



Washington County Budget Committees Orientation

Fiscal Year 2022-23



April 21, 2022



Presented by:

Tanya Ange – County Administrator

Rodney Rhoades – Interim Chief
Financial Officer

Latricia Tillman – Chief Equity Officer



Agenda

1. County Administrator & ACA introductions
2. Budget Committee Member Introductions
3. Budget Guidance
4. Budget Equity Tool
5. Budget Committee Roles and Responsibilities
6. Washington County Budget Process and Structure Overview
7. Next Steps



Welcome

Welcome Remarks by the County Administrator



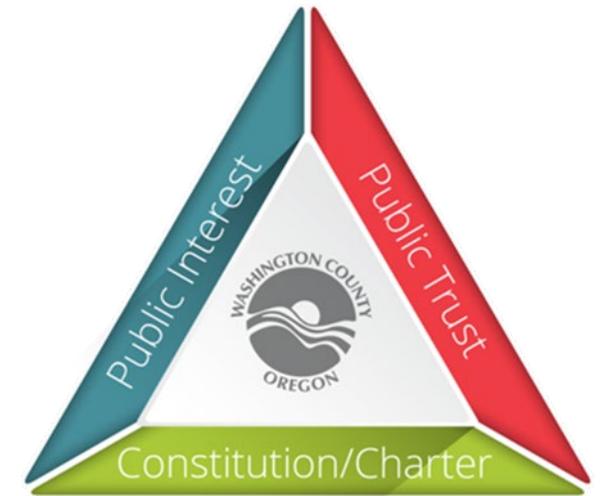
Committee Member Introductions

1. Name
2. Commissioner or Community Member?
3. Which Budget Committee you are serving on?
 - Washington County and Service District for Lighting No. 1 (SDL No.1)
 - Enhanced Sheriff's Patrol District (ESPD)
 - Urban Road Maintenance District (URMD)
 - North Bethany County Service District for Roads (North Bethany CSDR)
4. How long have you served on the Committee?



Washington County Mission

To provide excellent and cost-effective services that support healthy, peaceful, safe and sustainable communities; and encourage meaningful participation in community activities and County governance





FY 2022-23 Budget Guidance

- Fund only essential services levels, growth projections and Board priorities
- Limit FTE growth
- Implement Budget Equity Tool
- Use an equity approach to allocate discretionary funds
- Minimize capital outlay
- Begin development of a 5-year human capital plan and a facility needs plan
- Consider all State and Federal requirements
- Produce a balanced budget as required by law
- Maintain the General Fund balance at 15-20% of annual revenue

