



PROPOSED
Budget Summary FISCAL YEAR
2015-16



WASHINGTON COUNTY
OREGON

This page intentionally left blank.

TABLE OF CONTENTS

<u>Section/Item</u>	<u>Page</u>
County Organization	
Commissioner Districts.....	1
Budget Committees.....	3
Organizational Chart.....	5
County Administrator’s Budget Message.....	7
Key Initiatives & Issues.....	15
County Budget	
Total Budget.....	30
General Fund	
Overview.....	34
Discretionary Revenue	
Definitions.....	36
Overview.....	40
Taxes.....	41
Other.....	42
Operating Budget By Functional Area	
Overview.....	43
<i>General Government</i>	
Budget Overview.....	46
<i>Direct Services:</i>	
<u>Fund and Organization Unit</u>	
*100-1010 Board of Commissioners.....	49
*100-1510 County Administrative Office.....	50
*100-2010 County Counsel.....	51
*100-2510 County Auditor.....	52
*100-3010 Elections.....	53
*100-3020 Assessment & Taxation.....	54
*100-3210 County Emergency Management.....	56
<i>Support Services:</i>	
<u>Fund and Organization Unit</u>	
*100-3510 Support Services Administration.....	57
*100-3515 Financial Management.....	58
*100-3520 Human Resources.....	59
*100-3525 Information Technology Services.....	60
*100-3530 Purchasing.....	61
*100-3535 Facilities Services.....	62
500-3540 Fleet Services.....	64
516-3545 Internal Services.....	66

*General Fund

TABLE OF CONTENTS

Section/Item	Page
Operating Budget (continued)	
<i>Public Safety & Justice</i>	
Budget Overview	68
<u>Fund and Organization Unit</u>	
*100-4010 Sheriff's Office Administration.....	72
*100-4020 Law Enforcement Services.....	75
*100-4030 Jail.....	78
*100-4510 District Attorney	80
*100-5010 Juvenile	82
*100-5030 Juvenile Administration	84
*100-7020 Jail Health Care	85
*100-8010 Justice Court	86
176-8510 Law Library.....	87
182-4020 District Patrol Law Enforcement Services.....	88
186-4060 Sheriff's Contract Services	90
188-5510 Community Corrections	93
196-5040 Juvenile Grants.....	96
197-5020 Juvenile Conciliation Services	98
202-4040 Court Security.....	99
224-4050 Grants & Donations	100
226-4030 Jail Commissary	103
228-5050 Juvenile High Risk Prevention Funds	104
 <i>Public Safety Local Option Levy</i>	
Budget Overview	106
<u>Fund and Organization Unit</u>	
234-1690 Local Option Levy Administration	108
234-4010 Local Option Levy Sheriff's Administration	109
234-4020 Local Option Levy Law Enforcement	110
234-4030 Local Option Levy Jail	112
234-4510 Local Option Levy District Attorney.....	113
234-5010 Local Option Levy Juvenile.....	114
234-5515 Local Option Levy Community Corrections.....	115
 238-4090 Civil Forfeitures	 116

*General Fund

TABLE OF CONTENTS

Section/Item	Page
Operating Budget (continued)	
<i>Land Use & Transportation</i>	
Budget Overview	120
<u>Fund and Organization Unit</u>	
*100-6010 Long Range Planning	122
*100-9610 Watermaster	125
<i>Road Fund Overview</i>	126
168-6030 Engineering Services	128
168-6040 Administration	130
168-6050 Capital Project Management	133
168-6060 Operations & Maintenance	135
170-6030 Public Land Corner	139
172-6020 Current Planning	140
174-6020 Building Services	142
212-6075 Maintenance Improvement	145
216-6030 County Surveyor	146
<i>Housing, Health & Human Services</i>	
Budget Overview	148
<u>Fund and Organization Unit</u>	
*100-7030 Public Health	151
*100-7040 HHS Administration	154
*100-7090 Animal Services	155
*100-7510 Veteran Services	157
164-9010 Community Development Block Grant	158
166-7050 Children & Family Services	160
192-7060 Human Services	163
193-7080 Oregon Health Plan – Mental Health	166
194-7070 House Bill 2145 – Mental Health	167
195-7085 Health Share of Oregon	168
198-7520 Aging Services	169
208-7010 Emergency Medical Services	173
218-6510 Housing Services	174
220-9020 HOME	176

*General Fund

TABLE OF CONTENTS

<u>Section/Item</u>	<u>Page</u>
Operating Budget (continued)	
<i>Culture, Education & Recreation</i>	
Budget Overview	178
<u>Fund and Organization Unit</u>	
*100-3560 Parks	180
*100-9510 Extension Services	181
162-3560 Metzger Park	183
184-9710 Cooperative Library Services	184
185-9710 West Slope Library	187
200-9810 County Fair Complex	188
240-1655 Tourism Dedicated Lodging Tax	190
<i>Non-departmental</i>	
Budget Overview	193
<u>Fund and Organization Unit</u>	
*100-1620 Non-departmental	194
*100-1630 General Fund Contingency	195
*100-1696 Community Network	196
Capital Budget	
Budget Overview	198
<i>Facilities/Technology</i>	
<u>Fund and Organization Unit</u>	
355-3580 Facilities Park SDC	201
356-3580 Facilities Capital Projects	203
357-3580 Parks & Open Spaces Opportunity	207
354-3580 ITS Capital Acquisition	208
<i>Transportation:</i>	
Project Life Cycle	211
Capital Project Schedules	212
<u>Fund and Organization Unit</u>	
360-6065 Countywide Traffic Impact Fee	215
362-6065 Major Streets Transportation Improvement Program III (MSTIP 3)	216
368-6065 Road Capital Projects	218
372-6065 Oregon Transportation Investment Act III (OTIA 3) Capital Projects	221
374-6065 Transportation Development Tax	222
376-6065 North Bethany SDC	224

*General Fund

TABLE OF CONTENTS

<u>Section/Item</u>	<u>Page</u>
Non-operating Budget	
Budget Overview	226
<i>Debt and Other Financing</i>	
<u>Fund and Organization Unit</u>	
306-3585 Miscellaneous Debt Service	229
<i>Risk Management/Insurance</i>	
<u>Fund and Organization Unit</u>	
504-3570 Liability/Casualty Insurance	231
506-3570 Life Insurance	232
508-3570 Workers Compensation Insurance	233
510-3570 Medical Insurance	234
512-3570 Unemployment Insurance.....	235
524-1615 PERS Employer Rate Stabilization.....	236
<i>Replacement/Reserve</i>	
<u>Fund and Organization Unit</u>	
105-1660 Revenue Stabilization.....	237
154-7095 Animal Services Gifts & Donations	238
232-3555 Building Equipment Replacement.....	239
242-3526 ITS Systems Replacement	241
502-3541 Vehicle Replacement.....	242
<i>Miscellaneous</i>	
<u>Fund and Organization Unit</u>	
*100-1670 General Fund Transfers	245
156-1625 Lottery Fund	247
204-1640 SIP and Gain Share.....	248
222-3595 Indirect Cost Recovery	250
Service Districts	
Budget Overview	253
<u>Fund and Organization Unit</u>	
210-1680 Enhanced Sheriff's Patrol District (ESPD)	254
214-6080 Urban Road Maintenance District (URMD).....	255
215-6085 North Bethany County Service District for Roads (North Bethany CSDR)....	256
434-6090 Service District for Lighting No. 1 (SDL No. 1).....	257

*General Fund

TABLE OF CONTENTS

Section/Item	Page
Summary Schedules and Supplemental Information	
<i>Summary Schedules</i>	
Revenues & Expenditures by Fund and Organization Unit	259
Appropriations by Fund	266
Revenues by Category	268
Expenditures by Category	273
Five-year Actual Expenditures by Program	279
Permanent Positions by Organization Unit	286
Permanent Positions by Fund and Org Unit for General Fund	288
Assessed Value & Property Taxes	290
Debt Outstanding.....	292
 <i>Supplemental Information</i>	
Budget Policy.....	297
County Strategic Plan Summary.....	301
Readers Guide	
Organization of the Budget Document.....	307
Budget Process	308
Advisory Boards	311
Glossary	315

WASHINGTON COUNTY, OREGON

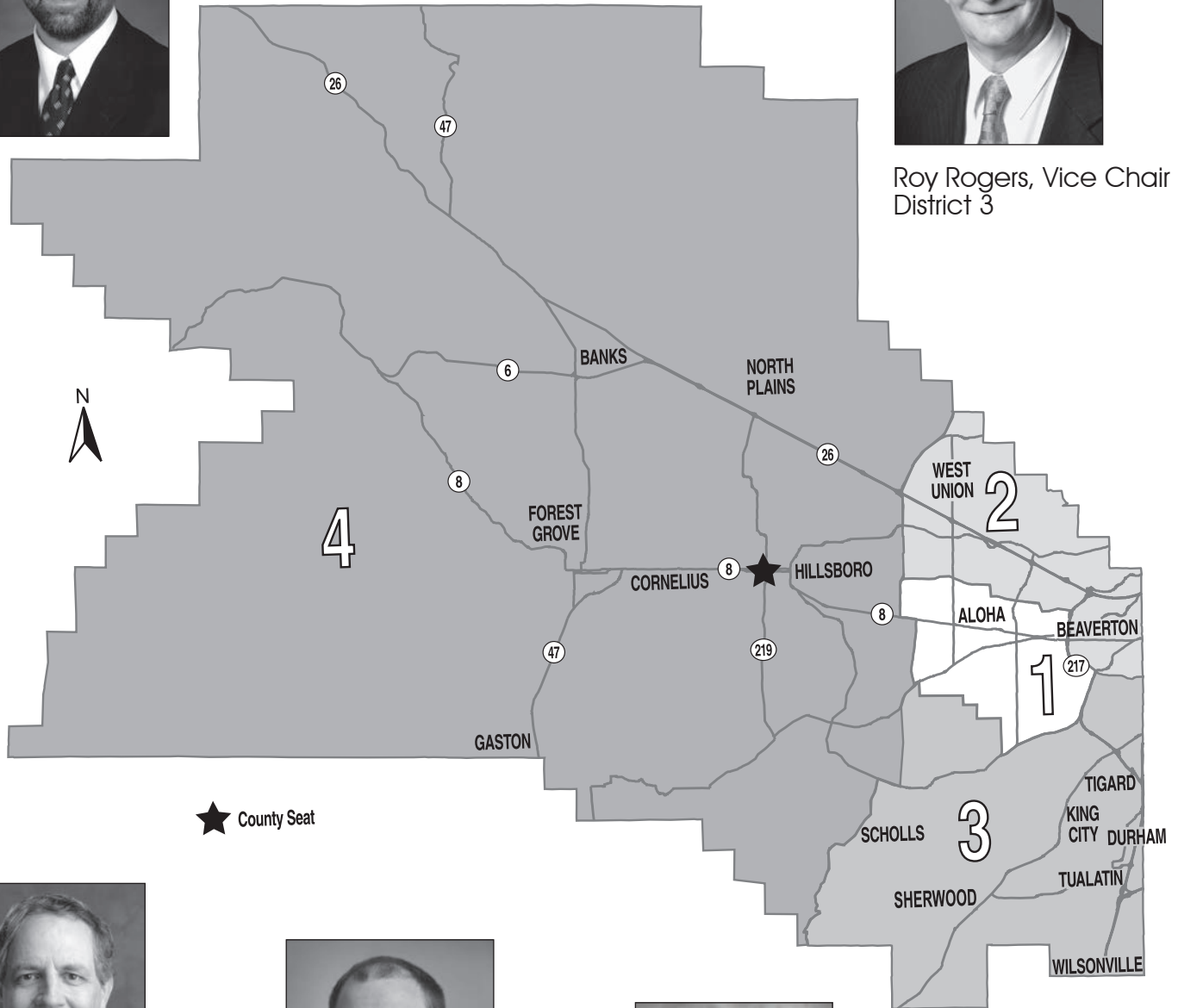
Board of Commissioners



Andy Duyck, Chairman
Commissioner at Large



Roy Rogers, Vice Chair
District 3



★ County Seat



Dick Schouten
District 1



Greg Malinowski
District 2



Bob Terry
District 4

This page intentionally left blank.

COUNTY ORGANIZATION

BUDGET COMMITTEES

WASHINGTON COUNTY SERVICE DISTRICT FOR LIGHTING NO. 1

Board of Commissioners

Andy Duyck, Board Chair
Roy Rogers, Board Vice Chair
Dick Schouten
Greg Malinowski
Bob Terry

Lay Budget Committee Members

Mark Bauer
Leroy Bentley
Janice Essenberg
Bonnie Hadley
Rachael Twitty

ENHANCED SHERIFF'S PATROL DISTRICT URBAN ROAD MAINTENANCE DISTRICT

Board of Commissioners

Andy Duyck, Board Chair
Roy Rogers, Board Vice Chair
Dick Schouten
Greg Malinowski
Bob Terry

Lay Budget Committee Members

Bonnie Hadley
Leroy Bentley
Karen Bolin
Ron Witcowsky

NORTH BETHANY COUNTY SERVICE DISTRICT FOR ROADS

Board of Commissioners

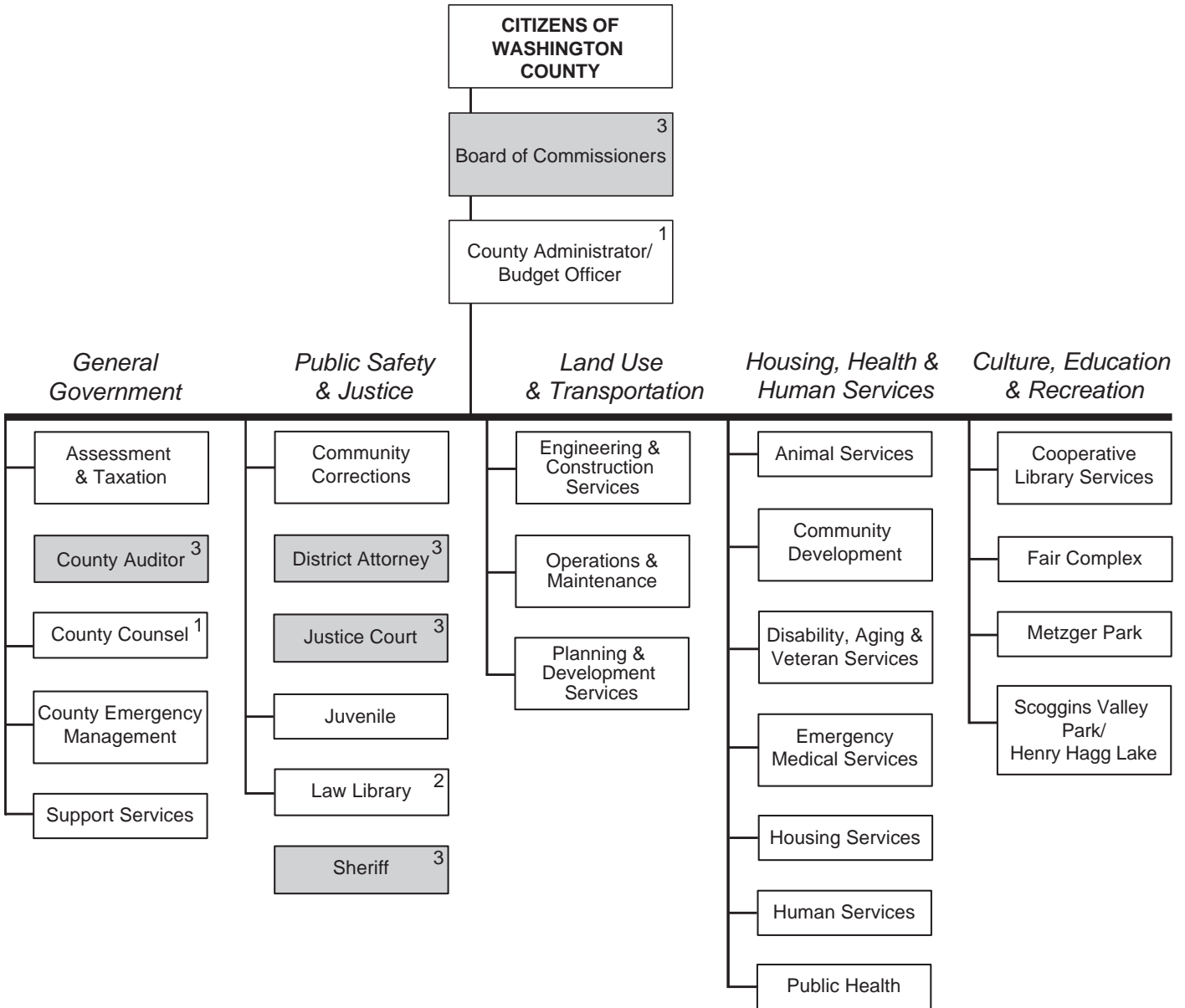
Andy Duyck, Board Chair
Roy Rogers, Board Vice Chair
Dick Schouten
Greg Malinowski
Bob Terry

Lay Budget Committee Member

Budget Submitted By:
Robert P. Davis, County Administrator
May 2015

This page intentionally left blank.

WASHINGTON COUNTY, OREGON Organizational Chart



1. Appointed by County Commissioner

2. Appointed by Circuit Court

3. Gray boxes denote elected positions

*Unless otherwise indicated, department heads are appointed by, and responsible to, the County Administrator.

This page intentionally left blank.

BUDGET MESSAGE

Members of the Washington County Board of Commissioners, citizen members of the Budget Committee and residents of Washington County:

Our mission is 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.

Through the efforts of nearly 2,000 dedicated staff and the leadership of the Board of Commissioners, our organization takes pride in supporting and furthering this mission every day. We continue to focus our energy and resources on providing quality, effective, timely and economical services while actively partnering with a wide array of community-based organizations that share our passion for community service. Our collective work has kept the County on relatively firm footing through challenging economic times and growing demand for our services.

Although we are optimistic moving forward, vestiges of the recession remain with us, albeit in a less acute form. Unemployment continues to be above its pre-recession level, but has trended consistently downward for the past three years. Job growth has not returned with the force we experienced a decade ago, but the retail, professional business and even manufacturing sectors have strengthened just within the last year. With improvements in the economy come increases in population. Nearly 9,500 new residents – nearly 26 a day over the last year -- now call Washington County home, the largest increase among Oregon's 36 counties.

Responding to population growth and the ever evolving demographics of our community will remain a significant focus of our efforts in coming years. Several aspects of this long-term growth, along with its opportunities and challenges, include:

Community

- **Implementation of the recently approved Strategic Investment Program (SIP) agreement**
Through local property tax abatement focused on Intel's extraordinarily costly manufacturing equipment, this most recent SIP agreement among Intel Corporation, the City of Hillsboro and Washington County allows up to \$100 billion in continued investment over a 30-year period. The agreement represents a stabilizing aspect of Oregon's economy that has been difficult to achieve with any other economic development tool.
- **Uncertain future of Gain Share revenue**
Because local governments take much of the risk in entering SIP negotiations, the 2007 legislature understood that local governments should receive some of the gains that result. The Gain Share partnership that the legislature created has provided Washington County and other

communities throughout Oregon with the certainty needed to encourage their participation in SIP agreements and an incentive to share in some of the income tax revenue these projects produce. Washington County, the City of Hillsboro and other supporters of this local-state partnership are working with leadership in the Legislature to find a long-term solution that strengthens the statewide benefits of SIP and Gain Share. The Board has focused Gain Share funds received by the County primarily on one-time capital projects, in addition to discretionary contributions made -- together with the City of Hillsboro and other Gain Share recipients -- to Washington County school districts.

- **Planning for existing and new urban expansion areas**

Through the urban and rural reserves process and subsequent legislative action, planning and development of new urban areas is anticipated for upwards of 15,000 new residential housing units and as many as 40,000 people in the years to come. This expanded urban foot print will bring with it a demand for transportation and other infrastructure, urban and countywide services and inter-governmental cooperation in order to sustain the quality of life we have come to expect in Washington County.

- **Major Streets Transportation Improvement Program (MSTIP)**

The majority of the revenue for this program comes from annual General Fund transfers that have been made at the Board's discretion since the County's permanent rate was established in 1997. A transfer of \$36 million is anticipated this year due to increased assessed value countywide. As new urban areas are planned and developed adjacent to cities, we will be engaged in discussions about the long-term outlook for transportation improvements through increased leveraging of local, state and federal resources.

- **Serving a diverse and growing community**

Washington County is a statewide leader in terms of the strength of our racial and ethnically diverse communities, particularly the Asian-Pacific Islander and Latino communities. Our increasing diversity enriches the countywide community that has evolved over time with generations of pioneers, homesteaders and post-World War II migrants. Our challenge is to seek opportunities for meaningful community engagement in County governance across all cultures, ages and other demographic differences. We also seek a County workforce that reflects and honors the diversity of the community we serve.

- **Addressing the need for affordable housing**

Analysis by our Department of Housing Services and other partner organizations has shown that nearly 600 people are classified as homeless in Washington County and that one in five renting households is "rent-burdened," paying more than 50 percent of their income on housing. The County's approach to this issue has been to forge partnerships, create incentives and leverage resources wherever possible, both in the public and private sectors. An example anticipated over the next few years involves one such partnership with PEDCOR Investments, a private

developer of affordable housing. Using the County's tax-exempt bonding authority, the new project would add 236 affordable housing units in just one year, double what is typically produced annually. The current estimate shows a need for at least 13,000 units of affordable housing for people earning less than half of the median area income.

- **Mental health transformation**

Health Share of Oregon, our regional coordinated care organization (CCO), continues to enroll county residents for mental health services that many would not have otherwise had access to prior to implementation of the federal Affordable Care Act. As a result of this and increased state grant funds, the County is beginning to form a foundation of resources dedicated to this area of service. In some cases, cross-disciplinary initiatives are emerging, such as the innovative Mental Health Response Team that combines resources from the Sheriff's Office with those of the Department of Health & Human Services. Other opportunities may be on the horizon as well, including discussion of a specialized mental health stabilization center located toward the County's population center. Health & Human Services is taking a strategic look at these trends in order to engage in thoughtful and innovative planning for this area in coming fiscal years.

- **Public health services realignment**

With the advent of the Affordable Care Act, the County has decided to close two health clinics and to realign the public health mission to focus on communicable disease investigation and control; community health needs assessment and health improvement planning; chronic disease prevention; maternal and child health services; and environmental health. The County will continue to invest \$500,000 per year to expand access to primary care and preventative screenings for uninsured low-income residents and will provide clinic space to community partners.

Other challenges include securing stable public funding for priority service areas, repair and replacement of key County infrastructure as well as planning for and managing the changing financial and policy picture of Oregon's Public Employees Retirement System (PERS) as summarized below.

Organizational

- **Dependence on levy funding**

Short-term local option levy funding is a critical financial tool for sustaining service levels in a number of priority service areas, including: Washington County Cooperative Library Services (WCCLS), Public Safety and the Enhanced Sheriff Patrol District (ESPD). The renewal of the Public Safety and Library local option levies in November 2015 are essential to maintaining current service levels and the ability to address the impacts of growth and technology.

- **Seismic upgrades**

Several County buildings, which met the safety codes and standards at the time of their construction, are now at risk of serious damage during a major earthquake. A consensus has

emerged among geologists over the last 20 years that Oregon is overdue for a significant quake, particularly along the Cascadia Subduction Zone. To begin to face this challenge, the County has started a process of assessing and retro-fitting key facilities, beginning with the Charles D. Cameron Public Services Building. The effort is supported almost entirely by Gain Share funds already received from the state in combination with existing capital and maintenance resources. The County has also received a \$1.5 million grant to upgrade the Law Enforcement Center and will be submitting a grant application for the Walnut Street Center. Finally, the Justice Services Complex is scheduled for a more detailed seismic analysis in coming years.

- **Space master planning**

Preliminary findings from a 2015 Space Master Plan show that expansion of office and other workspace is anticipated over the next four fiscal years. Particular facilities facing constraints include the Justice Service Building, Juvenile Building and the Public Services Building, along with a need for adequate training space for the Sheriff's Office. Once completed, the Space Master Plan will address the individual departmental space needs that most effectively and efficiently support their missions; ensure existing office space is used for the highest and best purpose; maximize the use of available or underutilized space; identify cost-effective short-, medium- and long-term strategies; and update the plan on an ongoing basis.

- **Other facilities and technological capital needs**

System replacement and upgrading continues throughout the organization as key equipment and software systems reach the end of their useful lives. Replacements and upgrades of facilities are anticipated for the jail's security infrastructure and improved workplace security in other key areas, among other facilities projects. Work continues also with the replacement of the County's tax assessment software, financial system upgrades and network and voice systems.

- **Public Employees Retirement System**

A recent decision by the Oregon Supreme Court to strike down elements of previously approved legislation will have implications for future employer PERS rates. Based on the next actuary report, the rates will likely be adjusted upward effective July 1, 2017. The County has set aside approximately \$6.5 million in a PERS Stabilization Fund as a means to partially mitigate future PERS rate adjustments.

The Fiscal Year 2015-16 Proposed Budget

This comprehensive Budget Summary document contains detailed revenues and expenditures for all funds operated by the County and has been prepared in accordance with Oregon local budget law and generally accepted accounting principles.

The following table summarizes the proposed budget and compares to the FY 2014-15 adopted and modified budgets.

WASHINGTON COUNTY
2014-15 Modified Budget vs 2015-16 Proposed Budget

Organization Unit	Adopted	Modified	Proposed	Change		% of
	2014-15	2014-15	2015-16	\$	%	Total
General Government \$	49,353,762	49,353,762	52,000,608	2,646,846	5%	6%
Public Safety & Justice	153,361,864	153,493,153	162,353,622	8,860,469	6%	17%
Land Use & Transportation	82,117,640	82,117,640	87,785,765	5,668,125	7%	9%
Housing, Health & Human Services	122,596,401	122,596,401	137,765,009	15,168,608	12%	15%
Culture, Education & Recreation	40,724,320	41,047,905	43,156,629	2,108,724	5%	5%
Non-departmental	14,522,514	14,622,514	13,871,282	(751,232)	-5%	1%
subtotal	462,676,501	463,231,375	496,932,915	33,701,540	7%	53%
Capital Outlay	149,683,494	149,683,494	221,301,590	71,618,096	48%	24%
Non-operating	202,358,544	203,017,029	221,443,342	18,426,313	9%	24%
Totals	814,718,539	815,931,898	939,677,847	123,745,949	15%	100%
General Fund	227,632,395	228,390,880	236,000,618	7,609,738	3%	25%
Special Funds	587,086,144	587,541,018	703,677,229	116,136,211	20%	75%
Totals \$	814,718,539	815,931,898	939,677,847	123,745,949	15%	100%
General Fund	950.35	961.10	964.32	3.22	0%	52%
Special Funds	867.43	878.93	904.50	25.57	3%	48%
FTE	1,817.78	1,840.03	1,868.82	28.79	2%	100%

The proposed budget reflects an increase of \$123,745,949 (15%). This includes a \$7,759,738 (3%) increase in the General Fund and an \$115,986,211 (15%) increase in special funds. The total number of staff positions increases by 28.79 (2%) full-time equivalent (FTE) positions.

Based on the assumption of slow but steady economic expansion, the County anticipates General Fund revenue growth in the 3-4% range. This level of growth provides for a fairly status quo General Fund budget and service levels. Select General Fund investments are recommended throughout the organization based on workload, strategic priorities and the ongoing requirement to address emerging facilities and technology issues. These are further detailed in the Key Initiatives and Issues section of this Budget Summary document.

The increase in special fund budgets is primarily related to additional state, intergovernmental and other miscellaneous program revenues, fund balances and transfers from the General Fund for MSTIP and WCCLS.

The following provides a general outline and explanation for the increases reflected in the Proposed Budget:

Operating increase of \$33,851,540 (7%)

- \$10.25 million increase in Health Share of Oregon (HSO) due primarily to an \$8 million upward adjustment in fund balance and \$2.3 million in additional capitation payments from the regional Coordinated Care Organization for County residents enrolled in HSO.
- \$5.67 million increase in Land Use & Transportation due primarily to Building Services (\$2.67 million) and Operations and Maintenance (\$1.50 million).
- \$4.29 million increase for Human Services due primarily to additional state mental health resources.
- \$4.2 million increase for the Sheriff's Office due primarily to the Jail (\$1.3 million), District Patrol (\$1.24 million) and Law Enforcement Services (\$0.52 million).
- \$2.77 million increase for Community Corrections due primarily to adjustments in the state grant-in-aid allocation and House Bill 3194 funds.
- \$1.89 million increase for WCCLS due to projected assessed value growth applied to the General Fund transfer and Library local option levy revenue.

Capital increase of \$71,468,096 (48%)

- \$60.56 million increase in transportation-related capital projects, including \$38.80 million for MSTIP; \$12.65 million for the Road Fund and \$8.46 million for the Transportation Development Tax.
- \$10.95 million increase in capital projects related to Facilities & Parks Services and Information Technology Services, including a \$12.16 million for Facilities, partially offset by a \$1.25 million reduction in Information Technology Services projects.

Non-Operating increase of \$18,426,313 (9%)

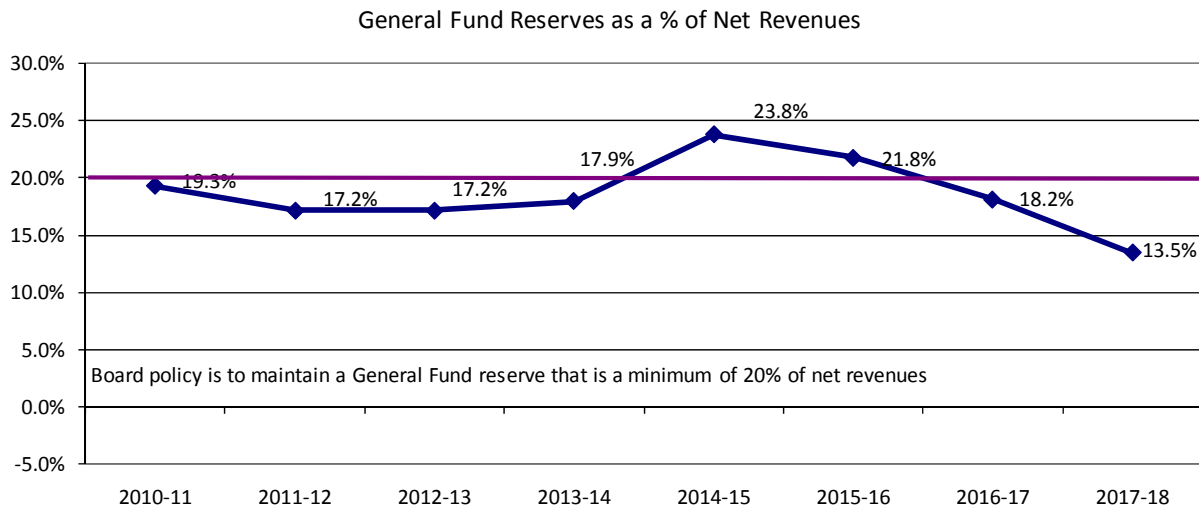
- \$9.07 million increase in SIP/Gain Share based on current agreements and legislation. Depending on the outcome of proposed Gain Share legislation, the SIP/Gain Share budget will be amended by the Board of Commissioners at a future date.
- \$3.92 million increase in Risk Management/Insurance funds, including \$3.2 million related to Medical Insurance and \$0.48 million for Liability/Casualty.
- \$2.09 million increase in General Fund transfers due primarily to MSTIP and WCCLS.
- \$1.85 million increase in Indirect Cost Recovery due primarily to the inclusion of County Counsel in the allocation methodology.

General Fund Reserves

The proposed budget as presented complies with the Board of Commissioners policy of maintaining the General Fund reserve at the goal of 20% of net General Fund revenues. The County will continue to

aggressively manage the level of General Fund expenditures to ensure a fund balance that consistently meets Board policy and other established goals over the long term.

Although future-year projections illustrate the fund balance crossing the Board’s minimum goal, staff will continue to closely monitor revenue and expenditure trends and manage within the Board-adopted policy framework. Projecting beyond the “here and now” is speculative and does not factor any number of decisions the Board and management would make to comply with the Board’s minimum reserve policy.



In Closing

The proposed budget for FY 2015-16 is yet another example of the teamwork and effort of many dedicated and talented people who provide Washington County with the best service possible within the resources available. We sincerely appreciate the thoughtful guidance of the Board of Commissioners and Budget Committee, and the tremendous effort that takes place daily throughout the organization.

Respectfully submitted,

Robert Davis
County Administrator

This page intentionally left blank.

KEY INITIATIVES & ISSUES

GENERAL ISSUES

Economy: Discretionary revenues are conservatively budgeted at a growth rate of 3% for fiscal year 2015-16. Based on the assumption of slow but steady economic expansion, the County anticipates discretionary revenue growth in the 3-5% range in the out years of the five-year forecast period (FY 2016-17 to FY 2020-21). The priority during an economic turnaround is to actively manage the General Fund reserves, methodically address the impacts of several years of constrained budgets and address emerging workload and service demands.

Budget Instructions: Due to the challenging and uncertain fiscal environment and in consideration of the Board approved minimum fund balance requirement for the General Fund, the Budget Policy (approved by the Board of Commissioners in January 2015) established an aggregated General Fund expenditure growth goal of 4.0%. After a full vetting of the requested budgets, the proposed budget reflects a General Fund operational increase (General Fund subsidy) of approximately 5%. This level of funding maintains the projected FY 2015-16 reserves above the Board adopted goal; although the fund balance as a percentage of revenues declines from a projected 23.8% as of June 30, 2015 to 21.8% as of June 30, 2016.

General Fund Reserve: The General Fund reserve is an essential element of the County's financial management strategy. The Board of Commissioners established a General Fund reserve goal of 20% of annual discretionary net revenue. The annual transfers to Major Streets Transportation Improvement Program (MSTIP) and Washington County Cooperative Library Services (WCCLS) are excluded from discretionary revenues for purposes of calculating the reserve amount. Maintaining a reserve at this level allows the County to: 1) meet minimum cash flow requirements; 2) maintain or enhance the County's bond rating and 3) provide a prudent level of flexibility to address the inevitable fluctuations in revenues and expenditures. The ending fund balance as of June 30, 2016, is projected to be 21.8%. The County's bond rating is Aa1 with Moody's and AA+ with Standard & Poors.

Public Safety and Washington County Cooperative Library Levy Local Option Levy Renewals: These two critical operating levies expire June 30, 2016 and will be presented to the voters for renewal on the November 2015 ballot.

PERS: A recent decision by the Oregon Supreme Court to strike down elements of previously approved legislation will have implications for future employer PERS rates. Based on the next actuary report, the rates will likely be adjusted upward effective July 1, 2017. The County has set aside approximately \$6.5 million in a PERS Stabilization Fund as a means to partially mitigate future PERS rate adjustments. A multi-year plan to prepare and respond to the impending rate adjustments is being developed with the participation of department directors, Finance and the County Administrative Office.

Cost-of-Living Adjustment: The proposed budget includes a 1.7% cost-of-living adjustment (COLA) for all employees. The County applies the consumer price index-West Coast (CPI-W), annual average when considering a cost-of-living adjustment. The COLA adjustments are a means to maintain wages at or near the median of comparator jurisdictions.

Gain Share: The proposed budget includes Gain Share revenues based on current legislation and projections. The legislature may modify the program in a manner that effectively reduces revenue received by the County and other

local jurisdictions. Depending on the nature and scope of any approved legislative changes, the Board of Commissioners may revisit the Gain Share expenditure plan and priorities early in the 2015-16 fiscal year.

Public Services Building (PSB) and Law Enforcement Center (LEC) Seismic Improvements: The proposed budget includes \$12.1 million for seismic improvements to the PSB and LEC, including improvements to eliminate water intrusion issues in the basement of the PSB. An additional \$5 million is anticipated as a second year requirement in FY 2016-17 to complete these two initial projects. Seismic improvements to the Walnut Street Center and a seismic assessment of the Justice Services Complex are scheduled to follow in subsequent years.

Space Planning: The Facilities and Parks Services Division is in the process of developing a comprehensive space plan for County facilities. Although still in progress, future budgets will reflect investments to meet emerging space issues by 1) reconfiguring existing space for efficient use; 2) programming vacant and underutilized space; 3) leasing space for special needs/functions (i.e. Extension Services) and to meet geographical service delivery (Tigard WIC) and 4) new acquisitions as appropriate.

OPERATING BUDGET

General Government

General Government includes expenses associated with governance and support functions. The proposed budget for General Government increases \$2,796,846 (6%). The General Fund subsidy increases \$2,127,896 (6%). The number of full time equivalent (FTE) positions increases by 2.24. Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Board of Commissioners (100-1010): By County Charter, the Board Chair receives 80% and District Commissioner's 40% of a Circuit Court Judge salary. The legislature approved salary increases for judges effective January 1, 2014 (4.4%) and January 1, 2015 (4.2%). The proposed budget reflects these adjustments.

County Auditor (100-2510): By County Charter, the Auditor salary is 80% of the salary of a Circuit Court Judge. This is the second year of the legislature approved salary increases for judges effective January 1, 2014 (4.4%) and January 1, 2015 (4.2%). The Auditor's requested budget of \$409,044 is a \$48,901 (14%) increase over the fiscal year 2014-15 adopted budget. The County Auditor subsequently collaborated with the Human Resources Division to add a journey-level Performance Auditor classification as a compliment to the existing advanced journey-level classification. This addition allowed the Auditor to fill a vacancy at a lower classification level. This effectively reduced the Auditor's requested budget by \$22,314. The County Administrator's proposed budget reflects this change. The proposed budget totals \$386,730, an increase of \$26,587 (7%) as compared to the FY 2014-15 adopted budget.

Elections (100-3010): The Elections Division will be purchasing a new Elections Voting System to replace the current optical tally system that has been in use since 2003. New digital imaging technology is a significant improvement over the older optical scan technology, with greater throughput and a digitally-captured image of every ballot. The purchase will be allocated through the County's ITS capital budget (354-3580).

Assessment & Taxation (100-3020): The department continues its planning efforts towards a new assessment and taxation computer system. These efforts will continue into fiscal year 2015-16.

County Emergency Management (100-3210): The proposed budget includes the County's membership contribution to the Regional Disaster Preparedness Organization (RDPO) and other expenditures related to State Homeland

Security Program grants for the following: 1) assessment of disaster communications capabilities; 2) development of an emergency fuel plan and 3) development of training curriculum for Emergency Operations Center staff.

Human Resources (100-3520): The proposed budget includes the addition of a 1.00 FTE Sr. Human Resources Analyst to address growing demand in areas of organizational development, diversity, and training initiatives and a limited duration 0.75 FTE Human Resources Analyst II position to enhance functionality in Human Resources Information Systems.

Information Technology Services (100-3525): The proposed budget includes funding to supports the annual maintenance and support of a growing number of applications used throughout the County and the addition of a 1.00 FTE Sr. Information Analyst for the GIS program.

Facilities Management (100-3535): The proposed budget includes the addition of 1.0 FTE Facilities Operations Supervisor to oversee the low-voltage electronic work unit, which performs maintenance/repair in all County buildings, with specific emphasis on security and communication infrastructure support to the Jail. The budget also includes additional resources to fund enhanced maintenance (cleaning) of County carpets, utility rate increases and an additional service vehicle and boom lift.

Public Safety & Justice

The proposed budget for Public Safety & Justice increases \$8,860,469 (6%). General Fund expenditures increase \$3,096,928 (5%) and special funds expenditures increase \$5,763,541 (7%). The General Fund subsidy increases \$2,323,140 (4%). The number of FTE increases 25.00. Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Sheriff's Office Administration (100-4010) and Law Enforcement Services (100-4020, 182-4020, 234-4020): With the growing local and national visibility into law enforcement and the advent of police actions constantly being video recorded, the need for enhanced training for all deputies continues to grow. Training needs for addressing the mentally ill, use of force scenarios on the road and in the jail, firearms use, and emergency vehicle operations are all priorities for the Sheriff's Office. To better meet these training requirements, the Sheriff's Office has the acquisition of a local all-purpose training facility as one their top priorities. This will help to consolidate most of the training activities for the Sheriff's Office, increasing efficiency and reducing costs, while also creating the potential for hosting more regional activities than they are currently capable. The Sheriff is working closely with County Administration explore all options.

The Sheriff's Office will increase its focus on internal and external communication. Outreach to citizens groups through multiple media outlets for the purpose of education regarding law enforcement will be one area of emphasis. Also being addressed through enhanced external communications will be efforts to improve the image of law enforcement as a career. In recent recruitment efforts, the Sheriff's Office hasn't received enough quality applicants to fill all available openings. This isn't restricted to a Washington County issue. Law enforcement agencies nationally are facing similar circumstances and many are trying to figure out new and improved ways of getting their message across to potential officer candidates. This new communication process is something the Sheriff's Office leadership will develop in FY 2015-16 and carry forward for years to come.

Sheriff's Office – County Jail (100-4030): The jail continues to partner with Facilities and ITS in completing significant capital upgrades to the Jail infrastructure. An updated security system which includes upgraded jail wiring,

additional cameras, and a new jail control system will be a top priority to be successfully completed and implemented.

The Jail continues to receive funding from the state under House Bill 3194, the Justice Reinvestment Initiative. Inmate programs implemented to reduce recidivism and return visits to prison include; additional mentoring, job skill assessments, assistance in job searches, housing assistance, help in signing up for health care and in applying for Social Security Cards. All of these programs have been successful to-date and remain a priority for the Jail.

The FY 2015-16 General Fund subsidy for the Jail will increase just 3%. The budget will include an increase of 6.00 FTE for the Jail, with additions of 2.00 FTE Jail Deputies, 2.00 FTE Corrections Sergeant and 1.00 FTE Sr. Program Educator. Staffing increases also include the transfer of a 1.00 FTE Jail Corporal moving into the Jail from Crime Prevention. New positions will address security/safety issues while distributing inmate meals, improving staffing in the medical unit and continue to help stabilize overtime costs. The ability to fund these positions comes from a \$623,485 increase in Senate Bill 1145 funding.

Jail Health Care (100-7020): The County has completed a Request for Proposal (RFP) process and selected NaphCare to provide Jail Health Services. This competitive process included a revised scope of work; increased services levels; implementation of an electronic medical records system; increased staffing for medical and mental health providers; enhanced coordination with insurance providers; and additional reporting requirements. The cost of service for the first year of the contract (FY 2015-16) is \$4,382,000, a projected increase of 8% from the estimated year-end final for FY 2014-15. NaphCare's experience in the correctional healthcare industry spans 26 years and includes a client base of 15 county and city jails, 28 Federal Bureau of Prison facilities, and 9 correctional dialysis clients. The contract will be evaluated annually and amended as necessary.

Justice Court (100-8010): Legislation effective January 1, 2012, lowered the state fine schedule, allocating a larger share of fine revenue to the state and a smaller share to Washington County, resulting in significantly reduced revenue for FY 2013-14. The impacts of the 2012 legislation were reduced with the passing of a revised bill during the 2013 legislative session. As a result, revenue for FY 2015-16 decreases \$5,000, less than 1%, and the amount returned to the General Fund decreases \$18,919 (2%).

Law Library Services (176-8510):ORS 9.815 states: *"(1) Each county shall: (a) Operate a free law library at a location that is convenient and available at reasonable hours; or (b) Provide free law library services at one or more locations that are convenient and available at reasonable hours."*

The Washington County Law Library (WCLL) provides unique, professional legal research services to County employees, lawyers, unrepresented and self-represented litigants, public officials, researchers, librarians, students and business owners.

WCLL revenues are derived primarily from a biennial legislative appropriation to the Oregon Judicial Department (OJD). In addition, WCLL reserves support Law Library services: Since the 1980's, the Law Librarian and the Washington County Bar Association's Law Library Committee have maintained reserves above the level required. Fund reserves supplement the Legislative appropriation and enable the Law Library to continue specific programs, such as its collaboration with Washington County Cooperative.

Library Services (WCCLS) to provide Countywide HelpOnline (legal database) access, the Oregon State Library's Answerland virtual reference service, the Oregon Legal Research blog and Oregon laws digitization projects.

Reserves are also used for capital projects and provide funding stability during lean years when the legislature and the OJD opt to cut county law libraries funding.

Sheriff's Office – District Patrol (182-4020) and Enhanced Sheriff's Patrol District (ESPD, 210-1680): Fiscal year 2015-16 is the third year of a five-year ESPD local option property tax levy approved by the voters in November of 2012. The local option levy collects \$0.68 per \$1,000 of assessed value and accounts for 52% of total tax revenue for FY 2015-16. The District's permanent tax rate of \$0.64 cents per \$1,000 of assessed value accounts for the remaining 48%. All tax revenue is housed in ESPD and annually dispersed to District Patrol to provide law enforcement services. ESPD revenue for FY 2015-16 increases \$970,027 (4%).

District Patrol staffing levels include the addition of 2.00 FTE Deputies, 2.00 FTE Information Systems Analysts and a 1.00 FTE Administrative Specialist. These additions will maintain service delivery to a growing population; provide additional data analysis and technical and clerical support.

District Attorney (100-4510): The District Attorney's Office continues to respond to an increasing number of public records requests from citizens and members of the media, as well as an increasing number of records reviews inherent with prosecution discovery/disclosure obligations. Additional staffing to manage this workload increase will be addressed in future years.

The federal government has imposed more rigorous security requirements for the DA's Child Support Enforcement program related to physical file location, data security and actual building structure. They are working with Facilities, ITS and the County Records Center to explore viable options and ensure compliance.

In FY 2015-16, the DA's Office will be working with Community Corrections and the judges to propose and establish a restitution court. This specialty court will hold offenders accountable for their criminal actions by closely monitoring and enforcing the payment of court-ordered restitution to their crime victims.

The DA's Office continues to monitor pending legislation, including proposed grand jury recordation, which could impose significant costs upon counties for equipment, personnel, storage, copying and transcription costs.

Juvenile (100-5010): The elimination of the Juvenile Services Division Manager position in Org. Unit 5030, allowed the Department flexibility in creating several other positions that will fill current gaps in service.

- 1) Bilingual Senior Juvenile Counselor assigned to the Hillsboro Region
- 2) Bilingual Juvenile Counselor I assigned to the Regions and to the Gang Team
- 3) 0.50 FTE Juvenile Counselor I assigned to the Juvenile Shelter
- 4) 0.50 FTE Juvenile Counselor I assigned to Custody Services

Federal revenue for the Title IV-E program (\$150,000) is budgeted to be used to provide services at Harkins House (residential shelter and evaluation center for youth ages 12-17). This resource will lessen the impact of static/reduced state funding levels that are failing to keep pace with increased operating expenditures.

The Juvenile Department received a federal grant called Reclaiming Futures and targets substance abusing youth who may also have mental health needs and other identified areas of risk. A limited duration 0.50 FTE Juvenile Counselor II will be added to assist the Substance Abuse Team with implementation of the grant and the Reclaiming Futures model.

The Juvenile Department requested the purchase of an enclosed Utility Trailer for the Juvenile Community Service Program in the amount of \$5,500. This trailer will be utilized as a transport vehicle for the necessary tools and equipment needed at community service sites.

The Juvenile Department received a small grant of \$500 from Annie's Grants for Gardens for our Juvenile Shelter, Harkins House. This small grant will help build a raised garden at Harkins House so that the youth can learn how to grow their own food.

Community Corrections (188-5510): State funding from the Department of Corrections (DOC) is increased 26% from the previous biennium in direct relation to the County's increased felony offender population under supervision. From July 1, 2010 through July 1, 2014 Community Corrections experienced a 26% increase in the felony offender population under supervision. As a result, Washington County's allocation percentage for the 2015-17 state biennium is projected to be 9.53%, representing a 10.69% increase from the 2013-15 biennium.

The Community Corrections Center (CCC) will improve resident accountability while in the community through Electronic Monitoring (EM): Global Positioning System (GPS) tracking and Secure Continuous Remote Alcohol Monitoring (SCRAM) for all residents serving a sentence directly related to Domestic Violence or a Sex Crime.

Further, the continuation of state funding from the Justice Reinvestment Program provided through House Bill 3194 to reduce the number of persons being incarcerated in state prisons, will enhance services and continue the restoration of programming that was reduced in previous fiscal years due to insufficient state funding.

Staffing is increased by 10.50 FTE in fund 188, including a 1.00 FTE Probation and Parole Officer II added during FY 2014-15. Included in the 2015-16 proposed budget are 4.0 FTE Probation and Parole Officer II, 2.0 FTE Case Monitors, 2.0 FTE Administrative Specialist II, 1.0 FTE Probation and Parole Supervisor and a 1.0 FTE Community Corrections Specialist. One Administrative Specialist II position is reduced by 0.25 FTE and one 0.25 FTE Mental Health Specialist I is eliminated.

Public Safety Local Option Levy (234-1690, 234-4010, 234-4020, 234-4030, 234-4510, 234-5010, 234-5515): Fiscal year 2015-16 is the fifth year of a five-year Public Safety Local Option Levy (fiscal years 2011-12 through 2015-16) of \$0.42 per \$1,000 of assessed value to provide countywide public safety and justice services. Increased tax collections raises revenue \$822,170 (5%). Expenditures increase \$1,271,354 (4%), due mainly to a Contingency increase of \$554,986 (5%) for future and unanticipated needs. Planning for a new levy was started FY 2014-15 in anticipation of the November 2015 election.

The Jail will add 1.00 FTE related to the implementation of a Pre-Trial Release Program. The intent of this program is to provide an additional tool for the Jail to reduce forced releases, failure to appear, and cut court delays. The new FTE will work as a Release Officer, evaluating eligibility for those that might fit into the program. All other public safety partners within the Local Option Levy are essentially maintaining status quo budgets.

Land Use & Transportation

The proposed budget for Land Use & Transportation increases \$5,668,125 (7%). General Fund programs increase \$237,730 (6%) and special fund programs increase \$5,430,395 (7%). The General Fund subsidy increases \$116,404 (11%). The number of FTE increases by 2.67. Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Land Use and Transportation budgets and staffing are increasing for a third consecutive year as development activity and the general economy continue to improve. In response to the continued demand for services, additional positions have been proposed. The department continues to reorganize in an effort to increase coordination of services and maximize the efficient use of existing resources.

Planning and Development Services (Funds 100-6010, 170, 172, 174, 216): After more than four years of an economic recession, development activity began to increase significantly during fiscal year 2013-14 and is expected to continue to increase into FY 2015-16. New positions are proposed in Building, Engineering and Administrative Services again this year to meet escalating workload demands. The fund balances in all divisions are expected to increase as revenues from development activity increase, replenishing reserves that declined significantly during the recession.

- **Long Range Planning** (100-6010): Large ongoing planning projects included in the work program for FY 2015-16 are the Washington County Transportation Study, Transportation Plan implementation, North Bethany Subarea plan implementation, Bonny Slope West (Area 93) Community Planning, and Rural Tourism Study. Right Sizing the Parking Code and Regional Over Dimensional Truck Route study are planned. Continuation of the three-year Safe Routes to School grant and a rural regulations state law comparison are also scheduled.
- **Current Planning** (172-6020): As development activity increases, Charges for Services increases reflecting activity similar to FY 2014-15. Staffing remains the same at 19.78 FTE, however some vacancies were filled during the past fiscal year to meet workload demands. Fund balance, nearly depleted during the recession, has recovered to pre-recession levels for FY 2015-16.
- **Building Services** (174-6020): Building revenues are projected to rise due to continued expansion in building activity. Beginning fund balance is estimated to increase for the third year as reserves are replenished after declining throughout the recession. The proposed budget includes an additional 2.00 FTE to meet growing service demands and the cost of a limited term ITS Project Manager to oversee technology initiatives. As the year progresses, management will closely monitor building activity to ensure the appropriate staffing levels are available to meet service demands.
- **Survey Funds** (170-6030, 216-6030): After several years of drawing down fund balances to provide appropriate levels of service in the Public Land Corner and the County Surveyor funds, the proposed budgets are designed to continue to stabilize fund balances. There is no significant change in staffing levels in either budget.

Road Fund (168-6030, 6040, 6050, and 6060): State apportionment revenues, derived from gas tax, vehicle registration and weight-mile tax, are expected to increase as the economy continues to recover. Projections suggest that gas tax revenues will flatten in future years and as a result, will be inadequate to maintain the transportation system to County standards. Additional vehicle/equipment upgrades are planned to enhance the County's ability to manage roadway repair and maintenance. Funding for the repair of the road surrounding Haag Lake is incorporated in this budget, reflected in Operations and Maintenance as the Road Fund will partner 50/50 with Support Services/Facilities on the cost of the repairs.

Housing, Health & Human Services

The proposed budget for Housing, Health & Human Services reflects an increase in expenditures of \$15,168,608 (12%), and is comprised of a \$121,952 (1%) increase in General Fund programs and a \$15,046,656 (15%) increase in special fund programs. The General Fund subsidy increases \$346,355 (6%). The number of FTE decreases 0.12. Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Community Development (164-9010, 220-9020):

- **Community Development Block Grant** (164-9010): The federal Community Block Grant allocation for Washington County will decrease \$4,285 for FY 2015-16. In addition, fewer loan repayments to the fund from the Housing Rehabilitation Program resulted in \$104,598 in program income, a reduction of \$90,954

from the prior year. The decrease in loan repayments is due lingering effects of the recession resulting in fewer refinances and sales. The larger overall budget is due to a number of larger construction projects that will carry forward into FY 2015-16.

- **Home (220-9020):** The federal HOME allocation decreased by \$98,609 (8%) but that loss was offset by increasing payments on HOME loans (\$45,303). Overall available programmatic funding for FY 2015-16 will decrease 36% mainly due to the near completion of two large projects.

Housing Services (218-6510): Intergovernmental revenues from the U.S. Department of Housing and Urban Development (HUD) increase slightly to accommodate the Fair Market Rents increase. Miscellaneous revenues increase due to an increase in the general administrative overhead cost allocated to the Housing Authority programs. The County General Fund contribution to housing programs is proposed to increase \$89,250 (20%) to supplement the continuation of the Department of Labor Workforce Grant and support a new shelter Mary Mac House – a Transitional Housing Program for survivors of domestic violence.

Public Health (100-7030): Public Health is undergoing a major transformation this fiscal year. Closure of the two health clinics at the end of June 2015 will result in a reduction of 14.70 FTEs, offset by 2.50 new FTEs to augment our epidemiologic capacity (a core public health function). New professional service contracts will support community safety net health services (\$500,000) and family planning services (\$260,586) after the clinic closures. Associated with the clinic changes is the realignment of program functions and budgetary structures across the unit. State public health funding, at \$5.1 million, is projected to remain relatively unchanged and the General Fund subsidy increases only \$60,889 (2%) to \$3.84 million.

Health and Human Services Administration (100-7040): Two (2.00 FTE) new senior program coordinator positions are added to augment cross-departmental effectiveness. One position will work on quality improvement issues and the other will coordinate prevention programs. The latter position will not start until January 1, 2016. The cost of the new positions will be partially recovered via the administrative charge to HHS Special Fund org units beginning in FY 2016-17, but for FY 2015-16 the General Fund subsidy will increase \$200,423 (38%) due mostly to the addition of these positions.

Animal Services (100-7090): Revenue from dog licenses is increasing \$245,000 as a result of a change in the County Code in January 2015. Veterinarians are now required to report to the County the names of dog owners whose dogs are receiving a rabies vaccination. Based on historical information from other local jurisdictions, this should significantly increase the number of dogs licensed in the County. The additional revenue will be used to add a support unit supervisor position to help with the Animal Shelter operations and a program educator to work with the many volunteers and on outreach activities.

Veteran Services (100-7510): A new 1.00 FTE program specialist position will assist the Veteran Services Coordinators with their administrative work so that they can spend more time assisting clients to obtain benefits. A part-time temporary position was included as a pilot in the FY 2014-15 budget to determine how useful the additional help would be. The pilot project was successful and justifies the addition of this full-time regular position. This new position is the primary reason for the \$55,409 (9%) increase in the General Fund subsidy.

Children and Family Services (166-7050): This is the second year of implementation for the new regional hub model, which replaced the local commission system in November 2014. Similar to last fiscal year, revenue for this budget is based on assumptions that could change depending on action by the state legislature. Projected revenue is up \$436,416 (17%) to a total of \$2.95 million. The majority of the increase is in the Healthy Start program.

Expenditures include a new program coordinator to support the hub work. The General Fund transfer is unchanged at \$83,000 and will be used to support the Family Resource Centers at the school districts.

Human Services (192-7060): Significant changes to this budget are reflected in two areas. First, state revenue grows by \$4.3 million (13%), mainly for Mental Health Services. Second, Developmental Disabilities is juggling two competing changes by the state: 1) the state will pay service providers directly rather than through the County, which results in a \$1.7 million decrease; and 2) pending approval by the state legislature, the number of developmental disability cases managed by the County will grow, which results in revenue growth and an associated addition of 5.50 FTE to support the increased workload. Contingency for this fund increases \$650,632 (21%) to \$3.7 million. The department is developing a strategic plan for mental health services with Human Services, Oregon Health Plan (193-7080) and Health Share of Oregon (195-7085) to plan for effective use of contingency funds.

Health Share of Oregon (195-7085): As the number of Health Share members continues to increase, the revenue coming to the County for their mental health services also grows. Revenue increases \$2.3 million (8%) to \$29.8 million. Staff increases 2.85 FTE and professional contract services grow by \$4.3 million (18%) to manage the increased case load. Contingency grows 122% to \$11.3 million. The department is developing a strategic plan for mental health services with Human Services (192-7060), Oregon Health Plan (193-7080) and Health Share of Oregon to plan for effective use of contingency funds.

Culture, Education & Recreation

The proposed budget for Culture, Education & Recreation reflects an increase in expenditures of \$2,108,724 (5%) and is comprised of a \$45,173 (3%) increase in the General Fund and a \$2,063,551 (5%) increase in special funds. The General Fund subsidy increases \$11,913 (3%). The number of FTE decreases 1.00. Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Parks (100-3560): The proposed budget includes \$61,461 in additional Materials & Services to address the ongoing impacts of growing park attendance, expanded season and aging infrastructure. The proposed budget also includes the elimination of a 1.00 FTE Parks Maintenance Worker that was added but never filled in FY 2014-15. The Park has been able to address operational requirements with existing staff levels. The budget also adds a ranger vehicle for patrols, transporting staff and response to emergencies.

Cooperative Library Services (184-9710): The Washington County Cooperative Library Services (WCCLS) funding is comprised of an annual transfer from the General Fund and a Library Local Option Levy. The General Fund transfer, roughly two thirds of the WCCLS funding, increases by the expected increase in county-wide assessed value. The library levy represents roughly one third of funding. The library levy was passed by the voters in November of 2010 and FY 2015-16 will be the final year collection of a five-year levy. The WCCLS Executive Board is planning for a replacement local option levy, likely culminating in a local option tax measure on the November 2015 ballot.

The Central Support and Outreach program budgets include an additional \$666,012 for purchase of e-book and e-audiobook subscriptions, costs associated with bringing on the additional software and services to support member library catalog needs, funds to cover election costs and library levy public education materials, Early Literacy Outreach (delivery of materials to home-based child care providers) and to increase funding to support the annual countywide Summer Reading Program.

County Fair Complex (200-9810): The work of redevelopment of the facilities and implementation of the Master Plan for the Fair Complex property is continuing through the Fairgrounds Advisory Committee. Discussions have begun about how to finance the significant deferred maintenance at the Fair Complex.

Tourism Dedicated Lodging Tax (240-1655): Tourism receipts are higher due primarily to the improving economy and the impacts of Washington County Visitor's Association (WCVA) marketing efforts. Approximately \$3.5 million is available to fund various projects and initiatives of the WCVA. In addition, approximately \$1.3 million is set aside for future tourism related projects as approved by the Board of Commissioners.

Non-departmental

The proposed budget for Non-departmental reflects a decrease in expenditures of \$751,232 (5%). Non-departmental budgets do not include any FTE.

Contingency (100-1630): The proposed budget includes a contingency of \$11,992,196, which is a decrease of \$795,365 (6%). Combined with the Revenue Stabilization Fund and the projected return from departmental budgets, the projected discretionary reserve on June 30, 2016 will be approximately 21.8%. The Board's goal is to maintain a reserve that is 20% of the General Fund revenues.

Community Network (100-1696): The proposed budget includes status quo funding for nonprofit partners such as Vision Action Network, Community Housing Fund, 211 Info and Hands on Greater Portland. Funding for Centro Cultural increases \$15,000 (from \$35,000 to \$50,000). Also included are payments to shelter providers and other key nonprofits for building-component replacement funds.

CAPITAL BUDGET

Facilities and Technology

The proposed budget for Facilities and Technology Capital Projects reflects an increase in expenditures of \$10,946,644 (64%).

ITS Capital Projects (354-3580): ITS capital projects include: 1) Tax Assessment System replacement; 2) Ballot Counting System replacement; 3) Public Safety system upgrades and replacements; 4) Finance System upgrade; 5) Voice Network replacement (VOIP); 6) Data Center relocation (out of the basement of the Public Services Building); and 7) miscellaneous other projects.

Facilities Capital Projects (356-3580): Facilities capital projects include: 1) design and engineering for Public Services Building seismic improvement and water intrusion repair project; 2) low voltage work in the LEC/Jail security and communications infrastructure, 3) design for the LEC seismic upgrade project, 4) Community Corrections furniture and space upgrades in the Justice Services Building and 5) miscellaneous tenant improvements. Facilities capital projects are funded by a combination of general and special funds.

Parks and Open Space Opportunity (357-3580): The proposed budget includes \$314,022 available for the purchase of land, improvements to parks and timber property and other program expenses. The fund accounts for proceeds from the sale of County owned timber property and receipts from selective timber harvest.

Transportation Capital Projects

The proposed budget for Transportation Capital Projects reflects an increase of \$60,521,452 (46%).

Major Streets Transportation Improvement Program (362-6065): The Major Streets Transportation Improvement Program (MSTIP) is proposed to receive \$36.08 Million transfer from the General fund. The transfer has been increased this year by the expected increase in Countywide assessed value. The MSTIP program will begin design of four new MSTIP 3d projects. MSTIP 3d is a five year program of road projects developed by the Washington County Coordinating Committee and adopted by the Board of Commissioners in FY 2013-14. MSTIP 3d is the fourth five year program of projects developed since 1997, when a MSTIP serial levy was incorporated into the County permanent tax rate. Projects from MSTIP 3 and 3b are mostly closed out, while a few MSTIP 3c and several MSTIP 3d projects continue to be scheduled for design and construction in FY 2014-15. Appropriations are expected to increase significantly due to the scheduling of several large projects including the 124th Ave Extension, Farmington, Baseline and Cornelius Pass,

In late 2014 the Oregon Department of Transportation's Region 1 (ODOT) and Washington County's Department of Land Use & Transportation (LUT) were jointly awarded \$10.1 million to implement a series of advanced transportation management system (ATMS) improvements on several state highways and major arterial roads. The funds come from the US DOT's most recent round of Transportation Improvements Generating Economic Recovery grants, known as TIGER VI. MSTIP will contribute \$1.5 million as the County's match for this newly awarded grant that will be managed by ODOT.

Transportation Development Tax (374-6065): The Transportation Development Tax (TDT) was passed by the voters in November 2008 and doubled the rate of the traffic impact fee (TIF) it replaced. The taxes are collected from new development for use in increasing transportation system capacity. The implementation of this tax was to be phased in over a four-year period. In response to the depressed economic environment, the Board of Commissioners passed an ordinance in FY 2011-12 that deferred the final phase-in of the full rate. In August 2014, the Board chose to end the discounted rate beginning October 1, 2014. The proposed budget assumes the full rate for FY 2015-16. The design of Springville Road (185th Ave to 173rd Ave) is the only project programmed for FY 2015-16 as funds continue to build reserves for future projects.

Road Capital Projects (368-6065): In FY 2013-14, and again in FY 2014-15, the Road Capital Projects fund was the recipient of \$4.5 million of Gain Share funds allocated by the Board of Commissioners for Bike and Pedestrian projects and Intelligent Traffic Signal coordination projects. The third year of the Board of Commissioners five-year Gain Share plan contemplates an additional \$4.5 million allocated to these programs and is included in the proposed budget. However, changes are likely to be made to the Gain Share program by the 2015 state legislative session and, if necessary, would require the Board of Commissioners to update the plan based changes made to the program. The update could potentially result in a change to the proposed allocations.

North Bethany System Development Charge (376-6065): This fund was established in FY 2011-12 as a supplemental system development charge (SDC) on development in North Bethany. Resources will be used to help fund needed transportation projects in the community. Development activity has commenced and applications for development have been filed and SDC revenues, as well as building activity, will ramp up in FY 2015-16. As SDC revenues are generated, they will be used to repay an outstanding loan in the North Bethany County Service District for Roads. The loan proceeds were used to build an initial road project (131st) deemed necessary to access the area for development. Thereafter, funds will be applied to prioritized transportation projects in the North Bethany community.

NON-OPERATING BUDGET

Risk Management / Insurance

The proposed budget for Risk Management/Insurance increases \$3,916,824 (9%).

Liability/Casualty (504-3570): The Contingency set aside for unanticipated expenses is budgeted at \$1,698,977, an increase of \$425,452 (33%). The County is responsible for any claims/settlements up to \$1,000,000 with excess insurance covering from \$1,000,001 to \$10,000,000. Based on the most recent actuarial report, claims for the FY 2015-16 are budgeted at \$369,852, a reduction of \$13,600 (4%).

Medical Insurance (510-3570): Expenditures increase \$3,218,381 (11%) due primarily to premium adjustments effective January 1, 2015. The premium adjustments include: Providence 6%, Kaiser 5%, dental 5.50% and vision 5%. The budget also includes appropriations set aside to address unanticipated fluctuations in premiums and additional staffing included in the proposed budget. The County is on a calendar renewal and will be in active negotiations with providers in the fall 2015, leading to new rates effective January 1, 2016.

Replacement / Reserve

The proposed budget for Replacement /Reserve increases \$1,291,099 (4%).

Building Equipment Replacement (232-3555): Building equipment replacement projects include: 1) energy conservation; 2) HVAC replacement in the Justice Services Building; 3) Human Services suite modifications, 4) additional furniture and chairs, 5) Public Health suite modifications, 6) upgrades to the elevators in the Parking garage and 7) carpet replacement. Building equipment replacement projects are funded through the County's Indirect Cost Plan.

Miscellaneous

The proposed budget for Miscellaneous increases \$13,091,246 (11%). This is due primarily to an increase in General Fund Transfer expenditures \$2,089,048 (3%), a \$9.1 million (20%) increase in SIP and Gain Share expenditures and an increase of \$1,854,822 (12%) in Indirect Cost Recovery due to an accounting change related to how County Counsel charges are recovered.

General Fund Transfer (100-1670): Revenues increase approximately \$3.5 million due primarily to transfers into the General Fund from the SIP Fund, tax revenues, intergovernmental revenues and charges for services. These increases are partially offset by decreases in Amusement Devices, Cigarette Taxes and Strategic Investment Program. Transfers to other organization units increase approximately \$2 million due to the Cooperative Library Fund, MSTIP, Road Fund, Community Corrections, Housing Services and Facilities Capital Projects.

Lottery Fund (156-1625): Legislation was passed in 2012 requiring counties to segregate Video Lottery proceeds in a special fund and to expense for economic development related programs and services. Expenses include: 1) staff support for economic development initiatives; 2) support to outside organizations (economic development agencies, chambers, Washington County Historical Society); 3) resources for economic development related studies and 4) support for the Citizen Participation Organization Program, Long Range Planning and Code Enforcement. On or before October 1 of each year, the County files a report with the Oregon Department of Administrative Services on the amounts received and their respective purpose and use. This information is posted on the Oregon transparency

website. Lottery revenues and expenditures increase \$19,325 based on estimates provided in the state general fund forecast.

SPECIAL DISTRICTS

Urban Road Maintenance District (214-6080): The Board of Commissioners proposed an ordinance in FY 2011-12 that broadens the use of the Urban Road Maintenance District's (URMD) tax revenues to include safety improvements within the District. These safety improvements may include, but are not limited to, sidewalks, bicycle lanes, safety markings, devices, signs and signals. Consistent with a URMD Advisory Committee recommendation, \$2.6 million of new public safety improvement projects are proposed for FY 2015-16, along with some carryforward appropriations to complete projects identified in previous fiscal years. A decline in overlay maintenance is proposed, consistent with the URMD Advisory Committee direction to lower the pavement condition goal from "very good" to "good" in order to address significant public safety improvements.

North Bethany County Service District for Roads (215-6085): Property tax revenues are expected to increase significantly as development activity continues to increase the North Bethany community. The District took out an internal loan in FY 2013-14 to construct 131st street (P15) to allow access for development. The District will receive a second installment payment in FY 2015-16 and appears to be on track to be fully repaid in FY 2016-17.

This page intentionally left blank.



TOTAL
Budget

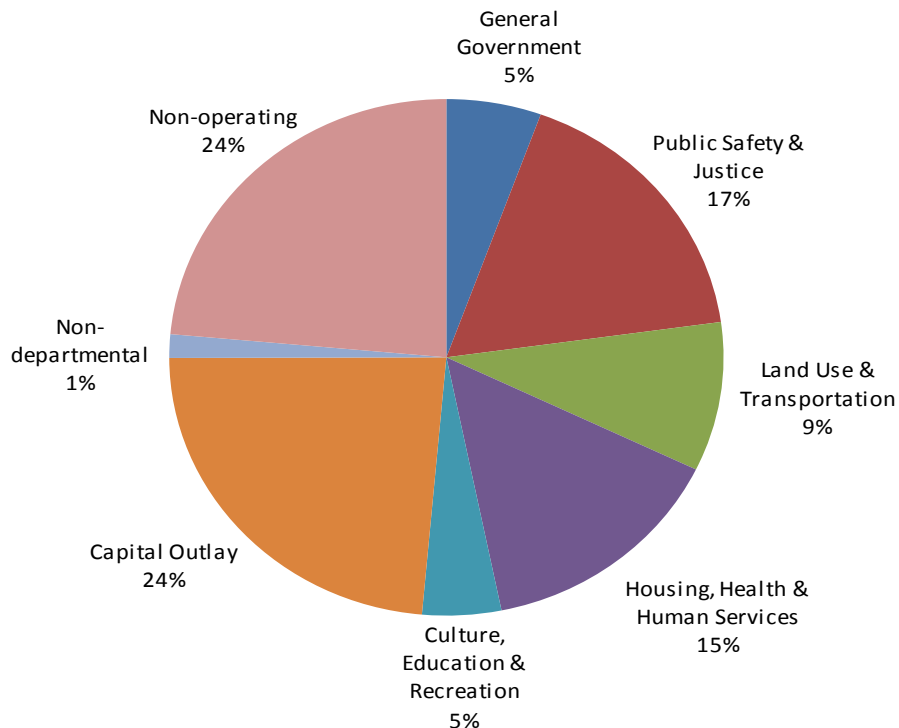
FISCAL YEAR
2015-16



WASHINGTON COUNTY
OREGON

Total Budget

Organization Unit	Adopted	Modified	Proposed	Approved	Adopted	Change		% of
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	Total
General Government	\$ 49,353,762	49,353,762	52,000,608			2,646,846	5%	6%
Public Safety & Justice	153,361,864	153,493,153	162,353,622			8,860,469	6%	17%
Land Use & Transportation	82,117,640	82,117,640	87,785,765			5,668,125	7%	9%
Housing, Health & Human Services	122,596,401	122,596,401	137,765,009			15,168,608	12%	15%
Culture, Education & Recreation	40,724,320	41,047,905	43,156,629			2,108,724	5%	5%
Non-departmental	14,522,514	14,622,514	13,871,282			(751,232)	-5%	1%
subtotal	462,676,501	463,231,375	496,932,915			33,701,540	7%	53%
Capital Outlay	149,683,494	149,683,494	221,301,590			71,618,096	48%	24%
Non-operating	202,358,544	203,017,029	221,443,342			18,426,313	9%	24%
Totals	814,718,539	815,931,898	939,677,847			123,745,949	15%	100%
General Fund	227,632,395	228,390,880	236,000,618			7,609,738	3%	25%
Special Funds	587,086,144	587,541,018	703,677,229			116,136,211	20%	75%
Totals \$	814,718,539	815,931,898	939,677,847			123,745,949	15%	100%
General Fund	950.35	961.10	964.32			3.22	0%	52%
Special Funds	867.43	878.93	904.50			25.57	3%	48%
FTE	1,817.78	1,840.03	1,868.82			28.79	2%	100%



* Non-operating in the graph does not include costs already accounted for in the Operating budget

OVERVIEW

Description	Adopted	Modified	Proposed	Approved	Adopted	Change		% of
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	Total
<i>by Functional Area</i>								
General Government	\$ 11,565,807	11,565,807	10,792,699			(773,108)	-7%	2%
Public Safety & Justice	79,790,318	79,921,607	85,359,956			5,438,349	7%	13%
Land Use & Transportation	51,742,312	51,742,312	53,026,848			1,284,536	2%	8%
Housing, Health & Human Svcs	99,391,865	99,391,865	105,765,718			6,373,853	6%	16%
Culture, Education & Rec	33,091,981	33,415,566	34,661,767			1,246,201	4%	5%
Non-departmental	-	100,000	100,000			-		0%
Capital	70,062,156	70,062,156	116,753,010			46,690,854	67%	17%
Non-operating	261,308,154	261,966,639	272,685,058			10,718,419	4%	40%
Total Revenues	606,952,593	608,165,952	679,145,056			70,979,104	12%	100%
General Government	49,353,762	49,353,762	52,000,608			2,646,846	5%	6%
Public Safety & Justice	153,361,864	153,493,153	162,353,622			8,860,469	6%	17%
Land Use & Transportation	82,117,640	82,117,640	87,785,765			5,668,125	7%	9%
Housing, Health & Human Svcs	122,596,401	122,596,401	137,765,009			15,168,608	12%	15%
Culture, Education & Rec	40,724,320	41,047,905	43,156,629			2,108,724	5%	5%
Non-departmental	14,522,514	14,622,514	13,871,282			(751,232)	-5%	1%
Capital	149,683,494	149,683,494	221,301,590			71,618,096	48%	24%
Non-operating	202,358,544	203,017,029	221,443,342			18,426,313	9%	24%
Total Expenditures	814,718,539	815,931,898	939,677,847			123,745,949	15%	100%
Revenues under expenditures	(207,765,946)	(207,765,946)	(260,532,791)			(52,766,845)	25%	
Beginning Fund Balance	207,765,946	207,765,946	260,532,791			52,766,845	25%	
Ending Fund Balance	-	-	-			-		
<i>by Category</i>								
Taxes	157,380,822	158,160,561	167,550,531			9,389,970	6%	25%
Licenses & Permits	11,542,598	11,542,598	12,268,644			726,046	6%	2%
Intergovernmental	138,553,056	138,553,056	177,506,050			38,952,994	28%	26%
Charges for Services	109,049,507	109,280,796	111,140,260			1,859,464	2%	16%
Fines & Forfeitures	2,951,540	2,951,540	2,989,069			37,529	1%	0%
Interdepartment	32,608,567	32,608,567	35,413,831			2,805,264	9%	5%
Miscellaneous	39,393,229	39,393,229	47,909,168			8,515,939	22%	7%
Operating Transfers In	115,473,274	115,675,605	124,367,503			8,691,898	8%	18%
Total Revenues	606,952,593	608,165,952	679,145,056			70,979,104	12%	100%
Personnel Services	195,649,720	195,834,990	206,723,213			10,888,223	6%	22%
Materials & Services	287,895,566	288,165,170	369,640,933			81,475,763	28%	39%
Other	31,448,448	31,548,448	30,853,543			(694,905)	-2%	3%
Interfund	32,150,518	32,150,518	32,744,379			593,861	2%	3%
Operating Transfers Out	115,934,395	116,592,880	125,535,849			8,942,969	8%	13%
Capital Outlay	52,579,011	52,579,011	59,390,741			6,811,730	13%	6%
subtotal	715,657,658	716,871,017	824,888,658			108,017,641	15%	88%
Contingency	99,060,881	99,060,881	114,789,189			15,728,308	16%	12%
Total Expenditures	814,718,539	815,931,898	939,677,847			123,745,949	15%	100%
Revenues under expenditures	(207,765,946)	(207,765,946)	(260,532,791)			(52,766,845)	25%	
Beginning Fund Balance	207,765,946	207,765,946	260,532,791			52,766,845	25%	
Ending Fund Balance \$	-	-	-			-		
FTE's	1,817.78	1,840.03	1,868.82			28.79	2%	

This page intentionally left blank.



