

FORM LB-1

Governing Body Name: Washington County

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Proposed Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	478,987,544	425,771,441	465,776,045
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	162,597,425	178,088,051	270,490,183
Federal, State and All Other Grants, Gifts, Allocations and Donations	299,020,924	398,024,432	380,001,573
Interfund Transfers / Internal Service Reimbursements	266,036,586	319,209,229	260,697,463
All Other Resources Except Current Year Property Taxes	31,747,659	64,318,514	70,818,671
Current Year Property Taxes Estimated to be Received	236,555,206	248,778,104	253,601,697
Total Resources	1,474,945,344	1,634,189,771	1,701,385,632

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	299,655,768	352,045,419	366,110,579
Materials & Services	256,341,326	543,514,700	540,794,342
Capital Outlay	18,600,592	75,100,820	100,250,969
Interfund Transfers	267,837,862	327,632,422	261,915,932
Contingencies	0	166,434,489	237,538,785
Special Payments	103,698,293	169,461,921	194,775,025
Unappropriated Ending Balance and Reserved for Future Expenditure	528,811,503	0	0
Total Requirements	1,474,945,344	1,634,189,771	1,701,385,632

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program	FTE for that unit or program		
Board of Commissioners	100-101000	876,078	905,746
FTE		5.00	5.00
Administrative Office	100-151000	4,733,378	5,696,894
FTE		21.00	23.00
Non-departmental	100-162000	693,631	284,450
FTE		0.00	0.00
Contingency	100-163000	0	29,995,876
FTE		0.00	0.00
General Fund Transfers	100-167000	96,210,291	91,148,083
FTE		0.00	0.00
Community Network	100-169600	937,500	825,820
FTE		0.00	0.00
County Counsel	100-201000	3,330,071	4,059,043
FTE		17.00	18.00
County Auditor	100-251000	517,832	266,646
FTE		4.00	1.00
Elections	100-301000	2,051,210	2,647,054
FTE		10.00	8.00
Assessment & Taxation	100-302000	12,554,461	14,133,017
FTE		109.00	108.00
Office of Equity, Inclusion and Community En	100-311000	1,804,983	2,341,000
FTE		11.00	13.00
County Emergency Management	100-321000	1,044,295	1,578,198
FTE		6.00	7.00
Support Services Administration	100-351000	1,369,971	472,823
FTE		9.00	3.00
Finance	100-351500	3,298,947	3,970,651
FTE		18.00	20.00
Human Resources	100-352000	4,313,802	5,462,493
FTE		24.00	28.00
Information Technology Services	100-352500	20,669,195	22,720,862
FTE		85.75	83.75
Procurement	100-353000	710,511	914,511
FTE		5.00	6.00
Facilities and Parks Services	100-353500	15,249,680	16,874,024
FTE		52.60	53.60
Parks	100-356000	1,763,672	1,933,006
FTE		9.90	10.00
Risk Management	100-357500	940,503	1,203,112
FTE		7.00	7.00
Sheriff's Office Administration	100-401000	6,391,815	7,061,179
FTE		35.00	35.25
Law Enforcement	100-402000	26,646,891	28,433,931

