465,183	510,000	44,817	10%
Total Resources	**39,696,490**	**38,801,426**	**46,658,313**	**51,140,000**	**4,481,687**	**10%**
Requirements						
Materials & Services	35,567,723	36,493,540	45,621,750	48,875,000	3,253,250	7%
Interdepartmental	129,394	187,758	5,066	-	(5,066)	-100%
Subtotal Requirements	**35,697,117**	**36,681,298**	**45,626,816**	**48,875,000**	**3,248,184**	**7%**
Contingency	-	-	9,725,937	10,959,440	1,233,503	13%
Total Requirements	**35,697,117**	**36,681,298**	**55,352,753**	**59,834,440**	**4,481,687**	**8%**
Resources over / (under) Requirements	**3,999,373**	**2,120,128**	**(8,694,440)**	**(8,694,440)**	**-**	**0%**
Fund Equity	8,727,446	10,847,574	8,694,440	8,694,440	-	0%
Ending Fund Balance	**$ 12,726,819**	**$ 12,967,702**	**-**	**-**	**-**	

Programs:

1. ***Insurance Employee Benefits*** (*510-357005*) Provides financial activities related to accounting for employee, Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and Retiree benefits.

This fund and organizational unit was established to collect funds from departments for unemployment insurance and, in turn, pay unemployment claims.

Budget Analysis:

Expenditures, excluding Contingency, increase $49,778 (20%). Contingency decreases $49,778 (10%).

Unemployment claims are improving as the employment market improves.

The fund balance target is set at one year's expenditures based on the unemployment claims experienced during the 2009 through 2012 economic downturn. Future rates to the departments will be adjusted as needed to restore the fund balance to target level.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 199,043	$ 146,996	147,641	147,641	-	0%
Miscellaneous	$ (20,485)	$ 15,347	-	-	-	0%
Total Resources	**178,558**	**162,343**	**147,641**	**147,641**	**-**	**0%**
Requirements						
Materials & Services	48,663	279,476	254,000	304,000	50,000	20%
Interdepartmental	4,775	4,772	222	-	(222)	-100%
Subtotal Requirements	**53,438**	**284,248**	**254,222**	**304,000**	**49,778**	**20%**
Contingency	-	-	482,228	432,450	(49,778)	-10%
Total Expenditures	**53,438**	**284,248**	**736,450**	**736,450**	**-**	**0%**
Resources over / (under) Requirements	**125,120**	**(121,905)**	**(588,809)**	**(588,809)**	**-**	**0%**
Fund Equity	645,335	523,430	588,809	588,809	-	0%
Ending Fund Balance	**$ 770,455**	**$ 401,525**	**-**	**-**	**-**	

Programs:

1. ***Insurance Employee Benefits*** (*512-357005*) Provides financial activities related to accounting for employee unemployment benefits.

This fund was established to maintain a reserve for future rate increases. Resources may be used to offset an Oregon Public Employees Retirement System (PERS) rate increase or to make a lump sum payment to PERS to reduce Washington County's unfunded liability.

The Board of Commissioners created this fund to accumulate resources to partially offset future PERS rate increases.

Budget Analysis:

Contingency decreases $350,993 (100%). Beginning fund balance decreases $9,347 (3%).

In FY 2019-20, Washington County established a PERS side account for $14.5 million to offset the increasing PERS employer rates. This investment is partially funded by the $6.8 million set aside from the PERS Employer Rate Stabilization Fund and an $8.2 million transfer from the General Fund. This investment provided PERS employer rate savings of approximately $1 million per year during the 2019-2021 biennium; and it is expected to gradually grow to nearly $1.9 million per year during the 2035-2037 biennium. During this period (FY 2019-20 to FY 2036-37), the cumulative rate reduction is estimated to be nearly $26 million. The Special Funds portion of the $8.2 million investment is being charged through payroll to return to General Fund.

The beginning fund balance for FY 2024-25 is $341,646 and is expected to remain in this fund until the County's next PERS investment.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Miscellaneous	$ (9,972)	$ 5,653	-	14,500	14,500	0%
Total Resources	**(9,972)**	**5,653**	**-**	**14,500**	**14,500**	**0%**
Requirements						
Operating Transfers Out	-	-	-	356,146	356,146	0%
Subtotal Requirements	**-**	**-**	**-**	**356,146**	**356,146**	**0%**
Contingency	-	-	350,993	-	(350,993)	-100%
Total Requirements	**-**	**-**	**350,993**	**356,146**	**5,153**	**1%**
Resources over / (under) Requirements	**(9,972)**	**5,653**	**(350,993)**	**(341,646)**	**9,347**	**-3%**
Fund Equity	325,993	331,646	350,993	341,646	(9,347)	-3%
Ending Fund Balance	**$ 316,021**	**$ 337,299**	**-**	**-**	**-**	

Programs:

1. ***PERS Employer Rate Stabilization*** (*524-161505* This program accounts for PERS reserve activity.

This fund provides for the reservation of resources transferred from the General Fund. The Revenue Stabilization Fund combined with the General Fund Contingency, and fund balance in the Strategic Investment Program Fund comprises the General Fund reserve.

Budget Analysis:

Expenditures decrease $11,615,582 (100%). Beginning fund balance decreases $11,615,582 (100%).

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Requirements						
Operating Transfers Out	$ -	$ -	11,615,582	-	(11,615,582)	-100%
Subtotal Requirements	**-**	**-**	**11,615,582**	**-**	**(11,615,582)**	**-100%**
Total Requirements	**-**	**-**	**11,615,582**	**-**	**(11,615,582)**	**-100%**
Resources under Requirements	**-**	**-**	**(11,615,582)**	**-**	**11,615,582**	**-100%**
Fund Equity	11,615,582	11,615,582	11,615,582	-	(11,615,582)	-100%
Ending Fund Balance	**$ 11,615,582**	**$ 11,615,582**	**-**	**-**	**-**	

Programs:

1. ***Revenue Stabilization*** (*105-166005*) The fund balance in this fund is considered the General Fund Reserve and is a portion of the General Fund's fund balance for the fund balance target calculation.

This fund provides resources for systematic replacement of various building and equipment components of the County's buildings.

Budget Analysis:

Revenues decrease $160,202 (3%). Expenditures, excluding Contingency, increase $2,816,988 (20%). Contingency increases $833,111 (51%). Beginning fund balance increases $3,810,301 (36%).

Building equipment replacement revenues are generated as a Cost Allocation Plan (CAP) function based on the square footage of county owned buildings. The revenues anticipated for FY 2024-25 are $160,202 (3%) lower than the prior fiscal year. Interest earning projections are not included in the proposed budget in anticipation of robust expenditure activity within the fund; however, any earnings realized will offset new CAP expenses.

Due to resource capacity issues resulting from long-term Project Manager vacancies, the proposed increase in appropriations is the result of the carry forward of incomplete projects in process, timing of peak construction for construction projects, and the addition of projects intended to prevent interruption to service delivery countywide. The proposed budget will provide for a robust schedule of heating, ventilation, and air conditioning (HVAC) maintenance, urgent roof replacements, plumbing restoration and other building system repairs at various buildings within the county portfolio.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ -	$ -	4,821,701	4,661,499	(160,202)	-3%
Miscellaneous	$ (225,251)	$ 28,041	-	-	-	0%
Operating Transfers In	$ 2,745,506	$ 4,673,370	-	-	-	0%
Total Resources	**2,520,255**	**4,701,411**	**4,821,701**	**4,661,499**	**(160,202)**	**-3%**
Requirements						
Materials & Services	104,973	49,962	53,428	58,939	5,511	10%
Interdepartmental	-	-	767	-	(767)	-100%
Capital Outlay	842,147	266,535	13,757,756	16,570,000	2,812,244	20%
Subtotal Requirements	**947,120**	**316,497**	**13,811,951**	**16,628,939**	**2,816,988**	**20%**
Contingency	-	-	1,618,433	2,451,544	833,111	51%
Total Requirements	**947,120**	**316,497**	**15,430,384**	**19,080,483**	**3,650,099**	**24%**
Resources over / (under) Requirements	**1,573,135**	**4,384,914**	**(10,608,683)**	**(14,418,984)**	**(3,810,301)**	**36%**
Fund Equity	7,249,063	11,633,978	10,608,683	14,418,984	3,810,301	36%
Ending Fund Balance	**$ 8,822,198**	**$ 16,018,892**	**-**	**-**	**-**	

Programs:

1. ***Equipment Replacement*** (*232-355505*) Accounts for financial activities related to funds held in reserve for building equipment replacement and upgrades to County facilities.

FY 2024-25 BER Building Equipment Replacement

Description	Project	Total
Roof:		
Courthouse		**$ 1,000,000**
Waterline:		
LEC/Jail Domestic Supply Line Repl*		**500,000**
HVAC:		**3,500,000**
Law Enforcement Center/Jail*	$ 2,500,000	
Community Corrections Center*	50,000	
Courthouse HVAC Controls	400,000	
Public Safety Bldg (Old Jail)	300,000	
Service Center East	200,000	
Public Services Bldg 2nd Floor	50,000	
Fire & Security Systems:		**825,000**
LEC/Jail Fire Detection System Update	750,000	
Public Services Bldg Fire Alarm Upgrade	75,000	
Miscellaneous:		**1,658,939**
Elevators	500,000	
Flooring (select areas)	300,000	
Courthouse Lighting	200,000	
Community Corrections Water Heater	80,000	
Parking Structure HVAC Protection	45,000	
LEC Property & Evidence Walk-In Freezer	75,000	
LEC Jail Kitchen Drain Line	50,000	
Justice Services Bldg Lighting	350,000	
Cost Allocation Plan Matrix	58,939	
Project Continuation - Countywide		**9,145,000**
Contingency		**2,451,544**
Total		**$ 19,080,483**

This fund provides funding for systematic replacement of key information technology assets.

Budget Analysis:

Revenues increase $204,602 (17%). Expenditures, excluding Contingency, increase $355,188 (36%). Contingency increases $71,982 (12%). Beginning fund balance increases $222,568 (62%).

The net revenue increase of $204,602 reflects the impact of major funding model changes to the two programs within Fund 242 Replacement for FY 2024-25.

Revenue increases by $1,355,188 for the newly implemented ITS Computer Replacement Program in FY 2024-25. This new program is intended to provide funding stability for computer lifecycle replacement Countywide. The funding model for this program is a direct charge to departments annually in an amount to fund the replacement of deployed computers on a four-year lifecycle for laptops and five-year lifecycle for desktops. For FY 2024-25, the program expenditures are projected to be the full amount of $1,355,188 to address the deferred maintenance needs due to FY 2023-24 one-time ITS budget reduction. The difference between current fiscal year revenue and expenditure will be budgeted as Contingency and reserved for future computer replacement needs. This new program is budgeted with no Contingency in FY 2024-25.

Within the ITS Systems Replacement program revenue decreases by $1,150,586 (94%) due to the funding model change implemented by the County's Cost Allocation Plan (CAP). The revenue for this program is calculated based on the depreciation schedule of the Oracle Fixed Asset System in accordance with 2 CFR 200.436 and is charged through the CAP. The annual revenue and expenditures have been approximately $1.0 million respectively in prior years. FY 2024-25 revenue decreases to a remaining $78,169 because the department became an Internal Service Fund in FY 2023-24, changing the funding methodology that calculates the deprecation expenditure for CAP. To maintain a minimum Contingency level, no expenditure is budgeted in this program for FY 2024-25.

Key Issues:

With the 94% reduction to revenue for the ITS Systems Replacement Program, ITS will need to revise the funding model to meet the unfunded replacements needs for IT systems infrastructure. ITS estimates the total need at $3.0 million, with an estimated expenditure for replacement projects at $1.5 million annually. The program was already significantly underfunded, but given the additional reduction – ITS does not have sufficient funds to support future replacement needs. This also impacts Fund 354 Capital Projects as Fund 242 Replacement would transfer funds to support replacement projects as expensed in the Capital Fund. In the interim, ITS will need to rebalance revenue and contingency within Fund 354 to backfill this funding gap until a new funding model for countywide IT infrastructure is operationalized.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ -	$ -	-	1,433,357	1,433,357	0%
Miscellaneous	$ (2,963)	$ (6,187)	-	-	-	0%
Operating Transfers In	$ 651,514	$ 1,350,725	1,228,755	-	(1,228,755)	-100%
Total Resources	**648,551**	**1,344,538**	**1,228,755**	**1,433,357**	**204,602**	**17%**
Requirements						
Materials & Services	-	-	-	1,355,188	1,355,188	0%

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Operating Transfers Out	1,310,000	1,015,000	1,000,000	-	(1,000,000)	-100%
Subtotal Requirements	**1,310,000**	**1,015,000**	**1,000,000**	**1,355,188**	**355,188**	**36%**
Contingency	-	-	588,102	660,084	71,982	12%
Total Requirements	**1,310,000**	**1,015,000**	**1,588,102**	**2,015,272**	**427,170**	**27%**
Resources over / (under) Requirements	**(661,449)**	**329,538**	**(359,347)**	**(581,915)**	**(222,568)**	**62%**
Fund Equity	23,622	353,160	359,347	581,915	222,568	62%
Ending Fund Balance	**$ (637,827)**	**$ 682,698**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
ITS Systems Replacement	$ 1,310,000	$ 1,015,000	1,588,102	660,084	(928,018)	-58%
ITS Computer Replacement	-	-	-	1,355,188	1,355,188	0%
Total Requirements	**1,310,000**	**1,015,000**	**1,588,102**	**2,015,272**	**427,170**	

Programs:

1. ***ITS Systems Replacement*** (*242-352605*) This program provides financial activities related to funds held in reserve for technology systems replacement.
2. ***ITS Computer Replacement*** (*242-352650*) This program accounts for financial activities related to funds held in reserve for personal computer lifecycle replacement.

This fund provides for the purchase and disposition of fleet vehicles and equipment. Replacement costs are billed to other departments at an amount estimated to cover depreciation on the fleet.

Budget Analysis:

Revenues decrease $591,119 (7%). Expenditures, excluding Contingency, increase $1,275,346 (12%). Contingency decreases $464,767 (3%). Beginning fund balance increases $1,401,698 (8%).

Estimated contingency will decrease by 3%, $15,094,672 is available to fund future replacements of the County Fleet. The activity level in this fund typically fluctuates from year to year due to variations in the replacement cycles of the vehicles and equipment represented in the fund as well as variations in the acquisition and resale value of the fleet.

The list of vehicles and equipment scheduled for replacement, as well as proposed BDP upgrades and additions are attached.

Key Issues:

Vehicle production has been 180 to 300 days across all manufacturers and has delayed replacements & additions to the fleet. Accelerated inflation has continued to drive vehicle and equipment cost up by 7% to 20%.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 4,057,540	$ 2,932,508	7,923,273	7,166,254	(757,019)	-10%
Miscellaneous	(249,800)	394,794	501,100	667,000	165,900	33%
Total Resources	**3,807,740**	**3,327,302**	**8,424,373**	**7,833,254**	**(591,119)**	**-7%**
Requirements						
Materials & Services	390,130	392,956	1,397,935	2,422,627	1,024,692	73%
Interdepartmental	56,841	157,403	601,969	645,000	43,031	7%
Capital Outlay	978,619	2,059,054	8,488,964	8,696,587	207,623	2%
Subtotal Requirements	**1,425,590**	**2,609,413**	**10,488,868**	**11,764,214**	**1,275,346**	**12%**
Contingency	-	-	15,559,439	15,094,672	(464,767)	-3%
Total Requirements	**1,425,590**	**2,609,413**	**26,048,307**	**26,858,886**	**810,579**	**3%**
Resources over / (under) Requirements	**2,382,150**	**717,889**	**(17,623,934)**	**(19,025,632)**	**(1,401,698)**	**8%**
Fund Equity	17,339,180	18,057,068	17,623,934	19,025,632	1,401,698	8%
Ending Fund Balance	**$ 19,721,330**	**$ 18,774,957**	**-**	**-**	**-**	

Programs:

1. ***Vehicle Replacement*** (*502-354105*) Provides financial activities related to funds held in reserve for fleet vehicle replacements.