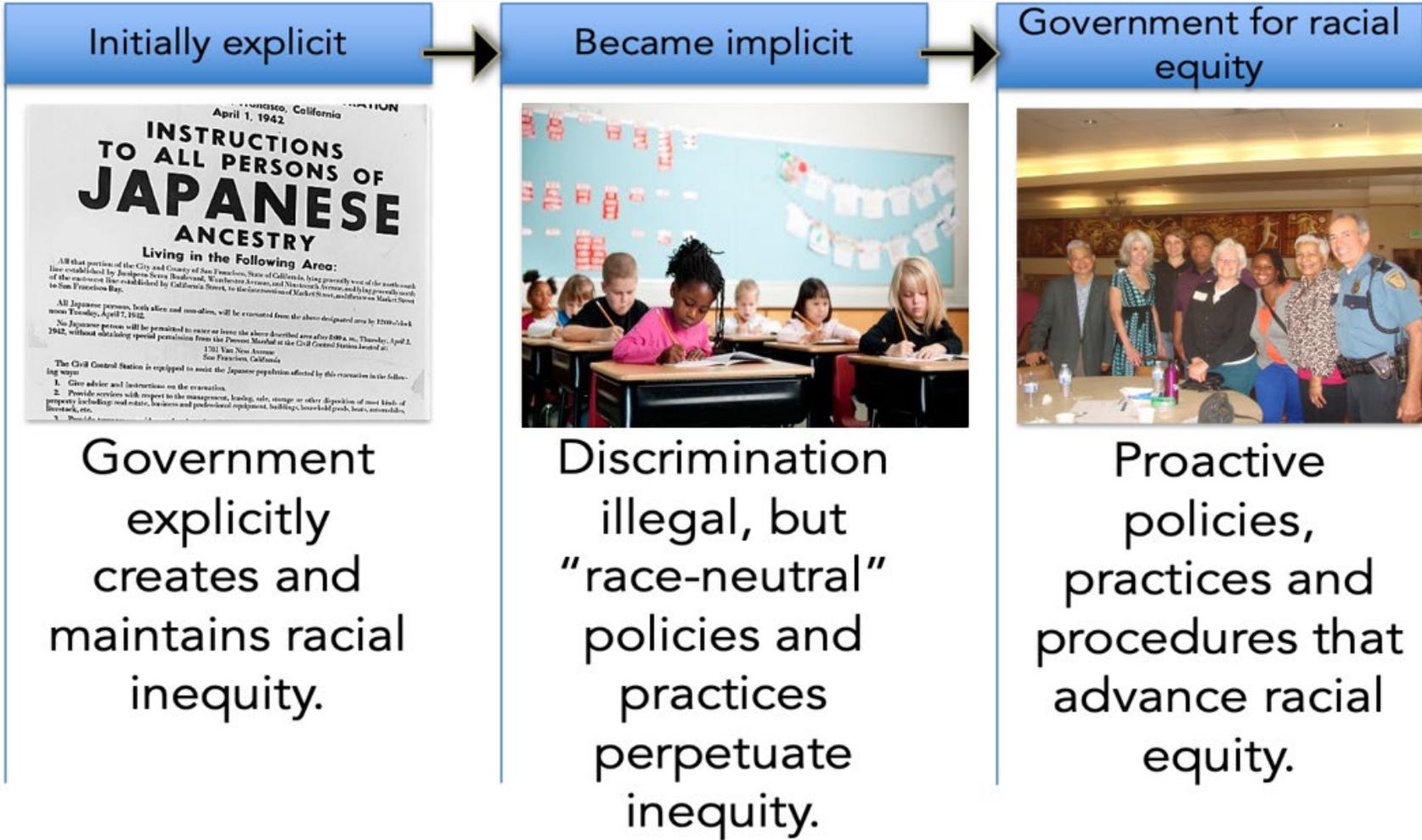


Budget Equity Tool Progress

Adopt Resolution	2020: County Board adopted Washington County Equity Resolution
Consider Equity in the Process	2021: County Board and Budget Committees asked for equity considerations to be built into budget process
Commit to Center Equity	County commitment to center and build equity into County Budgeting
Establish Baseline Data	Establish baseline data, data gaps
Celebrate Equity Work	Celebrate existing equity work



History of Government and Race





Why We Focus on Equity



- Diversity = representation
- Inclusion = access to decision making, information and opportunities
- Equity = about **outcomes**
- Racial equity focuses on **closing gaps** so that race does not predict one's success, while also improving outcomes for all

Equity focused, but not exclusive
Diversity and inclusion necessary, but not sufficient



Budget Equity Tool: What Is It?



Strategies and questions used to build equity into decision making about resource allocation



Washington County

FY 2022-23 Budget Equity Tool

Five strategies that build equity into our resource allocation decisions





Roles and Responsibilities

Budget Committee Roles and Responsibilities



Oregon Revised Statutes

- **Local Budget Law (ORS 294.305-565)**
 - Establishes standard procedures for preparing, presenting and administering the budget
 - Requires community involvement and public disclosure in budget preparation and adoption



Department of Revenue Training

- **What is a budget committee?**

- The budget committee is the district's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of qualified district voters appointed by the governing body.

- **What is the budget committee's main function?**

- In a series of public meetings, the budget committee meets to review, discuss, make additions or deletions, and approve the proposed budget presented by the local government's budget officer. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

- **Website for Department of Revenue Training**

- State of Oregon: Property Tax - Local budget law



Guidelines for Community Input

- **Community input to occur toward the end of each meeting so that the public can hear and refer to presentations and discussions.**
 - **Community comments will be limited to:**
 - Two minutes per person
 - Five minutes from regional and community-based organizations
 - **The public is encouraged to send questions to finance_budget@co.washington.or.us**
 - Questions will be answered on a webpage maintained by Finance