GENERAL
Fund

FISCAL YEAR
2015-16

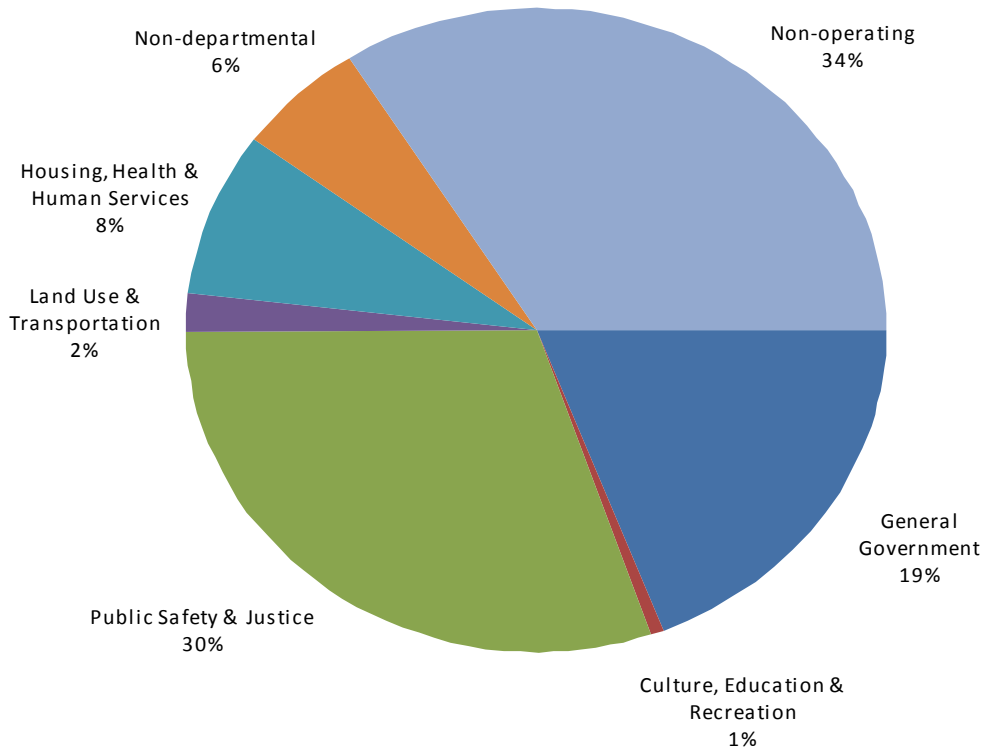


WASHINGTON COUNTY
OREGON

GENERAL FUND

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	Adopted	Modified	Proposed	Approved	Adopted	Change		% of Total*
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	
General Government	\$ 42,335,126	42,335,126	45,099,072			2,763,946	7%	19%
Public Safety & Justice	68,161,380	68,161,380	71,258,308			3,096,928	5%	30%
Land Use & Transportation	4,275,355	4,275,355	4,519,278			243,923	6%	2%
Housing, Health & Human Services	19,567,324	19,567,324	19,689,276			121,952	1%	8%
Culture, Education & Recreation	1,309,887	1,309,887	1,355,060			45,173	3%	1%
Non-departmental	14,522,514	14,622,514	13,871,282			(751,232)	-5%	6%
subtotal	150,171,586	150,271,586	155,792,276			5,520,690	4%	66%
Non-operating	77,460,809	78,119,294	80,208,342			2,089,048	3%	34%
Totals \$	227,632,395	228,390,880	236,000,618			7,609,738	3%	100%
FTE's	950.35	961.10	964.32			3.22	0%	



* Non-operating in the graph does not include Operating Transfers Out already accounted for in the Operating budget

OVERVIEW

Description	Adopted	Modified	Proposed	Approved	Adopted	Change		% of
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	Total
by Functional Area								
General Government	\$ 5,355,256	5,355,256	4,954,117			(401,139)	-7%	2%
Public Safety & Justice	10,577,379	10,577,379	11,351,167			773,788	7%	6%
Land Use & Transportation	3,256,290	3,256,290	3,383,809			127,519	4%	2%
Housing, Health & Human Services	13,871,968	13,871,968	13,647,565			(224,403)	-2%	7%
Culture, Education & Recreation	919,036	919,036	952,296			33,260	4%	0%
Non-departmental	-	100,000	100,000			-		0%
Non-operating	163,264,239	163,922,724	167,492,062			3,569,338	2%	83%
Total Revenues	197,244,168	198,002,653	201,881,016			3,878,363	2%	100%
General Government	42,335,126	42,335,126	45,099,072			2,763,946	7%	19%
Public Safety & Justice	68,161,380	68,161,380	71,258,308			3,096,928	5%	30%
Land Use & Transportation	4,275,355	4,275,355	4,519,278			243,923	6%	2%
Housing, Health & Human Services	19,567,324	19,567,324	19,689,276			121,952	1%	8%
Culture, Education & Recreation	1,309,887	1,309,887	1,355,060			45,173	3%	1%
Non-departmental	14,522,514	14,622,514	13,871,282			(751,232)	-5%	6%
Non-operating	77,460,809	78,119,294	80,208,342			2,089,048	3%	34%
Total Expenditures	227,632,395	228,390,880	236,000,618			7,609,738	3%	100%
Revenues under expenditures	(30,388,227)	(30,388,227)	(34,119,602)			(3,731,375)	12%	
General Fund	18,772,639	18,772,639	22,504,014			3,731,375	20%	66%
Revenue Stabilization	11,615,588	11,615,588	11,615,588			-		34%
Beginning Fund Balance	30,388,227	30,388,227	34,119,602			3,731,375	12%	100%
Ending Fund Balance	-	-	-			-		
by Category								
Taxes	121,925,451	122,583,936	130,423,267			7,839,331	6%	65%
Licenses & Permits	6,892,498	6,892,498	7,358,827			466,329	7%	4%
Intergovernmental	17,541,065	17,541,065	18,186,425			645,360	4%	9%
Charges for Services	7,629,757	7,729,757	6,932,027			(797,730)	-10%	3%
Fines & Forfeitures	2,676,540	2,676,540	2,714,069			37,529	1%	1%
Interfund	6,356,838	6,356,838	6,273,145			(83,693)	-1%	3%
Miscellaneous	4,088,413	4,088,413	5,260,515			1,172,102	29%	3%
Operating Transfers In	30,133,606	30,133,606	24,732,741			(5,400,865)	-18%	12%
Total Revenues	197,244,168	198,002,653	201,881,016			3,878,363	2%	100%
Personnel Services	102,864,962	102,864,962	107,574,431			4,709,469	5%	46%
Materials & Services	30,856,942	30,856,942	32,243,265			1,386,323	4%	14%
Other	2,939,712	3,039,712	3,021,046			(18,666)	-1%	1%
Interfund	244,207	244,207	335,843			91,636	38%	0%
Operating Transfers Out	65,845,221	66,503,706	68,592,754			2,089,048	3%	29%
Capital Outlay	478,202	478,202	625,495			147,293	31%	0%
subtotal	203,229,246	203,987,731	212,392,834			8,405,103	4%	90%
Contingency	24,403,149	24,403,149	23,607,784			(795,365)	-3%	10%
Total Expenditures	227,632,395	228,390,880	236,000,618			7,609,738	3%	100%
Revenues under expenditures	(30,388,227)	(30,388,227)	(34,119,602)			(3,731,375)	12%	
Beginning Fund Balance	30,388,227	30,388,227	34,119,602			3,731,375	12%	
Ending Fund Balance \$	-	-	-			-		
FTE's	950.35	961.10	964.32			3.22	0%	

GENERAL FUND

The County views all resources as either discretionary or dedicated. Discretionary revenues are general in nature and may be directed for use at the discretion of the Budget Committee and Washington County Board of Commissioners; these revenues are accounted for in two discretionary funds – the General Fund and Revenue Stabilization Fund. Dedicated revenues are restricted to a defined purpose and use and are accounted for in various special funds; 47% of the County's total budget is dedicated.

The Board set a goal for the discretionary ending fund balance to be equal to or greater than 20% of net revenues. The amounts transferred to MSTIP and WCCLS are excluded from General Fund revenues for purposes of calculating the fund balance reserve. This 20% or greater ending fund balance creates a reserve that provides the County the ability to adjust to cyclical changes in revenue sources, expenditures, emergencies, cover the County's cash flow needs prior to the annual property tax receipts in November and preserve long-term financial stability.

The current fiscal year is projected to meet the Board's goal and subsequent years are forecasted based on the current year's projections. The following assumptions are used for the projections and forecast:

Current fiscal year **2014-15** projections:

- 95.5% property tax collection rate
- Real property transfer tax revenues are projected to exceed budget
- Reserve level of 23.8% of net revenues
- 94.0 % expenditure spending

Projections for the **2015-16** fiscal year:

- 4.41% increase in assessed value
- 96.0% property tax collection rate
- 1.7% cost of living adjustment (COLA) for all employees using the CPI-W, West Coast (annual average) index
- 94.0% expenditure spending to meet the Board's goal to maintain a General Fund reserve that is a minimum of 20% of net revenues

Forecasts for fiscal years **2016-17 through 2020-21**:

- Forecast based on 2015-16 projections
- 3.0% increase in revenues
- 3.0% salary adjustments (step increases) and cost of living adjustment (COLA)
- 6.0% increases in medical
- 3.0% expenditure growth

DISCRETIONARY REVENUE DEFINITIONS

The following describes the various discretionary 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 FY 2014-15 taxable assessed values in Washington County were approximately 63% 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 Room Tax is a tax collected from lodging guests (daily or weekly renters at hotels, motels and other lodgings establishments). This tax has been in existence since 1972. In March 31, 2000 the tax rate within Washington County was increased to 7% and in July 1, 2006 the tax rate increased to 9%. The tax is distributed as follows: 28% goes to the General Fund of Washington County, 11% goes to the Washington County Fair Grounds, 28% is split among the cities within Washington County, 11% to the Washington County Visitors Association and the remaining 22% dedicated to fund Tourism through the Washington County Visitor's Association.

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 Option (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.

DISCRETIONARY REVENUE DEFINITIONS

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.

O&C (Oregon and California) 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.

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.

Intergovernmental loan with the Housing Authority of Washington County was approved in June 2003 for \$1,300,000. In September 2008 the Washington County Board of Commissioners approved an extension of the loan until June 30, 2020; annual payments of \$100,000 per year until June 30, 2019 or the debt is paid in full, whichever comes first, with the balance, if any, due June 30, 2020.

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 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.

DISCRETIONARY REVENUE DEFINITIONS

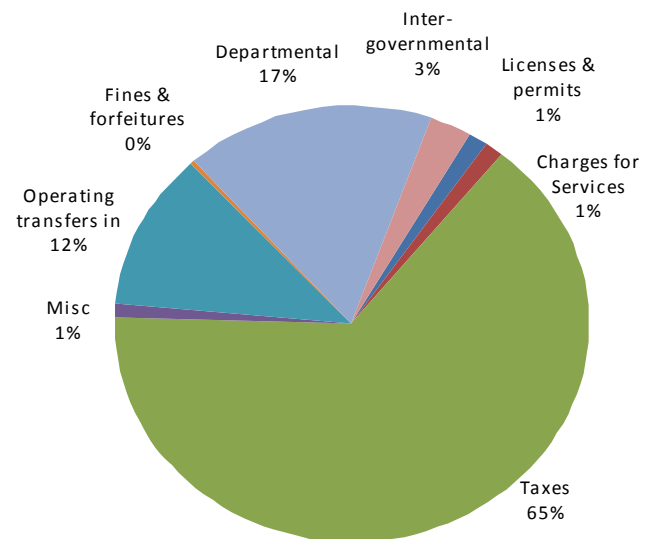
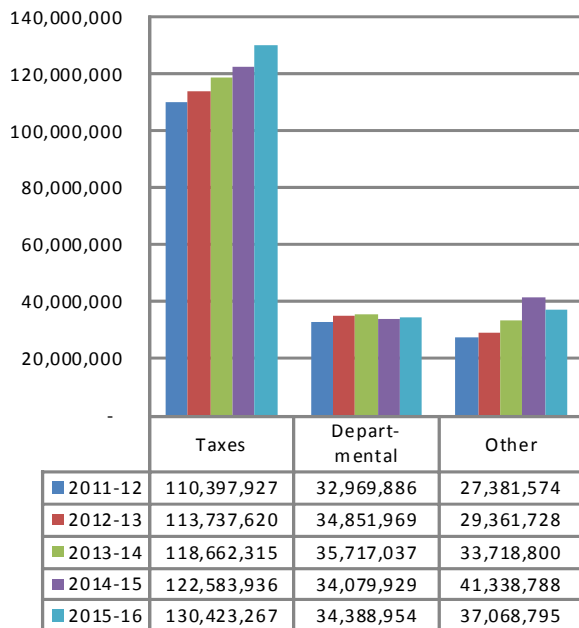
TRANSFER REVENUES

Transfer from Fund 222 (Indirect Cost Reimbursement) is revenue generated from the cost allocation plan which reimburses the General Fund for overhead support provided to the non-General Fund programs.

Transfer from Fund 204 (SIP and Gain Share Fund). SIP (Strategic Investment Plan) is revenue from qualified companies based on agreements negotiated as part of the state's economic development program. The County currently has two active strategic investment plans – 2005 Intel and 2006 Genentech. Gain Share is revenue anticipated from personal state income tax associated with SIP project related employment with the 2005 Intel SIP and 2006 Genentech SIP.

DISCRETIONARY & DEPARTMENTAL REVENUE OVERVIEW

	Adopted 2014-15	Modified 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	Change		% of Total
						\$	%	
Taxes	\$ 121,925,451	122,583,936	130,423,267			7,839,331	6%	65%
Licenses & Permits	2,360,272	2,360,272	2,431,080			70,808	3%	1%
Intergovernmental	4,958,612	4,958,612	5,779,780			821,168	17%	3%
Charges for Services	2,500,000	2,500,000	2,700,000			200,000	8%	1%
Fines & Forfeitures	719,540	719,540	763,069			43,529	6%	0%
Miscellaneous	1,728,841	1,728,841	2,019,995			291,154	17%	1%
Operating Transfers In	29,071,523	29,071,523	23,374,871			(5,696,652)	-20%	12%
subtotal - Other	41,338,788	41,338,788	37,068,795			(4,269,993)	-10%	18%
Total								
Discretionary	163,264,239	163,922,724	167,492,062			3,569,338	2%	83%
Departmental	33,979,929	34,079,929	34,388,954			309,025	1%	17%
Revenues								
Total General Fund								
Revenues \$	197,244,168	198,002,653	201,881,016			3,878,363	2%	100%

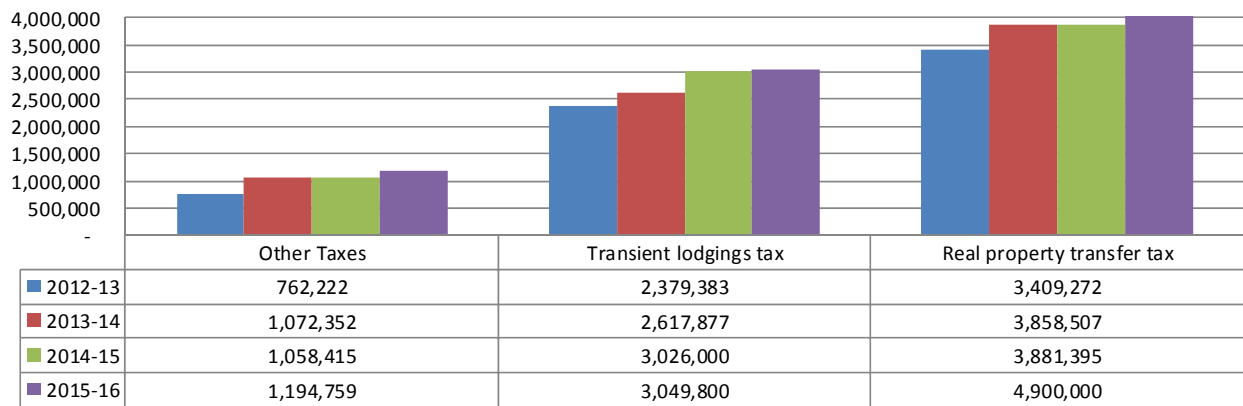


DISCRETIONARY REVENUE

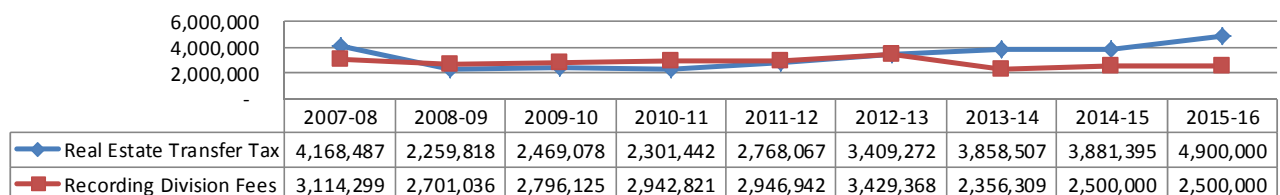
TAXES

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.

Description	Adopted	Modified	Proposed	Approved	Adopted	Change		% of
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	Total
Assessed Value (<i>in 000's</i>)	\$ 53,175,317	53,175,317	55,520,349			2,345,032	4.41%	
Current property tax	112,831,328	113,489,813	120,080,404			6,590,591	6%	92%
Delinquent property tax	1,128,313	1,128,313	1,198,304			69,991	6%	1%
subtotal - Property Taxes	113,959,641	114,618,126	121,278,708			6,660,582	6%	93%
Additional tax -current	1,000,000	1,000,000	1,133,391			133,391	13%	1%
Other tax	52,013	52,013	53,443			1,430	3%	0%
Western OR STF Severance Tax	6,402	6,402	7,925			1,523	24%	0%
subtotal - Other Taxes	1,058,415	1,058,415	1,194,759			136,344	13%	1%
Transient lodgings tax	3,026,000	3,026,000	3,049,800			23,800	1%	2%
Real property transfer tax	3,881,395	3,881,395	4,900,000			1,018,605	26%	4%
Total Tax Revenues	\$ 121,925,451	122,583,936	130,423,267			7,839,331	6%	100%



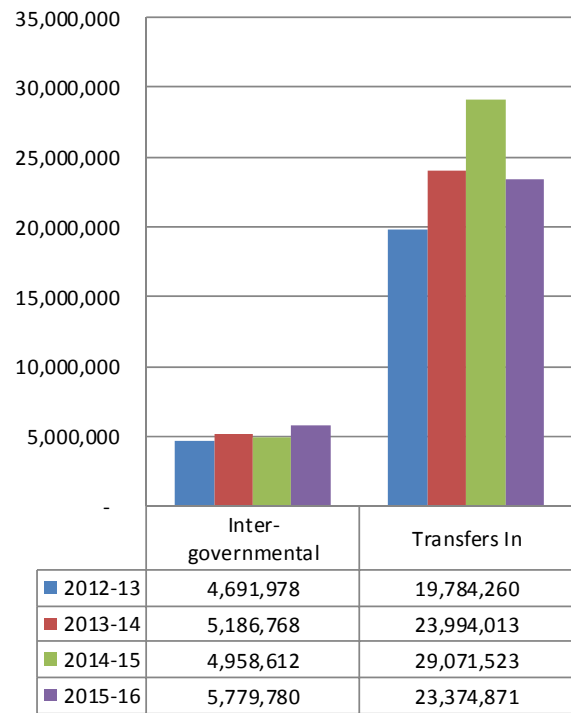
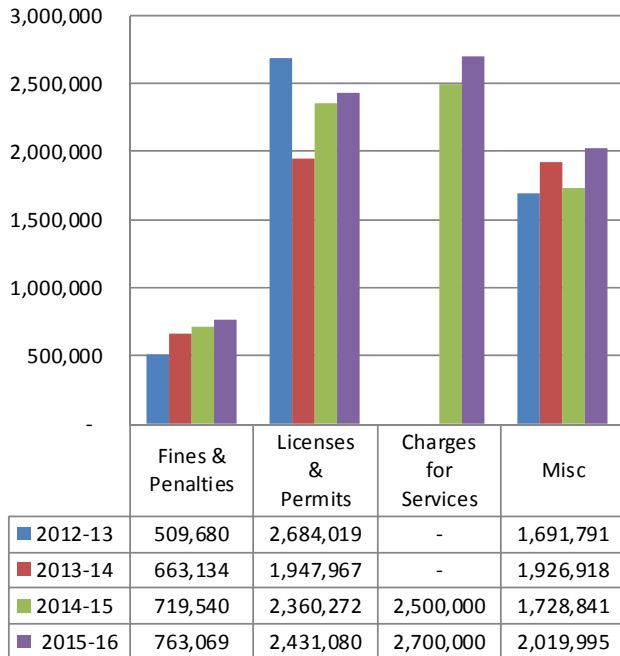
The downturn in the economy has had a significant impact on the Real Property Transfer Taxes and a non-discretionary revenue account - Recording Division Fees. Real Property Transfer Tax revenue is the County's 1/10th of 1% tax on real estate transfers in Washington County. After hitting a record low in 2010-11, transfer taxes began increasing and the 2015-16 budget reflects the continued uptick. Recording Division fees started to decline after the 2005-06 fiscal year and started to level out in 2008-09. Recording fees dropped to a new low in 2013-14; these revenues have slowly increased and the 2014-15 budget reflects that lower level.



DISCRETIONARY REVENUE

OTHER

Description	Adopted	Modified	Proposed	Approved	Adopted	Change		% of
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	Total
Liquor License	\$ 5,740	5,740	5,912			172	3%	0%
Cable Television Franchise Fees	2,354,532	2,354,532	2,425,168			70,636	3%	1%
subtotal - Licenses & Permits	2,360,272	2,360,272	2,431,080			70,808	3%	1%
Liquor	2,733,310	2,733,310	3,174,367			441,057	16%	2%
Oregon and California Land Grant	-	-	113,500			113,500		0%
Amusement Devices	133,778	133,778	125,000			(8,778)	-7%	0%
Cigarette Tax	498,229	498,229	458,276			(39,953)	-8%	0%
State Timber Receipt	1,560,295	1,560,295	1,872,637			312,342	20%	1%
Other	33,000	33,000	36,000			3,000	9%	0%
subtotal - Intergovernmental	4,958,612	4,958,612	5,779,780			821,168	17%	3%
Recording Division fees	2,500,000	2,500,000	2,700,000			200,000	8%	2%
subtotal - Charges for Services	2,500,000	2,500,000	2,700,000			200,000		2%
Fines - Circuit Court	341,837	341,837	345,095			3,258	1%	0%
Court Surcharge	377,703	377,703	417,974			40,271	11%	0%
subtotal - Fines & Penalties	719,540	719,540	763,069			43,529	6%	0%
Interest Income	153,984	153,984	401,431			247,447	161%	0%
Reimbursement of Expenses	1,416,548	1,416,548	1,462,268			45,720	3%	1%
Other Miscellaneous	158,309	158,309	156,296			(2,013)	-1%	0%
subtotal - Miscellaneous	1,728,841	1,728,841	2,019,995			291,154	17%	1%
Indirect Cost Allocation Fund	10,690,595	10,690,595	10,823,087			132,492	1%	6%
Strategic Investment Program	18,380,928	18,380,928	12,551,784			(5,829,144)	-32%	7%
PERS Stabilization Fund	-	-	-			-		
subtotal - Transfers In	29,071,523	29,071,523	23,374,871			(5,696,652)	-20%	14%
Total Other Revenues	41,338,788	41,338,788	37,068,795			(4,269,993)	-10%	22%
Total Taxes	121,925,451	122,583,936	130,423,267			7,839,331	6%	78%
Total Discretionary Revenues \$	163,264,239	163,922,724	167,492,062			3,569,338	3%	100%

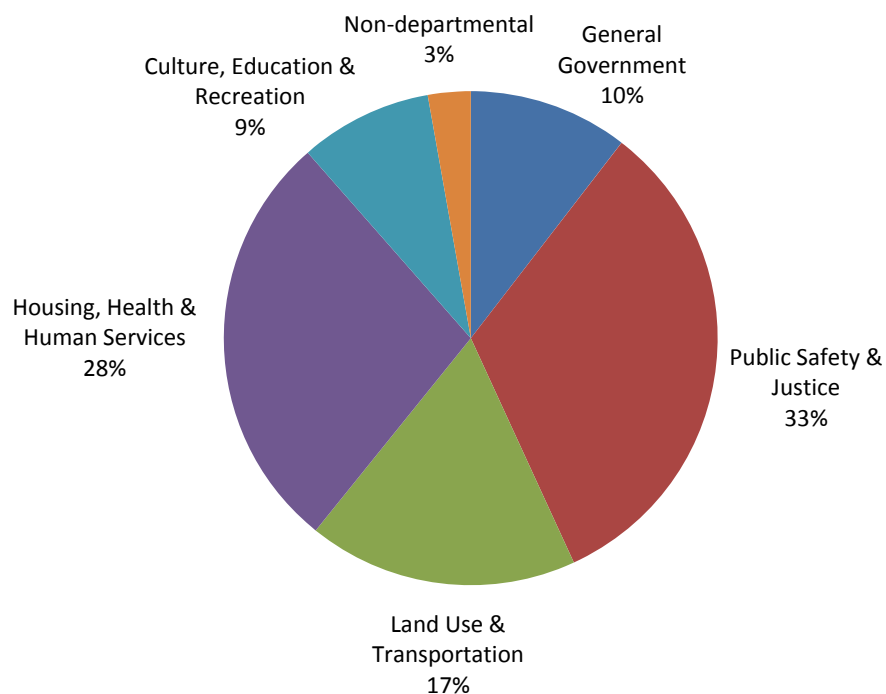


OPERATING BUDGET

OVERVIEW

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.

Organization Unit	Adopted	Modified	Proposed	Approved	Adopted	change		% of
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	Total
General Government	\$ 49,353,762	49,353,762	52,000,608			2,646,846	5%	10%
Public Safety & Justice	153,361,864	153,493,153	162,353,622			8,860,469	6%	33%
Land Use & Transportation	82,117,640	82,117,640	87,785,765			5,668,125	7%	18%
Housing, Health & Human Services	122,596,401	122,596,401	137,765,009			15,168,608	12%	28%
Culture, Education & Recreation	40,724,320	41,047,905	43,156,629			2,108,724	5%	9%
Non-departmental	14,522,514	14,622,514	13,871,282			(751,232)	-5%	3%
Totals	462,676,501	463,231,375	496,932,915			33,701,540	7%	100%
General Fund	150,171,586	150,271,586	155,792,276			5,520,690	4%	31%
Special Funds	312,504,915	312,959,789	341,140,639			28,180,850	9%	69%
Totals \$	462,676,501	463,231,375	496,932,915			33,701,540	7%	100%
General Fund	950.35	961.10	964.32			3.22	0%	52%
Special Funds	867.43	878.93	904.50			25.57	3%	48%
FTE Totals	1,817.78	1,840.03	1,868.82			28.79	2%	100%



This page intentionally left blank.



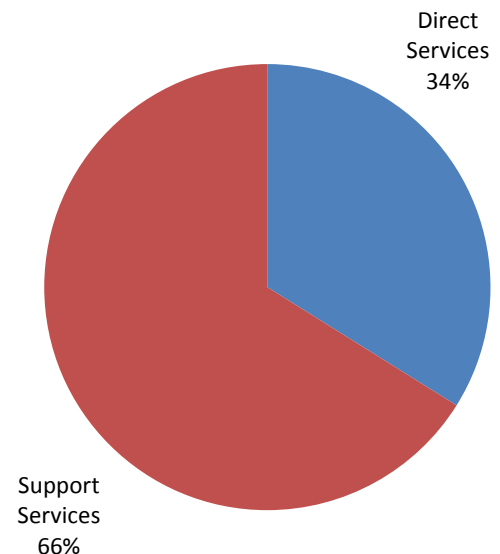
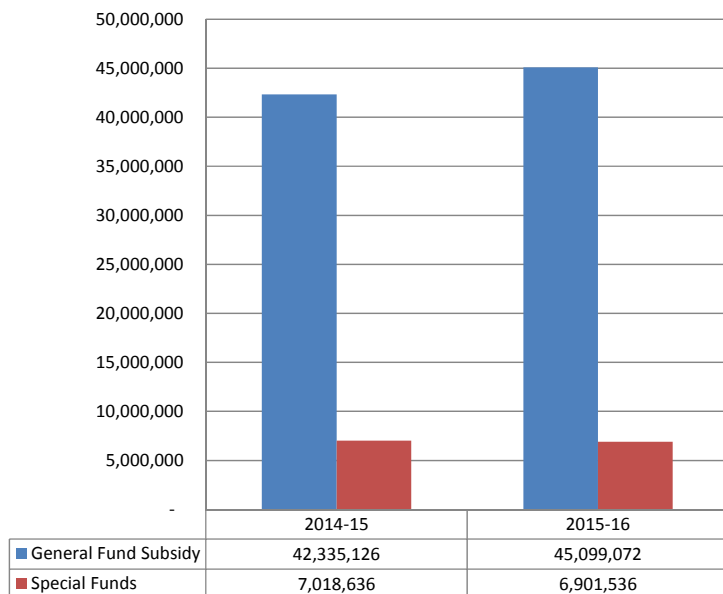
General Government

Board of Commissioners	100-1010
County Administrative Office	100-1510
County Counsel	100-2010
County Auditor	100-2510
Elections	100-3010
Assessment & Taxation	100-3020
County Emergency Management	100-3210
Support Services Administration	100-3510
Financial Management	100-3515
Human Resources	100-3520
Information Technology Services	100-3525
Purchasing	100-3530
Facilities	100-3535
Fleet	500-3540
Internal Services	516-3545

GENERAL GOVERNMENT

General Government houses those organizational units that establish and administer overall County goals and policies, provide 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 various support services to the entire organization.

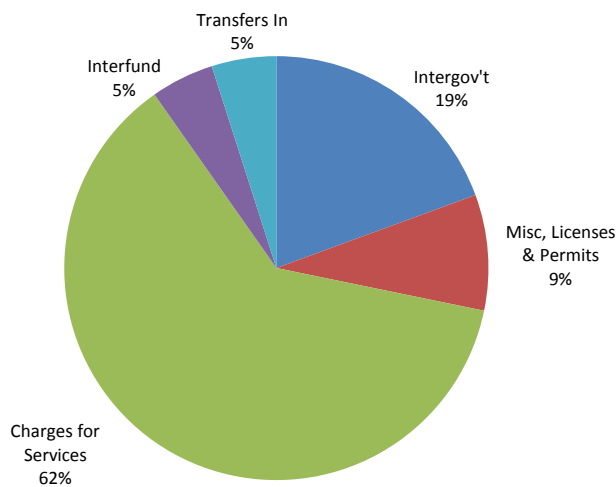
Organization Unit Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Board of Commissioners	\$ 442,846	442,846	457,770			14,924	3%
Administrative Office	1,928,215	1,928,215	2,118,365			190,150	10%
County Counsel	1,937,305	1,937,305	2,068,101			130,796	7%
County Auditor	360,143	360,143	386,730			26,587	7%
Elections	2,138,494	2,138,494	2,197,809			59,315	3%
Assessment & Taxation	9,351,055	9,218,407	9,518,714			300,307	3%
County Emergency Management	775,961	775,961	874,404			98,443	13%
subtotal - Direct Services	16,934,019	16,801,371	17,621,893			820,522	5%
Support Services Administration	807,261	807,261	849,946			42,685	5%
Financial Management	2,287,221	2,287,221	2,317,145			29,924	1%
Human Resources	2,217,635	2,217,635	2,402,551			184,916	8%
Information Technology Services	10,895,420	11,028,068	12,036,706			1,008,638	9%
Purchasing	444,063	444,063	460,201			16,138	4%
Facilities & Parks Services	8,749,507	8,749,507	9,410,630			661,123	8%
Fleet Services	4,976,353	4,976,353	4,889,374			(86,979)	-2%
Internal Services	2,042,283	2,042,283	2,012,162			(30,121)	-1%
subtotal - Support Services	32,419,743	32,552,391	34,378,715			1,826,324	6%
Totals	49,353,762	49,353,762	52,000,608			2,646,846	5%
General Fund	42,335,126	42,335,126	45,099,072			2,763,946	7%
Special Funds	7,018,636	7,018,636	6,901,536			(117,100)	-2%
Totals	\$ 49,353,762	49,353,762	52,000,608			2,646,846	5%
FTE's	307.38	312.38	314.62			2.24	1%



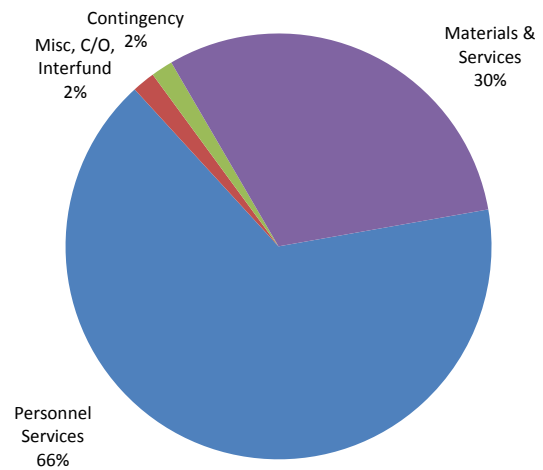
BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Licenses & Permits	\$ 77,000	77,000	75,500			(1,500)	-2%
Intergovernmental	2,282,975	2,282,975	2,094,045			(188,930)	-8%
Charges for Services	7,004,425	7,004,425	6,695,331			(309,094)	-4%
Fines & Forfeitures	87,000	87,000	86,500			(500)	-1%
Interdepartmental	1,096,584	1,096,584	519,859			(576,725)	-53%
Miscellaneous	706,740	706,740	789,716			82,976	12%
Operating Transfers In	311,083	311,083	531,748			220,665	71%
Total Revenues	11,565,807	11,565,807	10,792,699			(773,108)	-7%
Personnel Services	32,122,958	32,122,958	34,309,113			2,186,155	7%
Materials & Services	15,385,143	15,385,143	15,922,670			537,527	3%
Other	184,127	184,127	115,867			(68,260)	-37%
Interfund	427,633	427,633	440,177			12,544	3%
Debt Service	-	-	-			-	0%
Capital Outlay	274,900	274,900	349,800			74,900	27%
subtotal	48,394,761	48,394,761	51,137,627			2,742,866	6%
Contingency	959,001	959,001	862,981			(96,020)	-10%
Total Expenditures	49,353,762	49,353,762	52,000,608			2,646,846	5%
Revenues under expenditures	(37,787,955)	(37,787,955)	(41,207,909)			(3,419,954)	9%
General Fund Subsidy	36,979,870	36,979,870	40,144,955			3,165,085	9%
Beginning Balances	808,085	808,085	1,062,954			254,869	32%
Ending Fund Balances \$	-	-	-			-	0%

Revenues



Expenditures



This page intentionally left blank

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

1. **Legislation and Policy (100-101005):** The Board represents the Washington County citizenry by enacting legislation, adopting the annual budget and establishing overall policy direction.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 101005 Legislation and Policy	\$ 442,846	442,846	457,770			14,924	3%
<i>by category</i>							
Miscellaneous	1,000	1,000	-			(1,000)	-100%
Total Revenues	1,000	1,000	-			(1,000)	-100%
Personnel Services	413,191	413,191	428,400			15,209	4%
Materials & Services	29,655	29,655	29,370			(285)	-1%
Total Expenditures	442,846	442,846	457,770			14,924	3%
General Fund Subsidy \$	441,846	441,846	457,770			15,924	4%
FTE's	5.00	5.00	5.00			-	

Budget Analysis:

The proposed budget for the Board of Commissioners totals \$457,770 reflecting an increase of \$14,924 (3%) compared to the fiscal year 2014-15 modified budget.

By County Charter, the salary of the Commissioners is linked to the salary of a circuit court judge as established by the state legislature. Based on recent legislation, the Commissioners received a salary adjustment on January 1, 2015. Personnel Services (salary and benefits) are budgeted to increase \$15,209 (4%).

Materials & Services have been adjusted downward \$285 based on recent expenditure trends.

The General Fund subsidy increases \$15,924 (4%).

County Administrative Office 100-1510

Budget Detail

The County Administrative Office serves as the administrative arm of the Board of Commissioners, functioning as liaison between the Board and County departments, interpreting Board goals and policies and providing executive direction to departments. The County Administrator and Administrative Office staff interprets and implements Board policies, oversees County programs and projects; selects and evaluates the performance of appointed department Directors; performs analyses leading to the improvement of County services; prepares and administers the annual budget; and provides administrative and clerical support to the Board of Commissioners. This organization unit has the following programs:

1. **County Administration (100-151005):** Includes implementing Board goals and policies, overseeing the day-to-day administration of County government, providing a liaison role between departments and the Board of Commissioners, resolving policy conflicts between departments, preparing Board meeting agendas and performing organizational and other special studies.
2. **Intergovernmental Relations & Communications (100-151015):** Encompasses all of the activities associated with representing the County's interests on legislative matters as well as those associated with establishing and maintaining relations, working cooperatively with other jurisdictions and providing information to the public.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 151005 County Administration	\$ 1,317,997	1,317,997	1,493,878			175,881	13%
100 151015 Intergov. Relations & Communications	610,218	610,218	624,487			14,269	2%
Total	1,928,215	1,928,215	2,118,365			190,150	10%
<i>by category</i>							
Charges for Services	34,936	34,936	35,478			542	2%
Interdepartmental	25,096	25,096	25,523			427	2%
Operating Transfers In	194,490	194,490	265,880			71,390	37%
Total Revenues	254,522	254,522	326,881			72,359	28%
Personnel Services	1,899,352	1,899,352	2,092,308			192,956	10%
Materials & Services	28,863	28,863	26,057			(2,806)	-10%
Total Expenditures	1,928,215	1,928,215	2,118,365			190,150	10%
General Fund Subsidy \$	1,673,693	1,673,693	1,791,484			117,791	7%
FTE's	12.88	12.88	12.88			-	

Budget Analysis:

The proposed budget for County Administration is \$2,118,365 reflecting an increase of \$190,150 (10%) compared to the fiscal year 2014-15 modified budget. Revenue increases \$72,359 (28%) and the General Fund subsidy increases \$117,791 (7%). The increase in revenues is related to an updated accounting of staff time dedicated to economic development and the associated reimbursement from the Video Lottery Fund (156-1625).

County Administration Program

The proposed budget totals \$1,493,878; an increase of \$175,881 (13%). Revenue increases \$50,033 (47%). The increase in expenditures is primarily due to personnel services increase of \$179,412 (14%). Adjustments to personnel services expenses include the addition of 0.60 FTE temporary Deputy County Administrators, salaries, PERS, and health benefits. The temporary staff additions are assigned to a number of projects, including Board redistricting, WCCLS and Public Safety levies, and the WCCA Radio System Upgrade. Minor adjustments were made to Materials & Services; a reduction of \$3,531 (22%) based on recent expenditure trends.

Intergovernmental Relations & Communication Program

Revenues increase \$21,357 (24%). Personnel Services increase \$13,544 (2%) due to salaries, PERS and health benefits. Materials & Services increase by \$725 (6%) due to minor adjustments to travel, printing, photocopying and the rental of office space in Salem for legislative sessions.

The Office of County Counsel provides legal advice to Washington County Government and affiliated agencies. County Counsel represents clients in civil litigation and administrative and enforcement proceedings. The office accomplishes its mission by delivering quality legal services and creative solutions at a reasonable cost, while adhering to the highest ethical standards.

1. **County Counsel (100-201005):** Represents Washington County, including the Board of Commissioners, the Sheriff, all 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.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 201005 Legal Services	\$ 1,937,305	1,937,305	2,068,101			130,796	7%
<i>by category</i>							
Intergovernmental	8,525	8,525	1,792			(6,733)	-79%
Charges for Services	972	972	119			(853)	-88%
Interdepartmental	1,037,189	1,037,189	-			(1,037,189)	-100%
Miscellaneous	1,046	1,046	384			(662)	-63%
Total Revenues	1,047,732	1,047,732	2,295			(1,045,437)	-100%
Personnel Services	1,830,026	1,830,026	1,953,065			123,039	7%
Materials & Services	101,783	101,783	109,296			7,513	7%
Other	3,796	3,796	4,040			244	6%
Interfund	1,700	1,700	1,700			-	
Total Expenditures	1,937,305	1,937,305	2,068,101			130,796	7%
General Fund Subsidy \$	889,573	889,573	2,065,806			1,176,233	132%
FTE's	14.00	14.00	14.00			-	

Budget Analysis:

Revenues decrease \$1,045,437 (100%) due to a methodological change in how County Counsel expenses are charged to special funds. Instead of direct billing, expenses will be allocated and revenue collected via the cost plan. The revenue historically budgeted in this organization unit, is now included in organization unit 222-3595 Indirect Cost Recovery.

Expenditures increase \$130,796 (7%) due primarily to Personnel Services related to salaries, PERS and health benefits. Approximately 95% of the County Counsel budget is dedicated to Personnel Services. The budget also includes expenses for expert witnesses, court reporters, trial consultants, videographers and other miscellaneous litigation related expenses.

The County Auditor, as a charter-mandated elective office, serves to independently evaluate the effectiveness and results achieved by 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 and improve program performance, management practices and operating efficiency.

1. **Internal Auditor (100-251005):** This program provides for the performance auditing activities undertaken by the County Auditor.

Fund/Program/Description	Adopted	Modified	Requested	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	2015-16	\$	%
100 251005 Internal Auditor	\$ 360,143	360,143	409,044	386,730			26,587	7%
<i>by category</i>								
Personnel Services	342,882	342,882	385,783	363,469			20,587	6%
Materials & Services	17,261	17,261	23,261	23,261			6,000	35%
Total Expenditures	360,143	360,143	409,044	386,730			26,587	7%
General Fund Subsidy \$	360,143	360,143	409,044	386,730			26,587	7%
FTE's	3.00	3.00	3.00	3.00			-	

Budget Analysis:

County Auditor's Requested Budget

Expenditures increase \$48,901 (14%). Personnel Services increase \$42,901 (13%) reflecting the increase in the County Auditor's salary, resulting from legislation increasing the salary of Circuit Court Judges on which the Auditor's salary is established, and the costs associated with two Performance Auditors, salaries, PERS and health benefits. Materials & Services increase \$6,000 (35%) due to expenses related to an independent peer review of the Auditor's Office.

County Administrator's Proposed Budget

The proposed budget includes an overall increase of \$26,587 (7%) from the 2014-15 adopted level, a reduction of \$22,314 from the County Auditor's requested level.

The County Auditor and Human Resources recently collaborated on formalizing a two-tier Performance Auditor classification series which was approved by the Board of Commissioners. This change allows the County Auditor to fill staff vacancies at the journey-level classification, reducing the projected cost for personnel services by \$22,314 for FY 2015-16. In past years, both staff auditor positions were filled at the advanced journey-level.

This organizational unit is responsible for conducting all federal, state and local elections. In addition, the division maintains voter registration records, verifies petitions and establishes and maintains precincts and election boards.

1. **Elections Division (100-301005):** This program is responsible for coordination of election activities for the County. 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 they must return the ballot on or before Election Day.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 301005 Election Services	\$ 2,138,494	2,138,494	2,197,809			59,315	3%
<i>by category</i>							
Charges for Services	556,616	556,616	603,472			46,856	8%
Total Revenues	556,616	556,616	603,472			46,856	8%
Personnel Services	858,235	858,235	909,045			50,810	6%
Materials & Services	1,276,759	1,276,759	1,271,264			(5,495)	0%
Capital Outlay	3,500	3,500	17,500			14,000	400%
Total Expenditures	2,138,494	2,138,494	2,197,809			59,315	3%
General Fund Subsidy \$	1,581,878	1,581,878	1,594,337			12,459	1%
FTE's	9.50	9.50	9.75			0.25	3%

Budget Analysis:

Similar to last fiscal year, this budget anticipates four elections, with two Countywide and two partial-County elections. The proposed budget includes revenue of \$603,472, which is an increase of \$46,856 (8%) over the previous year. This is due primarily to an increase in elections fees expected from the types of elections this cycle.

Personnel Services increases \$50,810 (6%) due primarily to the increase of an Administrative Specialist II position from 0.50 to 0.75 FTE, and to salaries, PERS, health benefits and overtime increases to meet the demands of the May presidential primary. Materials & Services decrease \$5,495 (less than 1%) due primarily to decreases in postage & freight for the number of returned postage due as a result of the election activity. Capital Outlay increases by \$14,000 (400%) due to the allocation for the purchase of a new vehicle for the Elections Office.

The General Fund subsidy increases \$12,459 (1%).

Assessment & Taxation 100-3020

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, land plats, issuing marriage licenses, records retention and administration of Elections. For budgetary purposes, Elections is a separate organizational unit.

1. ***Tax Collections (100-302005)***: Collection of property taxes; special assessments, Local Improvement District assessments; tax accounting; preparation and control of refunds; foreclosure proceedings and collection of warrants.
2. ***Appraisal (100-302010)***: Appraisal of real property and mobile homes; preparation of ratio studies; explanation and defense of appraisals; maintain personnel property records and values; control of exemptions and cyclical reappraisal program.
3. ***Mapping & Records (100-302015)***: Maintain County mapping of tax lots, ownership and legal description; record and file permanent records of deeds, mortgages, contracts and tax liens; maintain tax code control and operation of the records retention program for the County.
4. ***Support Services 100-302020)***: Coordinate data processing needs for the department; provide assistance to public, administrative support, administer veterans' exemption, property tax relief and senior citizens' deferral.

Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 302005 Tax Collection	\$ 915,788	915,788	1,031,231			115,443	13%
100 302010 Appraisal	4,308,832	4,308,832	4,499,232			190,400	4%
100 302015 Mapping and Recording	2,601,262	2,601,262	2,443,202			(158,060)	-6%
100 302020 Support Services	1,525,173	1,392,525	1,545,049			152,524	11%
Total	9,351,055	9,218,407	9,518,714			300,307	3%
<i>by category</i>							
Licenses and permits	77,000	77,000	75,500			(1,500)	-2%
Intergovernmental revenues	1,978,500	1,978,500	1,816,435			(162,065)	-8%
Charges for Services	501,350	501,350	515,530			14,180	3%
Fines and forfeitures	82,500	82,500	82,500			-	
Miscellaneous	43,400	43,400	17,500			(25,900)	-60%
Total Revenues	2,682,750	2,682,750	2,507,465			(175,285)	-7%
Personnel Services	8,706,098	8,573,450	8,861,225			287,775	3%
Materials & Services	611,057	611,057	649,989			38,932	6%
Other	1,500	1,500	3,000			1,500	100%
Capital Outlay	32,400	32,400	4,500			(27,900)	-86%
Total Expenditures	9,351,055	9,218,407	9,518,714			300,307	3%
General Fund Subsidy \$	6,668,305	6,535,657	7,011,249			475,592	7%
FTE's	94.26	95.26	94.50			(0.76)	-1%

Budget Analysis:

Revenue received from the State of Oregon's County Assessment Function Funding Assistance (CAFFA) grant is expected to decrease \$200,000 in fiscal year 2015-16. Charges for Services increase slightly to off-set this revenue reduction.

Expenditures increase \$300,307 (3%) due mostly to an increase of \$287,775 (3%) in Personnel Services. This is due primarily to increases in salaries, PERS and health benefits and is partially offset by a net decrease of 0.76 FTE. Two new positions, one in Tax Collection and one in Appraisal, and an increase of three Administrative Specialist II (AS II) positions from 0.94 to 1.0 FTE in Mapping & Recording (totaling 0.18 FTE) are offset by a decrease of three vacant AS II positions in Mapping & Recording (totaling 2.94 FTE). All FTE changes create better alignment with current workload needs.

The increase in Materials & Services is due primarily to \$35,000 for survey geodetic control points, which are used to map tax lots to required standards and are funded by the state's ORMAP (Oregon Map) project. Capital Outlay decreases \$27,900 (86%) due to fewer capital expenses than in the previous fiscal year. Capital Outlay includes \$4,500 for the purchase of scheduled recording/archive hardware in the Mapping & Recording division and will be supported by revenue from the Clerks Recording Fund.

The General Fund subsidy increases \$475,592 (7%) primarily due the increased personnel services expenditures coupled with the decrease in revenue from the state.

County Emergency Management 100-3210

Budget Detail

This organization is created in fiscal year 2013-14 to recognize and more fully plan for a countywide emergency. County response is critical to the emergency preparedness and resilience of the County staff and the general public.

1. **County Emergency Management (100-321005):** This program provides for the financial accounting responsibilities of the County Emergency Management staff, provides coordination between departments, develops County emergency management plans and provides resources for the general public and training to County staff.
2. **Emergency Management Cooperative (EMC) (100-321010):** This program provides for emergency management coordination and planning across both private and public agencies throughout the County. This program will transition from its current location at Tualatin Valley Fire & Rescue.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 321005 County Emergency Management	\$ 507,777	507,777	521,496			13,719	3%
100 321010 EMC	268,184	268,184	352,908			84,724	32%
Total	775,961	775,961	874,404			98,443	13%
<i>by category</i>							
Intergovernmental revenues	295,950	295,950	275,818			(20,132)	-7%
Miscellaneous	92,700	92,700	193,163			100,463	108%
Total Revenues	388,650	388,650	468,981			80,331	21%
Personnel Services	406,961	406,961	437,495			30,534	8%
Materials & Services	364,720	364,720	436,909			72,189	20%
Other	4,280	4,280	-			(4,280)	-100%
Total Expenditures	775,961	775,961	874,404			98,443	13%
General Fund Subsidy \$	387,311	387,311	405,423			18,112	5%
FTE's	4.00	4.00	4.00			-	

Budget Analysis:

Revenue is comprised of FEMA grant funding and reimbursement from partner agencies for services provided through the Emergency Management Cooperative (EMC) program. The General Fund subsidy increases \$18,112 (5%).

County Emergency Management program revenues decrease \$10,927 (5%) and expenditures increase \$13,719 (3%). Personnel Services increase \$30,534 (8%) due to salaries, PERS and health benefits. Materials & Services increase \$13,719 due an increase in participation fees related to the Regional Disaster Preparedness Organization (RDPO) and a decrease in communications equipment.

EMC program revenues increase \$91,258 (57%). The EMC is funded by participating jurisdictions, including: Washington County; the cities of Beaverton, Tigard, and Sherwood and Tualatin Valley Fire and Rescue (TVF&R). Additional members (non-financial participants) include City of Cornelius, City of Forest Grove and Clean Water Services.

Revenue growth includes funding from four state Homeland Security Program grants, two that have been approved and two that are in the application process. Those grants will fund an assessment of disaster communications capabilities, preparation of disaster communications and emergency fuel plans, and development of training programs for Emergency Operations Center staff. Expenditures increase \$84,724 (32%) and include a reimbursement to TVF&R for the services of the EMC Executive Director, who is a TVF&R employee. Other EMC expenses include planning and training consultants and program related materials and services.

Support Services Administration 100-3510

Budget Detail

The Department of Support Services provides quality and cost-effective services to uphold the public trust and assist the County in the fulfillment of its mission. The divisions within Support Services include: Administration, Finance; Human Resources, Information Technology Services, Facilities and Parks Services and Fleet Services. Support Services Administration includes the following three programs:

1. **County Communications (100-351005):** Provides communications support and graphics design services to County departments.
2. **Sustainability (100-351010):** Coordinates all sustainability initiatives throughout the County.
3. **Risk (100-351015):** Manages the County's insurance programs for liability/casualty, property, workers compensation; and oversees the County's safety programs.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 351005 County Communications	\$ 119,112	119,112	125,494			6,382	5%
100 351010 Sustainability	231,567	231,567	235,729			4,162	2%
100 351015 Risk Services Administration	456,582	456,582	488,723			32,141	7%
Total	807,261	807,261	849,946			42,685	5%
<i>by category</i>							
Interfund	10,000	10,000	10,000			-	
Miscellaneous	45,000	45,000	45,000			-	
Total Revenues	55,000	55,000	55,000			-	
Personnel Services	727,876	727,876	766,285			38,409	5%
Materials & Services	77,585	77,585	81,861			4,276	6%
Interdepartmental	1,800	1,800	1,800			-	
Total Expenditures	807,261	807,261	849,946			42,685	5%
General Fund Subsidy \$	752,261	752,261	794,946			42,685	6%
FTE's	6.94	6.94	6.94			-	

Budget Analysis:

Revenues remain the same as fiscal year 2014-15.

Personnel services increase \$38,409 (5%) due primarily to Risk Services staff salaries, PERS, and health benefits. Materials & Services increase \$4,276 (6%) due to an increase for Westside Voices online license fee off-set by a variety of miscellaneous reductions.

The County continues to emphasize a number of initiatives through the Sustainability program, including:

- Reduce energy use in County buildings
- Improve fuel efficiency of County fleet vehicles; maintain EcoBiz certification for Fleet Services' automotive shop
- Improve recycling rates and reduce garbage in County facilities
- Reduce water use in County buildings and landscape; maintain EcoBiz certification for Facilities and Parks Services' landscaping
- Update Greenhouse Gas inventory and set benchmark for reduction
- Maintain high proportion of office products purchased that are environmentally preferred

The Finance Division manages the accounting system, budget process and financial records, reports on fiscal affairs, and provides advice and assistance to operating departments on financial administration matters. The Division, under contract, provides banking and investment services to Clean Water Services.

Finance Division (100-351505): This program manages all the financial activities of the County and includes the following work units:

- *Operations:* Accounts payable, payroll, accounts receivable, cash receipting, Transient Room Tax program, conducts travel reviews and administers the County purchasing card program.
- *Treasury:* Manages cash flow analysis and administers the contract for the County's investment advisor and banking services.
- *Management Accounting:* Reconciles accounting records, prepares periodic and annual financial reports and provides assistance to operating departments on development and implementation of accounting systems, responsible for debt payments, provides assessment of County internal controls to assure management that those controls are properly designed and function effectively and provides consultation services to operating departments on ways to improve business systems.
- *Budget:* Coordinates the County budget process, provides on going budget analysis, projections, and guidance, develops the cost allocation plans for County departments and creates the annual schedule of County user fees. Arranges for budget hearings, meets publication deadlines, compiles and prints the budget documents.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 351505 Financial Management	\$ 2,287,221	2,287,221	2,317,145			29,924	1%
<i>by category</i>							
Fines & Forfeitures	4,500	4,500	4,000			(500)	-11%
Miscellaneous	105,250	105,250	125,300			20,050	19%
Total Revenues	109,750	109,750	129,300			19,550	18%
Personnel Services	1,745,740	1,745,740	1,796,314			50,574	3%
Materials & Services	448,481	448,481	426,831			(21,650)	-5%
Other	93,000	93,000	94,000			1,000	1%
Total Expenditures	2,287,221	2,287,221	2,317,145			29,924	1%
General Fund Subsidy	\$ 2,177,471	2,177,471	2,187,845			10,374	0%
FTE's	16.00	16.00	16.00			-	

Budget Analysis:

Revenue increases \$19,550 (18%) due mainly to the growth of the Purchasing Card and ePayables rebate program. Expenditures increase \$29,924 (1%) and the General Fund subsidy increases \$10,374 less than 1%.

Staffing remains at the fiscal year 2014-15 level with Personnel Services increases \$50,574 (3%) due to salaries, PERS and health benefits for existing staff. Materials & Services decrease \$21,650 (5%). This is the net effect of 1) a \$25,000 decrease in professional services related to annual audit fees and actuary expenses and a \$1,000 decrease in postage and freight –internal and 2) increases in travel expense (\$2,400) and private mileage (\$250). Other expenditures increase \$1,000 (1%) due to bank service charges.

The Human Resources Division provides leadership and support to the organization for all human resource related activities.

1. **Employee Services (100-352005):** This program provides staff support for recruitment and selection; classification and compensation; personnel rules and regulations; collective bargaining (employee relations); Civil Service Commission; personnel records; human resource information system; position control, benefits administration, Equal Employment Opportunity; training and development; consultation and support; performance appraisal system and employee recognition.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 352005 Employee Services	\$ 2,217,635	2,217,635	2,402,551			184,916	8%
<i>by category</i>							
Personnel Services	1,811,566	1,811,566	2,006,433			194,867	11%
Materials & Services	406,069	406,069	396,118			(9,951)	-2%
Total Expenditures	2,217,635	2,217,635	2,402,551			184,916	8%
General Fund Subsidy \$	2,217,635	2,217,635	2,402,551			184,916	8%
FTE's	17.00	17.00	18.75			1.75	10%

Budget Analysis:

Expenditures increase \$184,916 (8%). This is primarily the result of a \$194,867 (11%) increase in Personnel Services related to the addition of a 1.0 FTE Sr. Human Resources Analyst, 0.75 FTE limited duration Human Resources Analyst II, salaries, PERS and health benefits for existing staff. The staff additions will address the growing demand in the areas of organizational development, diversity and inclusion, Human Resources Information System (HRIS) projects to address system issues and to implement new HRIS functionality.

Material & Services are reduced \$9,951 (2%). The budget includes funds for external legal services to negotiate three successor labor agreements scheduled for renewal in July of 2016 (WCPOA, FOPPO and Teamsters). The costs for professional services will include continued development of pre-employment physical testing and administration services.

The General Fund subsidy increases \$184,916 (8%) as a result of the increased expenditures.

The Human Resources Division continues to focus on a number of priority countywide initiatives that include diversity and inclusion; program compliance; organizational development; leadership and supervisory training; benefits administration; policy development; recruitment and outreach; and employee and labor relations.

Information Technology Services 100-3525

Budget Detail

Information Technology Services Division provides essential technology services to Washington County departments and offices. The Division has the following programs:

1. **System Maintenance (100-352505):** This program captures the costs of maintaining the County's information technology and voice systems. These systems include over one hundred servers and over 2,000 personnel computers, laptops and printers as well as the network infrastructures to allow for centralized high performance storage and for seamless, transparent network connectivity.
2. **General Support (100-352510):** This program accounts for the costs of supporting the County's information technology and telecommunications services including staff and office related expenses.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 352505 ITS Maintenance	\$ 3,533,273	3,533,273	3,888,910			355,637	10%
100 352510 ITS Operations	7,362,147	7,494,795	8,147,796			653,001	9%
Total	10,895,420	11,028,068	12,036,706			1,008,638	9%
<i>by category</i>							
Interdepartmental	12,299	12,299	482,336			470,037	3822%
Miscellaneous	3,465	3,465	3,660			195	6%
Operating Transfers In	-	-	135,486			135,486	
Total Revenues	15,764	15,764	621,482			605,718	3842%
Personnel Services	7,202,229	7,334,877	7,987,752			652,875	9%
Materials & Services	3,693,191	3,693,191	4,048,954			355,763	10%
Total Expenditures	10,895,420	11,028,068	12,036,706			1,008,638	9%
General Fund Subsidy \$	10,879,656	11,012,304	11,415,224			402,920	4%
FTE's	60.00	63.00	64.00			1.00	2%

Budget Analysis:

Revenue increases \$605,718 (3,842%) due primarily to an agreement with the department of Land Use and Transportation (LUT) to provide funding for Personnel Services costs related to 4.00 FTE Information Technology positions dedicated to support LUT specific systems. In prior years, this revenue was substantially collected in the Countywide Cost Allocation Plan. The accounting approach for this revenue is changing for fiscal year 2015-16 and will be received as direct revenue from LUT. In addition, the Project Manager tasked with implementation of the new Tax System replacement (Department of Assessment and Taxation) is funded by set aside project revenues also reflected in the increased amount.

Expenditures increase \$1,008,638 (9%). This is the net result of 1) \$355,763 (10%) increase in Materials & Services primarily related to annual maintenance and support for new or upgraded applications implemented in the prior fiscal year and 2) \$652,875 (9%) in Personnel Services related to salaries, PERS and health benefits associated with existing staff, including the 3.0 FTE added during FY 2014-15 and the additional 1.0 FTE included for the FY 2015-16. Positions added mid-year 2014-15 include, 2.0 FTE Project Managers to lead the Tax System replacement project and the ACCELLA (Building Services) project and the addition of a 1.0 FTE Client Services Technician II. For FY 2015-16 the proposed budget includes the addition of a 1.0 FTE Sr. Information Analyst for GIS. The Project Manager assigned to the Tax System replacement project was previously budgeted in the Assessment and Taxation budget (organization unit 100-3020).

The General Fund subsidy increases \$402,920 (4%).

The Purchasing Division monitors the County's purchasing processes and is dedicated to developing and maintaining public and vendor trust through fair, ethical and competitive procurement practices. The Division has the following programs:

1. **Purchasing (100-353005):** Purchasing is responsible for 1) posting and publishing current solicitation opportunities such as request for quotes, invitation to bids and request for proposals and 2) training department staff, reviewing contracts and administering purchasing/contracting policies and procedures.
2. **Personnel Property Disposition (100-353010):** Obtains necessary surplus declarations, provides storage facilities, and coordinates auctions and other formal sales, as well as the record keeping.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 353005 Purchasing Services	\$ 442,563	442,563	458,701			16,138	4%
100 353010 Personal Property Dispositio	1,500	1,500	1,500			-	
Total	444,063	444,063	460,201			16,138	4%
<i>by category</i>							
Miscellaneous	8,700	8,700	12,000			3,300	38%
Total Revenues	8,700	8,700	12,000			3,300	38%
Personnel Services	423,963	423,963	440,151			16,188	4%
Materials & Services	19,600	19,600	19,550			(50)	0%
Other	500	500	500			-	
Total Expenditures	444,063	444,063	460,201			16,138	4%
General Fund Subsidy \$	435,363	435,363	448,201			12,838	3%
FTE's	4.00	4.00	4.00			-	

Budget Analysis:

Revenue increases \$3,300 (38%) due to the anticipated sale of surplus property. The General Fund subsidy increases \$12,838 (3%).

Expenditures increase \$16,138 (4%) due primarily to salaries, PERS and health benefits.

Facilities Management 100-3535

The Facilities Division provides maintenance and repair of nearly 30 County owned buildings (over 1.3 million square feet), grounds and associated landscape. The work of the division is accomplished with a blended compliment of County staff and outside contractors. The division has the following programs:

1. **Maintenance (100-353505):** Includes contracts for services and supplies required for the maintenance, repair, cleaning and landscaping of County-owned or operated facilities.
2. **Operations (100-353525):** Includes personnel services and all related costs such as training, travel, uniforms, etc.
3. **Real Property Maintenance (100-353526):** Includes financial activities related to maintenance of County owned real property. This was previously budgeted for in the Facilities Capital Projects Fund 356 Program 358031.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 353505 Facilities Maintenance	\$ 4,734,151	4,734,151	4,982,802			248,651	5%
100 353525 Facilities Operations	4,000,206	4,000,206	4,410,828			410,622	10%
100 353526 Real Property Maintenance	15,150	15,150	17,000			1,850	12%
Total	8,749,507	8,749,507	9,410,630			661,123	8%
<i>by category</i>							
Interdepartmental	12,000	12,000	2,000			(10,000)	-83%
Miscellaneous	106,179	106,179	94,859			(11,320)	-11%
Operating transfers in	116,593	116,593	130,382			13,789	12%
Total Revenues	234,772	234,772	227,241			(7,531)	-3%
Personnel Services	3,718,775	3,718,775	4,111,613			392,838	11%
Materials & Services	4,871,031	4,871,031	5,220,815			349,784	7%
Other	81,051	81,051	14,327			(66,724)	-82%
Interdepartmental	4,650	4,650	2,875			(1,775)	-38%
Capital Outlay	74,000	74,000	61,000			(13,000)	-18%
Total Expenditures	8,749,507	8,749,507	9,410,630			661,123	8%
General Fund Subsidy \$	8,514,735	8,514,735	9,183,389			668,654	8%
FTE's	37.80	38.80	38.80			-	

Budget Analysis:

Expenditures increase \$661,123 (8%). The Facilities Maintenance program represents \$248,651 (5%) of this increase and is primarily the result of 1) \$200,000 increase for enhanced carpet cleaning and maintenance, 2) \$215,000 increase in utilities and 3) downward adjustments in various other line-items. In addition, an energy loan was paid off resulting in a \$66,849 reduction in energy loans payments for Service Center East. The County's energy use continues to be actively managed in the face of rising utility rates through equipment/lighting upgrades and employee education.

The Facilities Operations program represents \$410,622 (10%) of the overall increase. The increase is due to multiple factors including 1) salary and benefit expenses associated with existing staff, 2) the addition of a Facilities Operations Supervisor during fiscal year 2014-15 to oversee electronic technician work on alarms, intrusion detection, fire detection and other critical building electronic functions, 3) temporary Maintenance Workers to address building improvements after hours when buildings are occupant free, and 4) adjustments to other classifications that more accurately reflect the work performed or needed.

The requested budget includes the purchase of a service van and a boom lift that will allow staff to safely reach heights inside and outside buildings for maintenance/repair. The total cost of this vehicle and equipment is \$61,000.

The Division continues to pursue improvements and programs to reduce energy consumption, increase recycling and deploy green practices. Efforts to manage energy consumption are proving effective as the total energy use is decreasing in County facilities in the face of utility fee increases. The HVAC team is starting to implement building management systems to turn heating, cooling and lights on and off on an as needed basis. In addition, the grounds team has installed and is beginning operation of a computer based irrigation management system.

The General Fund subsidy increases \$668,654 (8%).

Fleet Services 500-3540

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

1. **Fleet Services (500-354005):** The division provides Vehicle & Equipment Maintenance and Capital Replacement Funding for the County as follows:

- **Vehicle & Equipment Maintenance:** Provides scheduled and unscheduled maintenance and repair of County vehicles and equipment.
 - **Vehicle and Equipment Acquisition and Disposal:** Provides specification development, acquisition process management, up fitting and in-service preparation, modifications, decommissioning and disposal.
 - **Fuel:** Provides fuel supply and support for County vehicles and equipment.
 - **Motor Pool:** Provides short-term rental of passenger vehicles to County departments.
 - **Contract Administration:** Provides a wide variety of contracts in support of the above services.
 - **Policy Development:** Provides oversight for the acquisition and operation of vehicles and equipment through administration of the County Vehicle and Equipment Use policy.

- **Capital Replacement Funding (502-3541):** Provides for the cyclical replacement and acquisition of County vehicles and equipment. This budget is found in the Capital Budget section of the Budget Summary Document.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
500 354005 Fleet Services	\$ 4,976,353	4,976,353	4,889,374			(86,979)	-2%
<i>by category</i>							
Charges for Services	4,380,112	4,380,112	4,010,293			(369,819)	-8%
Miscellaneous	2,900	2,900	2,650			(250)	-9%
Total Revenues	4,383,012	4,383,012	4,012,943			(370,069)	-8%
Personnel Services	1,563,706	1,563,706	1,591,588			27,882	2%
Materials & Services	2,532,485	2,532,485	2,268,697			(263,788)	-10%
Interdepartmental	239,177	239,177	250,403			11,226	5%
Capital outlay	-	-	1,800			1,800	
subtotal	4,335,368	4,335,368	4,112,488			(222,880)	-5%
Contingency	640,985	640,985	776,886			135,901	21%
Total Expenditures	4,976,353	4,976,353	4,889,374			(86,979)	-2%
Revenues under expenditures	(593,341)	(593,341)	(876,431)			(283,090)	48%
Beginning Fund Balance	593,341	593,341	876,431			283,090	48%
Ending Fund Balance \$	-	-	-			-	
FTE's	16.00	16.00	16.00			-	

Budget Analysis:

Revenues decrease \$370,069 (8%) and expenditures decrease \$86,979 (2%). The beginning fund balance increases \$283,090 (48%).

Personnel Services increase \$27,882 (2%) due to salaries, PERS and health benefits. Materials & Services decrease \$263,788 (10%), due to minor adjustments over multiple line-items. Fuel costs are expected to be lower than in previous years. All other requested expenditures continue the program at current service levels.

Capital Outlay increases \$1,800 to provide for an upgrade to the Walnut Street Center security camera system. Total project costs of \$6,000 are to be shared with Land Use and Transportation.

Contingency increases \$135,901 (21%) and is set aside for unanticipated expenses or growth in expenses (i.e., fuel expenses).

The automotive maintenance and repair services are cyclical and include specialized services not provided directly by Fleet Services staff. Outsourced services include auto body repair, glass replacement, upholstery repair, transmission repair and unique up-fitting services.

Internal Services 516-3545

Budget Detail

Internal 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.

1. **Contingency (516-354505):** Accounts for the Contingency and interest earnings for the entire Internal Services Fund.
2. **Mail Messenger Services (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. New program name in fiscal year 2013-14 from Postage Internal/Mail Messenger Services.
3. **Printing and Copiers (516-354520):** Provides printing services, including forms, letterhead, envelopes, business cards, booklets, and multiple color specialty jobs and high speed printing.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
516 354505 Contingency	\$ 318,016	318,016	86,095			(231,921)	-73%
516 354510 Mail Messenger	1,053,591	1,053,591	1,231,398			177,807	17%
516 354520 Printing and Copiers	670,676	670,676	694,669			23,993	4%
Total	2,042,283	2,042,283	2,012,162			(30,121)	-1%
<i>by category</i>							
Charges for Services	1,530,439	1,530,439	1,530,439			-	
Miscellaneous	297,100	297,100	295,200			(1,900)	-1%
Total Revenues	1,827,539	1,827,539	1,825,639			(1,900)	0%
Personnel Services	472,358	472,358	563,970			91,612	19%
Materials & Services	906,603	906,603	913,698			7,095	1%
Interdepartmental	180,306	180,306	183,399			3,093	2%
Capital Outlay	165,000	165,000	265,000			100,000	61%
subtotal	1,724,267	1,724,267	1,926,067			201,800	12%
Contingency	318,016	318,016	86,095			(231,921)	-73%
Total Expenditures	2,042,283	2,042,283	2,012,162			(30,121)	-1%
Revenues under expenditures	(214,744)	(214,744)	(186,523)			28,221	-13%
Beginning Fund Balance	214,744	214,744	186,523			(28,221)	-13%
Ending Fund Balance \$	-	-	-			-	
FTE's	7.00	7.00	7.00			-	

Budget Analysis:

Revenues are anticipated to decrease \$1,900, less than 1%.

Personnel Services increase \$91,612 (19%) primarily due to increases for salaries, PERS, health benefits, filling a vacant position that was not funded during fiscal year 2014-15 and the addition of a temporary Management Analyst II working on special projects. Materials & Services increase \$7,095 (1%). Capital Outlay increases \$100,000 (61%) for the purchase of a replacement postage machine.

Contingency decreases \$231,921 (73%) to \$86,095 and is set aside for future equipment replacements. The Contingency fluctuates over a five-year period as revenues are set aside and used for replacement equipment.



Public Safety and Justice

Sheriff's Office Administration	100-4010
Law Enforcement	100-4020
Jail	100-4030
District Attorney	100-4510
Juvenile	100-5010
Juvenile Administration	100-5030
Jail Health Care	100-7020
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

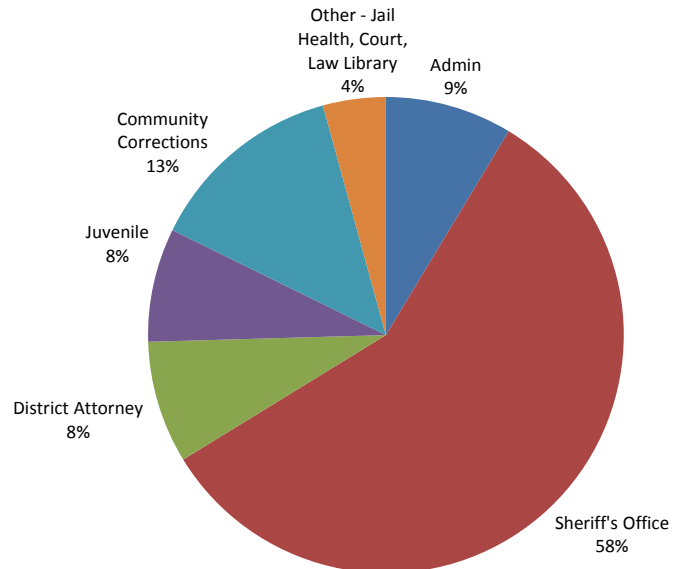
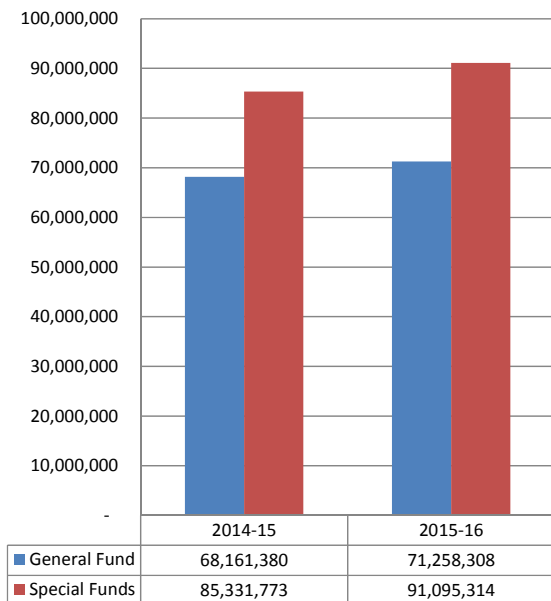
PUBLIC SAFETY & JUSTICE

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.