FY 2024-25 Fleet Vehicle Additions & Replacements

Revision - Post BDP Decisions - FLT008, 010, 011, 030 not approved and are not included

Dept/Division	Replacing Veh. #	Replcmt Fund Contribution	Assigned To (Fund/Prog/Rpt Cat)	Gen. Fund Contribution	Special Fund Contribution
SO - EXECUTIVE ADMINISTRATION	11105	$ 15,036	100-401005	$ 10,964	
SO - PATROL OPERATIONS	11107	$ 1,706	100-402005	$ 24,294	
SO - PATROL CORNELIUS	11115	$ 311	100-402005	$ 25,689	
SO - PATROL OPERATIONS	11121	$ 26,000	100-402005	$ -	
SO - PATROL OPERATIONS GF	13542	$ 1,859	100-402005	$ 24,142	
SO - PATROL OPERATIONS	13547	$ 38,293	100-402005	$ 47,707	
SO - PATROL OPERATIONS	13549	$ 39,519	100-402005	$ 46,481	
SO - PATROL OPERATIONS	13554	$ 44,123	100-402005	$ 41,877	
SO - PATROL OPERATIONS	13555	$ 43,184	100-402005	$ 42,816	
SO - PATROL OPERATIONS	13560	$ 26,000	100-402005	$ -	
SO - PATROL OPERATIONS	13587	$ 4,526	100-402005	$ 21,474	
SO - PATROL OPERATIONS	13588	$ 995	100-402005	$ 25,005	
SO - PATROL OPERATIONS	15039	$ 112,000	100-402005	$ -	
SO - PATROL OPERATIONS	18046	$ 44,000	100-402005	$ -	
SO - PATROL OPERATIONS	13591	$ 11,939	100-402005-4001102	$ 14,061	
SO - PATROL OPERATIONS CORNELIUS GF	13631	$ 26,000	100-402005-4001102	$ -	
SO - PATROL OPERATIONS	11120	$ 14,536	100-402005-4006015	$ 11,464	
SO - INVESTIGATIONS	10123	$ 46,000	100-402010	$ -	
SO - INVESTIGATIONS	12052	$ 60,000	100-402010	$ -	
SO - INVESTIGATIONS	12053	$ 60,000	100-402010	$ -	
SO - INVESTIGATIONS	12060	$ 60,000	100-402010	$ -	
SO - CIVIL ENFORCEMENT	11103	$ 78,000	100-402030	$ -	
SO - JAIL HOUSING	ADD	$ -	100-403010	$ 112,000	
SO - JAIL INTAKE AND RELEASE	15036	$ 160,000	100-403025	$ -	
SO - JAIL INTAKE AND RELEASE	15042	$ 160,000	100-403025	$ -	
JUVENILE - BASIC SERVICES	10140	$ 46,000	100-501005	$ -	
JUVENILE - BASIC SERVICES	12535	$ 60,500	100-501005	$ -	
JUVENILE - BASIC SERVICES	12536	$ 55,500	100-501005	$ -	
HHS - PUBLIC HEALTH - ENV HLTH RESTAURANTS	10131	$ 32,000	100-703005-7030020	$ -	
HHS - PUBLIC HEALTH - ENV HLTH RESTAURANTS	14200	$ 40,000	100-703005-7030020	$ -	
HHS - PUBLIC HEALTH - WESTNILE VIRUS	14188	$ 40,000	100-703005-7030115	$ -	
HHS - PUBLIC HEALTH - SOLID WASTE & RECYCLING	14201	$ 6,500	100-703020-7031015	$ -	
Fleet Off-Budget Replacements & Additions		$ 500,000	502-354105	$ -	
Pre-order 22 PIU's at $52K each, 1,144,000, to be purchased to be prepared for FY25-26 needs		$ 1,144,000	502-354105	$ -	
Subtotal - Assigned to General Fund		**$ 2,998,527**		**$ 447,976**	**$ -**
COMMUNITY DEVELOPMENT- ADMIN	13039	$ 47,600	164-901005-9000152		$ -
Fund		**$ 47,600**		**$ -**	**$ -**

Dept/Division	Replacing Veh. #	Replcmt Fund Contribution	Assigned To (Fund/Prog/Rpt Cat)	Gen. Fund Contribution	Special Fund Contribution
LUT - ENGINEERING TRAFFIC ENGINEERING	12527	$ 6,500	168-603010		$ -
LUT - ENGINEERING TRAFFIC ENGINEERING	14195	$ 5,500	168-603010		$ -
LUT-TRAFFIC ENGINEERING(Bucket Truck)	ADD	$ -	168-603010		$ 203,500
LUT - ENGINEERING SURVEY	13528	$ 18,000	168-603020		$ -
LUT - ADMINISTRATION	13041	$ 35,500	168-604005-6040005		$ -
LUT - CPM ADMINISTRATION	13036	$ 35,500	168-605005		$ -
LUT - CPM ADMINISTRATION	VARIOUS	$ -	168-605005		$ 5,700
LUT - OPS ADMINISTRATION	13037	$ 35,500	168-606005		$ -
LUT - OPS ADMINISTRATION	14235	$ 8,500	168-606005		$ -
LUT - OPS ROADWAY SURFACES	15037	$ 10,000	168-606010		$ -
LUT - OPS ROADWAY SURFACES	15509	$ 230,000	168-606010		$ -
LUT - OPS ROADWAY SURFACES	15773	$ 460,000	168-606010		$ -
LUT OPS - ROADWAY SURFACES	16096	$ 30,468	168-606010		$ 113,532
LUT - OPS ROADWAY SURFACES	16510	$ 68,500	168-606010		$ -
LUT OPS - ROADWAY SURFACES	ADD	$ -	168-606010		$ 40,164
LUT OPS - ROADWAY SURFACES	ADD	$ -	168-606010		$ 498,683
LUT OPS - ENGINEERING	14190	$ 7,500	168-606015		$ -
LUT - OPS ENGINEERING	14197	$ 7,500	168-606015		$ -
LUT - OPS ENGINEERING	14198	$ 42,500	168-606015		$ -
LUT - OPS ENGINEERING	14199	$ 42,500	168-606015		$ -
LUT OPS - TRAFFIC MAINTENANCE	ADD	$ -	168-606020		$ 62,459
LUT OPS - TRAFFIC MAINTENANCE	ADD	$ -	168-606020		$ 14,112
LUT - OPS VEGETATION MGMT	14196	$ 42,500	168-606025		$ -
LUT - OPS VEGETATION MGMT	15508	$ 170,000	168-606025		$ -
LUT - OPS VEGETATION MGMT	15514	$ 260,000	168-606025		$ -
LUT OPS - VEGETATION MGMT	ADD	$ -	168-606025		$ 62,459
LUT OPS - VEGETATION MGMT	ADD	$ -	168-606025		$ 14,112
LUT OPS - VEGETATION MGMT	ADD	$ -	168-606025		$ 31,500
LUT-OPERATIONS VEGETATION (Shoulder Mower)	ADD	$ -	168-606025		$ 240,000
LUT - OPS BRIDGE OPERATIONS	15507	$ 170,000	168-606030		$ -
LUT - OPS DRAINAGE OPERATIONS	15775	$ 270,000	168-606035		$ -
LUT - OPS DRAINAGE OPERATIONS	15776	$ 240,000	168-606035		$ -
LUT - OPS DRAINAGE OPERATIONS	15777	$ 240,000	168-606035		$ -
LUT - OPS DRAINAGE OPERATIONS	17013	$ 160,500	168-606035		$ -
LUT - OPS DRAINAGE OPERATIONS	17015	$ 364,500	168-606035		$ -
LUT - OPS DRAINAGE OPERATIONS	17269	$ 76,500	168-606035		$ -
LUT OPS - DRAINAGE OPERATIONS	ADD	$ -	168-606035		$ 16,690
LUT OPS - DRAINAGE OPERATIONS	ADD	$ -	168-606035		$ 62,459
LUT OPS - DRAINAGE OPERATIONS	ADD	$ -	168-606035		$ 14,112
Subtotal - Assigned to Road Fund		**$ 3,037,968**		**$ -**	**$ 1,379,482**
LUT - ENGINEERING SURVEYING PUBLIC LAND CORNERS	14167	$ 5,500	170-603030		$ -
LUT - ENGINEERING SURVEYING PUBLIC LAND CORNERS	18022	$ 19,000	170-603030		$ -

Dept/Division	Replacing Veh. #	Replcmt Fund Contribution	Assigned To (Fund/Prog/Rpt Cat)	Gen. Fund Contribution	Special Fund Contribution
Subtotal - Assigned to Public Corners Fund		**$ 24,500**		**$ -**	**$ -**
LUT BLDG - BUILDING INSPECTION	ADD	$ -	174-602005		$ 33,500
LUT - BLDG SVCS PLAN REVIEW	ADD	$ -	174-602010		$ 33,500
Subtotal - Assigned to Building Svcs Fund		**$ -**		**$ -**	**$ 67,000**
SO - PATROL OPERATIONS	11700	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	11702	$ -	182-402005		$ 86,000
SO - PATROL OPERATIONS	12542	$ 150,000	182-402005		$ -
SO - PATROL OPERATIONS	13544	$ -	182-402005		$ 112,000
SO - PATROL OPERATIONS	13553	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	13558	$ -	182-402005		$ 86,000
SO - PATROL OPERATIONS	13559	$ -	182-402005		$ 86,000
SO - PATROL OPERATIONS	13561	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	13563	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	13564	$ -	182-402005		$ 86,000
SO - PATROL OPERATIONS	13565	$ -	182-402005		$ 86,000
SO - PATROL OPERATIONS	13579	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	13580	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	13581	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	13585	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	13586	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	13659	$ -	182-402005		$ 26,000
SO - PATROL OPERATIONS	14137	$ -	182-402005		$ 51,500
SO - PATROL OPERATIONS	18051	$ -	182-402005		$ 44,000
SO - PATROL OPERATIONS	ADD	$ -	182-402005		$ 86,000
Subtotal - Assigned to District Patrol Fund		**$ 150,000**		**$ -**	**$ 983,500**
COOP LIBRARY - COURIER	15045	$ 140,500	184-971030		$ -
COOP LIBRARY - COURIER	15046	$ 140,500	184-971030		$ -
COOP LIBRARY - COURIER	15050	$ 140,500	184-971030		$ -
Subtotal - Assigned to Coop. Library Svcs Fund		**$ 421,500**		**$ -**	**$ -**
HHS - PUBLIC HEALTH - MED EXAMINER	ADD	$ -	189-703015-7031005		$ 41,000
Subtotal - Assigned to Public Health Fund		**$ -**		**$ -**	**$ 41,000**
HOUSING- GENERAL ADMINISTRATIVE	ADD	$ -	218-651005		$ 9,500
Subtotal - Assigned to Housing Svcs Fund		**$ -**		**$ -**	**$ 9,500**
SO - TRAINING	15043	$ 92,000	234-401015		$ -
SO - PATROL OPERATIONS	11260	$ 78,000	234-402005		$ -
SO - PATROL OPERATIONS LOL	11262	$ 4,154	234-402005		$ 21,846
SO - PATROL OPERATIONS	13548	$ 26,000	234-402005		$ -
SO - PATROL OPERATIONS LOL	13556	$ 48,608	234-402005		$ 37,392
SO - PATROL OPERATIONS LOL	13557	$ 48,660	234-402005		$ 37,340
SO - PATROL OPERATIONS	13562	$ 86,000	234-402005		$ -
SO - PATROL OPERATIONS	13590	$ 26,000	234-402005		$ -
SO - PATROL OPERATIONS	13572	$ 78,000	234-402005-4001102		$ -
SO - FORENSICS	15022	$ 135,500	234-402040		$ -
SO - JAIL HOUSING LOL	ADD	$ -	234-403010		$ 22,000
Subtotal - Assigned to Local Option Levy Fund		**$ 622,922**		**$ -**	**$ 118,578**
SO - FEDERAL FORFEITURES	13539	$ 60,000	238-409010		$ -
SO - FEDERAL FORFEITURES	13541	$ 69,464	238-409010		$ 16,536

Dept/Division	Replacing Veh. #	Replcmt Fund Contribution	Assigned To (Fund/Prog/Rpt Cat)	Gen. Fund Contribution	Special Fund Contribution
Subtotal - Assigned to Forfeitures Fund		**$ 129,464**		**$ -**	**$ 16,536**
ITS - MAINTENANCE TECHNICAL SVCS	ADD	$ -	518-352525		$ 19,737
ITS INFRASTRUCTURE SERVICES	12043	$ 48,500	518-352545		$ -
Fund		**$ 48,500**		**$ -**	**$ 19,737**
FACILITIES OPERATIONS	12046	$ 55,000	520-353525		$ -
FACILITIES OPERATIONS	12047	$ 55,000	520-353525		$ -
FACILITIES OPERATIONS	17521	$ 31,000	520-353525		$ -
Subtotal - Assigned to Facilities Operations Fund		**$ 141,000**		**$ -**	**$ -**
`	12039	$ 45,900	POOL		$ -
SS - FLEET SERVICES - MOTOR POOL	12524	$ 56,900	POOL		$ -
SS - FLEET SERVICES - MOTOR POOL	14189	$ 51,000	POOL		$ -
Subtotal - Assigned to POOL		**$ 153,800**		**$ -**	**$ -**
	TOTALS	**$ 7,775,781**		**$ 447,975.56**	**$2,635,333.15**

General Fund Transfers 100-1670 Budget Detail

This fund accounts for transfers to special funds such as Community Corrections, Human Services, Aging Services, Debt Service and Capital Projects. The fund also receives all of the discretionary revenues available for allocation by the Board of Commissioners including property taxes, interest earnings, indirect cost charge receipts, liquor and cigarette tax distributions and timber receipts.

Budget Analysis:

Revenues increase $9,133,910 (4%). Expenditures increase $12,882,822 (14%). Beginning fund balance increases $10,415,749 (31%).

Revenues projection forecasted based on the following:

- Taxes – A projected increase as a result of normal increases in assessed values and construction of new homes; additionally Transient Lodging Taxes were moved out of General Fund to a Tourism Dedicated Lodging Tax Fund (Fund 240);
- Reduced Recording Fees revenue due to decrease in real estate transactions;
- Operating Transfers In – Increases are primarily due to the transfer from the Strategic Investment Program to cover several one-time improvements across the County, which was partially offset by the elimination of Transfers in from indirect Cost Allocation Plan (CAP) as internal service functions moved to their own Internal Service Funds (ISF) starting in FY 2023-24. The Strategic Investment Program (SIP) revenue is considered discretionary (part of General Fund) and the transfer provides additional funding support to General Fund operations.

Expenditures increased due entirely to increases as noted in the Operating Transfers Out table shown below.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	$ 175,259,225	$ 181,466,457	186,869,014	188,733,110	1,864,096	1%
Licenses and permits	1,616,548	1,528,510	1,600,000	1,438,500	(161,500)	-10%
Intergovernmental	6,839,671	6,292,224	6,534,000	6,596,000	62,000	1%
Charges for Services	3,767,004	1,816,965	1,670,000	1,376,000	(294,000)	-18%
Fines & Forfeitures	908,778	639,469	778,000	621,000	(157,000)	-20%
Miscellaneous	(5,807,137)	9,224,657	5,091,000	4,411,000	(680,000)	-13%
Operating Transfers In	66,973,257	55,994,316	42,903,060	51,403,374	8,500,314	20%
Total Resources	**249,557,346**	**256,962,598**	**245,445,074**	**254,578,984**	**9,133,910**	**4%**
Requirements						
Materials & Services	-	-	2,230,088	3,303,757	1,073,669	48%
Operating Transfers Out	96,210,291	90,545,106	92,557,268	104,366,421	11,809,153	13%
Subtotal Requirements	**96,210,291**	**90,545,106**	**94,787,356**	**107,670,178**	**12,882,822**	**14%**
Total Requirements	**96,210,291**	**90,545,106**	**94,787,356**	**107,670,178**	**12,882,822**	**14%**
Resources over Requirements	**153,347,055**	**166,417,492**	**150,657,718**	**146,908,806**	**(3,748,912)**	**-2%**
Resources allocated to other units	(181,255,983)	(198,913,699)	(184,109,077)	(190,775,914)	(6,666,837)	4%
Fund Equity	$ 27,908,928	$ 32,496,207	33,451,359	43,867,108	10,415,749	31%

Programs:

1. ***General Fund Transfers*** (*100-167005*) Provides financial accounting for internal fund transfers and discretionary revenue receipts.

Operating Transfers Out increased $11,315,052 (+12%) and are comprised of:

General Fund Transfer To	FY 2023-24 Modified	FY 2024-25 Proposed	$ Change	% Change
Children's and Family Services Fund	442,148	-	(442,148)	-100%
Road Fund	149,225	161,712	12,487	8%
Development Services Fund	25,000	23,750	(1,250)	-5%
Community Corrections Fund	6,787,174	8,484,623	1,697,449	25%
Human Services Fund	2,027,310	2,249,378	222,068	11%
Aging Services Fund	416,604	371,011	(45,593)	-11%
Court Security Fund	-	209,200	209,200	100%
Survey Fund	72,945	69,298	(3,647)	-5%
Miscellaneous Debt Service Fund	5,545,734	6,014,067	468,333	8%
Housing Services Fund	1,226,200	1,174,060	(52,140)	-4%
Info Svcs Capital Acquisition Fund	545,729	239,124	(306,605)	-56%
General Capital Projects Fund	1,920,000	-	(1,920,000)	-100%
Building Services Fund	25,000	-	(25,000)	-100%
Metzger Park LID Fund	98,933	-	(98,933)	-100%
Community Development Block Grant	548,265	355,495	(192,770)	-35%
Home Fund	16,122	19,873	3,751	23%
Vehicle Equipment Maintenance Fund	240,900	-	(240,900)	-100%
Air Quality Fund	9,543	-	(9,543)	-100%
Mental Health Urgent Care Center Fund	400,000	400,000	-	0%
Developmental Disability Services Fund	176,558	290,400	113,842	64%
Metro Affordable Housing Bond Fund	339,561	339,561	-	0%
HPOF Fund	-	-	-	0%
Public Health Fund	-	11,434,154	11,434,154	100%
County Emergency Management Fund	-	42,165	42,165	100%
Parks Operations Fund	-	1,299,143	1,299,143	100%
Transfers Net of MSTIP & WCCLS Allocations	**21,012,951**	**33,177,014**	**12,164,063**	**58%**
Series 2016 B FFCO Debt Service Fund	1,426,557	1,424,627	(1,930)	0%
MSTIP 3 Fund	48,402,887	48,143,932	(258,955)	-1%
Subtotal MSTIP Allocation	**49,829,444**	**49,568,559**	**(260,885)**	**-1%**
Cooperative Library Fund	22,370,686	21,782,560	(588,126)	-3%
Subtotal MSTIP & WCCLS Allocations	**72,200,130**	**71,351,119**	**(849,011)**	**-1%**
Totals	***$ 93,213,081***	***$ 104,528,133***	***$ 11,315,052***	*12%*

This fund was created as result of House Bill 3188 which was passed during the 2011 legislative session. This bill requires counties to deposit lottery monies into a dedicated fund in the Washington County budget. Video lottery revenue is received by each county from the State of Oregon as a transfer from the Oregon State Lottery fund. Lottery program revenues will be used to support projects, services, organizations, and staff furthering economic development.

Budget Analysis:

Revenue increase based on current projections from the Oregon State Revenue Forecast, recent experience, and actual receipts.

Expenditures change to align with prioritized internal transfers and additions of new line items to this fund. Most prominently, funding for Tualatin Valley Creates and Regional Arts and Culture Council (RACC) are moved into this fund from the Community Network Fund and are reduced. Funding within the Research and Development and Capacity Building categories are reduced. Continued funding includes $200K to extend the WSI pre-apprenticeship/construction contract.

County staff reviewed Lottery (156) expenditures with an aim to align those expenditures with the County's Economic Development goals and performance-driven contracting strategies. In addition, in this year's budget staff aligned the Economic Development Program funding area by grouping individual expenditures into three focus areas: Research Development, Capacity Building and Workforce Development.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 2,885,323	$ 3,104,142	2,982,000	2,996,000	14,000	0%
Total Resources	**2,885,323**	**3,104,142**	**2,982,000**	**2,996,000**	**14,000**	**0%**
Requirements						
Materials & Services	42,350	75,919	310,855	260,200	(50,655)	-16%
Other	361,616	271,589	213,692	284,575	70,883	33%
Interdepartmental	-	-	675,000	-	(675,000)	-100%
Operating Transfers Out	2,481,357	2,359,999	1,782,453	2,451,225	668,772	38%
Subtotal Requirements	**2,885,323**	**2,707,507**	**2,982,000**	**2,996,000**	**14,000**	**0%**
Total Requirements	**2,885,323**	**2,707,507**	**2,982,000**	**2,996,000**	**14,000**	**0%**
Resources over Requirements	**-**	**396,635**	**-**	**-**	**-**	**0%**
Fund Equity	-	396,635	-	-	-	0%
Ending Fund Balance	**$ -**	**$ 793,270**	**-**	**-**	**-**	

Programs:

1. ***Lottery*** (*156-162505*) Provides financial accounting for lottery proceeds which are used to support economic development activities within Washington County.