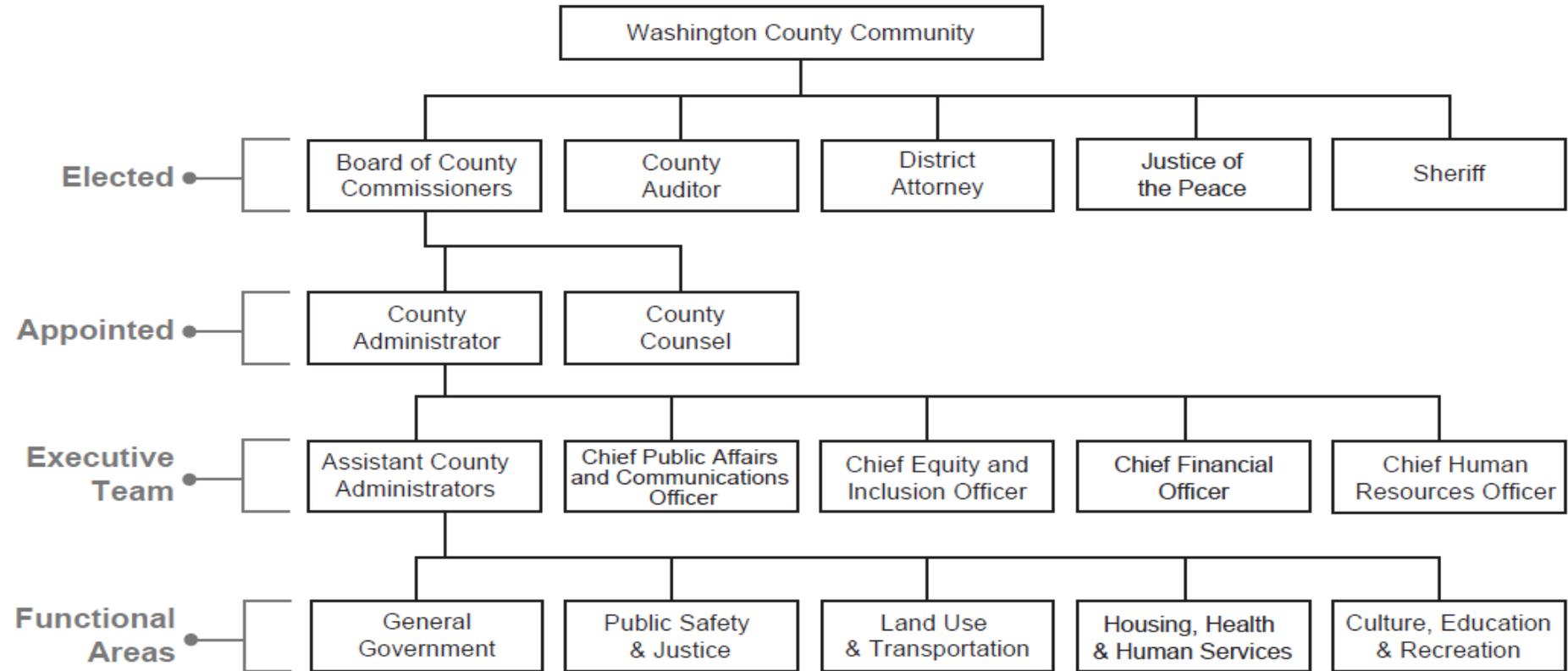


Budget Process

Washington County Budget Process



Operating Functional Areas



* Headed by an elected official.

+ Headed by another member of the Executive Team.

^ Includes the following divisions and programs: ITS, Fleet, Facilities, Sustainability, Economic Development, Communications/Public Affairs and Government Relations.



Non-operating Functional Areas

Capital	Miscellaneous	Debt
Facilities	General Fund Transfers	General Obligation Bonds
Information Technology	Lottery	Series 2016B FF&C
Transportation	Gain Share	Miscellaneous Debt
Event Center	Cost Allocation	
Emergency Communications System	Strategic Investment	
Insurance	Replacement / Reserves	
Health	Revenue Stabilization	
Life	Animal Services Gifts & Donations	
Unemployment	Building Equipment Replacement	
Workers' Compensation	ITS Systems Replacement	
Liability / Casualty	Fleet Replacement	
PERS Stabilization		



General Fund and Special Funds

What is a Fund?

- A legal segregation of the County's resources and expenditures
- Like a separate account or a checkbook
- Currently the County has 82 Funds



General Fund and Special Funds

General Fund:

- Is the primary fund used to record all revenues and expenditures that are not associated with special-purpose funds.

Special Funds:

- Are used to segregate dedicated resources and associated expenditures for a special-purpose.



Budget Development Process

July to September 2021

- Preparation
 - Project plan and timeline
 - Financial forecast update



Budget Development Process

October - December 2021

- Priorities Setting

- Community Budget Conversations (Town Halls)
- Board / CAO directions
- Departmental communications

- Preliminary Budget Development

- Department capital requests
- Department budget developments





Budget Development Process

January - March 2022

- Budget Development and Review
 - Departments finalize budget proposal
 - Departments Complete the Budget Equity Tool
 - CAO Review of Departmental Budgets
 - CAO's Proposed Budget Summary Draft Development



Budget Development Process

April 2022

- Budget Committee Orientation
- Proposed Budget Summary finalized
- Public Budget Committee Meetings scheduled and announced