Organization Unit Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
LOL -Administration	\$ 13,379,081	13,379,081	14,027,501			648,420	5%
 subtotal - Administration	13,379,081	13,379,081	14,027,501			648,420	5%
Sheriff's Office Administration	4,386,854	4,386,854	4,651,315			264,461	6%
Law Enforcement Services	18,034,878	18,034,878	18,556,396			521,518	3%
Jail	22,484,605	22,484,605	23,865,297			1,380,692	6%
District Patrol	22,729,037	22,729,037	23,968,221			1,239,184	5%
Sheriff's Office Contract Services	2,981,942	3,113,231	3,324,069			210,838	7%
Court Security Fund	655,287	655,287	841,928			186,641	28%
Grants and Donations	2,305,339	2,305,339	2,088,178			(217,161)	-9%
Jail Commissary	740,945	740,945	741,888			943	0%
LOL -Sheriff's Office Admin	1,028,652	1,028,652	1,074,554			45,902	4%
LOL -Law Enforcement Services	9,860,909	9,860,909	10,276,019			415,110	4%
LOL -Jail	2,387,038	2,387,038	2,447,887			60,849	3%
Civil Forfeitures	1,580,793	1,580,793	1,672,140			91,347	6%
 subtotal - Sheriff's Office	89,176,279	89,307,568	93,507,892			4,200,324	5%
District Attorney	10,245,686	10,245,686	10,924,780			679,094	7%
LOL -District Attorney	2,461,734	2,461,734	2,571,428			109,694	4%
 subtotal - District Attorney	12,707,420	12,707,420	13,496,208			788,788	6%
Juvenile	6,116,661	6,116,661	6,455,722			339,061	6%
Juvenile Administration	1,373,272	1,373,272	1,287,203			(86,069)	-6%
Juvenile Grants	821,723	821,723	848,186			26,463	3%
Juvenile Conciliation Services	592,975	592,975	629,740			36,765	6%
Juvenile High Risk Prevention Funds	1,963,350	1,963,350	2,135,385			172,035	9%
LOL -Juvenile	1,128,571	1,128,571	1,173,714			45,143	4%
 subtotal - Juvenile	11,996,552	11,996,552	12,529,950			533,398	4%
Community Corrections	15,355,304	15,355,304	17,975,330			2,620,026	17%
LOL -Community Corrections	3,726,747	3,726,747	3,875,817			149,070	4%
 subtotal - Community Corrections	19,082,051	19,082,051	21,851,147			2,769,096	10%
Jail Health Care	4,734,310	4,734,310	4,718,562			(15,748)	0%
Washington County Justice Court	785,114	785,114	799,033			13,919	2%
Law Library	1,501,057	1,501,057	1,423,329			(77,728)	-5%
 subtotal - Other	7,020,481	7,020,481	6,940,924			(79,557)	-1%
Totals	153,361,864	153,493,153	162,353,622			8,860,469	6%
General Fund	68,161,380	68,161,380	71,258,308			3,096,928	5%
Special Funds	85,200,484	85,331,773	91,095,314			5,763,541	7%
Totals	\$ 153,361,864	153,493,153	162,353,622			8,860,469	6%
FTE's	854.15	858.15	883.15			25.00	3%

BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Taxes	\$ 21,436,666	21,436,666	22,461,646			1,024,980	5%
Licenses & Permits	600,500	600,500	641,200			40,700	7%
Intergovernmental	18,841,005	18,841,005	21,047,572			2,206,567	12%
Charges for Services	5,263,547	5,394,836	5,564,799			169,963	3%
Fines & Forfeitures	2,090,000	2,090,000	2,090,000			-	0%
Interdepartmental	3,523,556	3,523,556	4,105,798			582,242	17%
Miscellaneous	25,494,299	25,494,299	26,842,460			1,348,161	5%
Operating Transfers In	2,540,745	2,540,745	2,606,481			65,736	3%
Total Revenues	79,790,318	79,921,607	85,359,956			5,438,349	7%
Personnel Services	97,946,237	98,131,507	104,018,177			5,886,670	6%
Materials & Services	25,072,930	25,018,949	25,563,797			544,848	2%
Other	3,464,623	3,464,623	3,716,038			251,415	7%
Interfund	11,988,409	11,988,409	13,126,659			1,138,250	9%
Operating Transfers Out	17,791	17,791	17,529			(262)	-1%
Capital Outlay	1,037,415	1,037,415	1,350,544			313,129	30%
subtotal - Expenditures	139,527,405	139,658,694	147,792,744			8,134,050	6%
Contingency	13,834,459	13,834,459	14,560,878			726,419	5%
Total Expenditures	153,361,864	153,493,153	162,353,622			8,860,469	6%
Revenues under expenditures	(73,571,546)	(73,571,546)	(76,993,666)			(3,422,120)	5%
General Fund Subsidy	57,584,001	57,584,001	59,907,141			2,323,140	4%
Beginning Balances	15,987,545	15,987,545	17,086,525			1,098,980	7%
Ending Fund Balances \$	-	-	-			-	

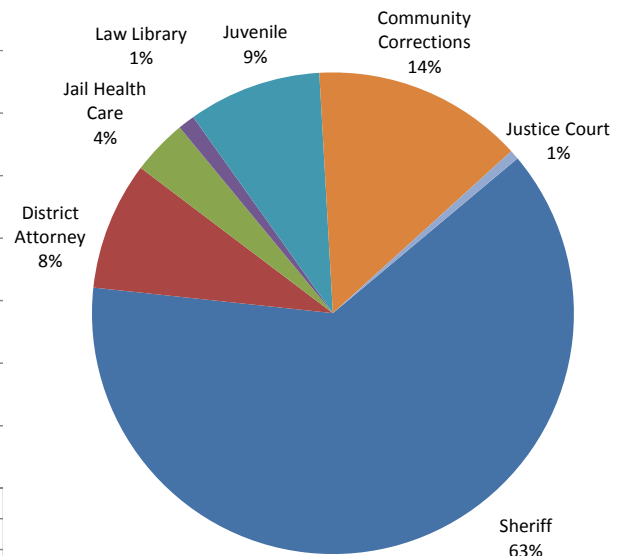
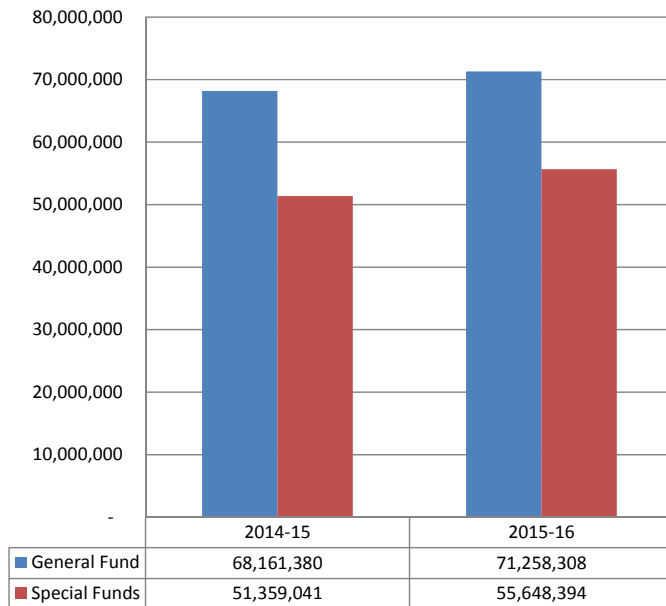


PUBLIC SAFETY & JUSTICE - without Local Option Levy Fund

Organization Unit Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Sheriff's Office Administration	\$ 4,386,854	4,386,854	4,651,315			264,461	6%
Law Enforcement Services	18,034,878	18,034,878	18,556,396			521,518	3%
Jail	22,484,605	22,484,605	23,865,297			1,380,692	6%
District Patrol	22,729,037	22,729,037	23,968,221			1,239,184	5%
Sheriff's Office Contract Services	2,981,942	3,113,231	3,324,069			210,838	7%
Court Security Fund	655,287	655,287	841,928			186,641	28%
Grants and Donations	2,305,339	2,305,339	2,088,178			(217,161)	-9%
Jail Commissary	740,945	740,945	741,888			943	0%
Civil Forfeitures	1,580,793	1,580,793	1,672,140			91,347	6%
subtotal - Sheriff's Office	75,899,680	76,030,969	79,709,432			3,678,463	5%
District Attorney	10,245,686	10,245,686	10,924,780			679,094	7%
subtotal - District Attorney	10,245,686	10,245,686	10,924,780			679,094	7%
Juvenile	6,116,661	6,116,661	6,455,722			339,061	6%
Juvenile Administration	1,373,272	1,373,272	1,287,203			(86,069)	-6%
Juvenile Grants	821,723	821,723	848,186			26,463	3%
Juvenile Conciliation Services	592,975	592,975	629,740			36,765	6%
Juvenile High Risk Prevention Funds	1,963,350	1,963,350	2,135,385			172,035	9%
subtotal - Juvenile	10,867,981	10,867,981	11,356,236			488,255	4%
Community Corrections	15,355,304	15,355,304	17,975,330			2,620,026	17%
subtotal - Community Corrections	15,355,304	15,355,304	17,975,330			2,620,026	0%
Law Library	1,501,057	1,501,057	1,423,329			(77,728)	-5%
subtotal - Law Library	1,501,057	1,501,057	1,423,329			(77,728)	-5%
Jail Health Care	4,734,310	4,734,310	4,718,562			(15,748)	0%
Washington County Justice Court	785,114	785,114	799,033			13,919	2%
subtotal - Other	5,519,424	5,519,424	5,517,595			(1,829)	0%
Totals	119,389,132	119,520,421	126,906,702			7,386,281	6%
General Fund	68,161,380	68,161,380	71,258,308			3,096,928	5%
Special Funds	51,227,752	51,359,041	55,648,394			4,289,353	8%
Totals	\$ 119,389,132	119,520,421	126,906,702			7,386,281	6%
FTE's	721.15	725.15	748.15			23.00	3%

Budget Overview

Category Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Licenses & Permits	\$ 600,500	600,500	641,200			40,700	7%
Intergovernmental	18,437,874	18,437,874	20,622,539			2,184,665	12%
Charges for Services	5,211,417	5,342,706	5,493,869			151,163	3%
Fines & Forfeitures	2,090,000	2,090,000	2,090,000			-	0%
Interfund	3,523,556	3,523,556	4,105,798			582,242	17%
Miscellaneous	25,380,799	25,380,799	26,776,842			1,396,043	6%
Operating Transfers In	2,540,745	2,540,745	2,606,481			65,736	3%
Total Revenues	57,784,891	57,916,180	62,336,729			4,420,549	8%
Personnel Services	82,963,565	83,148,835	88,332,632			5,183,797	6%
Materials & Services	22,200,448	22,146,467	22,875,862			729,395	3%
Other	2,892,442	2,892,442	3,001,867			109,425	4%
Interfund	8,758,563	8,758,563	9,894,789			1,136,226	13%
Operating Transfers Out	17,791	17,791	17,529			(262)	-1%
Capital Outlay	863,778	863,778	1,164,129			300,351	35%
subtotal - Expenditures	117,696,587	117,827,876	125,286,808			7,458,932	6%
Contingency	1,692,545	1,692,545	1,619,894			(72,651)	-4%
Total Expenditures	119,389,132	119,520,421	126,906,702			7,386,281	6%
Revenues over(under) expenditures	(61,604,241)	(61,604,241)	(64,569,973)			(2,965,732)	5%
General Fund Subsidy	57,584,001	57,584,001	59,907,141			2,323,140	4%
Beginning Balances	4,020,240	4,020,240	4,662,832			642,592	16%
Ending Fund Balances \$	-	-	-			-	



Sheriff's Office Administration 100-4010

This organization unit provides direction and support for the entire Sheriff's Office operations. The organization contains the following administrative programs:

1. **Executive Administration (100-401005):** Provides direction for the Sheriff's Office including strategic planning and policy development. Provides public information, media relations and labor negotiations.
2. **Business Support Services (100-401010):** Provides business support to the Sheriff's Office including budget development/control; cost accounting; purchasing; inventory control; inmate banking; cash control; contract negotiation/administration; personnel and payroll activities; grant administration and facilities liaison.
3. **Training (100-401015):** Coordinates both in-house and external training for all Sheriff's Office personnel.
4. **Law Enforcement Technology (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. This program was previously named Research & Planning.
5. **Professional Standards Unit (100-401025):** Conducts internal affairs investigations; responds to citizen complaints and conducts background investigations of potential employees, vendors, etc. Coordinates testing and hiring of employees.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 401005 Executive Administration	\$ 1,138,160	1,138,160	1,326,242			188,082	17%
100 401010 Business Support Services	1,149,788	1,149,788	1,130,119			(19,669)	-2%
100 401015 Training	1,209,215	1,209,215	1,271,013			61,798	5%
100 401020 Law Enforcement Technology	355,284	355,284	372,943			17,659	5%
100 401025 Professional Standards	534,407	534,407	550,998			16,591	3%
Total	4,386,854	4,386,854	4,651,315			264,461	6%
<i>by category</i>							
Intradepartmental	36,628	36,628	37,727			1,099	3%
Miscellaneous	41,798	41,798	318,051			276,253	661%
Total Revenues	78,426	78,426	355,778			277,352	354%
Personnel Services	3,742,275	3,742,275	3,987,016			244,741	7%
Materials & Services	595,776	595,776	616,609			20,833	3%
Other	27,703	27,703	29,690			1,987	7%
Interfund	11,000	11,000	18,000			7,000	64%
Capital Outlay	10,100	10,100	-			(10,100)	-100%
Total Expenditures	4,386,854	4,386,854	4,651,315			264,461	6%
General Fund Subsidy \$	4,308,428	4,308,428	4,295,537			(12,891)	0%
FTE's	31.50	31.50	32.75			1.25	4%

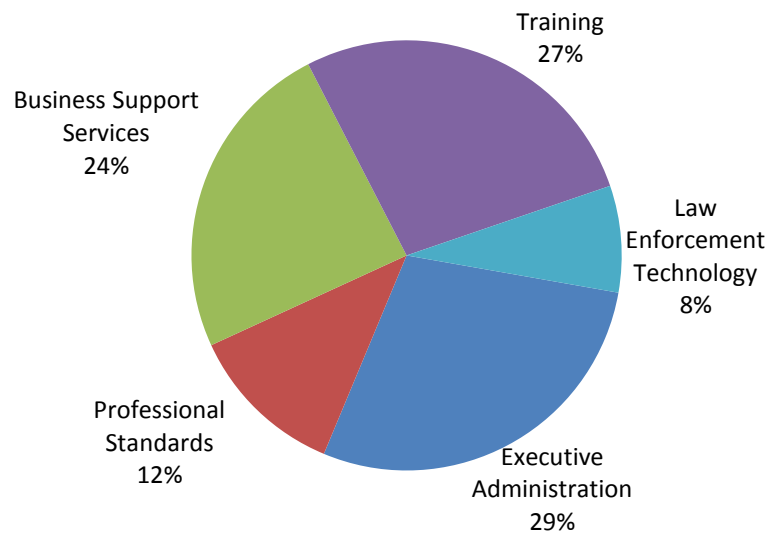
Budget Analysis:

Revenue increases \$277,352 (354%), reflecting increased administrative overhead from services contracted for by Tri-Met, the City of Banks, the City of Gaston and the addition of overhead revenue from the City of Cornelius. Other revenue is unchanged as compared to fiscal year 2014-15.

Expenditures increase \$264,461 (6%), due primarily to Personnel Services expenditures for staffing increases, salaries, PERS and health benefits. Materials & Services increase \$20,833 due to changes in ammunition costs and availability. Capital Outlay is reduced by \$10,100 as no new assets are anticipated.

Staffing levels increase by 1.00 FTE Accounting Assistant II for inventory tracking and increases in financial transactions and 0.25 FTE increasing an existing 0.50 FTE Administrative Specialist II in Training to 0.75 FTE. In addition, a Management Analyst I is added to Executive Administration, moved from Business Support Services, to assist with accreditation activities.

The General Fund subsidy decreases \$12,891 less than 1%.



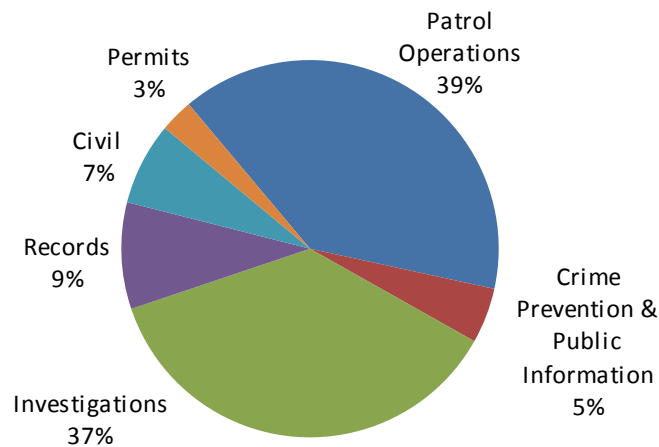
This page intentionally left blank.

This organizational unit provides Sheriff's Office (SO) support for the following service programs which are supported by either the General Fund or special fee-based revenues:

1. **Patrol Operations (100-402005):** 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 (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, fraud and identity theft enforcement, gang activity suppression, criminal intelligence, auto theft enforcement, sex offender registration, violent crimes, forensic science services and evidence management.
3. **Records (100-402015):** 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. **Crime Prevention (100-402020):** Provides community education designed to reduce incidence and fear of criminal victimization. Topics include but are not limited to: personal safety, identity theft, neighborhood watch, recognizing child molesters, gangs and graffiti and an award-winning methamphetamine awareness campaign. All topics available in English and Spanish. Unit works closely with patrol deputies to address neighborhood livability issues, nuisance properties and provides citizens aged 65 and older assistance in reducing incidence and fear of criminal victimization.
5. **Civil (100-402030):** Process and service of 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.

Law Enforcement Services 100-4020

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 402005 Patrol Operations	\$ 6,994,577	6,994,577	7,336,488			341,911	5%
100 402010 Investigations	6,585,166	6,585,166	6,805,039			219,873	3%
100 402015 Records	1,627,527	1,627,527	1,694,970			67,443	4%
100 402020 Crime Prevention & Public Information	919,400	919,400	877,583			(41,817)	-5%
100 402030 Civil	1,426,110	1,426,110	1,311,997			(114,113)	-8%
100 402035 Permits	482,098	482,098	530,319			48,221	10%
Total	18,034,878	18,034,878	18,556,396			521,518	3%
<i>by category</i>							
Licenses & Permits	567,500	567,500	607,000			39,500	7%
Intergovernmental	139,672	139,672	147,172			7,500	5%
Charges for Services	1,060,000	1,060,000	901,300			(158,700)	-15%
Interfund	40,000	40,000	40,000			-	
Miscellaneous	170,005	170,005	146,680			(23,325)	-14%
Total Revenues	1,977,177	1,977,177	1,842,152			(135,025)	-7%
Personnel Services	14,777,598	14,777,598	15,185,673			408,075	3%
Materials & Services	2,403,187	2,403,187	2,268,806			(134,381)	-6%
Other	690,391	690,391	717,422			27,031	4%
Interfund	4,000	4,000	3,000			(1,000)	-25%
Capital Outlay	159,702	159,702	381,495			221,793	139%
Total Expenditures	18,034,878	18,034,878	18,556,396			521,518	3%
General Fund Subsidy \$	16,057,701	16,057,701	16,714,244			656,543	4%
FTE's	126.15	126.15	125.65			(0.50)	0%



Budget Analysis:

Overall revenue decreases \$135,025 (7%). Most significantly, revenue in the Civil program is reduced by \$210,000 as a result of a fewer foreclosure sales and reduced by \$21,325 in criminal records management revenue from the City of Cornelius as that is now captured in the 186-4060 (Sheriff's Office Contract Services). That reduction is offset by revenue increases for gun permits, alarm system permits and fingerprint fees of \$62,500 (8%) and an increase of \$11,800 relating to miscellaneous Sheriff's fees.

Expenditures increase \$521,518 (3%), including Personnel Services expenditures for salaries, PERS and health benefits. Materials & Services decrease \$134,381 (6%) due to a reduction in advertising costs associated with fewer foreclosures as mentioned above. Capital Outlay increases \$221,793 (139%) covering two new vehicles and the replacement costs of 17 existing vehicles.

Overall staffing levels decrease 0.50 FTE. This reflects a reduction of 1.00 FTE Jail Corporal (Mental Health Liaison) moving from Crime Prevention to the Jail and increasing a 0.50 FTE Administrative Specialist II in Crime Prevention to a 1.00 FTE to provide additional administrative support to that unit.

The General Fund subsidy increases \$656,543 (4%).

Jail 100-4030

The Sheriff's Office jail programs are supported by either the General Fund or other departmental revenues and are identified below:

1. **Administration (100-403005):** Provides administrative support to the jail.
2. **Jail Housing/Security (100-403010):** Provides classification and incarceration of inmates; facility security; meals, janitorial services and laundry services for the facility; provides mental health and substance abuse counseling; basic adult education and law library services to inmates.
3. **Intake & Release Services (100-403025):** Processes the booking of offenders; provides transportation of prisoners to and from other correctional facilities; provides court security services and coordinates the work-in-lieu of jail and electronic home monitoring programs.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 403005 Jail Administration	\$ 675,438	675,438	691,277			15,839	2%
100 403010 Jail Housing	13,112,389	13,112,389	14,042,167			929,778	7%
100 403025 Jail Intake and Release	8,696,778	8,696,778	9,131,853			435,075	5%
Total	22,484,605	22,484,605	23,865,297			1,380,692	6%
<i>by category</i>							
Intergovernmental	639,358	639,358	474,358			(165,000)	-26%
Charges for Services	59,000	59,000	59,000			-	
Interfund	2,687,040	2,687,040	3,310,525			623,485	23%
Miscellaneous	81,200	81,200	81,200			-	
Total Revenues	3,466,598	3,466,598	3,925,083			458,485	13%
Personnel Services	19,742,691	19,742,691	20,988,405			1,245,714	6%
Materials & Services	2,401,231	2,401,231	2,538,209			136,978	6%
Other	61,000	61,000	49,000			(12,000)	-20%
Interfund	168,683	168,683	168,683			-	
Capital Outlay	111,000	111,000	121,000			10,000	9%
Total Expenditures	22,484,605	22,484,605	23,865,297			1,380,692	6%
General Fund Subsidy \$	19,018,007	19,018,007	19,940,214			922,207	5%
FTE's	172.50	172.50	178.50			6.00	3%

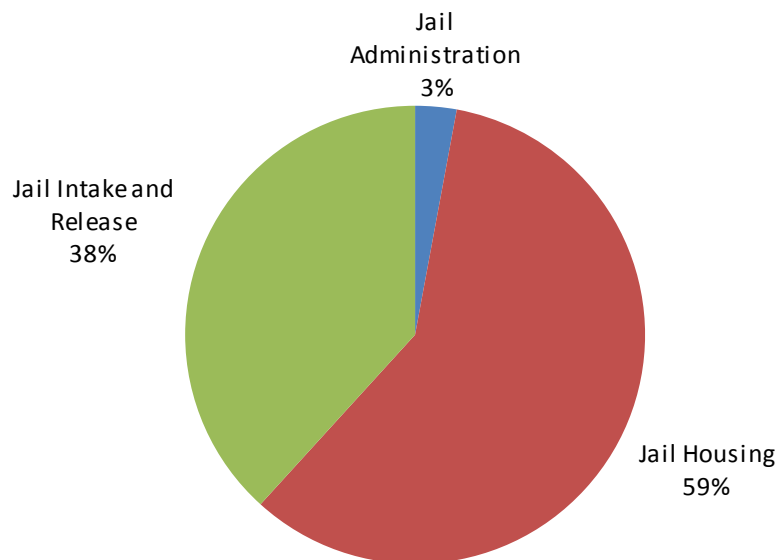
Budget Analysis:

The proposed County Jail budget for fiscal year 2015-16 includes a revenue increase of \$458,485 (13%). State Senate Bill 1145 funding, which provides for housing inmates locally to reduce the need for increased state prison beds, is increased \$623,485 (26%). That increase is offset by decreases in federal State Criminal Alien Assistance Program (SCAAP) funding of \$165,000 (73%). Revenue from the state Justice Reinvestment Program (HB 3194) is projected to remain essentially the same as the prior fiscal year. HB 3194 also provides funding to reduce state prison beds and is used for programming and other services to help reduce recidivism and increase public safety.

Expenditures increase \$1,380,692 (6%). Personnel Services increase \$1,245,714 (6%) and includes increases in staffing, salary, PERS and health benefits. Materials & Services increase \$136,978 (6%), due mainly to increased costs for contracted technical and maintenance services including food services for the jail and a pre-trial release program.

Staffing increases 6.00 FTE with the addition of 2.00 FTE Jail Deputies, 2.00 FTE Correction Sergeants, 1.00 FTE Sr. Program Educator and 1.00 FTE Jail Corporal moving into the Jail from Crime Prevention (100.4020). New positions will address security/safety issues that arise while distributing inmate meals and medical care and continue to help stabilize overtime costs.

The General Fund subsidy increases \$922,207 (5%). The overall General Fund subsidy to the Sheriff's Office (organization units 100-4010, 100-4020 and 100-4030) increases by \$1,565,920 (4%) as compared to FY 2014-15.



District Attorney 100-4510

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/reviews affidavits for search and arrest warrants, 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 Major Crimes Team and Crash Analysis and Reconstruction Team callouts and in child abuse cases as well as other after-hours assistance. The DA is also responsible for 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; and the establishment, modification and enforcement of child support judgments.

1. ***Child Support Enforcement (100-451005)***: This program establishes, modifies and enforces court-ordered minor child support judgments, including: interviewing witnesses, examining support payment records, preparing necessary legal documents, attending all child support court hearings, initiating Uniform Reciprocal Support Enforcement cases for possible criminal action. This program is also responsible for establishing paternity for cases that meet certain statutory guidelines and for establishing orders of support in those cases. This program is funded mainly by federal funds.
2. ***Criminal Prosecution (100-451010)***: This program conducts prosecution of felony and misdemeanor crimes, violations, major traffic offenses and restraining order violations occurring in Washington County; processes all probation revocation, extradition and criminal appeals. This program also prosecutes all juvenile crime in the County, gives advice to the juvenile department, reviews police and social service reports for juveniles, processes juvenile court actions involving criminal delinquency, child abuse or neglect and termination of parental rights. Support for the internal administrative functions and operations of the DA's office including reception, file room, routine correspondence and clerical relief is included in this unit along with the overall managerial control and direction. Finally, review and processing for all cases, including those handled through the County's special prosecution programs are included in this budget. The special programs include drug court, mental health court, early case resolution, DUII and domestic violence deferred sentencing programs.
3. ***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 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.
4. ***CAMI (Child Abuse Multidisciplinary Intervention (100-451020)***: In fiscal year 2012-13, this program, which houses dedicated state funding received from the state unitary assessment fund (ORS 137.290) that was formerly housed in organization unit 180-4520 (CAMI), was added to this fund. The 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.

Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 451005 Child Support Enforcement	\$ 1,123,809	1,123,809	1,283,840			160,031	14%
100 451010 Prosecution Services	7,888,444	7,888,444	8,308,182			419,738	5%
100 451015 Victim Assistance	657,345	657,345	768,508			111,163	17%
100 451020 Child Abuse Multi. Intervention (CAMI)	576,088	576,088	564,250			(11,838)	-2%
Total	10,245,686	10,245,686	10,924,780			679,094	7%
<i>by category</i>							
Intergovernmental	1,743,352	1,743,352	1,939,570			196,218	11%
Charges for Services	250,750	250,750	251,450			700	0%
Intradepartmental	125,523	125,523	128,725			3,202	3%
Miscellaneous	582,088	582,088	583,588			1,500	0%
Total Revenues	2,701,713	2,701,713	2,903,333			201,620	7%
Personnel Services	9,279,113	9,279,113	9,930,267			651,154	7%
Materials & Services	961,573	961,573	989,513			27,940	3%
Other	5,000	5,000	5,000			-	
Total Expenditures	10,245,686	10,245,686	10,924,780			679,094	7%
General Fund Subsidy \$	7,543,973	7,543,973	8,021,447			477,474	6%
FTE's	82.15	84.15	84.40			0.25	0%

Budget Analysis:

Revenue increases \$201,620 (7%). Intergovernmental revenue increases \$196,218 (11%) and includes additional funding for juvenile dependency proceedings (\$19,648). The proposed budget for fiscal year 2015-16 also continues to provide funding from Community Correction (organization unit 188-5510) for District Attorney costs associated with Drug Court.

Expenditures increase \$679,094 (7%). Personnel Services increase \$651,154 (7%) due to salaries, PERS and health benefits; proposed reclassifications; and a staffing increase. Materials & Services increase \$27,940 (3%) and include an additional \$15,000 for professional services expenditures in criminal cases.

Staffing levels increase by 2.25 FTE when compared to the Adopted FY 2014-15 budget. 2.00 FTE Administrative Specialist II added mid-year in FY 2014-15 to the Child Support Enforcement Program to assist with an increase in caseloads transferred from the state. A 0.75 FTE Victim Assistance Specialist is increased to 1.00 FTE to respond to the increased need for child abuse advocacy. In FY 2014-15 2.00 FTE Senior Administrative Specialist positions were reclassified to 2.00 Legal Administrative Specialist and 1.00 FTE Senior Program Educator was reclassified to 1.00 Senior Program Coordinator.

General Fund subsidy increases by \$477,474 (6%).

Juvenile 100-5010

The Juvenile Department has the responsibility to assure that any child coming within the jurisdiction of the juvenile court receives care, guidance and control-preferably in his/her own home to assure his/her welfare and the best interests of the public. The department also assists the juvenile court in assuring that when a child is removed from the control of his/her parents that care is secured which best meets the needs of the child.

1. **Basic Services (100-501005):** Conducts an investigation of every child brought before the juvenile court; represents the interests of the child when the case is heard in the juvenile court; furnishes information and assistance as the court requires and takes charge of any child before and after the hearing as may be directed by the court.
2. **Shelter Care (100-501010):** Provides for the care and supervision of the child in a neutral setting to obtain an evaluation that will provide the court with information regarding the needs of the child and the best way to meet those needs.
3. **Detention (100-501015):** Provides secure facilities for holding those children considered to be immediately endangering themselves or others and are alleged to have committed a major crime. These 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. Provides least restrictive alternative as required by law.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 501005 Basic Services	\$ 2,050,103	2,050,103	2,222,449			172,346	8%
100 501010 Shelter Care	1,513,789	1,513,789	1,609,021			95,232	6%
100 501015 Secure Detention	2,370,047	2,370,047	2,434,311			64,264	3%
100 501025 Home Detention	182,722	182,722	189,941			7,219	4%
Total	6,116,661	6,116,661	6,455,722			339,061	6%
<i>by category</i>							
Intergovernmental	12,000	12,000	10,000			(2,000)	-17%
Interfund	220,284	220,284	229,860			9,576	4%
Total Revenues	232,284	232,284	239,860			7,576	3%
Personnel Services	3,827,364	3,827,364	4,154,707			327,343	9%
Materials & Services	2,101,388	2,101,388	2,119,906			18,518	1%
Other	187,909	187,909	181,109			(6,800)	-4%
Total Expenditures	6,116,661	6,116,661	6,455,722			339,061	6%
General Fund Subsidy \$	5,884,377	5,884,377	6,215,862			331,485	6%
FTE's	36.00	36.00	39.00			3.00	8%

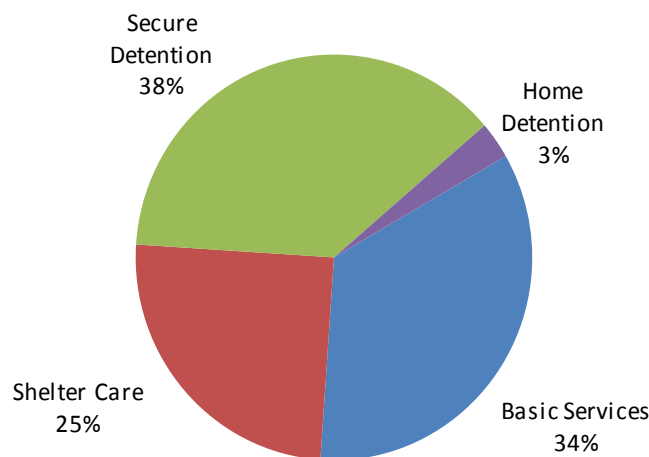
Budget Analysis:

Revenues increase \$7,576 (3%). This includes Interdepartmental revenue (\$229,860) from the Washington County Sheriff's Office to cover the costs of lodging youthful (ages 16 and 17) Measure 11 offenders that are now lodged in juvenile detention to ensure compliance with the federally-mandated Prison Rape Elimination Act.

Expenditures increase \$339,061 (6%). Personnel Services increase \$327,343 (9%) due to salaries, PERS and health benefits. Materials & Services increase \$18,518 (1%), primarily due to an increase in training and education, private mileage, dues and membership and professional services.

Staffing increases by 3.00 FTE. A 0.50 FTE Juvenile Counselor I is added to the Shelter Care program and a 0.50 FTE Juvenile Counselor I to the Custody Services program. A 1.00 FTE bilingual Senior Juvenile Counselor is added to the Hillsboro Region. A 1.00 FTE bilingual Juvenile Counselor I is added to give support to the regional and gang teams. Also requested is a 0.12 FTE temporary Juvenile Counselor I to support the overall needs of the Department. These additions will reduce temporary help expenditures and stabilize service levels.

The General Fund subsidy increases \$331,485 (6%).



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

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

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 503005 Juvenile Administration Program	\$ 1,373,272	1,373,272	1,287,203			(86,069)	-6%
<i>by category</i>							
Intradepartmental	244,081	244,081	208,961			(35,120)	-14%
Total Revenues	244,081	244,081	208,961			(35,120)	-14%
Personnel Services	1,363,722	1,363,722	1,266,568			(97,154)	-7%
Materials & Services	9,250	9,250	19,835			10,585	114%
Other	300	300	800			500	167%
Total Expenditures	1,373,272	1,373,272	1,287,203			(86,069)	-6%
General Fund Subsidy \$	1,129,191	1,129,191	1,078,242			(50,949)	-5%
FTE's	13.00	13.00	12.00			(1.00)	-8%

Budget Analysis:

Revenue, which comes from other Juvenile department special fund organization units to pay for the cost of administering those funds, decreases \$35,120 (14%).

Expenditures decrease \$86,069 (6%), due mainly to the decision to eliminate a vacant Juvenile Services Division Manager position. Expenditures for Materials & Services are increased by \$10,585 (114%), due to an increase in training and education, travel expense and private mileage. Other expenditures are unchanged and there is no Capital Outlay in the proposed fiscal year 2015-16 budget.

Staffing levels are reduced by 1 FTE, Juvenile Services Division Manager. There are no other changes to staffing levels.

The General Fund Subsidy decreases \$50,949 (5%). The total General Fund subsidy for the Juvenile department (organization units 100-5010 and 100-5030) increases \$280,536 (4%) as compared to FY 2014-15.

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

1. **Jail Health Care (100-702005):** Provides financial activities in support of Jail Health Care.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 702005 Jail Health Care Program	\$ 4,734,310	4,734,310	4,718,562			(15,748)	0%
<i>by category</i>							
Miscellaneous	6,100	6,100	10,000			3,900	64%
Total Revenues	6,100	6,100	10,000			3,900	64%
Personnel Services	6,299	6,299	8,877			2,578	41%
Materials & Services	4,728,011	4,728,011	4,709,685			(18,326)	0%
Total Expenditures	4,734,310	4,734,310	4,718,562			(15,748)	0%
General Fund Subsidy \$	4,728,210	4,728,210	4,708,562			(19,648)	0%

Budget Analysis

Revenues, which are co-payments from inmates for medical services, are increased by \$3,900 (64%) for fiscal year 2015-16.

Expenditures increase \$15,748 less than 1% and reflect: 1) the base cost of the contract with a new service provider (NaphCare), which is based on results of a Request for Proposals (RFP) process and 2) additional funding to provide for costs incurred by the current service provider that exceed the aggregate cap of the contract for FY 14-15. This budget request includes items in the RFP that add services, an electronic medical records system and provide for staffing increases. Personnel Services increase slightly for temporary help costs associated with medical records, vendor policies and treatment protocol review.

There are no FTE in this organization unit. General Fund subsidy increases \$19,648, less than 1%.

In recent years the actual costs of Jail Health Care have remained essentially flat FY 2009-10 (\$3.9 m); FY 2010-11 (\$3.8 million); FY 2011-12 (\$4.0 million); FY 2012-13 (\$3.9 million) and FY 2013-14 (\$3.9 million). FY 2014-15 has experienced a number of inmates with severe medical needs which has increased cost estimates. Through February 2015 the County has saved approximately \$99,500 due to the Affordable Care Act payment of eligible inmate hospitalization costs.

The Washington County Justice Court is the last of four (4) justice courts established in 1915, is the only court administered by the County and provides services in connection with civil and criminal actions. The court is administered 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.

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

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 801005 Justice Court Program	\$ 785,114	785,114	799,033			13,919	2%
<i>by category</i>							
Charges for Services	55,000	55,000	50,000			(5,000)	-9%
Fines & Forfeitures	1,815,000	1,815,000	1,815,000			-	
Miscellaneous	1,000	1,000	1,000			-	
Total Revenues	1,871,000	1,871,000	1,866,000			(5,000)	0%
Personnel Services	732,884	732,884	753,203			20,319	3%
Materials & Services	51,730	51,730	45,330			(6,400)	-12%
Interfund	500	500	500			-	
Total Expenditures	785,114	785,114	799,033			13,919	2%
General Fund Subsidy \$	(1,085,886)	(1,085,886)	(1,066,967)			18,919	-2%
FTE's	8.00	8.00	8.00			-	

Budget Analysis:

Revenue decreases \$5,000 less than 1% as compared to fiscal year 2014-15.

Expenditures increase \$13,919 (2%) and include Personnel Services increases of \$20,319 (3%) relating to salaries, PERS and health benefits that are somewhat offset by a decrease of \$6,400 (12%) for Materials & Services that includes reduced costs for professional, interpreters and Pro Tem judge services.

Staffing levels are unchanged and Justice Court's contribution to the General Fund (net of revenue less operating expenditures) is decreased \$18,919 (2%).

The County Law Library was established in 1926. The purpose of the Law Library, which is under the administrative direction of the presiding judge of the circuit court, is to provide legal reference materials and research assistance to the courts, judges, District Attorney, County Counsel, litigants, attorneys and the general public. The Law Library acquires, maintains and makes available legal research and reference materials for its patrons. The Law Library provides photocopy, legal microfilm, legal microfiche, fax and computer assisted legal research services on a fee-for-service basis. Monies in excess of current operational needs will be used to meet space and capital needs of the Law Library.

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

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
176 851005 Law Library Program	\$ 1,501,057	1,501,057	1,423,329			(77,728)	-5%
<i>by category</i>							
Charges for Services	361,225	361,225	372,650			11,425	3%
Miscellaneous	5,671	5,671	5,227			(444)	-8%
Total Revenues	366,896	366,896	377,877			10,981	3%
Personnel Services	266,146	266,146	274,465			8,319	3%
Materials & Services	97,800	97,800	79,160			(18,640)	-19%
Interfund	97,893	97,893	101,440			3,547	4%
Operating Transfers Out	17,791	17,791	17,529			(262)	-1%
subtotal	479,630	479,630	472,594			(7,036)	-1%
Contingency	1,021,427	1,021,427	950,735			(70,692)	-7%
Total Expenditures	1,501,057	1,501,057	1,423,329			(77,728)	-5%
Revenues under expenditures	(1,134,161)	(1,134,161)	(1,045,452)			88,709	-8%
Beginning Fund Balance	1,134,161	1,134,161	1,045,452			(88,709)	-8%
Ending Fund Balance \$	-	-	-			-	
FTE's	3.00	3.00	3.00			-	

Budget Analysis:

Revenues increase \$10,981 (3%). Law Library revenues are derived primarily from a biennial legislative appropriation to the Oregon Judicial Department (OJD) and a Chief Justice distribution to the county law libraries. OJD has requested a 3% increase in revenues from the Legislature for county law libraries. This revenue is supplemented by interest income and copy charges.

Expenditures decrease \$7,036 (1%). Personnel Services increase \$8,319 (3%). Interfund expenditures increase \$3,547 (4%) due to a 6% increase in the Cost Allocation Plan, which now includes internal legal charges. Materials & Services decrease \$18,640 (19%) and Operating Transfers Out decrease \$262 (2%). Funds set aside for future use in Contingency are reduced by \$70,692 (7%). There is no Capital Outlay in the proposed fiscal year 2015-16 budget.

The Law Library beginning fund balance for FY 2015-16 is estimated to be \$1,045,452, which represents an 8% decrease. The Law Library reserve fund was designed to meet fixed expenses and expected levels of services in the event that the legislature and the OJD make further cuts to county law libraries. Revenues from FY 2008-09 to FY 2013-14 have been reduced 22%.

District Patrol

Law Enforcement Services 182-4020

This budget houses the operating budget for the Enhanced Sheriff's Patrol District. 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 Fund) that is listed in the service district section of this budget document.

1. **Patrol Operations (182-402005):** The program prevents and responds to criminal activity by motor patrol; 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.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
182 402005 Patrol Operations	\$ 22,729,037	22,729,037	23,968,221			1,239,184	5%
<i>by category</i>							
Charges for Services	21,000	21,000	165,400			144,400	688%
Miscellaneous	22,708,037	22,708,037	23,802,821			1,094,784	5%
Total Revenues	22,729,037	22,729,037	23,968,221			1,239,184	5%
Personnel Services	16,226,271	16,226,271	17,160,709			934,438	6%
Materials & Services	1,599,312	1,599,312	1,621,903			22,591	1%
Other	978,838	978,838	1,118,331			139,493	14%
Interfund	3,410,640	3,410,640	3,595,644			185,004	5%
Capital Outlay	513,976	513,976	471,634			(42,342)	-8%
subtotal	22,729,037	22,729,037	23,968,221			1,239,184	5%
Contingency	-	-	-			-	
Total Expenditures	22,729,037	22,729,037	23,968,221			1,239,184	5%
Revenues over (under) expenditures	-	-	-			-	
Beginning Fund Balance	-	-	-			-	
Ending Fund Balance \$	-	-	-			-	
FTE's	131.60	131.60	136.60			5.00	4%

Budget Analysis:

Fiscal year 2015-16 is the third year of a five-year local option property tax levy that was passed by the voters in November of 2012. The levy rate of \$0.68 per \$1,000 of assessed value supplements the Enhanced Sheriff's Patrol District (ESPD) permanent tax levy of \$0.64 per \$1,000 of assessed value. See organization unit 210-1690 Enhanced Sheriff's Patrol District (ESPD) for further information.

Revenue increases \$1,239,184 (5%). This reflects an increase of \$1,094,784 (5%) in the transfer from the ESPD Organization Unit 210-1680 to support District Patrol activity and additional fee-based revenue of \$144,400.

Expenditures increase \$1,239,184 (5%). Personnel Services increase \$934,438 (6%) for costs relating to salaries, PERS, health benefits and the addition of 5.00 FTE. Overtime is increased to accommodate related fee-based activity (off-set by above mentioned revenues). Materials & Services increase slightly by \$22,591 (1%). Other Expenditures increase \$139,493 (14%) to cover increased 911 dispatch center expenses. Those increases are offset by a \$42,342 (8%) reduction in costs for replacement vehicles in Capital Outlay.

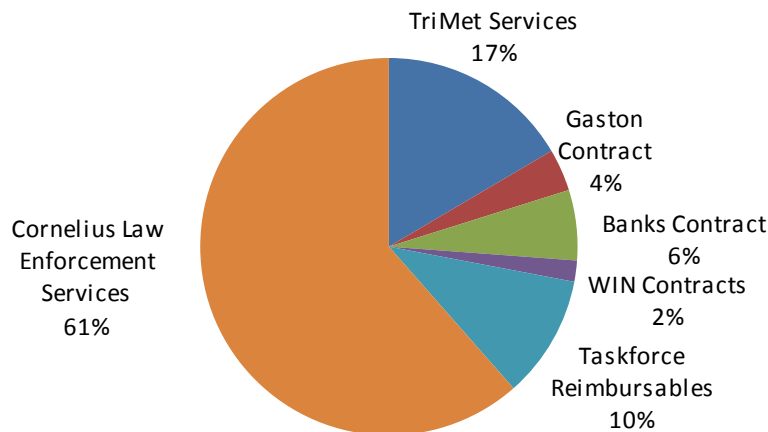
Staffing, for the proposed FY 2015-16 District Patrol budget, increases by 5.00 FTE. This includes a 1.00 FTE Information Systems Analyst II and 1.00 FTE Information Systems Analyst I to provide crime data analysis and technical support; 2.00 FTE Deputies and 1.00 FTE Administrative Specialist II to provide enforcement and support.

There is no beginning fund balance or Contingency in the FY 2015-16 budget. All funding outside of operating expenditures transferred to District Patrol is housed in Organization Unit 210-1690, the District's fiscal accounting entity.

Sheriff's Contract Services 186-4060

This budget houses Sheriff's Office contract-for-service programs. Services are provided to specific geographic areas of the County with accompanying funding from the various government jurisdictions or organizations desiring those services.

1. **TriMet (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 houses expenditures and revenues for Sheriff's Office law enforcement services provided via contract to the city of Gaston.
3. **Banks (186-406035)**: This program houses expenditures and revenues for Sheriff's Office law enforcement services provided via contract to the city of Banks.
4. **Westside Interagency Narcotics (WIN) (186-406050)**: This program houses forfeiture revenues and expenditures dedicated to the WIN team and Regional Organized Crime and Narcotics (ROCN) enforcement activities.
5. **Taskforce Reimbursable (186-406060)**: This program houses revenues and expenditures for various Sheriff's Office task forces where specific costs are reimbursable.
6. **Cornelius Law Enforcement Services (186-406065)**: Beginning in fiscal year 2014-15, this program houses expenditures and revenues for the Sheriff's Office law enforcement services provided via contract to the city of Cornelius.



Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
186 406005 TriMet Services	\$ 288,961	420,250	549,536			129,286	31%
186 406030 Gaston Contract	118,378	118,378	120,226			1,848	2%
186 406035 Banks Contract	197,101	197,101	200,510			3,409	2%
186 406050 WIN Contracts	60,000	60,000	60,000			-	
186 406060 Taskforce Reimbursables	300,000	300,000	350,000			50,000	17%
186 406065 Cornelius Law Enforcement Se	2,017,502	2,017,502	2,043,797			26,295	1%
Total	2,981,942	3,113,231	3,324,069			210,838	7%
<i>by category</i>							
Charges for Services	2,571,942	2,703,231	2,864,069			160,838	6%
Intradepartmental	50,000	50,000	60,000			10,000	20%
Miscellaneous	360,000	360,000	400,000			40,000	11%
Total Revenues	2,981,942	3,113,231	3,324,069			210,838	7%
Personnel Services	2,169,662	2,293,578	2,539,158			245,580	11%
Materials & Services	446,416	453,789	669,261			215,472	47%
Other	132,081	132,081	115,650			(16,431)	-12%
Interfund	218,783	218,783	-			(218,783)	-100%
Capital outlay	15,000	15,000	-			(15,000)	-100%
Total Expenditures	2,981,942	3,113,231	3,324,069			210,838	7%
Revenues over (under) expenditures	-	-	-			-	
Beginning Fund Balance	-	-	-			-	
Ending Fund Balance \$	-	-	-			-	
FTE's	17.00	18.00	19.00			1.00	6%

Budget Analysis:

Revenues increase \$210,838 (7%) and are primarily due to an increase of \$160,838 (6%) in Charges for Services for the costs of providing law enforcement and other contracted services. Those costs are determined by a formula developed by the Sheriff's Office that calculates the full cost of providing those services.

Expenditures increase \$210,838 (7%) and reflect the costs for providing contracted services. Personnel Services increase \$245,580 (11%) related to salaries, PERS, health benefits and increased staffing; Materials & Services increase \$215,472 (47%); and these increases are off-set by reductions in Other \$16,431 (12%); Interfund \$218,783 (100%) and Capital Outlay \$15,000 (100%).

Staffing is increased by 1.00 FTE Sergeant working under the TriMet contract to provide supervisory services.

There is no beginning fund balance or Contingency in the proposed FY 2015-16 budget.

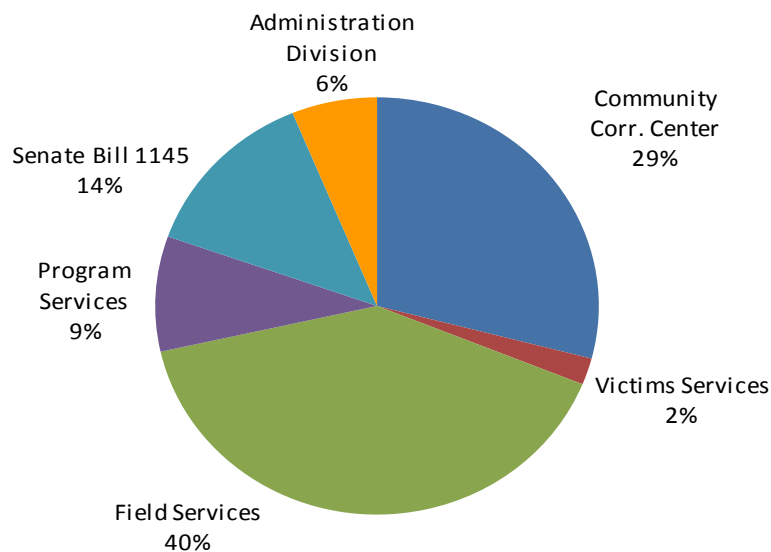
This page intentionally left blank.

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

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 monitors and supervises all employment, passes and other outside activities and maintains accurate documentation, data, reports and files on all residents.
2. **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 and provides:
 - A graduated system of offender supervision treatment, and sanctions
 - Minimal progression of offenders into the system
 - Efficient movement of offenders out of the system
3. **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. **Victims' Services (188-551025):** Provides coordination of the County's center for victims' services.
5. **Administration Division (188-551030):** This division is responsible for 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; and manages fiscal activities, personnel, payroll and management information systems.

Community Corrections 188-5510

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
188 551005 Community Corr. Center	\$ 4,833,093	4,833,093	5,224,782			391,689	8%
188 551010 Field Services	5,942,889	6,004,243	7,255,200			1,250,957	21%
188 551015 Program Services	1,429,829	1,368,475	1,603,304			234,829	17%
188 551025 Victims Services	290,172	290,172	369,638			79,466	27%
188 551030 Administration Division	2,859,321	2,859,321	3,522,406			663,085	23%
Total	15,355,304	15,355,304	17,975,330			2,620,026	17%
<i>by category</i>							
Intergovernmental	10,799,919	10,799,919	13,110,042			2,310,123	21%
Charges for Services	827,500	827,500	826,000			(1,500)	0%
Interdepartmental	120,000	120,000	90,000			(30,000)	-25%
Miscellaneous	49,439	49,439	37,124			(12,315)	-25%
Operating Transfers In	2,540,745	2,540,745	2,606,481			65,736	3%
Total Revenues	14,337,603	14,337,603	16,669,647			2,332,044	16%
Personnel Services	8,368,900	8,430,254	9,581,989			1,151,735	14%
Materials & Services	2,489,561	2,428,207	2,708,114			279,907	12%
Other	3,800	3,800	2,800			(1,000)	-26%
Interfund	4,454,043	4,454,043	5,642,927			1,188,884	27%
Capital outlay	39,000	39,000	39,500			500	1%
subtotal	15,355,304	15,355,304	17,975,330			2,620,026	17%
Contingency	-	-	-			-	
Total Expenditures	15,355,304	15,355,304	17,975,330			2,620,026	17%
Revenues under expenditures	(1,017,701)	(1,017,701)	(1,305,683)			(287,982)	28%
Beginning Fund Balance	1,017,701	1,017,701	1,305,683			287,982	28%
Ending Fund Balance \$	-	-	-			-	
FTE's	77.25	78.25	87.75			9.50	12%



Budget Analysis:

Revenue increases \$2,332,044 (16%) to \$16,669,647 due primarily to an increase in the state Department of Corrections (DOC) grant-in-aid allocation, House Bill 3194 and Operating Transfers In.

Expenditures increase \$2,620,026 (17%) in direct relation to funding from the Department of Corrections due to increases in the county felony offender population under supervision. Personnel Services are increased \$1,151,735 (14%) and Materials & Services increase \$279,907 (12%). Interfund expenditures increase \$1,188,884 (27%) and include an increase in the transfer to the Washington County Sheriff's office for SB 1145 beds \$623,485 (26%); increased costs from the County cost allocation plan \$103,014 (7%); expenditures for facility improvements at the Community Corrections Center (\$100,000); remodel of the Parole and Probation office (\$299,323) and relocation of the Center for Counseling and Victims' Services (\$40,000). Expenditures related to HB 3194 will continue to be used for Community Corrections Integrated Re-Entry Supervision and Services (IRISS) program, designed to hold offenders accountable while reducing recidivism and the need to build additional prison beds.

Overall staffing levels increase by 10.5 full-time equivalent (FTE) when compared to the adopted fiscal year 2014-15 budget. During FY 2014-15, 1.0 FTE Probation and Parole Officer II was added. In the proposed FY 2015-16 budget a 4.0 FTE Probation and Parole Officer II, 2.0 Community Corrections Case Monitors, 2.0 FTE Administrative Specialist II, 1.0 FTE Probation and Parole Supervisor and a 1.0 Community Correction Specialist are added. One Administration Specialist II is reduced by 0.25 FTE, and one 0.25 Mental Health Specialist I position is eliminated.

Beginning fund balance increases \$287,982 to \$1,305,683 (28%) and there is no Contingency in the proposed budget for FY 2015-16.

Juvenile Grants 196-5040

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. Its goal 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.

1. ***Diversion (196-504005)***: This program is designed to reduce the population of delinquent youth committed to the state’s training schools. The state will attain their goal by instituting training school 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 state training schools.
2. ***Flexible Funds (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 to support removal of road litter by juvenile clients, whose work is credited to make restitution payments to victims of juvenile crime.
4. ***Harkins House 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.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
196 504005 Diversion	\$ 721,583	721,583	744,046			22,463	3%
196 504015 Flex Funds (Juvenile)	50,140	50,140	50,140			-	
196 504020 Juvenile Restitution	40,000	40,000	40,000			-	
196 504040 Harkins House Donations	10,000	10,000	14,000			4,000	40%
Total	821,723	821,723	848,186			26,463	3%
<i>by category</i>							
Intergovernmental	708,395	708,395	729,324			20,929	3%
Miscellaneous	12,000	12,000	10,000			(2,000)	-17%
Total Revenues	720,395	720,395	739,324			18,929	3%
Personnel Services	553,503	553,503	520,928			(32,575)	-6%
Materials & Services	172,829	172,829	238,985			66,156	38%
Other	29,566	29,566	26,621			(2,945)	-10%
Interfund	65,825	65,825	61,652			(4,173)	-6%
subtotal	821,723	821,723	848,186			26,463	3%
Contingency	-	-	-			-	
Total Expenditures	821,723	821,723	848,186			26,463	3%
Revenues under expenditures	(101,328)	(101,328)	(108,862)			(7,534)	7%
Beginning Fund Balance	101,328	101,328	108,862			7,534	7%
Ending Fund Balance \$	-	-	-			-	
FTE's	5.50	5.50	5.00			(0.50)	-9%

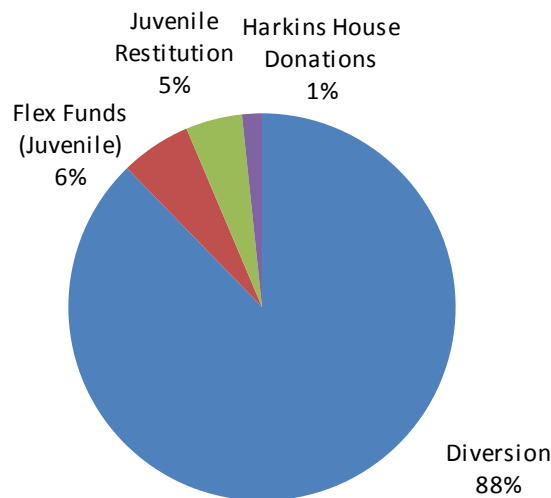
Budget Analysis:

The proposed Juvenile Grants budget for fiscal year 2015-16 is essentially a status quo budget with little change in revenues, expenditures and staffing levels as compared to FY 2014-15. Revenue is slightly increased as a result of state funding levels by \$13,929 (2%) and \$5,000 (1%) due to the Redirect Police Mentorship Donation.

Personnel Services decrease \$32,575 (6%) as a result of staffing modifications. Materials & Services increases \$66,156 (38%) to provide for an increased range of services that include counseling and educational support.

Overall staffing levels are unchanged.

Beginning fund balance (\$108,862) increases by \$7,534 (7%). There is no Contingency in the proposed budget.



Conciliation Services operates as an arm of the Juvenile Department, providing custody services to the circuit court when children are subjects of domestic relations conflicts. Counseling is provided to any individual for issues concerning marriage and divorce. 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.

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

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
197 502005 Conciliation Program	\$ 592,975	592,975	629,740			36,765	6%
<i>by category</i>							
Licenses & Permits	33,000	33,000	34,200			1,200	4%
Intergovernmental revenues	519,357	519,357	519,357			-	
Charges for Services	5,000	5,000	4,000			(1,000)	-20%
Miscellaneous	5,000	5,000	6,200			1,200	24%
Total Revenues	562,357	562,357	563,757			1,400	0%
Personnel Services	403,833	403,833	452,004			48,171	12%
Materials & Services	41,934	41,934	68,884			26,950	64%
Interfund	147,208	147,208	108,852			(38,356)	-26%
subtotal	592,975	592,975	629,740			36,765	6%
Contingency	-	-	-			-	
Total Expenditures	592,975	592,975	629,740			36,765	6%
Revenues under expenditures	(30,618)	(30,618)	(65,983)			(35,365)	116%
Beginning Fund Balance	30,618	30,618	65,983			35,365	116%
Ending Fund Balance \$	-	-	-			-	
FTE's	4.00	4.00	4.00			-	

Budget Analysis:

Revenue increases \$1,400 less than 1% due to a new fee for high conflict parenting classes that began in fiscal year 2014-15 and continues into FY 2015-16.

Expenditures increase \$36,765 (6%). Personnel Services increases \$48,171 (12%) for staffing changes, cost of living, PERS and health benefits. Materials & Services increase \$26,950 (64%) relating to an increase in professional services.

Temporary staffing increases are due to the creation of a 0.50 FTE temporary Conciliation Counselor. This temporary position was created due to the elimination of the Juvenile Services Division Manager who spent 0.50 FTE of their time supporting Conciliation Services.

Beginning fund balance \$65,983 increases \$35,365 (116%) as compared to FY 2014-15. There is no Contingency in the proposed budget.

Since fiscal year 1994-95, the state of Oregon has mandated that counties provide security for local state court facilities. Responsibility for planning/administering the court security programs rests with local court security committees and funding comes from a portion of the County assessments that are attached to fines as imposed by the circuit and justice courts. These services primarily include metal detectors, x-ray machines and security staff at the entrances to the Justice Services Building, Juvenile Services Building and County Courthouse. Services are currently provided via agreement with a contract-for-service provider.

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

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
202 404005 Court Security Fund Prgrm	\$ 655,287	655,287	841,928			186,641	28%
<i>by category</i>							
Fines & Forfeitures	275,000	275,000	275,000			-	
Total Revenues	275,000	275,000	275,000			-	
Materials & Services	437,367	437,367	447,992			10,625	2%
Interfund	3,203	3,203	6,494			3,291	103%
Capital outlay	-	-	130,000			130,000	
subtotal	440,570	440,570	584,486			143,916	33%
Contingency	214,717	214,717	257,442			42,725	20%
Total Expenditures	655,287	655,287	841,928			186,641	28%
Revenues under expenditures	(380,287)	(380,287)	(566,928)			(186,641)	49%
Beginning Fund Balance	380,287	380,287	566,928			186,641	49%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis

Revenue is unchanged as compared to fiscal year 2014-15 and is from the state, which is the sole source of revenue for this organization unit.

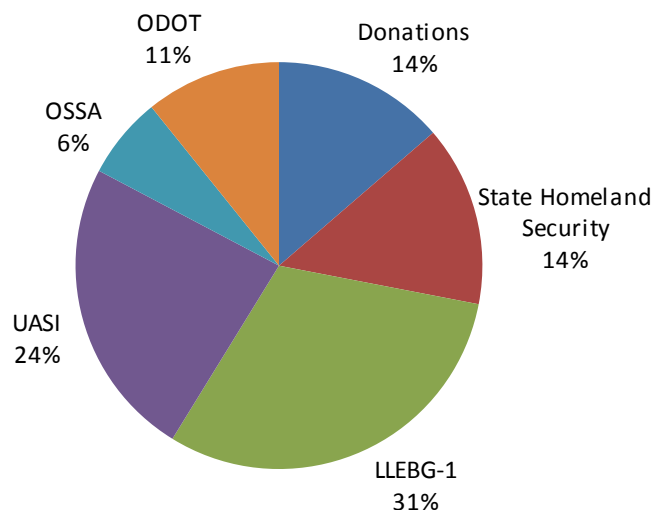
Expenditures increase \$143,916 (33%) due to increased Materials & Services expenditures relating to the costs of entrance security equipment at the Juvenile Services Building, Justice Services Building and County Courthouse.

Beginning fund balance increases \$186,641 (49%) to \$566,928. Contingency increases \$42,725 (20%) within the proposed FY 2015-16 budget as compared to \$214,717 budgeted for FY 2014-15.

Grants & Donations 224-4050

This fund houses the Sheriff's Office 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.

1. **Donations (224-405025):** This program houses donations 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 of other county agencies.
3. **Citizen Corps (224-405031):** Citizen Corps is a federally funded program providing financial support for Washington County's citizen preparedness projects.
4. **Local Law Enforcement Block Grant (224-405035):** This is a federally funded program providing financial support for various law enforcement programs, services and equipment.
5. **Urban Area Security Initiative (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.
6. **Oregon State Sheriff's Association (OSAA) (405050):** This program is the accounting entity for grant-funded programs providing financial support for DUII and seatbelt enforcement efforts. These funds are derived from the Oregon State Sheriff's Association.
6. **Oregon Department of Transportation (ODOT) (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.



Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
224 405025 Donations	\$ 285,554	285,554	285,554			-	
224 405030 State Homeland Security	300,000	300,000	300,000			-	
224 405035 LLEBG-1	641,844	641,844	641,844			-	
224 405045 UASI	717,161	717,161	500,000			(217,161)	-30%
224 405050 OSSA	135,454	135,454	135,454			-	
224 405055 ODOT	225,326	225,326	225,326			-	
Total	2,305,339	2,305,339	2,088,178			(217,161)	-9%
<i>by category</i>							
Intergovernmental	2,019,785	2,019,785	1,802,624			(217,161)	-11%
Miscellaneous	285,554	285,554	285,554			-	
Total Revenues	2,305,339	2,305,339	2,088,178			(217,161)	-9%
Personnel Services	412,633	412,633	302,624			(110,009)	-27%
Materials & Services	1,617,152	1,617,152	1,510,000			(107,152)	-7%
Other	275,554	275,554	275,554			-	
subtotal	2,305,339	2,305,339	2,088,178			(217,161)	-9%
Contingency	-	-	-			-	
Total Expenditures	2,305,339	2,305,339	2,088,178			(217,161)	-9%
Revenues over expenditures	-	-	-			-	
Beginning Fund Balance	-	-	-			-	
Ending Fund Balance \$	-	-	-			-	
FTE's	1.00	1.00	-			(1.00)	-100%

Budget Analysis:

Revenues decrease \$217,161 (11%), due to a reduction in Urban Area Security Initiative (UASI) grant funding. Revenue in other programs is relatively unchanged.

Expenditures decrease \$217,161 (11%), due to reduction of UASI grant funding including 1.0 FTE Emergency Management Coordinator (limited duration position) as well as funding for one-time equipment purchases. Expenditures in other spending categories remain at fiscal year 2014-15 levels.

Staffing is reduced by 1.0 FTE Emergency Management Coordinator (limited duration position).

No Contingency is budgeted for in this fund in the proposed FY 2015-16 budget.

This page intentionally left blank.

Jail Commissary 226-4030

Budget Detail

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

1. *Jail Commissary (226-403035)*: This accounts for all financial activities related to this fund.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
226 403035 Jail Commissary	\$ 740,945	740,945	741,888			943	0%
<i>by category</i>							
Miscellaneous	417,100	417,100	392,100			(25,000)	-6%
Total Revenues	417,100	417,100	392,100			(25,000)	-6%
Personnel services	215,088	215,088	222,935			7,847	4%
Materials & Services	51,450	51,450	70,450			19,000	37%
Other	-	-	100			100	
Interfund	3,006	3,006	21,686			18,680	621%
Capital outlay	15,000	15,000	15,000			-	
subtotal	284,544	284,544	330,171			45,627	16%
Contingency	456,401	456,401	411,717			(44,684)	-10%
Total Expenditures	740,945	740,945	741,888			943	0%
Revenues under expenditures	(323,845)	(323,845)	(349,788)			(25,943)	8%
Beginning Fund Balance	323,845	323,845	349,788			25,943	8%
Ending Fund Balance \$	-	-	-			-	
FTE's	2.00	2.00	2.00			-	

Budget Analysis:

Jail Commissary revenue is used to provide inmate services, including mentoring, GED testing and library services. Revenue decreases \$25,000 (6%) due to changes in FCC regulations impacting the jail vendor for inmate telephones, resulting in lower inmate telephone commissions. Other revenue is unchanged from fiscal year 2014-15.

Expenditures increase \$45,627 (16%) and reflect increases in salaries, PERS and health benefits. Materials & Services increase \$19,000 (37%) and include \$4,000 for books and an additional \$15,000 for contracted professional services that will support inmate mentoring. Interfund expenditures increase \$18,680 (621%) due to an increase in charges from the Countywide Indirect Cost Plan charges. This increase is related to the addition of staff in FY 2014-15

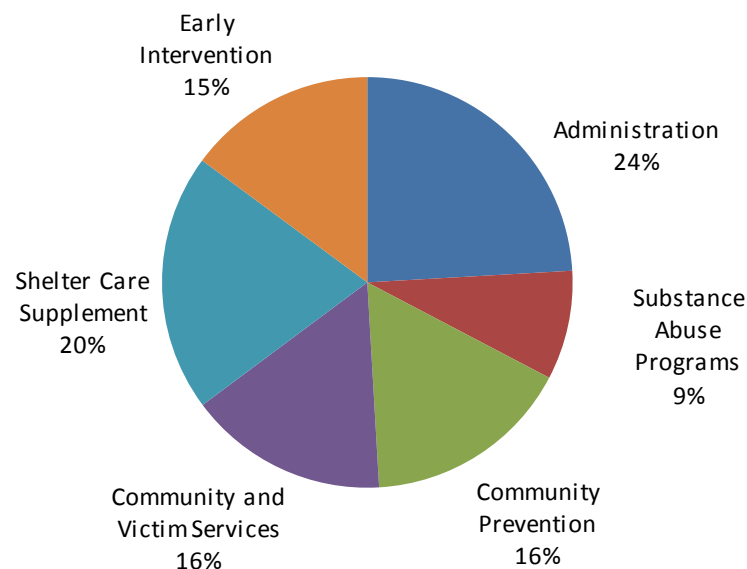
Staffing levels are unchanged.

Beginning fund balance increases \$25,943 (8%) to \$349,788 and Contingency decreases \$44,684 (10%) to \$411,717 and is set aside to provide for future needs.

Juvenile High Risk Prevention Funds 228-5050

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.

1. **Program Administration (228-505005):** This program houses reserve (Contingency) funds, indirect costs 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 (228-505010):** Provides funding for contracted prevention services in schools and private non-profit organizations.
3. **Substance Abuse (228-505015):** Provides drug and alcohol evaluation and treatment services to high-risk youth.
4. **Community and Victim Services (228-505020):** This program augments existing County victim's 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 shelter and evaluation services in the County's Juvenile Shelter Care facility. This program provides the additional funds needed to expand shelter care operations from 14 to 24 beds.
6. **Early Intervention (228-505030):** This program augments 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.



Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
228 505005 Administration	\$ 393,970	393,970	514,525			120,555	31%
228 505010 Community Prevention	349,969	349,969	349,969			-	
228 505015 Substance Abuse Programs	127,700	127,700	183,530			55,830	44%
228 505020 Community and Victim Service:	288,874	288,874	335,901			47,027	16%
228 505025 Shelter Care Supplement	490,941	490,941	433,621			(57,320)	-12%
228 505030 Early Intervention	311,896	311,896	317,839			5,943	2%
Total	1,963,350	1,963,350	2,135,385			172,035	9%
<i>by category</i>							
Intergovernmental	1,856,036	1,856,036	1,890,092			34,056	2%
Miscellaneous	15,000	15,000	77,000			62,000	413%
Total Revenues	1,871,036	1,871,036	1,967,092			96,056	5%
Personnel Services	875,583	875,583	1,003,104			127,521	15%
Materials & Services	940,488	940,488	986,870			46,382	5%
Interfund	147,279	147,279	139,911			(7,368)	-5%
Capital outlay	-	-	5,500			5,500	
subtotal	1,963,350	1,963,350	2,135,385			172,035	9%
Contingency	-	-	-			-	
Total Expenditures	1,963,350	1,963,350	2,135,385			172,035	9%
Revenues under expenditures	(92,314)	(92,314)	(168,293)			(75,979)	82%
Beginning Fund Balance	92,314	92,314	168,293			75,979	82%
Ending Fund Balance \$	-	-	-			-	
FTE's	10.50	10.50	10.50			-	

Budget Analysis:

Revenue increases \$96,056 (5%). State juvenile crime prevention funding increases \$45,929 (6%), federal funding for the Shelter Care program remains the same at \$450,000, federal funding (Title IV-E) that is also targeted for the Shelter Care program is budgeted at \$150,000, a \$500 small grant from Annie's Grants for Gardens for the Shelter Care program, the Juvenile Drug Court grant remains the same at \$113,000 and the new Reclaiming Futures federal grant is budgeted at \$65,000. The increases are offset by the loss of the Juvenile Accountability Block Grant funding and some Oregon Research Institute grant funding.

Expenditures increase \$172,035 (9%). Personnel Services increase \$127,521 (15%) due to staffing changes, salaries, PERS and health benefits. Materials & Services are increased by \$46,382 (5%) due to primarily to increases in funds distributed for professional services. Interfund expenditures decrease \$7,368 (5%), reflecting reduced cost allocation plan expenditures. The cost of the community services utility trailer (\$5,500) for work crews will be paid for out of JCP (Juvenile Crime Prevention) basic services and materials budget.

Staffing levels are increased by 0.50 FTE Temporary Juvenile Counselor II, which is a limited duration grant funded position through the Reclaiming Futures grant and a 1.00 FTE Juvenile Counselor II was promoted from a Juvenile Counselor I at the Shelter.

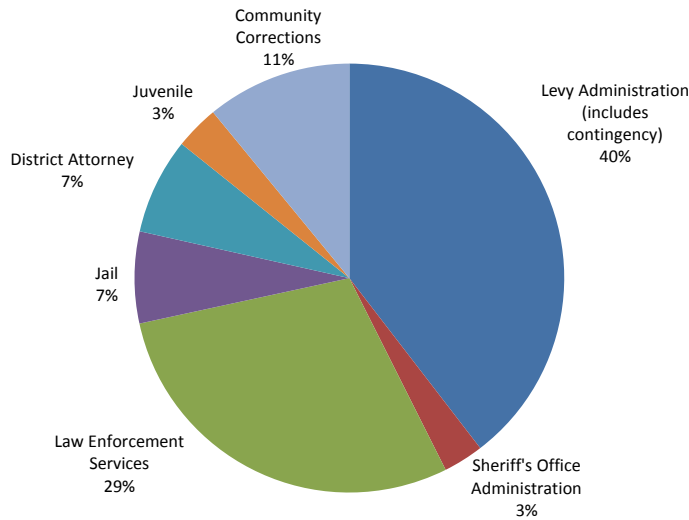
There is no Contingency in this budget. Beginning fund balance is increased from \$92,314 in FY 2014-15 to \$168,293 (82%) in the proposed FY 2015-16 budget.

LOCAL OPTION LEVY FUND 234

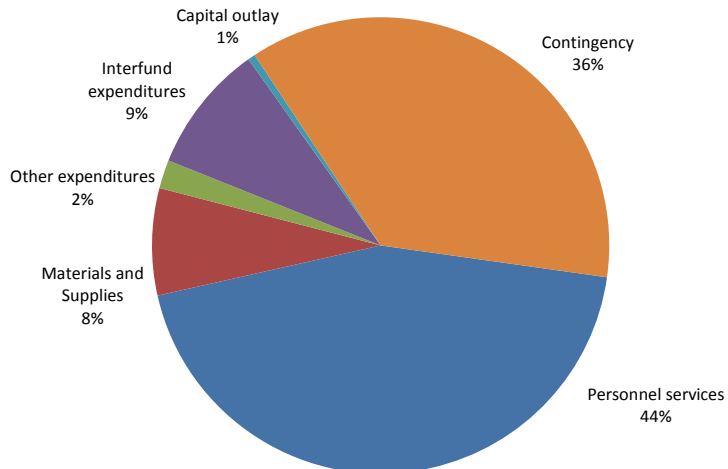
Consistent with the approach used in the General and Road fund budgets, all of the organization units in the local option levy (LOL) fund will require resources from the levy fund to balance their respective budgets. The LOL Administration organization unit (234-1690) is the central fiscal entity for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

The current levy is authorized for five fiscal years (2011-12 through 2015-16) at a fixed rate of \$0.42 per \$1,000 of assessed value. These funds are dedicated to improving/restoring service levels in existing county public safety and justice programs. Details of levy service commitments can be found in the Board approved levy document entitled Proposal for a five-year local option levy fiscal year's 2011-16, adopted by the Board on May 25, 2010.

Expenditures by Org Unit



Expenditures by Category



OVERVIEW

Fund/Org Unit/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
234 1690 Administration	\$ 21,546,666	21,546,666	22,523,764			977,098	5%
234 4010 Sheriff's Administration	-	-	-			-	0%
234 4020 Law Enforcement	55,630	55,630	74,430			18,800	34%
234 4030 Sheriff's Office Jail	-	-	-			-	0%
234 4510 District Attorney	403,131	403,131	425,033			21,902	5%
234 5010 Juvenile	-	-	-			-	0%
Total Revenues	22,005,427	22,005,427	23,023,227			1,017,800	5%
234 1690 Administration	13,379,081	13,379,081	14,027,501			648,420	5%
234 4010 Sheriff's Administration	1,028,652	1,028,652	1,074,554			45,902	4%
234 4020 Law Enforcement	9,860,909	9,860,909	10,276,019			415,110	4%
234 4030 Sheriff's Office Jail	2,387,038	2,387,038	2,447,887			60,849	3%
234 4510 District Attorney	2,461,734	2,461,734	2,571,428			109,694	4%
234 5010 Juvenile	1,128,571	1,128,571	1,173,714			45,143	4%
234 5515 Community Corrections	3,726,747	3,726,747	3,875,817			149,070	4%
Total Expenditures	33,972,732	33,972,732	35,446,920			1,474,188	4%
Revenues under expenditures	(11,967,305)	(11,967,305)	(12,423,693)			(456,388)	4%
Beginning Fund Balance	11,967,305	11,967,305	12,423,693			456,388	4%
Ending Fund Balance \$	-	-	-			-	0%
<i>by category</i>							
Taxes	21,436,666	21,436,666	22,461,646			1,024,980	5%
Intergovernmental	403,131	403,131	425,033			21,902	5%
Charges for Services	52,130	52,130	70,930			18,800	36%
Intradepartmental	-	-	-			-	0%
Miscellaneous	113,500	113,500	65,618			(47,882)	-42%
Operating Transfers In	-	-	-			-	0%
Total Revenues	22,005,427	22,005,427	23,023,227			1,017,800	5%
Personnel Services	14,982,672	14,982,672	15,685,545			702,873	5%
Materials & Services	2,872,482	2,872,482	2,687,935			(184,547)	-6%
Other	572,181	572,181	714,171			141,990	25%
Interfund	3,229,846	3,229,846	3,231,870			2,024	0%
Capital Outlay	173,637	173,637	186,415			12,778	7%
subtotal	21,830,818	21,830,818	22,505,936			675,118	3%
Contingency	12,141,914	12,141,914	12,940,984			799,070	7%
Total Expenditures	33,972,732	33,972,732	35,446,920			1,474,188	4%
Revenues under expenditures	(11,967,305)	(11,967,305)	(12,423,693)			(456,388)	4%
Beginning Fund Balance	11,967,305	11,967,305	12,423,693			456,388	4%
Ending Fund Balance \$	-	-	-			-	0%
FTE's	133.00	133.00	135.00			2.00	2%

Local Option Levy Administration 234-1690

Budget Detail

This budget is the central fiscal entity for all levy proceeds derived from the public safety Local Option Levies (LOL) approved by Washington County voters in November of 2000, 2006 and 2010.