Lottery Program Fund	FY 2023-24 Modified	FY 2024-25 Proposed	$ Change	% Change
Lottery Revenue	**$ 2,982,000**	**$ 2,996,000**	**$ 14,000**	**0.5%**
Economic Development Focus Areas:				
Research Development: Greater Portland Inc.	25,000	25,000	-	0.0%
Research Development: PSU Institute of Metropolitan Studies	6,000	-	(6,000)	-100.0%
Research Development: Westside Economic Alliance	10,000	5,000	(5,000)	
Research Development: Portland Metro Chamber (was Business Alliance)	200	200	-	
Research Development: COLPAC	2,500	2,500	-	
Workforce Development: Special Projects for Economic Development to be approved next fiscal year	-	200,000	200,000	0.0%
Capacity Building: Memberships to culturally responsive business support and workforce development organizations	32,155	10,000	(22,155)	-68.9%
Capacity Building: Sponsorships for culturally responsive and workforce development events	10,000	10,000	-	0.0%
Capacity Building: University partnerships and internships	25,000	7,500	(17,500)	-70.0%
Capacity Building: New Support Organizations	-	125,000	125,000	0.0%
Other Organizations:				
Five Oaks Museum	173,692	159,575	(14,117)	-8.1%
Salmon Berry Trail - 3rd year of a 3 year commitment	40,000	-	(40,000)	-100.0%
County Organizations:				
Community Engagement	350,000	350,000	-	0.0%
Economic Development Program (County)	525,000	325,000	(200,000)	-38.1%
Land Use & Transportation Long Range Planning Division	1,483,253	1,477,025	(6,228)	-0.4%
Land Use & Transportation Land Development Division for Code Enforcement	299,200	299,200	-	0.0%
Miscellaneous expenses for community events i.e., County Fair	-	-	-	0.0%
Miscellaneous other expenditures	-	-	-	0.0%
Total Expenditures	**$ 2,982,000**	**$ 2,996,000**	**$ 14,000**	**0.5%**
Ending Balance	**-**	**-**	**-**	

This fund accounts for revenue associated with the Strategic Investment Program (SIP) agreements. This revenue source has been in place since the legislature first enacted SIP legislation in 1993 and is comprised of payments from companies receiving property tax exemptions under the state's Strategic Investment Plan. The purpose of the SIP is to promote economic development and create/retain jobs in areas where eligible projects are located. A company can apply for a property tax exemption for qualifying projects that equal or exceed $100 million or $25 million if the project is located in a rural area.

The County has three active SIP agreements: 1) a 2006 agreement with Genentech (2010-25); 2) a 2005 agreement with Intel (2010-25); and, 3) a 2014 agreement with Intel. Both the 2005 Intel and 2006 Genentech SIP agreements cover a 15-year period. The 2014 Intel SIP is a 30-year (2017-46) agreement with multiple investment packages each covering a 15-year period. The first 15-year investment package (2014A) commenced in 2016 with program revenues first received in FY 2017-18.

Budget Analysis:

Revenues increase $19,736,831 (44%). Expenditures, excluding Contingency, increase $35,299,681 (100%). Contingency increases $19,586,736 (79%). Beginning fund balance increases $35,149,586 (233%).

Strategic Investment Program (SIP) revenues are discretionary and considered part of the General Fund. Revenues increase due to new projections in value.

Expenditures increase due to a increase to cover several one-time improvements in General Fund operations. The difference is put to Contingency. Contingency is the projected ending fund balance and is considered a portion of the General Fund's fund balance for the fund balance target calculation.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Charges for Services	$ 38,567,542	$ 43,885,093	44,613,000	62,816,000	18,203,000	41%
Miscellaneous	(94,301)	(653,280)	475,000	2,008,831	1,533,831	323%
Operating Transfers In	2,789,959	-	-	-	-	0%
Total Resources	**41,263,200**	**43,231,813**	**45,088,000**	**64,824,831**	**19,736,831**	**44%**
Requirements						
Materials & Services	-	-	2,950,000	2,800,000	(150,000)	-5%
Operating Transfers Out	45,789,959	33,000,000	32,311,499	67,761,180	35,449,681	110%
Subtotal Requirements	**45,789,959**	**33,000,000**	**35,261,499**	**70,561,180**	**35,299,681**	**100%**
Contingency	-	-	24,897,702	44,484,438	19,586,736	79%
Total Requirements	**45,789,959**	**33,000,000**	**60,159,201**	**115,045,618**	**54,886,417**	**91%**
Resources over / (under) Requirements	**(4,526,759)**	**10,231,813**	**(15,071,201)**	**(50,220,787)**	**(35,149,586)**	**233%**
Fund Equity	10,388,386	20,620,200	15,071,201	50,220,787	35,149,586	233%
Ending Fund Balance	**$ 5,861,627**	**$ 30,852,013**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
SIP Program Expenditures	$ -	$ -	-	115,045,618	115,045,618	0%
2006 Genentech SIP	647,392	647,392	670,000	-	(670,000)	-100%
2005 Intel SIP	20,699,008	20,699,008	23,434,000	4,493,240	(18,940,760)	-81%
Gain Share	-	-	-	-	-	0%
2014A Intel	21,653,600	11,653,600	7,896,000	-	(7,896,000)	-100%
SIP Administration	2,789,959	-	28,159,201	(4,493,240)	(32,652,441)	-116%
Total Requirements	**45,789,959**	**33,000,000**	**60,159,201**	**115,045,618**	**54,886,417**	**91%**

Programs:

1. ***SIP Program Expenditures*** (*204-164005*) This program was created eff FY 2024-25 to consolidate all SIP program expenditures in one program. Revenues will still be distinguished by agreement.
2. ***2006 Genentech SIP*** (*204-164010*) Provides financial accounting for proceeds and payments related to the Genentech SIP.
3. ***2005 Intel SIP*** (*204-164015*) Provides financial accounting for proceeds and payments related to the 2005 Intel SIP.
4. ***2005 Intel SIP*** (*204-164015*) Provides financial accounting for proceeds and payments related to the 2005 Intel SIP.
5. ***SIP Program Expenditures*** (*204-164005*) This program was created eff FY 2024-25 to consolidate all SIP program expenditures in one program. Revenues will still be distinguished by agreement.
6. ***2014A Intel*** (*204-164030*) Provides financial accounting for proceeds and payments related to the 2014A Intel SIP.
7. ***SIP Administration*** (*204-164035*) Interest earnings and capital outlay will be tracked in this program. SIP revenue will be received in the following programs: a) 2006 Genentech SIP (204-164010) covers the 15-year period from 2010-24, b) 2005 Intel SIP (204-164015) covers the 15-year period from 2010-24 and c) 2014A Intel SIP (204-164030) covers the period from 2017-31. Prior to 2017-18 all SIP revenue was transferred to the General Fund.

The 2007 the Oregon State Legislature approved the Gain Share program. Its purpose is to enable eligible local governments to share in the state income tax revenues generated from jobs created under Strategic Initiative Program (SIP) agreements. The Gain Share program initially returned 50% of the state income tax revenue attributed to SIP project employment to taxing jurisdictions with such agreements.

In June 2015 the Oregon State Legislature passed SB 129 with the following modifications for these programs:
*Distinguished that the 50% local share of applicable state income taxes is to be from new employment only, and the local share from retained SIP project employment is set at 20%.
*Set a $16 million annual cap on the amount counties may receive each fiscal year and extended the program from 2019 to 2024.
*Changed the allocation mechanism from a separate shared services fund to a direct allocation by the Oregon Department of Revenue. Future allocations are subject to legislative modification.

In 2023 the Oregon State Legislature passed HB 2009 which extended the sunset clause for these programs to June 30, 2030.

In FY 2016-17 the County issued Full Faith & Credit obligations backed by the future receipt of Gain Share revenue from the state through 2024. These future Gain Share monies will be transferred to the Miscellaneous Debt Service fund.

In FY 2017-18 the County separated the Gain Share program from the SIP fund (204) in order to account for payments made in accordance with the Board of County Commissioners' (BCC) approved spending plan. Gain Share monies were prioritized by the BCC for the County Event Center and for future facilities capital projects.

Budget Analysis:

Revenues decrease $72,313 (1%). Expenditures, excluding Contingency, increase $2,901,785 (33%). Contingency decreases $2,466,145 (57%). Beginning fund balance increases $507,953 (13%).

Revenues for FY 2024-25 are mostly flat whereas expenditures include an additional $3 million towards debt transfers.

Gain Share 205-1640 Budgetary Plan For FY 2024-25

Descriptions		$ Amount
Beginning Fund Balance		4,442,164
Gain Share Revenue		9,000,000
Interest Earnings		177,687
Total Resources		**13,619,851**
Operating Transfers Out:		11,724,007
Road Capital Projects Fund	2,600,000	
Facilities Debt Service	7,972,222	
Information Services Capital Acquisition Fund	1,000,000	
Air Quality Program	151,785	
Contingency		1,895,844
Total Expenditures		**$ 13,619,851**

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 9,122,545	$ 9,062,779	9,000,000	9,000,000	-	0%
Miscellaneous	(49,973)	141,043	250,000	177,687	(72,313)	-29%
Total Resources	**9,072,572**	**9,203,822**	**9,250,000**	**9,177,687**	**(72,313)**	**-1%**
Requirements						
Operating Transfers Out	8,572,222	8,572,222	8,822,222	11,724,007	2,901,785	33%
Subtotal Requirements	**8,572,222**	**8,572,222**	**8,822,222**	**11,724,007**	**2,901,785**	**33%**
Contingency	-	-	4,361,989	1,895,844	(2,466,145)	-57%
Total Requirements	**8,572,222**	**8,572,222**	**13,184,211**	**13,619,851**	**435,640**	**3%**
Resources over / (under) Requirements	**500,350**	**631,600**	**(3,934,211)**	**(4,442,164)**	**(507,953)**	**13%**
Fund Equity	3,193,654	3,825,254	3,934,211	4,442,164	507,953	13%
Ending Fund Balance	**$ 3,694,004**	**$ 4,456,854**	**-**	**-**	**-**	

Programs:

1. ***Gain Share*** (*205-164025*) The Gain Share Program accounts for all proceeds and payments related to SIP Program agreements..

Indirect Cost Recovery 222-3595 Budget Detail

This fund accounts for the indirect costs that are allocated to and recovered from operating departments in connection with the Countywide cost allocation plan. Monies received in this fund are in turn expended as reimbursements to the fund or cost center that provided the service.

Budget Analysis:

Revenues increase $1,024,021 (100%). Expenditures increase $1,024,021 (100%).

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Intergovernmental	$ 145,681	$ -	-	-	-	0%
Interdepartmental	33,603,273	38,233,331	(1,024,021)	-	1,024,021	-100%
Total Resources	**33,748,954**	**38,233,331**	**(1,024,021)**	**-**	**1,024,021**	**-100%**
Requirements						
Materials & Services	7,707,722	9,406,372	-	-	-	0%
Operating Transfers Out	26,041,232	28,826,959	(1,024,021)	-	1,024,021	-100%
Subtotal Requirements	**33,748,954**	**38,233,331**	**(1,024,021)**	**-**	**1,024,021**	**-100%**
Total Requirements	**$ 33,748,954**	**$ 38,233,331**	**(1,024,021)**	**-**	**1,024,021**	**-100%**

Programs:

1. ***Indirect Cost Recovery*** (*222-359505*) Provides financial accounting for the collection of indirect costs that are recovered through the Countywide cost allocation plan.

Service Districts

Enhanced Sheriff's Patrol District (ESPD) 210-1680
Urban Road Maintenance District (URMD) 214-6080
North Bethany County Service District for Roads 215-6085
Service District for Lighting No. 1 (SDL No. 1) 434-6090

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Budget Equity Tool

Service Districts

Enhanced Sheriff's Patrol District

How does this budget scenario advance the County's equity and inclusion priorities?

The proposed budget increases District Patrol Law Enforcement Services by $158,965. The increase provides funding for one additional deputy position based on Washington County population and local option levy planning.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget would advance the County's equity and inclusion priorities of recruitment and retention of BIPOC and bilingual staff, Civil Rights Act compliance and language access. As a law enforcement agency, the Sheriff's Office considers it crucial that recruitment and retention of employees results in staff who mirrors the community served.

How does this budget scenario provide mitigations for any negative impacts?

The Sheriff's Office does not foresee any negative impacts due to the proposed budget.

Do you foresee any unintended consequences and potential ways to mitigate?

The Sheriff's Office does not foresee any unintended consequences of this proposed budget.

Urban Road Maintenance District; North Bethany County Service District for Roads

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget would advance the County's equity and inclusion priorities by funding programs and projects that help facilitate reasonably safe transportation access connecting community members with jobs, goods and services whether driving, walking, biking or accessing transit.

Many underserved community members live in areas where transit and non-motorized modes of transportation are unavailable, infrequent, impractical or inaccessible. The District works to maintain and improve safety and quality of life for the community through services such as maintaining streets within the urban unincorporated area, including striping, stormwater drainage and other transportation infrastructure.

This budget would provide resources needed for translation and language access services. The District is also implementing updated procurement guidelines to assist COBID-certified contractors to provide quotes or bid on projects and services.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

First note that URMD is a county service district that does not have any staff. District administration and services are provided by the Department of Land Use & Transportation's Operations and Maintenance Division.

This proposed budget would positively impact the County's goals of Civil Rights Act compliance, language access, and/or recruitment and retention of bilingual and BIPOC staff by funding language access and translation services, and by fully funding all Operations staff positions. This in turn would allow the program to retain and recruit bilingual and/or BIPOC

staff to fill vacancies. The Operations and Maintenance Division has increased its recruitment outreach with an emphasis on women and Latino/Latina community members during job fairs and other recruiting events.

This proposed budget would also fund the District's work to improve pedestrian accessibility in District-managed rights-of-way through curb ramp replacements and related transportation accessibility improvements.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff does not foresee any unintended equity and inclusion consequences of this proposed budget.

Service District for Lighting

How does this budget scenario advance the County's equity and inclusion priorities?

This proposed budget advances the County's equity and inclusion priorities by providing access to translation and interpretation services as needed.

How does this budget scenario negatively or positively impact our goals of (a.) Civil Rights Act compliance and language access and/or (b.) recruitment and retention of bilingual and BIPOC staff?

This proposed budget positively impacts the County's goal of Civil Rights Act compliance and language access by providing resources for translation and language access services as needed. There is no staff in this program.

How does this budget scenario provide mitigations for any negative impacts?

There are no known negative equity and inclusion impacts to mitigate.

Do you foresee any unintended consequences and potential ways to mitigate?

Staff does not foresee any unintended consequences of this proposed budget.

Special district governments provide specific services that are not being supplied by existing general purpose governments. Most perform a single function, but in some instances, their enabling legislation allows them to provide several, usually related services.

Requirements by Service District

Service District	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Enhanced Sheriff's Patrol District	$ 31,417,104	$ 32,502,337	52,361,526	56,024,882	3,663,356	7%
Urban Road Maintenance District	5,613,074	3,664,269	17,129,980	18,310,384	1,180,404	7%
North Bethany County Service District for Roads	736,257	1,510,691	18,833,039	21,375,548	2,542,509	14%
Service District for Lighting No. 1	$ 3,453,957	$ 3,453,957	3,453,957	3,989,516	535,559	16%
Total Requirements	$ 39,908,315	$ 40,086,331	91,778,502	99,700,330	7,921,828	9%

Enhanced Sheriff's Patrol District (ESPD) 210-1680 Budget Detail

Enhanced Sheriff's Patrol District (ESPD) is a separate government jurisdiction. The ESPD voters passed a local option levy in May of 2022. This levy increases the levy rate from $.64 to $.83 per $1,000 of assessed value per year. It supplements the District's permanent tax rate of $.64 per $1,000 of assessed value to provide a total of $1.47 per $1,000 of assessed value per year to fund enhanced patrol services.

Budget Analysis:

Revenues increase $1,924,721 (5%). Expenditures, excluding Contingency, increase $1,180,071 (3%). Contingency increases $2,483,285 (17%). Beginning fund balance increases $1,738,635 (11%).

Revenue projection increase is based on the assessed value increase and standard growth estimates.

Materials & Services increase for funds transferred to District Patrol to support law enforcement services in the Enhanced Sheriff's Patrol District and Transfer to District Patrol increase due to the replacement of 26 end of life patrol vehicles.

Contingency is available for cash flow between July and November tax receipts for unanticipated future needs and stability of service levels.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	30,637,025	31,717,015	36,602,189	38,524,792	1,922,603	5%
Intergovernmental	78,874	75,214	75,214	75,000	(214)	0%
Charges for Services	20,326	18,668	18,668	21,000	2,332	12%
Miscellaneous	(512,737)	436,820	247,800	247,800	-	0%
Total Resources	**30,223,488**	**32,247,717**	**36,943,871**	**38,868,592**	**1,924,721**	**5%**
Requirements						
Materials & Services	31,417,104	32,502,337	36,743,109	37,770,225	1,027,116	3%
Operating Transfers Out	-	-	989,510	1,142,465	152,955	15%
Subtotal Requirements	**31,417,104**	**32,502,337**	**37,732,619**	**38,912,690**	**1,180,071**	**3%**
Contingency	-	-	14,628,907	17,112,192	2,483,285	17%
Total Requirements	**31,417,104**	**32,502,337**	**52,361,526**	**56,024,882**	**3,663,356**	**7%**
Resources under Requirements	**(1,193,616)**	**(254,620)**	**(15,417,655)**	**(17,156,290)**	**(1,738,635)**	**11%**
Fund Equity	16,520,899	16,266,279	15,417,655	17,156,290	1,738,635	11%
Ending Fund Balance	**15,327,283**	**16,011,659**	**-**	**-**	**-**	

Requirements By Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Enhanced Sheriff's Patrol District	$ 31,332,441	$ 32,502,337	52,243,833	56,024,882	3,781,049	7%
Public Outreach	84,663	-	117,693	-	(117,693)	-100%
Total Requirements	**31,417,104**	**32,502,337**	**52,361,526**	**56,024,882**	**3,663,356**	**7%**

Programs:

1. ***Enhanced Sheriff's Patrol District*** (*210-168005*) This organization unit exists for the purpose of housing property tax revenues for the District and to disperse funds for ESPD operations.
2. ***Public Outreach*** (*210-168010*) This program tracks all costs related to providing information to the public in preparation of an election.

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

The Urban Road Maintenance District (URMD) provides an enhanced level of road maintenance service including neighborhood street traffic calming on all access roads and all Washington County roads except arterials and collectors in the urban unincorporated areas of the County.