FTE		153.40	151.40	144.90
Jail	100-403000	31,936,623	33,781,986	47,118,679
FTE		198.75	192.75	195.75
Jail Health Care	100-403500	6,758,740	7,385,831	7,471,716
FTE		0.00	0.00	0.00
District Attorney	100-451000	15,575,469	18,623,055	21,260,007
FTE		100.50	107.50	108.10
Juvenile	100-501000	7,193,306	8,078,612	9,749,134
FTE		40.00	39.00	40.00
Juvenile Administration	100-503000	1,927,140	2,077,836	2,350,424
FTE		13.00	13.00	13.00
Long Range Planning	100-601000	4,185,506	5,344,903	6,192,286
FTE		26.27	26.27	25.77
Public Health	100-703000	22,240,365	31,329,174	30,546,255
FTE		135.70	158.45	150.20
HHS Administration	100-704000	2,000,667	2,247,565	2,965,070
FTE		15.00	16.00	16.00
Animal Services	100-709000	2,990,814	3,348,482	4,523,629
FTE		25.00	25.00	25.00
Veteran Services	100-751000	1,236,782	1,453,587	1,750,193
FTE		10.77	11.07	10.57
Washington County Justice Court	100-801000	1,095,277	1,165,609	1,616,147
FTE		9.00	9.00	9.00
Agricultural	100-951000	458,250	458,250	590,640
FTE		0.00	0.00	0.00
Watermaster	100-961000	191,164	236,867	356,517
FTE		1.94	1.94	1.75
Revenue Stabilization	105-166000	0	11,615,582	11,615,582
FTE		0.00	0.00	0.00
Animal Services Gifts & Donations	154-709500	0	1,621,241	2,607,286
FTE		0.00	0.00	0.00
COVID-19 Response and Recovery	155-164500	53,675,504	46,944,679	33,348,253
FTE		51.00	80.55	37.25
Lottery	156-162500	2,885,323	3,223,760	2,982,000
FTE		0.00	0.00	0.00
Parks	162-356000	167,909	345,098	466,739
FTE		0.10	0.00	0.00
Community Development	164-901000	5,689,507	5,424,924	5,449,324
FTE		6.28	6.28	6.53
Children, Youth & Families	166-705000	2,712,320	7,194,885	10,199,348
FTE		5.10	6.55	18.65
Engineering / Surveying	168-603000	9,688,439	12,641,708	12,310,898
FTE		50.28	50.28	50.28
LUT Administration	168-604000	3,649,894	5,009,340	5,180,099
FTE		23.00	25.00	24.75
Road Fund Administration	168-604500	9,740,977	36,598,159	48,799,227
FTE		0.00	0.00	0.00
Capital Project Services (CPS)	168-605000	7,412,695	9,986,651	10,188,620
FTE		46.35	46.35	47.35
LUT Operations and Maintenance	168-606000	29,236,481	38,082,074	33,233,568
FTE		111.00	111.00	111.00
Engineering / Surveying	170-603000	792,241	2,903,215	2,838,452
FTE		3.79	3.79	3.79
Development Services	172-602000	2,641,668	3,209,184	2,987,392
FTE		16.31	16.31	13.52
Development Services	174-602000	10,104,101	14,839,361	15,151,355
FTE		55.02	54.02	49.71
Law Library	176-851000	507,034	935,609	758,338
FTE		3.00	3.00	3.00
Law Enforcement	182-402000	31,553,726	34,205,165	37,873,984
FTE		151.60	138.60	139.60
Cooperative Library Services	184-971000	38,551,738	55,043,200	54,477,952
FTE		36.50	38.00	37.00
Cooperative Library Services	185-971000	986,728	1,707,412	1,851,858
FTE		10.00	10.00	9.00
Sheriff's Office Contract Services	186-406000	247,584	760,151	713,083
FTE		1.00	1.00	1.00
Community Corrections	188-551000	20,695,857	23,255,119	23,692,482
FTE		104.00	107.00	106.00
Developmental Disabilities Services	191-706500	11,476,676	14,285,306	17,377,876