1. **LOL Administration (234-169005):** This program is the location for all levy tax revenues and reserve (Contingency) funds and general levy administration and support related expenses.
2. **Emergency Services (234-169010):** Provides funding for four emergency shelter/services programs: Domestic Violence Resource Center, Hillsboro Homeless Shelter, Good Neighbor Center in Tigard and Family Bridge Interfaith Network program.
3. **911 Center Capital (234-169015):** Provides funding for equipment upgrades for the County's 911 Center (Washington County Consolidated Communications Agency – WCCCA)
4. **Public Outreach (234-169025):** Provides funding for conducting levy related elections activities including research, public information and elections expenditures. This program is only utilized during election years when the levy is up for voter approval.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
234 169005 Administration	\$ 12,429,414	12,429,414	12,940,984			511,570	4%
234 169010 Emergency Shelter	774,667	774,667	797,907			23,240	3%
234 169015 911 Capital	125,000	125,000	125,000			-	
234 169025 Public Outreach	50,000	50,000	163,610			113,610	227%
Total	13,379,081	13,379,081	14,027,501			648,420	5%
<i>by category</i>							
Taxes	21,436,666	21,436,666	22,461,646			1,024,980	5%
Miscellaneous	110,000	110,000	62,118			(47,882)	-44%
Total Revenues	21,546,666	21,546,666	22,523,764			977,098	5%
Materials & Services	1,062,167	1,062,167	797,907			(264,260)	-25%
Other	175,000	175,000	288,610			113,610	65%
subtotal	1,237,167	1,237,167	1,086,517			(150,650)	-12%
Contingency	12,141,914	12,141,914	12,940,984			799,070	7%
Total Expenditures	13,379,081	13,379,081	14,027,501			648,420	5%
Revenues over expenditures	8,167,585	8,167,585	8,496,263			328,678	4%
Resources allocated to other units	(20,134,890)	(20,134,890)	(20,919,956)			(785,066)	4%
Beginning Fund Balance	11,967,305	11,967,305	12,423,693			456,388	4%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenues increase \$977,098 (5%) as a result of higher tax revenue collection. Current property taxes increase \$1,024,980 (5%), delinquent property taxes decrease \$23,527 (9%) and interest income is slightly decreased.

Expenditures decrease \$150,650 (12%) and include a \$23,240 (3%) cost of living increase for the emergency shelter services funded by the levy. Payment to WCCCA (\$125,000) is unchanged and \$163,610 is budgeted in Public Outreach for planning for a future levy.

Contingency is increased \$799,070 (7%) to provide for future and unanticipated needs.

Beginning fund balance increases \$456,388 (4%) to \$12,423,693.

Local Option Levy

Sheriff's Administration 234-4010

Budget Detail

The Sheriff's Office Administration LOL budget provides a separate accounting entity to track local option levy funds that will augment existing Sheriff's programs in research, planning/analysis, training for uniformed personnel, administrative support and public information.

1. **Executive Administrative (234-401005):** Provides business office support for the Sheriff's Office and jail: budget development; reporting and monitoring; contracts and grants administration; accounting, payroll, inmate banking and commissary; purchasing services, routine personnel processing including personnel actions and outfitting of officers.
2. **Training (234-401015):** Provides support personnel in 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. **Law Enforcement Technology (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.

Fund/Program/Description		Adopted	Modified	Proposed	Approved	Adopted	Change		
		2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	
234 401005 Executive Administration	\$	647,719	647,719	648,478			759	0%	
234 401015 Training		98,988	98,988	145,582			46,594	47%	
234 401020 Law Enforcement Technology		281,945	281,945	280,494			(1,451)	-1%	
	Total	1,028,652	1,028,652	1,074,554			45,902	4%	
<i>by category</i>									
Personnel Services		718,293	718,293	783,806			65,513	9%	
Materials & Services		157,435	157,435	158,347			912	1%	
Other expenditures		9,234	9,234	9,897			663	7%	
Interfund		143,690	143,690	122,504			(21,186)	-15%	
	Total Expenditures	1,028,652	1,028,652	1,074,554			45,902	4%	
	Local Option Levy Fund Subsidy \$	1,028,652	1,028,652	1,074,554			45,902	4%	
FTE's		6.00	6.00	6.00			-		

Budget Analysis

There is no departmental revenue budgeted for fiscal year 2015-16.

Expenditures increase \$45,902 (4%). Personnel Services increase \$65,513 (9%) for salaries, PERS, health benefits and additional temporary salaries to support internal training efforts. Remaining expenditure categories have no significant changes from the FY 2014-15 budget.

Staffing levels are unchanged.

The FY 2015-16 budget includes an increase of \$45,902 (4%) for allocations budgeted in organization unit 234-1690 Local Option Levy Administration, the Public Safety Levy's central fiscal entity.

Local Option Levy

Law Enforcement 234-4020

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

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, violent crimes, forensic science services and evidence management.
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. **Crime Prevention (234-402020):** Provides community education designed to reduce incidence and fear of criminal victimization. Topics include but are not limited to: personal safety, identity theft, neighborhood watch, recognizing child molesters, gangs and graffiti and an award-winning methamphetamine awareness campaign. All topics are available in English and Spanish. The unit works closely with patrol deputies to address neighborhood livability issues and nuisance properties.
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.

Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
234 402005 Patrol Operations	\$ 6,843,665	6,843,665	7,093,315			249,650	4%
234 402010 Investigations	2,287,790	2,287,790	2,314,892			27,102	1%
234 402015 Records	338,987	338,987	360,663			21,676	6%
234 402020 Crime Prevention & Public Information	118,626	118,626	217,149			98,523	83%
234 402030 Civil	271,841	271,841	290,000			18,159	7%
Total	9,860,909	9,860,909	10,276,019			415,110	4%
<i>by category</i>							
Charges for Services	52,130	52,130	70,930			18,800	36%
Miscellaneous	3,500	3,500	3,500			-	
Total Revenues	55,630	55,630	74,430			18,800	34%
Personnel Services	6,892,462	6,892,462	7,198,794			306,332	4%
Materials & Services	942,592	942,592	972,586			29,994	3%
Other	387,947	387,947	415,664			27,717	7%
Interfund	1,464,271	1,464,271	1,502,560			38,289	3%
Capital Outlay	173,637	173,637	186,415			12,778	7%
Total Expenditures	9,860,909	9,860,909	10,276,019			415,110	4%
Local Option Levy Fund Subsidy \$	9,805,279	9,805,279	10,201,589			396,310	4%
FTE's	58.25	58.25	59.25			1.00	2%

Budget Analysis:

Departmental revenues increase \$18,800 (36%) due to additional fee-based activity.

Expenditures increase \$415,110 (4%). Personnel Services increase \$306,332 (4%) due to salaries, PERS, health benefits and staffing additions. Materials & Services increase \$29,994 (3%) primarily as a result of higher fleet costs. Other expenditures increase \$27,717 (7%) due to 911 dispatch center fee increases. An increase of \$12,778 (7%) for Capital Outlay relates to new and replacement vehicle costs.

Staffing levels increase by 1.00 FTE Senior Program Educator to promote community education and awareness.

The proposed fiscal year 2015-16 budget includes an increase of 396,310 (4%) for allocations budgeted in organization unit 234-1690 Public Safety Local Option Levy Administration, the central fiscal entity for this levy.

This budget houses Public Safety Local Option Levy 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 is 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.

1. **Jail Housing (234-403010):** Provides all accounting activities related to Jail Housing needs.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
234 403010 Jail Housing	\$ 2,387,038	2,387,038	2,447,887			60,849	3%
<i>by category</i>							
Personnel Services	1,630,522	1,630,522	1,758,459			127,937	8%
Materials & Services	185,899	185,899	188,797			2,898	2%
Interfund	570,617	570,617	500,631			(69,986)	-12%
Total Expenditures	2,387,038	2,387,038	2,447,887			60,849	3%
Local Option Levy Fund Subsidy \$	2,387,038	2,387,038	2,447,887			60,849	3%
FTE's	14.50	14.50	15.50			1.00	7%

Budget Analysis:

There are no departmental revenues in the proposed fiscal year 2015-16 budget.

Expenditures increased \$60,849 (3%). Personnel Services increase \$127,937 (8%) due to salaries, PERS, health benefits and staffing additions. Materials & Services increased slightly, adding \$2,898 (2%). These increases are off-set by a decrease of \$69,986 (12%) in Interfund expenditures due to a reduction in charges for facility maintenance.

There is no Capital Outlay in the proposed budget.

Staffing levels increase by 1.00 FTE Jail Corporal to support a new pre-trial release program. Primary outcomes from the program will be to reduce forced releases, reduce failure to appear lodgers, reduce court delays, all while maintaining community safety.

The FY 2015-16 budget includes an increase of \$60,849 (3%) budgeted in organization unit 234-1690 Public Safety Local Option Levy Administration, the levy's central fiscal entity. The overall budget in organization unit 234-1690 Public Safety Local Option Levy Administration for the Sheriff's Office (organization units 234-4010, 234-4020 and 234-4030) includes an increase of \$525,275 (4%) as compared to FY 2014-15.

This budget houses the District Attorney's Public Safety Local Option Levy 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).

1. **Child Support Services (234-451005):** This program enforces and modifies court-ordered minor child support judgments. This program is also responsible for establishing paternity for cases that meet certain statutory guidelines and for establishing orders of support in those cases.
2. **Prosecution Services (234-451010):** This program conducts prosecution of all felony and misdemeanor crimes, violations, major traffic offenses and restraining order violations occurring in Washington County.
3. **Victim Assistance Services (234-451015):** This program provides assistance to victims and witnesses who have come into contact with the criminal justice system.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
234 451005 Child Support Enforcement \$	610,805	610,805	643,990			33,185	5%
234 451010 Prosecution Services	1,658,457	1,658,457	1,712,361			53,904	3%
234 451015 Victim Assistance	192,472	192,472	215,077			22,605	12%
Total	2,461,734	2,461,734	2,571,428			109,694	4%
<i>by category</i>							
Intergovernmental	403,131	403,131	425,033			21,902	5%
Total Revenues	403,131	403,131	425,033			21,902	5%
Personnel Services	2,186,012	2,186,012	2,268,276			82,264	4%
Materials & Services	50,800	50,800	50,800			-	
Interfund	224,922	224,922	252,352			27,430	12%
Total Expenditures	2,461,734	2,461,734	2,571,428			109,694	4%
Local Option Levy Fund Subsidy \$	2,058,603	2,058,603	2,146,395			87,792	4%
FTE's	18.75	18.75	18.75			-	

Budget Analysis:

The proposed budget for fiscal year 2015-16 is relatively unchanged as compared to FY 2014-15. Revenues increase \$21,902 (5%) from additional federal funding for Support Enforcement.

Expenditures increase \$109,694 (4%) and include an \$82,264 (4%) increase in Personnel Services for merit increases, salaries, PERS, health benefits and the reclassification of a Deputy District Attorney position in FY2014-15. Materials & Services expenditures are unchanged from FY2014-15. Interfund expenditures increase \$27,430 (12%) pursuant to the proposed Cost Allocation Plan. There is no Capital Outlay in the proposed FY 2015-16 budget.

Staffing levels are unchanged.

The FY 2015-16 budget includes an increase of \$87,792 (4%) for allocations budgeted in organization unit 234-1690 Public Safety Local Option Levy Administration, the levy's central fiscal entity.

Local Option Levy Juvenile 234-5010

Budget Detail

This budget houses Public Safety Local Option Levy funds earmarked for maintenance of current Juvenile Department caseload standards/service levels and reduces recidivism rates as county youth population grows. (Also see organization unit 100-5010).

1. **Maintain Basic Services (234-501005):** Provides funding to support additional assessment, early intervention, and probation and court services.
2. **Secure Detention Program (234-501015):** Provides funding to support additional secure juvenile detention beds (from 14 to 18 beds, as needed) and related juvenile program contracted services.
3. **Homeless/Runaway Youth Services (234-501030):** Provides funding to support safe shelter and other related services to homeless and runaway youth via a contract relationship with the Boys and Girls Aid organization.

Fund/Program/Description		Adopted	Modified	Proposed	Approved	Adopted	Change	
		2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
234	501005 Basic Services	\$ 809,982	809,982	835,460			25,478	3%
234	501015 Secure Detention	273,589	273,589	293,254			19,665	7%
234	501030 Homeless-Runaway Youth Services	45,000	45,000	45,000			-	
	Total	1,128,571	1,128,571	1,173,714			45,143	4%
<i>by category</i>								
	Personnel Services	651,159	651,159	665,242			14,083	2%
	Materials & Services	327,589	327,589	344,254			16,665	5%
	Interfund	149,823	149,823	164,218			14,395	10%
	Total Expenditures	1,128,571	1,128,571	1,173,714			45,143	4%
	Local Option Levy Fund Subsidy \$	1,128,571	1,128,571	1,173,714			45,143	4%
FTE's		6.00	6.00	6.00			-	

Budget Analysis:

There is no departmental revenue budgeted for fiscal year 2015-16.

Expenditures increase \$45,143 (4%). Personnel Services increase \$14,083 (2%) due mainly to salaries, PERS and health benefits. Materials & Services increase \$16,665 (5%) which is due to increased contracted treatment services for clients. Interfund expenditures increase \$14,395 (10%).

Staffing levels remain the same.

The FY 2015-16 budget includes an increase of \$45,143 (4.0%) for allocations budgeted in organization unit 234-1690 Public Safety Local Option Administration, the levy's central fiscal entity.

Local Option Levy

Community Corrections 234-5515

Budget Detail

This budget houses Public Safety Local Option Levy funds dedicated to enhancement and maintenance of a wide array of Community Corrections service levels in all major department areas.

1. **Program Services (234-551505):** Funding in this program is earmarked for additional program services such as counseling, education, treatment and other support services for offenders.
2. **Maintain Parole/Probation Services (234-551510):** Funding for this program is targeted at the maintenance of high and medium caseloads in the probation/parole programs.
3. **Community Corrections Center (CCC) Expansion (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. **Drug Court Services (234-551535):** This program was added in fiscal year 2007-08 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.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
234 551505 Program Services	\$ 146,000	146,000	175,244			29,244	20%
234 551510 Parole/Probation	1,482,648	1,482,648	1,512,743			30,095	2%
234 551530 Expansion	1,773,573	1,773,573	1,852,610			79,037	4%
234 551535 Drug Court Services	324,526	324,526	335,220			10,694	3%
Total	3,726,747	3,726,747	3,875,817			149,070	4%
<i>by category</i>							
Personnel Services	2,904,224	2,904,224	3,010,968			106,744	4%
Materials & Services	146,000	146,000	175,244			29,244	20%
Interfund	676,523	676,523	689,605			13,082	2%
Total Expenditures	3,726,747	3,726,747	3,875,817			149,070	4%
Local Option Levy Fund Subsidy \$	3,726,747	3,726,747	3,875,817			149,070	4%
FTE's	29.50	29.50	29.50			-	

Budget Analysis:

There is no departmental revenue budgeted for fiscal year 2015-16.

Expenditures increase \$149,070 (4%) for Personnel Services \$106,744 (4%) relating to salaries, PERS and health benefits. Interfund expenditures increase \$13,082 (2%) and include increased costs from the cost allocation plan. Materials & Services increase \$29,244 (20%) primarily for contracted services.

Staffing levels are unchanged.

The FY 2015-16 budget includes an increase of \$149,070 (4%) for allocations budgeted in organization unit 234-1690 Public Safety Local Option Levy Administration, the levy's central fiscal entity.

Civil Forfeitures 238-4090

This fund was created in fiscal year 2003-04 to accommodate financial audit requirements for placement of all civil forfeiture activities in distinct budget/accounting entities. Prior to FY 2003-04, civil forfeiture activities were housed in various Sheriff's Office 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. Hence, different programs are included in this budget that cover assets received during these various legal stages.

1. **Federal Forfeitures (238-409010):** This program houses all resources from federal forfeiture seizure activities.
2. **Federal Non-Department of Justice Forfeitures (238-409011):** This program houses all resources from federal forfeiture seizure activities associated with the Department of Treasury.
3. **State Criminal Forfeitures (238-409025):** This program houses all resources from state forfeitures seizure activity that occurred after August 23, 1993 but before December 6, 2000.
4. **State Civil Forfeitures (238-409030):** This program houses all resources from state forfeiture activities that occurred after December 6, 2000.
5. **State Seizures Not Yet Forfeited (238-409035):** This program houses resources that have been seized, but not yet completed the forfeiture process.

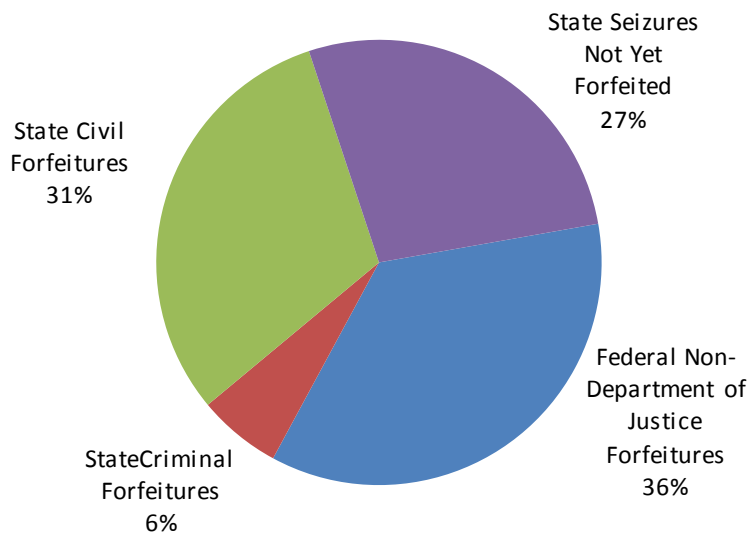
Fund/Program/Description	Adopted 2014-15	Modified 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	Change	
						\$	%
238 409010 Federal Forfeitures	\$ 718,693	718,693	831,050			112,357	16%
238 409011 Federal Non-Department of Justice Forfeitures	300,500	300,500	300,000			(500)	0%
238 409025 StateCriminal Forfeitures	51,000	51,000	51,000			-	
238 409030 State Civil Forfeitures	260,300	260,300	260,300			-	
238 409035 State Seizures Not Yet Forfeited	250,300	250,300	229,790			(20,510)	-8%
Total	1,580,793	1,580,793	1,672,140			91,347	6%
<i>by category</i>							
Miscellaneous	640,807	640,807	620,297			(20,510)	-3%
Total Revenues	640,807	640,807	620,297			(20,510)	-3%
Materials & Services	1,053,993	1,053,993	1,166,350			112,357	11%
Other	500,300	500,300	479,790			(20,510)	-4%
Interfund	26,500	26,500	26,000			(500)	-2%
Total Expenditures	1,580,793	1,580,793	1,672,140			91,347	6%
Revenues under expenditures	(939,986)	(939,986)	(1,051,843)			(111,857)	12%
Beginning Fund Balance	939,986	939,986	1,051,843			111,857	12%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

In the State Seizures Not Yet Forfeited program revenue decreases \$20,510 (3%). Revenue in other programs is static as compared to fiscal year 2014-15.

Indicative of the spending and time frame requirements for forfeiture revenue and the practice, when possible, of holding resources in reserve until they may be best utilized, overall expenditures in this organization unit increase \$91,347 (6%). The increase includes \$112,357 (11%) for the purchase of goods and services allowed by forfeiture guidelines that include training, patrol and investigation equipment, firearms and vehicles. There is no Contingency in this budget.

Beginning fund balance increases \$111,857 (12%).



This page intentionally left blank.



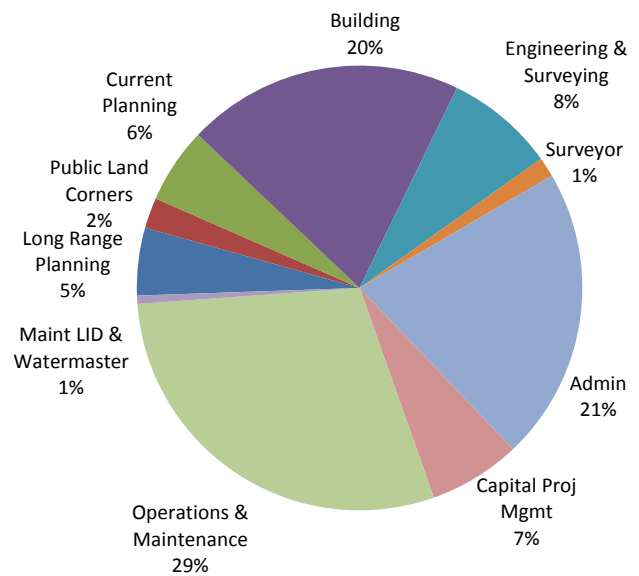
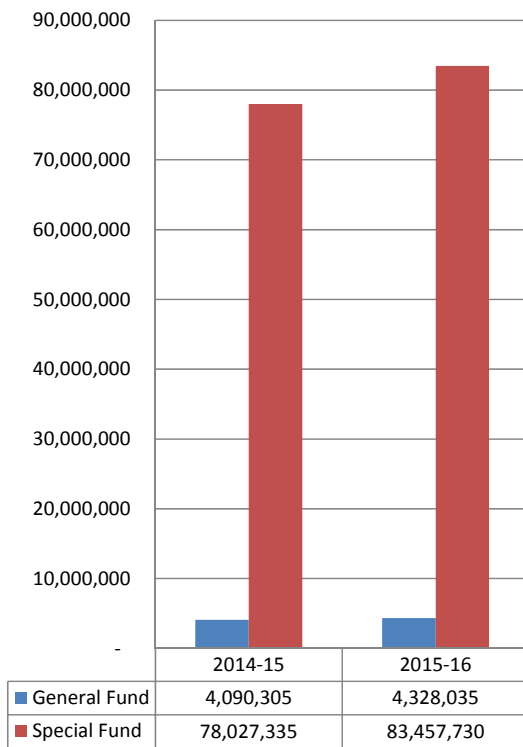
Land Use ^{and} Transportation

Long Range Planning	100-6010
Watermaster	100-9610
Engineering Services	168-6030
Administration	168-6040
Capital Project Management	168-6050
Operations & Maintenance	168-6060
Public Land Corner	170-6030
Current Planning	172-6020
Building Services	174-6020
Maintenance Improvement	212-6075
Surveyor	216-6030

LAND USE & TRANSPORTATION

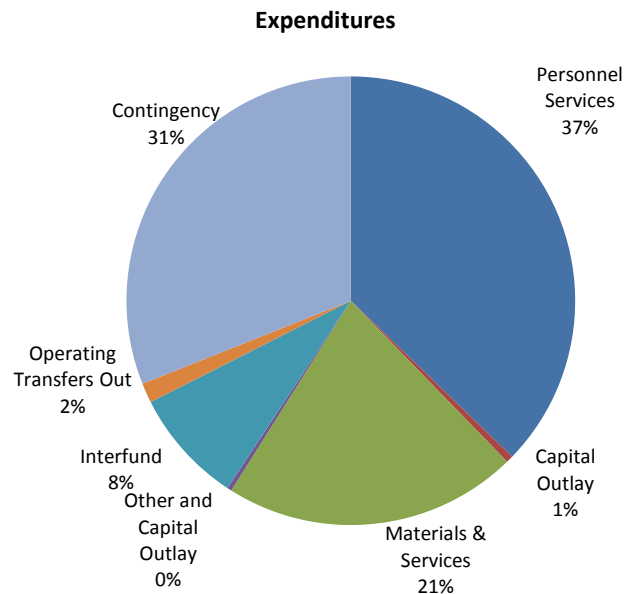
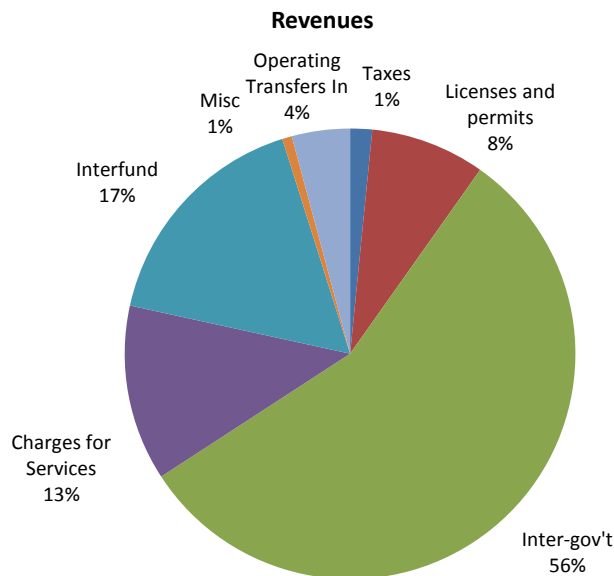
Land Use & Transportation is committed to the needs of the citizens of Washington County by addressing growth while managing issues of community livability, the environment and maintaining quality of life.

Organization Unit Description	Adopted		Modified		Proposed		Approved		Adopted		Change	
	2014-15	2014-15	2014-15	2014-15	2015-16	2015-16	2015-16	2015-16	2015-16	2015-16	\$	%
Long Range Planning	\$ 4,090,305	4,090,305	4,090,305	4,090,305	4,328,035						237,730	6%
Current Planning	4,671,305	4,671,305	4,671,305	4,671,305	4,826,153						154,848	3%
Building	14,988,320	14,988,320	14,988,320	14,988,320	17,655,905						2,667,585	18%
Engineering & Surveying	6,981,242	6,981,242	6,981,242	6,981,242	6,966,594						(14,648)	0%
Surveying- Public Land Corner	1,802,462	1,802,462	1,802,462	1,802,462	1,946,100						143,638	8%
County Surveyor	1,079,826	1,079,826	1,079,826	1,079,826	1,255,763						175,937	16%
Administration	18,208,426	18,208,426	18,208,426	18,208,426	18,720,515						512,089	3%
Capital Project Management	5,656,751	5,656,751	5,656,751	5,656,751	5,872,336						215,585	4%
Operations & Maintenance	24,187,244	24,187,244	24,187,244	24,187,244	25,690,591						1,503,347	6%
Maintenance LID	266,709	266,709	266,709	266,709	332,530						65,821	25%
Watermaster	185,050	185,050	185,050	185,050	191,243						6,193	3%
Totals	82,117,640	82,117,640	82,117,640	82,117,640	87,785,765						5,668,125	7%
General Fund	4,090,305	4,090,305	4,090,305	4,090,305	4,328,035						237,730	6%
Special Funds	78,027,335	78,027,335	78,027,335	78,027,335	83,457,730						5,430,395	7%
Totals	\$ 82,117,640	82,117,640	82,117,640	82,117,640	87,785,765						5,668,125	7%
FTE's	311.54	311.54	311.54	311.54	313.21						2.67	1%



BUDGET OVERVIEW

Organization Unit Description	Adopted 2014-15	Modified 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	Change	
						\$	%
<i>by category</i>							
Taxes	820,000	820,000	835,000			15,000	2%
Licenses and permits	4,105,000	4,105,000	4,360,500			255,500	6%
Intergovernmental	28,599,790	28,599,790	29,705,764			1,105,974	4%
Charges for Services	6,210,880	6,210,880	6,688,320			477,440	8%
Fines and Forfeitures	-	-	-			-	0%
Intradepartmental	9,558,311	9,558,311	8,859,833			(698,478)	-7%
Miscellaneous	317,651	317,651	366,455			48,804	15%
Operating Transfers In	2,130,680	2,130,680	2,210,976			80,296	4%
Total Revenues	51,742,312	51,742,312	53,026,848			1,284,536	2%
Personnel Services	31,644,653	31,644,653	32,675,431			1,030,778	3%
Materials & Services	17,628,929	17,628,929	18,612,876			983,947	6%
Other	204,400	204,400	286,550			82,150	40%
Interfund	7,079,481	7,079,481	7,262,019			182,538	3%
Operating Transfers Out	1,127,818	1,127,818	1,246,166			118,348	10%
Capital Outlay	482,734	482,734	453,300			(29,434)	-6%
subtotal	58,168,015	58,168,015	60,536,342			2,368,327	4%
Contingency	23,949,625	23,949,625	27,249,423			3,299,798	14%
Total Expenditures	82,117,640	82,117,640	87,785,765			5,668,125	7%
Revenues under expenditures	(30,375,328)	(30,375,328)	(34,758,917)			(4,383,589)	14%
General Fund Subsidy	1,019,065	1,019,065	1,135,469			116,404	11%
Beginning Fund Balances	29,356,263	29,356,263	33,623,448			4,267,185	15%
Ending Fund Balance	-	-	-			-	



Long Range Planning 100-6010

The Long Range Planning Division is responsible for the preparation, maintenance and periodic update of County planning documents and ordinances, including the comprehensive framework plan, the rural/natural resource plan, all community plans, the transportation plan and provides various economic and demographic analyses to County departments and outside agencies.

1. **Community Planning (100-601005):** This program is responsible for the preparation, maintenance and periodic update of the County Comprehensive Plan including planning of lands added to the UGB. This program performs the Plan monitoring and maintenance tasks necessary to ensure it remains in conformance with state law and regional planning requirements such as Metro's Region 2040 plan. These responsibilities include direct involvement with individual citizens, community organizations, cities and affected County and state agencies. Additionally, this program helps coordinate the County's involvement in a number of regional and countywide planning activities.
2. **Transportation (100-601010):** 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.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 601005 Community Planning	\$ 2,734,758	2,734,758	2,994,148			259,390	9%
100 601010 Transportation Planning	1,355,547	1,355,547	1,333,887			(21,660)	-2%
Total	4,090,305	4,090,305	4,328,035			237,730	6%
<i>by category</i>							
Intergovernmental	1,052,300	1,052,300	1,216,603			164,303	16%
Charges for Services	116,000	116,000	122,800			6,800	6%
Interfund	1,213,547	1,213,547	1,091,112			(122,435)	-10%
Operating Transfers In	751,000	751,000	826,122			75,122	10%
Total Revenues	3,132,847	3,132,847	3,256,637			123,790	4%
Personnel Services	2,770,960	2,770,960	2,774,348			3,388	0%
Materials & Services	1,278,881	1,278,881	1,503,886			225,005	18%
Interfund	40,464	40,464	49,801			9,337	23%
Total Expenditures	4,090,305	4,090,305	4,328,035			237,730	6%
General Fund Subsidy \$	957,458	957,458	1,071,398			113,940	12%
FTE's	25.22	25.22	25.22			-	

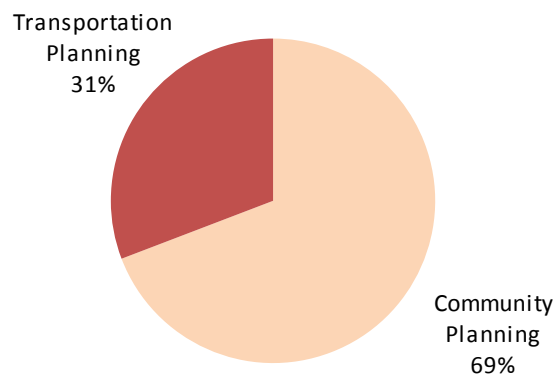
Budget Analysis:

Long Range Planning revenues increase \$123,790 (4%) for fiscal year 2015-16. Operating Transfers In increase \$75,122 (10%) as the Video Lottery fund transfer is lower and the transfer from the Major Streets Transportation Improvement Program (MSTIP) is slightly higher. Intergovernmental revenues increase \$164,303 (16%) as a result of grant funding for Right-Sizing the Parking Code, Regional Travel Options for a Travel Demand Management Study and an increase of revenue for the Washington County Transportation Study (WCTS). A majority of the WCTS work is estimated to occur in FY 2015-16, therefore revenues/expenditures expected in FY 2014-15 will carryforward.

Expenditures increase \$237,730 (6%). This is as a result of an increase in Materials & Services for professional consulting services and a rise in Personnel Services due to increases in salaries, PERS and benefits.

Large ongoing planning projects included in the work program for FY2015-16 are the Washington County Transportation Study, Transportation System Plan Implementation, North Bethany Subarea Plan Implementation, Bonny Slope West (Area 93) Community Planning, and Rural Tourism Study. Coordination with cities on Urban Planning Area Agreements (UPAA's) and planning for new UGB areas remain a large part of the annual work program. Continuation of the three-year Safe Routes to School grant and a new rural regulations state law comparison are also scheduled.

The General Fund subsidy increases, \$113,940 (12%), primarily due to fewer outside revenue sources, tier one work program tasks with no offsetting grant revenue, and the fluctuation of the Video Lottery Fund transfer.



This page intentionally left blank.

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.

1. **Watermaster (100-961005):** This program encompasses all of the functions and services provided by the Watermaster including the following special sub-programs funded with dedicated resources:

- Ground Water Monitoring: Monitors ground water levels in the urban unincorporated area of the County
- Surface Water Management: Includes monitoring of stream flow in the Tualatin Basin and identification of areas for potential flow restoration.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 961000 Watermaster	\$ 185,050	185,050	191,243			6,193	3%
<i>by category</i>							
Intergovernmental	113,863	113,863	117,252			3,389	3%
Charges for Services	9,580	9,580	9,920			340	4%
Total Revenues	123,443	123,443	127,172			3,729	3%
Personnel Services	164,740	164,740	173,480			8,740	5%
Materials & Services	20,310	20,310	17,763			(2,547)	-13%
Total Expenditures	185,050	185,050	191,243			6,193	3%
General Fund Subsidy \$	61,607	61,607	64,071			2,464	4%
FTE's	1.94	1.94	1.94			-	

Budget Analysis:

Revenue increases \$3,729 (3%) from Intergovernmental revenues paid to the Watermaster by benefiting agencies for the operation and maintenance of water gauging stations and from surcharges to rural development permits relating to ground water studies conducted by the Watermaster.

Expenditures increase \$6,193 (3%). Personnel Services increase \$8,740 (5%), due to salaries, PERS and health benefits. Materials & Services decrease \$2,547 (13%) and include reduced costs for equipment and supplies to maintain and repair field stations and transmitters.

Staffing levels are unchanged and include a 1.00 FTE Assistant Watermaster and a 0.94 FTE Administrative Assistant. The Watermaster position is fully funded by the state.

The General Fund subsidy increases \$2,464 (4%).

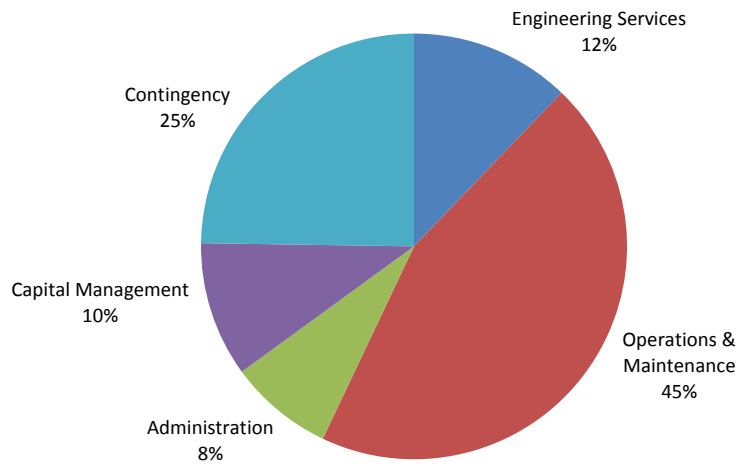
ROAD FUND 168

Fund/Org Unit/Description	Adopted	Modified	Proposed	Approved	Adopted	Change		% of
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%	Total
168 6030 Engineering Services	\$ 2,701,531	2,701,531	2,064,300			(637,231)	-24%	5%
168 6040 Administration	28,082,662	28,082,662	29,159,118			1,076,456	4%	76%
168 6050 Capital Management	5,476,159	5,476,159	5,284,167			(191,992)	-4%	14%
168 6060 Operations & Maintenance	1,607,700	1,607,700	1,775,500			167,800	10%	5%
Total Revenues	37,868,052	37,868,052	38,283,085			415,033	1%	100%
168 6030 Engineering Services	6,981,242	6,981,242	6,966,594			(14,648)	0%	12%
168 6040 Administration	18,208,426	18,208,426	18,720,515			512,089	3%	33%
168 6050 Capital Management	5,656,751	5,656,751	5,872,336			215,585	4%	10%
168 6060 Operations & Maintenance	24,187,244	24,187,244	25,690,591			1,503,347	6%	45%
Total Expenditures	55,033,663	55,033,663	57,250,036			2,216,373	4%	100%
Revenues under expenditures	(17,165,611)	(17,165,611)	(18,966,951)			(1,801,340)	10%	
Beginning Fund Balance	17,165,611	17,165,611	18,966,951			1,801,340	10%	
Ending Fund Balance \$	-	-	-			-	0%	
<i>by category</i>								
Taxes	820,000	820,000	835,000			15,000	2%	
Licenses & Permits	280,000	280,000	280,500			500	0%	
Intergovernmental	27,293,627	27,293,627	28,191,909			898,282	3%	
Charges for Services	459,150	459,150	479,100			19,950	4%	
Interfund	8,096,040	8,096,040	7,312,867			(783,173)	-10%	
Miscellaneous	236,700	236,700	256,000			19,300	8%	
Operating Transfers In	682,535	682,535	927,709			245,174	36%	
Total Revenues	37,868,052	37,868,052	38,283,085			415,033	1%	
Personnel Services	20,426,154	20,426,154	21,091,910			665,756	3%	
Materials & Services	15,145,666	15,145,666	15,972,452			826,786	5%	
Other	11,650	11,650	18,050			6,400	55%	
Interfund	4,641,078	4,641,078	4,838,042			196,964	4%	
Operating Transfers Out	784,424	784,424	755,081			(29,343)	-4%	
Capital Outlay	482,734	482,734	397,300			(85,434)	-18%	
subtotal	41,491,706	41,491,706	43,072,835			1,581,129	4%	
Contingency	13,541,957	13,541,957	14,177,201			635,244	5%	
Total Expenditures	55,033,663	55,033,663	57,250,036			2,216,373	4%	
Revenues under expenditures	(17,165,611)	(17,165,611)	(18,966,951)			(1,801,340)	10%	
Beginning Fund Balance	17,165,611	17,165,611	18,966,951			1,801,340	10%	
Ending Fund Balance \$	-	-	-			-	0%	
FTE's	205.28	204.28	204.28			-	0%	

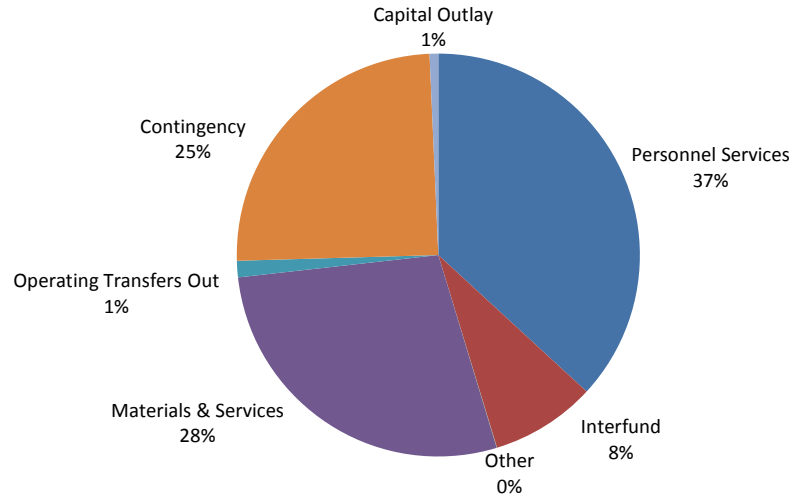
FUND OVERVIEW

All of the organization units in the Road Fund will require resources from the Administration organization unit to balance their respective budgets.

Expenditures by Org Unit



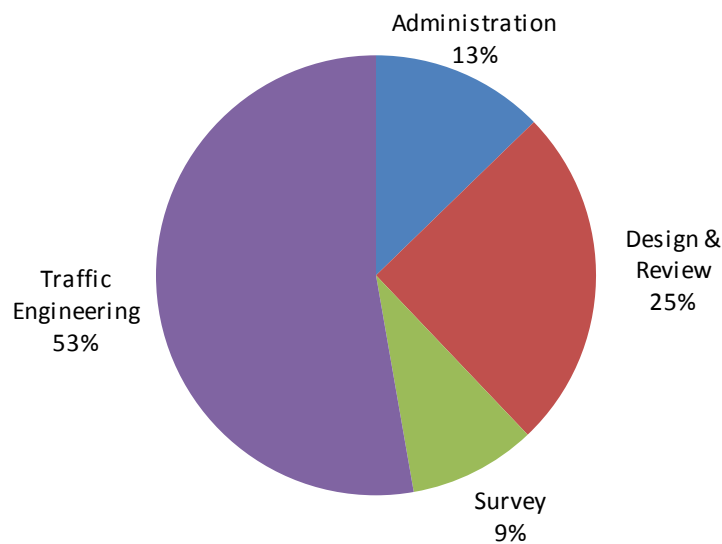
Expenditures by Category



Engineering/Surveying Services 168-6030

This organization unit provides engineering design and review, project development, traffic management, surveying and related engineering support to other divisions in the Land Use and Transportation department.

1. **Engineering Administration (168-603005):** Provides leadership, management, public information and support of operations within Engineering/Surveying Services.
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)** Perform and review traffic analysis in conjunction with public capital improvements. Review traffic analysis associated with land use actions. Prepares plans, specifications and estimates for public capital improvements including traffic signals, illumination, signing and striping. Reviews traffic related public capital improvements. Maintains and operates County owned street lighting, traffic signals and other electronically controlled traffic devices including the intelligent transportation system infrastructure. Perform operational review and support for the maintenance of traffic signs, striping and other traffic control devices on County maintained roads. Administer the Neighborhood Streets program for the County neighborhood routes and local roads.
4. **Surveyor-Road Fund (168-603020)** Facilitate and administer 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. Provide 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. Provide survey support of engineering plans prepared by the County design group and others.



Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
168 603001 Administration	\$ 856,615	856,615	887,383			30,768	4%
168 603005 Design & Review	1,534,380	1,534,380	1,752,946			218,566	14%
168 603010 Traffic Engineering	3,871,540	3,871,540	3,674,219			(197,321)	-5%
168 603020 Survey	718,707	718,707	652,046			(66,661)	-9%
Total	6,981,242	6,981,242	6,966,594			(14,648)	0%
<i>by category</i>							
Licenses & Permits	5,000	5,000	5,500			500	10%
Intergovernmental	121,000	121,000	118,000			(3,000)	-2%
Charges for Services	338,150	338,150	402,600			64,450	19%
Intradepartmental	2,202,881	2,202,881	1,511,200			(691,681)	-31%
Miscellaneous	34,500	34,500	27,000			(7,500)	-22%
Total Revenues	2,701,531	2,701,531	2,064,300			(637,231)	-24%
Personnel Services	4,481,326	4,481,326	4,681,012			199,686	4%
Materials & Services	1,441,572	1,441,572	1,296,163			(145,409)	-10%
Interfund	793,160	793,160	832,419			39,259	5%
Capital Outlay	265,184	265,184	157,000			(108,184)	-41%
Total Expenditures	6,981,242	6,981,242	6,966,594			(14,648)	0%
Road Fund Subsidy \$	4,279,711	4,279,711	4,902,294			622,583	15%
FTE's	42.18	42.18	42.68			0.50	1%

Budget Analysis:

Revenues are estimated to decrease by \$637,231 (24%) due to continued reorganization and partial staff reorientation to non-capital projects work which reduces Intradepartmental Revenues.

The merger of Engineering/Surveying Services and Capital Project Management, now combined to form the Engineering and Construction Services Division, allows for staffing flexibility as reorganization continues. Personnel Services increase \$199,686 (4%) in part due to the transfer of a 0.50 FTE GIS Analyst from Operations and Maintenance that is shared equally between Capital Project Management and Engineering/Survey Services.

Materials & Services are reduced by \$145,409 (10%), with reductions predominantly in road construction supplies. However, \$240,000 will be carried forward into fiscal year 2015-16 for the continued support of planned Intelligent Transportation System (ITS) upgrades, which apply technological solutions for adaptive signal controls to enhance the efficiency of the existing capacity on the County arterial transportation system and for a sign inventory.

The purchase of one bucket truck (\$130,000) is being carried over from FY 2014-15 to FY 2015-16 budget due to manufacturing delays. This vehicle will help maintain adequate service level support for the County's traffic signal system and streetlight maintenance needs.

Road Fund subsidy of the Engineering/Survey Services division increases \$622,583 (15%).

Administration 168-6040

The Administration program provides leadership to, oversight of, and coordination among the divisions of the department of Land Use and Transportation: Planning and Development Services Division (Long Range Planning, Current Planning and Building Services), Engineering and Construction Services Division (Engineering, Traffic, Surveying Services and Capital Projects Management) and the Operations and Maintenance Division.

1. **Road Fund Administration (168-604001):** This program includes recording of department-wide Road Fund related revenues and expenditures such as gas tax receipts, interest earnings, debt and remediation payments.
2. **LUT Administration (168-604005):** This program provides regional transportation financing coordination for the County and direction for the department, including strategic planning and policy development; provides operational analysis and support leading to the improvement of 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.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
168 604001 Road Fund Administration	\$ 15,687,584	15,687,584	15,998,885			311,301	2%
168 604005 LUT Administration Program	2,520,842	2,520,842	2,721,630			200,788	8%
Total	18,208,426	18,208,426	18,720,515			512,089	3%
<i>by category</i>							
Taxes	820,000	820,000	835,000			15,000	2%
Intergovernmental	26,397,627	26,397,627	27,223,909			826,282	3%
Charges for Service	90,000	90,000	75,000			(15,000)	-17%
Miscellaneous	92,500	92,500	97,500			5,000	5%
Operating Transfers In	682,535	682,535	927,709			245,174	36%
Total Revenues	28,082,662	28,082,662	29,159,118			1,076,456	4%
Personnel Services	1,931,833	1,931,833	2,077,480			145,647	8%
Materials & Services	440,194	440,194	434,273			(5,921)	-1%
Other	4,000	4,000	7,300			3,300	83%
Interfund	1,479,018	1,479,018	1,469,180			(9,838)	-1%
Operating Transfers Out	784,424	784,424	555,081			(229,343)	-29%
Capital Outlay	27,000	27,000	-			(27,000)	-100%
subtotal	4,666,469	4,666,469	4,543,314			(123,155)	-3%
Contingency	13,541,957	13,541,957	14,177,201			635,244	5%
Total Expenditures	18,208,426	18,208,426	18,720,515			512,089	3%
Revenues over expenditures	9,874,236	9,874,236	10,438,603			564,367	6%
Resources allocated to other units	(27,039,847)	(27,039,847)	(29,405,554)			(2,365,707)	9%
Beginning Fund Balance	17,165,611	17,165,611	18,966,951			1,801,340	10%
Ending Fund Balance \$	-	-	-			-	
FTE's	16.60	16.60	17.60			1.00	6%

Budget Analysis:

Revenues in Road Fund Administration increase \$1,076,456 (4%). State apportionment revenue accounts for a majority of the department's revenue increase with an \$826,282 (3%) increase in Intergovernmental revenues. With a recovering economy, overall increases in vehicle registration and weight-mile tax are expected. Additionally, a slight increase in consumer fuel consumptions is anticipated. Operating Transfers In increase \$245,174 (36%) reflecting the updated department's cost plan recovery for administrative support.

Personnel Services expenditures reflect an increase of 1.00 FTE with the addition of a Management Analyst I position that will provide additional support to the finance team in Administrative Services. Personnel Services increase \$145,647 (8%) due to adding this new position, salaries, PERS and health benefits.

Total Materials & Services contract costs increase slightly as anticipated needs for the methane monitoring pilot project at Bridgeport gets underway, but is offset by reductions for department and administrative services staffing needs. Capital Outlay expense decreases by \$27,000 (100%) due to elimination of the purchase of a vehicle to be used by Administrative Services. Operating Transfers Out to other funds decrease \$229,343 (29%). The reduction is due to an updated work load analysis that reduces the transfer to Current Planning for Transportation related work.

Contingency increases \$635,244 (5%).

This page intentionally left blank.

Capital Project Management 168-6050

Budget Detail

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:

1. **Capital Project Management (CPM Administration (168-605005)):** Manage and coordinate capital improvement project funding and expenditures
2. **Project Delivery (168-605015):** Provides management and inspection functions for all phases of capital project delivery
3. **Project Delivery Support (168-605025):** Provides quality assurance in support of the project delivery functions
4. **Right-of-Way (168-605035):** Provides right-of-way acquisition support for capital improvement projects.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
168 605005 CPM-Administration	\$ 1,499,616	1,499,616	1,630,391			130,775	9%
168 605015 Right of Way	651,316	651,316	674,000			22,684	3%
168 605025 Project Delivery	3,207,932	3,207,932	3,347,564			139,632	4%
168 605035 Project Delivery Support	297,887	297,887	220,381			(77,506)	-26%
Total	5,656,751	5,656,751	5,872,336			215,585	4%
<i>by category</i>							
Charges for Services	30,000	30,000	1,500			(28,500)	-95%
Interfund	5,446,159	5,446,159	5,282,667			(163,492)	-3%
Total Revenues	5,476,159	5,476,159	5,284,167			(191,992)	-4%
Personnel Services	4,800,116	4,800,116	4,976,039			175,923	4%
Materials & Services	273,666	273,666	256,828			(16,838)	-6%
Interfund	555,969	555,969	639,469			83,500	15%
Capital Outlay	27,000	27,000	-			(27,000)	-100%
Total Expenditures	5,656,751	5,656,751	5,872,336			215,585	4%
Road Fund Subsidy \$	180,592	180,592	588,169			407,577	226%
FTE's	42.50	42.50	42.00			(0.50)	-1%

Budget Analysis:

Revenues decrease \$191,992 (4%) due to fluctuations in capital project schedules.

The merger of Engineering/Surveying Services and Capital Project Management, now combined to form the Engineering and Construction Services Division, allows for a more effective and efficient use of existing staff as the reorganization effort continues. Personnel Services increase \$175,923 (4%) as a result of changes in wages, PERS and health benefits which is partially off-set by a decrease of 0.50 FTE. This FTE decrease is the result of a transfer out to Operations and Maintenance of 1.00 FTE and a transfer in of 1.00 FTE split evenly between Capital Project Management and Engineering.

Materials & Services decrease \$16,838 (6%) mostly due to anticipated cost savings in Fleet maintenance and cellular service as efficiency measures continue to be implemented. Interfund expenditures increase \$83,500 (15%) primarily related to increases in countywide cost allocation plan charges, ITS business plans, and personnel costs to fund 0.50 FTE of a Client Services Technician dedicated to ITS at Walnut Street.

The Road Fund subsidy increases \$407,577 (226%). Capital Projects Management will be taking on additional work including some street overlay and minor betterment projects from Operations.

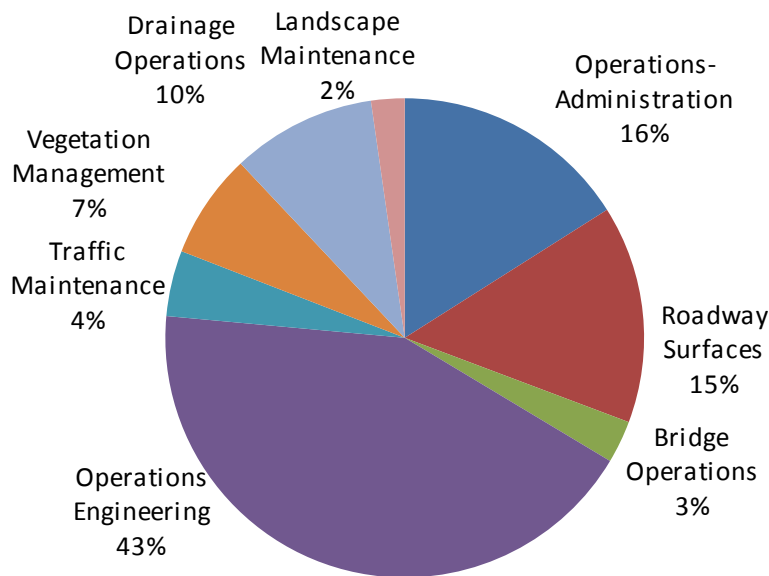
This page intentionally left blank

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:

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 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.

Operations & Maintenance 168-6060

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
168 606005 Operations-Administration	\$ 4,045,864	4,045,864	4,115,282			69,418	2%
168 606010 Roadway Surfaces	3,548,478	3,548,478	3,775,479			227,001	6%
168 606015 Operations Engineering	9,922,332	9,922,332	11,010,434			1,088,102	11%
168 606020 Traffic Maintenance	1,079,091	1,079,091	1,139,143			60,052	6%
168 606025 Vegetation Management	1,844,987	1,844,987	1,820,449			(24,538)	-1%
168 606030 Bridge Operations	749,066	749,066	739,693			(9,373)	-1%
168 606035 Drainage Operations	2,299,329	2,299,329	2,510,545			211,216	9%
168 606040 Landscape Maintenance	698,097	698,097	579,566			(118,531)	-17%
Total	24,187,244	24,187,244	25,690,591			1,503,347	6%
<i>by category</i>							
Licenses & Permits	275,000	275,000	275,000			-	
Intergovernmental	775,000	775,000	850,000			75,000	10%
Charges for Services	1,000	1,000	-			(1,000)	-100%
Interfund	447,000	447,000	519,000			72,000	16%
Miscellaneous	109,700	109,700	131,500			21,800	20%
Total Revenues	1,607,700	1,607,700	1,775,500			167,800	10%
Personnel Services	9,212,879	9,212,879	9,357,379			144,500	2%
Materials & Services	12,990,234	12,990,234	13,985,188			994,954	8%
Other	7,650	7,650	10,750			3,100	41%
Interfund	1,812,931	1,812,931	1,896,974			84,043	5%
Operating Transfers Out	-	-	200,000			200,000	
Capital Outlay	163,550	163,550	240,300			76,750	47%
Total Expenditures	24,187,244	24,187,244	25,690,591			1,503,347	6%
Road Fund Subsidy	\$ 22,579,544	22,579,544	23,915,091			1,335,547	6%
FTE's	104.00	103.00	102.00			(1.00)	-1%



Budget Analysis:

Revenues increase \$167,800 (10%). Timber receipt revenues are projected to increase \$75,000 for fiscal year 2015-16. Interfund revenue increase \$72,000 (16%) due to reimbursement for work performed for other agencies.

Expenditures increase \$1,503,347 (6%). Personnel Services expenditures remain about the same as a 1.00 FTE is transferred to ITS to become a Client Services Technician that will provide support to divisions at Walnut Street Center.

Materials & Services increase \$994,954 (8%), primarily in professional services for the following program expenditures: 1) repair of slides, guardrail and culvert replacement around Hagg Lake (\$1,686,600) and 2) overlay of the road surrounding Hagg Lake (\$500,000). These costs are Operations and Maintenance's share of the Hagg Lake repairs. Support Services/Facilities will incur costs similar to these as a 50/50 partner on the projects around the Lake for which they are seeking a Federal Lands Access Program grant. Some surface treatments and shoulder enhancements have been appropriated in Capital Projects Management partially offsetting the increase from the Hagg Lake Project.

An increase in Operating Transfers Out reflects a \$200,000 contribution to Engineering and Construction Services toward the replacement of the Porter Road Bridge.

The proposed budget includes \$200,000 payment for an intergovernmental agreement with Clean Water Services (CWS) to provide drainage maintenance on major routes within the urban growth boundary.

Capital Outlay increases \$76,750 (47%) and includes the addition of two heavy equipment items to their maintenance and preservation strategies including a double-drum steel roller (\$40,000) and a trailer-mounted vacuum excavator (\$60,000). Both pieces of equipment will be used in pavement excavation, repair and other activities. The Fleet Services replacement fund will cover most of the cost to completely rebuild the striper truck; \$9,000 is budgeted for the difference. Two dump trucks and two transfer trailers will also be replaced; for this equipment additional funding of \$123,000 beyond available replacement funds is included in this request.

The Road Fund subsidy increases \$1,335,547 (6%) for the operations and maintenance programs.

This page intentionally left blank.

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).

1. **Surveying-Public Land Corners (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.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
170 603030 Surveying-Public Land Crnr	\$ 1,802,462	1,802,462	1,946,100			143,638	8%
<i>by category</i>							
Charges for Services	475,000	475,000	400,000			(75,000)	-16%
Intradepartmental	30,000	30,000	258,000			228,000	760%
Miscellaneous	5,881	5,881	7,200			1,319	22%
Total Revenues	510,881	510,881	665,200			154,319	30%
Personnel Services	523,651	523,651	543,469			19,818	4%
Materials & Services	43,129	43,129	43,781			652	2%
Interfund	112,463	112,463	103,625			(8,838)	-8%
Operating Transfers Out	24,171	24,171	28,587			4,416	18%
subtotal	703,414	703,414	719,462			16,048	2%
Contingency	1,099,048	1,099,048	1,226,638			127,590	12%
Total Expenditures	1,802,462	1,802,462	1,946,100			143,638	8%
Revenues under expenditures	(1,291,581)	(1,291,581)	(1,280,900)			10,681	-1%
Beginning Fund Balance	1,291,581	1,291,581	1,280,900			(10,681)	-1%
Ending Fund Balance \$	-	-	-			-	
FTE's	4.76	4.76	4.76			-	

Budget Analysis:

Revenues increase \$154,319 (30%) due to an increase in Intradepartmental revenue as survey staff is shared with other divisions to accomplish survey development review activities.

Expenditures increase \$16,048 (2%) and Contingency increases \$127,590 (12%). Contingency is available for future needs.

Current budget strategies are expected to continue to monitor fund balance in fiscal year 2015-16 to ensure an appropriate reserve is maintained.

Current Planning 172-6020

Current Planning encompasses Development Review and Development Assistance activities pertaining to land development in the unincorporated areas of the County, and provides for Development Compliance/Code Enforcement activities as they relate to enforcement of the County's Community Development Code and related ordinances. This fund operates on an enterprise basis supported by fees from service users.

1. **Development Review (172-602030):** Processing and review of all land development requests in unincorporated Washington County. Ensure that all development proposals comply with all applicable plans and code.
2. **Development Assistance (172-602035):** Provide development assistance to customers at the counter and over the telephone. Review all building permits and provide copies of land development related documents to the public.
3. **Code Maintenance/Code Enforcement (172-602040):** Review land development projects in final stages to ensure compliance with conditions of approval. Investigate all land use complaints that are enforceable via the Community Development Code. Prepare code amendments and make recommendations concerning code interpretations.

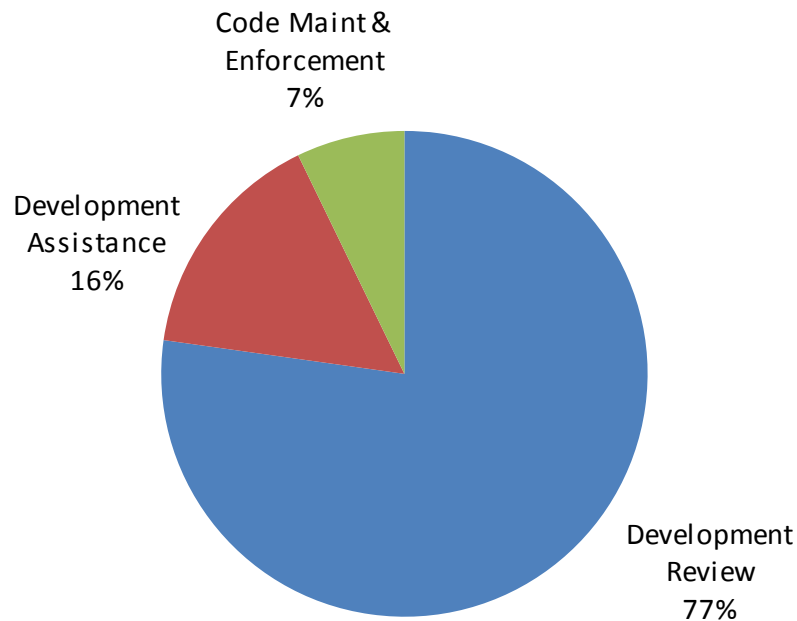
Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
172 602030 Development Review	\$ 3,566,772	3,566,772	3,726,786			160,014	4%
172 602035 Development Assistance	775,680	775,680	752,124			(23,556)	-3%
172 602040 Code Maint & Enforcement	328,853	328,853	347,243			18,390	6%
Total	4,671,305	4,671,305	4,826,153			154,848	3%
<i>by category</i>							
Intergovernmental	68,000	68,000	80,000			12,000	18%
Charges for Services	2,037,650	2,037,650	2,129,200			91,550	4%
Interfund	50,000	50,000	36,000			(14,000)	-28%
Miscellaneous	9,550	9,550	11,100			1,550	16%
Operating Transfers In	599,200	599,200	359,200			(240,000)	-40%
Total Revenues	2,764,400	2,764,400	2,615,500			(148,900)	-5%
Personnel Services	2,006,809	2,006,809	2,062,316			55,507	3%
Materials & Services	382,251	382,251	260,879			(121,372)	-32%
Other	25,000	25,000	42,500			17,500	70%
Interfund	439,767	439,767	447,882			8,115	2%
Operating Transfers Out	92,995	92,995	120,802			27,807	30%
subtotal	2,946,822	2,946,822	2,934,379			(12,443)	0%
Contingency	1,724,483	1,724,483	1,891,774			167,291	10%
Total Expenditures	4,671,305	4,671,305	4,826,153			154,848	3%
Revenues under expenditures	(1,906,905)	(1,906,905)	(2,210,653)			(303,748)	16%
Beginning Fund Balance	1,906,905	1,906,905	2,210,653			303,748	16%
Ending Fund Balance \$	-	-	-			-	
FTE's	19.78	19.78	19.78			-	

Budget Analysis:

Revenues decrease by \$148,900 (5%). An increase in Charges for Services of \$91,550 (4%) reflecting increasing activity levels is offset by a decrease in Operating Transfers In of \$240,000 (40%) due to an updated work load analysis that reduces the transfer to Current Planning for Transportation related work. Fee revenue has fully supported fund activities and this trend is expected to continue.

Expenditures, excluding Contingency, increase \$12,443 (less than 1%). Staffing levels remain the same for fiscal year 2015-16 at 19.78 FTE. This fund will continue to carry vacancies with no reduction in appropriations to allow for flexibility in hiring to meet customer needs should the work load demand. Materials & Services decreases \$121,372 (32%) as the division continues to reduce consulting services by performing more work with existing staff.

The beginning fund balance increases by \$303,748 (16%) as a result of positions that remained vacant during fiscal year 2014-15. This increase is reflected in the Contingency increase of \$167,291 (10%) for FY 2015-16.



Building Services 174-6020

Building Services provides plan review, permit issuance and inspections relative to conformance with the state building, mechanical, electrical, plumbing and mobile home codes.

1. **Building Inspection (174-602005):** Perform site inspections of construction on private property relative to conformance with the state building, mechanical and mobile home codes.
2. **Plan Review (174-602010):** Review plans and issue permits for construction on private property relative to conformance with the state building and mechanical codes and maintain a record of construction within the unincorporated areas of the County.
3. **Plumbing Inspection (174-602015):** Review plans and perform site inspections of construction on private property relative to conformance with the state plumbing code.
4. **Electrical Inspection (174-602020):** Review plans and perform inspections of all construction on public and private property relative to conformance with state statutes and the national electrical code.
5. **Code Compliance & Enforcement (174-602025):** Oversee the building enforcement program by investigating complaints and reported code violations. Perform enforcement actions in those cases where code conformance cannot be achieved voluntarily.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
174 602005 Building Inspection	\$ 9,977,636	9,977,636	12,304,241			2,326,605	23%
174 602010 Plan Review	2,665,390	2,665,390	2,798,711			133,321	5%
174 602015 Plumbing Inspection	790,173	790,173	859,325			69,152	9%
174 602020 Electrical Inspection	1,397,643	1,397,643	1,516,774			119,131	9%
174 602025 Code Compliance & Enforce	157,478	157,478	176,854			19,376	12%
Total	14,988,320	14,988,320	17,655,905			2,667,585	18%
<i>by category</i>							
Licenses & Permits	3,825,000	3,825,000	4,080,000			255,000	7%
Intergovernmental	72,000	72,000	100,000			28,000	39%
Charges for Services	2,806,500	2,806,500	3,118,000			311,500	11%
Interfund	132,224	132,224	151,854			19,630	15%
Miscellaneous	41,240	41,240	50,700			9,460	23%
Operating Transfers In	25,000	25,000	25,000			-	
Total Revenues	6,901,964	6,901,964	7,525,554			623,590	9%
Personnel Services	5,366,166	5,366,166	5,552,374			186,208	3%
Materials & Services	581,312	581,312	589,510			8,198	1%
Other	167,750	167,750	226,000			58,250	35%
Interfund	1,710,031	1,710,031	1,685,211			(24,820)	-1%
Operating Transfers Out	206,026	206,026	319,595			113,569	55%
Capital Outlay	-	-	56,000			56,000	
subtotal	8,031,285	8,031,285	8,428,690			397,405	5%
Contingency	6,957,035	6,957,035	9,227,215			2,270,180	33%
Total Expenditures	14,988,320	14,988,320	17,655,905			2,667,585	18%
Revenues under expenditures	(8,086,356)	(8,086,356)	(10,130,351)			(2,043,995)	25%
Beginning Fund Balance	8,086,356	8,086,356	10,130,351			2,043,995	25%
Ending Fund Balance \$	-	-	-			-	
FTE's	51.00	51.00	52.67			1.67	3%

Budget Analysis:

Revenues increase \$623,590 (9%) primarily due to increasing commercial and multi-family activity. Charges for Services are expected to increase \$311,500 (11%), as well as Licenses and Permits with an expected increase of \$255,000 (7%) from increasing building activity. The Building division is fully supported by fee revenues and that trend is expected to continue in fiscal year 2015-16.

Expenditures, excluding Contingency, increase \$397,405 (5%). Personnel Services increase \$186,208 (3%) due to the addition of 1.67 FTE, wages, PERS and health benefits. Building Services will also add the cost of a limited duration ITS Project Manager (\$123,964) to manage our technology initiatives. This fund will continue to carry vacancies with no reduction in appropriations to allow the greatest flexibility meeting changes in development activity.

Other expenditures increase by \$58,250 (35%) due to increases in bank service charges. We expect to implement an online payment option in FY 2015-16 coinciding with the implementation of electronic plan review that will increase our service fees.

Operating Transfers Out increase by \$113,569 (55%) due to an increase in the transfer to the Road Fund for services provided by LUT Administration.

The beginning fund balance increases by \$2,043,995 (25%) as a result of positions that remained vacant during FY 2014-15 and increased revenues. This increase is reflected in the Contingency allocation for FY 2015-16.

Contingency increases \$2,270,180 (33%).

This page intentionally left blank.

This fund provides for road maintenance activities undertaken through maintenance local improvement districts (MLIDs) established in the County.

1. **Local Improvement District (212-607505):** This program provides the financial activities related to funds collected for use in maintaining local roads within the district.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
212 607505 Local Improvement District	\$ 266,709	266,709	332,530			65,821	25%
<i>by category</i>							
Miscellaneous	19,280	19,280	36,455			17,175	89%
Total Revenues	19,280	19,280	36,455			17,175	89%
Materials & Services	165,000	165,000	165,000			-	
Interfund	27,348	27,348	9,423			(17,925)	-66%
Operating Transfers Out	801	801	708			(93)	-12%
subtotal	193,149	193,149	175,131			(18,018)	-9%
Contingency	73,560	73,560	157,399			83,839	114%
Total Expenditures	266,709	266,709	332,530			65,821	25%
Revenues under expenditures	(247,429)	(247,429)	(296,075)			(48,646)	20%
Beginning Fund Balance	247,429	247,429	296,075			48,646	20%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

There are five active maintenance local improvement districts. Budgeted revenues and expenditures remain similar to the prior year. The Mountain Creek LID is currently pursuing enhanced maintenance strategies over a multi-year time period. Implementation of this plan will continue during the 2015 construction season.

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.

1. **Development Review (216-6030):** 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.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
216 603015 Development Review	\$ 1,079,826	1,079,826	1,255,763			175,937	16%
<i>by category</i>							
Charges for Service	307,000	307,000	429,300			122,300	40%
Intradepartmental	36,500	36,500	10,000			(26,500)	-73%
Miscellaneous	5,000	5,000	5,000			-	
Operating Transfers In	72,945	72,945	72,945			-	
Total Revenues	421,445	421,445	517,245			95,800	23%
Personnel Services	386,173	386,173	477,534			91,361	24%
Materials & Services	12,380	12,380	59,605			47,225	381%
Interfund	108,330	108,330	128,035			19,705	18%
Operating Transfers Out	19,401	19,401	21,393			1,992	10%
subtotal	526,284	526,284	686,567			160,283	30%
Contingency	553,542	553,542	569,196			15,654	3%
Total Expenditures	1,079,826	1,079,826	1,255,763			175,937	16%
Revenues under expenditures	(658,381)	(658,381)	(738,518)			(80,137)	12%
Beginning Fund Balance	658,381	658,381	738,518			80,137	12%
Ending Fund Balance \$	-	-	-			-	
FTE's	3.56	3.56	4.56			1.00	28%

Budget Analysis:

Revenues increase \$95,800 (23%) when compared to the fiscal year 2014-15 budget. Fluctuation occurs between the revenue categories to reflect anticipated changes in the type of work activity. Charges for Services are expected to increase \$122,300 (40%) to reflect an increase in subdivision, partition, field check and address fees. Intradepartmental revenues decrease \$26,500 (73%) to reflect reductions in the anticipated need for staff resource sharing across organizational units related to survey field assistance and capital projects.

Expenditures increase \$175,937 (16%). Personnel Services increase \$91,361 (24%) due to employee wages, PERS and health benefits and reallocating one position from Road Fund to the County Surveyor Fund. Materials & Services increase \$47,225 (381%) to allow for the contracting of professional services on an as needed basis. Interfund expenditures increase \$19,705 (18%) due to increase in Countywide cost allocation plan charges and PSB Remodel Project. Operating Transfers Out increases \$1,992 (10%) due to LUT cost allocation plan increase.

Greater than anticipated subdivision revenue in FY 2013-14 resulted in an elevated beginning fund balance in FY 2014-15 and contributes to the \$15,654 (3%) increase in Contingency. As activity levels and workload are anticipated to increase with the North Bethany expansion, careful fund management continues in order to maintain an appropriate fund balance.



Housing, Health ^{and} Human Services

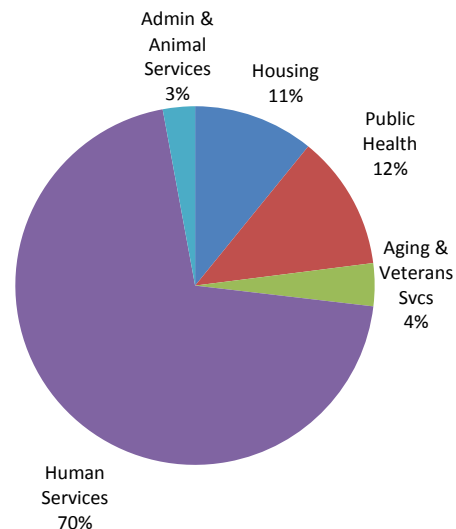
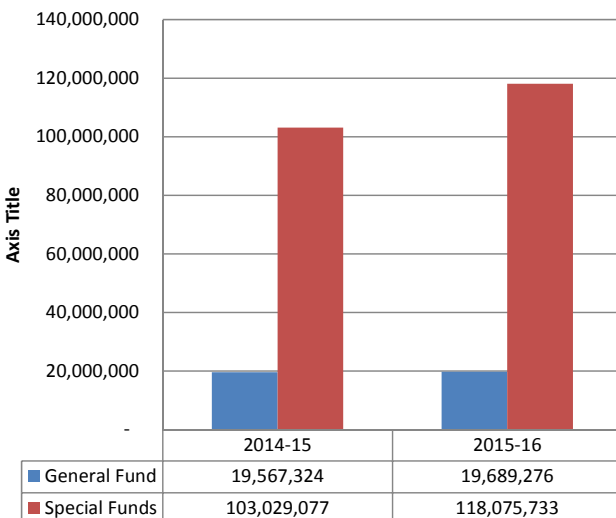
- Public Health 100-7030
- HHS Administration 100-7040
- Animal Services 100-7090
- Veteran Services 100-7510
- Community Block Grant 164-9010
- Children and Family Services 166-7050
- Human Services 192-7060
- OHP Mental Health 193-7080
- House Bill 2145 – Mental Health 194-7070
- Health Share of Oregon 195-7085
- Aging Services 198-7520
- Emergency Medical Services 208-7010
- Housing Services 218-6510
- HOME 220-9020

HOUSING, HEALTH & HUMAN SERVICES

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, well, self-sufficient and safe. Educating people through public health efforts, providing safety to vulnerable children and adults, addressing addictions and enabling people to live independently 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.