Budget Analysis:

Revenues increase $985,976 (17%). Expenditures, excluding Contingency, increase $508,229 (4%). Contingency increases $672,175 (14%). Beginning fund balance increases $194,428 (2%).

This fund allows URMD to reimburse Operations and Maintenance and Capital Project Services staff for the work they perform within the URMD as well as for service requests.

Property tax revenues for the URMD are increasing at normal rates based on assessed value, tax history, and projected collection rates. Also captured in revenue figures is estimated investment income of $483,746 based on projected interest earned on fund balances.

Expenses increase of $508,229 (4%) for projects including Americans with Disabilities Act curb ramp improvements and Pedestrian and Bicycle Safety Improvements. Contingency increased by $672,175.

No personnel are housed in this budget, so it has no increase or decrease in FTE. However, engineers, project managers, surveyors, and others in Operations and Capital Project Services support the work of various URMD and URMD Pedestrian and Bicycle improvement projects, and the time they code to those projects will appear in this budget.

Key Issues:

The primary function of the Urban Road Maintenance District (URMD) is the maintenance of streets within the urban areas outside of cities, other than those roads designated as Arterials or Collectors in the Washington County Transportation System Plan. However, since the URMD Board of Directors (Board of County Commissioners) approved URMD Ordinance No. 3 in 2011, more than 50 URMD pedestrian and biking improvement projects have been funded using URMD property tax revenues that have not been needed to maintain target pavement conditions on URMD streets.

A combination of factors, including growth in URMD street miles due to development, increasing need and costs for street maintenance, and increasing costs for construction of previously approved pedestrian and biking improvements may necessitate a “pause” in making additional pedestrian and biking project funding allocations. The Department of Land Use & Transportation staff who administer URMD continue to assess future estimated URMD revenues, maintenance needs and costs to help evaluate the program’s financial capacity to continue funding pedestrian and biking improvements in the future.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	5,715,660	5,917,204	5,923,717	6,425,947	502,230	8%
Intergovernmental	14,714	14,032	14,714	14,714	-	0%
Charges for Services	3,792	3,483	3,725	3,725	-	0%

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

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Miscellaneous	(351,447)	188,985	-	483,746	483,746	0%
Operating Transfers In	700,000	-	-	-	-	0%
Total Resources	**6,082,719**	**6,123,704**	**5,942,156**	**6,928,132**	**985,976**	**17%**
Requirements						
Materials & Services	4,260,277	1,826,131	10,739,924	10,902,192	162,268	2%
Interdepartmental	1,195,644	1,405,001	1,582,238	1,746,050	163,812	10%
Operating Transfers Out	157,154	386,387	37,906	118,555	80,649	213%
Capital Outlay	-	46,750	22,500	124,000	101,500	451%
Subtotal Requirements	**5,613,075**	**3,664,269**	**12,382,568**	**12,890,797**	**508,229**	**4%**
Contingency	-	-	4,747,412	5,419,587	672,175	14%
Total Requirements	**5,613,075**	**3,664,269**	**17,129,980**	**18,310,384**	**1,180,404**	**7%**
Resources over / (under) Requirements	**469,644**	**2,459,435**	**(11,187,824)**	**(11,382,252)**	**(194,428)**	**2%**
Fund Equity	11,435,925	13,895,359	11,187,824	11,382,252	194,428	2%
Ending Fund Balance	**11,905,569**	**16,354,794**	**-**	**-**	**-**	

Requirements by Program

Programs	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Urban Road Maintenance Improvement District	$ 3,618,939	$ 1,306,723	8,543,211	11,112,610	2,569,399	30%
URMD Pedestrian and Biking Improvements	1,994,136	2,357,546	8,586,769	7,197,774	(1,388,995)	-16%
Total Requiremets	**5,613,075**	**3,664,269**	**17,129,980**	**18,310,384**	**1,180,404**	**7%**

Programs:

1. ***Urban Road Maintenance Improvement District*** (*214-608005*) This organization unit manages property tax revenues for the District and the expenditure of funds for URMD maintenance and operations including pedestrian and biking (safety) projects and other improvement projects within the District.
2. ***URMD Pedestrian and Biking Improvements*** (*214-608010*) This program includes funds for planned public safety improvements on roads within the district.

North Bethany County
Service District for Roads 215-6085 Budget Detail

The North Bethany County Service District for Roads (North Bethany CSDR) was approved by voters in the May 2011 election. The District has an authorized permanent property tax rate of up to $1.25 per $1,000 assessed value to pay for a portion of the cost to construct roads to serve the North Bethany CSDR area. Additional funding is anticipated to come from a developer-paid supplemental system development charge, developer-paid transportation development taxes, and other transportation funds.

Budget Analysis:

Revenues increase $795,861 (29%). Expenditures, excluding Contingency, decrease $9,522,352 (51%). Beginning fund balance increases $1,746,648 (11%).

Current property tax revenue is projected to increase as new development continues within the District.

As we near build-out, Operating Transfers-In from the North Bethany System Development Charge Fund and from the Transportation Development Tax Fund are appropriately adjusted and will be used to assist with design and construction on Project #100709 - Kaiser (Springville-Brugger), as well as design and construction work to continue on Project #100461 Springville Road (Joss to Portland Community College (PCC) entrance) and to provide flexibility in addressing future priority transportation projects within North Bethany.

Materials and Services decreased to properly reflect the need for professional services associated with the design and construction of Project #100709 - Kaiser (Springville-Brugger) and of Project #100461 Springville Road (Joss to PCC entrance), which has increased in cost, requiring an additional $4.2M allocated to the increased project budgets. Materials and Supplies also saw a substantial reduction as we moved the obligates and unobligated reserve to Contingency.

Contingency contains $11.4 million of obligated reserves for Project #100709 - Kaiser (Springville-Brugger) and Project #100461 Springville Road (Joss to PCC entrance) to be used in future fiscal years. Also included is $629,121 in unobligated reserves.

Interdepartmental expenditures increase to reflect staff time estimates on the current projects being built and designed in this fund.

Key Issues:

The North Bethany County Service District for Roads was established as part of a larger funding strategy to provide needed transportation improvements in the District as development occurs. Property tax revenues levied by the District are expected to increase as development activity continues in the North Bethany community. A $725K transfer from the Transportation Development Tax Fund and North Bethany Systems Development Fund is budgeted for construction of projects within the district.

North Bethany County
Service District for Roads 215-6085 Budget Detail

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	952,499	1,061,477	1,038,370	1,209,299	170,929	16%
Miscellaneous	(423,106)	163,371	-	757,157	757,157	0%
Operating Transfers In	2,467,591	2,659,252	1,725,864	1,593,639	(132,225)	-8%
Total Resources	**2,996,984**	**3,884,100**	**2,764,234**	**3,560,095**	**795,861**	**29%**
Requirements						
Materials & Services	501,911	940,555	18,268,059	8,665,472	(9,602,587)	-53%
Interdepartmental	203,769	228,691	299,182	426,450	127,268	43%
Operating Transfers Out	30,577	341,445	65,798	68,765	2,967	5%
Capital Outlay	-	-	200,000	150,000	(50,000)	-25%
Subtotal Requirements	**736,257**	**1,510,691**	**18,833,039**	**9,310,687**	**(9,522,352)**	**-51%**
Contingency	-	-	-	12,064,861	12,064,861	0%
Total Requirements	**736,257**	**1,510,691**	**18,833,039**	**21,375,548**	**2,542,509**	**14%**
Resources over / (under) Requirements	**2,260,727**	**2,373,409**	**(16,068,805)**	**(17,815,453)**	**(1,746,648)**	**11%**
Fund Equity	13,547,202	15,920,611	16,068,805	17,815,453	1,746,648	11%
Ending Fund Balance	**15,807,929**	**18,294,020**	**-**	**-**	**-**	

Programs:

1. ***North Bethany County Service District*** (*215-608505*) This program exists for the purpose of managing property tax revenues for the District and to expend funds for road construction activities.

Service District for Lighting No. 1 (SDL No. 1) 434-6090 Budget Detail

The Service District for Lighting No.1 (SDL No.1) provides neighborhood street lighting services when required for new development, as well as when requested and approved by the District's Board of Directors. SDL No. 1 services are provided to community members within the urban unincorporated areas of Washington County and operates on a fee-for-service basis. District assessments are collected along with the property taxes for each property that benefits from SDL No. 1 services.

Budget Analysis:

Revenues increase $240,238 (9%). Expenditures, excluding Contingency, increase $281,949 (12%). Contingency increases $253,610 (25%). Beginning fund balance increases $295,321 (45%).

The addition of new assessment areas will create an increase in revenues as they are collected. Rising electricity costs will increase assessments slightly. The net increase is reflected in the FY 2024-25 budget request.

Utility costs are projected to increase for FY 2024-25 based on rate information from Portland General Electric (PGE) and the addition of new service district assessment areas.

Interdepartmental charges for profession services saw a slight increase which reflects staff costs associated with managing the program this is offset by the project completion related to interdepartmental - ITS capital charges resulting in an overall decrease of 9.1% in Interdepartmental expenditures.

The contingency is projected to increase due to the proposed assessment increase, ensuring adequate funds to cover ongoing program expenses until the district assessments are billed and collected with property tax payments in mid-November.

This program administers the provision and maintenance of street lighting on neighborhood streets in unincorporated areas of the County. Benefitting property owners pay for these services through an annual district assessment.

Total Budget

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Resources						
Taxes	2,213	1,796	2,500	2,500	-	0%
Miscellaneous	2,099,757	2,201,027	2,800,000	3,040,238	240,238	9%
Total Resources	**2,101,970**	**2,202,823**	**2,802,500**	**3,042,738**	**240,238**	**9%**
Requirements						
Materials & Services	1,963,947	2,216,200	2,222,380	2,522,104	299,724	13%
Interdepartmental	171,620	183,812	214,818	195,350	(19,468)	-9%
Operating Transfers Out	6,314	9,022	7,332	9,025	1,693	23%
Subtotal Requirements	**2,141,881**	**2,409,034**	**2,444,530**	**2,726,479**	**281,949**	**12%**
Contingency	-	-	1,009,427	1,263,037	253,610	25%
Total Requirements	**2,141,881**	**2,409,034**	**3,453,957**	**3,989,516**	**535,559**	**16%**
Resources under Requirements	**(39,911)**	**(206,211)**	**(651,457)**	**(946,778)**	**(295,321)**	**45%**

	Actuals 2021-22	Actuals 2022-23	Modified 2023-24	Proposed 2024-25	Change $	Change %
Fund Equity	843,392	637,181	651,457	946,778	295,321	45%
Ending Fund Balance	**803,481**	**430,970**	**-**	**-**	**-**	

Programs:

1. ***Special Light District No. 1*** (*434-609005*) SDL No. 1 provides neighborhood street lighting services when required for new development and when requested, as well as when approved by the District's Board of Directors. Program services are provided to community members within the urban unincorporated areas of Washington County.

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FY 2024-25

SUMMARY SCHEDULES

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RESOURCES & REQUIREMENTS by Fund and Organization Unit

	Fund	Org Unit	Proposed Resources	Proposed Req'ments
OPERATING BUDGET				
GENERAL GOVERNMENT				
Elections	100	3010	$ 582,610	4,075,235
Assessment & Taxation	100	3020	2,926,904	20,359,653
Total General Fund			3,509,514	24,434,888
Board of Commissioners	514	1010	2,159,438	2,279,640
County Administrators Office	522	1510	7,285,298	8,575,899
County Auditor	528	2510	918,744	1,103,491
County Counsel	526	2010	4,640,041	4,696,535
County Emergency Management	532	3210	1,851,873	2,098,884
COVID-19 Response and Recovery	155	1645	52,977,676	55,221,469
Facilities Operations	520	3535	20,149,490	21,498,618
Finance	534	3515	6,337,168	6,493,856
Fleet Services	500	3540	7,098,187	7,728,125
Human Resources	536	3520	9,338,921	10,251,202
Information Technology Services Operations	518	3525	27,561,327	27,561,327
Mail and Print Services	516	3545	1,824,589	2,402,549
Office of Equity, Inclusion & Community Engagement	530	3110	3,217,970	3,217,970
Total Special Funds			145,360,722	153,129,565
TOTAL GENERAL GOVERNMENT			$ 148,870,236	177,564,453

RESOURCES & REQUIREMENTS by Fund and Organization Unit

	Fund	Org Unit	Proposed Resources	Proposed Req'ments
PUBLIC SAFETY & JUSTICE				
Sheriff's Office Administration	100	4010	$ 5,014,592	11,513,880
Law Enforcement	100	4020	1,515,938	33,736,407
Jail	100	4030	4,075,689	50,162,134
Jail Health Care	100	4035	-	7,470,646
District Attorney	100	4510	5,258,783	25,559,195
Juvenile	100	5010	15,000	10,257,195
Juvenile Administration	100	5030	192,644	2,456,310
Justice Court	100	8010	1,022,000	1,675,785
Total General Fund			17,094,646	142,831,552
Law Library	176	8510	435,482	719,380
District Patrol	182	4020	38,956,563	38,956,563
Sheriff's Contract Services	186	4060	5,619,965	5,619,965
Community Corrections	188	5510	25,043,207	26,924,996
Juvenile Grants	196	5040	920,063	1,044,437
Juvenile Conciliation Services	197	5020	817,921	952,793
Court Security	202	4040	609,200	1,451,174
Grants & Donations	224	4050	1,171,148	1,171,148
Jail Commissary	226	4030	255,000	1,593,616
Juvenile High Risk Prevention Funds	228	5050	2,770,674	3,914,214
Local Option Levy Administration	234	1690	39,432,337	16,155,205
Local Option Levy Sheriff's Administration	234	4010	-	3,677,430
Local Option Levy Law Enforcement	234	4020	26,000	16,798,907
Local Option Levy Jail	234	4030	-	6,404,133
Local Option Levy District Attorney	234	4510	732,060	5,527,649
Local Option Levy Juvenile	234	5010	-	2,337,895
Local Option Levy Community Corrections	234	5515	-	6,812,717
Civil Forfeitures	238	4090	-	994,556
Total Special Funds			116,789,620	141,056,778
TOTAL PUBLIC SAFETY & JUSTICE			$ 133,884,266	283,888,330

RESOURCES & REQUIREMENTS by Fund and Organization Unit

	Fund	Org Unit	Proposed Resources	Proposed Req'ments
LAND USE & TRANSPORTATION				
Long Range Planning	100	6010	$ 1,594,025	3,383,412
Watermaster	100	9610	181,968	369,445
Total General Fund			1,775,993	3,752,857
Transportation Planning	168	6010	621,550	3,075,269
Engineering Services	168	6030	2,687,559	13,196,307
Administration	168	6040	1,916,945	5,389,848
Road Fund Administration	168	6045	54,100,334	44,099,876
Capital Project Management	168	6050	9,011,304	10,408,050
Operations & Maintenance	168	6060	2,494,072	39,111,189
Public Land Corner	170	6030	400,000	2,460,588
Current Planning	172	6020	3,060,757	3,697,515
Building Services	174	6020	13,086,533	20,847,434
Statewide Transportation Improvement	209	6070	4,105,410	5,992,284
Maintenance Improvement	212	6075	47,136	497,385
Surveyor	216	6030	957,498	2,517,488
Total Special Funds			92,489,098	151,293,233
TOTAL LAND USE & TRANSPORTATION			94,265,091	155,046,090
HOUSING, HEALTH & HUMAN SERVICES				
HHS Administration	100	7040	3,560,478	3,684,219
Animal Services	100	7090	1,848,931	4,751,595
Veteran Services	100	7510	431,532	1,854,282
Total General Fund			5,840,941	10,290,096
Animal Services Gifts & Donations	154	7095	1,232,079	3,434,261
Community Development Block Grant	164	9010	4,106,449	4,857,372
Children, Youth & Families	166	7050	1,032,281	2,623,004
Public Health	189	7030	47,425,137	47,425,137
Developmental Disabilities	191	7065	19,271,546	19,294,079
Behavioral Health	192	7060	81,943,435	86,938,919
Mental Health HB 2145	194	7070	-	851,433
Aging Services	198	7520	7,520,851	7,630,841
Mental Health Crisis Services	199	7089	8,914,437	9,004,997
Coordinated Care Organization	203	7087	7,944,544	9,645,933
Prevention, Treatment and Recovery	207	7086	409,215	20,778,592
Emergency Medical Services	208	7010	999,418	2,157,179
Housing Services	218	6510	38,618,978	38,671,023
Metro Affordable Housing Bond	219	6520	$ 18,793,373	18,865,205

	Fund	Org Unit	Proposed Resources	Proposed Req'ments
HOME	220	9020	$ 4,339,725	4,339,725
Supportive Housing Services	221	6530	115,000,000	244,535,804
Air Quality	244	9030	426,785	540,702
Housing Production Opportunity Fund	245	9040	1,125,000	3,947,067
Total Special Funds			359,103,253	525,541,273
TOTAL HOUSING, HEALTH & HUMAN SERVICES			364,944,194	535,831,369
CULTURE, EDUCATION & RECREATION				
Extension Services	100	9510	-	568,647
Total General Fund			-	568,647
Metzger Park	162	3560	341,500	614,906
Cooperative Library Services	184	9710	39,977,745	55,663,898
West Slope Library	185	9710	957,032	1,802,412
County Fair Complex	200	9810	5,354,158	8,221,324
Transient Lodging Tax	240	1655	17,984,400	17,984,400
Parks Operations	433	3560	2,716,142	2,716,142
Event Center Operations	435	9840	-	428,959
Total Special Funds			67,330,977	87,432,041
TOTAL CULTURAL EDUCATION & RECREATION			67,330,977	88,000,688
NON-DEPARTMENTAL				
Non-departmental	100	1620	-	179,343
General Fund Contingency	100	1630	-	36,898,021
Community Network	100	1696	-	41,604
Total General Fund			-	37,118,968
TOTAL NON-DEPARTMENTAL			-	37,118,968
TOTAL OPERATING BUDGET			$ 809,294,764	1,277,449,898