FTE		85.10	93.60	105.10
Behavioral Health	192-706000	17,858,460	82,806,867	92,238,386
FTE		34.81	40.61	42.94
Oregon Health Plan - Mental Health	193-708000	0	5,567,565	0
FTE		0.00	0.00	0.00
House Bill 2145 - Mental Health	194-707000	0	781,654	954,468
FTE		0.00	0.00	0.00
Health Share of Oregon	195-708500	0	7,043,299	0
FTE		0.00	0.00	0.00
Juvenile Grants	196-504000	749,919	1,055,581	944,561
FTE		4.50	3.50	3.50
Conciliation	197-502000	612,267	657,198	691,076
FTE		4.00	4.00	4.00
Agency on Aging	198-752000	4,890,703	9,488,866	8,211,453
FTE		18.98	24.68	23.18
Mental Health Crisis Services	199-708900	5,357,832	8,776,002	7,796,159
FTE		0.00	0.00	0.00
Fair Complex	200-981000	1,962,030	5,380,284	6,869,990
FTE		8.50	6.40	10.40
Court Security Fund	202-404000	495,224	1,841,186	1,610,851
FTE		0.00	0.00	0.00
Coordinated Care Organization	203-708700	4,949,933	6,662,305	7,124,625
FTE		30.09	30.29	28.96
Economic Development Agreements	204-164000	45,789,959	60,889,701	60,159,201
FTE		0.00	0.00	0.00
Economic Development Agreements	205-164000	8,572,222	10,094,029	13,184,211
FTE		0.00	0.00	0.00
Tri-County Risk Reserve for HSO	207-708600	136,151	10,329,974	20,893,373
FTE		0.00	0.00	0.00
Emergency Medical Services	208-701000	780,938	1,638,772	2,318,250
FTE		3.20	2.70	2.90
Regional Transportation	209-607000	1,892,835	3,522,960	5,873,917
FTE		0.00	0.00	0.00
Maintenance Local Improvement Districts	212-607500	1,189	429,280	440,496
FTE		0.00	0.00	0.00
Engineering / Surveying	216-603000	866,654	2,103,280	1,885,866
FTE		4.58	4.58	4.58
Housing Services	218-651000	14,037,220	19,901,085	24,180,922
FTE		62.00	86.00	104.00
Metro Affordable Housing Bond	219-652000	28,600,067	46,338,620	22,934,100
HOME	220-902000	348,043.13	3,300,513.00	3,694,902.00
FTE		1	2	2
Metro Supportive Housing Services	221-653000	18,959,379.96	50,328,300.00	117,699,271.00
FTE		0	0	0
Indirect Cost Reimbursement	222-359500	33,748,953.96	38,233,332.00	(1,024,021.00)
FTE		0	0	0
Grants and Donations	224-405000	597,927.08	1,408,303.00	1,551,660.00
FTE		0	0	0
Jail	226-403000	198,027.03	1,420,583.00	1,613,201.00
FTE		1	1	1
State High Risk Prevention Funds	228-505000	2,260,732.23	3,530,918.00	3,570,702.00
FTE		12	14	14
Building Equipment Replacement	232-355500	947,120.61	11,564,805.00	15,430,384.00
FTE		0	0	0
Local Option Levy Administration	234-169000	2,717,082.00	14,022,454.00	15,951,309.00
FTE		0	0	0
Sheriff's Office Administration	234-401000	3,294,909.35	3,648,973.00	3,648,003.00
FTE		16	16	15
Law Enforcement	234-402000	14,161,971.65	14,808,887.00	16,394,828.00
FTE		66	60	61
Jail	234-403000	3,710,193.35	4,665,470.00	5,461,480.00
FTE		18	22	22
District Attorney	234-451000	4,108,254.34	4,902,507.00	5,037,725.00
FTE		26	27	27
Juvenile	234-501000	1,836,278.50	2,198,760.00	2,316,291.00
FTE		10	10	11
Community Corrections-LOL	234-551500	5,262,752.13	6,093,062.00	6,397,611.00
FTE		33	32	32
Forfeitures	238-409000	289,816.90	618,334.00	1,158,015.00
FTE		0	0	0