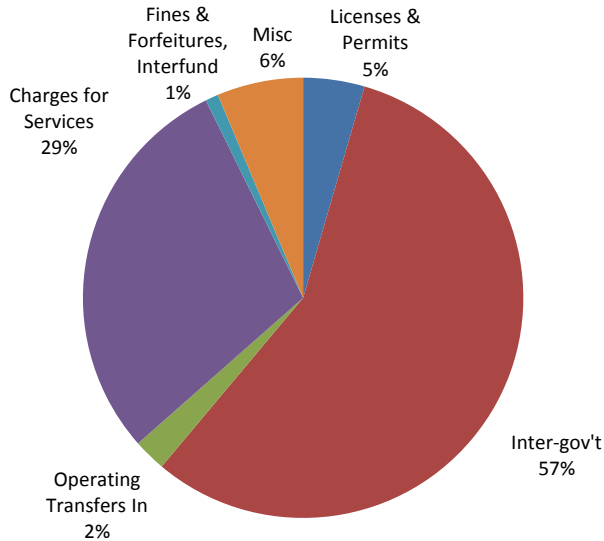
Organization Unit Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
CDBG	\$ 3,764,446	3,764,446	4,255,272			490,826	13%
Housing	7,143,602	7,143,602	7,608,084			464,482	7%
HOME	4,798,771	4,798,771	3,092,048			(1,706,723)	-36%
subtotal - Housing	15,706,819	15,706,819	14,955,404			(751,415)	-5%
Public Health	15,255,668	15,255,668	14,865,225			(390,443)	-3%
Emergency Medical Service	1,948,004	1,948,004	1,857,512			(90,492)	-5%
subtotal - Public Health	17,203,672	17,203,672	16,722,737			(480,935)	-3%
Agency on Aging	3,594,058	3,594,058	4,468,166			874,108	24%
Veteran Services	804,161	804,161	842,662			38,501	5%
subtoal - Aging & Veteran Svcs	4,398,219	4,398,219	5,310,828			912,609	21%
Human Services	39,104,900	39,104,900	43,392,954			4,288,054	11%
Oregon Health Plan	7,003,323	7,003,323	7,019,526			16,203	0%
Health Share of Oregon	32,638,744	32,638,744	42,891,839			10,253,095	31%
Mental Health HB 2145	517,061	517,061	468,550			(48,511)	-9%
Children & Family Services	2,516,168	2,516,168	3,021,782			505,614	20%
subtoal - Human Services	81,780,196	81,780,196	96,794,651			15,014,455	18%
HHS Administration	1,078,146	1,078,146	1,353,744			275,598	26%
Animal Services	2,429,349	2,429,349	2,627,645			198,296	8%
subtoal - Admin & Animal Svcs	3,507,495	3,507,495	3,981,389			473,894	14%
Totals	122,596,401	122,596,401	137,765,009			15,168,608	12%
General Fund	19,567,324	19,567,324	19,689,276			121,952	1%
Special Funds	103,029,077	103,029,077	118,075,733			15,046,656	15%
Totals	\$ 122,596,401	122,596,401	137,765,009			15,168,608	12%
FTE's	295.76	308.01	307.89			(0.12)	0%



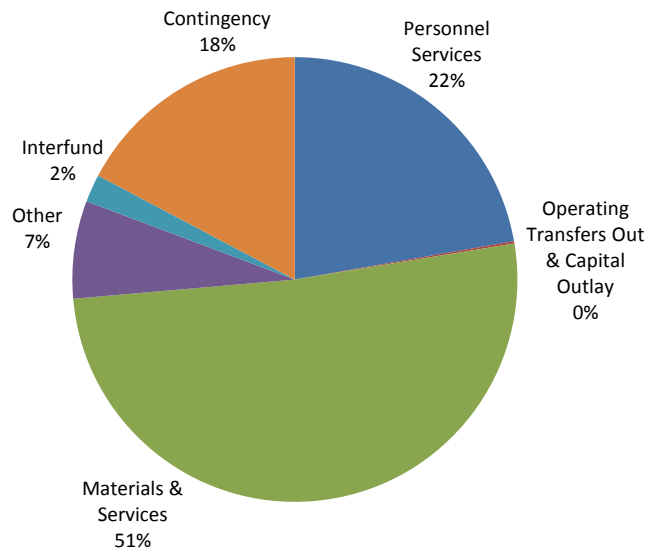
BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
<i>by category</i>							
Licenses & Permits	4,399,826	4,399,826	4,760,364			360,538	8%
Intergovernmental	55,611,928	55,611,928	59,870,772			4,258,844	8%
Charges for Services	29,634,231	29,634,231	30,905,851			1,271,620	4%
Fines and Forfeitures	55,000	55,000	49,500			(5,500)	-10%
Interfund	1,213,236	1,213,236	967,536			(245,700)	-20%
Miscellaneous	5,982,456	5,982,456	6,688,693			706,237	12%
Operating Transfers In	2,495,188	2,495,188	2,523,002			27,814	1%
Total Revenues	99,391,865	99,391,865	105,765,718			6,373,853	6%
							0%
Personnel Services	29,063,087	29,063,087	30,637,355			1,574,268	5%
Materials & Services	62,756,130	62,756,130	70,547,472			7,791,342	12%
Other	10,892,284	10,892,284	9,776,201			(1,116,083)	-10%
Interfund	2,809,228	2,809,228	2,784,175			(25,053)	-1%
Operating Transfers Out	153,111	153,111	235,399			82,288	54%
Capital Outlay	47,000	47,000	-			(47,000)	-100%
subtotal	105,720,840	105,720,840	113,980,602			8,259,762	8%
Contingency	16,875,561	16,875,561	23,784,407			6,908,846	41%
Total Expenditures	122,596,401	122,596,401	137,765,009			15,168,608	12%
Revenues under expenditures	(23,204,536)	(23,204,536)	(31,999,291)			(8,794,755)	38%
General Fund Subsidy	5,695,356	5,695,356	6,041,711			346,355	6%
Special Fund Beginning Balances	17,509,180	17,509,180	25,957,580			8,448,400	48%
Ending Fund Balance	-	-	-			-	0%

Revenues



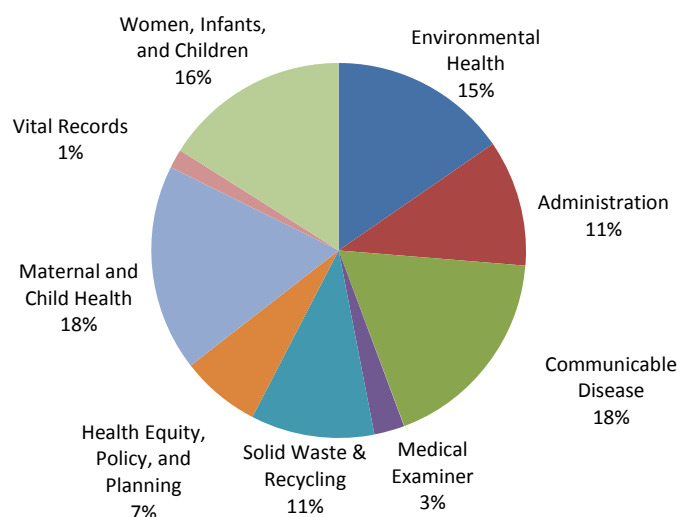
Expenditures



This page intentionally left blank.

This division provides preventive health care services and environmental surveillance services, and enforces other statutory provisions necessary to assure that basic health standards are maintained in the County through the following programs:

1. **Environmental Health (100-703005):** Provides education to the public and regulated community; enforces public health regulations; and provides environmental health surveillance to prevent the spread of communicable diseases and protect the environment.
2. **Communicable Disease (was Clinic Services) (100-703010):** Provides health services to high-risk and the general population at the earliest point of intervention so that communicable diseases can be identified and controlled; includes tuberculosis, HIV, and other diseases. Also provides public health emergency preparedness assistance and monitors compliance with childhood immunization requirements.
3. **Medical Examiner (100-703015):** 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 practitioners and funeral homes.
4. **Solid Waste and Recycling (100-703020):** Provides enforcement of the County solid waste and nuisance ordinances and carries out the County's responsibilities regarding the metropolitan regional recycling program.
5. **Maternal and Child Health (was Field Team) (100-703025):** Provides nursing services in the homes of eligible mothers with high-risk pregnancies, postpartum follow-up care in the home, and reproductive health assistance.
6. **Administration (100-703030):** Provides supervision and billing services for public health functions.
7. **Health Equity, Policy, and Planning (was Health Education) (100-703035):** Provides programs impacting communitywide health issues including tobacco prevention and education, chronic disease prevention, and suicide prevention.
8. **Vital Records (100-703040):** Receives and provides information on births and deaths within the County.
9. **Women, Infants, and Children (100-703045):** Administers the Federal WIC program which provides nutrition education and financial assistance to eligible families for food purchases. This was previously included in program 100-703010.



Public Health 100-7030

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 703005 Environmental Health	\$ 2,096,078	2,096,078	2,287,534			191,456	9%
100 703010 Communicable Disease	7,468,411	7,468,411	2,677,345			(4,791,066)	-64%
100 703015 Medical Examiner	374,268	374,268	390,764			16,496	4%
100 703020 Solid Waste & Recycling	1,447,863	1,447,863	1,586,912			139,049	10%
100 703025 Maternal and Child Health	2,211,579	2,211,579	2,651,063			439,484	20%
100 703030 Administration	650,560	650,560	1,620,321			969,761	149%
100 703035 Health Equity, Policy, and Plan	790,932	790,932	1,022,963			232,031	29%
100 703040 Vital Records	215,977	215,977	242,081			26,104	12%
100 703045 Women, Infants, and Children	-	-	2,386,242			2,386,242	
Totals	15,255,668	15,255,668	14,865,225			(390,443)	-3%
<i>by category</i>							
Licenses & permits	2,910,526	2,910,526	3,022,047			111,521	4%
Intergovernmental	6,034,321	6,034,321	5,860,241			(174,080)	-3%
Charges for Services	1,781,903	1,781,903	881,308			(900,595)	-51%
Interdepartmental	58,861	58,861	56,749			(2,112)	-4%
Miscellaneous	690,405	690,405	1,204,339			513,934	74%
Total Revenues	11,476,016	11,476,016	11,024,684			(451,332)	-4%
Personnel Services	11,995,822	11,995,822	11,324,303			(671,519)	-6%
Materials & Services	2,753,911	2,753,911	2,950,667			196,756	7%
Other	495,935	495,935	500,771			4,836	1%
Interfund	10,000	10,000	89,484			79,484	795%
Total Expenditures	15,255,668	15,255,668	14,865,225			(390,443)	-3%
General Fund Subsidy \$	3,779,652	3,779,652	3,840,541			60,889	2%
FTE's	120.15	123.90	111.09			(12.81)	-10%

Budget Analysis:

Public Health is undergoing a major transformation for the fiscal year 2015-16 budget. The two health clinics will close by June 30, 2015, resulting in a number of positions being eliminated or reassigned. Management has also reorganized the budgetary structure within several programs beginning in FY 2015-16:

- Program 703010, formerly called Clinic Services, will be renamed Communicable Disease (CD)
- Program 703025, formerly called Field Team, will be renamed Maternal & Child Health (MCH)
- Program 703035, formerly called Health Education, will be renamed Health Equity, Policy, and Planning (HEPP)
- Women, Infants, and Children (WIC), which was previously part of Clinic Services, has been moved to a new separate program (703045)

In total, Public Health revenue decreases \$451,332 (4%). A change in accounting for free vaccine from the state results in a \$325,000 reduction in both revenue and expenses. In addition, a reduction in revenue associated with the clinic closures (\$485,000) is offset by revenue increases in Environmental Health (\$147,975) and Vital Records (\$117,200). The state public health grant, which provides revenue to several program categories and totals over \$5.1 million, is almost unchanged and increases only \$11,996.

Overall, Public Health expenses decrease \$390,443 (3%), most of which is due to a Personnel Services decrease of \$671,519 (6%) and is offset by a Materials & Services increase of \$196,756 (7%). A reduction of 14.7 FTE, which is associated with the clinic closures and related program changes, is offset by the addition of 3.5 new FTE's. New positions include a program supervisor and an epidemiologist for the new Research, Analytic, Informatics and Data (RAID) work group in Public Health Administration, and an environmental health specialist in Environmental Health. An additional reduction of 1.61 FTE is due to the loss of a 1.0 FTE program coordinator from the Cities Readiness Initiative and the transfer of 0.61 FTE to HHS Administration (Fund 7040). The net change in Public Health is a reduction of 12.81 FTE.

General Fund subsidy increases \$60,889 (2%).

Budget Detail

Environmental Health:

Revenue increases almost \$148,000 (8%) due to fee increases and expanded activity for swimming pool inspections (\$25,031), restaurant licenses (\$76,357), and construction site health inspections (\$40,185). Expenses increase \$191,456 (9%) primarily from an increase in Personnel Services (\$222,986) to support PERS, health benefits, and a new environmental health specialist position (1.0 FTE) to meet workload demands.

Communicable Disease (formerly Clinic Services):

This program is impacted by three changes: 1) the closure of clinic services; 2) the transfer of some associated services to the Maternal & Child Health (MCH) program category (703025); and, 3) the transfer of WIC to a new program category (703045). Revenue decreases by over \$3.4 million (67%) to \$1.7 million. Just over \$2 million is due to the transfer of WIC to its new program category. In addition, a portion of the state public health grant for family planning that was \$506,000 in FY2014-15 and drops to \$451,000 in FY2015-16 is being transferred to the MCH program (703025). State family planning expansion dollars decrease \$350,000 (100%) because the County will no longer provide direct family planning services after the clinics close. Clinic fees also decrease \$135,000 (100%) due to the clinic closures. The cash value of free vaccine provided by the State had been accounted for in previous fiscal years but is no longer required, resulting in a decrease of \$325,000 to both revenue and expenditures. This is partially offset by a new state grant for Ebola (\$106,833). Expenses decrease almost \$4.8 million and are associated with these revenue changes.

Medical Examiner:

Expenses increase \$16,496 (4%) due to wage, PERS and health benefit costs. No revenue is received by this program.

Solid Waste & Recycling:

Revenue increases \$45,000 (2%) due mainly to increases in hauler franchise fees (\$50,000) and Metro grant funds (\$35,000), and are offset by a decrease in landfill franchise fees (\$40,000). Expenses increase \$139,049 (10%) due mainly to increases in Personnel Services (\$87,227) and professional services contracts (\$80,000) for rate review, solid waste cartography and food waste reduction projects.

Maternal & Child Health (formerly Field Team):

Revenue increases \$328,339 (22%) due primarily to the program transfer of state grant dollars as part of the clinic closures. Expenses increase \$439,484 (20%) due mostly to a Personnel Services increase (\$112,166) and a professional services increase (\$260,586) to support family planning services after the clinic closures.

Public Health Administration:

Revenue increases \$55,964 (144%) due mainly to growth in revenue from the regional Healthy Columbia Willamette Collaborative. Expenses increase \$969,761 (149%). This is due to a \$481,221 increase in Personnel Services due primarily to the transfer of 2.0 FTE from Clinic Services after the clinic closures and the addition of 2.0 FTE associated with the new RAID work group. In addition, professional services increase \$500,000 for new provider contracts to support safety net services after the clinics close.

Health Equity, Policy & Planning (formerly Health Education):

Revenue increases \$193,210 (27%) due mainly to a \$158,619 (23%) growth in state public health grant funds. Expenses increase \$232,031 (29%) and are due primarily to a \$251,800 (180%) increase in professional services for program activities related to the revenue increase.

Vital Records:

Revenue increases \$117,200 (31%) due to a projected increase in fees. Expenses increase \$26,104 (12%) due to a \$27,055 (13%) increase in Personnel Services primarily from wages, PERS and health insurance costs.

Women, Infants & Children:

Revenue in this new program category is supported by state public health grant funds at just over \$2 million. Expenses are almost \$2.4 million, of which almost \$2.3 million is Personnel Services costs.

Provide management and administrative services to the divisions/programs of Health and Human Services: Public Health, Human Services, Oregon Health Plan Mental Health Services, Disability and Aging Services, Veterans Services, Emergency Management Services, Jail Health Services, Children and Family Services and Animal Services.

1. **HHS Administration Program (100-704005):** Provide management and administrative services to the divisions/programs of Health and Human Services.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 704005 HHS Administration	\$ 1,078,146	1,078,146	1,353,744			275,598	26%
<i>by category</i>							
Intradepartmental	553,452	553,452	599,627			46,175	8%
Miscellaneous	-	-	29,000			29,000	
Total Revenues	553,452	553,452	628,627	-	-	75,175	14%
Personnel Services	1,033,702	1,033,702	1,289,012			255,310	25%
Materials & Services	43,954	43,954	64,732			20,778	47%
Interfund	490	490	-			(490)	-100%
Total Expenditures	1,078,146	1,078,146	1,353,744			275,598	26%
General Fund Subsidy \$	524,694	524,694	725,117			200,423	38%
FTE's	10.21	10.21	13.00			2.79	27%

Budget Analysis:

Revenue increases \$75,175 (14%) due mainly to a rise in intradepartmental revenue from cost plan allocations (\$46,175). Revenue comes to this organization unit through a departmental cost plan allocation that charges the department’s special fund organization units for management and administrative support of the department based on this unit’s budgeted expenses from the previous year. A \$29,000 carryforward amount from a prior-year Robert Wood Johnson Foundation grant also contributes to the revenue increase.

Expenditures increase \$275,598 (26%) due primarily to a Personnel Services increase of \$255,310 (25%). This includes a net staff increase of 2.79 FTE, costs for which will be partially recovered starting in FY 2016-17 via the cost plan, and includes:

- The addition of two new senior program coordinators (2.0 FTE) – one to work on quality improvement and the other to address prevention programs across the department. The latter position will not start until January 1, 2016.
- Reallocating part of a position from 100-7030 Public Health (0.61 FTE) and increasing three part-time positions to full time (0.18 FTE). A senior administrative specialist was previously partially allocated to Public Health to do clinic client billings. With the closing of the clinics, this position has been fully allocated to HHS Administration. This position, along with two others, is being increased from 0.94 to 1.00 FTE to meet growing workload needs.
- Funding for a vacant senior management analyst position, which was unfunded in FY2014-15. The workload needs of the department now justify reclassifying and filling this position.

General Fund subsidy increases \$200,423 (38%).

The Animal Services Division 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 operation of an active volunteer program, spay/neuter education programs, operation of an in-house spay/neuter clinic, removal of dead and injured dogs from roads, the operation of a certified crematory and the humane euthanasia of animals.

1. **Animal Services (100-709005):** Operates the small animal shelter and enforces of the County code regarding dog licensing, loose nuisance dogs, aggressive or biting dogs, cruelty, neglect, barking and other livability issues.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 709005 Animal Services	\$ 2,429,349	2,429,349	2,627,645			198,296	8%
<i>by category</i>							
Licenses & Permits	977,200	977,200	1,223,200			246,000	25%
Charges for Services	215,650	215,650	176,650			(39,000)	-18%
Fines & Forfeitures	55,000	55,000	49,500			(5,500)	-10%
Intradepartmental	80,838	80,838	50,000			(30,838)	-38%
Miscellaneous	356,500	356,500	354,500			(2,000)	-1%
Total Revenues	1,685,188	1,685,188	1,853,850			168,662	10%
Personnel Services	1,937,582	1,937,582	2,145,104			207,522	11%
Materials & Services	410,547	410,547	443,541			32,994	8%
Other	33,300	33,300	39,000			5,700	17%
Interfund	920	920	-			(920)	-100%
Capital outlay	47,000	47,000	-			(47,000)	-100%
Total Expenditures	2,429,349	2,429,349	2,627,645			198,296	8%
General Fund Subsidy \$	744,161	744,161	773,795			29,634	4%
FTE's	23.00	23.00	25.00			2.00	9%

Budget Analysis:

Revenue increases \$168,662 (10%) due primarily to a \$245,000 (10%) increase in dog license fees. A new County ordinance passed in January 2015 requires veterinarians to report to the County the names of dog owners whose dogs have received a rabies vaccination. As a result, it is anticipated the number of licensed dogs will increase significantly. This is partially offset by reduced revenue from cat and dog adoption fees (\$37,350) and intradepartmental transfer from 154-7095 Animal Services Gifts & Donations (\$30,838).

Expenditures increase \$198,296 (8%) mainly from the addition of two new staff positions. A new 1.00 FTE support unit supervisor and a new 1.00 FTE program educator (starting January 1, 2016), combined with salaries, PERS and health benefits for existing staff, increases Personnel Services by \$207,522 (11%). This is offset by a \$47,000 reduction in Capital Outlay costs; fiscal year 2014-15 included the cost a new vehicle and this cost is not reflected in the FY 2015-16 budget. Materials & Services increases \$32,994 (8%) due to a \$16,500 increase for food for animals on special diets for medical reasons and a \$14,700 increase to absorb the cost of on-line payment processing.

The General Fund subsidy increases \$29,634 (4%).

This page intentionally left blank.

Veteran Services provides assistance to veterans and their dependents in obtaining federal, state and local benefits. This is accomplished through active outreach within local communities, health care facilities, in-home visitations and development of a comprehensive program to educate veterans as to services and benefits available to them; assistance in filing claims for veterans' benefits with the federal and state Veteran Affairs department; acts as a representative for veterans in disputes on claims against the U.S. Department of Veterans Affairs; and provides for the development of new programs and services to educate and assist veterans, their dependents and other veteran representatives, groups and organizations.

1. **Veteran Services (100-751005):** Provides assistance to veterans and their dependents in obtaining federal, state and local benefits.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 751005 Veteran Services	\$ 804,161	804,161	842,662			38,501	5%
<i>by category</i>							
Intergovernmental	157,312	157,312	140,404			(16,908)	-11%
Total Revenues	157,312	157,312	140,404			(16,908)	-11%
Personnel Services	725,219	725,219	789,460			64,241	9%
Materials & Services	78,442	78,442	52,702			(25,740)	-33%
Other	500	500	500			-	
Total Expenditures	804,161	804,161	842,662			38,501	5%
General Fund Subsidy \$	646,849	646,849	702,258			55,409	9%
FTE's	8.15	8.15	9.15			1.00	12%

Budget Analysis:

Revenue decreases \$16,908 (11%) due to a reduction in grant carryforward funds. Remaining funds from two Veterans Outreach grants received in the previous fiscal year were fully expended during fiscal year 2014-15, and the grants will not be renewed in FY 2015-16.

Expenditures increase \$38,501 (5%) due mainly to a \$64,241 (9%) increase in Personnel Services as a result of salaries, PERS, health benefits and the addition of a new program specialist position (1.0 FTE). This position replaces the temporary, part-time program specialist position which was part of a pilot project in FY 2014-15. The pilot project to provide assistance to veteran services coordinators with their workloads was successful and the program specialist position is being added as a regular, full-time position. Materials & Services decreases \$25,740 due primarily to the discontinuation of the two grants mentioned above.

The General Fund subsidy increases \$55,409 (9%).

Community Development Block Grant 164-9010

The Community Development Block Grant Program manages (on behalf of the County and its eleven city members) the urban County Community Development Block Grant (CDBG) Program. The County's CDBG Program is mandated to use its federal entitlement funds for the development of viable urban communities, decent housing, a suitable living environment, and expanding economic opportunities for persons of low and moderate income. All program activities must meet one of three national objectives: 1) benefit low and moderate income persons, 2) prevent or eliminate slums and blight or 3) meet other urgent community development needs which pose a serious threat to the community's health or welfare.

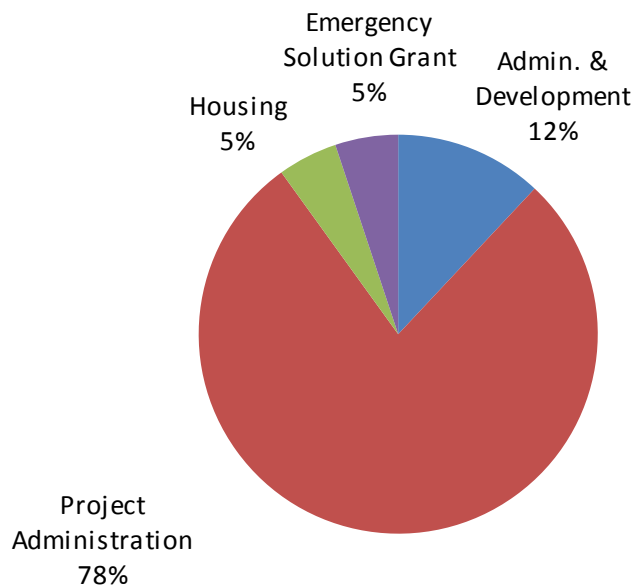
1. **Administration and Development (164-901005):** Ensures federal application criteria are met; citizens are informed; technical assistance is available to potential sponsors; provides planning, program and activity design; and assures accountability and control of Housing and Urban Development (HUD) funds.
2. **Project Administration (164-901010):** This program accounts for the expenditure of all CDBG project activities carried out by the department and sub recipients related to public services, infrastructure development, public facilities and affordable housing.
3. **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 the home access and repair for the disabled and elderly (HARDE) grant program.
4. **Emergency Solutions Grant (ESG) (164-901025):** 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.

Fund/Program/Description	Adopted 2014-15	Modified 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	Change	
						\$	%
164 901005 Admin. & Development	\$ 523,972	523,972	509,751			(14,221)	-3%
164 901010 Project Administration	2,802,181	2,802,181	3,321,547			519,366	19%
164 901015 Housing	202,765	202,765	206,599			3,834	2%
164 901025 Emergency Solution Grant	235,528	235,528	217,375			(18,153)	-8%
Total	3,764,446	3,764,446	4,255,272			490,826	13%
<i>by category</i>							
Intergovernmental	3,568,894	3,568,894	4,150,674			581,780	16%
Miscellaneous	195,552	195,552	104,598			(90,954)	-47%
Total Revenues	3,764,446	3,764,446	4,255,272			490,826	13%
Personnel Services	500,250	500,250	504,169			3,919	1%
Materials & Services	125,501	125,501	123,272			(2,229)	-2%
Other	3,037,709	3,037,709	3,538,922			501,213	16%
Interfund	100,986	100,986	88,909			(12,077)	-12%
subtotal	3,764,446	3,764,446	4,255,272			490,826	13%
Contingency	-	-	-			-	
Total Expenditures	3,764,446	3,764,446	4,255,272			490,826	13%
Revenues over (under) expenditures	-	-	-			-	
Beginning Fund Balance	-	-	-			-	
Ending Fund Balance \$	-	-	-			-	
FTE's	4.80	4.80	4.53			(0.27)	-6%

Budget Analysis:

Intergovernmental revenues are projected to increase \$581,780 (16%). While CDBG experienced a slight decrease in its federal allocation in fiscal year 2015-16, the increase in intergovernmental revenues is due to a number of carry forward projects into FY 2015-16. The increases in Intergovernmental revenues are offset by a decrease in Miscellaneous revenues due to a lower number of loan repayments from the Housing Rehabilitation Program. Slow to come out of the impacts of the recession, fewer homeowners are refinancing or selling their homes which resulted in decreases in the amount of program income returning to the program. The resulting overall increase in total revenue is \$490,826 (13%).

Expenditures total \$4,255,272, an increase of \$490,826 (13%) which is reflective of the increase in total revenue as described above. Personnel Services increases 1%.



Children & Family Services 166-7050

Children and Family Services develops administers and evaluates a number of children, youth and family services. The primary sources of revenue are state general fund and pass through federal resources.

1. ***Children and Family Services Unit Administration (166-705005)***: Includes allocated department administration and County overhead and Contingency.
2. ***Children and Family Services (CFS) (166-705010)***: Transitioned during fiscal year 2014-15 from the former Commission on Children & Families model to an Early Learning Hub model. CFS, in partnership with United Way of the Columbia-Willamette, has been designated as the Washington County Early Learning Hub by the State Early Learning Council. The Hub works with community partners to ensure that all 54,000 Washington County children ages zero through six (particularly 30,000 at-risk children and their families) are ready for kindergarten, that families are stable and attached, and that early learning services are coordinated and effective. The Hub:
 - Works with all sectors of the community in creating sustainable solutions to address the needs of at risk children ages zero to six and their families.
 - Coordinates development of programs to address community needs and service gaps, and efforts to strengthen existing early learning services.
 - Brings parents of at-risk children and service systems together (e.g. business, child welfare, early learning, health/mental health/alcohol and drug, human services and K-12) to increase the effectiveness and efficiency of health and human services.
 - Advocate for the development of policies and laws that promote kindergarten readiness for at risk children and their and families.

In addition, CFS manages state and federal funds brought into Washington County through grant writing efforts either by the CFS directly or through collaboration with various community partners. CFS has brought over \$20 million dollars into Washington County in the past ten years.

3. ***CFS Federal Programs (166-705015)***: Includes Family Preservation and Support Services Program, which provides community based family preservation and support services for children involved in or at high risk of involvement in the child welfare system.

Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
166 705005 CFSU Administration	\$ 69,503	69,503	79,649			10,146	15%
166 705010 Commission on Children & Families	1,748,202	1,748,202	2,510,489			762,287	44%
166 705015 CCF Federal Programs	698,463	698,463	431,644			(266,819)	-38%
Totals	2,516,168	2,516,168	3,021,782			505,614	20%
<i>by category</i>							
Intergovernmental	2,266,168	2,266,168	2,720,940			454,772	20%
Charges for Services	32,000	32,000	49,860			17,860	56%
Interfund	10,000	10,000	88,684			78,684	787%
Miscellaneous	125,000	125,000	10,100			(114,900)	-92%
Operating Transfers In	83,000	83,000	83,000			-	
Total Revenues	2,516,168	2,516,168	2,952,584			436,416	17%
Personnel Services	282,668	282,668	399,944			117,276	41%
Materials & Services	2,162,999	2,162,999	2,530,550			367,551	17%
Other	1,000	1,000	11,639			10,639	1064%
Interfund	69,501	69,501	71,984			2,483	4%
subtotal	2,516,168	2,516,168	3,014,117			497,949	20%
Contingency	-	-	7,665			7,665	
Total Expenditures	2,516,168	2,516,168	3,021,782			505,614	20%
Revenues under expenditures	-	-	(69,198)			(69,198)	
Beginning Fund Balance	-	-	69,198			69,198	
Ending Fund Balance \$	-	-	-			-	
FTE's	2.45	2.45	3.55			1.10	45%

Budget Analysis:

This budget is based on the new regional hub model that started in fiscal year 2014-15. When the FY 2014-15 budget was prepared, the new Hub model was still being developed so the budget was based on broad estimates. This FY 2015-16 budget is more clearly defined with more solid revenue numbers.

Revenue increases \$436,416 (17%). State dollars provided to the Early Learning Hub via the United Way include funds for program infrastructure (\$303,244), Great Start (\$93,728), Early Literacy (\$89,637), Family Preservation (\$227,599), and Focused Child Care Network (\$75,250). Additional state dollars support Healthy Start (\$1,632,569), which is projected to increase \$605,215 based on the governor's recommended budget, and Youth & Innovation (\$100,000). Other revenue includes an Oregon Community Foundation grant (\$110,000), funds transferred from 7030 Public Health for School Based Health Centers (\$88,684) and grant carryforward (\$88,913).

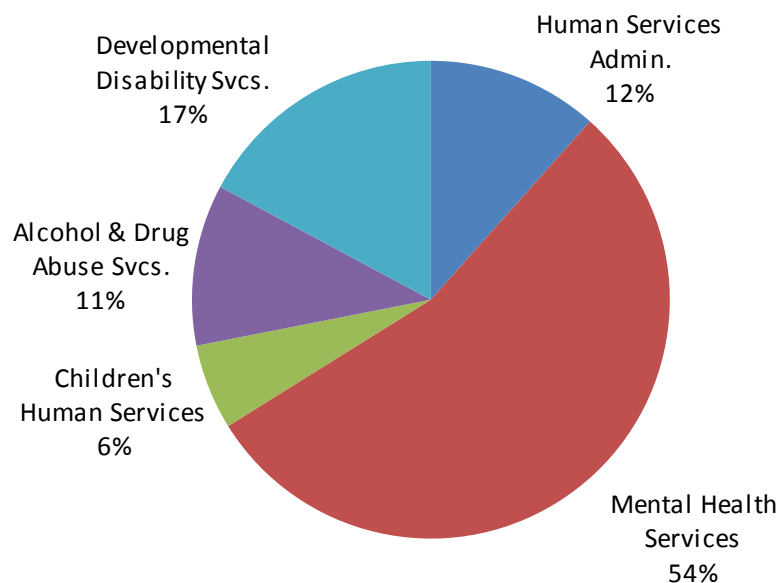
Expenditures, excluding Contingency, increase \$497,949 (20%). Under the new Hub model, staff increases by 1.10 to a total of 3.55 FTE. Personnel Services increase \$117,276 (41%) due to wages, PERS, health benefits and a new 1.0 FTE program coordinator position added as part of the new Hub work. The remaining 0.10 FTE increase is due to various staff being reallocated between this organization unit and 7060 Human Services. Expenditures for contracted and professional services increase by \$366,266 due to program activities associated with increased revenue. Contingency increases from zero to \$7,655.

The General Fund transfer of \$83,000 remains at historic levels. These funds are used to support the Family Resource Centers located at the school districts.

This page intentionally left blank.

The Division is responsible for the delivery of community mental health services including treatment and rehabilitation services for persons with developmental disabilities, persons with severe emotional disturbances, alcohol and other drug abusers and is responsible for alcohol education and early intervention programs.

1. **Human Services Administration (192-706005):** Provides needs assessment, planning, contracting, monitoring, and evaluation of all mental health services. Develops and implements needed services in the community and provides input into statewide service development.
2. **Mental Health Services (192-706010):** Services range from outpatient treatment and brief crisis response to more intensive residential, skill training, vocational and medication management to adults with chronic mental illness. In addition, County staff investigates petitions related to the Civil Commitment of an alleged mentally ill person.
3. **Children's Human Services (192-706015):** Services range from outpatient mental health and alcohol and drug treatment for children and adolescents to brief mental health crisis services for adolescents, and alcohol, drug and tobacco use prevention programs. Prevention services are school based and treatment ranges from outpatient through intensive residential treatment.
4. **Alcohol & Drug Abuse Services (192-706020):** Provides prevention and treatment services to youth and adults with special focus on offenders and pregnant women.
5. **Developmental Disability Services (192-706025):** Provides services for people with developmental disabilities and their families throughout the disabled person's life span. Services include support to families caring for a disabled family member, vocational, residential, transportation, and crisis. All are coordinated for the individual client by the service coordination staff of the department.



Human Services 192-7060

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
192 706005 Human Services Admin.	\$ 4,312,602	4,312,602	5,033,356			720,754	17%
192 706010 Mental Health Services	18,085,638	18,085,638	23,661,213			5,575,575	31%
192 706015 Children's Human Services	4,307,992	4,307,992	2,507,403			(1,800,589)	-42%
192 706020 Alcohol & Drug Abuse Svcs.	4,463,463	4,463,463	4,740,683			277,220	6%
192 706025 Developmental Disability Svcs.	7,935,205	7,935,205	7,450,299			(484,906)	-6%
Totals	39,104,900	39,104,900	43,392,954			4,288,054	11%
<i>by category</i>							
Intergovernmental	33,419,828	33,419,828	37,681,781			4,261,953	13%
Charges for Services	23,210	23,210	13,210			(10,000)	-43%
Interdepartmental	507,085	507,085	169,476			(337,609)	-67%
Miscellaneous	174,700	174,700	169,600			(5,100)	-3%
Operating Transfers In	1,657,122	1,657,122	1,608,611			(48,511)	-3%
Total Revenues	35,781,945	35,781,945	39,642,678			3,860,733	11%
Personnel Services	5,313,867	5,313,867	6,396,660			1,082,793	20%
Materials & Services	29,355,411	29,355,411	32,131,584			2,776,173	9%
Other	81,304	81,304	6,528			(74,776)	-92%
Interfund	1,298,278	1,298,278	1,151,510			(146,768)	-11%
subtotal	36,048,860	36,048,860	39,686,282			3,637,422	10%
Contingency	3,056,040	3,056,040	3,706,672			650,632	21%
Total Expenditures	39,104,900	39,104,900	43,392,954			4,288,054	11%
Revenues under expenditures	(3,322,955)	(3,322,955)	(3,750,276)			(427,321)	13%
Beginning Fund Balance	3,322,955	3,322,955	3,750,276			427,321	13%
Ending Fund Balance \$	-	-	-			-	
FTE's	52.64	58.14	63.19			5.05	9%

Budget Analysis:

Revenue increases almost \$3.9 million (11%), most of which is from an increase in state dollars for Mental Health Services that is partially offset by reductions in state dollars for Children's Human Services. Expenses, excluding Contingency, increase \$3.6 million (10%) due primarily to a rise in professional service contracts (\$2.8 million) for program activities associated with additional revenue and to staffing growth (+5.05 FTE). Developmental Disabilities adds 5.50 FTE, which is partially offset by a 0.45 FTE reduction due to reallocation of various positions with other org units (Children & Family Services and Health Share of Oregon).

The beginning fund balance increases \$427,321 (13%) to \$3.75 million. Contingency increases \$650,632 (21%) to \$3.7 million and represents funds held in reserve for future allocations. The General Fund transfer for this organization unit remains unchanged from the previous year at \$1,558,611 and is used primarily to support mental health services for crisis response, protective service and civil commitment investigations and hearings and the mental health response team that works with the Sheriff's Office.

Mental Health Services

Mental Health Services revenue increases \$5.7 million (31%) due to a shift of state grant funds from Children's Human Services and an increase of \$4.6 million in grant carry forward. The state is changing the grant funding structure beginning in fiscal year 2015-16, resulting in the need to shift both revenues and expenditures from Children's Human Services to Mental Health Services. Expenditures increase \$5.6 million due mainly to an increase in professional service contracts with mental health service providers.

Children's Human Services

Children's Human Services revenue decreases \$1.9 million due to the shift in state grant funds to Mental Health Services. Expenditures decrease an associated \$1.8 million. Professional service contracts with service providers are almost \$2.4 million of the \$2.5 million in expenditures budgeted for this program.

Alcohol & Drug Abuse Services

This reflects a fairly status quo budget, with revenue increasing \$277,540 (6%) and expenditures increasing \$277,226 (6%). The increase is due to growth in state grant carry forward revenue, which has an associated expenditure increase for professional service contracts.

Developmental Disability Services

Developmental Disability Services revenue decreases \$197,822 (2%), which reflects two competing changes. The state will now pay service providers directly rather than funneling those dollars through the County, resulting in a state revenue decrease of \$1.7 million and an associated expenditure decrease for professional contracted services of \$1.1 million. This is offset by growth of \$868,067 in state carryover funds and a projected increase of \$690,796 in state funds that, pending approval by the state legislature, will be used for services, administration, and case management to support an increase in the number of developmental disability cases managed by the County. Associated costs for managing these new cases are reflected in Personnel Services, where an additional 5.5 FTE will support the increased workload.

Oregon Health Plan – Mental Health 193-7080 Budget Detail

This organization unit receives funds from the Oregon Health Plan (OHP) to provide mental health services to County residents enrolled in the plan. Overall management of the program includes program administration, client services coordination, reporting, quality assurance, and oversight of contracted service providers and claims administrators.

1. **OHP Mental Health Organization (193-708005):** Provide mental health services to County residents enrolled in the plan.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
193 708005 OHP Mental Health	\$ 7,003,323	7,003,323	7,019,526			16,203	0%
<i>by category</i>							
Miscellaneous	45,000	45,000	35,200			(9,800)	-22%
Total Revenues	45,000	45,000	35,200			(9,800)	-22%
Materials & Services	50,000	50,000	-			(50,000)	-100%
Operating Transfers Out	50,000	50,000	-			(50,000)	-100%
subtotal	100,000	100,000	-			(100,000)	-100%
Contingency	6,903,323	6,903,323	7,019,526			116,203	2%
Total Expenditures	7,003,323	7,003,323	7,019,526			16,203	0%
Revenues under expenditures	(6,958,323)	(6,958,323)	(6,984,326)			(26,003)	0%
Beginning Fund Balance	6,958,323	6,958,323	6,984,326			26,003	0%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The Oregon Health Plan-Mental Health Program previously provided mental health services to Washington County residents enrolled in the Oregon Health Plan (OHP). Starting in September 2012, this program was replaced by Health Share of Oregon as part of health care transformation efforts. Health Share of Oregon is a separate organization unit (195-7085) and receives funds from the new regional coordinated care organization (Health Share of Oregon or HSO) for provision of OHP mental health services.

State revenue to this fund has ceased entirely. Investment income of \$35,200 is the only revenue for this organization unit. No County General Fund money is received by this organization unit. Expenditures, excluding Contingency, are zero because no expenditures are anticipated to be made.

The remaining fund balance of \$7.0 million will be held until it is determined whether the funds are needed to cover future net worth or risk reserve requirements as stipulated in the Health Share of Oregon contract.

The purpose of this organization unit is to assure beer/wine tax revenues, designated by the state for alcohol and drug prevention, treatment and rehabilitation services, received by the County but not fully expended in a given year, are set aside to be expended for chemical dependency programs in subsequent years.

1. **Mental Health HB 2145 (194-707005):** This program is to assure that beer and wine tax revenues received from the state, which are not spent during the year, are set aside to be expended for chemical dependency programs in subsequent years.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
194 707005 House Bill 2145	\$ 517,061	517,061	468,550			(48,511)	-9%
<i>by category</i>							
Operating Transfers Out	48,511	48,511	50,000			1,489	3%
subtotal	48,511	48,511	50,000			1,489	3%
Contingency	468,550	468,550	418,550			(50,000)	-11%
Total Expenditures	517,061	517,061	468,550			(48,511)	-9%
Revenues under expenditures	(517,061)	(517,061)	(468,550)			48,511	-9%
Beginning Fund Balance	517,061	517,061	468,550			(48,511)	-9%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

This organization unit is used to hold unspent beer and wine taxes received from the state. The taxes are received in Human Services (192-7060) and at the end of each fiscal year any unspent funds are transferred to this organization unit. During the next fiscal year, funds are transferred back to Human Services as needed for alcohol treatment services.

The beginning fund balance decreases \$48,511 (9%) to \$468,550. No revenue is budgeted. The \$50,000 transfer to Human Services is an increase of \$1,489 (3%) from the previous year. Contingency decreases \$50,000 (11%) to \$418,550 and represents funds held in reserve for future appropriations.

Health Share of Oregon (HSO) is one of the Coordinated Care Organizations created by the state to manage the physical, mental, dental and addictions benefits for Oregon Health Plan members. HSO contracts with Washington County to manage the mental health benefit for its Washington County members. This organization unit replaces 100-7080, Oregon Health Plan, which was the previous Mental Health Organization agreement with the state for which the County was responsible for similar functions. Health Share of Oregon began operations on September 1, 2012.

1. **Health Share of Oregon (HSO) (195-708505):** This program manages mental health benefit for Oregon Health Plan members in Washington County.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
195 708505 Health Share of Oregon	\$ 32,638,744	32,638,744	42,891,839			10,253,095	31%
<i>by category</i>							
Charges for Services	27,523,468	27,523,468	29,778,823			2,255,355	8%
Miscellaneous	60,000	60,000	64,000			4,000	7%
Total Revenues	27,583,468	27,583,468	29,842,823			2,259,355	8%
Personnel Services	2,083,685	2,083,685	2,448,507			364,822	18%
Materials & Services	24,980,892	24,980,892	28,655,916			3,675,024	15%
Other	675	675	3,500			2,825	419%
Interfund	506,151	506,151	509,896			3,745	1%
subtotal	27,571,403	27,571,403	31,617,819			4,046,416	15%
Contingency	5,067,341	5,067,341	11,274,020			6,206,679	122%
Total Expenditures	32,638,744	32,638,744	42,891,839			10,253,095	31%
Revenues under expenditures	(5,055,276)	(5,055,276)	(13,049,016)			(7,993,740)	158%
Beginning Fund Balance	5,055,276	5,055,276	13,049,016			7,993,740	158%
Ending Fund Balance \$	-	-	-			-	
FTE's	20.41	21.41	23.26			1.85	9%

Budget Analysis:

The Health Share of Oregon program began in September 2012 to replace the Oregon Health Plan-Mental Health program as part of national health care transformation efforts. This organization unit receives funds from the regional coordinated care organization (CCO), Health Share of Oregon (HSO), for provision of Oregon Health Plan mental health services.

The beginning fund balance increases \$8.0 million (158%) to just over \$13.0 million. Revenue increases \$2.3 million (8%) to \$29.8 million and reflects capitation payments from the regional CCO for County residents enrolled in HSO. Revenue continues to grow as the number of county residents enrolled in HSO increases.

Expenditures, excluding Contingency, increase \$4 million (15%) due primarily to a \$3.7 million (15%) increase in contracted mental health services and a \$365,000 (18%) increase in Personnel Services. Staffing increases by a net of 1.85 FTE as positions are added to meet increased caseload needs. Positions added include an administrative specialist (0.50 FTE) and a senior mental health services coordinator (1.0 FTE). The remaining 0.35 FTE increase is staff reallocated from Human Services (192-7060).

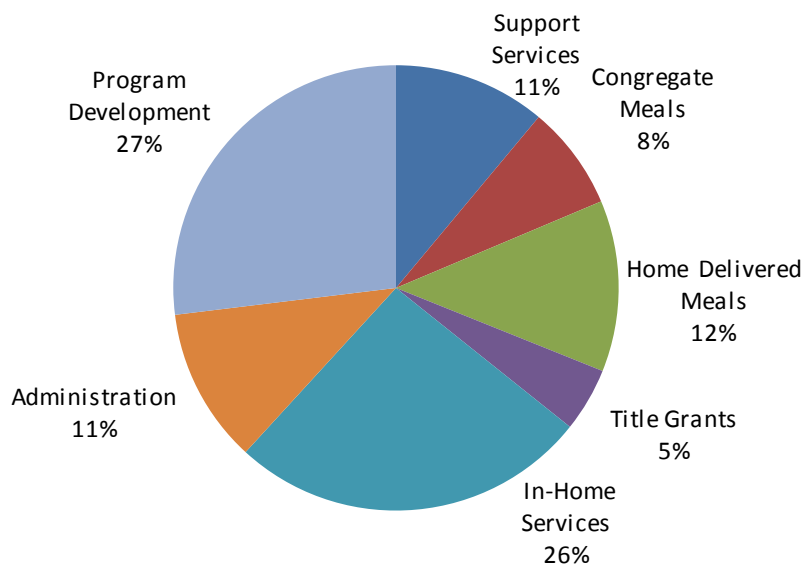
Contingency increases \$6.2 million (122%) to \$11.3 million and represents funds held in reserve for future appropriations.

Aging Services mission is to "create options to maintain the quality of life." This mission is fulfilled through the development of a comprehensive, coordinated system of services and programs. The department and its advisory councils focus on addressing the concerns of those persons in greatest social and economic need to maximize their ability to live as independently as possible.

1. **Support Services (198-752005):** Provides the following services directly or through contracts: training needs assessment, outreach, mental health care, financial management, minor home repair, legal services, community education, conservatorship, information and assistance, senior volunteer activities, advocacy and coordination of services.
2. **Congregate Meals (198-752010):** Provides the food and nutrition service management for meals served in a group setting in accordance with state and federal regulations.
3. **Home Delivered Meals (198-752015):** Provides the food, delivery and nutrition service management for meals served to homebound elderly in accordance with state and federal regulations.
4. **Wellness/Medication Management (198-752016):** Provides information about the availability, benefit and appropriate use of other preventive health services or programs as well as public education related to medication management problems, and training of public health professionals to identify persons at high risk of medication interaction and adverse reactions.
5. **National Family Caregiver (198-752017):** Provides respite, training and support services to caregivers of persons aged 60 or over or grandparents over 60 caring for grandchildren up to the age of 17.
6. **Elder Abuse Prevention (198-752018):** Promotes understanding and increased public awareness of elder abuse.
7. **In-Home Services (198-752020):** Provides home care, personal care and respite care services for needy elderly.
8. **Administration (198-752025):** Provides planning; implementation of services; maintenance of records; fulfillment of requirements of federal and state rules, regulations, policies and procedures and support to the advisory councils.
9. **Program Development (198-752040):** Provides for the development of new programs and service providers (paid and volunteer); assistance to subcontractors of the department, nursing homes, adult foster homes and other human services providers to deliver services in a coordinated, effective manner; develop minority outreach programs; solicit revenue and in-kind contributions.

Aging Services 198-7520

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
198 752005 Support Services	\$ 594,437	594,437	494,735			(99,702)	-17%
198 752010 Congregate Meals	243,582	243,582	338,347			94,765	39%
198 752015 Home Delivered Meals	464,016	464,016	555,579			91,563	20%
198 752016 Title III-D Wellness/Mdctn	46,507	46,507	15,480			(31,027)	-67%
198 752017 Title III-E Natn'l Family Crgvr	199,691	199,691	182,508			(17,183)	-9%
198 752018 Title VII-B Elder Abuse	4,801	4,801	9,441			4,640	97%
198 752020 In-Home Services	960,219	960,219	1,165,203			204,984	21%
198 752025 Administration	461,550	461,550	503,844			42,294	9%
198 752040 Program Development	619,255	619,255	1,203,029			583,774	94%
Totals	3,594,058	3,594,058	4,468,166			874,108	24%
<i>by category</i>							
Intergovernmental	3,137,207	3,137,207	3,937,611			800,404	26%
Miscellaneous	1,210	1,210	52,929			51,719	4274%
Operating Transfers In	245,770	245,770	245,770			-	
Total Revenues	3,384,187	3,384,187	4,236,310			852,123	25%
Personnel Services	1,440,099	1,440,099	1,459,494			19,395	1%
Materials & Services	1,782,347	1,782,347	2,538,409			756,062	42%
Other	13,786	13,786	53,425			39,639	288%
Interfund	227,182	227,182	237,526			10,344	5%
subtotal	3,463,414	3,463,414	4,288,854			825,440	24%
Contingency	130,644	130,644	179,312			48,668	37%
Total Expenditures	3,594,058	3,594,058	4,468,166			874,108	24%
Revenues under expenditures	(209,871)	(209,871)	(231,856)			(21,985)	10%
Beginning Fund Balance	209,871	209,871	231,856			21,985	10%
Ending Fund Balance \$	-	-	-			-	
FTE's	15.35	15.35	14.35			(1.00)	-7%



Budget Analysis:

The beginning fund balance increases \$21,985 (10%) to \$231,856. Revenue increases \$852,123 (25%), expenditures increase \$825,440 (24%), and the Contingency increases by \$48,668 (37%) to \$179,312.

Revenue from the state increases for Congregate Meals (\$73,090), Home Delivered Meals (\$125,703) and Oregon Project Independence (OPI) (\$241,268). New state revenue is being received in Program Development for a new Evidence Based program that coordinates with hospitals for care transition (\$94,493), Sequestration Mitigation (\$101,243) and from an intergovernmental agreement with Multnomah County for a new OPI pilot program (\$322,357). Grant carryforward increases \$209,998.

Expenditures, excluding Contingency, increase \$825,440 (24%). Expenditures for contracted professional services, which increase \$878,498 (53%), are spread across the programs and associated with increased revenue. These increases include OPI In-Home Services (\$272,000), Program Development for Medicaid Match (\$71,759), ADRC Gatekeeper (\$93,794), and the OPI pilot program (\$249,450). Personnel Services costs increase \$19,395 (1%) and include a reduction of 1.0 FTE as a grant from the previous year ends.

The General Fund transfer remains at the previous year's level of \$245,770.

This page intentionally left blank

Emergency Medical Services 208-7010

Budget Detail

Emergency Medical Services coordinates ambulance services in Washington County including ambulance and wheelchair car inspections, support to the EMS Policy Board and development of service standards.

1. **Emergency Medical Service Program (208-701005):** Coordinates ambulance services in Washington County including ambulance and wheelchair car inspections, support to the EMS Policy Board and development of service standards.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
208 701005 Emergency Medical Svcs	\$ 1,948,004	1,948,004	1,857,512			(90,492)	-5%
<i>by category</i>							
Licenses & Permits	512,100	512,100	515,117			3,017	1%
Charges for Services	58,000	58,000	6,000			(52,000)	-90%
Interdepartmental	3,000	3,000	3,000			-	
Miscellaneous	8,000	8,000	36,500			28,500	356%
Total Revenues	581,100	581,100	560,617			(20,483)	-4%
Personnel Services	310,295	310,295	322,390			12,095	4%
Materials & Services	334,410	334,410	339,315			4,905	1%
Other	3,000	3,000	3,000			-	
Interfund	77,245	77,245	80,101			2,856	4%
subtotal	724,950	724,950	744,806			19,856	3%
Contingency	1,223,054	1,223,054	1,112,706			(110,348)	-9%
Total Expenditures	1,948,004	1,948,004	1,857,512			(90,492)	-5%
Revenues under expenditures	(1,366,904)	(1,366,904)	(1,296,895)			70,009	-5%
Beginning Fund Balance	1,366,904	1,366,904	1,296,895			(70,009)	-5%
Ending Fund Balance \$	-	-	-			-	
FTE's	2.60	2.60	2.60			-	

Budget Analysis:

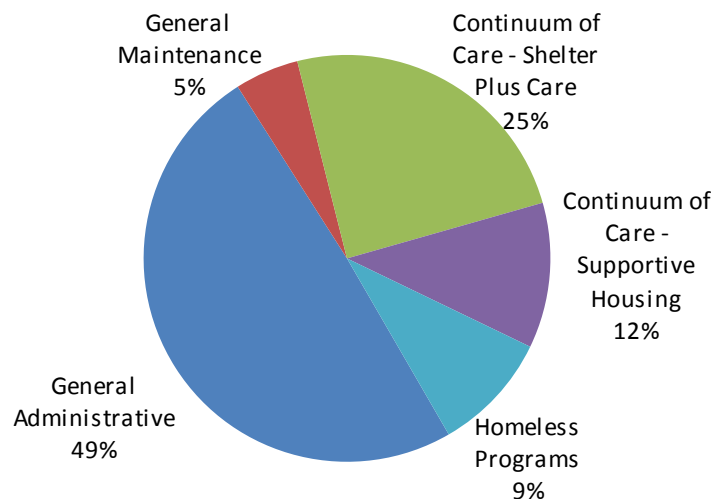
The beginning fund balance decreases \$70,009 (5%). Revenue decreases \$20,483 (4%) because the fiscal year 2014-15 budget included a one-time \$52,000 revenue payment that is not included in the FY 2015-16 budget for medical director consultation services. License and franchise fees increase \$3,017 and reimbursement revenue increases \$30,000 due to a new online medical control reimbursement contract with hospitals.

Expenditures, excluding Contingency, increase \$19,856 (3%) primarily from an increase of \$12,095 (4%) in Personnel Services due to wages, PERS and health benefits costs. Contingency decreases by \$110,348 (9%) to \$1.1 million and represents funds held in reserve for future appropriations.

Housing Services 218-6510

The Department of Housing Services manages County and Housing Authority housing programs. Housing Authority programs are managed under the terms of an intergovernmental agreement between the County and the Authority. In accordance with that agreement, funding is provided by the Housing Authority.

1. **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. This was separated from General Maintenance to allocate costs appropriately.
2. **General Maintenance (218-651010):** 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. This was separated from General Administration to allocate costs appropriately.
3. **Continuum of Care-Shelter (218-651025):** Includes HUD funds for use by local providers of services to the homeless. Funds will be provided to local project sponsors, over multi-year periods, to fund support services, operating costs and other eligible expenses. This was separated from Continuum of Care-Supportive Housing because it has a different Administrative allocation by HUD.
4. **Continuum of Care-Supportive Housing (218-651030):** Includes HUD funds for use by local providers of services to the homeless. Funds will be provided to local project sponsors, over multi-year periods, to fund support services, operating costs and other eligible expenses. This was separated from Continuum of Care-Shelter because it has a different Administrative allocation by HUD.
5. **Homeless Programs (218-351035):** Includes HUD and General Funds for administration of County homeless programs, including the Ten-Year Plan to End Homelessness, the Homeless-to-Work project and Bridges to Housing.



Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
218 651005 General Administrative	\$ 3,608,913	3,608,913	3,751,191			142,278	4%
218 651010 General Maintenance	372,814	372,814	387,597			14,783	4%
218 651025 Continuum of Care - Shelter Plus Care	1,699,508	1,699,508	1,865,723			166,215	10%
218 651030 Continuum of Care - Supportive Housing	949,255	949,255	880,388			(68,867)	-7%
218 651035 Homeless Programs	513,112	513,112	723,185			210,073	41%
Total	7,143,602	7,143,602	7,608,084			464,482	7%
<i>by category</i>							
Intergovernmental	2,673,263	2,673,263	2,776,212			102,949	4%
Miscellaneous	3,882,253	3,882,253	4,138,788			256,535	7%
Operating Transfers In	509,296	509,296	585,621			76,325	15%
Total Revenues	7,064,812	7,064,812	7,500,621			435,809	6%
Personnel Services	3,329,043	3,329,043	3,431,021			101,978	3%
Materials & Services	664,488	664,488	668,756			4,268	1%
Other	2,572,348	2,572,348	2,726,910			154,562	6%
Interfund	498,016	498,016	530,042			32,026	6%
Operating Transfers Out	54,600	54,600	185,399			130,799	240%
subtotal	7,118,495	7,118,495	7,542,128			423,633	6%
Contingency	25,107	25,107	65,956			40,849	163%
Total Expenditures	7,143,602	7,143,602	7,608,084			464,482	7%
Revenues under expenditures	(78,790)	(78,790)	(107,463)			(28,673)	36%
Beginning Fund Balance	78,790	78,790	107,463			28,673	36%
Ending Fund Balance \$	-	-	-			-	
FTE's	35.00	37.00	37.00			-	

Budget Analysis:

Revenues increase \$435,809 (6%) and with a \$28,673 (36%) increase in projected beginning fund balance, the total resources will increase \$464,482 (7%). Miscellaneous revenues, which are charges to other Department of Housing Services programs and the Housing Authority, increase \$256,535 (7%) to reflect expenditure increase of the Housing Services General Administrative program. Intergovernmental revenues from the US Department of Housing and Urban Development for the Homeless and Continuum of Care programs increase \$102,949 (4%). Operating Transfers In increase \$76,325 (15%) resulting from an \$89,250 increase from the General Fund Operating Transfer In (\$45,000 to support a new homeless shelter and \$44,250 to support the continuation of the Department of Labor Workforce Grant) and offset by a \$12,925 decrease in the Housing transfers between programs.

Expenditures total \$7,608,084, an increase of \$464,882 (7%). Personnel Services increase \$101,978 (3%) due to salaries, PERS and health benefits plus full funding for 0.50 FTE Administrative Assistant to support the Director and Assistant Director. The remaining increase in proposed expenditures represents a \$4,268 (1%) increase in Materials & Services, a \$154,562 (6%) increase in the combined Continuum of Care and Homeless programs, a \$32,026 (6%) increase in the Countywide cost, a \$12,925 (2%) decrease in transfers between the Homeless program and the Continuum of Care program for required matching funds, an \$44,250 (34%) increase in the transfer to support the continuation of the Department of Labor Workforce Grant and a \$99,474 (20%) transfer of existing allocated fund to mitigate the general administrative overhead cost impact of the filled Assistant Director position.

This organization unit houses revenues and expenditures for the HOME Investment Partnership Program. The U.S. Department of Housing and Urban Development (HUD) provides HOME funds to the County.

1. **HOME Administration (220-902005):** This program ensures federal application criteria are met; citizens are informed; technical assistance is available to potential sponsors; provides planning, program and activity design; and assures accountability and control of HUD funds.
2. **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 homeownership and rental housing. The HOME program is essentially an affordable housing block grant program.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
220 902005 Administration	\$ 144,542	144,542	200,042			55,500	38%
220 902010 Project Administration	4,654,229	4,654,229	2,892,006			(1,762,223)	-38%
Total	4,798,771	4,798,771	3,092,048			(1,706,723)	-36%
<i>by category</i>							
Intergovernmental	4,354,935	4,354,935	2,602,909			(1,752,026)	-40%
Miscellaneous	443,836	443,836	489,139			45,303	10%
Total Revenues	4,798,771	4,798,771	3,092,048			(1,706,723)	-36%
Personnel Services	110,855	110,855	127,291			16,436	15%
Materials & Services	13,228	13,228	48,028			34,800	263%
Other	4,652,727	4,652,727	2,892,006			(1,760,721)	-38%
Interfund	20,459	20,459	24,723			4,264	21%
subtotal	4,797,269	4,797,269	3,092,048			(1,705,221)	-36%
Contingency	1,502	1,502	-			(1,502)	-100%
Total Expenditures	4,798,771	4,798,771	3,092,048			(1,706,723)	-36%
Revenues over (under) expenditures	-	-	-			-	
Beginning Fund Balance	-	-	-			-	
Ending Fund Balance \$	-	-	-			-	
FTE's	1.00	1.00	1.17			0.17	17%

Budget Analysis:

Intergovernmental revenues are projected to decrease \$1,752,026 (40%). The decrease is related to an 8% decrease in the federal fiscal allocation as well as the near completion of two large affordable housing projects that were carried forward to fiscal year 2014-15, thereby inflating the appropriation when compared to FY 2015-16. The decrease in Intergovernmental revenues is offset by an increase (\$45,303) in miscellaneous revenues which is due to increasing payments on HOME loans. These combined result in a 36% decrease in projected revenue in fiscal year 2015.

Expenditures decrease \$1,706,723 (36%) reflecting the decrease in total revenues. Personnel Services increase \$16,436 (15%) which is reflective of a change in how the department allocates staff costs across programs.



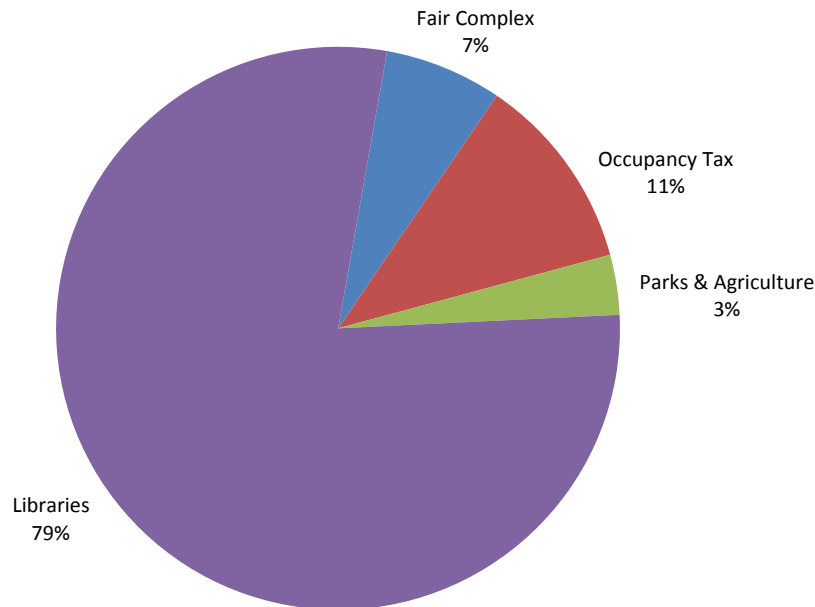
Culture, Education and Recreation

Parks.....	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
Tourism Dedicated Lodging Tax	240-1655

CULTURE, EDUCATION & RECREATION

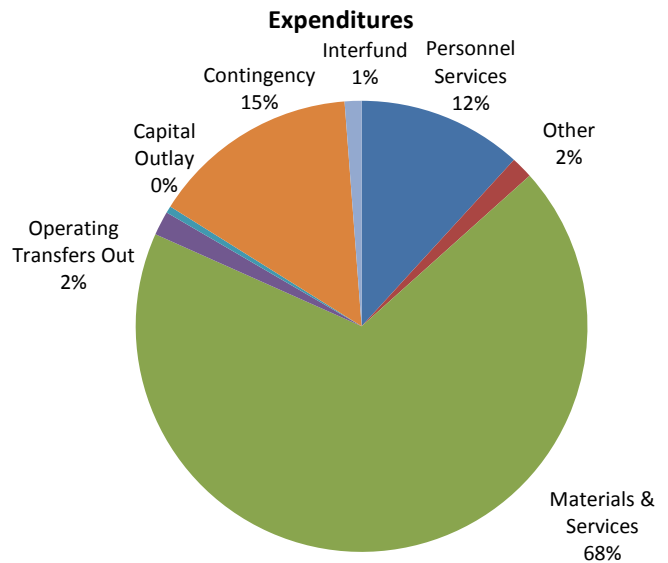
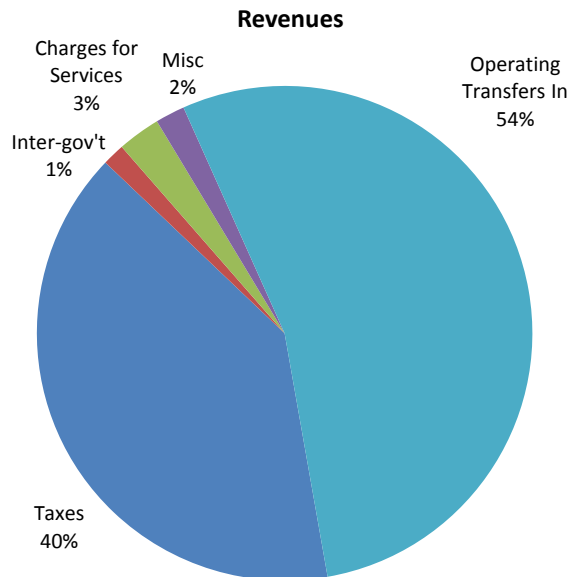
Culture, Education & Recreation provides programs and facilities for all people who live, work, study and play in Washington County.

Organization Unit	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Parks	\$ 993,963	993,963	1,026,500			32,537	3%
Extension Services	315,924	315,924	328,560			12,636	4%
Metzger Park LID	129,844	129,844	131,621			1,777	1%
subtotal - Parks & Agriculture	1,439,731	1,439,731	1,486,681			46,950	3%
Cooperative Library Services	30,505,693	30,829,278	32,699,184			1,869,906	6%
West Slope Library	1,174,376	1,174,376	1,196,274			21,898	2%
subtotal - Libraries	31,680,069	32,003,654	33,895,458			1,891,804	6%
Fair Complex	2,809,168	2,809,168	2,909,040			99,872	4%
Transient Occupancy Tax	4,795,352	4,795,352	4,865,450			70,098	1%
subtotal - Other	7,604,520	7,604,520	7,774,490			169,970	2%
Totals	40,724,320	41,047,905	43,156,629			2,108,724	5%
General Fund	1,309,887	1,309,887	1,355,060			45,173	3%
Special Funds	39,414,433	39,738,018	41,801,569			2,063,551	5%
Totals \$	40,724,320	41,047,905	43,156,629			2,108,724	5%
FTE's	48.95	50.95	49.95			(1.00)	-2%



BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Taxes	\$ 13,198,705	13,319,959	13,830,618			510,659	4%
Intergovernmental	500,775	500,775	506,414			5,639	1%
Charges for Services	961,800	961,800	971,150			9,350	1%
Miscellaneous	721,294	721,294	665,790			(55,504)	-8%
Operating Transfers In	17,709,407	17,911,738	18,687,795			776,057	4%
Total Revenues	33,091,981	33,415,566	34,661,767			1,246,201	4%
Personnel Services	4,872,785	4,872,785	5,083,137			210,352	4%
Materials & Services	27,845,696	28,169,281	29,495,000			1,325,719	5%
Other	729,991	729,991	680,497			(49,494)	-7%
Interfund	525,869	525,869	521,274			(4,595)	-1%
Operating Transfers Out	725,137	725,137	743,265			18,128	2%
Capital Outlay	261,500	261,500	213,000			(48,500)	-19%
subtotal	34,960,978	35,284,563	36,736,173			1,451,610	4%
Contingency	5,763,342	5,763,342	6,420,456			657,114	11%
Total Expenditures	40,724,320	41,047,905	43,156,629			2,108,724	5%
Revenues under expenditures	(7,632,339)	(7,632,339)	(8,494,862)			(862,523)	11%
General Fund Subsidy	390,851	390,851	402,764			11,913	3%
Special Fund Beginning Balances	7,241,488	7,241,488	8,092,098			850,610	12%
Ending Fund Balances \$	-	-	-			-	



This organization unit is responsible for the operation and maintenance of Scoggins Valley Park/Henry Hagg Lake and Eagle Landing Park.

1. **Parks (100-356005)** This program coordinates the activities related to management, maintenance and staffing for the following parks:

- **Scoggins Valley Park/Henry Hagg Lake** is owned by the U.S. Bureau of Reclamation and maintained and operated by Washington County, the park features numerous picnic areas, boat launching facilities, a fully stocked lake, more than 15 miles of hiking trails and observation decks for wildlife and bird watching.
- **Eagle Landing Park** is a half-acre parcel on the banks of the Tualatin River. This Park was established through a government/private partnership involving a local Boy Scout Eagle project. As part of the project requirements, the local Scout Troop 874 maintains the Park in perpetuity. The Washington County Board of Commissioners named the park "Eagle Landing". The park includes non-motorized boat access to the river.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 356005 Parks	\$ 993,963	993,963	1,026,500			32,537	3%
<i>by category</i>							
Intergovernmental	407,300	407,300	407,000			(300)	0%
Charges for Services	488,000	488,000	525,000			37,000	8%
Miscellaneous	8,400	8,400	4,500			(3,900)	-46%
Total Revenues	903,700	903,700	936,500			32,800	4%
Personnel Services	678,097	678,097	650,453			(27,644)	-4%
Materials & Services	241,319	241,319	302,780			61,461	25%
Other	34,047	34,047	33,267			(780)	-2%
Capital Outlay	40,500	40,500	40,000			(500)	-1%
Total Expenditures	993,963	993,963	1,026,500			32,537	3%
General Fund Subsidy \$	90,263	90,263	90,000			(263)	0%
FTE's	8.00	8.00	7.00			(1.00)	-13%

Budget Analysis:

Scoggins Valley Park/Henry Hagg Lake attracts nearly 1 million visitors to western Washington County each year. The combination of growing attendance and aging infrastructure are placing a number of pressures on the park's staff and budget. This budget request focuses on the resources required to 1) maintain and repair existing infrastructure and amenities 2) sustain current service levels and 3) identify opportunities for future maintenance and capital project investments. County staff continues to partner with federal, state and local government agencies, as well as various other stakeholders to ensure quality maintenance, professional operation and appropriate planning and development of the park.

Parks revenue increases \$32,800 (4%) due to an anticipated increase in Park visitors and the number of events held at the Park. The budget also includes \$22,000 from federal grants to continue elk mitigation efforts. An analysis of the park fees will be initiated over the coming year with recommendations for fiscal year 2016-17.

Expenditures increase \$32,537 (3%). Personnel Services decrease \$27,644 (4%). The requested budget includes the elimination of a 1.00 FTE Parks Maintenance Worker. The Park was able to maintain operations without the services of a third Maintenance Worker which was added in the FY 2014-15 adopted budget.

Materials & Services increase \$61,461 (25%) due to adjustments to restroom cleaning and waste disposal services. These services were transitioned from County staff to specialized vendors. There are negligible decreases to Capital Outlay (\$500) and Interest payments (\$780). The Capital Outlay includes a ranger vehicle.

The General Fund subsidy is budgeted to decrease \$263.

Extension Services 100-9510

Budget Detail

This organization unit provides for the County funding contributions from the General Fund to Oregon State University (OSU) and Washington County Extension Service. These resources support multiple community programs including Agriculture; Family and Community Development (Home Economics); Forestry; Citizen Participation Organization; Wood Products and 4-H Youth Development.

1. **Extension Service (100-951005):** The Oregon State University Extension Service delivers research-based objective information to help Oregonians solve problems, develop leadership and manage resources wisely.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 951005 Extension Service	\$ 315,924	315,924	328,560			12,636	4%
<i>by category</i>							
Miscellaneous	15,336	15,336	15,796			460	3%
Total Revenues	15,336	15,336	15,796			460	3%
Other	315,924	315,924	328,560			12,636	4%
Total Expenditures	315,924	315,924	328,560			12,636	4%
General Fund Subsidy \$	300,588	300,588	312,764			12,176	4%

Budget Analysis:

Revenue represents unspent funds returned by Oregon State University (OSU) from the previous year. Based on previous spending patterns, and consistent with the expectations set for County departments, 5% of the previous year's allocation is projected for return.

County funding supports OSU Extension Services staff (3.0 FTE), specialized program support, materials and supplies, and facility-related expenses. Expenditures increase \$12,636 (4%) due primarily to an increase in Personnel Services expenses (\$6,985) and specialized program support (\$4,050) for programs such as master gardeners, food systems, dairy, grapes and berries.

The proposed budget maintains current service levels.

This page intentionally left blank.

The Metzger Park Local Improvement District (LID) fund provides park maintenance, repair and oversight of facilities and programs at Metzger Park. Funding is primarily derived from assessments against properties within the LID boundaries and rental income.

1. **Metzger Park (162-356005):** This program coordinates the activities related to management, maintenance and staffing for Metzger Park. Metzger Park is a seven acre, fully accessible park.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
162 356010 Metzger Park	\$ 129,844	129,844	131,621			1,777	1%
<i>by category</i>							
Miscellaneous	98,174	98,174	90,165			(8,009)	-8%
Total Revenues	98,174	98,174	90,165			(8,009)	-8%
Personnel Services	29,686	29,686	30,045			359	1%
Materials & Services	53,568	53,568	52,318			(1,250)	-2%
Other	170	170	170			-	
Interfund	6,700	6,700	7,500			800	12%
subtotal	90,124	90,124	90,033			(91)	0%
Contingency	39,720	39,720	41,588			1,868	5%
Total Expenditures	129,844	129,844	131,621			1,777	1%
Revenues under expenditures	(31,670)	(31,670)	(41,456)			(9,786)	31%
Beginning Fund Balance	31,670	31,670	41,456			9,786	31%
Ending Fund Balance \$	-	-	-			-	
FTE's	0.20	0.20	0.20			-	

Budget Analysis:

The Facilities and Parks Division staff is working with the Metzger Park LID Advisory Board and other stakeholders to identify key goals and objectives for the park’s operation, maintenance and improvement. This process is ongoing and will likely inform and impact future budgets.

The County’s objectives in managing Metzger Park include:

- Maintain the Park at a quality and standard consistent with the expectations of LID members and best practices.
- Ensure the Patricia D. Whiting Hall and other park amenities are accessible and available to LID members. On a case by case basis provide access to Hall and amenities to non-LID interests.
- Ensure necessary resources are set aside for park improvements and major maintenance projects.
- Ensure park patrons, building and grounds remain safe and secure.
- In partnership with the Advisory Committee, manage the LID in a fiscally responsible, transparent and accountable manner.

For the purpose of the proposed budget, revenues are anticipated to decrease by \$8,009 from the previous year’s budgeted level. The \$90,165 in budgeted revenues for fiscal year 2015-16 reflects the estimated year-end revenue for FY 2014-15. The primary revenue source is the Metzger Park LID assessment. A secondary source is rental income generated from the Hall; this revenue source is projected to decrease by \$8,000 from the previous year’s budgeted level. The estimated beginning fund balance is \$41,456, an increase of \$9,786. Total resources available are \$131,621.

Expenditures, excluding Contingency, decrease \$91 (less than 1%). This is the net effect of a \$359 increase in Personnel Services, \$1,250 decrease in Materials & Services and \$800 increase in Interfund expenses.

The adjustment in Materials & Services reflects historical expenditures and planned maintenance at the park. Interfund expenses increase due to the ongoing monthly charges for the installation of Wi-Fi at the Patricia D. Whiting Hall.

The Contingency increases \$1,868, for a total of \$41,588, and is available to address any unforeseen events.