RESOURCES & REQUIREMENTS by Fund and Organization Unit

	Fund	Org Unit	Proposed Resources	Proposed Req'ments
CAPITAL BUDGET				
FACILITIES & TECHNOLOGY				
2016 FF&C Facilities Capital Projects	353	3580	$ -	2,186,094
ITS Capital Projects	354	3580	2,837,605	7,714,540
Facilities Park SDC	355	3580	36,316	254,887
Facilities Capital Projects	356	3580	54,535,249	64,292,496
Parks & Open Spaces Opportunity	357	3580	-	328,854
Emergency Communications System	359	3580	400,000	3,008,662
Event Center	380	9820	-	2,930,633
Total Special Funds			57,809,170	80,716,166
TOTAL FACILITIES & TECHNOLOGY			57,809,170	80,716,166
TRANSPORTATION				
Major Streets Transportation Improvement Program (MSTIP)	362	6065	230,894,243	299,468,481
Road Capital Projects	368	6065	22,470,395	38,029,782
Transportation Development Tax	374	6065	5,432,444	37,264,540
North Bethany SDC	376	6065	806,375	956,375
Bonny Slope West SDC	378	6065	496,173	5,111,997
Total Special Funds			260,099,630	380,831,175
TOTAL TRANSPORTATION			260,099,630	380,831,175
TOTAL CAPITAL BUDGET			317,908,800	461,547,341
NON-OPERATING BUDGET				
DEBT & OTHER FINANCING				
General Obligation Bonds	304	3585	5,405,106	5,541,188
Series 2016B FF&C	305	3585	10,735,608	25,849,608
Miscellaneous Debt	306	3585	6,027,828	6,027,828
Total Special Funds			22,168,542	37,418,624
TOTAL DEBT & OTHER FINANCING			$ 22,168,542	37,418,624

	Fund	Org Unit	Proposed Resources	Proposed Req'ments
RISK MANAGEMENT/INSURANCE				
Liability/Casualty Insurance	504	3570	$ 8,647,268	12,601,871
Life Insurance	506	3570	517,676	517,676
Workers Compensation Insurance	508	3570	3,702,902	5,113,077
Medical Insurance	510	3570	51,140,000	59,834,440
Unemployment Insurance	512	3570	147,641	736,450
PERS Employer Stabilization	524	1615	14,500	356,146
Total Special Funds			64,169,987	79,159,660
TOTAL RISK MANAGEMENT/INSURANCE			64,169,987	79,159,660
REPLACEMENT/RESERVE				
Building Equipment Replacement	232	3555	4,661,499	19,080,483
ITS Systems Replacement	242	3526	1,433,357	2,015,272
Fleet Replacement	502	3541	7,833,254	26,858,886
Total Special Funds			13,928,110	47,954,641
TOTAL REPLACEMENT/RESERVE			13,928,110	47,954,641
MISCELLANEOUS				
General Fund Transfers	100	1670	254,578,984	107,670,178
Total General Fund			254,578,984	107,670,178
Lottery Program	156	1625	2,996,000	2,996,000
Strategic Investment Program	204	1640	64,824,831	115,045,618
Gain Share	205	1640	9,177,687	13,619,851
Total Special Funds			76,998,518	131,661,469
TOTAL MISCELLANEOUS			331,577,502	239,331,647
TOTAL NON-OPERATING			431,844,141	403,864,572
TOTAL BUDGET			$ 1,559,047,705	2,142,861,811

APPROPRIATIONS BY FUND

FUND	FUND	PROPOSED REQUIREMENTS	PROPOSED RESOURCES	BEGINNING BALANCE	TOTAL RESOURCES
General Fund	100	$ 326,667,186	282,800,078	43,867,108	326,667,186
Animal Services Gifts & Donations	154	3,434,261	1,232,079	2,202,182	3,434,261
COVID-19 Response and Recovery	155	55,221,469	52,977,676	2,243,795	55,221,471
Lottery Program	156	2,996,000	2,996,000	-	2,996,000
Metzger Park	162	614,906	341,500	273,406	614,906
Community Development Block Grant	164	4,857,372	4,106,449	750,923	4,857,372
Children, Youth & Families	166	2,623,004	1,032,281	1,590,723	2,623,004
Road Fund	168	115,280,539	70,831,764	44,448,775	115,280,539
Public Land Corner	170	2,460,588	400,000	2,060,588	2,460,588
Current Planning	172	3,697,515	3,060,757	636,758	3,697,515
Building Services	174	20,847,434	13,086,533	7,760,901	20,847,434
Law Library	176	719,380	435,482	283,898	719,380
District Patrol	182	38,956,563	38,956,563	-	38,956,563
Cooperative Library Services	184	55,663,898	39,977,745	15,686,153	55,663,898
West Slope Library	185	1,802,412	957,032	845,380	1,802,412
Sheriff's Contract Services	186	5,619,965	5,619,965	-	5,619,965
Community Corrections	188	26,924,996	25,043,207	1,881,789	26,924,996
Public Health	189	47,425,137	47,425,137	-	47,425,137
Developmental Disabilities	191	19,294,079	19,271,546	22,533	19,294,079
Behavioral Health	192	86,938,919	81,943,435	4,995,484	86,938,919
Mental Health HB 2145	194	851,433	-	851,433	851,433
Juvenile Grants	196	1,044,437	920,063	124,374	1,044,437
Juvenile Conciliation Services	197	952,793	817,921	134,872	952,793
Aging Services	198	7,630,841	7,520,851	109,990	7,630,841
Mental Health Crisis Services	199	9,004,997	8,914,437	90,560	9,004,997
County Fair Complex	200	8,221,324	5,354,158	2,867,166	8,221,324
Court Security	202	1,451,174	609,200	841,974	1,451,174
Coordinated Care Organization	203	9,645,933	7,944,544	1,701,389	9,645,933
Strategic Investment Program	204	115,045,618	64,824,831	50,220,787	115,045,618
Gain Share	205	13,619,851	9,177,687	4,442,164	13,619,851
Prevention, Treatment and Recovery	207	20,778,592	409,215	20,369,377	20,778,592
Emergency Medical Services	208	2,157,179	999,418	1,157,761	2,157,179
Statewide Transportation Improvement	209	5,992,284	4,105,410	1,886,874	5,992,284
Maintenance Improvement	212	497,385	47,136	450,249	497,385
Surveyor	216	2,517,488	957,498	1,559,990	2,517,488
Housing Services	218	38,671,023	38,618,978	52,045	38,671,023
Metro Affordable Housing Bond	219	18,865,205	18,793,373	71,832	18,865,205
HOME	220	4,339,725	4,339,725	-	4,339,725
Supportive Housing Services	221	$ 244,535,804	115,000,000	129,535,804	244,535,804
Grants & Donations	224	1,171,148	1,171,148	-	1,171,148
Jail Commissary	226	1,593,616	255,000	1,338,616	1,593,616
Juvenile High Risk Prevention Funds	228	3,914,214	2,770,674	1,143,540	3,914,214

APPROPRIATIONS BY FUND

FUND	FUND	PROPOSED REQUIREMENTS	PROPOSED RESOURCES	BEGINNING BALANCE	TOTAL RESOURCES
Building Equipment Replacement	232	19,080,483	4,661,499	14,418,984	19,080,483
Local Option Levy	234	57,713,936	40,190,397	17,523,539	57,713,936
Civil Forfeitures	238	994,556	-	994,556	994,556
Transient Lodging Tax	240	17,984,400	17,984,400	-	17,984,400
ITS Systems Replacement	242	2,015,272	1,433,357	581,915	2,015,272
Air Quality	244	540,702	426,785	113,917	540,702
Housing Production Opportunity Fund	245	3,947,067	1,125,000	2,822,067	3,947,067
General Obligation Bonds	304	5,541,188	5,405,106	136,082	5,541,188
Series 2016B FF&C	305	25,849,608	10,735,608	15,114,000	25,849,608
Miscellaneous Debt	306	6,027,828	6,027,828	-	6,027,828
2016 FF&C Facilities Capital Projects	353	2,186,094	-	2,186,094	2,186,094
ITS Capital Projects	354	7,714,540	2,837,605	4,876,935	7,714,540
Facilities Park SDC	355	254,887	36,316	218,571	254,887
Facilities Capital Projects	356	64,292,496	54,535,249	9,757,247	64,292,496
Parks & Open Spaces Opportunity	357	328,854	-	328,854	328,854
Emergency Communications System	359	3,008,662	400,000	2,608,662	3,008,662
Major Streets Transportation Improvement Program (MSTIP)	362	299,468,481	230,894,243	68,574,238	299,468,481
Road Capital Projects	368	38,029,782	22,470,395	15,559,387	38,029,782
Transportation Development Tax	374	37,264,540	5,432,444	31,832,096	37,264,540
North Bethany SDC	376	956,375	806,375	150,000	956,375
Bonny Slope West SDC	378	5,111,997	496,173	4,615,824	5,111,997
Event Center	380	2,930,633	-	2,930,633	2,930,633
Parks Operations	433	2,716,142	2,716,142	-	2,716,142
Event Center Operations	435	428,959	-	428,959	428,959
Fleet Services	500	7,728,125	7,098,187	629,938	7,728,125
Fleet Replacement	502	26,858,886	7,833,254	19,025,632	26,858,886
Liability/Casualty Insurance	504	12,601,871	8,647,268	3,954,603	12,601,871
Life Insurance	506	517,676	517,676	-	517,676
Workers Compensation Insurance	508	5,113,077	3,702,902	1,410,175	5,113,077
Medical Insurance	510	59,834,440	51,140,000	8,694,440	59,834,440
Unemployment Insurance	512	736,450	147,641	588,809	736,450
Board of Commissioners	514	2,279,640	2,159,438	120,202	2,279,640
Mail and Print Services	516	2,402,549	1,824,589	577,960	2,402,549
Information Technology Services Operations	518	27,561,327	27,561,327	-	27,561,327
Facilities Operations	520	21,498,618	20,149,490	1,349,128	21,498,618
County Administrators Office	522	8,575,899	7,285,298	1,290,601	8,575,899
PERS Employer Stabilization	524	356,146	14,500	341,646	356,146
County Counsel	526	4,696,535	4,640,041	56,494	4,696,535
County Auditor	528	1,103,491	918,744	184,747	1,103,491
Office of Equity, Inclusion & Community Engagement	530	3,217,970	3,217,970	-	3,217,970
County Emergency Management	532	2,098,884	1,851,873	247,011	2,098,884
Finance	534	6,493,856	6,337,168	-	6,337,168

APPROPRIATIONS BY FUND

FUND	FUND	PROPOSED REQUIREMENTS	PROPOSED RESOURCES	BEGINNING BALANCE	TOTAL RESOURCES
Human Resources	536	10,251,202	9,338,921	-	9,338,921
Total County Budget		$ 2,142,861,811	1,559,047,705	582,745,139	2,141,792,844

APPROPRIATIONS BY FUND

FUND	FUND	PROPOSED REQUIREMENTS	PROPOSED RESOURCES	BEGINNING BALANCE	TOTAL RESOURCES
Service Districts					
Enhanced Sheriff's Patrol District (ESPD)	210	$ 56,024,882	38,868,592	17,156,290	56,024,882
Urban Road Maintenance District (URMD)	214	18,310,384	6,928,132	11,382,252	18,310,384
North Bethany County Service District for Roads (North Bethany CSDR)	215	21,375,548	3,560,095	17,815,453	21,375,548
Service District for Lighting No. 1 (SDL No. 1)	434	$ 3,989,516	3,042,738	946,778	3,989,516

PERMANENT POSITIONS by Organization Unit

	Fund	Org Unit	Adopted 2022-23	Adopted 2023-24	Modified 2023-24	Proposed 2024-25
OPERATING BUDGET						
GENERAL GOVERNMENT						
Assessment & Taxation	100	3020	108.00	109.00	109.00	109.00
Board of Commissioners	514	1010	-	5.00	5.00	5.00
Board of Commissioners	100	1010	5.00	-	-	-
County Administrators Office	522	1510	-	25.50	25.50	26.70
County Administrators Office	100	1510	23.00	-	-	-
Support Services Administration	100	3510	3.00	-	-	-
County Auditor	528	2510	-	3.00	3.00	3.00
County Auditor	100	2510	1.00	-	-	-
County Counsel	526	2010	-	16.00	16.00	15.00
County Counsel	100	2010	18.00	-	-	-
County Emergency Management	532	3210	-	7.00	7.00	7.00
County Emergency Management	100	3210	7.00	-	-	-
COVID-19 Response and Recovery	155	1645	75.75	37.25	37.25	36.05
Elections	100	3010	8.00	10.00	10.00	10.00
Facilities Operations	520	3535	-	56.01	56.01	56.96
Facilities Management	100	3535	52.60	-	-	-
Mail and Print Services	532	3545	6.00	5.60	5.60	5.66
Finance	534	3515	-	26.00	26.00	25.00
Finance	100	3515	20.00	-	-	-
Fleet Services	500	3540	20.00	20.00	20.00	20.00
Procurement	100	3530	6.00	-	-	-
Human Resources	536	3520	-	41.00	41.00	40.00
Human Resources	100	3520	28.00	-	-	-
Risk Management	100	3575	7.00	-	-	-
Information Technology Services Operations	518	3525	-	85.75	85.75	87.75
Information Technology Services	100	3525	81.75	-	-	-
Office of Equity, Inclusion & Community Engagement	530	3110	-	14.00	14.00	15.00
Equity, Inclusion and Community Engagement	100	3110	13.00	-	-	-
GENERAL GOVERNMENT	**7947**	**80285**	**483.10**	**461.11**	**461.11**	**462.12**

PERMANENT POSITIONS by Organization Unit

	Fund	Org Unit	Adopted 2022-23	Adopted 2023-24	Modified 2023-24	Proposed 2024-25
PUBLIC SAFETY & JUSTICE						
Sheriff's Office Administration	100	4010	35.25	38.25	38.25	40.75
Law Enforcement	100	4020	151.40	145.70	145.70	124.70
Jail	100	4030	192.75	195.75	195.75	196.00
District Attorney	100	4510	106.50	108.10	108.10	121.35
Juvenile	100	5010	39.00	40.00	40.00	39.00
Juvenile Administration	100	5030	13.00	13.00	13.00	12.55
Justice Court	100	8010	9.00	9.00	9.00	9.00
Law Library	176	8510	3.00	3.00	3.00	3.00
District Patrol	182	4020	138.60	139.60	139.60	140.60
Sheriff's Contract Services	186	4060	1.00	1.00	1.00	21.50
Community Corrections	188	5510	106.00	106.00	106.00	110.00
Juvenile Grants	196	5040	3.50	3.50	3.50	3.95
Juvenile Conciliation Services	197	5020	4.00	4.00	4.00	4.00
Jail Commissary	226	4030	1.00	1.00	1.00	1.00
Juvenile High Risk Prevention Funds	228	5050	13.50	13.50	13.50	13.50
LOL Sheriff's Administration	234	4010	16.00	15.00	15.00	15.50
LOL Law Enforcement	234	4020	59.75	60.95	60.95	60.95
LOL Jail	234	4030	21.50	21.50	21.50	22.50
LOL District Attorney	234	4510	26.50	26.50	26.50	26.50
LOL Juvenile	234	5010	10.00	10.50	10.50	10.50
LOL Community Corrections	234	5515	32.00	32.00	32.00	32.00
PUBLIC SAFETY & JUSTICE			**983.25**	**987.85**	**987.85**	**1,008.85**
LAND USE & TRANSPORTATION						
Long Range Planning	100	6010	26.27	25.77	25.77	13.94
Watermaster	100	9610	1.94	1.75	1.75	1.75
Transportation Planning	168	6010	-	-	-	12.83
Engineering Services	168	6030	50.28	50.43	50.43	49.28
Administration	168	6040	25.00	25.75	25.75	25.35
Capital Project Management	168	6050	46.35	48.20	48.20	48.35
Operations & Maintenance	168	6060	111.00	111.00	111.00	111.00
Public Land Corner	170	6030	3.79	3.79	3.79	3.79
Current Planning	172	6020	16.31	13.52	13.52	13.62
Building Services	174	6020	54.03	49.72	49.72	52.02
Surveyor	216	6030	4.58	4.58	4.58	4.58
LAND USE & TRANSPOPRTATION			**339.55**	**334.51**	**334.51**	**336.51**

PERMANENT POSITIONS by Organization Unit

	Fund	Org Unit	Adopted 2022-23	Adopted 2023-24	Modified 2023-24	Proposed 2024-25
HOUSING, HEALTH & HUMAN SERVICES						
Housing						
Community Development Block Grant	164	9010	6.28	6.53	6.53	7.03
Housing Services	218	6510	86.00	104.00	104.00	118.00
HOME	220	9020	2.17	2.17	2.17	2.17
Air Quality	244	9030	1.30	1.30	1.30	1.30
Total Housing			**95.75**	**114.00**	**114.00**	**128.50**
Health & Human Services						
Public Health	189	7030	-	-	-	174.90
Public Health	100	7030	153.25	151.20	151.20	124.66
HHS Administration	100	7040	15.00	16.00	16.00	16.00
Animal Services	100	7090	25.00	25.00	25.00	25.00
Veteran Services	100	7510	11.07	10.57	10.57	10.25
Children, Youth & Families	166	7050	6.55	18.65	18.65	-
Developmental Disabilities	191	7065	91.60	105.10	105.10	106.10
Behavioral Health	192	7060	37.01	42.94	42.94	42.46
Aging Services	198	7520	24.68	23.18	23.18	20.75
Coordinated Care Organization	203	7087	29.89	28.96	28.96	31.44
Emergency Medical Services	208	7010	2.70	2.90	2.90	4.10
Total Health & Human Services			**396.75**	**424.50**	**424.50**	**555.66**
HOUSING, HEALTH & HUMAN SERVICES			**492.50**	**538.50**	**538.50**	**684.16**
CULTURE, EDUCATION & RECREATION						
Parks Operations	433	3560	-	-	-	9.25
Parks	100	3560	10.00	10.00	10.00	10.00
Metzger Park	162	3560	-	-	-	0.75
Cooperative Library Services	184	9710	38.00	37.00	37.00	36.80
West Slope Library	185	9710	10.00	9.00	9.00	8.00
County Fair Complex	200	9810	6.40	10.40	10.40	17.00
Event Center Operations	435	9840	6.20	6.60	6.60	4.60
TOTAL CULTURE, EDUCATION & RECREATION			**70.60**	**73.00**	**73.00**	**86.40**
TOTAL BUDGET			**2,369.00**	**2,394.97**	**2,394.97**	**2,578.04**