Transient Lodging Tax	240-165500	3,632,888.98	4,006,033.00	4,544,000.00
FTE		0	0	0
ITS Systems Replacement	242-352600	1,310,000.00	1,377,310.00	1,588,102.00
FTE		0	0	0
Air Quality	244-903000	552,505.94	932,905.00	597,114.00
FTE		1	1	1
Housing Production Opportunity Fund (HPOF 245-904000)		1,525,677.40	9,890,879.00	3,407,803.00
FTE		0	0	0
Debt Service	304-358500	4,902,437.50	5,126,438.00	5,329,688.00
FTE		0	0	0
Debt Service	305-358500	12,238,850.00	42,654,906.00	38,181,382.00
FTE		0	0	0
Debt Service	306-358500	5,531,971.24	5,718,563.00	5,889,763.00
FTE		0	0	0
Capital Projects	353-358000	0.00	2,185,253.00	2,161,844.00
FTE		0	0	0
Fund Balance	354-000000	0.00	0.00	0.00
FTE		0	0	0
Capital Projects	354-358000	3,869,819.71	8,672,520.00	8,676,075.00
FTE		0	0	0
Capital Projects	355-358000	0.00	170,480.00	235,046.00
FTE		0	0	0
Capital Projects	356-358000	2,652,867.04	41,968,810.00	46,073,474.00
FTE		0	0	0
Capital Projects	357-358000	287.01	336,285.00	332,274.00
FTE		0	0	0
Capital Projects	359-358000	11,855,569.22	6,650,494.00	3,986,680.00
FTE		0	0	0
LUT Capital Projects	360-606500	819,069.68	0.00	0.00
FTE		0	0	0
LUT Capital Projects	362-606500	45,146,869.64	166,622,903.00	153,545,427.00
FTE		0	0	0
LUT Capital Projects	368-606500	10,612,863.66	38,023,230.00	31,351,188.00
FTE		0	0	0
LUT Capital Projects	374-606500	9,878,581.24	43,616,983.00	46,386,436.00
FTE		0	0	0
LUT Capital Projects	376-606500	1,029,284.93	2,401,457.00	900,000.00
FTE		0	0	0
LUT Capital Projects	378-606500	9,831.09	6,033,871.00	5,204,951.00
FTE		0	0	0
Event Center	380-982000	213,400.16	2,922,096.00	2,881,926.00
FTE		0	0	0
Event Center Operations	435-984000	1,171,856.08	2,684,530.00	3,121,127.00
FTE		7	6	7
Fleet Services	500-354000	5,475,844.97	6,930,696.00	7,654,586.00
FTE		21	20	20
Fleet Replacement	502-354100	1,425,590.75	24,226,982.00	25,950,807.00
FTE		0	0	0
Insurance	504-357000	4,582,801.86	13,140,781.00	11,610,911.00
FTE		0	0	0
Insurance	506-357000	339,462.78	653,497.00	517,676.00
FTE		0	0	0
Insurance	508-357000	3,618,304.10	5,176,649.00	4,953,047.00
FTE		0	0	0
Insurance	510-357000	35,697,116.96	54,696,342.00	55,352,753.00
FTE		0	0	0
Insurance	512-357000	53,438.27	541,435.00	736,450.00
FTE		0	0	0
Board of Commissioners	514-101000	0.00	0.00	2,085,011.00
FTE		0	0	5
Mail and Print Services	516-354500	1,676,387.34	2,145,285.00	2,356,167.00
FTE		6.00	6.00	5.60
Information Technology Services	518-352500	0.00	0.00	26,833,864.00
FTE		0.00	0.00	85.75
Facilities and Parks Services	520-353500	0.00	0.00	19,912,610.00
FTE		0.00	0.00	56.00
Administrative Office	522-151000	0.00	0.00	7,459,129.00
FTE		0.00	0.00	25.50
PERS Employer Rate Stabilization	524-161500	0.00	336,450.00	350,993.00
FTE		0.00	0.00	0.00

County Counsel	526-201000	0.00	0.00	4,420,819.00
FTE		0.00	0.00	16.00
County Auditor	528-251000	0.00	0.00	906,047.00
FTE		0.00	0.00	3.00
Office of Equity, Inclusion and Community En	530-311000	0.00	0.00	3,002,071.00
FTE		0.00	0.00	14.00
County Emergency Management	532-321000	0.00	0.00	1,846,885.00
FTE		0.00	0.00	7.00
Finance	534-351500	0.00	0.00	4,734,900.00
FTE		0.00	0.00	20.00
Procurement	534-353000	0.00	0.00	1,138,456.00
FTE		0.00	0.00	6.00
Human Resources	536-352000	0.00	0.00	7,529,551.00
FTE		0.00	0.00	35.00
Risk Management	536-357500	0.00	0.00	1,278,641.00
FTE		0.00	0.00	6.00
Unappropriated Ending Balance and Reserved for Future Expenditure		528,811,503	0	0
FTE		0.00	0.00	0.00
Total Requirements		1,474,945,344	1,634,189,771	1,701,385,632
Total FTE		2,305.69	2,390.99	2,390.95

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

This proposed budget for 2023-24 addresses a structural imbalance between its General Fund revenues and expenditures. Over the last five years the average annual cost of providing services has increased by 7.7% while average annual General Fund revenue has only grown by 5.8%. For fiscal year 2023-24, this discrepancy created a gap between projected revenues and anticipated expenditures in the General Fund of 7.1% or \$25.3 million. A series of reductions, informed by the Board's budget principles and priorities, were put in place to fill this gap and ensure that this proposed budget is balanced.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Proposed
Permanent Rate Levy (rate limit 2.2484 per \$1,000)	2.2484	2.2484	2.2484
Local Option Levy	0.6900	0.6900	0.6900
Levy For General Obligation Bonds	5,006,862	5,204,291	5,299,991

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	63,645,000	0
Other Bonds	91,094,525	0
Other Borrowings	0	0
Total	154,739,525	0