Cooperative Library Services 184-9710

Washington County Cooperative Library Services (WCCLS) coordinates, contracts for, and provides a full range of library services to all residents of the County. WCCLS operated on fixed-rate property tax serial levies until fiscal year 1998-99, but with the passage of Measures 47 and 50, its tax rate was combined with the County's permanent tax rate and now receives the majority of its funding directly from the County's General Fund. In November 2006, voters provided additional funding for WCCLS with the passage of a four-year, \$0.17 per \$1,000 of assessed value Local Option Levy. Voters renewed the \$0.17 Library Levy in November 2010 for five years (2011-2016); the levy is estimated to generate \$8.3 million annually.

1. **Reference/Interlibrary Loan (184-971005):** Provides training and leadership for member libraries regarding the provision of reference services, and support for countywide adult programming. Locates/borrows materials from outside the County for libraries and for County management. Coordinates subscriptions to electronic resources (such as full text articles, reference materials and downloadable media) available to libraries and users through WCCLS.org. This program is co-located with Outreach and with Courier in leased space at the city of Hillsboro's main library and near the Hillsboro Airport.
2. **Administration and Contracts (184-971010):** Manages countywide support services for member libraries and coordinates activities of the Cooperative membership including strategic planning for services, and publicity and promotion of countywide services. Manages WCCLS fiscal resources. Contracts with nine cities and two non-profit associations to provide countywide public library access for all residents. Provides grants to developing libraries working toward full membership in the Cooperative. Contracts with neighboring counties to provide reciprocal free access to public libraries in the Portland metropolitan area for Washington County residents. This program is housed in the WCCLS Administrative Offices in Hillsboro.
3. **Automation (184-971020):** Manages automated circulation, public access catalog and acquisitions software for 14 public libraries, two special libraries and Outreach. Provides centralized internet access, public Wi-Fi, cataloging, database authority control, hardware, software and auxiliary technologies, and provides technical and content support for libraries seven days per week. Provides access to remote electronic databases for public use via WCCLS.org and provides technical and creative management for the Cooperative's website and social media outlets. This program is housed in the WCCLS Administrative Offices in Hillsboro.
4. **Outreach and Youth Services (184-971025):** This program provides centralized mail delivery service of library materials for individuals who are homebound and cannot get to a public library; outreach to the Spanish-speaking community and residents who speak other non-English languages; outreach to children and youth including early literacy and pre-literacy support for libraries, parents and care-givers; support for the jail inmate library (County Jail); and support for countywide youth and teen services activities such as summer reading programs. Outreach is located in leased space at Hillsboro's Main Library.
5. **Courier (184-971030):** Provides daily delivery of library materials within the county between member libraries. Contracts to link Washington County libraries with other libraries in Oregon and Washington for ground courier delivery. Mails books to out-of-county borrowers (interlibrary loans). Courier is located in leased warehouse space near the Hillsboro Airport.

Budget Detail

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
184 971005 Reference	\$ 766,433	766,433	1,214,527			448,094	58%
184 971010 Admin & Contracts	25,854,919	26,178,504	27,483,748			1,305,244	5%
184 971020 Automation	2,681,182	2,681,182	2,735,208			54,026	2%
184 971025 Outreach	753,856	753,856	809,810			55,954	7%
184 971030 Courier	449,303	449,303	455,891			6,588	1%
Totals	30,505,693	30,829,278	32,699,184			1,869,906	6%
<i>by category</i>							
Taxes	8,548,098	8,669,352	9,098,255			428,903	5%
Intergovernmental	40,975	40,975	46,669			5,694	14%
Charges for Services	6,800	6,800	4,950			(1,850)	-27%
Miscellaneous	90,381	90,381	88,920			(1,461)	-2%
Operating Transfers In	16,984,270	17,186,601	17,944,530			757,929	4%
Total Revenues	25,670,524	25,994,109	27,183,324			1,189,215	5%
Personnel Services	2,828,600	2,828,600	2,986,867			158,267	6%
Materials & Supplies	22,094,545	22,418,130	23,498,585			1,080,455	5%
Other	4,000	4,000	4,000			-	
Interfund	252,828	252,828	306,897			54,069	21%
Operating Transfers Out	725,137	725,137	743,265			18,128	2%
Capital Outlay	116,000	116,000	68,000			(48,000)	-41%
subtotal	26,021,110	26,344,695	27,607,614			1,262,919	5%
Contingency	4,484,583	4,484,583	5,091,570			606,987	14%
Total Expenditures	30,505,693	30,829,278	32,699,184			1,869,906	6%
Revenues under expenditures	(4,835,169)	(4,835,169)	(5,515,860)			(680,691)	14%
Beginning Fund Balance	4,835,169	4,835,169	5,515,860			680,691	14%
Ending Fund Balance \$	-	-	-			-	
FTE's	26.75	27.75	27.75			-	

Budget Analysis:

Fiscal year 2015-16 revenues increase by \$1,189,215 to \$27,183,324 (5%). Revenues include \$17,944,530 from the General Fund and \$8,912,126 from the Library Local Option Levy. Both are projected to increase 4.00% from FY 2014-15 actual tax collections. This is supplemented by interest income, delinquent tax collections and departmental revenues. The WCCLS beginning balance for FY 2015-16 is estimated to be \$5,515,860 (16.92%); \$600,000 of the fund balance is ear-marked for a Central Information Systems Replacement (as described in 2006 and 2010 levy ballot statements). The WCCLS reserve fund is projected to be \$5,091,569 at the end of FY 2015-16 to maintain adequate reserves as included in the five-year levy plan.

Fiscal year 2014-15 expenditures increase \$1,262,919 to \$27,607,614 (5%). The largest expenditure is the public library services agreement for distribution to local libraries. This distribution is proposed to increase 2.5% next fiscal year to \$20,863,358. An additional and optional public library distribution is budgeted at 1.0% of anticipated revenues or \$401,793 (this would only be distributed if adequate revenues are received). Central Support and Outreach Services are proposed to increase to \$6,185,869 (12.84%). This increase maintains current Central Support and Outreach Services for member libraries, plus includes key program additions.

This page intentionally left blank.

This organization unit provides public library service for County residents in the unincorporated West Slope/Raleigh Hills area including circulation of library materials, basic reference service, adult and children's programs. West Slope revenue comes primarily from the funding distribution formula included in the Public Library Services Agreement approved by the Board. The remainder of West Slope's revenues is generated by fines, fees and local fundraising.

West Slope Community Library was founded in 1950 by the Century Club for Women. First located in space donated by a local bank, in 1974 the library moved to a park district building in front of Raleigh Park Elementary School. In 1978 voters approved a levy for WCCLS which included funds for a 3,000 square foot modular building and the library to be administrated by Washington County. Since 1998 the library has added an additional 3,000 square feet.

1. **West Slope (185-971015):** Provides financial accounting for the activities related to this specific branch of the Cooperative Library Services organization.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
185 971015 West Slope Library	\$ 1,174,376	1,174,376	1,196,274			21,898	2%
<i>by category</i>							
Intergovernmental	2,500	2,500	2,745			245	10%
Miscellaneous	33,500	33,500	34,500			1,000	3%
Operating Transfers In	725,137	725,137	743,265			18,128	2%
Total Revenues	761,137	761,137	780,510			19,373	3%
Personnel Services	599,172	599,172	642,582			43,410	7%
Materials & Services	134,650	134,650	132,650			(2,000)	-1%
Other	200	200	200			-	
Interfund	60,631	60,631	61,358			727	1%
subtotal	794,653	794,653	836,790			42,137	5%
Contingency	379,723	379,723	359,484			(20,239)	-5%
Total Expenditures	1,174,376	1,174,376	1,196,274			21,898	2%
Revenues under expenditures	(413,239)	(413,239)	(415,764)			(2,525)	1%
Beginning Fund Balance	413,239	413,239	415,764			2,525	1%
Ending Fund Balance \$	-	-	-			-	
FTE's	6.00	6.00	6.00			-	

Budget Analysis:

Fiscal year 2015-16 revenues increase \$19,373 to \$780,510 (2.55%). Revenue comes from the WCCLS Public Library Services Agreement funding distribution, overdue fines and fees, interest income and grant revenues. The WCCLS distribution to West Slope is \$743,265 (2.5%). Other miscellaneous revenue is projected to increase 3.47%. The West Slope beginning fund balance for FY 2015-16 is estimated to increase \$33,541 to \$446,780 (8.12%).

Proposed FY 2015-16 expenditures increase \$42,137 to \$836,790 (5%), primarily due to increased Personnel Services costs for regular and variable hour employees. Materials & Services decrease \$2,000 (1.49%) and Interfund expenses increase \$727 (1.12%). Expenditures include 6.0 full time employees and 5.0 variable hour employees. In addition the library relies on the volunteer support of 96 volunteers who contribute over 5,700 hours per year. Contingency decreases \$20,239 to \$359,484 (5.33%).

County Fair Complex 200-9810

The County oversees the management of the Fairgrounds; during the period of the annual County Fair, the Board appointed Fair Board has the use and control of the Fairgrounds. In addition to the annual County Fair, the Fair Complex hosts a variety of events throughout the year.

1. **Fair Complex Operations (200-981005):** This program accounts for all activities and events held at the Fairgrounds except for the annual County Fair, which is housed in its own program. The Fairgrounds is the venue for a variety of events including craft and trade shows, concerts, motor sports, bicycling events, wedding receptions and other private functions.
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 the Fair Board.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
200 981005 Fair Complex Operations \$	1,716,768	1,716,768	1,810,442			93,674	5%
200 981010 Annual County Fair	1,092,400	1,092,400	1,098,598			6,198	1%
Totals	2,809,168	2,809,168	2,909,040			99,872	4%
<i>by category</i>							
Taxes	1,162,400	1,162,400	1,190,923			28,523	2%
Intergovernmental	50,000	50,000	50,000			-	
Charges for Services	467,000	467,000	441,200			(25,800)	-6%
Miscellaneous	469,000	469,000	418,800			(50,200)	-11%
Total Revenues	2,148,400	2,148,400	2,100,923			(47,477)	-2%
Personnel Services	737,230	737,230	773,190			35,960	5%
Materials & Services	551,358	551,358	668,740			117,382	21%
Other	375,650	375,650	314,300			(61,350)	-16%
Interfund	180,614	180,614	119,996			(60,618)	-34%
Capital Outlay	105,000	105,000	105,000			-	
subtotal	1,949,852	1,949,852	1,981,226			31,374	2%
Contingency	859,316	859,316	927,814			68,498	8%
Total Expenditures	2,809,168	2,809,168	2,909,040			99,872	4%
Revenues under expenditures	(660,768)	(660,768)	(808,117)			(147,349)	22%
Beginning Fund Balance	660,768	660,768	808,117			147,349	22%
Ending Fund Balance \$	-	-	-			-	
FTE's	8.00	9.00	9.00			-	

Budget Analysis:

Total revenues decrease \$47,477 (2%) and expenditures increase \$99,872 (4%). The decrease in revenue is mostly related to facility rental activities. Expenditures excluding contingency increase \$31,374 (2%) due mainly to an increase in Materials & Services in both programs (Fair Complex Operations and Annual County Fair).

Fair Complex Operations revenue decreases \$63,675 (6%) due mainly to a reduction in facility rental fees. The Renaissance Festival, the six-week outdoor event first staged at the Fair Complex in August 2013, is not scheduled to return in 2015 which negatively impacts facility rental revenue. Transient Lodging Tax revenue increases \$20,625 (3%). Expenditures excluding contingency decrease \$25,175 (3%) due mainly to a decrease in the County's indirect costs (\$30,409 or 32%) and in temporary salaries (\$14,892 or 100%), offset by Materials & Services cost increases for utilities, supplies, repair and maintenance (\$40,000). Contingency increases \$67,541 (8%) to \$927,814 and represents funds set aside for future and unanticipated needs.

Annual County Fair overall revenue decreases \$16,198 (1%) as compared to fiscal year 2014-15. The 2015 Washington County Fair is anticipated to draw over 100,000 attendees for the fifth straight year. Transient Lodging Tax revenue increases \$8,298 (2%), along with an increase in parking fees (\$32,000) and carnival fees (\$19,500). Separately-ticketed arena events will not be staged at the 2015 fair, which will decrease ticket revenue by \$65,500 but will be offset by associated expenditure decreases. Expenditures increase slightly (\$6,198 or 1%) and reflect a small increase in staff time allocated to the Annual Fair combined with a Materials & Services increase of \$90,790 (26%) related to contracted services, equipment lease/rental and beverage concession costs. These increases are offset by cost decreases for arena events, entertainment and open events.

Beginning fund balance increases for the second consecutive year, and is budgeted to increase \$147,349 (22%) to a total of \$808,117 in fiscal year 2015-16.

Tourism Dedicated Lodging Tax 240-1655

Budget Detail

This fund accounts for the Transient Room Tax 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 as a service fee for collection expenses.

The balance of the tax is distributed as follows: 28% to the Washington County General Fund, 11% to the Washington County Fair Complex, 28% is split amongst the cities within Washington County, 11% to the Washington County Visitors Association (Flexible Tourism Program) and the remaining 22% dedicated to fund Tourism (Targeted Tourism Program).

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:

1. **Targeted Tourism (240-165505):** 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 (240-165510):** 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.

Fund/Program/Description	Adopted 2014-15	Modified 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	Change	
						\$	%
240 165505 Targeted Tourism	\$ 3,632,614	3,632,614	3,670,384			37,770	1%
240 165510 Flexible Tourism	1,162,738	1,162,738	1,195,066			32,328	3%
Totals	4,795,352	4,795,352	4,865,450			70,098	1%
<i>by category</i>							
Taxes	3,488,207	3,488,207	3,541,440			53,233	2%
Miscellaneous	6,503	6,503	13,109			6,606	102%
Total Revenues	3,494,710	3,494,710	3,554,549			59,839	2%
Materials & Services	4,770,256	4,770,256	4,839,927			69,671	1%
Interfund	25,096	25,096	25,523			427	2%
Total Expenditures	4,795,352	4,795,352	4,865,450			70,098	1%
Revenues under expenditures	(1,300,642)	(1,300,642)	(1,310,901)			(10,259)	1%
Beginning Fund Balance	1,300,642	1,300,642	1,310,901			10,259	1%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenue increases \$59,839 (2%). Tourism receipts are higher due to the general uptick in the economy. In addition, large construction projects and sporting events continue to attract out of town workers and visitors on a regular and expanding basis. The beginning fund balance increases \$10,259 (1%).

Expenditures increase \$70,098 (1%). The majority of tourism related revenues are transferred to the Washington County Visitors Association (WCVA) for various projects and initiatives.

The distribution to WCVA is anticipated to be approximately \$3.5 million and will be expended consistent with state law and WCVA's strategic and business plan(s). In providing tourism development services, WCVA will increase economic vitality and provide destination leadership and marketing.

The Targeted Tourism program includes approximately \$1.3 million set aside for future tourism related projects as approved by the Board of Commissioners.




DOMESTIC VIOLENCE
RESOURCE
CENTER


COMMUNITY ACTION
Helping people. Changing lives.

Non-departmental

Non-departmental 100-1620
General Fund Contingency 100-1630
Community Network 100-1696

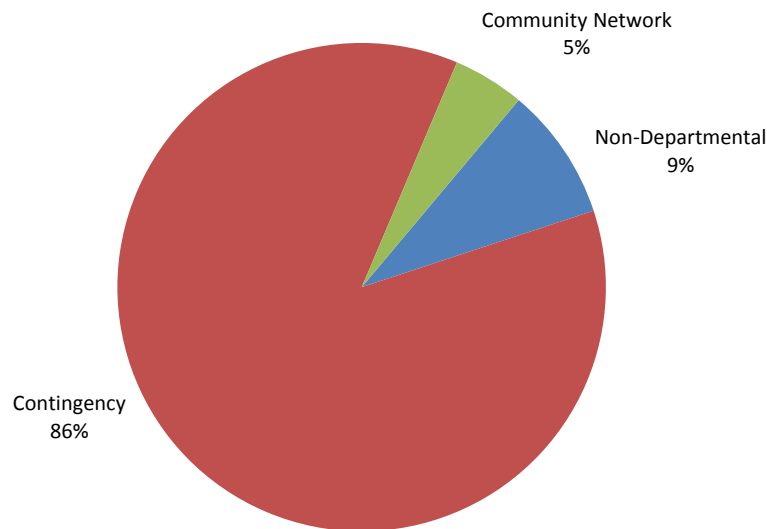
This page intentionally left blank.

NON-DEPARTMENTAL

BUDGET OVERVIEW

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.

Organization Unit	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Non-departmental	\$ 1,193,453	1,193,453	1,222,586			29,133	2%
Contingency	12,787,561	12,787,561	11,992,196			(795,365)	-6%
Community Network	541,500	641,500	656,500			15,000	2%
Totals	14,522,514	14,622,514	13,871,282			(751,232)	-5%
<i>by category</i>							
Charges for Services	-	100,000	100,000			-	0%
Total Revenues	-	100,000	100,000			-	0%
Materials & Services	831,377	831,377	859,026			27,649	3%
Other	903,576	1,003,576	1,020,060			16,484	2%
subtotal	1,734,953	1,834,953	1,879,086			44,133	2%
Contingency	12,787,561	12,787,561	11,992,196			(795,365)	-6%
Total Expenditures	14,522,514	14,622,514	13,871,282			(751,232)	-5%
General Fund Subsidy	\$ 14,522,514	14,522,514	13,771,282			(751,232)	-5%



Non-departmental 100-1620

Budget Detail

This organization unit accounts for funds and services provided by other organizations and contributions to other agencies.

- Non-Departmental (100-162005):** Expenditures include County membership dues, professional services, services provided by other organizations and contributions to other agencies, included, but not limited, to the following:

Association of Oregon Counties	National Association of Counties
Tri-Met Passport Program	RACC – Regional Arts and Culture Council
Federal and State Lobbyist	Animal Damage Control
Work Systems	MACC - Metropolitan Area Communications Commission

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 162005 Non-departmental	\$ 1,193,453	1,193,453	1,222,586			29,133	2%
<i>by category</i>							
Charges for Services	-	-	100,000			100,000	
Total Revenues	-	-	100,000			100,000	
Materials & Services	831,377	831,377	859,026			27,649	3%
Other	362,076	362,076	363,560			1,484	0%
Total Expenditures	1,193,453	1,193,453	1,222,586			29,133	2%
General Fund Subsidy \$	1,193,453	1,193,453	1,122,586			(70,867)	-6%

Budget Analysis:

Revenue is budgeted in this program for the first time in fiscal year 2015-16. The 2014 Intel SIP (Strategic Investment Program) agreement includes a \$100,000 contribution for community support for each of the first six years of the agreement. This \$100,000 contribution represents the second payment. The first year of this revenue was accounted for in the Community Network budget (organizational unit 100-1696). Both the revenue and expenditure for this program will be budgeted in this organization unit moving forward.

Expenditures increase \$29,133 (2%) due to an estimated increase of \$2,000 for payment to the Association of Oregon Counties (AOC) and \$5,850 for Association of Oregon & California Counties dues.

The budget includes a 1.7% adjustment in contract expenditures for Animal Damage Control. Funding for Animal Damage Control is \$43,560. These services are provided by the USDA in partnership with state and local governments.

Funding for the TriMet Passport Program increases \$9,970. This program provides annual passes to all regular County employees and is part of the County Sustainability Plan and the County's comprehensive efforts to comply with trip reduction goals.

Funding for the RACC remains at the current year level (\$105,000). The budget also includes \$30,000 for the County's share of a student work program funded through Work Systems Inc. and \$85,000 to continue support to Community Action's resource development efforts.

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.

1. **General Fund Contingency (100-163005):** Program provides separate accounting for contingency funds that are available to other County General Fund organization units.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 163005 General Fund Contingency	\$ 12,787,561	12,787,561	11,992,196			(795,365)	-6%
<i>by category</i>							
Contingency	12,787,561	12,787,561	11,992,196			(795,365)	-6%
Total Expenditures	12,787,561	12,787,561	11,992,196			(795,365)	-6%
General Fund Subsidy \$	12,787,561	12,787,561	11,992,196			(795,365)	-6%

Budget Analysis:

The combined contingencies in the Revenue Stabilization Fund and General Fund total \$23,607,784. The goal is to maintain a reserve that is 20% or greater than General Fund revenues, net of the property taxes dedicated to MSTIP and WCCLS. The reserve/fund balance will be allocated in the annual budget as follows: 1) approximately 6% will reside within departmental budget appropriations based on the assumption that departmental expenditures will be approximately 94% of budget, with 6% being unspent and a part of the fund balance at year-end; 2) General Fund Contingency and 3) Revenue Stabilization Reserve (105-1660).

This organization accounts for funds that the County contributes as it partners with various organizations to address community needs.

1. **Community Network (100-169605):** Program accounts for General Fund contributions to various not for profit community organizations.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 169605 Community Network	\$ 541,500	641,500	656,500			15,000	2%
<i>by category</i>							
Charges for Services	-	100,000	-			(100,000)	-100%
Total Revenues	-	100,000	-			(100,000)	-100%
Other	541,500	641,500	656,500			15,000	2%
Total Expenditures	541,500	641,500	656,500			15,000	2%
General Fund Subsidy \$	541,500	541,500	656,500			115,000	21%

Budget Analysis:

The General Fund subsidy increases \$115,000 (21%). Revenue decreases \$100,000 as the 2014 Intel SIP contributions for outside organizations (\$100,000) are moved to the Non-Departmental budget (100-1620).

Expenditures increase \$15,000 (2%) from the fiscal year 2014-15 modified level. Funding for the following agencies remain at established levels: Vision Action Network (\$142,000), Community Housing Fund (\$110,000), 211 Information (\$80,000), Hands on Greater Portland (\$35,000) and Community Action (\$35,000). The annual contribution to Centro Cultural is proposed to increase from \$35,000 to \$50,000. In addition, the amount included for non-profit housing providers remains at \$17,000. This amount is equally distributed between Community Partners for Affordable Housing (CPAH) and Bienestar.

The building maintenance component remains status quo. These funds are distributed to key nonprofit social service providers to assist with building maintenance, repair and replacement. Recipients include: Family Bridge (\$2,500), Community Action (\$25,000), Good Neighbor Center (\$15,000), Domestic Violence Resource Center (\$15,000), Safe Place Shelter (\$15,000) and Centro Cultural (\$15,000).



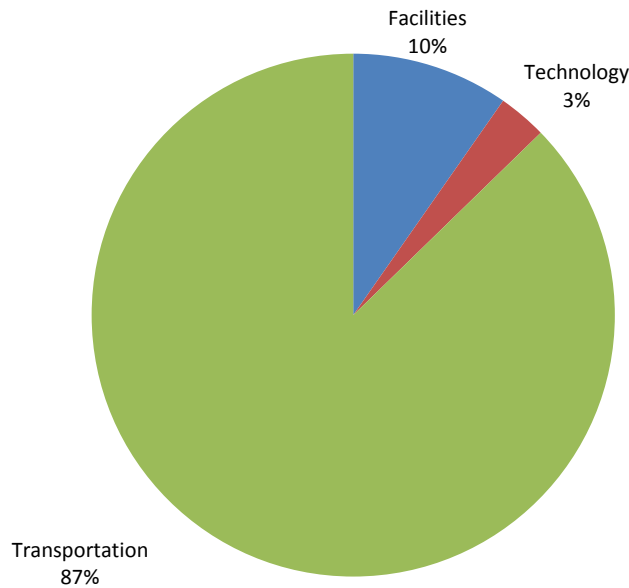
Capital

ITS Capital Acquisitions	354-3580
Facilities Park SDC.....	355-3580
Facilities Capital Projects.....	356-3580
Parks & Open Spaces Opportunity	357-3580
County-wide Traffic Impact Fee	360-6065
Major Streets Transportation Improvement Program III (MSTIP 3)	362-6065
Road Capital Projects	368-6065
Oregon Transportation Investment Act III (OTIA 3) Capital Projects	372-6065
Transportation Development Tax	374-6065
North Bethany SDC.....	376-6065

CAPITAL

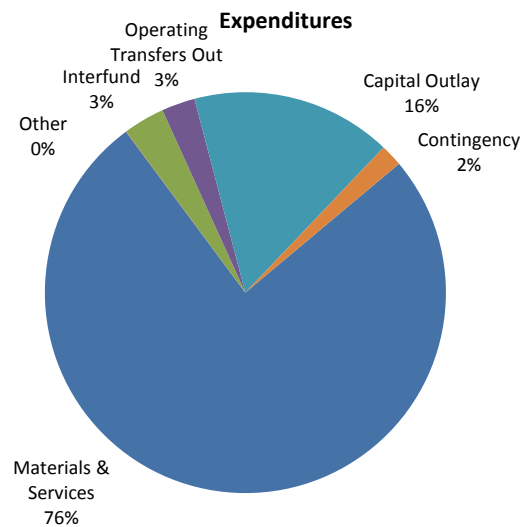
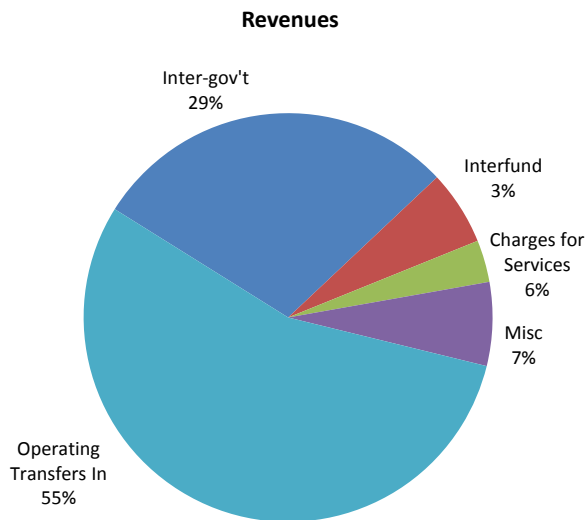
The Capital budget is comprised of Facilities, Technology and Transportation projects. Capital expenditures may include the purchase of land, contractual services for environmental impact analysis, engineering and design, hardware, costs associated with implementing new software and project management.

Organization Unit	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Information Tecnology Svcs.	\$ 7,907,037	7,907,037	6,660,227			(1,246,810)	-16%
Facilities Park SDC	35,214	35,214	35,051			(163)	0%
Facilities	8,824,896	8,824,896	21,132,687			12,307,791	139%
Parks & Open Spaces	278,196	278,196	314,022			35,826	13%
Facilities & Technology	17,045,343	17,045,343	28,141,987			11,096,644	65%
Countywide Traffic Impact Fee	2,607,794	2,607,794	2,723,481			115,687	4%
MSTIP 3	93,643,976	93,643,976	132,447,606			38,803,630	41%
Road	20,926,348	20,926,348	33,580,148			12,653,800	60%
OTIA 3	40,975	40,975	39,364			(1,611)	-4%
Transportation Dev. Tax	14,843,558	14,843,558	23,301,304			8,457,746	57%
North Bethany SDC	575,500	575,500	1,067,700			492,200	86%
Transportation	132,638,151	132,638,151	193,159,603			60,521,452	46%
Totals	149,683,494	149,683,494	221,301,590			71,618,096	48%
General Fund	16,731,933	16,731,933	27,792,914			11,060,981	66%
Special Funds	132,951,561	132,951,561	193,508,676			60,557,115	46%
Totals \$	149,683,494	149,683,494	221,301,590			71,618,096	48%



BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Intergovernmental	9,161,239	9,161,239	33,956,885			24,795,646	271%
Charges for Services	4,208,327	4,208,327	6,896,419			2,688,092	64%
Interdepartmental	1,985,268	1,985,268	3,876,884			1,891,616	95%
Miscellaneous	1,853,042	1,853,042	7,739,409			5,886,367	318%
Operating Transfers In	52,854,280	52,854,280	64,283,413			11,429,133	22%
Total Revenues	70,062,156	70,062,156	116,753,010			46,690,854	67%
Materials & Services	101,174,121	101,174,121	168,050,066			66,875,945	66%
Other	73,025	73,025	80,051			7,026	10%
Interfund	8,149,471	8,149,471	7,400,570			(748,901)	-9%
Operating Transfers Out	3,066,748	3,066,748	5,983,297			2,916,549	95%
Capital Outlay	37,219,233	37,219,233	35,831,705			(1,387,528)	-4%
subtotal	149,682,598	149,682,598	217,345,689			67,663,091	45%
Contingency	896	896	3,955,901			3,955,005	441407%
Total Expenditures	149,683,494	149,683,494	221,301,590			71,618,096	48%
Revenues under expenditures	(79,621,338)	(79,621,338)	(104,548,580)			(24,927,242)	31%
Beginning Fund Balances	79,621,338	79,621,338	104,548,580			24,927,242	31%
Ending Fund Balances \$	-	-	-			-	0%



This page intentionally left blank.

This fund was established to account 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).

1. **Parks SDC (355-358045):** This program accounts for the financial activities related to the Park SDC.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
355 358045 Parks SDC	\$ 35,214	35,214	35,051			(163)	0%
<i>by category</i>							
Charges for Services	4,915	4,915	2,457			(2,458)	-50%
Miscellaneous	135	135	323			188	139%
Total Revenues	5,050	5,050	2,780			(2,270)	-45%
Other	33,025	33,025	35,051			2,026	6%
Interfund	2,189	2,189	-			(2,189)	-100%
Total Expenditures	35,214	35,214	35,051			(163)	0%
Revenues under expenditures	(30,164)	(30,164)	(32,271)			(2,107)	7%
Beginning Fund Balance	30,164	30,164	32,271			2,107	7%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The revenue is derived from development activity on lots within the SDC boundary. All available funds are appropriated and available to support agreements reached with Tualatin Hills Parks and Recreation District for the purchase of park land. The budget for land acquisition is \$35,051. Two lots remain available for development.

This page intentionally left blank.

This fund accounts for all County land and facility capital improvement projects. Funding for projects comes from the General Fund, Special funds, the Gain Share program and Energy Rebates. For tracking purposes programs have been established to match revenue and expenditures by funding sources. A capital project is 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 the interior alignment of the space or the physical characteristics of an existing facility so it can be used more effectively, be adapted for new use or comply with current codes.

1. ***Capital Projects Contingency (356-358030)***: This program accounts for any available Contingency funds and other miscellaneous revenues and expenses that fail to fall under a facility capital project in a specific capital program (listed below).
2. ***Projects for Real Property (356-358031)***: This program accounts for revenues and expenditures associated with the sale and purchase of real property.
3. ***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 charges to County programs through the Countywide Cost Allocation Plan and General Fund discretionary revenues.
4. ***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.
5. ***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.
6. ***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.

Facilities Capital Projects 356-3580

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
356 358030 Capital Projects	\$ 896	896	3,955,901			3,955,005	441407%
356 358031 Projects for Real Property	-	-	150,000			150,000	
356 358032 Projects for General Fund	944,680	944,680	1,183,500			238,820	25%
356 358033 Projects for Special Fund	312,320	312,320	2,576,500			2,264,180	725%
356 358034 Projects for Gain Share	7,192,000	7,192,000	13,100,000			5,908,000	82%
356 358036 Projects for Energy Savings	375,000	375,000	166,786			(208,214)	-56%
Total	8,824,896	8,824,896	21,132,687			12,307,791	139%
<i>by category</i>							
Intergovernmental	53,000	53,000	20,000			(33,000)	-62%
Interfund	312,320	312,320	2,576,500			2,264,180	725%
Operating Transfers In	6,136,680	6,136,680	14,283,500			8,146,820	133%
Total Revenues	6,502,000	6,502,000	17,030,000			10,528,000	162%
Capital Outlay	8,824,000	8,824,000	17,176,786			8,352,786	95%
subtotal	8,824,000	8,824,000	17,176,786			8,352,786	95%
Contingency	896	896	3,955,901			3,955,005	441407%
Total Expenditures	8,824,896	8,824,896	21,132,687			12,307,791	139%
Revenues under expenditures	(2,322,896)	(2,322,896)	(4,102,687)			(1,779,791)	77%
Beginning Fund Balance	2,322,896	2,322,896	4,102,687			1,779,791	77%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Special funds and the General Fund provide the funding source for capital improvement projects. Expenditures, net of Contingency, total \$17,176,786 and include a number of critical infrastructure projects including, Public Services Building (PSB) Seismic Retrofit and Waterproofing, Jail Security Infrastructure and Law Enforcement Center (LEC) Seismic Design.

The General Fund contribution is \$1,213,500 and includes funding for renovation of the Jail showers (\$450,000), miscellaneous tenant improvements (\$150,000), Public Services Building low voltage wiring (\$100,000), Veteran Services relocation (\$100,000), various suite security improvements (\$200,000) and other miscellaneous projects.

Special fund projects total \$2,576,500 and include Law Enforcement Center seismic design through a state of Oregon Seismic Rehabilitation Grant (\$1,500,000), Community Correction remodeling projects (\$445,000), Animal Shelter improvements (\$170,000) and other miscellaneous projects.

Gain Share projects total \$13,100,000 and include the PSB Seismic Retrofit and Waterproofing (\$9,373,000), LEC Seismic Improvements (\$1,200,000), Jail Security Infrastructure improvements (\$2,502,000) and Walnut Street Center Seismic Grant Development (\$25,000).

The Gain Share transfer for the Fairgrounds Events Center (in fiscal year 2013-14) was unexpended and carried forward to the FY 2014-15 adopted budget. An additional \$2 million is budgeted for transfer in FY2014-15. For the purpose of preparing the FY 2015-16 proposed budget, staff assumes the FY 2014-15 transfer will be made and reside unexpended (along with the FY 2013-14 transfer) in Contingency. Depending on the outcome of Gain Share legislation, the Board of Commissioners may revisit the priorities for Gain Share expenditure and amend the budget assumptions prior to formal budget adoption for FY 2015-16.

Rebates from the Energy Trust of Oregon are set aside and invested back into energy saving projects.

The following table summarizes proposed projects and funding sources.

Budget Detail

Capital Projects FY 2015-16						
Project Title	Fund Balance	General Fund	Gain Share Program	Special Fund	Real Property	Totals
Energy Saving Placeholder For Remaining Funds	14,786					14,786
Jail/LEC Sallyport upgrade HID Lighting to LED	18,000					18,000
Jail/LEC: Parking Lot Pole Lights Upgrade to LED	64,000					64,000
JUV: BMS upgrade includes lighting and HVAC controls	70,000					70,000
WSC Seismic Grant Application and prelim design			25,000			25,000
PSB Seismic & Waterproofing (148000 sq. ft)			9,373,000			9,373,000
LEC Seismic Design / CMGC - Ph I of II (split)			1,200,000			1,200,000
LEC/Jail Low Voltage Project - Phase II of III			2,502,000			2,502,000
LEC Seismic Design / CMGC - Ph I of II (split)				1,500,000		1,500,000
Animal shelter Projects				170,000		170,000
WSC - Special Requests				155,000		155,000
CC: Expansion - Phase II				150,000		150,000
PSB - 3rd Floor Remodel Phase I - LUT Planning and Development Services Division (split)				136,500		136,500
CC JSB Projects				195,000		195,000
CCC: Entrance Security				100,000		100,000
PSB - 3rd Floor Remodel PHase II - LUT Planning and Development Services Division (split)				160,000		160,000
WSC Replace Amag multi-nodes with County standard Amag 2100				10,000		10,000
Timber Road Property Clean Up					150,000	150,000
DAVS Move Phase II		100,000				100,000
LEC/Jail: Jail Pod Strategy: Resurface Jail Showers		450,000				450,000
PSB: PSB County Counsel Suite Security		75,000				75,000
PSB: A&T Image Center		35,000				35,000
PSB - 3rd Floor Remodel Phase I- LUT Planning and Development Services Division (split)		13,500				13,500
PSB: A&T Security Improvements Suite 130		75,000				75,000
JSB: Security Compliance Walls for DA Child Support Office		50,000				50,000
PSB - 3rd Floor Remodel Phase II - LUT Planning and Development Services Division (split)		40,000				40,000
SCE: Extend dark fiber services		20,000				20,000
WSC: Reconfigure BCDC Operations Room		25,000				25,000
PSB: First floor SW Corner low voltage rewire		100,000				100,000
PSB: Single mode fiber to Hillsboro Data Center		20,000				20,000
Multiple Conference Room A/V Build-out Phase II		30,000				30,000
Misc Tenant Improvement (contingency \$150k limit)		150,000				150,000
Totals	166,786	1,183,500	13,100,000	2,576,500	150,000	17,176,786

This page intentionally left blank.

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 thereof. These resources are set aside for greenspace acquisition, County park improvements and maintenance of the timber property.

1. **Greenspace (357-358035):** This program accounts for the financial activities related to greenspace acquisition, County park Improvements and maintenance of the timber property owned by the County.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
357 358035 Greenspace	\$ 278,196	278,196	314,022			35,826	13%
<i>by category</i>							
Miscellaneous	2,507	2,507	3,109			602	24%
Total Revenues	2,507	2,507	3,109			602	24%
Capital Outlay	278,196	278,196	314,022			35,826	13%
Total Expenditures	278,196	278,196	314,022			35,826	13%
Revenues under expenditures	(275,689)	(275,689)	(310,913)			(35,224)	13%
Beginning Fund Balance	275,689	275,689	310,913			35,224	13%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenue is derived primarily from the management of timber on County owned property. The fund balance increases \$35,224 as a result of the thinning at the Timber Road property. The entire budget of \$314,022 is available for the purchase of land, improvements to parks and timber property and other miscellaneous program expenses.

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).

ITS Capital Acquisitions 354-3580

This fund accounts for the purchase of Information Technology Services related capital assets (software and hardware) for General Fund and special fund organizations.

1. ***New Systems Acquisition & Maintenance (354-358021)***: This program accounts for the activities surrounding the purchase, implementation, and installation of all information systems and electronic storage requirements.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
354 358021 New Sys. Acquisition & Mtnc. \$	<u>7,907,037</u>	<u>7,907,037</u>	<u>6,660,227</u>			<u>(1,246,810)</u>	<u>-16%</u>
<i>by category</i>							
Charges for Services	3,770	3,770	-			(3,770)	-100%
Interdepartmental	1,672,948	1,672,948	1,300,384			(372,564)	-22%
Operating Transfers In	5,789,777	5,789,777	4,577,143			(1,212,634)	-21%
Total Revenues	<u>7,466,495</u>	<u>7,466,495</u>	<u>5,877,527</u>			<u>(1,588,968)</u>	<u>-21%</u>
Operating Transfers Out						-	
Capital Outlay	7,907,037	7,907,037	6,660,227			(1,246,810)	-16%
Total Expenditures	<u>7,907,037</u>	<u>7,907,037</u>	<u>6,660,227</u>			<u>(1,246,810)</u>	<u>-16%</u>
Revenues under expenditures	(440,542)	(440,542)	(782,700)			(342,158)	78%
Beginning Fund Balance	440,542	440,542	782,700			342,158	78%
Ending Fund Balance \$	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>	

Budget Analysis:

ITS capital projects are funded by a combination of General and special fund resources. Revenues total \$5,877,527, including \$2,129,141 from the General Fund, \$1,300,384 from special funds, \$1,500,000 from Gain Share and \$948,002 from a transfer from the ITS Systems Replacement Fund. The Gain Share resources are directed towards Network Infrastructure, Finance, Tax and Elections Systems.

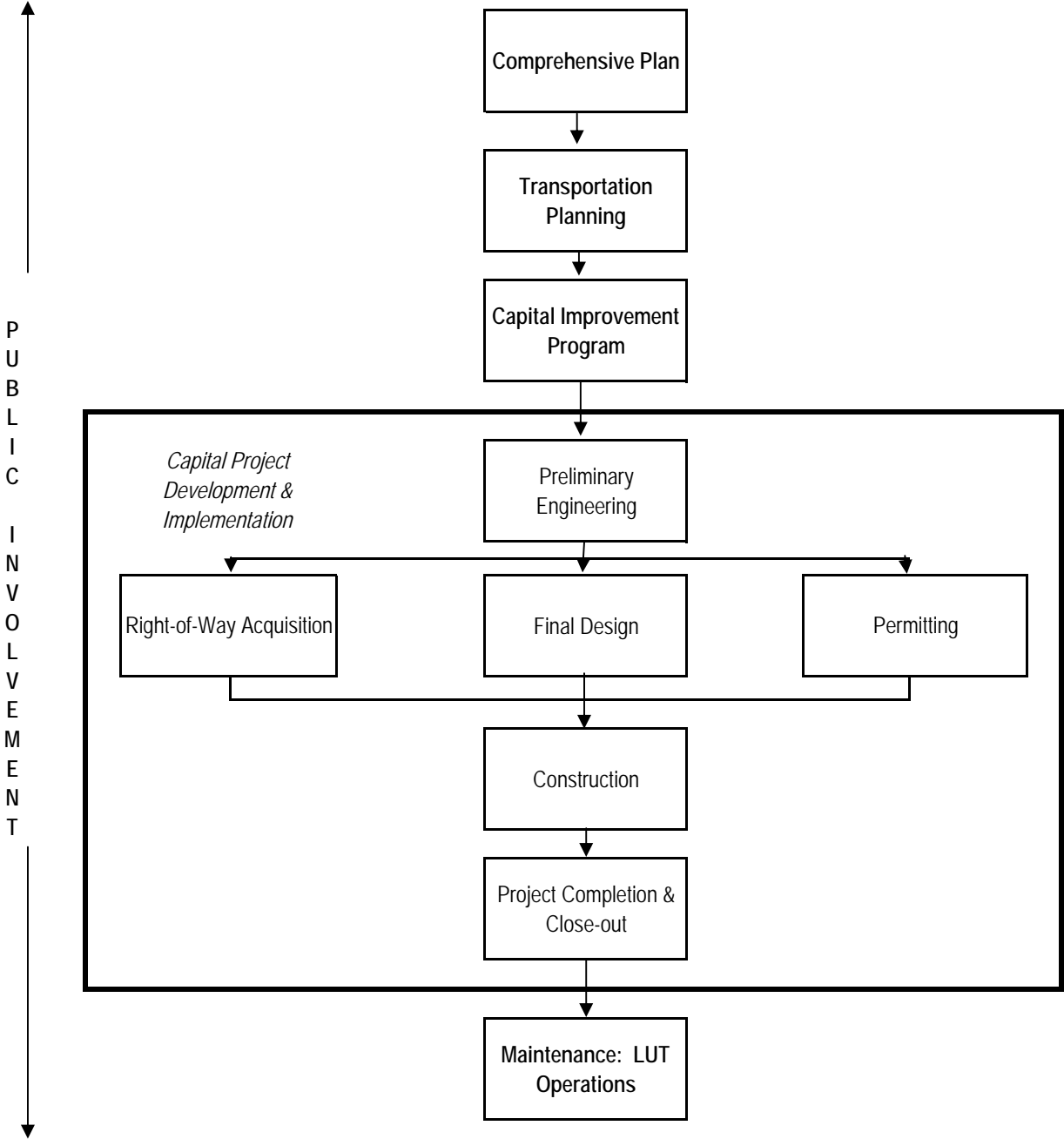
Budget Detail

Project Category	Project Description	Beginning Fund Balance	Gain Share	ITS Systems Replacement Fund	General Fund	Special Funds	Total
Client Services & Help Desk	Workstation upgrades, new nodes, workorder system analysis				228,330	233,142	461,472
Network Infrastructure	CoLocation Data Center, SAN storage, Backup Capacity, Wireless Enhancements	50,000	500,000		485,685	6,160	1,041,845
Finance System	HR/Finance Assessment Solutions, Oracle R12.2 upgrade, consulting for new budgeting system		100,000		369,450		469,450
Public Safety Systems	Photo capture station replacement, scheduling software, continued implementation of District Attorney Case Management System				236,995	136,781	373,776
Geographic Information Systems	Digital aerial photography acquisition, GIS software, system upgrades, plotter replacements				50,520	132,480	183,000
Assessment and Taxation Systems	Tax Assessment System Replacement, TKT Server upgrade	582,700	500,000	317,300	5,000		1,405,000
Elections System	Ballot Counting System Upgrade		400,000				400,000
Health and Human Services System	Insight Modules & hardware, software for Epidemiology				3,780		3,780
Web Content Management	Intranet Redesign, Website load balance device, Justice Court online business enhancements, online reservations for parks				173,000	3,800	176,800
Document Publishing	LUT contract and financial record document management, IGA document repository				35,441	42,668	78,109
Engineering Systems	Hardware and software related to Traffic Operations Center (TOC)-Traffic Systems Management & Operation (TSMO), Software upgrades for Engineering workstations					311,468	311,468
Permitting and Inspection	Accela Wireless for LUT Development: Device replacement, and consulting to assist with Accela Automation				8,000	392,120	400,120
Road Operations Systems	Ongoing systems integration of Asset Management System for LUT					22,100	22,100
Telecommunications	Voice Network Replacement Project Implementation, Unified Communications expansion			630,702	402,720	-	1,033,422
Misc. Systems		150,000			130,220	19,665	299,885
	Totals	\$ 782,700	1,500,000	948,002	2,129,141	1,300,384	6,660,227

This page intentionally left blank.

CAPITAL BUDGET

PROJECT LIFE CYCLE



CAPITAL BUDGET

Project Schedules as of July 1

Project Name	Status	Fiscal Years		
		2015-16	2016-17	2017-18
Traffic Impact Fees				
Corn Pass Wilkins/Aloclek	Post Construction			
Cornell Rd Safety Improv. (E Main to NE 25th)	Design			
2013 Roy Rogers/Scholls Ferry Intersection Imp.	Post Construction			
MSTIP3				
99W / Hall Blvd Intersection	Post Construction			
Bike & Pedestrian Program	Program			
Bridge Program	Program			
Martin/Corn-Schefflin PH 3	Post Construction			
Safety Program	Program			
Traffic Flow Enhancement Program	Program			
MSTIP3B				
Murray Blvd / Hwy 26 to Cornell	Post Construction			
MSTIP3C				
185th Ave - W. Union to Westview H.S.	Post Construction			
Oleson Rd Realignment (BHOS)	Design			
Bethany - West Union to Bronson	Post Construction			
Brookwood / TV Hwy to East Main	Post Construction			
Scholls Ferry Rd Bridge #1421	Post Construction			
Tualatin Sherwood Rd	Construction			
Bike & Pedestrian Facilities	Construction			
Traffic Management System	Program			
124th Ave Extension (Tualatin)	Construction			
Glencoe Rd Bridge	Post Construction			
Walker Rd/173rd to Murray	Construction			
Scholls Ferry Rd (Teal to Barrows)	Post Construction			
State & Federal Program Match	Design			
MSTIP3D				
Farmington Rd (Murray to E. of 141st)	Construction			
10th Ave (Baseline- Holladay in Cornelius)	Construction			
Walnut Street (116th to Tiedemann)	Construction			
Baseline Rd (231st Ave - Brookwood Ave)	Construction			
Hwy 99: Gaarde/McDonald Intersection	Construction			
Cornelius Pass Rd (Cornell Rd to Hwy 26)	Construction			
MSTIP 3d Opportunity Fund	Administration			
David Hill Extension to Hwy 47	Construction			
Cornell Rd/ 107th to 113th	Design			
Jackson School Rd / Grant to Evergreen	Design			
Gales Creek Bridge #671575	Design			
158th (Walker to Merlo)	Design			
Jenkins Road (158th - Murry)	Design			
Elwert-Krueger Intersection	Design			
Rural Bridge #2	Design			
Cornell- 25th Intersection	Design			
198th - TV Hwy to Farmington	Design			
Walker-Cedar Hills Intersection	Design			

CAPITAL BUDGET

Project Schedules as of July 1

Project Name	Status	Fiscal Years		
		2015-16	2016-17	2017-18
MSTIP3 Development				
SW Corridor EIS	Administration			
Road Capital				
Groveland Drive Realignment (Groveland-Helvatia)	Construction			
Jackson School Intersection Realignment	Construction			
NW Brookwood Parkway-NW Meek-NE Shute Rd	Construction			
Gain Share - ITS 2014	Construction			
Gain Share - Bike & Pedestrian 2014	Construction			
New Bridge	Design			
Old Hwy 47 Bridge 671404	Post Construction			
SW Oleson Rd: Fanno Creek Bridge	Post Construction			
Fischer Rd Sidewalk (2015 GS)	Design			
Glencoe Rd Sidewalk (2015 GS)	Design			
Taylor St Sidewalk (2015 GS)	Construction			
Kaiser Rd Sidewalk (2015 GS)	Design			
Bronson Rd Sidewalk (2015 GS)	Construction			
Cipole Rd Sidewalk (2015 GS)	Construction			
Porter Road Bridge	Design			
2016 Gainshare Bike & Ped	Design			
Placeholder (2015 Gainshare ITS)	Design			
Placeholder (2016 Gainshare ITS)	Design			
Transportation Development Tax				
Springville Rd (185th Ave to 173rd Ave)	Design			
TDT Signal Project (Cedar Hills Blvd/Hwy 26)	Design			

This page intentionally left blank.

This fund accounts for Traffic Impact Fees (TIF) used to finance extra capacity street facilities required by new development. This fund is being phased out and was replaced by the Transportation Development Tax Fund, approved by voters in November 2008.

1. **Capital Projects Program (356-606505):** This program accounts for the financial activities related to road construction activities.
2. **Administration & Analysis Program (356-606510):** This program accounts for the financial activities related to administration of the TIF analysis and transportation planning efforts.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
360 606505 Capital Projects	\$ 504,500	504,500	722,892			218,392	43%
360 606510 Admin. & Analysis	2,103,294	2,103,294	2,000,589			(102,705)	-5%
Total	2,607,794	2,607,794	2,723,481			115,687	4%
<i>by category</i>							
Charges for Services	11,115	11,115	962			(10,153)	-91%
Miscellaneous	11,600	11,600	21,830			10,230	88%
Operating Transfers In	-	-	5,827			5,827	
Total Revenues	22,715	22,715	28,619			5,904	26%
Materials & Services	2,485,811	2,485,811	2,659,089			173,278	7%
Interfund	121,473	121,473	64,392			(57,081)	-47%
Operating Transfers Out	510	510	-			(510)	-100%
Total Expenditures	2,607,794	2,607,794	2,723,481			115,687	4%
Revenues under expenditures	(2,585,079)	(2,585,079)	(2,694,862)			(109,783)	4%
Beginning Fund Balance	2,585,079	2,585,079	2,694,862			109,783	4%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The Traffic Impact Fee (TIF) has been replaced by the Transportation Development Tax and is no longer expecting to collect new fee revenue or Operating Transfers In as it completes the remaining projects in the fund. The remaining revenues are generated from interest income and final collections on multi-year TIF financing.

There is one new project in partnership with the city of Hillsboro set to address safety improvement considerations on Cornell Road. There are two remaining projects that are in post-construction, as the effective transportation work in this fund is nearing completion. The remaining work on these projects is related to plant establishment.

Project Name	Project Type	Amount	Status
Corn Pass Wilkins/Aloclek	Road	\$ 32,000	Post Construction
Cornell Rd Safety Improv. (E Main to NE 25th)	Road	117,000	Design
2013 Roy Rogers/Scholls Ferry Intersection In	Intersection	42,000	Post Construction
	Total	\$ 191,000	

Major Streets Transportation Improvement 362-6065

This fund accounts for resources collected to support the comprehensive Major Streets Transportation Improvement (MSTIP) construction program.

1. **Capital Projects Program (362-606505):** This program accounts for the financial activities related to road construction activities.
2. **Project Development Program (362-606530):** This program accounts for the financial activities related to transportation planning efforts surrounding the development of the next round of MSTIP funded projects.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
362 606505 Capital Projects	\$ 92,689,476	92,689,476	131,569,106			38,879,630	42%
362 606530 Project Development	954,500	954,500	878,500			(76,000)	-8%
Total	93,643,976	93,643,976	132,447,606			38,803,630	41%
<i>by category</i>							
Intergovernmental	1,560,000	1,560,000	20,441,250			18,881,250	1210%
Miscellaneous	761,500	761,500	6,265,744			5,504,244	723%
Operating Transfers In	34,177,479	34,177,479	40,083,845			5,906,366	17%
Total Revenues	36,498,979	36,498,979	66,790,839			30,291,860	83%
Materials & Services	71,432,997	71,432,997	118,368,702			46,935,705	66%
Interfund	5,362,721	5,362,721	4,934,919			(427,802)	-8%
Operating Transfers Out	2,498,258	2,498,258	1,013,315			(1,484,943)	-59%
Capital Outlay	14,350,000	14,350,000	8,130,670			(6,219,330)	-43%
Total Expenditures	93,643,976	93,643,976	132,447,606			38,803,630	41%
Revenues under expenditures	(57,144,997)	(57,144,997)	(65,656,767)			(8,511,770)	15%
Beginning Fund Balance	57,144,997	57,144,997	65,656,767			8,511,770	15%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The majority of the Major Streets Transportation Improvement Program (MSTIP) revenue comes from an annual General Fund transfer. The transfer has been made since the General Fund permanent rate was established in 1997. The transfers have been made in recognition that a portion of the permanent tax rate was established by rolling in an existing MSTIP serial levy at the time. The proposed General Fund transfer increases by the assumed increase in assessed value and, along with a \$3,800,000 transfer from the Road Capital for projects, will increase Operating Transfers In by \$5,906,366 (17%).

Intergovernmental revenues, received when Washington County partners with other agencies on road projects within their boundaries, are expected to increase \$18,881,250 (1,210%). The increase is due largely to waterline work for Tualatin Valley Water District on the 124th Avenue Extension project. Miscellaneous revenues increase by \$5,504,244 (723%) due to the partial repayment (\$1,060,000) of a loan MSTIP provided to the North Bethany County Service District for Roads for the construction of the 131st road project and revenues received for Intel projects. The overall increase for revenues is \$30,291,860 (83%).

Expenditure appropriations increase significantly by \$38,803,630 (41%) due to an increase in large road projects for fiscal year 2015-16, coupled with the cyclical nature of the project delivery schedule effecting variations in expenditures from year to year. Right-of-way expenditures decrease \$6,219,330 (43%) due to MSTIP3d projects transitioning into the construction phase. Operating Transfers Out is proposed to decrease by \$1,484,943 (59%). Remaining resources are appropriated in Materials & Services, a consistent practice within capital budgets to allow for flexibility to address changes in project schedules; resulting in an increase of \$46,935,705 (66%).

The MSTIP program will begin construction on eight MSTIP 3d projects. MSTIP 3d is a five to six year program of road projects developed by the Washington County Coordinating Committee and adopted by the Board of Commissioners. MSTIP 3d is the fourth set of projects developed since the establishment of the General Fund permanent rate in 1997. Projects from MSTIP 3 and 3b continue toward close out while MSTIP 3c projects are scheduled in various design and construction stages. The planning for MSTIP 3e is anticipated to begin in mid to late 2015.

Budget Detail

MSTIP PROJECTS

Project Name	Project Type	Amount	Status
MSTIP3			
99W / Hall Blvd Intersection	Intersection	\$ 1,000	Post Construction
Bike & Pedestrian Program	Program	304,000	Program
Bridge Program	Program	408,300	Program
Martin/Corn-Schefflin PH 3	Road	9,800	Post Construction
Safety Program	Program	128,000	Program
Traffic Flow Enhancement Program	Program	175,000	Program
MSTIP3B			
Murray Blvd / Hwy 26 to Cornell	Road	\$ 7,500	Post Construction
MSTIP3C			
185th Ave - W. Union to Westview H.S.	Road	\$ 5,000	Post Construction
Oleson Rd Realignment (BHOS)	Intersection	74,550	Design
Bethany - West Union to Bronson	Road	197,000	Post Construction
Brookwood / TV Hwy to East Main	Road	26,500	Post Construction
Scholls Ferry Rd Bridge #1421	Bridge	8,000	Post Construction
Tualatin Sherwood Rd	Road	1,729,500	Construction
Bike & Pedestrian Facilities	Bike & Ped	251,200	Construction
Traffic Management System	Program	67,000	Program
124th Ave Extension (Tualatin)	Road	35,410,000	Construction
Glencoe Rd Bridge	Bridge	11,000	Post Construction
Walker Rd/173rd to Murray	Road	2,143,000	Construction
Scholls Ferry Rd (Teal to Barrows)	Road	107,000	Post Construction
State & Federal Program Match	Program	1,503,500	Design
MSTIP3D			
Farmington Rd (Murray to E. of 141st)	Road	\$ 8,520,001	Construction
10th Ave (Baseline- Holladay in Cornelius)	Road	2,380,500	Construction
Walnut Street (116th to Tiedemann)	Road	2,338,247	Construction
Baseline Rd (231st Ave - Brookwood Ave)	Road	5,244,000	Construction
Hwy 99: Gaarde/McDonald Intersection	Intersection	1,904,500	Construction
Cornelius Pass Rd (Cornell Rd to Hwy 26)	Road	8,982,240	Construction
MSTIP 3d Opportunity Fund	Program	1,509,500	Program
David Hill Extension to Hwy 47	Road	4,532,500	Construction
Cornell Rd/ 107th to 113th	Road	1,050,500	Design
Jackson School Rd / Grant to Evergreen	Road	1,150,999	Design
Gales Creek Bridge #671575	Bridge	878,500	Design
158th (Walker to Merlo)	Road	2,446,000	Design
Jenkins Road (158th - Murry)	Road	2,481,500	Design
Elwert-Krueger Intersection	Intersection	494,500	Design
Rural Bridge #2	Bridge	196,500	Design
Cornell- 25th Intersection	Intersection	496,750	Design
198th - TV Hwy to Farmington	Road	398,000	Design
Walker-Cedar Hills Intersection	Intersection	698,650	Design
MSTIP3 Dev			
SW Corridor EIS	Study	\$ 450,000	Administration
Total		\$ 88,720,237	

Road Capital Projects 368-6065

This fund accounts for the activities necessary for installing, construction and extending extra capacity street facilities.

1. **Capital Projects Program (368-606505):** Program accounts for the financial activities related to road construction activities.
2. **Bikeway & Pedestrian Program (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. **Gain Share Bike & Pedestrian (368-606555):** Program accounts for the financial activities related to gain share supported bikeway and pedestrian projects.
5. **Gain Share ITS (Intelligent Trans System) (368-606550):** Program accounts for the financial activities related to gain share supported intelligent transportation system projects.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
368 606505 Capital Projects	\$ 18,223,767	18,223,767	24,540,571			6,316,804	35%
368 606520 Bikeway & Pedestrian	785,615	785,615	1,905,872			1,120,257	143%
368 606525 Bridge	1,916,966	1,916,966	495,774			(1,421,192)	-74%
368 606550 Gain Share Bike & Pedestrian	-	-	4,580,431			4,580,431	
368 606555 Gain Share ITS (Intelligent Tran	-	-	2,057,500			2,057,500	
Total	20,926,348	20,926,348	33,580,148			12,653,800	60%
<i>by category</i>							
Intergovernmental	7,548,239	7,548,239	13,495,635			5,947,396	79%
Miscellaneous	26,700	26,700	208,937			182,237	683%
Operating Transfers In	6,750,000	6,750,000	5,332,550			(1,417,450)	-21%
Total Revenues	14,324,939	14,324,939	19,037,122			4,712,183	33%
Materials & Services	15,805,293	15,805,293	26,862,924			11,057,631	70%
Interfund	2,141,704	2,141,704	1,866,783			(274,921)	-13%
Operating Transfers Out	19,351	19,351	3,850,441			3,831,090	19798%
Capital Outlay	2,960,000	2,960,000	1,000,000			(1,960,000)	-66%
Total Expenditures	20,926,348	20,926,348	33,580,148			12,653,800	60%
Revenues under expenditures	(6,601,409)	(6,601,409)	(14,543,026)			(7,941,617)	120%
Beginning Fund Balance	6,601,409	6,601,409	14,543,026			7,941,617	120%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Intergovernmental revenues have increased by \$5,947,396 (79%) due to projected ODOT revenues related to the NW Brookwood Parkway, Groveland Drive and Jackson School Intersection projects. This results in an overall increase in revenues of \$4,712,183 (33%). The fund balance is projected to increase to \$7,941,617 due to the project delivery schedule.

Expenditures increase \$12,653,800 (60%) which is primarily due to the large NW Brookwood Parkway project, as well as new projects funded through the Gain Share program. All available resources are appropriated each year for flexibility to address shifts in capital project schedules and other unforeseen changes.

The County distribution from the state and county gas tax receipts allocates 1% to benefit bikeway development throughout the County. Oregon Department of Transportation provides some revenue to assist with projects in this fund.

ROAD CAPITAL PROJECTS

Project Name	Project Type	Amount	Status
Road Capital - Road			
Groveland Drive Realignment (Groveland-Helva)	Road	\$ 1,403,000	Construction
Jackson School Intersection Realignment	Intersection	1,837,500	Construction
NW Brookwood Parkway-NW Meek-NE Shute	Road	11,091,000	Construction
Gain Share - ITS 2014	Traffic System	759,000	Construction
Road Capital - Bike & Ped			
Gain Share - Bike & Pedestrian 2014	Bike & Ped	\$ 1,795,966	Construction
Road Capital - Bridge			
New Bridge	Bridge	\$ 408,000	Design
Old Hwy 47 Bridge 671404	Bridge	5,100	Post Construction
SW Oleson Rd: Fanno Creek Bridge	Bridge	74,550	Post Construction
Road Capital - Gainshare Bike & Ped			
Fischer Rd Sidewalk (2015 GS)	Bike & Ped	\$ 1,787,500	Design
Glencoe Rd Sidewalk (2015 GS)	Bike & Ped	727,000	Design
Taylor St Sidewalk (2015 GS)	Bike & Ped	406,253	Construction
Kaiser Rd Sidewalk (2015 GS)	Bike & Ped	459,678	Construction
Bronson Rd Sidewalk (2015 GS)	Bike & Ped	237,000	Construction
Cipole Rd Sidewalk (2015 GS)	Bike & Ped	70,000	Construction
Porter Road Bridge	Bridge	335,000	Design
2016 Gainshare Bike & Ped	Bike & Ped	558,000	Design
Road Capital - Gainshare ITS			
Placeholder (2015 Gainshare ITS)	Traffic System	\$ 1,500,000	Design
Placeholder (2016 Gainshare ITS)	Traffic System	557,500	Design
Total		\$ 24,012,048	

This page intentionally left blank.

Oregon Transportation Investment Act

Capital Projects 372-6065

Budget Detail

This fund accounts for resources made available to the County under House Bill 2041 for the creation of the Oregon Transportation Investment Act III (OTIA) State Bridge Delivery Program. OTIA was created to maximize ease of traffic movement, while providing expedient project delivery and economic stimulus through the use of Oregon firms and their employees. Funds received are expended to repair or replace selected County bridge facilities.

1. **Bridge Program (372-606525):** Program accounts for the financial activities related to bridge replacement projects.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
372 606525 Bridges	\$ 40,975	40,975	39,364			(1,611)	-4%
<i>by category</i>							
Miscellaneous	-	-	200			200	
Operating Transfers In	344	344	548			204	59%
Total Revenues	344	344	748			404	117%
Materials & Services	3,988	3,988	-			(3,988)	-100%
Interfund	3,257	3,257	991			(2,266)	-70%
Operating Transfers Out	33,730	33,730	38,373			4,643	14%
Total Expenditures	40,975	40,975	39,364			(1,611)	-4%
Revenues under expenditures	(40,631)	(40,631)	(38,616)			2,015	-5%
Beginning Fund Balance	40,631	40,631	38,616			(2,015)	-5%
Ending Fund Balance	\$ -	-	-			-	

Budget Analysis:

The Oregon Transportation Investment Act (OTIA) provided the funding to this organizational unit in prior years. As the program winds down, no further funding from OTIA is expected. The fund balance is expected to be drawn down to zero in preparation for fund closure after fund activity is completed.

Expenditures are the composite of County support service charges (\$991) and a transfer out (\$38,373) budgeted in order to return unused MSTIP 3 funds previously transferred in support of anticipated project costs. All resources are appropriated for flexibility in preparation of fund closure.

OTIA PROJECTS

Project Name	Project Type	Amount	Status
OTIA Bridge Administration	Bridge	\$ 35,331	Program
Corn Scheff@Council Ck #671304	Bridge	1,000	Post Construction
Old Cornelius Pass Rd Bridge over Rock Crk	Bridge	-	Post Construction
SW Scholls Ferry/ Tualatin Riv. Br #671418	Bridge	4,000	Post Construction
Total		\$ 40,331	

Transportation Development Tax 374-6065

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.

1. **Capital Projects Program (374-606505):** Program accounts for the financial activities related to road construction activities.
2. **Administration & Analysis Program (374-606510):** Program accounts for the financial activities related to administration of the TDT analysis and transportation planning efforts.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
374 606505 Capital Projects	\$ 4,579,000	4,579,000	3,671,900			(907,100)	-20%
374 606510 Admin. & Analysis	10,264,558	10,264,558	19,629,404			9,364,846	91%
Total	14,843,558	14,843,558	23,301,304			8,457,746	57%
<i>by category</i>							
Charges for Services	3,613,527	3,613,527	5,825,500			2,211,973	61%
Miscellaneous	1,050,100	1,050,100	1,089,066			38,966	4%
Total Revenues	4,663,627	4,663,627	6,914,566			2,250,939	48%
Materials & Services	11,371,004	11,371,004	20,154,318			8,783,314	77%
Other	40,000	40,000	45,000			5,000	13%
Interfund	517,655	517,655	530,818			13,163	3%
Operating Transfers Out	14,899	14,899	21,168			6,269	42%
Capital Outlay	2,900,000	2,900,000	2,550,000			(350,000)	-12%
Total Expenditures	14,843,558	14,843,558	23,301,304			8,457,746	57%
Revenues under expenditures	(10,179,931)	(10,179,931)	(16,386,738)			(6,206,807)	61%
Beginning Fund Balance	10,179,931	10,179,931	16,386,738			6,206,807	61%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The Transportation Development Tax (TDT) is collected from new development for use in building transportation system capacity. Revenues are projected to increase \$2,250,939 (48%) overall. The revenue increase is directly related to an anticipated increase in development activity. A reimbursement from developers of \$1,000,000 is expected for the site specific improvements associated with the signal and sidewalk for the Springville Road project.

As this fund continues to build reserves for future projects, increases in revenue result in an increase in appropriations of \$8,457,746 (57%) due to the capital budgeting methodology of appropriating all available resources. No project construction is programmed for this fund in fiscal year 2015-16; however, the Springville Road project is programmed for design.

The fund balance is expected to increase \$6,206,807, (61%) to \$16,386,738.

In 2011, as a response to the depressed economic environment, the Board of Commissioners passed an ordinance that deferred the fourth and final phase-in of the full rate for FY 2011-12. The discounted rate has stayed in place since 2011. In August 2014, the Board chose to end the discounted rate beginning October 1, 2014. The proposed budget assumes the full rate for FY 2015-16.

TDT PROJECTS

Project Name	Project Type	Amount	Status
Springville Rd (185th Ave to 173rd Ave)	Road	\$ 3,571,900	Design
	Total	\$ 3,571,900	

This fund accounts for the North Bethany System Development Charges (North Bethany SDC) that will help fund needed capacity improvements in North Bethany. This fund was established in fiscal year 2011-12.

1. **Capital Projects Program (376-606505):** Program accounts for the financial activities related to road construction activities.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
376 606505 LUT Capital Projects	\$ 575,500	575,500	1,067,700			492,200	86%
<i>by category</i>							
Charges for Services	575,000	575,000	1,067,500			492,500	86%
Miscellaneous	500	500	200			(300)	-60%
Total Revenues	575,500	575,500	1,067,700			492,200	86%
Materials & Services	75,028	75,028	5,033			(69,995)	-93%
Interfund	472	472	2,667			2,195	465%
Operating Transfers Out	500,000	500,000	1,060,000			560,000	112%
Total Expenditures	575,500	575,500	1,067,700			492,200	86%
Revenues over (under) expenditures	-	-	-			-	
Beginning Fund Balance	-	-	-			-	
Ending Fund Balance	\$ -	-	-			-	

Budget Analysis:

The North Bethany System Development Charges is the primary source of revenue for this fund. Development activity has now begun in North Bethany with the expectation of development of up to 605 units, resulting in estimated revenues of \$1,067,500 for fiscal year 2015-16.

Expenditures increase due to the proposed transfer of \$1,060,000 to the North Bethany County Service District for Roads (North Bethany CSDR). The transfer will be used to partially repay a \$2,300,000 loan that was taken out by the North Bethany CSDR to fund construction of the initial road project known as 131st. As additional revenues are realized in this fund, the first priority will be to fully repay the outstanding loan through future transfers.



Non-operating

Debt Service

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

Vehicle Replacement 502-3541

Miscellaneous

General Fund Transfers 100-1670

Lottery Program 156-1625

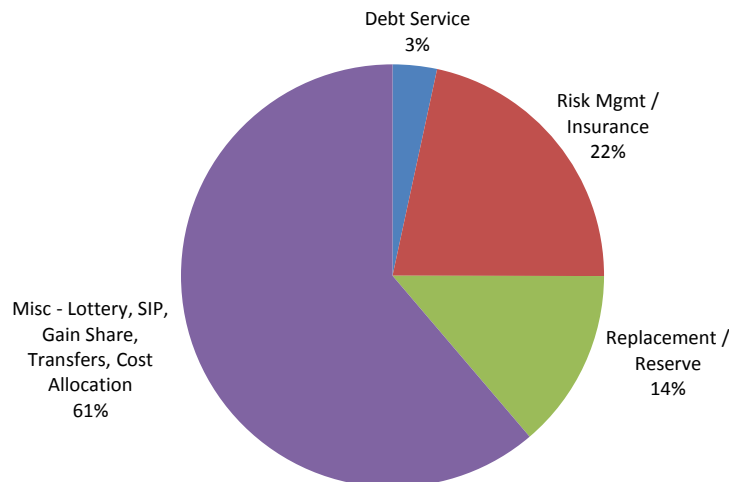
SIP and Gain Share 204-1640

Indirect Cost Recovery 222-3595

NON-OPERATING

Non-operating expenditures generally provide an internal service for the entire County organization. For example, the 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. Other non-operating expenditures include the transfer of employees, vehicles or claims experience. Other 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.

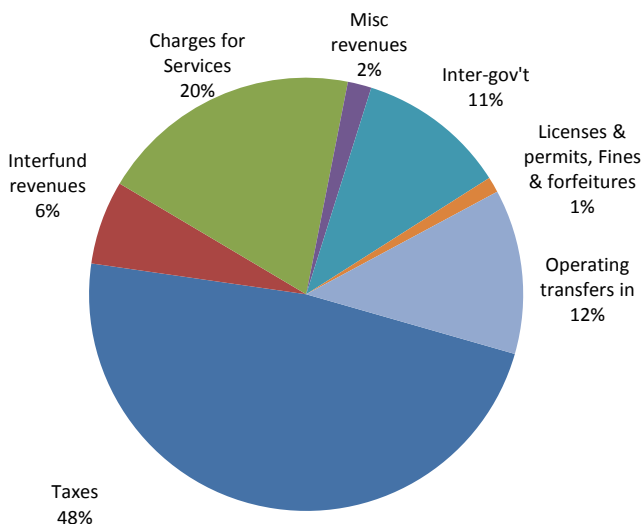
Organization Unit	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Miscellaneous Debt	\$ 7,355,959	7,355,959	7,483,103			127,144	2%
subtotal - Debt Service	7,355,959	7,355,959	7,483,103			127,144	2%
PERS Rate Stabilization	6,519,500	6,519,500	6,558,665			39,165	1%
Liability/Casualty	3,346,480	3,346,480	3,826,202			479,722	14%
Life Insurance	553,836	553,836	599,577			45,741	8%
Workers Compensations	2,739,778	2,739,778	2,856,198			116,420	4%
Medical Insurance	29,868,131	29,868,131	33,086,512			3,218,381	11%
Unemployment Insurance	984,508	984,508	1,001,903			17,395	2%
subtotal - Risk Management/ Insurance	44,012,233	44,012,233	47,929,057			3,916,824	9%
Revenue Stabilization	11,615,588	11,615,588	11,615,588			-	0%
ITS Systems Replacement	1,538,401	1,538,401	3,255,642			1,717,241	112%
Fleet Replacement	12,459,635	12,459,635	12,078,964			(380,671)	-3%
Building Equip. Replacement	2,750,226	2,750,226	2,805,488			55,262	2%
Animal Svcs Gifts & Donations	809,316	809,316	708,583			(100,733)	-12%
subtotal - Replacement / Reserve	29,173,166	29,173,166	30,464,265			1,291,099	4%
General Fund Transfers	65,845,221	66,503,706	68,592,754			2,089,048	3%
Lottery Program	1,840,255	1,840,255	1,916,785			76,530	4%
SIP and Gain Share	38,836,050	38,836,050	47,906,896			9,070,846	23%
Indirect Cost Recovery	15,295,660	15,295,660	17,150,482			1,854,822	12%
subtotal - Miscellaneous	121,817,186	122,475,671	135,566,917			13,091,246	11%
Totals \$	202,358,544	203,017,029	221,443,342			18,426,313	9%



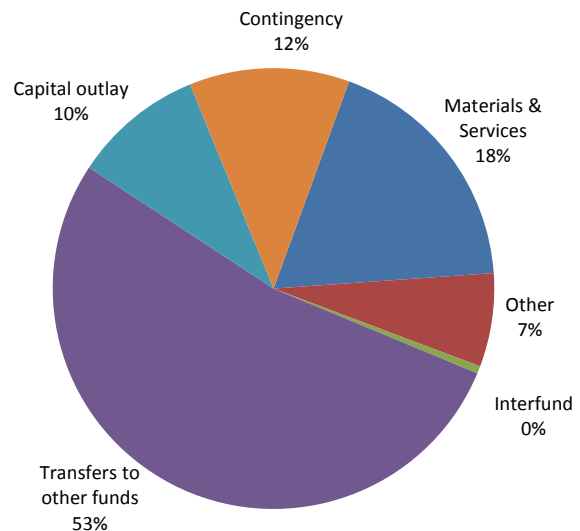
BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Taxes	\$ 121,925,451	122,583,936	130,423,267			7,839,331	6%
Licenses & Permits	2,360,272	2,360,272	2,431,080			70,808	3%
Intergovernmental	23,555,344	23,555,344	30,324,598			6,769,254	29%
Charges for Services	55,766,297	55,766,297	53,318,390			(2,447,907)	-4%
Fines and forfeitures	719,540	719,540	763,069			43,529	6%
Interfund	15,231,612	15,231,612	17,083,921			1,852,309	12%
Miscellaneous	4,317,747	4,317,747	4,816,645			498,898	12%
Operating Transfers In	37,431,891	37,431,891	33,524,088			(3,907,803)	-10%
Total Revenues	261,308,154	261,966,639	272,685,058			10,718,419	4%
Materials & Services	37,201,240	37,201,240	40,590,026			3,388,786	9%
Other	14,996,422	14,996,422	15,178,279			181,857	1%
Interfund	1,170,427	1,170,427	1,209,505			39,078	3%
Operating Transfers Out	110,843,790	111,502,275	117,310,193			5,807,918	5%
Capital Outlay	13,256,229	13,256,229	21,192,392			7,936,163	60%
subtotal	177,468,108	178,126,593	195,480,395			17,353,802	10%
Contingency	24,890,436	24,890,436	25,962,947			1,072,511	4%
Total Expenditures	202,358,544	203,017,029	221,443,342			18,426,313	9%
Revenues over Expenditures	58,949,610	58,949,610	51,241,716			(7,707,894)	-13%
General Fund Subsidy	(85,803,430)	(85,803,430)	(87,283,720)			(1,480,290)	2%
Special Fund Begining Balances	26,853,820	26,853,820	36,042,004			9,188,184	34%
Ending Fund Balances \$	-	-	-			-	0%

Revenues



Expenditures



This page intentionally left blank.