PERMANENT POSITIONS by Fund and Organization Unit

	Org Unit	FUND	Adopted 2022-23	Adopted 2023-24	Modified 2023-24	Proposed 2024-25
General Fund		100	1,170.78	909.09	909.09	863.95
Board of Commissioners	1010		5.00	-	-	-
County Administrators Office	1510		23.00	-	-	-
County Counsel	2010		18.00	-	-	-
County Auditor	2510		1.00	-	-	-
Elections	3010		8.00	10.00	10.00	10.00
Assessment & Taxation	3020		108.00	109.00	109.00	109.00
Equity, Inclusion and Community Engagement	3110		13.00	-	-	-
County Emergency Management	3210		7.00	-	-	-
Support Services Administration	3510		3.00	-	-	-
Finance	3515		20.00	-	-	-
Human Resources	3520		28.00	-	-	-
Information Technology Services	3525		81.75	-	-	-
Procurement	3530		6.00	-	-	-
Facilities Management	3535		52.60	-	-	-
Parks	3560		10.00	10.00	10.00	10.00
Risk Management	3575		7.00	-	-	-
Sheriff's Office Administration	4010		35.25	38.25	38.25	40.75
Law Enforcement	4020		151.40	145.70	145.70	124.70
Jail	4030		192.75	195.75	195.75	196.00
District Attorney	4510		106.50	108.10	108.10	121.35
Juvenile	5010		39.00	40.00	40.00	39.00
Juvenile Administration	5030		13.00	13.00	13.00	12.55
Long Range Planning	6010		26.27	25.77	25.77	13.94
Public Health	7030		153.25	151.20	151.20	124.66
HHS Administration	7040		15.00	16.00	16.00	16.00
Animal Services	7090		25.00	25.00	25.00	25.00
Veteran Services	7510		11.07	10.57	10.57	10.25
Justice Court	8010		9.00	9.00	9.00	9.00
Watermaster	9610		1.94	1.75	1.75	1.75
subtotal - General Fund		**100**	**1,170.78**	**909.09**	**909.09**	**863.95**

PERMANENT POSITIONS by Fund and Organization Unit

	Org Unit	FUND	Adopted 2022-23	Adopted 2023-24	Modified 2023-24	Proposed 2024-25
COVID-19 Response and Recovery		155	75.75	37.25	37.25	36.05
Metzger Park		162	-	-	-	0.75
Community Development Block Grant		164	6.28	6.53	6.53	7.03
Children, Youth & Families		166	6.55	18.65	18.65	-
Road Fund		168	232.63	235.38	235.38	246.81
Public Land Corner		170	3.79	3.79	3.79	3.79
Current Planning		172	16.31	13.52	13.52	13.62
Building Services		174	54.03	49.72	49.72	52.02
Law Library		176	3.00	3.00	3.00	3.00
District Patrol		182	138.60	139.60	139.60	140.60
Cooperative Library Services		184	38.00	37.00	37.00	36.80
West Slope Library		185	10.00	9.00	9.00	8.00
Sheriff's Contract Services		186	1.00	1.00	1.00	21.50
Community Corrections		188	106.00	106.00	106.00	110.00
Public Health		189	-	-	-	174.90
Developmental Disabilities		191	91.60	105.10	105.10	106.10
Behavioral Health		192	37.01	42.94	42.94	42.46
Juvenile Grants		196	3.50	3.50	3.50	3.95
Juvenile Conciliation Services		197	4.00	4.00	4.00	4.00
Aging Services		198	24.68	23.18	23.18	20.75
County Fair Complex		200	6.40	10.40	10.40	17.00
Coordinated Care Organization		203	29.89	28.96	28.96	31.44
Emergency Medical Services		208	2.70	2.90	2.90	4.10
Surveyor		216	4.58	4.58	4.58	4.58
Housing Services		218	86.00	104.00	104.00	118.00
HOME		220	2.17	2.17	2.17	2.17
Jail Commissary		226	1.00	1.00	1.00	1.00
Juvenile High Risk Prevention Funds		228	13.50	13.50	13.50	13.50
Local Option Levy		234	165.75	166.45	166.45	167.95
Air Quality		244	1.30	1.30	1.30	1.30
Parks Operations		433	-	-	-	9.25
Event Center Operations		435	6.20	6.60	6.60	4.60
Fleet Services		500	20.00	20.00	20.00	20.00
Board of Commissioners		514	-	5.00	5.00	5.00
Mail and Print Services		516	6.00	5.60	5.60	5.66
Information Technology Services Operations		518	-	85.75	85.75	87.75
Facilities Operations		520	-	56.01	56.01	56.96
County Administrators Office		522	-	25.50	25.50	26.70
County Counsel		526	-	16.00	16.00	15.00
County Auditor		528	-	3.00	3.00	3.00
Office of Equity, Inclusion & Community Engagement		530	-	14.00	14.00	15.00
County Emergency Management		532	-	7.00	7.00	7.00

PERMANENT POSITIONS by Fund and Organization Unit

	Org Unit	FUND	Adopted 2022-23	Adopted 2023-24	Modified 2023-24	Proposed 2024-25
Finance		534	-	26.00	26.00	25.00
Human Resources		536	-	41.00	41.00	40.00
Total			**2,369.00**	**2,394.97**	**2,394.97**	**2,578.04**

WASHINGTON COUNTY ASSESSED VALUE

DESCRIPTION	Actual 2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
ASSESSED VALUE[1] NET OF URBAN RENEWAL EXCESS						
County	$ 66,938,337,019	70,008,528,197	72,849,502,733	76,267,088,538	79,918,315,295	83,674,476,114
County - *after*	67,834,728,784	71,107,123,565	74,162,791,862	78,223,247,758	82,619,276,160	86,502,382,140
County - *after 1/1/2013 (149)*	68,032,356,127	71,273,364,154	74,371,914,305	78,318,865,846	82,619,276,160	86,502,382,140
ESPD	21,985,190,113	23,077,010,560	23,869,625,800	24,823,963,191	26,026,118,745	27,197,294,089
North Bethany CSDR	622,006,788	705,606,517	783,020,875	876,968,226	992,685,799	1,091,954,379
URMD	21,985,190,113	23,077,690,170	23,870,169,500	24,824,722,031	26,026,929,695	27,198,141,531
% CHANGE IN ASSESSED VALUE FROM PRIOR YEAR						
County	4.41%	4.59%	4.06%	4.69%	4.79%	4.70%
County - *after*	4.75%	4.82%	4.30%	5.48%	5.62%	4.70%
County - *after 1/1/2013 (149)*	4.71%	4.76%	4.35%	5.31%	5.49%	4.70%
ESPD	4.89%	4.97%	3.43%	4.00%	4.84%	4.50%
North Bethany CSDR	31.13%	13.44%	10.97%	12.00%	13.20%	10.00%
URMD	4.89%	4.97%	3.43%	4.00%	4.84%	4.50%
TAX RATES						
County - *perm rate*	2.2484	2.2484	2.2484	2.2484	2.2484	2.2484
Public Safety - *LOL* [3]	0.4200	0.4200	0.4700	0.4700	0.4700	0.4700
WCCLS - *LOL* [4]	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200
Bonds[5]	0.0699	0.0674	0.0675	0.0690	0.0663	0.0663
Total County	**2.9583**	**2.9558**	**3.0059**	**3.0074**	**3.0047**	**3.0047**
ESPD - *perm rate*	0.6365	0.6365	0.6365	0.6365	0.6365	0.6365
ESPD - *LOL* [2]	0.6800	0.6800	0.6800	0.6800	0.8300	0.8300
Total ESPD	**1.3165**	**1.3165**	**1.3165**	**1.3165**	**1.4665**	**1.4665**
NBCSDR - *perm rate*	**1.2500**	**1.2500**	**1.2500**	**1.2500**	**1.2500**	**1.2500**
URMD - *perm rate*	**0.2456**	**0.2456**	**0.2456**	**0.2456**	**0.2456**	**0.2456**
TAXES LEVIED (*includes compression loss and adjustments for tax computations*)						
County - *perm rate*	150,510,704	157,414,113	163,791,860	171,479,752	179,661,800	188,107,152
Bonds[5]	4,687,566	4,792,749	5,006,133	5,202,076	5,477,653	5,551,038
Additional taxes/penalties	1,756,750	1,881,787	1,529,411	2,753,344	2,382,470	2,382,470
subtotal - County *before*	**156,955,020**	**164,088,649**	**170,327,404**	**179,435,172**	**187,521,922**	**196,040,659**
Public safety[3] - *after*	28,248,635	29,584,290	34,541,468	36,427,304	38,321,483	40,146,543
WCCLS - *LOL* [4]	14,796,904	15,496,533	16,145,314	17,029,755	17,937,715	18,791,999
subtotal - County *after*	**43,045,539**	**45,080,824**	**50,686,782**	**53,457,059**	**56,259,198**	**58,938,541**
Total County	**200,000,559**	**209,169,473**	**221,014,186**	**232,892,231**	**243,781,121**	**254,979,201**
ESPD - *perm rate*	13,993,333	14,688,516	15,193,015	15,800,437	16,565,626	17,311,079
ESPD - *LOL* [2]	14,949,604	15,692,325	16,231,294	16,880,272	21,601,605	22,573,681
Additional taxes/penalties	11,619	13,103	6,401	36,898	14,358	36,898
Total ESPD	**28,954,557**	**30,393,944**	**31,430,710**	**32,717,607**	**38,181,589**	**39,921,657**
NBCSD - *perm rate*	777,507	882,008	978,776	1,096,213	1,240,860	1,364,946
Additional taxes/penalties	43	-	398	11,561	4,431	4,431
Total NBCSD	**777,550**	**882,008**	**979,174**	**1,107,774**	**1,245,291**	**1,369,377**
URMD - *perm rate*	5,399,562	5,667,880	5,862,512	6,096,952	6,392,213	6,679,863
Additional taxes/penalties	2,168	2,445	1,194	6,884	2,408	2,408
Total URMD	$ **5,401,729**	**5,670,324**	**5,863,706**	**6,103,835**	**6,394,621**	**6,682,271**

ASSESSED VALUE & PROPERTY TAXES

DESCRIPTION	Actual 2019-20	Actual 2020-21	PROJECTED 2021-22	PROJECTED 2022-23	PROJECTED 2023-24	PROJECTED 2024-25
TAXES COLLECTED						
County - *perm rate*	$ 144,399,969	151,243,480	157,535,011	164,507,385	172,519,884	180,629,516
Bonds[5]	4,497,251	4,604,873	4,814,899	4,990,560	5,259,905	5,330,373
Additional taxes/penalties	1,685,426	1,808,021	1,470,987	2,641,393	2,287,762	2,287,762
subtotal - County *before*	**150,582,646**	**157,656,374**	**163,820,897**	**172,139,338**	**180,067,551**	**188,247,651**
Public safety[3] - *after*	27,101,741	28,424,586	33,221,984	34,946,170	36,798,127	38,550,637
WCCLS - *LOL* [4]	14,196,150	14,889,069	15,528,563	16,337,325	17,224,655	18,044,979
subtotal - County *after*	**41,297,891**	**43,313,655**	**48,750,547**	**51,283,495**	**54,022,783**	**56,595,617**
Total County	**191,880,537**	**200,970,029**	**212,571,444**	**223,422,833**	**234,090,334**	**244,843,267**
ESPD - *perm rate*	13,425,204	14,112,726	14,612,642	15,157,991	15,907,109	16,622,929
ESPD - *LOL* [2]	14,342,650	15,077,185	15,611,258	16,193,920	20,742,898	21,676,332
Additional taxes/penalties	11,148	12,590	6,157	35,398	13,787	35,431
Total ESPD	**27,779,002**	**29,202,501**	**30,230,057**	**31,387,309**	**36,663,794**	**38,334,692**
NBCSDD - *perm rate*	745,940	847,433	941,386	1,051,641	1,191,534	1,310,687
Additional taxes/penalties	41	-	383	11,091	4,255	4,255
Total NBCSD	**745,981**	**847,433**	**941,770**	**1,062,732**	**1,195,789**	**1,314,942**
URMD - *perm rate*	5,180,339	5,445,699	5,638,564	5,849,050	6,138,110	6,414,325
Additional taxes/penalties	2,080	2,349	1,149	6,604	2,312	2,312
Total URMD	$ **5,182,419**	**5,448,048**	**5,639,713**	**5,855,654**	**6,140,422**	**6,416,637**

[1] Actual AV (assessed value) is released by Assessment and Taxation in October of each year.

[2] The ESPD local option levy was a dollar vs. rate levy; the *actual* rate/$1,000 AV is determined when the *actual* AV is calculated, typically early October of each year. The above shows the *actual* calculated rate and taxes levy per the annual Summary of Assessment and Tax Roll for prior years, and an *estimated* rate calculated from the *estimated* AV for the upcoming budget year. From 2003-04 through 2007-08 the levy was $6,150,000 each year; fr 2008-09 through 2012-13 the levy is $9,500,000.
In November 2012 voters approved the change from dollar based to rate base of $0.68 local option rate levy. The new levy period is 2013-18.
A new levy passed May 2017 with the $0.68 rate. The new levy period is July 2018- June 2023.

[3] Voters approved a renewal of the public safety local option levy in November 2006; the levy covers the 4-year period July 1, 2007 - June 30, 2011.

[4] Voters approved the WCCLS local option levy in November 2006; the levy covers the 4-year period July 1, 2007 - June 30, 2011.
Voters approved a 5-year renewal of both the public safety and WCCLS local option levies; July 1, 2011 - June 30, 2016 is the levy period.
Voters approved a 5-year renewal of the public safety levy and a $0.22 WCCLS local option levy; July 1, 2016 - June 30, 2021 is the levy period.
In May 2020, voters approved a 5-year renewal of the WCCLS local option levy of $0.22 per thousand value and an increase for the Public Safety & Justice local option levy raising it to

[5] Voters originally approved the Criminal Justice Facilities bonds in September 1994 & were refinanced in October 2007; the bonds matured in Dec 2013. voters approved $77 million in general obligation bonds for the emergency communications system (911); the bonds will be issued in July 2016 and ma

[6] Voters approved the formation of the district in May 2011.

DEBT ..... ING

Washington County	Date of Issue	Date of Maturity	Amount Issued	Amount Outsanding as of July 1, 2024
General Obligation Bonds:				
Series 2016 A & B	7/21/2016	6/1/2035	$ 77,000,000	$ 60,675,000
Issued to provide funding for the expansion of, and upgrades to, the County's Emergency Communications System.				
Total General Obligation Bonds				**60,675,000**
Full Faith & Credit Obligations:				
Series 2013 Refunding	2/14/2013	6/1/2026	18,860,000	4,285,000
Issued to provide funding for the partial advance refunding of the Series 2006 New Money Full Faith & Credit Obligation bond issue.				
Series 2016 Refunding	3/3/2016	6/1/2026	31,960,000	7,245,000
Issued to provide funding for the partial advance refunding of the Series 2006 Refunding Full Faith & Credit Obligation bond issue.				
Series 2016 B	12/15/2016	3/1/2032	107,925,000	52,015,000
Issued to provide funding for general facilities capital projects.			29,590,000	18,485,000
Issued to provide funding for the Wingspan Event & Conference Center.			31,155,000	16,730,000
Issued to provide funding for various Major Street Improvement Program projects.			47,180,000	16,800,000
Total Full Faith & Credit Obligations				**63,545,000**
Contracts:				
US Department of the Interior - Hagg Lake	3/1/1980	2/1/2029	1,111,273	111,465
Issued to repay a portion of the development costs incurred by the Federal Government during the construction of Hagg Lake Park.				
Total Contracts				$ **111,465**

DEBT OUTSTANDING

	Date of Issue	Date of Maturity	Amount Issued	Amount Outsanding as of July 1, 2024
Capital Leases:				
Toughbooks Lease	11/9/2020	12/17/2024	124,756	$ 26,336
Issued for the acquisition of 25 Toughbook laptops for the Sheriff's Office.				
Total Capital Leases				**26,336**
Washington County Total Long-term Debt				**124,357,801**
Housing Authority of Washington County				
Notes:				
Farmer's Home Administration (USDA)	1/8/1988	2/1/2038	$ 361,000	264,844
Issued to purchase Kaybern Terrace (12 units of affordable housing) in North Plains.				
OCD Neighborhood Stabilization (0% interest)	6/4/2010	None	648,753	648,573
Issued to purchase three housing units under Neighborhood Stabilization program.				
Total Notes				**913,417**
Housing Authority Total Long-term Debt				**913,417**
Combined Outstanding Debt				$ **125,271,218**

DEBT OUTSTANDING

Summary Totals	Amount Outsanding as of July 1, 2024
Washington County General Obligation Bonds	$ 60,675,000
Washington County General Full Faith & Credit Bonds	63,545,000
Total Bonds Outstanding	**124,220,000**
Washington County Contracts	111,465
Washington County Leases	26,336
Housing Authority Notes	913,417
Total Other Debt Outstanding	**1,051,218**
Combined Outstanding Debt	**125,271,218**
General Obligation Bonds	**60,675,000**
Full Faith & Credit Bonds	63,545,000
Contracts	111,465
Leases	26,336
Housing Authority	913,417
Total Other	**64,596,218**
Total Indebtedness	$ **125,271,218**

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ADMINISTRATIVE POLICIES

SECTION: 400	**POLICY#:** 404
TITLE: Budget Policy	**R & O #: 21-49**
	IMPLEMENTED BY PROCEDURE #:
SPONSORING DEPT/DIV: Support Services / Finance	
ADOPTED: 4/16/2019, Amended 4/20/21	**REVIEWED: 4/6/2021**

1. **PURPOSE:** The purpose of this policy is to establish a framework for the development and administration of the annual budget process.

2. **AUTHORITY:** ORS 294.305-565 (Oregon Budget Law) and County Charter.

3. **ANNUAL POLICY REVIEW**: This policy shall be reviewed by the Support Services, Finance division annually and updated as necessary.

4. **BUDGET POLICY OVERVIEW:** The County Strategic Plan provides the framework for budget preparation in terms of services, funding mechanisms and priorities for the allocation of discretionary resources. The Plan emphasizes the allocation of General Fund resources toward programs that provide a Countywide benefit. Consistent with past practices, the budget focuses on long-term stability for core services and maintaining an ending fund balance consistent with this policy.

5. **BUDGET PERIOD**
   Washington County develops and adopts its budget annually. The County's fiscal year begins July 1st and ends June 30th.

6. **BASIS OF ACCOUNTING**
   Local governments are required by ORS 294.445 to maintain accounting records by fund, using a cash, modified accrual, or accrual basis of accounting. Washington County uses a modified accrual basis of accounting for budget purpose.

7. BUDGET CONTROLS AND COMPLIANCE

a. Legal compliance: The County budget process complies with Oregon Local Budget Law (ORS 294.305-565). Expenditure appropriations are a legal limit on the amount of expenditures that can be made during the fiscal year and are adopted at the organization unit level by the Board of Commissioners. Per statute, actual year-end expenditures cannot exceed appropriations for each organization unit.
b. Administrative compliance: Administrative compliance is monitored at the fund, organization unit, program, expenditure category and line-item level by the Finance Division and department/office staff.