Budget Development Process

May 2022

- Public Budget Meetings

- Budget Committee Meetings

- May 9, 2022 - Washington County / SDL No. 1 - Presentation 1
 - May 12, 2022 - Washington County / SDL No. 1 - Presentation 2
 - May 16, 2022 – Enhanced Sheriff’s Patrol District (ESPD) Presentation
 - May 19, 2022 – Urban Road Maintenance District (URMD) & North Bethany County Service District for Roads (CSDR)





Budget Development Process

June 2022

- Public Hearing on FY 2022-23 to Approve the Proposed Budget
 - June 1, 2022 - ESPD, URMD, North Bethany CSDR
 - June 2, 2022 - Washington County and SDL No. 1





Budget Development Process

June 21, 2022

- FY 2022-23 Budget Adoption by the Board of County Commissioners





Budget Adjustment Process

- Three scheduled budget adjustment processes:
 - Fall Budget Adjustments (Usually in October)
 - Spring Budget Adjustments (Usually in March)
 - Year-end Budget Adjustments (Usually in June)
- Special Budget Adjustments for time sensitive items
 - Are scheduled as the need arises



Additional Information

WASHINGTON COUNTY OREGON

HOME NEWS CALENDAR CONTACT US SERVICES Select Language

SEARCH More Search Options

DEPARTMENTS Choose a Department:

KEY SERVICES & INFORMATION

- Emergency Preparedness
- Advisory Boards & Commissions
- Animal Services
- Board of Commissioners
- Building Services
- Code & Charter
- Code Enforcement
- Community Involvement
- Divorce & Family Law
- Elections
- Financial Information**
- Flood Safety
- Garbage & Recycling
- Health & Human Services
- Housing Services
- Jobs & Employment
- Land Use & Building

COUNTY HEADLINES

Elwert Road closure delayed
Release date: 10/29/2019
A road closure scheduled for Elwert Road, between Pacific Highway 99W and Kruger Road, has been delayed due to unforeseen circumstances.
View this media release

Board of Commissioners seek public input on budget priorities
Release date: 10/29/2019
The Washington County Board of Commissioners is hosting a series of community listening sessions to provide information on how the budget development process works and to engage with residents about future spending priorities.
View this media release

Closure begins Nov. 4 on 153rd Drive
Release date: 10/25/2019
SW 153rd Drive, between Jenkins Road and 500 feet south of Jenkins Road, will close Nov. 4-25 for

Public Permitting and Services Portal Learn more

DIVERSITY, EQUITY AND INCLUSION Learn more

vote! Learn more

TAX PAYMENTS Learn more

WASHINGTON COUNTY EVENT CENTER

FAIR COMPLEX MASTER PLAN UPDATE

Washington County Financial Information

https://www.co.washington.or.us/Support_Services/Finance/CountyFinancials/index.cfm



Next Steps

Next Steps



What to expect next?

- Proposed Budget Summary available to the Public
 - Electronic Version available – April 29th, 2022
 - Printed Version available – May 4, 2022
 - By request at: finance_budget@co.washington.or.us
- Questions on Proposed Budget to:
finance_budget@co.washington.or.us



What to expect next?

- **Upcoming Budget Committee Meetings**
 - May 9th, 2022, 5:30 PM Washington County and Service District for Lights (SDL) No. 1 Budget Committee
 - General Fund and County Budget presentation.
 - May 12th, 2022, 5:30 PM Washington County and SDL No. 1 Budget Committee
 - County Budget continued and SDL No. 1 presentation and public comment.



What to expect next?

- May 16th, 2022, 5:30 PM Enhanced Sheriff's Patrol District (ESPD)/Urban Road Maintenance District (URMD) Budget Committee
 - Public Safety & Justice ESPD presentation and public comment.
- May 19th, 2022, 5:30 PM North Bethany County Service Districts for Roads (NBCSDR) and ESPD/URMD Budget Committees
 - North Bethany CSDR presentation and public comment.
 - Land Use & Transportation URMD presentation and public comment.



What to expect next?

- June 1st, 2022, 5:30 p.m. North Bethany CSDR and ESPD/URMD Budget Committees
 - Public hearing to approve the North Bethany CSDR budget.
 - Public hearing to approve the ESPD/URMD budget.
- June 2nd, 2022, 5:30 p.m. Washington County and SDL No. 1 Budget Committee
 - Public hearing to approve the Washington County and SDL No. 1 budget.
- June 21, 2022, 10:00 a.m. Board of County Commissioners meeting
 - Public hearing
 - Adopt all budgets and budget adjustments



Thank you!