Miscellaneous Debt Service 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*. The debt instruments accounted for in this fund include full, faith & credit obligations, notes, contracts and capital leases.

1. **Debt Service Program (306-358505):** Principal and interest payments are taken from the amortization schedules included with the closing documents for the respective debt types.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
306 358505 Debt Service Program	\$ 7,355,959	7,355,959	7,483,103			127,144	2%
<i>by category</i>							
Miscellaneous	-	-	-			-	
Operating Transfers In	7,335,368	7,335,368	7,461,961			126,593	2%
Total Revenues	7,335,368	7,335,368	7,461,961			126,593	2%
Other	7,335,368	7,335,368	7,461,961			126,593	2%
subtotal	7,335,368	7,335,368	7,461,961			126,593	2%
Contingency	20,591	20,591	21,142			551	3%
Total Expenditures	7,355,959	7,355,959	7,483,103			127,144	2%
Revenues under expenditures	(20,591)	(20,591)	(21,142)			(551)	3%
Beginning Fund Balance	20,591	20,591	21,142			551	3%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated.

Transfers from the General Fund and various special funds provide the funding source for the annual debt service payment.

The County's miscellaneous debt load represents approximately 10% of the maximum amount allowed by statute. See a list of the County's outstanding debt under the Summary Schedules tab.

This page intentionally left blank.

Liability/Casualty Insurance 504-3570

Budget Detail

This fund and organizational 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.

1. **Insurance-Liability (504-357010):** Provides financial activities related to accounting for insurance required payments and revenues from departments to offset those costs.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
504 357010 Insurance- Liability	\$ 3,346,480	3,346,480	3,826,202			479,722	14%
<i>by category</i>							
Charges for Services	2,552,302	2,552,302	2,583,899			31,597	1%
Miscellaneous	55,000	55,000	96,940			41,940	76%
Total Revenues	2,607,302	2,607,302	2,680,839			73,537	3%
Materials & Services	1,370,414	1,370,414	1,413,380			42,966	3%
Interfund	702,541	702,541	713,845			11,304	2%
subtotal	2,072,955	2,072,955	2,127,225			54,270	3%
Contingency	1,273,525	1,273,525	1,698,977			425,452	33%
Total Expenditures	3,346,480	3,346,480	3,826,202			479,722	14%
Revenues under expenditures	(739,178)	(739,178)	(1,145,363)			(406,185)	55%
Beginning Fund Balance	739,178	739,178	1,145,363			406,185	55%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The budget totals \$3,826,202, an increase of \$479,722 (14%). The fund balance increases by \$406,185 (55%).

Revenues increase \$73,537 (3%) due to charges to departments (\$31,597) and miscellaneous revenues (\$41,940).

Expenditures, excluding Contingency, increase \$54,270 (3%) when compared to the fiscal year 2014-15 modified budget. Based on the most recent actuarial report, insurance claims are budgeted at \$369,852, a reduction of \$13,600 (4%). As a note, legal expenses are no longer directly billed by the Office of County Counsel. They are now allocated and collected via the County Indirect Cost plan.

The Contingency totals \$1,698,977 and is available to pay for any unforeseen events or large claims

This fund and organizational 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.

1. **Employee Benefits (506-357005):** Provides financial activities related to accounting for employee benefits.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
506 357005 Employee Benefits	\$ 553,836	553,836	599,577			45,741	8%
<i>by category</i>							
Miscellaneous	431,799	431,799	455,920			24,121	6%
Total Revenues	431,799	431,799	455,920			24,121	6%
Materials & Services	431,110	431,110	454,484			23,374	5%
Interfund	4,477	4,477	5,042			565	13%
subtotal	435,587	435,587	459,526			23,939	5%
Contingency	118,249	118,249	140,051			21,802	18%
Total Expenditures	553,836	553,836	599,577			45,741	8%
Revenues under expenditures	(122,037)	(122,037)	(143,657)			(21,620)	18%
Beginning Fund Balance	122,037	122,037	143,657			21,620	18%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The type and levels of life insurance are anticipated to remain at established levels. Increases in both revenue and expenditures are related to additional FTE that have been requested in the fiscal year 2015-16 budgets, indirect cost plan charges and contingency.

Rates will be partially subsidized over the next several years as the fund balance is gradually reduced from the current level of \$143,657, to the established goal of \$50,000.

Basic life insurance rates were re-negotiated in January 2015 which resulted in a \$25,339 annual reduction in costs to the County. As a result, charges to the departments have been reduced accordingly.

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.

1. **Insurance-Liability (508-357010):** Provides financial activities related to accounting for insurance required payments and revenues from departments to offset those costs.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
508 357010 Insurance- Liability	\$ 2,739,778	2,739,778	2,856,198			116,420	4%
<i>by category</i>							
Charges for Services	1,528,399	1,528,399	1,570,340			41,941	3%
Miscellaneous	70,000	70,000	125,000			55,000	79%
Total Revenues	1,598,399	1,598,399	1,695,340			96,941	6%
Materials & Services	1,285,077	1,285,077	1,337,386			52,309	4%
Other	76,778	76,778	90,000			13,222	17%
Interfund	202,872	202,872	248,014			45,142	22%
subtotal	1,564,727	1,564,727	1,675,400			110,673	7%
Contingency	1,175,051	1,175,051	1,180,798			5,747	0%
Total Expenditures	2,739,778	2,739,778	2,856,198			116,420	4%
Revenues under expenditures	(1,141,379)	(1,141,379)	(1,160,858)			(19,479)	2%
Beginning Fund Balance	1,141,379	1,141,379	1,160,858			19,479	2%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenue increases \$96,941 (6%) due to rates charged to departments, state revenue and interest earnings. The fund balance increases \$19,479 (2%) to \$1,160,858 which is slightly over the established goal of \$1 million.

Expenditures, excluding Contingency, increase \$110,673 (7%). This is the net result of increases in claims (\$10,887), IBNR transfer (\$34,422), assessments (\$13,222) and indirect costs (\$48,502) combined with reductions in Professional Services (\$8,000), Legal (\$2,000) and ITS Capital (\$1,360) expenditures. The claim estimate is derived from the most recent actuarial report and consists of the cost of expected claims payments to be made during the fiscal year.

Contingency increases \$5,747 and is available to pay for any unforeseen events or large claims.

Medical Insurance 510-3570

Budget Detail

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.

1. **Employee Benefits (510-357005):** Provides financial activities related to accounting for employee benefits.
2. **COBRA / Retiree Benefits (510-357020):** Provides financial activities related to accounting for COBRA and retiree benefit administration (notifications and billings). COBRA is a federal mandate requiring specific notifications to all individuals covered by the County's insurance. The law permits individuals who lose coverage due to change in status (employment or family) to continue health insurance through the County's group insurance on a self-pay basis (full monthly premium plus 2%) for limited durations. Additionally, per Oregon statute, retirees are permitted to purchase health care insurance through the County's group insurance on a self-pay basis (full monthly premium) until turning age 65.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
510 357005 Employee Benefits	\$ 28,581,784	28,581,784	31,817,638			3,235,854	11%
510 357020 COBRA/Retiree Benefits	1,286,347	1,286,347	1,268,874			(17,473)	-1%
Total	29,868,131	29,868,131	33,086,512			3,218,381	11%
<i>by category</i>							
Charges for Services	27,383,809	27,383,809	30,174,531			2,790,722	10%
Miscellaneous	1,555,913	1,555,913	1,534,143			(21,770)	-1%
Total Revenues	28,939,722	28,939,722	31,708,674			2,768,952	10%
Materials & Services	29,736,884	29,736,884	32,954,702			3,217,818	11%
Interfund	131,247	131,247	131,810			563	0%
Total Expenditures	29,868,131	29,868,131	33,086,512			3,218,381	11%
Revenues under expenditures	(928,409)	(928,409)	(1,377,838)			(449,429)	48%
Beginning Fund Balance	928,409	928,409	1,377,838			449,429	48%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The beginning fund balance is anticipated to grow by \$449,429 (48%) to \$1.4 million. The fund balance target is \$1 million to \$1.5 million to allow for adequate cash flow during the fiscal year.

Revenues increase \$2,768,952 (10%) due primarily to rates charged to departments for premiums, administration and the impact of additional covered FTE (new employees).

Expenditures increase \$3,218,381 (11%) due primarily to premium adjustments effective January 1, 2015 and costs associated with new staff. The premium adjustments include: Providence 6%, Kaiser 5%, dental 5.50% and vision 5%. The medical, dental and vision premium line items include additional appropriations set aside to address any unanticipated fluctuations in premiums and approved staffing levels.

The County pays 95% of the cost of the medical premium and employees pay the remainder.

This fund and organizational unit was established to collect funds from departments for unemployment insurance and, in turn, pay unemployment claims.

1. **Employee Benefits (512-357005):** Provides financial activities related to accounting for employee unemployment benefits.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
512 357005 Employee Benefits	\$ 984,508	984,508	1,001,903			17,395	2%
<i>by category</i>							
Charges for Services	207,267	207,267	214,721			7,454	4%
Miscellaneous	3,867	3,867	7,794			3,927	102%
Total Revenues	211,134	211,134	222,515			11,381	5%
Materials & Services	355,000	355,000	305,000			(50,000)	-14%
Interfund	6,804	6,804	6,941			137	2%
subtotal	361,804	361,804	311,941			(49,863)	-14%
Contingency	622,704	622,704	689,962			67,258	11%
Total Expenditures	984,508	984,508	1,001,903			17,395	2%
Revenues under expenditures	(773,374)	(773,374)	(779,388)			(6,014)	1%
Beginning Fund Balance	773,374	773,374	779,388			6,014	1%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The fund balance increased \$6,014 (1%). This modest growth is related to reducing costs charged to departments to a level that more closely matches unemployment claims experience.

Revenues increase \$11,381 (5%) primarily due to the downward adjustment in rates charged to departments off-set by increases in FTE requested for fiscal year 2015-16.

Unemployment claims are budgeted to decrease by \$50,000 (14%). This level of funding is based on the continuing decline in annual expenditure over the last four years.

Contingency increases \$67,258 (11%) to \$689,962. The Contingency is available to address unforeseen expenses and will allow rates charged to departments to remain fairly stable over time.

PERS Employer Rate Stabilization 524-1615

Budget Detail

This fund was established to maintain a reserve for future rate increases. Resources may be used to offset a PERS rate increase or to make a lump sum payment to PERS to reduce the County's unfunded liability.

1. **PERS Stabilization (524-161505):** Accounts for the reserve activity.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
524 161505 PERS Stabilization	\$ 6,519,500	6,519,500	6,558,665			39,165	1%
<i>by category</i>							
Miscellaneous	32,500	32,500	32,630			130	0%
Total Revenues	32,500	32,500	32,630			130	0%
Other	6,519,500	6,519,500	6,558,665			39,165	1%
Total Expenditures	6,519,500	6,519,500	6,558,665			39,165	1%
Revenues under expenditures	(6,487,000)	(6,487,000)	(6,526,035)			(39,035)	1%
Beginning Fund Balance	6,487,000	6,487,000	6,526,035			39,035	1%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The Board of Commissioners created this fund to accumulate resources to partially offset future PERS rate increases. Resources were collected from a rate charged to departments based on payroll in fiscal year 2003-04 and 2004-05 and subsequent interest earnings. The rate for this two-year period was 6.02% of payroll.

These funds were used to subsidize rate increases during FY 2011-12 and FY 2012-13. The remaining funds (approximately \$6.5 million) are available to offset future PERS expenses.

This fund provides for the reservation of resources transferred from the General Fund. The Revenue Stabilization Fund combined with the General Fund Contingency comprises the General Fund reserve.

1. **Revenue Stabilization (105-166005):** Houses a portion of the General Fund reserve.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
105 1660 Revenue Stabilization	\$ 11,615,588	11,615,588	11,615,588			-	
<i>by category</i>							
Contingency	11,615,588	11,615,588	11,615,588			-	
Total Expenditures	11,615,588	11,615,588	11,615,588			-	
Revenues under expenditures	(11,615,588)	(11,615,588)	(11,615,588)			-	
Beginning Fund Balance	11,615,588	11,615,588	11,615,588			-	
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The resources in this fund have been set aside to provide financial stability for the General Fund over the long-term. Based on the Revenue Stabilization Fund, the General Fund Contingency and the projected return from the department’s proposed budgets, the estimated discretionary reserve on June 30, 2015 will exceed 20%; the Board’s policy is to maintain a reserve that is 20% or greater than General Fund revenues, net of the property taxes dedicated to MSTIP and WCCLS.

The fund accounts for financial contributions from private donors to support current operations and future capital improvements of the Animal Services program.

1. **Gifts & Donations (154-709505):** Provides financial activities related to accounting for gifts and donations provided by private donors.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
154 709505 Gifts & Donations	\$ 809,316	809,316	708,583			(100,733)	-12%
<i>by category</i>							
Intergovernmental	323,529	323,529	345,956			22,427	7%
Miscellaneous	5,000	5,000	3,000			(2,000)	-40%
Total Revenues	328,529	328,529	348,956			20,427	6%
Materials & Services	394,691	394,691	445,956			51,265	13%
Interfund	80,838	80,838	50,000			(30,838)	-38%
subtotal	475,529	475,529	495,956			20,427	4%
Contingency	333,787	333,787	212,627			(121,160)	-36%
Total Expenditures	809,316	809,316	708,583			(100,733)	-12%
Revenues under expenditures	(480,787)	(480,787)	(359,627)			121,160	-25%
Beginning Fund Balance	480,787	480,787	359,627			(121,160)	-25%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The Beginning Fund Balance decreases \$121,160 (25%) to \$359,627. Revenue increases \$20,427 (4%) due primarily to unspent dedicated donations and grant funds carried forward from the previous year (\$22,427) and partially offset by a decrease in Investment Interest Income (\$2,000).

Expenditures, excluding Contingency, increase \$20,427 (4%). This is due primarily to increases in Material & Services for supplies in support of veterinary and clinical care (\$73,933), which is partially offset by reductions in the Interfund expense amount that will be used to support replacement vehicle upgrades (\$30,838). Contingency decreases \$121,160 (36%) to \$212,627 and is held in reserve for future needs.

This organization unit houses several specific funds to account for donor-designated gifts in support of Animal Services:

- Aurora's Fund to support costs related to animal abuse and neglect cases
- Supplemental support for veterinary and clinic care
- Support for shelter enhancements and improvements

Building Equipment Replacement 232-3555

Budget Detail

This fund and organization unit provides funding for systematic replacement of various building and equipment components of the County's buildings.

1. **Equipment Replacement (232-355505):** Accounts for financial activities related to funds held in reserve for building equipment replacement and upgrades to County facilities.
2. **Walnut Street Facility (232-355520):** Accounts for financial activities related to funds held in reserve for building equipment replacement and upgrades at the Walnut Street facility.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
232 355505 Equipment Replacement	\$ 2,750,226	2,750,226	2,805,488			55,262	2%
<i>by category</i>							
Miscellaneous	17,329	17,329	7,415			(9,914)	-57%
Operating Transfers In	1,000,000	1,000,000	2,056,554			1,056,554	106%
Total Revenues	1,017,329	1,017,329	2,063,969			1,046,640	103%
Capital Outlay	2,153,000	2,153,000	2,305,000			152,000	7%
subtotal	2,153,000	2,153,000	2,305,000			152,000	7%
Contingency	597,226	597,226	500,488			(96,738)	-16%
Total Expenditures	2,750,226	2,750,226	2,805,488			55,262	2%
Revenues under expenditures	(1,732,897)	(1,732,897)	(741,519)			991,378	-57%
Beginning Fund Balance	1,732,897	1,732,897	741,519			(991,378)	-57%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The fund balance decreases \$991,378 (57%) to \$741,519. Revenue increases \$1,046,640 (103%) due to a \$1,056,554 increase in the annual transfer from the Indirect Cost Plan and interest earnings.

Expenditures increase \$55,262 (2%) the net result of a \$152,000 increase in Capital Outlay and a \$96,738 decrease in Contingency. A total of \$2,305,000 is budgeted in Capital Outlay for the projects noted below.

Equipment Replacement Projects FY2015-16

Project Title	Amount
PSB: Health Department Changes	\$ 250,000
Carpet Replacement - LEC Services Crime Prevention	60,000
Jail Pod Strategy: Carpet Replacement	120,000
Walnut Street Center - Carpet Replacement 2nd Floor	100,000
Animal Shelter - Replacement of Roof and Strand Board Around HVAC	200,000
Furniture and Chairs	302,000
PSB: Reconfigure suite 250	400,000
JSB: Water Main Repair	55,000
Parking: Upgrade Elevators in the Parking Structure to MCE Controllers	230,000
JSB: Phase I of II HVAC upgrades including design and two floors construction	500,000
CCC: Entrance Walk Off Mat (Flooring Repair)	15,000
WSC: Replace (2) gate operators Elite	73,000
Total	\$ 2,305,000

This page intentionally left blank.

This fund provides funding for systematic replacement of key information technology assets.

1. **Systems Replacement (242-352605):** Provides financial activities related to funds held in reserve for technology systems replacement.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
242 352605 Systems Replacement	\$ 1,538,401	1,538,401	3,255,642			1,717,241	112%
<i>by category</i>							
Miscellaneous	7,530	7,530	13,060			5,530	73%
Operating Transfers In	25,000	25,000	630,702			605,702	2423%
Total Revenues	32,530	32,530	643,762			611,232	1879%
Operating Transfers Out	300,000	300,000	1,083,488			783,488	261%
subtotal	300,000	300,000	1,083,488			783,488	261%
Contingency	1,238,401	1,238,401	2,172,154			933,753	75%
Total Expenditures	1,538,401	1,538,401	3,255,642			1,717,241	112%
Revenues under expenditures	(1,505,871)	(1,505,871)	(2,611,880)			(1,106,009)	73%
Beginning Fund Balance	1,505,871	1,505,871	2,611,880			1,106,009	73%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

This fund was created to house reserves for the eventual replacement of key ITS systems.

The beginning fund balance includes \$2,521,876 dedicated to the replacement of the Tax System. The Tax System replacement is a multiple year project funded by Gain Share.

The fiscal year 2015-16 budget includes an Operating Transfer In of \$630,702 for money collected through the County’s full cost plan, and an Operating Transfer Out of \$317,300 to the ITS Capital Acquisition fund (354-3580) for the Tax System replacement project. The remaining balance will be available for future Tax System implementation expenses.

Vehicle Replacement 502-3541

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.

1. **Vehicle Replacement (502-354105):** Provides financial activities related to funds held in reserve for fleet vehicle replacements.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
502 354105 Vehicle Replacement	\$ 12,459,635	12,459,635	12,078,964			(380,671)	-3%
<i>by category</i>							
Charges for Services	3,213,593	3,213,593	3,523,115			309,522	10%
Miscellaneous	329,031	329,031	372,919			43,888	13%
Total Revenues	3,542,624	3,542,624	3,896,034			353,410	10%
Materials & Services	951,262	951,262	980,219			28,957	3%
Other	56,711	56,711	51,070			(5,641)	-10%
Interfund	41,648	41,648	53,853			12,205	29%
Capital Outlay	3,514,700	3,514,700	3,262,662			(252,038)	-7%
subtotal	4,564,321	4,564,321	4,347,804			(216,517)	-5%
Contingency	7,895,314	7,895,314	7,731,160			(164,154)	-2%
Total Expenditures	12,459,635	12,459,635	12,078,964			(380,671)	-3%
Revenues under expenditures	(8,917,011)	(8,917,011)	(8,182,930)			734,081	-8%
Beginning Fund Balance	8,917,011	8,917,011	8,182,930			(734,081)	-8%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenue increases \$353,410 (10%) and expenditures, excluding Contingency, decrease \$216,517 (5%). The fund balance decreases \$734,081 (8%). Contingency decreases \$164,154 (2%) and is available to fund future replacement of the County Fleet.

The activity level in this fund typically fluctuates from year to year due to variation 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 upgrades and additions, is described in the table shown on the right.

Budget Detail

Type	Quantity	Department	General Fund	Special Fund	Fleet Fund	Total
Planned Vehicle Replacements:						
Patrol Sedan (<i>used</i>)	1	Community Corrections			11,500	11,500
Patrol Sedans	12	Sheriff's Office GF			342,556	342,556
Patrol SUV's	4	Sheriff's Office GF			216,000	216,000
Patrol Motorcycle	1	Sheriff's Office GF			37,000	37,000
Mid-size Van	1	Sheriff's Office GF			35,000	35,000
Sedans	3	Sheriff's Office GF			67,200	67,200
Pickup Trucks	1	Sheriff's Office GF			36,000	36,000
Patrol Sedans	7	Sheriff's Office ESPD		340,634		340,634
Pickup Trucks	1	Elections			32,000	32,000
Landscape Trailer	1	Facilities & Parks Services			7,000	7,000
Tractor with rotary mower	1	Facilities & Parks Services			31,000	31,000
Mid-size Van	1	Juvenile			31,500	31,500
Sedans	2	Juvenile	\$		43,159	43,159
Pickup Trucks	12	Land Use & Transportation			408,161	408,161
Transfer Trucks	2	Land Use & Transportation			177,000	177,000
Transfer Trucks Trailers	2	Land Use & Transportation			201,000	201,000
Mid-size SUV	2	Land Use & Transportation			52,000	52,000
Highway Sanders	2	Land Use & Transportation			48,000	48,000
Mid-size Van	1	Land Use & Transportation			32,000	32,000
Anti-icing Applicator 1600 Gallon	2	Land Use & Transportation			44,000	44,000
Sedans	2	Fleet Motor Pool			39,400	39,400
Pickup Trucks	3	Health & Human Services			96,500	96,500
Sedan	1	HHS- Public Health			20,600	20,600
Sedan	1	HHS- Animal Services			25,123	25,123
Mid-size Van	1	HHS Animal Services			34,000	34,000
Pickup Trucks	1	HHS- Animal Services			26,790	26,790
		Subtotal - Replacements		340,634	2,094,489	2,435,123
Proposed Upgrades to Sheriff's Office Planned Vehicle Replacements:						
Patrol Sedans	9	Sheriff's Office GF	173,745			173,745
Sedan	1	Sheriff's Office GF	7,500			7,500
Mid-size Vans	3	Sheriff's Office GF	45,000			45,000
Patrol SUV's	3	Sheriff's Office GF	47,250			47,250
Patrol Sedans	3	Sheriff's Office LOL		57,915		57,915
Pickup Trucks	2	Sheriff's Office LOL		17,500		17,500
		Subtotal SO-Upgrades	273,495	75,415		348,910
Proposed Upgrades to Various Other Planned Vehicle Replacements:						
Pickup Trucks	1	A&T Elections	14,000			14,000
Pickup Trucks	1	HHS- Animal Services	52,000			52,000
Transfer Trucks	2	Land Use & Transportation	123,000			123,000
Refurbish Striper Truck	1	Land Use & Transportation	9,100			9,100
Sedans (<i>Upgrade to EV's</i>)	2	Fleet Motor Pool			32,200	32,200
	1	Subtotal Non SO-Upgrades	198,100		32,200	230,300
Proposed Fleet Vehicle Additions:						
Genie Lift	1	Facilities & Parks Services	30,000			30,000
Mid-size Vans	2	Facilities & Parks Services	62,000			62,000
Mid-size SUV	1	Facilities & Parks Services	40,000			40,000
Steel Drum Roller	1	Land Use & Transportation	45,000			45,000
Trailer Mounted Vactor	1	Land Use & Transportation	60,000			60,000
Mid-size SUV's	3	Land Use & Transportation	83,000			83,000
Hybrid Sedan	1	Community Corrections	29,000			29,000
Enclosed Trailer 20'	1	Community Corrections	10,500			10,500
Enclosed Trailer 5'X8'	1	Juvenile	5,500			5,500
Patrol Tahoe PPV's	2	SO GF Patrol	121,000			121,000
Patrol Tahoe PPV's	2	Sheriff's Office LOL		121,000		121,000
ESPD Patrol Tahoe PPV's	2	Sheriff's Office ESPD		121,000		121,000
		Subtotal - Additions	486,000	242,000		728,000
		Totals	\$ 957,595	658,049	2,126,689	3,742,333

This page intentionally left blank.

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.

1. **General Fund Transfers (100-167005):** Provides financial accounting for internal fund transfers and discretionary revenue receipts.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
100 167005 General Fund Transfers	\$ 65,845,221	66,503,706	68,592,754			2,089,048	3%
<i>by category</i>							
Taxes	121,925,451	122,583,936	130,423,267			7,839,331	6%
Licenses & Permits	2,360,272	2,360,272	2,431,080			70,808	3%
Intergovernmental	4,958,612	4,958,612	5,779,780			821,168	17%
Charges for Services	2,500,000	2,500,000	2,700,000			200,000	8%
Fines & Forfeitures	719,540	719,540	763,069			43,529	6%
Miscellaneous	1,728,841	1,728,841	2,019,995			291,154	17%
Operating Transfers In	29,071,523	29,071,523	23,374,871			(5,696,652)	-20%
Total Revenues	163,264,239	163,922,724	167,492,062			3,569,338	2%
Resources allocated to other org units	116,191,657	116,191,657	121,403,322			5,211,665	4%
Operating Transfers Out	65,845,221	66,503,706	68,592,754			2,089,048	3%
Total Expenditures	182,036,878	182,695,363	189,996,076			7,300,713	4%
Revenues under expenditures	(18,772,639)	(18,772,639)	(22,504,014)			(3,731,375)	20%
Beginning Fund Balance	18,772,639	18,772,639	22,504,014			3,731,375	20%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenue increases \$3,569,338 (2%). Increases in most revenue accounts are partially offset by the decreases in Cigarette tax, Amusement Devices, Interest Earnings and the transfer from the Strategic Investment program.

Operating Transfers Out increase \$2,089,048 (3%) with increases in the transfers to Cooperative Library Services (\$757,929), MSTIP (\$1,645,569), Road Fund (\$10,628), Community Corrections Fund (\$65,736), Housing Services Fund (\$89,250), Miscellaneous Debt Services (\$108,752) and General Capital Projects (\$238,820) off-set by a reduction in the transfer to Information Services Capital Acquisition Fund (\$827,636)

The beginning fund balance increases \$3,731,375 (20%).

This page intentionally left blank.

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 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.

1. **Lottery Program (156-162505):** Provides financial accounting for lottery proceeds.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
156 162505 Lottery Program	\$ 1,840,255	1,840,255	1,916,785			76,530	4%
<i>by category</i>							
Intergovernmental	1,824,919	1,824,919	1,898,956			74,037	4%
Miscellaneous	15,336	15,336	17,829			2,493	16%
Total Revenues	1,840,255	1,840,255	1,916,785			76,530	4%
Materials & Services	154,500	154,500	155,000			500	0%
Other	508,065	508,065	516,583			8,518	2%
Transfers to Other Funds	1,177,690	1,177,690	1,245,202			67,512	6%
Total Expenditures	1,840,255	1,840,255	1,916,785			76,530	4%
Revenues over (under) expenditures	-	-	-			-	
Beginning Fund Balance	-	-	-			-	
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenues and expenditures increase \$76,530 (4%) based on projected lottery activities.

Expenditures include Dues & Memberships to local Chambers of Commerce and Economic Development Agencies (\$13,000); Community Events/Sponsorships (\$12,500); Economic Development studies (\$100,000); contributions to the Historical Society (\$154,060) and the OSU Citizen Participation Organization (\$362,523); Economic Development staff (CAO) (\$265,880); Long Range Community Planning activities (\$680,122) and Code Enforcement (\$299,200).

In previous years, video lottery proceeds were accounted for as discretionary revenue in the General Fund Transfers organization unit (100-1670). The legislature passed House Bill 3188 during the 2011 session requiring video lottery funds to be placed in a dedicated fund. The funds have been, and will continue to be, applied to expenditures related to furthering economic development within the County.

On or before October 1 of each year, the County files a report with the Oregon Department of Administrative Services on the amounts received and their respective purpose and use. This information is posted on the Oregon Transparency Website.

SIP and Gain Share Fund 204-1640

This fund accounts for revenue associated with Strategic Investment Program agreements received from two different sources. The first 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 (SIP). 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 15 year 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 two active SIP agreements: a 2005 agreement with Intel and a 2006 agreement with Genentech. Fees provided for by state law and other negotiated fees are accounted for as Charges for Services revenue. The County and other local governments receive an allocation of these revenues per the terms of the SIP agreement. The County's SIP revenue is transferred to the General Fund.

In August 2014, Washington County, the City of Hillsboro and Intel Corporation negotiated a 30-year SIP agreement; the investment by Intel would be over multiple, concurrent 15-year periods. The 2014 Intel SIP has not been activated to date.

The second revenue source stems from legislation adopted by the Legislature in 2007. Fifty percent of the state income tax revenue attributed to SIP project employment is distributed to taxing jurisdictions in the same manner as the SIP Community Service Fee is distributed per the SIP agreements. This revenue is accounted for in the Gain Share program.

Beginning in fiscal year 2013-14 for both programs (SIP and Gain Share) revenues and expenditures represent only the County's allocated share of the monies generated by these programs. In past years, revenue designated for other local jurisdictions from SIP and Gain Share was distributed from this special fund. In general, about 63% of SIP and Gain Share revenue is designated for the County; the remaining goes to other local jurisdictions.

1. **2006 Genentech SIP (204-164010):** Provides financial accounting for proceeds and payments related to the Genentech SIP.
2. **2005 Intel SIP (204-164015):** Provides financial accounting for proceeds and payments related to the 2005 Intel SIP.
3. **1999 Intel SIP (204-164020):** Provides financial accounting for proceeds and payments related to the 1999 Intel SIP. This agreement expired in fiscal year 2014-15.
4. **Gain Share (204-164025):** Provides financial accounting for proceeds and payments related to Gain Share.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
204 164010 Genentech SIP	\$ 543,212	543,212	557,119			13,907	3%
204 164015 2005 Intel SIP	12,167,662	12,167,662	11,994,665			(172,997)	-1%
204 164020 1999 Intel SIP	5,670,054	5,670,054	-			(5,670,054)	-100%
204 164025 Gain Share	20,455,122	20,455,122	35,355,112			14,899,990	73%
Total	38,836,050	38,836,050	47,906,896			9,070,846	23%
<i>by category</i>							
Intergovernmental	16,384,236	16,384,236	22,233,345			5,849,109	36%
Charges for Services	18,380,927	18,380,927	12,551,784			(5,829,143)	-32%
Miscellaneous	65,601	65,601	130,000			64,399	98%
Total Revenues	34,830,764	34,830,764	34,915,129			84,365	0%
Other	500,000	500,000	500,000			-	
Operating Transfers Out	30,747,521	30,747,521	31,782,166			1,034,645	3%
Capital Outlay	7,588,529	7,588,529	15,624,730			8,036,201	106%
Total Expenditures	38,836,050	38,836,050	47,906,896			9,070,846	23%
Revenues under expenditures	(4,005,286)	(4,005,286)	(12,991,767)			(8,986,481)	224%
Beginning Fund Balance	4,005,286	4,005,286	12,991,767			8,986,481	224%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

The beginning fund balance for fiscal year 2015-16 is expected to be \$12,991,767, which represents Gain Share revenue carried over from previous years. An additional \$2,000,000 resides in the Facilities Capital Projects (356-3580) and represents transferred, but unexpended Gain Share resources from FY 2013-14.

This budget anticipates that revenue for FY 2015-16 will decrease \$84,365. Increases in Gain Share (\$5.9 million) and the 2006 Genentech SIP (\$13,907) are offset by a decrease in the 2005 Intel SIP (\$172,996) and the expiration of the 1999 Intel SIP (\$5,670,054).

- 2006 Genentech SIP: FY 2010-11 was the first year for this SIP agreement. All County revenue from the Genentech SIP (\$557,119) will be transferred to the General Fund.
- 2005 Intel SIP: FY 2010-11 was the first year for this SIP agreement. The projected level of activity in this fund reflects the estimated level of investment and assessed value associated with the Project and related payment calculations. All County revenue from the 2005 Intel SIP (\$11,994,665) will be transferred to the General Fund.
- Gain Share: FY 2012-13 was the first year the County received money into this program. Revenue is anticipated from personal state income tax associated with SIP-related employment with Intel (2005 SIP) and Genentech (2006 SIP). The Board of Commissioners endorsed a five-year plan beginning FY 2013-14 for use of Gain Share funds based on projected revenue. The plan included \$13 million for schools in Washington County over two years; fiscal year's 2013-14 and 2014-15.

The FY 2015-16 budget for Gain Share is based on the Board's five-year plan. Gain Share revenue increases \$5.8 million (36%) and is estimated to be \$22.2 million based on half of the state's estimate for the 2015-17 biennium. Of the \$35.4 million available in Gain Share appropriations (which includes \$13.0 million in unspent revenue from previous years), \$1.5 million is designated for information technology acquisitions, upgrades and replacements; \$13.1 million is designated for facilities-related capital projects; \$4.5 million is designated for road, bike, and pedestrian capital projects; and \$500,000 is designated for Board-identified small projects. The remaining \$15.6 million is undesignated Capital Outlay expense. These are placeholder allocations awaiting final disposition by the Board of Commissioners when annual Gain Share revenue is confirmed and received from the state.

Gain Share Appropriations	Dollar Amount	Percent of Total
ITS acquisitions, upgrades and replacements	\$ 1,500,000	4.2%
Facilities	13,230,382	37.4%
Road/bike/ped capital projects	4,500,000	12.7%
Small projects designated by Board	500,000	1.4%
Future capital outlay	15,624,730	44.2%
Totals	\$ 35,355,112	100.0%

The state legislature is considering changes to the Gain Share program that could alter the program and allocations made to Washington County and other local jurisdictions. Depending on the outcome of these deliberations, the Board of Commissioners may revisit this budget and adjust the project list to comport to the revised revenue projections.

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.

1. **Indirect Cost Reimbursement (222-359505):** Provides financial accounting for the collection of indirect costs that are recovered through the countywide cost allocation plan.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
222 359505 Indirect Cost Reimbursement \$	15,295,660	15,295,660	17,150,482			1,854,822	12%
<i>by category</i>							
Intergovernmental	64,048	64,048	66,561			2,513	4%
Interdepartmental	15,231,612	15,231,612	17,083,921			1,852,309	12%
Total Revenues	15,295,660	15,295,660	17,150,482			1,854,822	12%
Materials & Services	2,522,302	2,522,302	2,543,899			21,597	1%
Operating Transfers Out	12,773,358	12,773,358	14,606,583			1,833,225	14%
Total Expenditures	15,295,660	15,295,660	17,150,482			1,854,822	12%
Revenues over (under) expenditures	-	-	-			-	
Beginning Fund Balance	-	-	-			-	
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenues and expenditures increase \$1,854,822 (12%) due primarily to County Counsel charges being included in the cost allocation plan for the first time, plus growth in certain overhead cost centers, including Information Technology Services, Facilities and Human Resources.

Beginning in FY 2015-16, County Counsel will no longer direct bill special fund programs for legal expenses. These expenses will be allocated and collected via the County Indirect Cost Plan. Transfers out increase \$1,833,225 due primarily to transfers to the Building Equipment Replacement Fund and ITS Systems Replacement Fund.



Service Districts

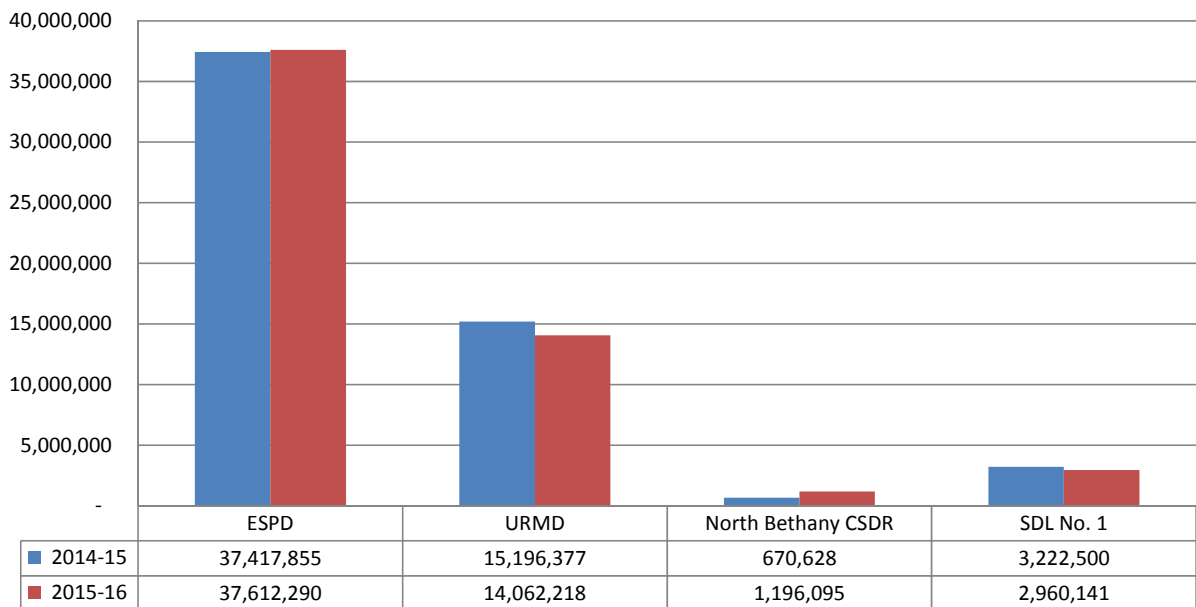
Enhanced Sheriff's Patrol District (ESPD).....	210-1680
Urban Road Maintenance District (URMD)	214-6080
North Bethany County Service District for Roads.....	215-6085
Service District for Lighting No. 1 (SDL No. 1).....	434-6090

This page intentionally left blank.

SERVICE DISTRICTS

BUDGET OVERVIEW

Organization Unit	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
Enhanced Sheriff's Patrol	\$ 37,417,855	37,417,855	37,612,290			194,435	1%
Urban Road Maintenance	15,196,377	15,196,377	14,062,218			(1,134,159)	-7%
North Bethany County Service District for Roads	670,628	670,628	1,196,095			525,467	78%
Service District for Lighting No. 1	\$ 3,222,500	3,222,500	2,960,141			(262,359)	-8%



Enhanced Sheriff's Patrol District 210-1680

Budget Detail

Enhanced Sheriff's Patrol District (ESPD) is a separate government jurisdiction. Fiscal year 2015-16 is the third year of a five-year, rate based local option levy passed by ESPD voters in November of 2012. The current levy of \$0.68 cents per \$1,000 of assessed value, when combined with the District's permanent rate of \$0.64 cents per \$1,000 of assessed value, provides \$1.32 per \$1,000 of assessed value to fund law enforcement patrol activity in the District.

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. **ESPD Public Outreach Program (210-168010):** This program tracks all costs related to providing information to the public in preparation of an election.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
210 168005 ESPD	\$ 37,417,855	37,417,855	37,612,290			194,435	1%
<i>by category</i>							
Taxes	21,946,304	21,946,304	22,934,818			988,514	5%
Intergovernmental	225,813	225,813	259,992			34,179	15%
Charges for Services	9,283	9,283	9,938			655	7%
Miscellaneous revenues	125,000	125,000	71,679			(53,321)	-43%
Total Revenues	22,306,400	22,306,400	23,276,427			970,027	4%
Materials & Services	22,974,837	22,974,837	23,782,471			807,634	4%
subtotal	22,974,837	22,974,837	23,782,471			807,634	4%
Contingency	14,443,018	14,443,018	13,829,819			(613,199)	-4%
Total Expenditures	37,417,855	37,417,855	37,612,290			194,435	1%
Revenues under expenditures	(15,111,455)	(15,111,455)	(14,335,863)			775,592	-5%
Beginning Fund Balance	15,111,455	15,111,455	14,335,863			(775,592)	-5%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenue increases \$970,027 (4%) primarily due to a property tax increase of \$988,514 (5%) and an additional \$34,179 (15%) in Intergovernmental. Levy funding (\$12,199,115) represents approximately 30% of total ESPD resources for FY 2015-16. Remaining resources (70%) come from the District's permanent tax rate of \$0.64 cents per \$1,000 of assessed value, delinquent taxes, interest earnings and carryforward funds. Beginning fund balance decreases \$775,592 (5%).

Expenditures increase \$807,634 (4%) and include an increase of \$1,139,211 (5%) in funding transferred to organization unit 182-4020 (District Patrol) to support law enforcement services in the ESPD. This increase includes funding for the addition of 5.0 full time equivalent (FTE) positions; a 1.0 FTE Information Systems Analyst II and 1.0 FTE Information Systems Analyst I to provide data analysis and technical support; 2.0 new Deputy positions that will maintain enforcement capabilities and 1.0 FTE Administrative Specialist II to provide enforcement support. The proposed fiscal year 2015-16 budget does not include expenditures in the Public Outreach program, which was created in FY 2012-13 to track election costs. Contingency decreases \$613,199 (4%) and is available for unanticipated need and future stability of service levels.

Urban Road Maintenance District 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 County roads except arterials and major collectors in the urban unincorporated areas of the County.

1. **Urban Road Maintenance Improvement District (214-608005):** This organization unit exists for the purpose of housing property tax revenues for the District and to disperse funds for URMD operations.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
214 608005 URMD	\$ 15,196,377	15,196,377	14,062,218			(1,134,159)	-7%
<i>by category</i>							
Taxes	4,050,678	4,050,678	4,105,000			54,322	1%
Intergovernmental	-	-	50,000			50,000	
Charges for Services	1,983	1,983	2,000			17	1%
Miscellaneous	41,122	41,122	43,993			2,871	7%
Total Revenues	4,093,783	4,093,783	4,200,993			107,210	3%
Materials & Services	5,514,773	5,514,773	5,960,705			445,932	8%
Interfund	727,342	727,342	803,726			76,384	11%
Operating Transfers Out	21,713	21,713	25,489			3,776	17%
subtotal	6,263,828	6,263,828	6,789,920			526,092	8%
Contingency	8,932,549	8,932,549	7,272,298			(1,660,251)	-19%
Total Expenditures	15,196,377	15,196,377	14,062,218			(1,134,159)	-7%
Revenues under expenditures	(11,102,594)	(11,102,594)	(9,861,225)			1,241,369	-11%
Beginning Fund Balance	11,102,594	11,102,594	9,861,225			(1,241,369)	-11%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Total revenues are projected to increase \$107,210 (3%), due to an estimated increase in property tax collections, as well as an increase provided by the 2005 Intel Strategic Investment Program and the related Gain Share program.

Proposed expenditures, excluding Contingency, represent an increase of \$526,092 (8%), primarily reflecting increased safety improvements, as recommended by the Urban Road Maintenance District Advisory Committee (URMDAC). In fiscal year 2012-13, the Board of Commissioners reduced the adopted pavement condition index (PCI) goal from "very good" to "good", resulting in the decrease in preventive pavement maintenance treatments. Expenditures for pavement maintenance are expected to remain at a reduced level over the next several years, as the "very good" pavement condition of URMD roads is allowed to adjust to the new service level target of "good". The policy change was made to allow more revenue to be use for needed safety improvements over time.

The proposed budget represents continued funding for public safety improvements that were not funded prior to the change in PCI policy. URMDAC plans to continue to review URMD pavement and financial conditions annually in order to forward an appropriate recommendation for funding of safety improvements.

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 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.

1. **North Bethany County Service District for Roads (214-608005):** This organization unit exists for the purpose of housing property tax revenues for the District and to disperse funds for road construction activities.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
215 608505 North Bethany County Service District for Roads	\$ 670,628	670,628	1,196,095			525,467	78%
<i>by category</i>							
Taxes	50,463	50,463	90,000			39,537	78%
Miscellaneous	595	595	595			-	
Operating Transfers In	500,000	500,000	1,060,000			560,000	112%
Total Revenues	551,058	551,058	1,150,595			599,537	109%
Materials & Services	80,000	80,000	40,000			(40,000)	-50%
Other	562,420	562,420	1,108,420			546,000	97%
Interfund	18,572	18,572	45,960			27,388	147%
Operating Transfers Out	9,636	9,636	1,715			(7,921)	-82%
Total Expenditures	670,628	670,628	1,196,095			525,467	78%
Revenues under expenditures	(119,570)	(119,570)	(45,500)			74,070	-62%
Beginning Fund Balance	119,570	119,570	45,500			(74,070)	-62%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Total revenues are projected to increase \$599,537 (109%). Current property tax revenue is projected to increase by \$39,537 (78%) based on actual revenues at midyear fiscal year 2014-15. Operating transfers from the North Bethany System Development Fund for the partial repayment of an outstanding loan for the construction of 131st are expected to increase by \$560,000 (112%). The increase in development activity in North Bethany Service District is based on information from Current Planning, Assurance activity, and Building permit activity. This estimate also takes into account that Transportation Development Tax credits are being used to offset approximately one third of building permit fees in the North Bethany County Service District.

Total expenditures are projected to increase \$525,467 (78%). Material & Services are projected to decrease by \$40,000 (50%) as a result of reduced need for professional services. Other expenditures increase by \$546,000 (99%), reflecting an increase in the repayment of a \$2.3 million loan from the MSTIP program to construct 131st street (previously known as P15). Interfund expenditures are projected to increase \$27,388 (147%) as intradepartmental services will be needed to support the increase in development activity. At this time last year, there were a total of two developments with 115 lots approved. This year, ten developments have already been approved with 1,022 lots. Transfers to other funds are projected to decrease by \$7,921 (82%) as a result of reduced administrative services costs as identified in the LUT Cost Allocation Plan.

Service District for Lighting No.1 434-6090

Budget Detail

The Service District for Lighting No.1 (SDL No.1) provides neighborhood street lighting services for residents within the urban, unincorporated areas of Washington County. SDL No.1 operates on a fee for service basis. The fee is included in the tax assessment statement going to each property owner.

1. **Service District for Lighting No. 1 (214-608005):** This organization unit exists for the purpose of housing revenue and expenditures for the District.

Fund/Program/Description	Adopted	Modified	Proposed	Approved	Adopted	Change	
	2014-15	2014-15	2015-16	2015-16	2015-16	\$	%
434 609005 Service District for Lighting No. 1	\$ 3,222,500	3,222,500	2,960,141			(262,359)	-8%
<i>by category</i>							
Miscellaneous	2,289,378	2,289,378	2,066,263			(223,115)	-10%
Total Revenues	2,289,378	2,289,378	2,066,263			(223,115)	-10%
Materials & Services	1,950,360	1,950,360	1,912,650			(37,710)	-2%
Interfund	211,170	211,170	213,310			2,140	1%
Operating Transfers Out	7,530	7,530	8,174			644	9%
subtotal	2,169,060	2,169,060	2,134,134			(34,926)	-2%
Contingency	1,053,440	1,053,440	826,007			(227,433)	-22%
Total Expenditures	3,222,500	3,222,500	2,960,141			(262,359)	-8%
Revenues under expenditures	(933,122)	(933,122)	(893,878)			39,244	-4%
Beginning Fund Balance	933,122	933,122	893,878			(39,244)	-4%
Ending Fund Balance \$	-	-	-			-	

Budget Analysis:

Revenues are estimated to decrease by \$223,115 (10%). Assessment revenues are set to recover operating costs and will be adjusted to reflect updated expenditures as costs are known.

Expenditures (less contingencies), are projected to decrease by \$34,926 (1.6%). No significant operational changes are expected. Utility cost are expected to increase by 1.5%, resulting in a planned draw down of contingency of \$227,433 (22%)

This page intentionally left blank.

REVENUES & EXPENDITURES

by Fund and Org Unit

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PROPOSED REVENUES</u>	<u>PROPOSED EXPENDITURES</u>
<u>OPERATING BUDGET</u>				
GENERAL GOVERNMENT:				
<i><u>DIRECT SERVICES</u></i>				
Board of Commissioners	100	1010	\$ -	457,770
County Administrative Office	100	1510	326,881	2,118,365
County Counsel	100	2010	2,295	2,068,101
County Auditor	100	2510	-	386,730
A&T - Elections	100	3010	603,472	2,197,809
Assessment & Taxation	100	3020	2,507,465	9,518,714
County Emergency Management	100	3210	468,981	874,404
			<u>3,909,094</u>	<u>17,621,893</u>
<i><u>SUPPORT SERVICES</u></i>				
Support Services Administration	100	3510	55,000	849,946
Financial Management	100	3515	129,300	2,317,145
Human Resources & Risk Services	100	3520	-	2,402,551
Information Systems	100	3525	621,482	12,036,706
Purchasing	100	3530	12,000	460,201
Facilities Management	100	3535	227,241	9,410,630
			<u>1,045,023</u>	<u>27,477,179</u>
<i>Total General Fund</i>			<u>4,954,117</u>	<u>45,099,072</u>
Fleet Services	500	3540	4,012,943	4,889,374
Internal Services	516	3545	1,825,639	2,012,162
<i>Total Special Funds</i>			<u>5,838,582</u>	<u>6,901,536</u>
TOTAL GENERAL GOVERNMENT			<u>\$ 10,792,699</u>	<u>52,000,608</u>

REVENUES & EXPENDITURES

by Fund and Org Unit

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PROPOSED REVENUES</u>	<u>PROPOSED EXPENDITURES</u>
PUBLIC SAFETY & JUSTICE:				
Sheriff's Office Administration	100	4010	\$ 355,778	4,651,315
Law Enforcement Services	100	4020	1,842,152	18,556,396
County Jail	100	4030	3,925,083	23,865,297
District Attorney	100	4510	2,903,333	10,924,780
Juvenile	100	5010	239,860	6,455,722
Juvenile Administration	100	5030	208,961	1,287,203
Jail Health Care	100	7020	10,000	4,718,562
County Justice Court	100	8010	1,866,000	799,033
<i>Total General Fund</i>			<u>11,351,167</u>	<u>71,258,308</u>
Law Library	176	8510	377,877	1,423,329
District Patrol	182	4020	23,968,221	23,968,221
Sheriff's Contract Services	186	4060	3,324,069	3,324,069
Community Corrections	188	5510	16,669,647	17,975,330
Juvenile Grants	196	5040	739,324	848,186
Juvenile Conciliation	197	5020	563,757	629,740
Court Security	202	4040	275,000	841,928
Grants & Donations	224	4050	2,088,178	2,088,178
Jail Commissary	226	4030	392,100	741,888
State Juv Crime Prev Partners. Proj	228	5050	1,967,092	2,135,385
LOL Administration	234	1690	22,523,764	14,027,501
Sheriff's Administration (LOL)	234	4010	-	1,074,554
SO Law Enforce. (LOL)	234	4020	74,430	10,276,019
Sheriff's Office Jail (LOL)	234	4030	-	2,447,887
District Attorney (LOL)	234	4510	425,033	2,571,428
Juvenile (LOL)	234	5010	-	1,173,714
Community Corrections (LOL)	234	5515	-	3,875,817
Civil Forfeiture	238	4090	620,297	1,672,140
<i>Total Special Funds</i>			<u>74,008,789</u>	<u>91,095,314</u>
TOTAL PUBLIC SAFETY & JUSTICE			<u>\$ 85,359,956</u>	<u>162,353,622</u>

REVENUES & EXPENDITURES

by Fund and Org Unit

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PROPOSED REVENUES</u>	<u>PROPOSED EXPENDITURES</u>
LAND USE & TRANSPORTATION:				
Planning	100	6010	\$ 3,256,637	4,328,035
Watermaster	100	9610	127,172	191,243
<i>Total General Fund</i>			<u>3,383,809</u>	<u>4,519,278</u>
Engineering Services	168	6030	2,064,300	6,966,594
Administration	168	6040	29,159,118	18,720,515
Capital Projects Management	168	6050	5,284,167	5,872,336
Operations & Maintenance	168	6060	1,775,500	25,690,591
Public Land Corners	170	6030	665,200	1,946,100
Current Planning	172	6020	2,615,500	4,826,153
Building Services	174	6020	7,525,554	17,655,905
Maintenance Improvement Districts	212	6075	36,455	332,530
County Surveyor	216	6030	517,245	1,255,763
<i>Total Special Funds</i>			<u>49,643,039</u>	<u>83,266,487</u>
TOTAL LAND USE & TRANSPORTATION			<u>53,026,848</u>	<u>87,785,765</u>
HOUSING, HEALTH & HUMAN SERVICES:				
Public Health	100	7030	11,024,684	14,865,225
Health & Human Services Admin.	100	7040	628,627	1,353,744
Animal Services	100	7090	1,853,850	2,627,645
Veteran Services Office	100	7510	140,404	842,662
<i>Total General Fund</i>			<u>13,647,565</u>	<u>19,689,276</u>
Community Development	164	9010	4,255,272	4,255,272
Children & Family Services Unit	166	7050	2,952,584	3,021,782
Human Services	192	7060	39,642,678	43,392,954
OPH Mental Health Org	193	7080	35,200	7,019,526
Human Services HB 2145	194	7070	-	468,550
Health Share of Oregon	195	7085	29,842,823	42,891,839
Aging Services	198	7520	4,236,310	4,468,166
Emergency Medical Services	208	7010	560,617	1,857,512
Housing Services	218	6510	7,500,621	7,608,084
Home	220	9020	3,092,048	3,092,048
<i>Total Special Funds</i>			<u>92,118,153</u>	<u>118,075,733</u>
TOTAL HOUSING, HEALTH & HUMAN SERVICES			<u>\$ 105,765,718</u>	<u>137,765,009</u>

REVENUES & EXPENDITURES

by Fund and Org Unit

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PROPOSED REVENUES</u>	<u>PROPOSED EXPENDITURES</u>
CULTURE, EDUCATION & RECREATION:				
Parks	100	3560	\$ 936,500	1,026,500
Extension Services	100	9510	15,796	328,560
<i>Total General Fund</i>			<u>952,296</u>	<u>1,355,060</u>
Metzger Park LID	162	3560	90,165	131,621
Cooperative Library	184	9710	27,183,324	32,699,184
West Slope Library	185	9710	780,510	1,196,274
County Fairplex	200	9810	2,100,923	2,909,040
Tourism Dedicated Lodging	240	1655	3,554,549	4,865,450
<i>Total Special Funds</i>			<u>33,709,471</u>	<u>41,801,569</u>
TOTAL CULTURE ED & REC			<u>34,661,767</u>	<u>43,156,629</u>
NON-DEPARTMENTAL:				
Non-Departmental	100	1620	100,000	1,222,586
Contingency	100	1630	-	11,992,196
Community Network	100	1696	-	656,500
<i>Total General Fund</i>			<u>100,000</u>	<u>13,871,282</u>
TOTAL NON-DEPARTMENTAL			<u>100,000</u>	<u>13,871,282</u>
TOTAL OPERATING BUDGET			<u>\$ 289,706,988</u>	<u>496,932,915</u>

REVENUES & EXPENDITURES

by Fund and Org Unit

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PROPOSED REVENUES</u>	<u>PROPOSED EXPENDITURES</u>
<u>CAPITAL BUDGET</u>				
FACILITIES & TECHNOLOGY:				
Information Services Capital	354	3580	\$ 5,877,527	6,660,227
Facilities Park SDC	355	3580	2,780	35,051
General Capital Projects	356	3580	17,030,000	21,132,687
Parks & Open Spaces Opportunity	357	3580	3,109	314,022
<i>Total Special Funds</i>			<u>22,913,416</u>	<u>28,141,987</u>
TOTAL FACILITIES & TECHNOLOGY			<u>22,913,416</u>	<u>28,141,987</u>
TRANSPORTATION:				
Countywide Traffic Impact Fee	360	6065	28,619	2,723,481
MSTIP 3	362	6065	66,790,839	132,447,606
Road Capital Projects Fund	368	6065	19,037,122	33,580,148
OTIA Capital Projects	372	6065	748	39,364
Transportation Dev Tax	374	6065	6,914,566	23,301,304
North Bethany SDC	376	6065	1,067,700	1,067,700
<i>Total Special Funds</i>			<u>93,839,594</u>	<u>193,159,603</u>
TOTAL TRANSPORTATION			<u>93,839,594</u>	<u>193,159,603</u>
TOTAL CAPITAL BUDGET			<u>116,753,010</u>	<u>221,301,590</u>
<u>NON-OPERATING BUDGET</u>				
DEBT & OTHER FINANCING:				
Miscellaneous Debt Service	306	3585	7,461,961	7,483,103
<i>Total Special Funds</i>			<u>7,461,961</u>	<u>7,483,103</u>
TOTAL DEBT & OTHER FINANCING			<u>\$ 7,461,961</u>	<u>7,483,103</u>

This page intentionally left blank.

REVENUES & EXPENDITURES

by Fund and Org Unit

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PROPOSED REVENUES</u>	<u>PROPOSED EXPENDITURES</u>
RISK MANAGEMENT/INSURANCE:				
Liability/Casualty	504	3570	\$ 2,680,839	3,826,202
Life Insurance	506	3570	455,920	599,577
Workers Compensation	508	3570	1,695,340	2,856,198
Medical Insurance	510	3570	31,708,674	33,086,512
Unemployment Insurance	512	3570	222,515	1,001,903
PERS Employer Rate Stab	524	1615	32,630	6,558,665
<i>Total Special Funds</i>			<u>36,795,918</u>	<u>47,929,057</u>
TOTAL RISK MANAGEMENT/INSURANCE			<u>36,795,918</u>	<u>47,929,057</u>
REPLACEMENT/RESERVE:				
Revenue Stabilization	105	1660	-	11,615,588
Animal Svcs Gifts & Donation	154	7095	348,956	708,583
Building Equipment Replacement	232	3555	2,063,969	2,805,488
ITS Systems Replacement	242	3526	643,762	3,255,642
Fleet Replacement	502	3541	3,896,034	12,078,964
<i>Total Special Funds</i>			<u>6,952,721</u>	<u>30,464,265</u>
TOTAL REPLACEMENT/RESERVE			<u>6,952,721</u>	<u>30,464,265</u>
MISCELLANEOUS:				
General Fund Transfer	100	1670	167,492,062	68,592,754
<i>Total General Fund</i>			<u>167,492,062</u>	<u>68,592,754</u>
Video Lottery	156	1625	1,916,785	1,916,785
SIP and Gain Share	204	1640	34,915,129	47,906,896
Indirect Cost Recovery	222	3595	17,150,482	17,150,482
<i>Total Special Funds</i>			<u>53,982,396</u>	<u>66,974,163</u>
TOTAL MISCELLANEOUS			<u>221,474,458</u>	<u>135,566,917</u>
TOTAL NON-OPERATING			<u>272,685,058</u>	<u>221,443,342</u>
TOTAL BUDGET			<u>\$ 679,145,056</u>	<u>939,677,847</u>

APPROPRIATIONS BY FUND

FUND DESCRIPTION	FUND	PROPOSED EXPENDITURES	PROPOSED REVENUE	BEGINNING BALANCE	TOTAL RESOURCES
General Fund	100	\$ 224,385,030	201,881,016	22,504,014	224,385,030
Revenue Stabilization Fund	105	11,615,588	-	11,615,588	11,615,588
Animal Services Gifts and Donations Fund	154	708,583	348,956	359,627	708,583
Lottery Fund	156	1,916,785	1,916,785	-	1,916,785
Metzger Park LID	162	131,621	90,165	41,456	131,621
Community Development Block Grant	164	4,255,272	4,255,272	-	4,255,272
Children And Family Services Fund	166	3,021,782	2,952,584	69,198	3,021,782
Road Fund	168	57,250,036	38,283,085	18,966,951	57,250,036
Surveyor - Public Land Corner	170	1,946,100	665,200	1,280,900	1,946,100
Current Planning	172	4,826,153	2,615,500	2,210,653	4,826,153
Building Services	174	17,655,905	7,525,554	10,130,351	17,655,905
Law Library Fund	176	1,423,329	377,877	1,045,452	1,423,329
District Patrol	182	23,968,221	23,968,221	-	23,968,221
Cooperative Library Service	184	32,699,184	27,183,324	5,515,860	32,699,184
West Slope Library Services	185	1,196,274	780,510	415,764	1,196,274
Sheriff's Office Contract Services	186	3,324,069	3,324,069	-	3,324,069
Community Correction Fund	188	17,975,330	16,669,647	1,305,683	17,975,330
Human Services	192	43,392,954	39,642,678	3,750,276	43,392,954
Human Services -Oregon Health Plan	193	7,019,526	35,200	6,984,326	7,019,526
Human Services HB 2145	194	468,550	-	468,550	468,550
Health Share of Oregon	195	42,891,839	29,842,823	13,049,016	42,891,839
Juvenile Grants	196	848,186	739,324	108,862	848,186
Conciliation Services	197	629,740	563,757	65,983	629,740
Agency On Aging	198	4,468,166	4,236,310	231,856	4,468,166
Fairplex	200	2,909,040	2,100,923	808,117	2,909,040
Court Security Fund	202	841,928	275,000	566,928	841,928
SIP and Gain Share Fund	204	47,906,896	34,915,129	12,991,767	47,906,896
Emergency Medical Services	208	1,857,512	560,617	1,296,895	1,857,512
Maintenance Improvement Districts	212	332,530	36,455	296,075	332,530
Survey Fund	216	1,255,763	517,245	738,518	1,255,763
Department of Housing Services	218	7,608,084	7,500,621	107,463	7,608,084
Home	220	3,092,048	3,092,048	-	3,092,048
Indirect Cost Reimbursement	222	17,150,482	17,150,482	-	17,150,482
Grants and Donations	224	2,088,178	2,088,178	-	2,088,178
Jail Commissary	226	741,888	392,100	349,788	741,888
State High Risk Prevention Fund	228	\$ 2,135,385	1,967,092	168,293	2,135,385

APPROPRIATIONS BY FUND

FUND DESCRIPTION	FUND	PROPOSED EXPENDITURES	PROPOSED REVENUE	BEGINNING BALANCE	TOTAL RESOURCES
Building Equipment Replacement Fund	232	\$ 2,805,488	2,063,969	741,519	2,805,488
Local Option Levy Fund	234	35,446,920	23,023,227	12,423,693	35,446,920
Forfeitures	238	1,672,140	620,297	1,051,843	1,672,140
Tourism Dedicated Lodging Tax	240	4,865,450	3,554,549	1,310,901	4,865,450
ITS Systems Replacement Fund	242	3,255,642	643,762	2,611,880	3,255,642
Miscellaneous Debt Service Fund	306	7,483,103	7,461,961	21,142	7,483,103
ITS Capital Projects	354	6,660,227	5,877,527	782,700	6,660,227
Facilities Park SDC	355	35,051	2,780	32,271	35,051
Facilities Capital Projects	356	21,132,687	17,030,000	4,102,687	21,132,687
Parks and Open Spaces Opportunity Fund	357	314,022	3,109	310,913	314,022
Countywide Traffic Impact Fee	360	2,723,481	28,619	2,694,862	2,723,481
MSTIP 3	362	132,447,606	66,790,839	65,656,767	132,447,606
Road Capital Projects Fund	368	33,580,148	19,037,122	14,543,026	33,580,148
OTIA Capital Projects	372	39,364	748	38,616	39,364
TDT	374	23,301,304	6,914,566	16,386,738	23,301,304
North Bethany SDC	376	1,067,700	1,067,700	-	1,067,700
Vehicle/Equipment Maintenance	500	4,889,374	4,012,943	876,431	4,889,374
Vehicle/Equipment Replacement	502	12,078,964	3,896,034	8,182,930	12,078,964
Liability/Casualty Insurance	504	3,826,202	2,680,839	1,145,363	3,826,202
Life Insurance	506	599,577	455,920	143,657	599,577
Workers Compensation Insurance	508	2,856,198	1,695,340	1,160,858	2,856,198
Medical Insurance	510	33,086,512	31,708,674	1,377,838	33,086,512
Unemployment Insurance	512	1,001,903	222,515	779,388	1,001,903
Internal Support Services	516	2,012,162	1,825,639	186,523	2,012,162
PERS Employer Rate Stabilization	524	6,558,665	32,630	6,526,035	6,558,665
TOTAL COUNTY BUDGET		939,677,847	679,145,056	260,532,791	939,677,847
SERVICE DISTRICTS:					
Enhanced Sheriff's Patrol District	210	37,612,290	23,276,427	14,335,863	37,612,290
Urban Road Maintenance Service District	214	14,062,218	4,200,993	9,861,225	14,062,218
North Bethany County Service District	215	1,196,095	1,150,595	45,500	1,196,095
Service District Lighting 1	434	\$ 2,960,141	2,066,263	893,878	2,960,141

REVENUES BY CATEGORY

	FUND	ORG UNIT	TAXES	INTER GOV'T	FINES	LICENSES & PERMITS	CHARGES FOR SERVICES	INTERFUND REVENUES	TRANSFERS	MISC	TOTALS
OPERATING BUDGET											
GENERAL GOVERNMENT:											
<i>DIRECT SERVICES</i>											
County Admin Office	100	1510	\$ -	-	-	-	35,478	25,523	265,880	-	326,881
County Counsel	100	2010	-	1,792	-	-	119	-	-	384	2,295
A&T - Elections	100	3010	-	-	-	-	603,472	-	-	-	603,472
Total General Fund			-	1,792	-	-	639,069	25,523	265,880	384	932,648
<i>SUPPORT SERVICES</i>											
Assessment & Taxation	100	3020	-	1,816,435	82,500	75,500	515,530	-	-	17,500	2,507,465
County Emergency Mgmt	100	3210	-	275,818	-	-	-	-	-	193,163	468,981
Support Svcs Admin & Risk	100	3510	-	-	-	-	-	10,000	-	45,000	55,000
Financial Management	100	3515	-	-	4,000	-	-	-	-	125,300	129,300
Information Systems	100	3525	-	-	-	-	-	482,336	135,486	3,660	621,482
Purchasing	100	3530	-	-	-	-	-	-	-	12,000	12,000
Facilities Management	100	3535	-	-	-	-	-	2,000	130,382	94,859	227,241
Total General Fund			-	2,092,253	86,500	75,500	515,530	494,336	265,868	491,482	4,021,469
Fleet Services	500	3540	-	-	-	-	4,010,293	-	-	2,650	4,012,943
Internal Services	516	3545	-	-	-	-	1,530,439	-	-	295,200	1,825,639
Total Special Fund			-	-	-	-	5,540,732	-	-	297,850	5,838,582
TOTAL GENERAL GOVERNMENT			-	2,094,045	86,500	75,500	6,695,331	519,859	531,748	789,716	10,792,699
PUBLIC SAFETY & JUSTICE:											
Sheriff's Office Administration	100	4010	-	-	-	-	-	37,727	-	318,051	355,778
Law Enforcement Services	100	4020	-	147,172	-	607,000	901,300	40,000	-	146,680	1,842,152
County Jail	100	4030	-	474,358	-	-	59,000	3,310,525	-	81,200	3,925,083
District Attorney	100	4510	-	1,939,570	-	-	251,450	128,725	-	583,588	2,903,333
Juvenile	100	5010	-	10,000	-	-	-	229,860	-	-	239,860
Juvenile Administration	100	5030	-	-	-	-	-	208,961	-	-	208,961
Jail Health Care	100	7020	-	-	-	-	-	-	-	10,000	10,000
County Justice Court	100	8010	-	-	1,815,000	-	50,000	-	-	1,000	1,866,000
Total General Fund			-	2,571,100	1,815,000	607,000	1,261,750	3,955,798	-	1,140,519	11,351,167
Law Library	176	8510	-	-	-	-	372,650	-	-	5,227	377,877
District Patrol	182	4020	-	-	-	-	165,400	-	-	23,802,821	23,968,221
Sheriff's Contract Services	186	4060	-	-	-	-	2,864,069	60,000	-	400,000	3,324,069
Community Corrections	188	5510	-	13,110,042	-	-	826,000	90,000	2,606,481	37,124	16,669,647
Juvenile Grants	196	5040	-	729,324	-	-	-	-	-	10,000	739,324
Juvenile Conciliation	197	5020	-	519,357	-	34,200	4,000	-	-	6,200	563,757
Court Security	202	4040	-	-	275,000	-	-	-	-	-	275,000
Grants & Donations	224	4050	-	1,802,624	-	-	-	-	-	285,554	2,088,178
Jail Commissary	226	4030	\$ -	-	-	-	-	-	-	392,100	392,100

REVENUES BY CATEGORY

	FUND	ORG UNIT	TAXES	INTER GOV'T	FINES	LICENSES & PERMITS	CHARGES FOR SERVICES	INTERFUND REVENUES	TRANSFERS	MISC	TOTALS
State Juv Crime Prev Partners	228	5050	\$ -	1,890,092	-	-	-	-	-	77,000	1,967,092
LOL Administration	234	1690	22,461,646	-	-	-	-	-	-	62,118	22,523,764
SO Law Enforce. (LOL)	234	4020	-	-	-	-	70,930	-	-	3,500	74,430
District Attorney (LOL)	234	4510	-	425,033	-	-	-	-	-	-	425,033
Civil Forfeiture	238	4090	-	-	-	-	-	-	-	620,297	620,297
Total Special Fund			<u>22,461,646</u>	<u>18,476,472</u>	<u>275,000</u>	<u>34,200</u>	<u>4,303,049</u>	<u>150,000</u>	<u>2,606,481</u>	<u>25,701,941</u>	<u>74,008,789</u>
TOTAL PUBLIC SAFETY & JUSTICE			<u>22,461,646</u>	<u>21,047,572</u>	<u>2,090,000</u>	<u>641,200</u>	<u>5,564,799</u>	<u>4,105,798</u>	<u>2,606,481</u>	<u>26,842,460</u>	<u>85,359,956</u>
LAND USE & TRANSPORTATION:											
Planning	100	6010	-	1,216,603	-	-	122,800	1,091,112	826,122	-	3,256,637
Watermaster	100	9610	-	117,252	-	-	9,920	-	-	-	127,172
Total General Fund			<u>-</u>	<u>1,333,855</u>	<u>-</u>	<u>-</u>	<u>132,720</u>	<u>1,091,112</u>	<u>826,122</u>	<u>-</u>	<u>3,383,809</u>
Engineering Services	168	6030	-	118,000	-	5,500	402,600	1,511,200	-	27,000	2,064,300
Administration	168	6040	835,000	27,223,909	-	-	75,000	-	927,709	97,500	29,159,118
Capital Projects Management	168	6050	-	-	-	-	1,500	5,282,667	-	-	5,284,167
Operations & Maintenance	168	6060	-	850,000	-	275,000	-	519,000	-	131,500	1,775,500
Public Land Corners	170	6030	-	-	-	-	400,000	258,000	-	7,200	665,200
Development Services	172	6020	-	80,000	-	-	2,129,200	36,000	359,200	11,100	2,615,500
Building Services	174	6020	-	100,000	-	4,080,000	3,118,000	151,854	25,000	50,700	7,525,554
Maintenance Imp Districts	212	6075	-	-	-	-	-	-	-	36,455	36,455
County Surveyor	216	6030	-	-	-	-	429,300	10,000	72,945	5,000	517,245
Total Special Fund			<u>835,000</u>	<u>28,371,909</u>	<u>-</u>	<u>4,360,500</u>	<u>6,555,600</u>	<u>7,768,721</u>	<u>1,384,854</u>	<u>366,455</u>	<u>49,643,039</u>
Total LAND USE & TRANSPORTATION			<u>835,000</u>	<u>29,705,764</u>	<u>-</u>	<u>4,360,500</u>	<u>6,688,320</u>	<u>8,859,833</u>	<u>2,210,976</u>	<u>366,455</u>	<u>53,026,848</u>
HOUSING, HEALTH & HUMAN SERVICES:											
Public Health	100	7030	-	5,860,241	-	3,022,047	881,308	56,749	-	1,204,339	11,024,684
Administration	100	7040	-	-	-	-	-	599,627	-	29,000	628,627
Animal Services	100	7090	-	-	49,500	1,223,200	176,650	50,000	-	354,500	1,853,850
Veterans' Service Office	100	7510	-	140,404	-	-	-	-	-	-	140,404
Total General Fund			<u>-</u>	<u>6,000,645</u>	<u>49,500</u>	<u>4,245,247</u>	<u>1,057,958</u>	<u>706,376</u>	<u>-</u>	<u>1,587,839</u>	<u>13,647,565</u>
Community Development	164	9010	-	4,150,674	-	-	-	-	-	104,598	4,255,272
Children & Family Services	166	7050	-	2,720,940	-	-	49,860	88,684	83,000	10,100	2,952,584
Human Services	192	7060	-	37,681,781	-	-	13,210	169,476	1,608,611	169,600	39,642,678
OPH Mental Health Org	193	7080	-	-	-	-	-	-	-	35,200	35,200
Health Share of Oregon	195	7085	-	-	-	-	29,778,823	-	-	64,000	29,842,823
Aging Services	198	7520	-	3,937,611	-	-	-	-	245,770	52,929	4,236,310
Emergency Medical Services	208	7010	-	-	-	515,117	6,000	3,000	-	36,500	560,617
Housing Services	218	6510	-	2,776,212	-	-	-	-	585,621	4,138,788	7,500,621
Home	220	9020	-	2,602,909	-	-	-	-	-	489,139	3,092,048
Total Special Fund			<u>-</u>	<u>53,870,127</u>	<u>-</u>	<u>515,117</u>	<u>29,847,893</u>	<u>261,160</u>	<u>2,523,002</u>	<u>5,100,854</u>	<u>92,118,153</u>
TOTAL HOUSING, HEALTH & HUMAN SVCS			<u>\$ -</u>	<u>59,870,772</u>	<u>49,500</u>	<u>4,760,364</u>	<u>30,905,851</u>	<u>967,536</u>	<u>2,523,002</u>	<u>6,688,693</u>	<u>105,765,718</u>