8. BUDGET COMMITTEE APPROVAL AND BOARD ADOPTION

a. The Washington County budget process includes the engagement of three distinct Budget Committees, each consisting of ten members (five community representatives and five Board of Commissioner members):
   - Washington County and Service District for Lighting No. 1
   - North Bethany County Service District for Roads
   - Enhanced Sheriff Patrol District (ESPD) and the Urban Road Maintenance District (URMD)
b. The annual Budget Committee process minimally includes the following elements:
   - Electronic version of the Proposed Budget made available to the Budget Committees and public a minimum of 7 days prior to the first Budget Committee meeting
      i. First Budget Committee Meeting: Budget Transmittal to the respective Budget Committees with staff presentation and Budget Committee questions. A separate evening meeting will be held for each budget committee.
      ii. Second Budget Committee Meeting: Public Hearing for the respective budgets. Upon conclusion of public hearing, Budget Committee approves the proposed budget (becomes the Approved Budget). A separate evening meeting will be held for each budget committee.
c. Board of Commissioner Public Hearing and Budget Adoption (typically third Tuesday in June). This is a daytime regular Board of Commissioner meeting.

9. BUDGET CHANGES AFTER ADOPTION

Oregon Budget law provides methods to increase or decrease or transfer from one appropriation category to another; and to adjust the budget when new appropriation authority is required. Such budget changes require the approval of the Board of Commissioners and depending on the type of change, a public hearing. The County Administrator may recommend modifications when appropriate to continue effective operations, provide adequate service levels, achieve cost savings or cost avoidance, and implement Board priorities.

10. GENERAL FUND

a. Budget development general guidance:
   i. General Fund budget should be developed with the goals of maintaining service levels and reflecting the County's strategic plan and priorities. Maintaining service levels should be considering: 1) community and client growth factors, 2) changes in inflation, cost of living, cost of employee benefits, etc.
   ii. Budget development should start with the existing level of staffing and contracted obligations with modifications reflecting the County's budget priorities for the new fiscal year. Options to increase efficiency and reduce costs must be considered throughout budget development. Management should evaluate all options including process streamlining, utilizing technology and other appropriate efficiency tools with the goal of providing same level of services with the least amount of resource possible.
   iii. Budget requests for additional service areas or elevated level of services should always reflect the County's long-term strategies and short-term priorities. Requests for new Full Time Equivalents (FTE) should include all direct and indirect costs to support these positions.

b. Revenue Projections: Revenue projections shall be budgeted based on the best information available at the time the budget is prepared. The projection should be conducted with reasonable conservatism.

c. New Revenue Sources: Departments will continue to pursue additional revenue sources where appropriate and feasible.

d. Expenditure Reductions: An expenditure reduction may be required in the event of diminishing departmental revenues, declining fund balance, new Board priorities, or other factors that would make an expenditure reduction appropriate.

e. Programs Previously Supported by Serial Levies: Prior to the passage of Ballot Measures 47 and 50, the Washington County Cooperative Library System (WCCLS) and Major Streets Transportation Improvement Program (MSTIP), were supported by revenues from dedicated serial levies. Measure 50 eliminated these levies by combining them with the County permanent tax rate. The annual transfer to WCCLS and MSTIP will be adjusted by the percentage change in assessed value and assumed collection rates on property taxes. These are not considered General Fund programs and the amounts transferred to the respective funds are not included in the General Fund's Fund Balance Percentage calculation.

11. SPECIAL FUNDS

a. Special fund staffing levels must be commensurate to available resources and approved service levels. Requests for additional positions funded by dedicated resources will be reviewed on a case-by-case basis along with the sustainability of the revenue source.

b. Revenue estimates will be based on the best information available at the time the budget is prepared.

c. Special funds will continue to pursue new revenue sources where appropriate and feasible.

d. Expenditure Reductions: An expenditure reduction may be required in the event of diminishing departmental revenues, declining fund balance, new Board priorities, or other factors that would make an expenditure reduction appropriate.

e. General Fund transfers will be based on historical levels, unless otherwise recommended by the County Administrative Office.

12. STATE PROGRAMS

a. Current state funding: State programs operated by the County will generally reflect the level of service attainable given the amount of funding provided. If state funding is reduced, there will be no increase in County General Fund resources unless mandated or approved by the Board of Commissioners. When an increase is required, the department will make every effort to minimize the increase by considering alternate service delivery systems, and/or a return of the program to the state.

b. New state funding: New or increased state funding for existing or proposed programs will be considered based on local needs and requirements placed on the County by accepting the funding. The ability of the state to commit to long-term funding that meets the County's full cost requirements will be an important consideration in any decision to accept additional funding for expansion of existing programs and/or initiation of new programs.

c. System balance: This policy is not intended to preclude the use of County resources when the Board determines it necessary to provide a balanced service delivery system or meet other Board policies and priorities.

13. LOCAL OPTION LEVIES

Local option levies are considered a special revenue funding (special fund) source and expenditures must conform with the language approved by the voters.

14. INTERNAL COST RECOVERY

To clearly define the true cost of each direct service the County prepares a cost allocation plan. Departments provide input and review the annual plan. A separate cost allocation plan is prepared for federal grant compliance purposes.

15. LOBBYING AND GRANT APPLICATIONS

a. Approval to pursue: County Administrative Office (CAO) approval is required before appointed County representatives and employees pursue lobbying efforts on matters having budget implications, and before grant applications are submitted to the granting agency.

Elected department heads should advise the County Administrative Office before official positions are taken on matters that might affect the County's budget or financial status. Board approval is required to accept grants of $100,000 or more.

b. In-kind contribution: Where matching funds are required for grant purposes, the priority is to use as much "in-kind" contributions as allowed rather than hard-dollar matches.

16. CONTRIBUTIONS TO OUTSIDE AGENCIES

Funding to Outside Agencies will be considered by the Budget Committee/Board if adequate resources are available, the use of funds for this purpose will not adversely impact County programs, and the allocation of resources is consistent with Board policies and priorities. Consideration of funding requests from an outside agency requires the submittal of written justification in advance of the budget hearings.

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READER'S GUIDE

. RGANIZATION OF THE BUDGET DOCUMENT

A budget, as defined by Oregon state law, is a *"financial plan containing estimates of revenues and expenditures for a single fiscal year."* Local governments have the option of budgeting on a 24-month biennial period, or by fiscal year.

Washington County operates, and budgets, on a fiscal year beginning July 1 and ending the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs.

The County budget is organized based on the following hierarchy:

- Functional Area
- Fund
- Organization Unit
- Program

This Budget Summary document is divided into sections as follows:

County Organization

Budget Message

The County organization documents the Commissioner Districts, budget committees and organizational chart of the County. The County Administrator's budget message contains information that assists the Budget Committee and the public in understanding the budget. State statute requires the budget message to contain a brief description of the financial policies reflected in the budget as well as proposed changes from the prior year's budget and any major changes. Key Initiative & Issues highlight areas of specific concern and are included in this section.

Budget Overview

Summary information includes an overview of the County budget, General Fund overview and discretionary revenue information.

Operating Budget

This section includes those functional areas that provide services directly to the community or to another part of the County organization. These functional areas cover General Government; Public Safety & Justice; Land Use & Transportation; Housing, Health & Human Services; Culture, Education & Recreation; and Non-departmental. Budget Detail tables and analysis is included for each organization unit. All County employees are accounted for in the operating budget.

Capital Budget

Facilities & Technology, Transportation and Culture, Education & Recreation capital projects are included in the capital budget section.

Non-Operating Budget

Includes Debt and Other Financing, Risk Management/Insurance, Replacement/Reserves and Miscellaneous. This budget accounts for those activities that provide internal support to the entire County organization.

Service Districts

The Enhanced Sheriff Patrol District (ESPD), Urban Road Maintenance District (URMD), North Bethany County Service District for Roads (North Bethany CSDR) and Service District for Lighting No.1 (SDL No. 1) are all under the authority of the Board of County Commissioners.

Summary Schedules and Supplementary Information

The Summary Schedules present the budget by category and fund for revenues, expenditures, full-time equivalent employees (FTE), assessed value & property taxes and debt outstanding as of July 1. The Supplementary Information includes the Budget Policy, County Strategic Plan Summary, Reader's Guide and Glossary.

BUDGET PROCESS

The County's annual budget process is guided by Oregon's Local Budget Law which requires the following:

- An annual budget be adopted prior to the beginning of the fiscal year (July 1) to which it applies;
- There must be notification of public meetings when the budget will be discussed; and
- That there is opportunity for public input; and a summary of the budget must be published in a local newspaper prior to adoption.

Budget Calendar

July – August	Finance drafts calendar; begins working on Cost Allocation Plan
September – February	Departments work on their budgets
Mid-February – mid April	County Administrative Office and departments review and analyze requested budgets
April	Proposed budget documents are compiled and printed
May	Budget Committee convenes for two public meetings
June	Board of County Commissioner's considers adoption of the approved budget
July	Adopted budget becomes effective

Budget Committee

A quorum of the Budget Committee (comprised of the Board of Commissioners and five lay (citizen) representatives must approve the levying of property taxes at the time the budget is approved, and the Board of Commissioners must do the same at the time of adoption. All Budget Committee meetings are open to the public and are advertised as such. Advertisements of the public hearing prior to the Board of Commissioners adoption include a summary of the budget as approved by the Budget Committee.

Budget Basis

Washington County's financial reports are prepared following the guidelines recommended by the Government Finance Officers Association (GFOA) of the United States and Canada. The proposed budget described herein substantially conforms to Generally Accepted Accounting Principles (GAAP). The County's budget is prepared under the modified basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded at the time they become measurable and available, and expenditures are recognized at the time the liabilities are incurred.

For financial reporting purposes governmental fund types (general fund, special revenue funds, debt service funds and capital project funds) are accounted for on the modified accrual basis of accounting.

The accrual basis of accounting is used for financial reporting of proprietary fund types (internal service funds and enterprise funds) and for the government-wide financial statements required by the County's requirements. Under the accrual basis of accounting, revenues are recorded at the time they are earned, and expenditures are recorded at the time liabilities are incurred. The measurement focus of the proprietary funds is on the flow of economic resources. The difference between the methods used for budgetary versus financial reporting primarily affects the accounting for depreciation and capital outlay.

Expenditures are appropriated by organization unit for each fund. These appropriations establish the level of control for each organization unit and may not be over-expended. Most operating funds also include an appropriation for contingency. Expenditures cannot be made against this appropriation without additional Board actions (see Budget Adjustments below). All appropriations lapse at the end of each fiscal year.

Budget Adjustments

Oregon Local Budget Law sets forth procedures to be followed to amend the budget as events occur after budget adoption. The type of event determines the procedure to be followed.

The adopted budget appropriates contingencies in each fund to be used at the discretion of the governing body. In most cases adjustments can be accommodated by transferring appropriations from fund contingencies or from the General Fund to other funds. Oregon Local Budget law allows for the Board of Commissioners to make such adjustments at a regularly scheduled meeting. Should a transfer from contingency exceed 15% of fund appropriations, or the County need to increase appropriations due to additional revenue, the law provides for the following two types of supplemental budget processes:

1. If the increase is less than 10% of the fund, the Board of Commissioners may approve a resolution and order adopting the supplemental budget at a regularly scheduled meeting. Prior to the meeting, specific details of the supplemental budget must be published in a local newspaper.
2. If the increase is 10% or more of a fund, the Board must first hold a public hearing prior to approving a resolution and order. Published notice of the supplemental budget and public hearing are required.

Adopted and Modified Budget

The analysis in the Budget Detail pages is prepared based on the proposed budgets for the upcoming fiscal year compared to the current fiscal year budget as modified for any Board approved budget adjustments through April.

CITIZEN BOARDS AND COMMISSIONS

Serving on an appointed board, committee or commission is a great way to participate in decisions that affect you and to learn more about how your local government works. The County's boards and commissions play a variety of important roles in advising the Board of Commissioners on service priorities, how to distribute available resources, and how to improve our collaboration with other parts of the community. Some (for instance the Civil Service Commission and the Board of Property Tax Appeals) actually have a quasi-judicial authority to review decisions by the County government. Vacancies for the various boards and commissions listed below can always be found at https://www.co.washington.or.us/CAO/BoardsCommissions/index.cfm and are announced periodically by media release shared on the Board on County Commissioner's website and advertised in local newspapers.

Aging and Veteran Services Advisory Council

Planning for future services and reviewing current programs are two key roles for these 19 volunteers (13 regular and 6 alternate members). Their community ties and personal or professional familiarity with issues facing seniors and veterans make them an invaluable resource for Washington County Disability, Aging & Veterans' Services and the Board of Commissioners. The Council advises the department on policy, programs, and actions affecting the delivery of services and generally serves as an advocate for veterans and the elderly.

Audit Committee

Independent oversight is critical to the effectiveness of financial statement audits. The Audit Committee monitors audits of the County's finances, in the belief that access to knowledgeable individuals help prevent an excessive reliance on the expertise of the external auditor.

Behavioral Health Council

The Behavioral Health Council advises the Behavioral Health Division, and identifies community needs, recommends funding priorities, and helps select and evaluate service providers. The County's emphasis on contracting with community agencies for social services makes the work of this volunteer advisory council critical.

Board of Property Tax Appeals

State law established the Board of Property Tax Appeals to consider taxpayer petitions challenging real market value, maximum assessed, specially assessed and assessed value as determined by the County Assessor. The Board also considers requests to excuse penalties assessed for the late filing of real and personal property returns.

Civil Service Commission

The Civil Service Commission is comprised of five volunteers, one from each of the Commissioner districts, who provide a third-party review of the County's employment practices. The Civil Service Commission is the appeal board for Washington County employees and candidates for employment. Employees and candidates for employment may appeal to the Civil Service Commission adverse personnel management decisions such as appointments, disciplinary actions and classification allocations. The Commission hears and decides appeals by employees and candidates for employment.

Columbia Pacific Economic Development District (Col-Pac)

The Columbia-Pacific Economic Development District (Col-Pac) is a private non-profit organization established to assist in diversifying and strengthening the economy and livability of Northwest Oregon. The District covers all of Clatsop, Columbia, and Tillamook counties and the western part of Washington County (including Banks, Cornelius, Forest Grove, Gaston, and North Plains).

Col-Pac's mission is to promote and sustain healthy communities in the district through retention, diversification and expansion of the economic base. The goal is healthy and thriving communities. A strong and diversified economic base that provides family-wage jobs is a significant component and contributor to healthy communities. Col-Pac's economic development activities focus on blending the natural resource-based industries in the region with new economic development opportunities that historically have not been part of the area's economy.

As an economic development district, Col-Pac provides capacity building, coordination and establishment of basic economic development foundation building tools for NW Oregon.

Developmental Disabilities Council

The Council identifies community needs, recommends funding priorities, and helps select and evaluate service providers. The County's emphasis on contracting with community agencies for social services makes the work of this volunteer advisory council critical.

Enhanced Sheriff Patrol District/Urban Road Maintenance District Budget Committee (ESPD/URMD)

Reviews the proposed budget developed for the Enhanced Sheriff's Patrol District and the Urban Road Maintenance District in unincorporated Washington County.

Enhanced Sheriff's Patrol District (ESPD) Advisory Committee

The ESPD works with the Sheriff and other officials from the Sheriff's Office to review and offer recommendations regarding the level and type of police service in the ESPD and advises on strategic goals and direction.

Future considerations will be to review long-range opportunities for future enhanced law enforcement and community collaboration.

Fair Board

The Fair Board's primary function is to oversee the planning, preparation and production of the County Fair. The Fair Board will develop both short- and long-term plans for the promotion and production of the County Fair and provide input to the County's Facilities Maintenance Plan of the Fairgrounds.

Fairgrounds Advisory Committee

The Fairgrounds Advisory Committee provides input on the priorities and development of the Fairgrounds Master Plan, and other plans including: capital projects, maintenance, non-fair marketing and other strategic initiatives. As advocates, this committee works with local partners and the community at-large to communicate and encourage participation in Fairground developments.

Farm Board of Review

The Farm Board of Review is an advisory panel to the County assessor. The Board meets every other year to inform the Assessor regarding farmland rents and other information pertaining to the valuation of farmland for property taxation as provided by Oregon law.

Garbage and Recycling Advisory Committee

A coordinated countywide program intended to ensure the safe, economical and efficient collection, storage, transportation and disposal of garbage and recycling, and to ensure adequate standards of service for the garbage and recycling system. To assist the Board in achieving these objectives, the Board has appointed this advisory committee to make recommendations on garbage and recycling decisions and programs that impact all users of the garbage and recycling system.

Homeless Plan Advisory Committee (HPAC)

The Homeless Plan Advisory Committee is comprised of members who have authority within their agency/jurisdiction to make policy and budget decisions that impact the community's housing and supportive services system. The Committee provides high-level oversight to the implementation of A Road Home: Community Plan to Prevent and End Homelessness, encourages collaborative partnership building, provides guidance to the annual work plan, works to create resources and funding, and promotes and sustains the vision and leadership of the Plan. The Committee advises the county Homeless Program Manager, the Director of Housing Services, the County Administrator, and the Board of County Commissioners.

Housing Advisory Committee (HAC)

Providing affordable housing in Washington County is a formidable job. It is the mission of the HAC to advise the Housing Authority Board of Directors on housing goals policies, to review and recommend actions on the budgets of the Housing Authority, to advise

regarding the community's needs for low-income housing, and to recommend resources and programs available to address those needs.

Housing Authority Board of Directors

The Housing Authority of Washington County is the legal entity that owns properties; and the Department of Housing Services is the County agency that operates the programs, works with developers, and provides services to meet the housing needs of low-income people in Washington County.

Facing ongoing reductions in federal housing support, the Housing Authority of Washington County and Department of Housing Services will continue to expand their entrepreneurial approach to funding low-income and affordable housing in Washington County. Partnerships are a key to the success of this work.

Metzger Park Local Improvement District Advisory Board

Maintains a proud tradition of overseeing the only park in the County supported through a Local Improvement District. The Board plans and helps with park maintenance needs, deals with the administrative issues involved in running an active urban park.

Mountain Creek Road Local Improvement District Citizens Advisory Board

The Local Improvement District (LID) collects annual fee and provides for the ongoing maintenance of Mountain Creek Road, which is a rural public dedicated road. The role of the Citizens Advisory Board is to administer the LID, including determining where and how collected funds should be spent.

North Bethany County Service District for Roads Budget Committee

Reviews the proposed budget developed for the North Bethany County Service District for Roads in unincorporated Washington County.

Northwest Area Commission on Transportation (NWACT)

NWACT is an advisory body chartered by the Oregon Transportation Commission. NWACT addresses all aspects of transportation (surface, marine, air, and transportation safety) with primary focus on the state transportation system. NWACT considers regional and local transportation issues in northwest Oregon that affect the state system.

NWACT plays a key advisory role in the development of the Statewide Transportation Improvement Program (STIP), which schedules funded transportation projects. NWACT establishes a public process for area project selection priorities for the STIP. Through that process, they prioritize transportation problems and solutions and recommend projects in their area to be included in the STIP.

Boundaries include: The entirety of Columbia, Clatsop and Tillamook counties and the western portion of Washington County including the cities of Banks and Gaston. The Washington County area includes Highway 47 to the southern city limits of Gaston excluding the city of Forest Grove, the east on US 26 and including the Dersham Rd interchange.

Park and Recreation Advisory Board

Provides advice on the maintenance, operations, and capital development needs of County parks, including Scoggins Valley Park / Henry Hagg Lake.

Planning Commission

These nine appointed volunteers advise the Board of County Commissioners on technical land use and transportation planning issues. They conduct public hearings, make final decisions on some changes to land use plans, and convey recommendations to the Board on changes to the Comprehensive Plan, including the Community Development Code. Planning Commission meetings are scheduled twice a month, on the first Wednesday at 1:30 p.m. and the third Wednesday at 6:30 p.m., and typically run three hours. In addition, members are expected to dedicate about five to ten hours per month outside of these meetings to read and understand proposed ordinances and other materials provided by staff. Some knowledge of the Oregon land use planning system is helpful.

Public Health Advisory Council

The Washington County Public Health Advisory Council (PHAC) has been appointed by the Washington County Board of Commissioners to fulfill any federal and state-mandated responsibilities and to advise the Board of Commissioners in its role as the Board of Health for Washington County. The Washington County Public Health Advisory Council will make recommendations to the Board of Commissioners and the Public Health Division Manager to improve the health and well-being of everyone in Washington County.

Public Safety Coordinating Council (PSCC)

The Public Safety Coordinating Council is a statutorily mandated committee convened by the Washington County Board of Commissioners for the purpose of developing and recommending plans for the use of state resources respective to the coordination of local criminal justice and juvenile justice policy. Collaborative planning provides a countywide approach to enhancing communication and partnership among law enforcement, public safety, criminal justice agencies and the residents of the Washington County community. The developed plans include strategies to address prevention, treatment, education, employment resources and intervention services. The Public Safety Coordinating Council supports an overarching coordinated approach to public safety by reviewing emerging and best practices in policy development, restorative justice, racial and ethnic disparities in the system and community collaboration programs that maximize resources and minimize duplication. The plans supported by the Public Safety Coordinating Council are referred to the Board of County Commissioners for final approval.

Rainbow Lane Special Road District Board

The Rainbow Lane Special Road District was formed to provide a representing body that could make decisions regarding road maintenance issues on Rainbow Lane and Patricia Lane. These two roads are public roads, as opposed to County Roads, and are not eligible for gas tax and road fund expenditures, consequently their road maintenance must be funded by the adjoining and benefiting properties.

Rural Roads Operations and Maintenance Advisory Committee (RROMAC)

RROMAC studies rural road operations and maintenance concerns in Washington County, works with County staff to develop program and funding alternatives and makes recommendations to the Board of County Commissioners.

Urban Road Maintenance District Advisory Committee (URMDAC)

URMDAC advises the Board and staff on matters related to road maintenance provided by the Urban Road Maintenance District (URMD). URMDAC reviews and makes recommendations regarding URMD's level of service and annual work program, assists in evaluating the cost effectiveness and efficiency of URMD, assists in informing URMD activities and advises on continuation of URMD and/or other long-range funding opportunities for road maintenance.

Washington County and SDL No.1 Budget Committee

Reviews the proposed County budget submitted by the budget officer each fiscal year.

Washington County Salary Commission

In November of 2020 Washington County voters approved a change to the County Charter, establishing an independent salary commission. The voluntary Washington County Salary Commission will consist of five human resource professionals and one alternate who will determine of salaries for Washington County Board of Commissioners.

Washington County Sheriff's Office Latino Advisory Commission

Latinos make up the largest ethnic group that have resided in Washington County the longest. They continue to be disproportionately overrepresented in policing enforcement, incarceration rates, and referrals to the juvenile justice system. The Advisory Commission is established to address these issues and to build trust between the Washington County Sheriff's Office and the Latino community. Establishing an ongoing partnership is an important step in meeting the public safety needs of the entire community.

West Slope Community Library Advisory Board

CITIZEN BOARDS AND COMMISSIONS

The Library Advisory Board supports library values including inclusion and access to library resources for all. We celebrate and champion the library within the community and provide feedback to the Director on a variety of matters.

GLOSSARY

COMMONLY USED ACRONYMS

AFSCME	American Federation of State, County and Municipal Employees
A&T	Assessment and Taxation
AV	Assessed Valuation
ARPA	American Rescue Plan Act (2021)
BIPOC	Black, Indigenous, People of Color
BRS	Behavioral Rehabilitation Services (federal Medicaid reimbursements)
CAO	County Administrative Office
CAMI	Child Abuse Multiple Intervention
CARES	Coronavirus Aid Relief & Economic Security Act
CART	Crash Analysis and Reconstruction Team
CATT	Center for Addictions Triage and Treatment
CCI	Committee for Citizen Involvement
CCO	Coordinated Care Organization
CDBG	Community Development Block Grant
CER	Culture, Education & Recreation
CFA	Criminal Fine Account
CoC	Continuum of Care
COLA	Cost of Living Adjustment
CPO	Citizen Participation Organization
CRF	Coronavirus Relief Fund
CSLFRF	Coronavirus State and Local Fiscal Recovery Fund
CWS	Clean Water Services
DARE	Drug Abuse Resistance Education
D-ECR	Diversion Early Case Resolution
DHS	Department of Housing Services
DOR	Department of Revenue
DVDS	Domestic Violence Deferred Sentencing
ECR	Early Case Resolution
EDI	Equity, Diversity & Inclusion
EMC	Emergency Management Cooperative
EMS	Emergency Medical Services
ERAP	Emergency Rental Assistance Program
ESPD	Enhanced Sheriff's Patrol District
FA	Functional Area
FJC	Family Justice Center
FEMA	Federal Emergency Management Administration
FOPPO	Federation of Oregon Parole and Probation Officers
FSAP	Family Sentencing Alternative Program
FTE	Full-time Equivalent Employee
GAAP	Generally Accepted Accounting Principles
GF	General Fund
GFOA	Government Finance Officers Association
GG	General Government
GIS	Geographic Information System
HCV	HUD Housing Choice Voucher program
HHS	Health & Human Services
HPOF	Housing Production Opportunity Funds
HSO	Health Share of Oregon
HUD	Housing and Urban Development
ILS	Integrated Library System
INTERCEPT	Inter-agency Child Exploitation Prevention Team

IRISS	Integrated Re-Entry Intensive Supervision and Services
ITS	Information Technology Systems (related to computer systems support)
ITS	Intelligent Transportation Systems (related to interlinking road systems)
JAG	Justice Assistance Grant (previously known as the Local Law Enforcement Block Grant (LLEBG))
JCP	Juvenile Crime Prevention
JRI	Justice Reinvestment
LEC	Law Enforcement Center
LID	Local Improvement District
LOL	Local Option Levy
LUT	Land Use & Transportation
MCT	Major Crimes Team
MDT	Child Abuse Multidisciplinary Team
MHRT	Mental Health Response Team
MHUCC	Mental Health Urgent Care Center
MSTIP	Major Streets Transportation Improvement Program
NBCSDR	North Bethany County Service District for Roads
OAA	Older Americans Act
ODOT	Oregon Department of Transportation
OEICE	Office of Equity, Inclusion and Community Engagement
OHP	Oregon Health Plan
OJJDP	Office of Juvenile Justice Delinquency & Prevention
ONA	Oregon Nurse Association
OPI	Oregon Project Independence
ORS	Oregon Revised Statutes
OYA	Oregon Youth Authority
PERS	Public Employees Retirement System
PSJ	Public Safety & Justice
RACC	Regional Arts and Culture Council
RLRA	Regional Long-Term Rent Assistance
SARC	Sexual Assault Resource Center
SDC	System Development Charge
SDL	Service District for Lighting
SHS	Supportive Housing Services
SIP	Strategic Investment Program
SWR	Solid Waste & Recycling
TDT	Transportation Development Tax
TLT	Transient Lodging Tax
TMS	Teamsters
UGB	Urban Growth Boundary
URMD	Urban Road Maintenance District
USBOR	United States Bureau of Reclamation
VEBA	Voluntary Employee Benefit Account
VOCA	Victims of Crime Act
WIC	Women, Infants and Children
WCCCA	Washington County Consolidated Communications Agency
WCCLS	Washington County Cooperative Library Services
WCPOA	Washington County Police Officers Association
WISARD	Washington County Information System and Resource Database
WSCO	Washington County Sheriff's Office

GLOSSARY

COMMONLY USED TERMS

ACCOUNT	A classification of expenditure or revenue. Example: "postage" is an account in the Materials & Services category of expenditures.
ADA	The American Disability Act (ADA) prohibits discrimination on the basis of disability in employment, State and local government, public accommodations, commercial facilities, transportation, and telecommunications. The ADA recognizes and protects the civil rights of people with disabilities and is modeled after earlier landmark civil rights laws prohibiting discrimination on the basis of race and gender. ADA protects individuals with physical or mental impairments that substantially limits one or more major life activities, individuals who have a history or record of such an impairment, or individuals who are perceived by others as having such an impairment. ADA addresses access to the workplace (Title I), state and local government services, including public transportation (Title II), places of public accommodation and commercial facilities (Title III), and telecommunications (Title IV).
AD VALOREM TAX	Tax based on the assessed value of a property. Also see Assessed Value.
ADOPTED BUDGET	Approved legal spending plan for a fiscal year. In Washington County, the Board of Commissioners is responsible for adopting an approved budget.
APPROPRIATION	An authorization granted by a legislative body to spend public funds for specific purposes. An appropriation usually is time-limited and must be expended before the deadline.
APPROPRIATION EXPENDITURE	An expenditure chargeable to an appropriation.
APPROVED BUDGET	The budget is approved as a result of the Budget Committees' deliberations and is submitted to the Board of Commissioners for revision and adoption.
ASSESSED VALUATION	A valuation set upon real estate or other property by government as a basis for levying taxes.
BEGINNING BALANCE	Unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year's operations. Typically, the fund balance is derived from actual revenues received less actual expenditures.
BUDGET	Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years budgeted revenues and expenditures for the current and upcoming year.
BUDGET COMMITTEE	Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the County. The County has the following budget committees: Washington County/SDL No. 1, ESPD/URMD and North Bethany CSDR.
BUDGET MESSAGE	Written explanation of the budget and the local government's financial priorities from the executive officer or chairman of the governing body.
BUDGET OFFICER	The budget officer, or the person or department designated by charter and acting as budget officer, shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation.
CAPITAL BUDGET	The County's budget for projects, major repairs and improvements or additions to the County's fixed assets (streets, sidewalks, roads, sewers, parks and buildings).
CAPITAL EXPENDITURES	An expenditure of high monetary value that results in the creation or revitalization of a fixed asset.
CAPITAL OUTLAY	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. Items costing $5,000 or more are included in the Capital Outlay expenditure category.
CAPITAL PROJECT	A program itemizing the County's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
CONTRACTED SERVICES	Services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.
COST ACCOUNTING	Method of accounting which provides for the assembling and recording of all cost elements incurred to accomplish a purpose, carry on an activity or operation, or complete a unit of work or a specific job.
COUNTY ELECTIONS OFFICER	County clerk or registrar of elections.

GLOSSARY

COUNTY 2000 PLAN	Policy document developed by the County Board of Commissioners that created a service delivery system and finance plan. The plan distinguishes between municipal and Countywide services in an attempt to achieve tax and expenditure equity.
COUNTYWIDE PROGRAMS	Programs that benefit all areas of the County.
CURRENT REVENUE	Revenues of a governmental unit which are available to meet expenditures of the current fiscal year.
DEBT SERVICE	Interest and principal on outstanding bonds due and payable during the fiscal year.
DEBT SERVICE FUND	Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid or converted into tax liens.
DEPARTMENT	An organization device used by County management to group programs of like nature.
DEPARTMENTAL RESOURCES	Resources directly attributable to departmental efforts/activities or are otherwise required to be allocated to specific activities or purposes; also referred to as "dedicated" resources
DISCRETIONARY RESOURCES	The primary source of funds over which the governing body has options regarding the activities/purposes to which they are allocated. This spending is optional, in contrast to departmental resources or appropriations (expenditures).
EARMARKED FUNDS	Revenues, such as a particular tax, designated by statute or constitution for specific purpose.
EMPLOYEE BENEFITS & TAXES	Amounts paid on behalf of employees; these amounts are not included in their gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of compensation. Examples are (1) group health or life insurance payments, (2) contributions to employee retirement, (3) social security taxes, and (4) workers compensation and unemployment insurance payments.
ENCUMBRANCE	Amount of money committed and set aside, but not yet expended, for the purchases of public goods or services.
ENHANCED SHERIFF'S PATROL DISTRICT (ESPD)	County service district formed under the provisions of Oregon Revised Statutes, Chapter 451, and first approved by the voters in the 1987-88 fiscal year. The district provides an enhanced level of sheriff patrol in the urban unincorporated area of the County and is funded by a $0.6365 permanent tax rate and a $0.68 Local Option Levy Rate. The District has its own board of directors (acting through the County Board of Commissioners).
EXPENDITURE	Designates the cost of goods delivered or services rendered whether paid or unpaid
FEES	Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.
FISCAL YEAR	Twelve-month period for which a budget is prepared. The County's fiscal year is July 1 to June 30.
FIXED ASSET	An asset of a long-term character such as land, buildings, furniture, and other equipment with a unit value of $5,000 or more.
FULL-TIME EQUIVALENT (FTE)	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.
FUNCTIONAL AREA	A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. Public Safety & Justice is a functional area, which includes the Sheriff's Office, District Attorney, and Community Corrections.
FUND	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity.
FUND BALANCE	The balance of net financial resources that are spendable or available for appropriation.
GENERAL FUND	The main operating fund of the County accounting for expenditures and revenues for Countywide activities. The bulk of the property tax rate is represented by this fund.

GEOGRAPHIC INFORMATION SYSTEM (GIS)	An organized collection of computer hardware, software geographic data and personnel designed to capture, store, update, analyze, display and distribute spatially referenced data.
GOVERNING BODY	County Court, Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other governing board of a local government unit.
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period.
INTERGOVERNMENTAL REVENUES	Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
INTERNAL SERVICE FUND	Consists of organizations created to perform specified services for other County departments. The services performed are charged to the using department.
LOCAL GOVERNMENT	Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.
LOCAL OPTION TAX	Voter-approved tax that is levied in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital project. The tax is limited to five years unless they are for a capital project, then they are limited to the useful life of the project or ten years, whichever is less.
MATERIALS & SERVICES	Accounts which establish expenditures for the operating expenses of County departments and programs. These accounts are numbered from 512XX to 51999.
MISCELLANEOUS REVENUE	A collection of various funding sources that do not have an overarching theme. Examples are investment/interest earnings, reimbursement from developers, reimbursement of expenses etc.
MUNICIPAL SERVICES	An enhanced level of services that benefit a specific geographical area or target population that is smaller than the Countywide area or population.
NORTH BETHANY COUNTY SERVICE DISTRICT FOR ROADS (North Bethany CSDR)	The North Bethany County Service District for Roads was approved by voters in May 2011. The District is authorized a permanent property tax rate of up to $1.25 per $1,000 assessed value to pay a portion of the cost of constructing roads to serve the North Bethany area. Additional funding is anticipated to come from a developer paid supplemental system development charge, developer paid transportation development taxes and other transportation funds.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.
ORDINANCE	Written directive or act of a governing body that has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. Also see Resolution.
ORGANIZATIONAL UNIT	Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division).
OTHER CHARGES	Accounts which establish expenditures for expenses other than salary or operations, such as debt service, WCCCA expenditures, Bank Service Charges, Gree Energy Technology etc.
PER CAPITA	Amount per individual.
PERMANENT RATE	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate can be used for any purpose. No action of the local government can increase the permanent rate.
PROGRAM	A group of related activities to accomplish a major service or function for which the local government is responsible.
PROGRAM EVALUATION CRITERIA	A matrix of questions used to evaluate County programs to determine if the program should continue within the County service system. The matrix uses criteria such as: (1) is the service duplicated by others? (2) is the service mandated? (3) is the service controllable by the County?; etc
PROPOSED BUDGET	Financial and operating program prepared by the Budget Officer, submitted to the public and the Budget Committee for review.
REAL PROPERTY	Land and attached structures.
REIMBURSEMENT	Payment received for services/supplies expended for another institution, agency or person.
RESERVE	An account that records a portion of the fund balance which must be segregated for some future use and which is, therefore, restricted for future appropriation or expenditure.

GLOSSARY

RESOLUTION	An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.
RESOURCES	All the means of financing a budget (beginning balance, miscellaneous revenues) except for encumbered or general reserves.
REVENUE	Money received to finance ongoing County governmental services (e.g., property taxes, charges for service, licenses and permits).
SALARIES AND EMPLOYEE BENEFITS	Accounts which establish all expenditures for employee-related costs. Also called Personnel Services.
SCHEDULE	A listing of financial data in a form and manner prescribed by the state.
SHARED TAXES	Taxes collected by one level of government and distributed in whole or part to other levels according to a formula.
SPECIAL DISTRICT	Independent unit of local government generally organized to perform a single function (e.g., street lighting, road maintenance, parks, fire departments
SUBVENTION	Provision for assistance or financial support, usually from a higher governmental unit.
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at time regular budget was adopted; cannot be used to authorize a tax levy.
TAX LEVY	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
TAX RATE	The rate per one thousand dollars of the assessed valuation base necessary to produce the tax levy.
TAXES	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
TRANSFERS	Amounts distributed from one fund to finance activities in another fund; shown as an expenditure in the originating fund and a revenue in the receiving fund.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.
UNINCORPORATED AREA	The areas of the County outside city boundaries.
URBAN ROAD MAINTENANCE SERVICE DISTRICT (URMD)	The County service district was formed under the provisions of Oregon Revised Statutes, Chapter 451. This District provides an enhanced level of local road maintenance to the urban unincorporated area of the County.
WISARD	Washington County Information System and Resource Database. The County's automated financial and human resources management system implemented in2001.

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