REVENUES BY CATEGORY

	FUND	ORG UNIT	TAXES	INTER GOV'T	FINES	LICENSES & PERMITS	CHARGES FOR SERVICES	INTERFUND REVENUES	TRANSFERS	MISC	TOTALS
CULTURE, EDUCATION & RECREATION:											
Parks	100	3560	\$ -	407,000	-	-	525,000	-	-	4,500	936,500
Extension Services	100	9510	-	-	-	-	-	-	-	15,796	15,796
<i>Total General Fund</i>			-	407,000	-	-	525,000	-	-	20,296	952,296
Metzger Park LID	162	3560	-	-	-	-	-	-	-	90,165	90,165
Cooperative Library	184	9710	9,098,255	46,669	-	-	4,950	-	17,944,530	88,920	27,183,324
West Slope Library	185	9710	-	2,745	-	-	-	-	743,265	34,500	780,510
County Fairplex	200	9810	1,190,923	50,000	-	-	441,200	-	-	418,800	2,100,923
Tourism Dedicated Lodging	240	1655	3,541,440	-	-	-	-	-	-	13,109	3,554,549
<i>Total Special Funds</i>			13,830,618	99,414	-	-	446,150	-	18,687,795	645,494	33,709,471
TOTAL CULTURE, EDUCATION & RECREATION			13,830,618	506,414	-	-	971,150	-	18,687,795	665,790	34,661,767
NON-DEPARTMENTAL:											
Non-Departmental	100	1620	-	-	-	-	100,000	-	-	-	100,000
<i>Total General Fund</i>			-	-	-	-	100,000	-	-	-	100,000
TOTAL NON-DEPARTMENTAL			-	-	-	-	100,000	-	-	-	100,000
TOTAL OPERATING BUDGET			37,127,264	113,224,567	2,226,000	9,837,564	50,925,451	14,453,026	26,560,002	35,353,114	289,706,988
CAPITAL BUDGET											
FACILITIES & TECHNOLOGY:											
Information Services Capital	354	3580	-	-	-	-	-	1,300,384	4,577,143	-	5,877,527
Facilities Park SDC	355	3580	-	-	-	-	2,457	-	-	323	2,780
General Capital Projects	356	3580	-	20,000	-	-	-	2,576,500	14,283,500	150,000	17,030,000
Parks & Open Spaces	357	3580	-	-	-	-	-	-	-	3,109	3,109
<i>Total Special Funds</i>			-	20,000	-	-	2,457	3,876,884	18,860,643	153,432	22,913,416
TOTAL FACILITIES & TECHNOLOGY			-	20,000	-	-	2,457	3,876,884	18,860,643	153,432	22,913,416
TRANSPORTATION:											
Countywide Traffic Impact Fee	360	6065	-	-	-	-	962	-	5,827	21,830	28,619
MSTIP 3	362	6065	-	20,441,250	-	-	-	-	40,083,845	6,265,744	66,790,839
Road Capital Projects Fund	368	6065	-	13,495,635	-	-	-	-	5,332,550	208,937	19,037,122
OTIA Capital Projects	372	6065	-	-	-	-	-	-	548	200	748
Transportation Dev Tax	374	6065	-	-	-	-	5,825,500	-	-	1,089,066	6,914,566
North Bethany SDC	376	6065	-	-	-	-	1,067,500	-	-	200	1,067,700
<i>Total Special Funds</i>			-	33,936,885	-	-	6,893,962	-	45,422,770	7,585,977	93,839,594
TOTAL TRANSPORTATION			-	33,936,885	-	-	6,893,962	-	45,422,770	7,585,977	93,839,594
TOTAL CAPITAL BUDGET		\$	-	33,956,885	-	-	6,896,419	3,876,884	64,283,413	7,739,409	116,753,010

REVENUES BY CATEGORY

	FUND	ORG UNIT	TAXES	INTER GOV'T	FINES	LICENSES & PERMITS	CHARGES FOR SERVICES	INTERFUND REVENUES	TRANSFERS	MISC	TOTALS
NON-OPERATING BUDGET											
DEBT & OTHER FINANCING:											
Miscellaneous Debt Service	306	3585	\$ -	-	-	-	-	-	7,461,961	-	7,461,961
<i>Total Special Funds</i>			-	-	-	-	-	-	7,461,961	-	7,461,961
TOTAL DEBT & OTHER FINANCING			-	-	-	-	-	-	7,461,961	-	7,461,961
RISK MANAGEMENT/INSURANCE:											
Liability/Casualty	504	3570	-	-	-	-	2,583,899	-	-	96,940	2,680,839
Life Insurance	506	3570	-	-	-	-	-	-	-	455,920	455,920
Workers Compensation	508	3570	-	-	-	-	1,570,340	-	-	125,000	1,695,340
Medical Insurance	510	3570	-	-	-	-	30,174,531	-	-	1,534,143	31,708,674
Unemployment Insurance	512	3570	-	-	-	-	214,721	-	-	7,794	222,515
PERS Employer Rate Stab	524	1615	-	-	-	-	-	-	-	32,630	32,630
<i>Total Special Funds</i>			-	-	-	-	34,543,491	-	-	2,252,427	36,795,918
TOTAL RISK MANAGEMENT/INSURANCE			-	-	-	-	34,543,491	-	-	2,252,427	36,795,918
REPLACEMENT/RESERVE:											
Animal Svcs Gifts & Donatio	154	7095	-	345,956	-	-	-	-	-	3,000	348,956
Building Equip Replacement	232	3555	-	-	-	-	-	-	2,056,554	7,415	2,063,969
ITS Systems Replacement	242	3526	-	-	-	-	-	-	630,702	13,060	643,762
Fleet Replacement	502	3541	-	-	-	-	3,523,115	-	-	372,919	3,896,034
<i>Total Special Funds</i>			-	345,956	-	-	3,523,115	-	2,687,256	396,394	6,952,721
TOTAL REPLACEMENT/RESERVE			-	345,956	-	-	3,523,115	-	2,687,256	396,394	6,952,721
MISCELLANEOUS:											
General Fund Transfer	100	1670	130,423,267	5,779,780	763,069	2,431,080	2,700,000	-	23,374,871	2,019,995	167,492,062
<i>Total General Fund</i>			130,423,267	5,779,780	763,069	2,431,080	2,700,000	-	23,374,871	2,019,995	167,492,062
Lottery	156	1625	-	1,898,956	-	-	-	-	-	17,829	1,916,785
SIP and Gain Share	204	1640	-	22,233,345	-	-	12,551,784	-	-	130,000	34,915,129
Indirect Cost Recovery	222	3595	-	66,561	-	-	-	17,083,921	-	-	17,150,482
<i>Total Special Funds</i>			-	24,198,862	-	-	12,551,784	17,083,921	-	147,829	53,982,396
TOTAL MISCELLANEOUS			130,423,267	29,978,642	763,069	2,431,080	15,251,784	17,083,921	23,374,871	2,167,824	221,474,458
TOTAL NON-OPERATING			130,423,267	30,324,598	763,069	2,431,080	53,318,390	17,083,921	33,524,088	4,816,645	272,685,058
TOTAL BUDGET			\$ 167,550,531	177,506,050	2,989,069	12,268,644	111,140,260	35,413,831	124,367,503	47,909,168	679,145,056

REVENUES BY CATEGORY

	<u>FUND</u>	<u>ORG UNIT</u>	<u>TAXES</u>	<u>INTER GOV'T</u>	<u>FINES</u>	<u>LICENSES & PERMITS</u>	<u>CHARGES FOR SERVICES</u>	<u>INTERFUND REVENUES</u>	<u>TRANSFERS</u>	<u>MISC</u>	<u>TOTALS</u>
Enhanced Sheriff's Patrol Dist.	210	1680	\$ 22,934,818	259,992	-	-	9,938	-	-	71,679	23,276,427
Urban Road Maintenance Dist.	214	6080	4,105,000	50,000	-	-	2,000	-	-	43,993	4,200,993
North Bethany County Service District for Roads	215	6085	90,000	-	-	-	-	-	1,060,000	595	1,150,595
Service District for Lighting No.1	434	6090	\$ -	-	-	-	-	-	-	2,066,263	2,066,263

EXPENDITURES BY CATEGORY

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PERSONNEL SERVICES</u>	<u>MATERIALS & SERVICES</u>	<u>CAPITAL OUTLAY</u>	<u>CONTINGENCY</u>	<u>TRANSFERS</u>	<u>TOTALS</u>
OPERATING BUDGET								
GENERAL GOVERNMENT:								
<i><u>DIRECT SERVICES</u></i>								
Board of Commissioners	100	1010	\$ 428,400	29,370	-	-	-	457,770
County Administrative Office	100	1510	2,092,308	26,057	-	-	-	2,118,365
County Counsel	100	2010	1,953,065	115,036	-	-	-	2,068,101
County Auditor	100	2510	363,469	23,261	-	-	-	386,730
A&T - Elections	100	3010	909,045	1,271,264	17,500	-	-	2,197,809
<i>Total General Fund</i>			5,746,287	1,464,988	17,500	-	-	7,228,775
<i><u>SUPPORT SERVICES</u></i>								
Assessment & Taxation	100	3020	8,861,225	652,989	4,500	-	-	9,518,714
County Emergency Management	100	3210	437,495	436,909	-	-	-	874,404
Support Services Admin & Risk	100	3510	766,285	83,661	-	-	-	849,946
Financial Management	100	3515	1,796,314	520,831	-	-	-	2,317,145
Human Resources	100	3520	2,006,433	396,118	-	-	-	2,402,551
Information Systems	100	3525	7,987,752	4,048,954	-	-	-	12,036,706
Purchasing	100	3530	440,151	20,050	-	-	-	460,201
Facilities Management	100	3535	4,111,613	5,238,017	61,000	-	-	9,410,630
<i>Total General Fund</i>			26,407,268	11,397,529	65,500	-	-	37,870,297
Fleet Services	500	3540	1,591,588	2,519,100	1,800	776,886	-	4,889,374
Internal Services	516	3545	563,970	1,097,097	265,000	86,095	-	2,012,162
<i>Total Special Fund</i>			2,155,558	3,616,197	266,800	862,981	-	6,901,536
TOTAL GENERAL GOVERNMENT			\$ 34,309,113	16,478,714	349,800	862,981	-	52,000,608

EXPENDITURES BY CATEGORY

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PERSONNEL SERVICES</u>	<u>MATERIALS & SERVICES</u>	<u>CAPITAL OUTLAY</u>	<u>CONTINGENCY</u>	<u>TRANSFERS</u>	<u>TOTALS</u>
PUBLIC SAFETY & JUSTICE:								
Sheriff's Office Administration	100	4010	\$ 3,987,016	664,299	-	-	-	4,651,315
Law Enforcement Services	100	4020	15,185,673	2,989,228	381,495	-	-	18,556,396
County Jail	100	4030	20,988,405	2,755,892	121,000	-	-	23,865,297
District Attorney	100	4510	9,930,267	994,513	-	-	-	10,924,780
Juvenile	100	5010	4,154,707	2,301,015	-	-	-	6,455,722
Juvenile Administration	100	5030	1,266,568	20,635	-	-	-	1,287,203
Jail Health Care	100	7020	8,877	4,709,685	-	-	-	4,718,562
County Justice Court	100	8010	753,203	45,830	-	-	-	799,033
Total General Fund			56,274,716	14,481,097	502,495	-	-	71,258,308
Law Library	176	8510	274,465	180,600	-	950,735	17,529	1,423,329
District Patrol	182	4020	17,160,709	6,335,878	471,634	-	-	23,968,221
Sheriff's Contract Services	186	4060	2,539,158	784,911	-	-	-	3,324,069
Community Corrections	188	5510	9,581,989	8,353,841	39,500	-	-	17,975,330
Juvenile Grants	196	5040	520,928	327,258	-	-	-	848,186
Juvenile Conciliation	197	5020	452,004	177,736	-	-	-	629,740
Court Security	202	4040	-	454,486	130,000	257,442	-	841,928
Grants & Donations	224	4050	302,624	1,785,554	-	-	-	2,088,178
Jail Commissary	226	4030	222,935	92,236	15,000	411,717	-	741,888
State Juv Crime Prev Partners. Proj	228	5050	1,003,104	1,126,781	5,500	-	-	2,135,385
LOL Administration	234	1690	-	1,086,517	-	12,940,984	-	14,027,501
Sheriff's Administration (LOL)	234	4010	783,806	290,748	-	-	-	1,074,554
SO Law Enforce. (LOL)	234	4020	7,198,794	2,890,810	186,415	-	-	10,276,019
Sheriff's Office Jail (LOL)	234	4030	1,758,459	689,428	-	-	-	2,447,887
District Attorney (LOL)	234	4510	2,268,276	303,152	-	-	-	2,571,428
Juvenile (LOL)	234	5010	665,242	508,472	-	-	-	1,173,714
Community Corrections (LOL)	234	5515	3,010,968	864,849	-	-	-	3,875,817
Civil Forfeiture	238	4090	-	1,672,140	-	-	-	1,672,140
Total Special Fund			47,743,461	27,925,397	848,049	14,560,878	17,529	91,095,314
TOTAL PUBLIC SAFETY & JUSTICE			\$ 104,018,177	42,406,494	1,350,544	14,560,878	17,529	162,353,622

EXPENDITURES BY CATEGORY

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PERSONNEL SERVICES</u>	<u>MATERIALS & SERVICES</u>	<u>CAPITAL OUTLAY</u>	<u>CONTINGENCY</u>	<u>TRANSFERS</u>	<u>TOTALS</u>
LAND USE & TRANSPORTATION:								
Planning	100	6010	\$ 2,774,348	1,553,687	-	-	-	4,328,035
Watermaster	100	9610	173,480	17,763	-	-	-	191,243
<i>Total General Fund</i>			<u>2,947,828</u>	<u>1,571,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,519,278</u>
Engineering Services	168	6030	4,681,012	2,128,582	157,000	-	-	6,966,594
Administration	168	6040	2,077,480	1,910,753	-	14,177,201	555,081	18,720,515
Capital Projects Management	168	6050	4,976,039	896,297	-	-	-	5,872,336
Operations & Maintenance	168	6060	9,357,379	15,892,912	240,300	-	200,000	25,690,591
Public Land Corners	170	6030	543,469	147,406	-	1,226,638	28,587	1,946,100
Current Planning	172	6020	2,062,316	751,261	-	1,891,774	120,802	4,826,153
Building Services	174	6020	5,552,374	2,500,721	56,000	9,227,215	319,595	17,655,905
Maintenance Improvement Districts	212	6075	-	174,423	-	157,399	708	332,530
County Surveyor	216	6030	477,534	187,640	-	569,196	21,393	1,255,763
<i>Total Special Fund</i>			<u>29,727,603</u>	<u>24,589,995</u>	<u>453,300</u>	<u>27,249,423</u>	<u>1,246,166</u>	<u>83,266,487</u>
TOTAL LAND USE & TRANSPORTATION			<u>32,675,431</u>	<u>26,161,445</u>	<u>453,300</u>	<u>27,249,423</u>	<u>1,246,166</u>	<u>87,785,765</u>
HOUSING, HEALTH & HUMAN SERVICES:								
Public Health	100	7030	11,324,303	3,540,922	-	-	-	14,865,225
Health & Human Services Admin.	100	7040	1,289,012	64,732	-	-	-	1,353,744
Animal Services	100	7090	2,145,104	482,541	-	-	-	2,627,645
Veterans' Service Office	100	7510	789,460	53,202	-	-	-	842,662
<i>Total General Fund</i>			<u>15,547,879</u>	<u>4,141,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,689,276</u>
Community Development	164	9010	504,169	3,751,103	-	-	-	4,255,272
Children & Family Services Unit	166	7050	399,944	2,614,173	-	7,665	-	3,021,782
Human Services	192	7060	6,396,660	33,289,622	-	3,706,672	-	43,392,954
OPH Mental Health Org	193	7080	-	-	-	7,019,526	-	7,019,526
Human Services HB 2145	194	7070	-	-	-	418,550	50,000	468,550
Health Share of Oregon	195	7085	2,448,507	29,169,312	-	11,274,020	-	42,891,839
Aging Services	198	7520	1,459,494	2,829,360	-	179,312	-	4,468,166
Emergency Medical Services	208	7010	322,390	422,416	-	1,112,706	-	1,857,512
Housing Services	218	6510	3,431,021	3,925,708	-	65,956	185,399	7,608,084
Home	220	9020	127,291	2,964,757	-	-	-	3,092,048
<i>Total Special Fund</i>			<u>15,089,476</u>	<u>78,966,451</u>	<u>-</u>	<u>23,784,407</u>	<u>235,399</u>	<u>118,075,733</u>
TOTAL HOUSING, HEALTH & HUMAN SERVICES			<u>\$ 30,637,355</u>	<u>83,107,848</u>	<u>-</u>	<u>23,784,407</u>	<u>235,399</u>	<u>137,765,009</u>

EXPENDITURES BY CATEGORY

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PERSONNEL SERVICES</u>	<u>MATERIALS & SERVICES</u>	<u>CAPITAL OUTLAY</u>	<u>CONTINGENCY</u>	<u>TRANSFERS</u>	<u>TOTALS</u>
CULTURE, EDUCATION & RECREATION:								
Parks	100	3560	\$ 650,453	336,047	40,000	-	-	1,026,500
Extension Services	100	9510	-	328,560	-	-	-	328,560
<i>Total General Fund</i>			<u>650,453</u>	<u>664,607</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>1,355,060</u>
Metzger Park LID	162	3560	30,045	59,988	-	41,588	-	131,621
Cooperative Library	184	9710	2,986,867	23,809,482	68,000	5,091,570	743,265	32,699,184
West Slope Library	185	9710	642,582	194,208	-	359,484	-	1,196,274
County Fairplex	200	9810	773,190	1,103,036	105,000	927,814	-	2,909,040
Tourism Dedicated Lodging	240	1655	-	4,865,450	-	-	-	4,865,450
<i>Total Special Funds</i>			<u>4,432,684</u>	<u>30,032,164</u>	<u>173,000</u>	<u>6,420,456</u>	<u>743,265</u>	<u>41,801,569</u>
TOTAL CULTURE, EDUCATION & RECREATION			<u>5,083,137</u>	<u>30,696,771</u>	<u>213,000</u>	<u>6,420,456</u>	<u>743,265</u>	<u>43,156,629</u>
NON-DEPARTMENTAL:								
Non-Departmental	100	1620	-	1,222,586	-	-	-	1,222,586
Contingency	100	1630	-	-	-	11,992,196	-	11,992,196
Community Network	100	1696	-	656,500	-	-	-	656,500
<i>Total General Fund</i>			<u>-</u>	<u>1,879,086</u>	<u>-</u>	<u>11,992,196</u>	<u>-</u>	<u>13,871,282</u>
TOTAL NON-DEPARTMENTAL			<u>-</u>	<u>1,879,086</u>	<u>-</u>	<u>11,992,196</u>	<u>-</u>	<u>13,871,282</u>
TOTAL OPERATING BUDGET			<u>206,723,213</u>	<u>200,730,358</u>	<u>2,366,644</u>	<u>84,870,341</u>	<u>2,242,359</u>	<u>496,932,915</u>
CAPITAL BUDGET								
FACILITIES & TECHNOLOGY:								
Information Services Capital	354	3580	-	-	6,660,227	-	-	6,660,227
Facilities Park SDC	355	3580	-	35,051	-	-	-	35,051
General Capital Projects	356	3580	-	-	17,176,786	3,955,901	-	21,132,687
Parks and Open Spaces Opportunity	357	3580	-	-	314,022	-	-	314,022
<i>Total Special Funds</i>			<u>-</u>	<u>35,051</u>	<u>24,151,035</u>	<u>3,955,901</u>	<u>-</u>	<u>28,141,987</u>
TOTAL FACILITIES & TECHNOLOGY			<u>\$ -</u>	<u>35,051</u>	<u>24,151,035</u>	<u>3,955,901</u>	<u>-</u>	<u>28,141,987</u>

EXPENDITURES BY CATEGORY

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PERSONNEL SERVICES</u>	<u>MATERIALS & SERVICES</u>	<u>CAPITAL OUTLAY</u>	<u>CONTINGENCY</u>	<u>TRANSFERS</u>	<u>TOTALS</u>
<u>CAPITAL BUDGET CONT'D</u>								
TRANSPORTATION:								
Countywide Traffic Impact Fee	360	6065	\$ -	2,723,481	-	-	-	2,723,481
MSTIP 3	362	6065	-	123,303,621	8,130,670	-	1,013,315	132,447,606
Road Capital Projects Fund	368	6065	-	28,729,707	1,000,000	-	3,850,441	33,580,148
OTIA Capital Projects	372	6065	-	991	-	-	38,373	39,364
Transportation Dev Tax	374	6065	-	20,730,136	2,550,000	-	21,168	23,301,304
North Bethany SDC	376	6065	-	7,700	-	-	1,060,000	1,067,700
<i>Total Special Funds</i>			-	<u>175,495,636</u>	<u>11,680,670</u>	-	<u>5,983,297</u>	<u>193,159,603</u>
TOTAL TRANSPORTATION			-	<u>175,495,636</u>	<u>11,680,670</u>	-	<u>5,983,297</u>	<u>193,159,603</u>
TOTAL CAPITAL BUDGET			-	<u>175,530,687</u>	<u>35,831,705</u>	<u>3,955,901</u>	<u>5,983,297</u>	<u>221,301,590</u>
<u>NON-OPERATING BUDGET</u>								
DEBT & OTHER FINANCING:								
Miscellaneous Debt Service	306	3585	-	7,461,961	-	21,142	-	7,483,103
<i>Total Special Funds</i>			-	<u>7,461,961</u>	-	<u>21,142</u>	-	<u>7,483,103</u>
TOTAL DEBT & OTHER FINANCING			-	<u>7,461,961</u>	-	<u>21,142</u>	-	<u>7,483,103</u>
RISK MANAGEMENT/INSURANCE:								
Liability/Casualty	504	3570	-	2,127,225	-	1,698,977	-	3,826,202
Life Insurance	506	3570	-	459,526	-	140,051	-	599,577
Workers Compensation	508	3570	-	1,675,400	-	1,180,798	-	2,856,198
Medical Insurance	510	3570	-	33,086,512	-	-	-	33,086,512
Unemployment Insurance	512	3570	-	311,941	-	689,962	-	1,001,903
PERS Employer Rate Stab	524	1615	-	6,558,665	-	-	-	6,558,665
<i>Total Special Funds</i>			-	<u>44,219,269</u>	-	<u>3,709,788</u>	-	<u>47,929,057</u>
TOTAL RISK MANAGEMENT/INSURANCE			\$ -	<u>44,219,269</u>	-	<u>3,709,788</u>	-	<u>47,929,057</u>

EXPENDITURES BY CATEGORY

	<u>FUND</u>	<u>ORG UNIT</u>	<u>PERSONNEL SERVICES</u>	<u>MATERIALS & SERVICES</u>	<u>CAPITAL OUTLAY</u>	<u>CONTINGENCY</u>	<u>TRANSFERS</u>	<u>TOTALS</u>
NON-OPERATING BUDGET CONT'D								
REPLACEMENT/RESERVE:								
Revenue Stabilization	105	1660	\$ -	-	-	11,615,588	-	11,615,588
Animal Svcs Gifts & Donatio	154	7095	-	495,956	-	212,627	-	708,583
Building Equipment Replacement	232	3555	-	-	2,305,000	500,488	-	2,805,488
ITS Systems Replacement	242	3526	-	-	-	2,172,154	1,083,488	3,255,642
Fleet Replacement	502	3541	-	1,085,142	3,262,662	7,731,160	-	12,078,964
<i>Total Special Funds</i>			-	1,581,098	5,567,662	22,232,017	1,083,488	30,464,265
TOTAL REPLACEMENT/RESERVE			-	1,581,098	5,567,662	22,232,017	1,083,488	30,464,265
MISCELLANEOUS:								
General Fund Transfer	100	1670	-	-	-	-	68,592,754	68,592,754
<i>Total General Fund</i>			-	-	-	-	68,592,754	68,592,754
Lottery	156	1625	-	671,583	-	-	1,245,202	1,916,785
SIP and Gain Share	204	1640	-	500,000	15,624,730	-	31,782,166	47,906,896
Indirect Cost Recovery	222	3595	-	2,543,899	-	-	14,606,583	17,150,482
<i>Total Special Funds</i>			-	3,715,482	15,624,730	-	47,633,951	66,974,163
TOTAL MISCELLANEOUS			-	3,715,482	15,624,730	-	116,226,705	135,566,917
TOTAL NON-OPERATING			-	56,977,810	21,192,392	25,962,947	117,310,193	221,443,342
TOTAL COUNTY BUDGET			206,723,213	433,238,855	59,390,741	114,789,189	125,535,849	939,677,847
Enhanced Sheriff's Patrol District	210	1680	-	23,782,471	-	13,829,819	-	37,612,290
Urban Road Maintenance District	214	6080	-	6,764,431	-	7,272,298	25,489	14,062,218
North Bethany County Service District for Roads	215	6085	-	1,194,380	-	-	1,715	1,196,095
Service District for Lighting No.1	434	6090	\$ -	2,125,960	-	826,007	8,174	2,960,141

Five-year Actual Expenditures by Program

FUND	DESCRIPTION	PROGRAM	DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
100	General Fund	101005	Legislation and Policy	411,147	431,182	419,815	413,125	415,998
100	General Fund	151005	County Administration	870,025	1,213,040	1,244,346	1,224,466	1,253,382
100	General Fund	151010	Budget Analysis	336,781	-	-	-	-
100	General Fund	151015	Intergovernmental Relations and Communications	516,452	501,320	422,327	610,568	618,209
100	General Fund	201005	Legal Services	1,663,762	1,665,383	1,712,823	1,792,093	1,801,737
100	General Fund	251005	Internal Audit	187,475	198,199	178,566	255,406	348,607
100	General Fund	301005	Election Services	1,338,916	1,624,226	1,596,944	1,561,927	1,325,482
100	General Fund	302005	Tax Collection	704,380	767,155	801,780	817,740	814,150
100	General Fund	302010	Appraisal	3,407,851	3,301,582	3,503,437	3,596,331	3,790,938
100	General Fund	302015	Mapping and Recording	2,038,517	2,193,336	2,110,124	2,035,142	2,112,822
100	General Fund	302020	Assessment & Taxation- Support Services	1,076,408	1,091,565	1,160,865	1,210,882	1,275,555
100	General Fund	321005	County Emergency Management	-	-	-	-	322,454
100	General Fund	321010	Emergency Management Cooperative (EMC)	-	-	-	-	219,058
100	General Fund	351005	County Communications	113,589	-	-	-	110,836
100	General Fund	351010	Support Services Administration Program	204,851	326,287	196,313	284,641	169,543
100	General Fund	351015	Risk Services Administration	384,970	409,939	434,297	384,322	431,825
100	General Fund	351505	Financial Management Services	1,948,648	1,961,292	2,035,269	2,163,392	2,138,316
100	General Fund	352005	Employee Services	1,629,994	1,683,550	1,821,834	1,774,838	1,833,058
100	General Fund	352505	ITS Maintenance	2,356,976	2,375,260	2,970,767	3,051,495	3,612,689
100	General Fund	352510	ITS Operations	5,513,208	5,986,800	6,303,917	6,499,248	6,677,936
100	General Fund	353005	Purchasing Services	360,431	385,993	405,983	429,635	445,379
100	General Fund	353010	Personal Property Disposition	1,257	814	892	257	-
100	General Fund	353505	Facilities Maintenance	4,494,998	4,384,740	4,363,448	4,010,101	4,459,205
100	General Fund	353525	Facilities Operations	3,004,875	3,195,600	3,357,764	3,322,497	3,327,149
500	Vehicle/Equipment Maintenance	354005	Fleet Services	3,819,749	4,207,925	4,394,880	4,088,345	4,059,812
516	Internal Support Services	354505	Internal Services Contingency					797
516	Internal Support Services	354510	Postage	837,882	826,588	896,736	804,842	981,197
516	Internal Support Services	354515	Office Supplies	188,204	186,322	186,840	181,294	-
516	Internal Support Services	354520	Printing	381,578	402,592	392,739	379,454	629,353
516	Internal Support Services	354525	Photocopy Services	379,565	358,119	239,270	348,527	57,403
			<i>Total General Government</i>	<u>38,172,489</u>	<u>39,678,809</u>	<u>41,151,976</u>	<u>41,240,568</u>	<u>43,232,890</u>
100	General Fund	401005	Sheriff's Office- Executive Administration	739,156	780,128	939,693	1,015,174	1,123,227
100	General Fund	401010	Sheriff's Office- Business Support Services	745,325	803,686	837,042	1,067,622	1,087,805
100	General Fund	401015	Sheriff's Office- Training	563,570	703,445	831,260	820,585	973,005
100	General Fund	401020	Sheriff's Office- Research, Planning & Crime Analysis	202,304	257,140	282,880	313,382	328,003
100	General Fund	401025	Sheriff's Office- Professional Standards	452,682	496,889	545,172	504,821	503,532
100	General Fund	402005	Patrol Operations	5,463,431	6,090,498	6,692,402	6,185,611	6,697,689
100	General Fund	402010	Investigations	5,388,297	5,573,497	5,764,740	6,069,178	6,215,995
100	General Fund	402015	Records	1,207,961	1,277,395	1,360,154	1,434,673	1,414,919
100	General Fund	402020	Crime Prevention & Public Information	763,083	795,375	833,708	787,810	860,697
100	General Fund	402025	Sheriff's Office- Emergency Management	490,441	494,551	532,901	574,830	152,697
100	General Fund	402030	Civil	881,654	866,463	926,082	964,162	1,299,115

Five-year Actual Expenditures by Program

FUND	DESCRIPTION	PROGRAM	DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
100	General Fund	402035	Permits	329,011	377,944	397,899	419,072	452,435
100	General Fund	403005	Jail Administration	404,378	596,967	631,743	549,490	643,049
100	General Fund	403010	Jail Housing	10,919,301	11,310,915	11,618,689	11,889,115	12,353,152
100	General Fund	403025	Jail Intake and Release	6,828,133	7,406,099	7,738,586	7,884,235	8,268,582
100	General Fund	451005	District Attorney Child Support Enforcement	907,751	970,873	1,025,880	1,040,917	1,062,693
100	General Fund	451010	District Attorney Prosecution Services	6,210,794	6,621,808	7,094,962	7,052,089	7,221,089
100	General Fund	451015	District Attorney Victim Assistance	357,692	437,913	455,755	467,817	501,809
100	General Fund	451020	District Attorney Child Abuse Multi. Intervention (Cami)				453,286	430,999
100	General Fund	501005	Basic Services	2,119,263	2,116,127	1,925,034	2,010,600	1,972,278
100	General Fund	501010	Shelter Care	841,307	865,140	1,208,017	1,231,275	1,318,993
100	General Fund	501015	Secure Detention	2,057,317	2,086,074	2,021,153	2,064,070	1,982,716
100	General Fund	501025	Home Detention	211,021	159,606	167,858	174,876	178,936
100	General Fund	503005	Juvenile Administration Program	1,007,864	1,198,671	1,258,306	1,300,114	1,324,369
100	General Fund	702005	Jail Health Care Program	3,979,085	3,854,054	4,082,880	3,976,858	3,898,569
100	General Fund	801005	Washington County Justice Court Program	619,737	657,198	674,432	665,648	685,812
176	Law Library Fund	851005	Law Library Program	390,071	434,701	423,192	369,004	388,531
178	Law Library Capital Fund	852005	Law Library Capital Program	744	-	-	-	-
180	Child Abuse Multi. Intervention (Cami)	452005	Child Abuse Multi. Intervention (Cami) Program	513,741	377,177	600,333	10,654	-
182	District Patrol	402005	Patrol Operations	16,104,234	18,044,823	18,688,685	19,551,095	21,483,075
186	Sheriff's Office Contract Services	406005	Tri-Met Services	110,285	107,023	121,879	115,679	145,248
186	Sheriff's Office Contract Services	406010	School Officers	-	67,262	-	-	-
186	Sheriff's Office Contract Services	406030	Gaston Law Enforcement Services	160,492	97,286	104,571	109,245	116,468
186	Sheriff's Office Contract Services	406035	Banks Contract	160,492	167,438	174,092	181,884	193,918
186	Sheriff's Office Contract Services	406040	Title III/ODOT	168,000	121,500	48,002	-	-
186	Sheriff's Office Contract Services	406045	Contract Services.Intercept	75,711	75,711	-	-	-
186	Sheriff's Office Contract Services	406050	WIN Contracts	-	19,718	23,115	36,715	50,336
186	Sheriff's Office Contract Services	406055	ROCN Contract	-	75	89,186	47,456	-
188	Community Correction Fund	551005	Community Corrections Center	3,772,550	3,912,580	3,864,860	3,928,767	4,286,601
188	Community Correction Fund	551010	Community Corrections- Field Services	4,631,511	4,776,789	4,730,251	4,799,803	5,204,549
188	Community Correction Fund	551015	Community Corrections- Program Services	1,094,346	1,096,698	1,252,827	1,275,281	1,448,844
188	Community Correction Fund	551020	Community Corrections- Volunteer Services	135,218	126,815	-	-	-
188	Community Correction Fund	551025	Community Corrections- Victims Services	128,176	149,500	183,334	174,994	197,126
188	Community Correction Fund	551030	Community Corrections- Administration Division	320,303	391,792	416,806	2,379,813	2,798,310
190	Senate Bill 1145	161005	Senate Bill 1145- Jail Operations	2,256,021	2,118,667	1,957,517	-	-
190	Senate Bill 1145	161010	Senate Bill 1145- Corrections Center Operations	1,074,380	1,008,968	1,090,083	-	-
190	Senate Bill 1145	161015	Senate Bill 1145- Non-incarceration Programs	47,553	46,422	35,561	-	-
196	Juvenile Grants	504005	Diversion	670,794	677,435	636,045	640,892	647,609
196	Juvenile Grants	504015	Flex Funds (Juvenile)	50,141	45,498	50,141	50,141	51,344
196	Juvenile Grants	504020	Juvenile Restitution	65,690	70,387	52,889	44,073	33,232
196	Juvenile Grants	504040	Harkins House Donations	1,793	5,325	4,866	6,250	3,820
197	Conciliation Services	502005	Conciliation Program	579,826	535,866	540,906	568,741	540,157
202	Court Security Fund	404005	Court Security Fund Program	360,913	354,033	431,445	395,492	405,963

Five-year Actual Expenditures by Program

FUND	DESCRIPTION	PROGRAM	DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
224	Grants and Donations	405025	Donations	2,064	-	-	275,554	275,554
224	Grants and Donations	405030	State Homeland Security Program	170,124	82,336	132,809	263,381	75,352
224	Grants and Donations	405031	Grants & Donation.Citizen Corp	13,880	11,115	-	(30)	-
224	Grants and Donations	405035	LLEBG-1	238,446	91,913	43,806	974	145,020
224	Grants and Donations	405040	Law Enforcement Terrorism Prevention Program	38,181	43,328	-	-	-
224	Grants and Donations	405045	UASI	172,487	423,366	1,204,407	1,306,825	573,635
224	Grants and Donations	405050	OSSA	67,338	110,305	97,127	102,110	96,716
224	Grants and Donations	405055	ODOT	40,877	5,975	53,052	26,266	152,079
226	Jail Commissary	403035	Jail Commissary	69,873	81,773	104,237	135,449	118,194
228	State High Risk Prevention Fund	505005	State High Risk Prevention- Administration	283,508	254,381	265,983	255,017	116,085
228	State High Risk Prevention Fund	505010	Community Prevention Contracts	433,900	356,862	377,966	321,971	349,969
228	State High Risk Prevention Fund	505015	Substance Abuse Programs	335,014	343,798	193,096	171,372	133,196
228	State High Risk Prevention Fund	505020	State High Risk Prevention- Community And Victim Services	122,189	115,548	234,866	258,961	245,616
228	State High Risk Prevention Fund	505025	Shelter Care Supplement	664,528	642,389	414,344	426,849	371,092
228	State High Risk Prevention Fund	505030	Early Intervention	327,756	184,415	500,036	467,106	321,395
234	Local Option Levy Fund	169005	Local Option Levy- Administration Program	2,022,659	(128)	-	250,000	250,000
234	Local Option Levy Fund	169010	Local Option Levy- Emergency Shelter	660,776	748,282	648,930	730,198	752,104
234	Local Option Levy Fund	169015	Local Option Levy- 911 Capital	125,000	125,000	125,000	125,000	125,000
234	Local Option Levy Fund	169025	Local Option Levy- Public Outreach	17,504	93,553	-	-	-
234	Local Option Levy Fund	401005	Sheriff's Office- Executive Administration	483,353	502,926	549,500	584,963	621,246
234	Local Option Levy Fund	401010	Sheriff's Office- Business Support Services	-	-	1,448	83	-
234	Local Option Levy Fund	401015	Sheriff's Office- Training	61,515	86,541	45,956	52,732	59,230
234	Local Option Levy Fund	401020	Sheriff's Office- Research, Planning & Crime Analysis	138,374	224,938	258,890	244,605	264,466
234	Local Option Levy Fund	402005	Patrol Operations	5,049,004	5,632,126	5,713,965	6,071,377	6,615,049
234	Local Option Levy Fund	402010	Investigations	1,714,901	1,866,962	1,989,545	2,034,362	2,031,821
234	Local Option Levy Fund	402015	Records	247,400	277,754	300,880	311,908	317,731
234	Local Option Levy Fund	402020	Crime Prevention & Public Information	93,054	100,560	100,417	101,205	106,618
234	Local Option Levy Fund	402030	Civil	215,943	217,163	229,122	240,156	221,484
234	Local Option Levy Fund	403010	Jail Housing	1,558,864	1,740,678	1,964,155	2,039,579	2,038,826
234	Local Option Levy Fund	451005	District Attorney Child Support Enforcement	474,236	479,242	541,953	539,951	561,805
234	Local Option Levy Fund	451010	District Attorney Prosecution Services	1,204,695	1,385,741	1,470,374	1,602,897	1,632,955
234	Local Option Levy Fund	451015	District Attorney Victim Assistance	147,235	161,436	151,183	180,515	163,931
234	Local Option Levy Fund	501005	Basic Services	532,777	733,097	655,769	691,826	752,873
234	Local Option Levy Fund	501015	Secure Detention	408,712	234,205	254,710	260,150	270,248
234	Local Option Levy Fund	501030	Homeless-Runaway Youth Services	45,000	45,000	45,000	45,000	45,000
234	Local Option Levy Fund	551505	Comm Corr- Program Svs- LOL	93,711	187,710	118,338	75,944	40
234	Local Option Levy Fund	551510	Comm Corr- Parole/Probation LOL	1,254,838	1,321,750	1,289,950	1,402,484	1,400,088
234	Local Option Levy Fund	551530	Comm Corr- Expansion- LOL	1,385,419	1,408,507	1,529,491	1,607,638	1,723,116
234	Local Option Levy Fund	551535	Comm Corr- Drug Court Services- LOL	257,321	270,021	286,420	305,424	315,754
238	Forfeitures	409010	Federal Forfeitures 12/6/00 to Present	75,065	28,029	76,190	183,417	206,873
238	Forfeitures	409011	Federal Non-Department of Justice Forfeitures	164,600	217,522	103,446	2,107	2,989
238	Forfeitures	409025	State Criminal Forfeitures	28,640	19,504	32,077	97,065	418

Five-year Actual Expenditures by Program

FUND	DESCRIPTION	PROGRAM	DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
238	Forfeitures	409030	State Civil Forfeitures		33,414	62,003	138,711	139,241
			<i>Total Public Safety & Justice</i>	108,004,304	112,516,982	117,534,255	119,534,391	124,540,105
100	General Fund	601005	Community Planning	1,406,415	1,209,112	1,595,852	1,470,559	1,397,147
100	General Fund	601010	Transportation Planning	859,351	926,193	1,110,406	1,043,119	1,092,176
100	General Fund	601015	Economic Demographic Information Services	265,341	274,447	278,775	265,704	181,942
100	General Fund	961005	Watermaster Program	165,641	174,290	176,159	149,969	167,223
168	Road Fund	603001	Engineering Administration	1,428,584	1,251,111	1,004,853	-	-
168	Road Fund	603005	Engineering Design - Review	1,185,841	1,286,811	1,473,508	962,713	882,806
168	Road Fund	603010	Traffic Engineering	2,785,512	2,811,524	2,539,363	1,542,142	1,410,829
168	Road Fund	603020	Survey	633,229	648,198	751,707	2,885,977	2,798,268
168	Road Fund	604001	Road Fund Administration	-	-	3,751,523	684,754	641,719
168	Road Fund	604005	LUT Administration Program	3,191,863	3,351,712	1,475,713	3,156,615	1,852,425
168	Road Fund	605005	CPM- Administration	1,281,961	1,176,839	1,312,286	1,761,516	2,085,084
168	Road Fund	605015	Right of Way	524,993	558,610	578,236	1,233,139	1,385,722
168	Road Fund	605025	Project Delivery	2,074,252	2,198,348	2,290,820	577,350	627,186
168	Road Fund	605035	Project Delivery Support	203,345	236,653	209,945	2,386,184	2,490,957
168	Road Fund	606005	Operations- Administration	2,533,131	2,626,789	3,485,285	280,875	281,634
168	Road Fund	606010	Roadway Surfaces	2,701,022	3,160,270	3,553,226	3,683,345	3,899,756
168	Road Fund	606015	Operations Engineering	3,998,474	6,006,854	6,672,096	3,731,800	2,976,579
168	Road Fund	606020	Traffic Maintenance	990,623	926,927	896,446	6,160,695	7,521,987
168	Road Fund	606025	Vegetation Management	1,635,438	1,911,358	2,065,910	879,957	939,949
168	Road Fund	606030	Bridge Operations	582,704	640,158	642,576	1,735,558	1,678,313
168	Road Fund	606035	Drainage Operations	1,925,007	2,113,051	2,136,148	713,852	630,811
168	Road Fund	606040	Landscape Maintenance				2,213,524	2,319,253
170	Surveyor - Public Land Corner	603030	Surveying - Public Land Corner	876,074	850,060	875,249	306,815	332,224
172	Current Planning (Dev Svcs)	602030	Development Review	1,843,324	1,892,413	1,340,780	661,891	666,981
172	Current Planning (Dev Svcs)	602035	Development Assistance	552,363	528,424	621,339	1,251,087	1,185,593
172	Current Planning (Dev Svcs)	602040	Code Maintenance & Code Enforcement	269,521	330,431	329,529	645,135	600,644
174	Building Services	602005	Building Inspection	1,623,495	1,541,920	1,394,936	268,836	281,684
174	Building Services	602010	Plan Review	2,330,752	1,943,300	1,679,986	1,488,187	2,333,344
174	Building Services	602015	Plumbing Inspection	844,211	639,253	504,727	1,682,514	1,723,762
174	Building Services	602020	Electrical Inspection	1,222,423	1,025,177	915,420	472,762	554,663
174	Building Services	602025	Building Code Compliance & Enforcement	234,235	227,803	97,195	947,344	1,052,948
212	Maintenance Improvement Districts	607505	Maintenance Local Improvement District Program	5,263	5,508	22,133	155,166	143,749
216	Survey Fund	603015	Development Review	562,211	481,967	473,015	2,893	2,676
			<i>Total Land Use & Transportation</i>	40,736,599	42,955,511	46,255,142	45,401,977	46,140,034
100	General Fund	703005	Environmental Health	1,497,531	1,595,364	1,747,043	420,305	434,942
100	General Fund	703010	Clinic Services	7,070,838	7,033,332	6,822,874	1,767,724	1,881,025
100	General Fund	703015	Medical Examiner	490,162	499,506	521,655	6,969,914	6,725,308
100	General Fund	703020	Solid Waste and Recycling	1,116,361	1,192,907	1,251,584	513,272	524,439
100	General Fund	703025	Field Team	1,852,691	2,078,482	2,163,009	1,222,280	1,288,421
100	General Fund	703030	Public Health Administration	438,041	531,001	515,162	1,974,244	1,975,379

Five-year Actual Expenditures by Program

FUND	DESCRIPTION	PROGRAM	DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
100	General Fund	703035	Health Education	581,702	589,175	754,059	433,342	503,488
100	General Fund	704005	HHS Administration Program	883,251	898,444	919,671	733,669	729,573
100	General Fund	709005	Animal Services	1,802,352	1,888,808	1,952,966	954,593	1,004,174
100	General Fund	751005	Veteran Services Program	609,098	593,725	642,429	2,037,576	2,109,101
164	Community Development Block Grant	901005	Administration & Development	470,873	521,793	474,623	671,297	744,547
164	Community Development Block Grant	901010	Project Administration	1,890,646	2,126,771	2,319,434	427,284	454,135
164	Community Development Block Grant	901015	Housing	281,564	284,657	271,505	1,726,565	1,988,232
164	Community Development Block Grant	901020	Neighborhood Stabilization	2,036,633	1,197,351	(19,993)	190,000	170,061
164	Community Development Block Grant	901025	Emergency Shelter Grant	78,105	98,687	88,190	219,949	-
164	Community Development Block Grant	901030	Block Grant Recovery Act(CDBG-R)	205,532	455,897	46,922	114,782	192,274
164	Community Development Block Grant	901035	Homeless Prevention and Rapid Recovery Program	168,371	580,399	76,218	-	-
166	Children And Family Services Fund	705005	CFSU Administration	103,106	123,560	120,459	120,096	77,545
166	Children And Family Services Fund	705010	Commission on Children & Families	2,391,045	2,437,533	2,170,812	1,868,261	1,445,172
166	Children And Family Services Fund	705015	CCF Federal Programs	1,052,261	1,157,770	883,192	789,379	681,681
192	Human Services	706005	Human Services Administration	1,107,580	1,142,946	1,193,338	1,131,422	1,282,782
192	Human Services	706010	Mental Health Services	7,209,029	6,786,152	7,742,965	8,971,580	8,339,223
192	Human Services	706015	Children's Human Services	1,613,069	1,369,237	2,173,126	1,820,523	2,011,547
192	Human Services	706020	Alcohol & Drug Services	5,409,153	5,138,798	4,803,118	4,691,175	3,602,602
192	Human Services	706025	Developmental Disability Services	6,016,706	5,895,970	4,175,033	4,658,010	5,148,691
193	Human Services -Oregon Health Plan	708005	OHP Mental Health Org	16,506,053	17,484,008	17,874,948	6,576,935	12,323
194	Human Services HB 2145	707005	Mental Health HB 2145 Program	300,000	300,000	1,387	46,404	-
195	Health Share of Oregon	708505	Health Share of Oregon (HSO)				13,410,739	19,457,421
198	Agency On Aging	752005	Aging- Support Services	531,273	533,315	525,124	636,186	691,226
198	Agency On Aging	752010	Aging- Congregate Meals	337,460	314,523	281,423	262,240	265,291
198	Agency On Aging	752015	Aging -Home Delivered Meals	494,204	529,176	483,118	475,973	446,146
198	Agency On Aging	752016	Aging -Title III-D Wellness/Medication Medication Mgmt	28,173	18,385	12,728	13,178	42,071
198	Agency On Aging	752017	Aging -Title III-E National Family Caregiver	201,113	249,347	239,536	240,746	231,442
198	Agency On Aging	752018	Aging -TitleVII-B Elder Abuse	5,200	5,300	5,336	5,216	225
198	Agency On Aging	752020	Aging- In-Home Services	332,054	254,759	267,572	409,524	529,024
198	Agency On Aging	752025	Aging- Administration	217,809	296,488	306,996	310,301	310,871
198	Agency On Aging	752040	Aging- Program Development	37,845	231,947	382,455	516,966	528,605
198	Agency On Aging	752042	Aging -LifeSpan Respite	23,160	23,387	6,412	-	-
208	Emergency Medical Services	701005	Emergency Medical Service Program	463,641	658,210	675,706	507,529	585,153
218	Department of Housing Services	651005	Housing- General Administrative	2,969,640	3,076,755	3,219,059	3,288,666	3,376,246
218	Department of Housing Services	651010	Housing- General Maintenance	514,984	490,278	526,075	355,127	369,858
218	Department of Housing Services	651025	C of C-Shelter Plus Care	1,130,857	1,185,336	1,431,894	1,390,352	1,643,857
218	Department of Housing Services	651030	C of C-Supportive Housing	631,436	666,062	663,051	680,780	728,291
218	Department of Housing Services	651035	Homeless Programs		649,421	411,564	406,617	355,877
218	Department of Housing Services	651040	Housing- Aloha-Reedville		26,809	97,751	253,636	192,027
220	Home	902005	Administration	169,318	205,665	171,619	128,666	123,628
220	Home	902010	Project Administration	1,407,962	2,911,173	1,278,874	913,248	935,407
			<i>Total Housing, Health & Human Services</i>	<u>72,677,882</u>	<u>76,328,609</u>	<u>72,672,022</u>	<u>75,256,271</u>	<u>74,139,331</u>

Five-year Actual Expenditures by Program

FUND	DESCRIPTION	PROGRAM	DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
100	General Fund	356005	General Parks	630,012	656,349	707,895	730,891	890,762
100	General Fund	951005	Agricultural Extension	354,982	354,966	301,151	300,709	306,846
162	Metzger Park LID	356010	Metzger Park	148,349	150,473	117,465	123,733	99,977
184	Cooperative Library Service	971005	Reference	442,072	462,843	442,374	488,756	484,339
184	Cooperative Library Service	971010	Cooperative Library- Administration & Contracts	18,738,286	19,200,048	19,817,620	20,074,955	20,594,867
184	Cooperative Library Service	971020	Automation	1,928,109	1,788,625	3,060,824	2,023,026	2,038,873
184	Cooperative Library Service	971025	Outreach	592,203	573,826	610,068	655,586	676,639
184	Cooperative Library Service	971030	Courier	378,839	492,535	457,130	446,632	404,648
185	West Slope Library Services	971015	West Slope	571,057	617,146	672,958	710,408	735,782
200	Fairplex	981005	Fair Complex Operations/Interim Income	1,091,338	1,046,658	805,354	893,396	782,178
200	Fairplex	981010	Annual County Fair	704,261	547,570	1,111,424	1,151,576	1,102,461
240	Tourism Dedicated Lodging Tax	165505	Targeted Tourism Development Program	1,263,957	1,524,059	1,684,336	1,837,453	2,011,711
240	Tourism Dedicated Lodging Tax	165510	Flexible Tourism Development Program	629,409	760,782	844,920	918,729	1,005,863
			<i>Total Culture, Education & Recreation</i>	<u>27,472,874</u>	<u>28,175,880</u>	<u>30,633,519</u>	<u>30,355,850</u>	<u>31,134,946</u>
100	General Fund	162005	Non-Departmental Program	1,323,933	1,343,234	1,431,546	946,286	1,168,426
100	General Fund	169605	Community Network Program	574,500	514,500	602,500	602,500	529,500
			<i>Total Non-departmental</i>	<u>1,898,433</u>	<u>1,857,734</u>	<u>2,034,046</u>	<u>1,548,786</u>	<u>1,697,926</u>
354	ITS Capital Projects	358021	Information Systems New System Acquisition Maintenance	837,229	2,705,643	1,527,808	1,746,307	4,825,435
355	Facilities Park SDC	358045	Park SDC	-	124	-	176,650	-
356	Facilities Capital Projects	358030	Facilities Capital Projects	586,837	385,671	417,080	660,224	685,921
356	Facilities Capital Projects	358031	Real Property Management Program	-	-	9,468	36,359	14,951
356	Facilities Capital Projects	358040	Facilities Stimulus Projects	-	863,607	1,144,426	36,946	-
357	Parks and Open Spaces Opportunity Fund	358035	Greenspace	72,004	73,702	382,463	169,739	56,426
360	Countywide Traffic Impact Fee	606505	LUT- Capital Projects Program	2,974,061	3,934,926	5,188,178	11,337,341	2,038,402
360	Countywide Traffic Impact Fee	606510	Admin and Analysis	247,657	184,855	158,961	53,484	62,720
360	Countywide Traffic Impact Fee	606515	Transit Projects	9,128	15,075	550	-	-
362	MSTIP 3	606505	LUT- Capital Projects Program	35,968,496	35,658,557	34,118,138	32,662,464	28,374,249
362	MSTIP 3	606530	Project Development Program	738,636	446,717	136,008	77,872	160,223
368	Road Capital Projects Fund	606505	LUT- Capital Projects Program	497,826	1,305,465	487,335	799,914	1,810,618
368	Road Capital Projects Fund	606520	Bikeway & Pedestrian Program	237,585	368,972	952,814	2,010,558	303,697
368	Road Capital Projects Fund	606525	Bridge Program	898,485	437,513	1,830,039	2,166,026	2,497,413
372	OTIA Capital Projects	606525	Bridge Program	5,602,447	250,048	295,542	528,509	15,529
374	TDT	606505	LUT- Capital Projects Program				135,180	188,535
374	TDT	606510	Admin and Analysis	8,174	43,490	157,683	292,935	306,776
			<i>Total Capital Projects</i>	<u>48,678,565</u>	<u>46,674,365</u>	<u>46,806,493</u>	<u>52,890,508</u>	<u>41,340,895</u>
304	General Obligation Debt Service	358505	G.O. Debt Service Program	6,354,138	6,348,013	6,342,181	6,334,619	6,356,052
306	Miscellaneous Debt Service Fund	358505	Misc. Debt Service Program	7,169,786	7,224,311	7,201,329	28,451,073	7,231,619
			<i>sub-total Debt Service</i>	<u>13,523,924</u>	<u>13,572,324</u>	<u>13,543,510</u>	<u>34,785,692</u>	<u>13,587,671</u>
504	Liability/Casualty Insurance	357010	Insurance- Liability	2,491,889	1,886,718	1,764,821	3,114,629	1,902,019
506	Life Insurance	357005	Insurance- Employee Benefits	346,187	376,273	393,550	396,662	401,884
508	Workers Compensation Insurance	357010	Insurance- Liability	1,856,643	1,230,145	1,347,157	1,280,674	1,504,428
510	Medical Insurance	357005	Insurance- Employee Benefits	21,824,119	23,516,357	24,070,217	23,392,736	24,038,243

Five-year Actual Expenditures by Program

FUND	DESCRIPTION	PROGRAM	DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
510	Medical Insurance	357020	Insurance- COBRA/Retiree Benefits Program	-	-	1,289,879	1,274,422	1,232,303
512	Unemployment Insurance	357005	Insurance- Employee Benefits	447,553	325,297	366,500	268,732	173,572
524	PERS Employer Rate Stabilization	161505	PERS Empl Rate Stab. Program	38,338	38,531	2,233,083	1,951,728	-
			<i>sub-total Risk Management/Insurance</i>	<u>27,004,729</u>	<u>27,373,321</u>	<u>31,465,207</u>	<u>31,679,583</u>	<u>29,252,449</u>
154	Animal Services Gifts and Donations Fund	709505	Animal Services Gifts & Donations	2,108	4,730	74,898	16,300	54,603
232	Building Equipment Replacement Fund	355505	Equipment Replacement	900,054	414,114	446,635	506,199	804,271
232	Building Equipment Replacement Fund	355520	Replacement-Walnut Street Facility	-	89,584	527	13,970	115,115
242	ITS Systems Replacement Fund	352605	ITS Systems Replacement	-	942,419	425,460	-	-
502	Vehicle/Equipment Replacement	354105	Vehicle Replacement	1,791,994	2,419,718	1,411,578	1,191,130	2,504,660
			<i>sub-total Replacement/reserve</i>	<u>2,694,156</u>	<u>3,870,565</u>	<u>2,359,098</u>	<u>1,727,599</u>	<u>3,478,649</u>
100	General Fund	167005	General Fund Transfers Program	54,914,522	56,126,921	55,461,153	57,521,727	61,269,772
			<i>sub-total Transfers</i>	<u>54,914,522</u>	<u>56,126,921</u>	<u>55,461,153</u>	<u>57,521,727</u>	<u>61,269,772</u>
156	Lottery Fund	162505	Lottery Program	-	-	2,394,494	1,910,942	1,748,642
204	Strategic Investment Program	164005	1994 INTEL SIP	1,726,397	1,103,340	-	-	-
204	Strategic Investment Program	164010	GENETECH SIP	-	500,000	500,000	546,668	528,648
204	Strategic Investment Program	164015	2005 SIP	-	2,114,751	2,294,755	2,691,620	6,755,147
204	Strategic Investment Program	164020	1999 Intel SIP	-	-	8,717,430	8,481,548	5,620,771
204	SIP and Gain Share Fund	164025	Gain Share	-	-	-	9,237,228	8,251,660
206	1999 Strategic Investment Program	165005	1999 Strategic Investment- Administration	10,267,373	9,058,244	7,925	-	-
206	1999 Strategic Investment Program	165010	1999 Strategic Investment- Education	500,000	-	-	-	-
222	Indirect Cost Reimbursement	359505	Indirect Cost Reimbursement Program	12,894,408	12,719,117	13,241,893	14,319,790	15,062,968
230	Real Property Management	359005	Real Property Management Program	6,493	8,226	-	-	-
			<i>sub-total Miscellaneous</i>	<u>25,394,671</u>	<u>25,503,678</u>	<u>27,156,497</u>	<u>37,187,796</u>	<u>37,967,836</u>
			<i>Total Non-operating</i>	<u>123,532,002</u>	<u>126,446,809</u>	<u>129,985,465</u>	<u>162,902,397</u>	<u>145,556,377</u>
			<i>Total County-wide</i>	<u>461,173,148</u>	<u>474,634,699</u>	<u>487,072,918</u>	<u>529,130,748</u>	<u>507,782,504</u>

PERMANENT POSITIONS

Description	Fund	ORG Unit	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15	Modified 2014-15	Proposed 2015-16
OPERATING BUDGET							
GENERAL GOVERNMENT:							
<i>DIRECT SERVICES</i>							
Board of Commissioners	100	1010	5.00	5.00	5.00	5.00	5.00
County Administrative Office	100	1510	12.88	12.88	12.88	12.88	12.88
County Counsel	100	2010	14.00	14.00	14.00	14.00	14.00
County Auditor	100	2510	2.00	3.00	3.00	3.00	3.00
A&T - Elections	100	3010	9.50	9.50	9.50	9.50	9.75
Assessment & Taxation	100	3020	93.02	93.26	94.26	95.26	94.50
County Emergency Management	100	3210	-	3.00	4.00	4.00	4.00
<i>Total Direct Services</i>			<u>136.40</u>	<u>140.64</u>	<u>142.64</u>	<u>143.64</u>	<u>143.13</u>
<i>SUPPORT SERVICES</i>							
Support Services Administration	100	3510	6.94	6.94	6.94	6.94	6.94
Financial Management	100	3515	18.00	16.00	16.00	16.00	16.00
Human Resources & Risk Services	100	3520	15.50	15.50	17.00	17.00	18.75
Information Systems	100	3525	58.00	58.00	60.00	63.00	64.00
Purchasing	100	3530	4.00	4.00	4.00	4.00	4.00
Facilities Management	100	3535	35.00	35.00	37.80	38.80	38.80
Fleet Services	500	3540	17.00	16.00	16.00	16.00	16.00
Internal Services	516	3545	7.00	7.00	7.00	7.00	7.00
<i>Total Support Services</i>			<u>161.44</u>	<u>158.44</u>	<u>164.74</u>	<u>168.74</u>	<u>171.49</u>
TOTAL GENERAL GOVERNMENT			<u>297.84</u>	<u>299.08</u>	<u>307.38</u>	<u>312.38</u>	<u>314.62</u>
PUBLIC SAFETY & JUSTICE:							
Sheriff's Office Administration	100	4010	30.50	30.50	31.50	31.50	32.75
Law Enforcement Services	100	4020	128.65	125.65	126.15	126.15	125.65
County Jail	100	4030	169.50	169.50	172.50	172.50	178.50
District Attorney	100	4510	81.05	81.05	82.15	84.15	84.40
Juvenile	100	5010	34.00	35.00	36.00	36.00	39.00
Juvenile Administration	100	5030	13.00	13.00	13.00	13.00	12.00
County Justice Court	100	8010	8.00	8.00	8.00	8.00	8.00
Law Library	176	8510	2.62	3.00	3.00	3.00	3.00
District Patrol	182	4020	123.85	127.85	131.60	131.60	136.60
Sheriff's Contract Services	186	4060	6.00	6.00	17.00	18.00	19.00
Community Corrections	188	5510	69.00	71.00	77.25	78.25	87.75
Juvenile Grants	196	5040	6.50	5.50	5.50	5.50	5.00
Juvenile Conciliation	197	5020	4.00	4.00	4.00	4.00	4.00
Grants & Donations	224	4050	2.00	1.00	1.00	1.00	-
Jail Commissary	226	4030	-	-	2.00	2.00	2.00
Juvenile High Risk Prevention Funds	228	5050	14.50	11.50	10.50	10.50	10.50
Sheriff's Administration (LOL)	234	4010	6.00	6.00	6.00	6.00	6.00
SO Law Enforce. (LOL)	234	4020	58.00	58.00	58.25	58.25	59.25
Sheriff's Office Jail (LOL)	234	4030	14.50	14.50	14.50	14.50	15.50
District Attorney (LOL)	234	4510	18.75	18.75	18.75	18.75	18.75
Juvenile (LOL)	234	5010	5.00	5.00	6.00	6.00	6.00
Community Corrections (LOL)	234	5515	29.50	29.50	29.50	29.50	29.50
TOTAL PUBLIC SAFETY & JUSTICE			<u>824.92</u>	<u>824.30</u>	<u>854.15</u>	<u>858.15</u>	<u>883.15</u>

by Organization Unit

Description	Fund	ORG Unit	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15	Modified 2014-15	Proposed 2015-16
LAND USE & TRANSPORTATION:							
Planning	100	6010	25.00	25.33	25.22	25.22	25.22
Watermaster	100	9610	1.94	1.94	1.94	1.94	1.94
Engineering Services	168	6030	45.13	43.18	42.18	42.18	42.68
Administration	168	6040	13.60	14.60	16.60	16.60	17.60
Capital Projects Management	168	6050	38.50	40.50	42.50	42.50	42.00
Operations & Maintenance	168	6060	107.66	106.00	104.00	103.00	102.00
Public Land Corners	170	6030	4.82	4.76	4.76	4.76	4.76
Development Services	172	6020	17.35	17.18	19.78	19.78	19.78
Building Services	174	6020	36.65	36.49	51.00	51.00	52.67
County Surveyor	216	6030	3.56	3.56	3.56	3.56	4.56
LAND USE & TRANSPORTATION			<u>294.20</u>	<u>293.54</u>	<u>311.54</u>	<u>310.54</u>	<u>313.21</u>
HOUSING, HEALTH & HUMAN SERVICES:							
Community Development	164	9010	6.05	5.95	4.80	4.80	4.53
Housing Services	218	6510	35.00	35.00	35.00	37.00	37.00
Home	220	9020	1.25	1.25	1.00	1.00	1.17
subtotal - Housing			<u>42.30</u>	<u>42.20</u>	<u>40.80</u>	<u>42.80</u>	<u>42.70</u>
Public Health	100	7030	122.49	118.81	120.15	123.90	111.09
Health & Human Services Admin.	100	7040	10.21	10.21	10.21	10.21	13.00
Animal Services	100	7090	21.00	21.00	23.00	23.00	25.00
Veterans' Service Office	100	7510	8.15	8.15	8.15	8.15	9.15
Children & Family Services Unit	166	7050	3.77	2.92	2.45	2.45	3.55
Human Services	192	7060	53.37	52.62	52.64	58.14	63.19
OPH Mental Health Org	193	7080	18.36	-	-	-	-
Health Share of Oregon	195	7085	-	18.96	20.41	21.41	23.26
Aging Services	198	7520	15.10	16.35	15.35	15.35	14.35
Emergency Medical Services	208	7010	2.75	2.74	2.60	2.60	2.60
subtotal - Health & Human Services			<u>255.20</u>	<u>251.76</u>	<u>254.96</u>	<u>265.21</u>	<u>265.19</u>
TOTAL HOUSING, HEALTH & HUMAN SERVICES			<u>297.50</u>	<u>293.96</u>	<u>295.76</u>	<u>308.01</u>	<u>307.89</u>
CULTURE, EDUCATION & RECREATION:							
Parks	100	3560	4.50	4.50	8.00	8.00	7.00
Metzger Park LID	162	3560	1.00	1.00	0.20	0.20	0.20
Cooperative Library	184	9710	27.75	27.80	26.75	27.75	27.75
West Slope Library	185	9710	6.00	6.00	6.00	6.00	6.00
County Fairplex	200	9810	8.00	9.00	8.00	9.00	9.00
TOTAL CULTURE ED & REC			<u>47.25</u>	<u>48.30</u>	<u>48.95</u>	<u>50.95</u>	<u>49.95</u>
TOTAL BUDGET			<u>1,761.71</u>	<u>1,759.18</u>	<u>1,817.78</u>	<u>1,840.03</u>	<u>1,868.82</u>

PERMANENT POSITIONS

	Org Unit	FUND	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15	Modified 2014-15	Proposed 2015-16
General Fund		100	931.83	928.72	950.35	961.10	964.32
<i>Board of Commissioners</i>	1010		5.00	5.00	5.00	5.00	5.00
<i>County Administrative Office</i>	1510		12.88	12.88	12.88	12.88	12.88
<i>County Counsel</i>	2010		14.00	14.00	14.00	14.00	14.00
<i>County Auditor</i>	2510		2.00	3.00	3.00	3.00	3.00
<i>A&T - Elections</i>	3010		9.50	9.50	9.50	9.50	9.75
<i>Assessment & Taxation</i>	3020		93.02	93.26	94.26	95.26	94.50
<i>County Emergency Management</i>	3210		-	3.00	4.00	4.00	4.00
<i>Support Services Administration</i>	3510		6.94	6.94	6.94	6.94	6.94
<i>Financial Management</i>	3515		18.00	16.00	16.00	16.00	16.00
<i>Human Resources & Risk Services</i>	3520		15.50	15.50	17.00	17.00	18.75
<i>Information Systems</i>	3525		58.00	58.00	60.00	63.00	64.00
<i>Purchasing</i>	3530		4.00	4.00	4.00	4.00	4.00
<i>Facilities Management</i>	3535		35.00	35.00	37.80	38.80	38.80
<i>Sheriff's Office Administration</i>	4010		30.50	30.50	31.50	31.50	32.75
<i>Law Enforcement Services</i>	4020		128.65	125.65	126.15	126.15	125.65
<i>County Jail</i>	4030		169.50	169.50	172.50	172.50	178.50
<i>District Attorney</i>	4510		81.05	81.05	82.15	84.15	84.40
<i>Juvenile</i>	5010		34.00	35.00	36.00	36.00	39.00
<i>Juvenile Administration</i>	5030		13.00	13.00	13.00	13.00	12.00
<i>County Justice Court</i>	8010		8.00	8.00	8.00	8.00	8.00
<i>Planning</i>	6010		25.00	25.33	25.22	25.22	25.22
<i>Watermaster</i>	9610		1.94	1.94	1.94	1.94	1.94
<i>Public Health</i>	7030		122.49	118.81	120.15	123.90	111.09
<i>Health & Human Services Admin.</i>	7040		10.21	10.21	10.21	10.21	13.00
<i>Animal Services</i>	7090		21.00	21.00	23.00	23.00	25.00
<i>Veterans' Service Office</i>	7510		8.15	8.15	8.15	8.15	9.15
<i>Parks</i>	3560		4.50	4.50	8.00	8.00	7.00
<i>Subtotal - General Fund</i>		100	931.83	928.72	950.35	961.10	964.32

by Fund and Org Unit

	FUND	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15	Modified 2014-15	Proposed 2015-16
Metzger Park LID	162	1.00	1.00	0.20	0.20	0.20
Community Development Block Grant	164	6.05	5.95	4.80	4.80	4.53
Children And Family Services Fund	166	3.77	2.92	2.45	2.45	3.55
Road Fund	168	204.89	204.28	205.28	204.28	204.28
Surveyor - Public Land Corner	170	4.82	4.76	4.76	4.76	4.76
Current Planning (Dev Svcs)	172	17.35	17.18	19.78	19.78	19.78
Building Services	174	36.65	36.49	51.00	51.00	52.67
Law Library Fund	176	2.62	3.00	3.00	3.00	3.00
District Patrol	182	123.85	127.85	131.60	131.60	136.60
Cooperative Library Service	184	27.75	27.80	26.75	27.75	27.75
West Slope Library Services	185	6.00	6.00	6.00	6.00	6.00
Sheriff's Office Contract Services	186	6.00	6.00	17.00	18.00	19.00
Community Correction Fund	188	69.00	71.00	77.25	78.25	87.75
Human Services	192	53.37	52.62	52.64	58.14	63.19
HHS-Oregon Health Plan	193	18.36	-	-	-	-
Health Share of Oregon	195	-	18.96	20.41	21.41	23.26
Juvenile Grants	196	6.50	5.50	5.50	5.50	5.00
Conciliation Services	197	4.00	4.00	4.00	4.00	4.00
Agency On Aging	198	15.10	16.35	15.35	15.35	14.35
Fairplex	200	8.00	9.00	8.00	9.00	9.00
Emergency Medical Services	208	2.75	2.74	2.60	2.60	2.60
Survey Fund	216	3.56	3.56	3.56	3.56	4.56
Department of Housing Services	218	35.00	35.00	35.00	37.00	37.00
Home	220	1.25	1.25	1.00	1.00	1.17
Grants and Donations	224	2.00	1.00	1.00	1.00	-
Jail Commissary	226	-	-	2.00	2.00	2.00
Juvenile High Risk Prevention Funds	228	14.50	11.50	10.50	10.50	10.50
Local Option Levy Fund	234	131.75	131.75	133.00	133.00	135.00
Vehicle/Equipment Maintenance	500	17.00	16.00	16.00	16.00	16.00
Internal Support Services	516	7.00	7.00	7.00	7.00	7.00
Totals		1,761.71	1,759.18	1,817.78	1,840.03	1,868.82

ASSESSED VALUE & PROPERTY TAXES

DESCRIPTION	Actual					PROJECTED
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
ASSESSED VALUE⁽¹⁾ NET OF URBAN RENEWAL EXCESS						
County	\$ 46,603,239,186	48,028,415,786	49,134,937,491	50,893,543,732	53,175,317,137	55,520,348,623
County - <i>after</i>	46,635,174,373	48,061,478,403	49,184,385,714	50,975,829,129	53,325,861,950	55,677,532,462
ESPD	15,089,340,172	15,541,527,231	16,046,578,758	16,623,673,898	17,249,879,456	17,939,874,634
North Bethany CSDR	-	26,243,050	26,266,880	28,183,128	43,793,112	45,544,836
URMD	15,089,340,172	15,541,527,231	16,046,578,758	16,623,673,898	17,249,879,456	17,939,874,634
% CHANGE IN ASSESSED VALUE FROM PRIOR YEAR						
County	4.08%	3.06%	2.30%	3.58%	4.48%	4.41%
County - <i>after</i>	3.09%	3.06%	2.34%	3.64%	4.61%	4.41%
ESPD	2.58%	3.00%	3.25%	3.60%	3.77%	4.00%
North Bethany CSDR	-	-	0.09%	7.30%	55.39%	4.00%
URMD	2.57%	3.00%	3.25%	3.60%	3.77%	4.00%
TAX RATES						
County - <i>perm rate</i>	\$ 2.2484	2.2484	2.2484	2.2484	2.2484	2.2484
Public Safety - <i>LOL</i> ⁽³⁾	0.4200	0.4200	0.4200	0.4200	0.4200	0.4200
WCCLS - <i>LOL</i> ⁽⁴⁾	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
Bonds ⁽⁵⁾	0.1414	0.1360	0.1317	0.1292	-	-
Total County	2.9798	2.9744	2.9701	2.9676	2.8384	2.8384
ESPD - <i>perm rate</i>	0.6365	0.6365	0.6365	0.6365	0.6365	0.6365
ESPD - <i>LOL</i> ⁽²⁾	0.6295	0.6112	0.5920	0.6800	0.6800	0.6800
Total ESPD	1.2660	1.2477	1.2285	1.3165	1.3165	1.3165
NBCSDR - <i>perm rate</i>	-	1.2500	1.2500	1.2500	1.2500	1.2500
URMD - <i>perm rate</i>	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456
TAXES LEVIED (includes compression loss and adjustments for tax computations)						
County - <i>perm rate</i>	104,782,111	107,965,839	110,475,319	114,428,512	119,560,091	124,831,952
Bonds ⁽⁵⁾	6,589,993	6,531,435	6,473,199	6,572,131	-	-
Additional taxes/penalties	912,692	1,081,742	736,095	1,061,393	1,133,391	1,133,391
subtotal - County before	112,284,796	115,579,015	117,684,614	122,062,036	120,693,483	125,965,343
Public safety ⁽³⁾ - <i>after</i>	19,559,134	20,151,121	20,569,616	21,167,358	22,179,218	23,157,274
WCCLS - <i>LOL</i> ⁽⁴⁾	7,916,792	8,156,406	8,325,797	8,567,740	8,977,303	9,373,182
subtotal - County after	27,475,926	28,307,527	28,895,413	29,735,098	31,156,521	32,530,456
Total County	139,760,722	143,886,542	146,580,026	151,797,135	151,850,004	158,495,799
ESPD - <i>perm rate</i>	9,604,368	9,892,179	10,213,646	10,580,971	10,979,548	11,418,727
ESPD - <i>LOL</i> ⁽²⁾	9,498,731	9,498,951	9,499,514	11,304,049	11,729,892	12,199,089
Additional taxes/penalties	7,698	14,702	2,171	20,563	26,601	26,601
Total ESPD	19,110,797	19,405,832	19,715,331	21,905,584	22,736,040	23,644,416
NBCSD - <i>perm rate</i>	-	32,804	32,834	35,229	54,741	56,931
Additional taxes/penalties	-	16,185	-	1,604	21,413	21,413
Total NBCSD \$	-	48,989	32,834	36,833	76,154	78,344
URMD - <i>perm rate</i>	3,705,946	3,817,001	3,941,042	4,082,777	4,236,572	4,406,032
Additional taxes/penalties	1,493	2,894	434	3,836	4,963	4,963
Total URMD \$	3,707,439	3,819,895	3,941,476	4,086,613	4,241,534	4,410,994

2015-16 Proposed Budget

DESCRIPTION	Actual					PROJECTED
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
TAXES COLLECTED						
County - <i>perm rate</i>	100,192,655	102,718,699	105,503,930	109,279,229	114,179,887	119,838,674
Bonds ⁽⁵⁾	6,301,351	6,214,007	6,181,905	6,276,385	-	-
Additional taxes/penalties	872,716	1,029,169	702,971	1,013,630	1,082,388	1,088,055
subtotal - County before	107,366,722	109,961,875	112,388,806	116,569,244	115,262,276	120,926,729
Public safety ⁽³⁾ - <i>after</i>	18,702,444	19,171,776	19,643,983	20,214,827	21,181,153	22,230,983
WCCLS - <i>LOL</i> ⁽⁴⁾	7,570,037	7,760,005	7,951,136	8,182,192	8,573,324	8,998,255
subtotal - County after	26,272,480	26,931,781	27,595,119	28,397,019	29,754,478	31,229,238
Total County	133,639,203	136,893,657	139,983,925	144,966,263	145,016,753	152,155,967
ESPD - <i>perm rate</i>	9,183,697	9,411,419	9,754,032	10,104,828	10,485,468	10,961,978
ESPD - <i>LOL</i> ⁽²⁾	9,082,686	9,037,302	9,072,036	10,795,367	11,202,047	11,711,125
Additional taxes/penalties	7,361	13,988	2,074	19,638	25,404	25,537
Total ESPD	18,273,744	18,462,709	18,828,141	20,919,832	21,712,918	22,698,639
NBCSDD - <i>perm rate</i>	-	31,210	31,356	33,644	52,278	54,654
Additional taxes/penalties	-	15,398	-	1,532	20,449	20,556
Total NBCSD \$	-	46,608	31,356	35,176	72,727	75,210
URMD - <i>perm rate</i>	3,543,625	3,631,495	3,763,695	3,899,052	4,045,926	4,229,791
Additional taxes/penalties	1,428	2,753	415	3,664	4,739	4,764
Total URMD \$	3,545,053	3,634,248	3,764,110	3,902,715	4,050,665	4,234,555

⁽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; from 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 2013-17.

⁽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

⁽⁵⁾ Voters originally approved the Criminal Justice Facilities bonds in September 1994 & were refinanced in October 2007; the bonds mature in Dec 2013.

⁽⁶⁾ Voters approved the formation of the district in May 2011.

DEBT OUTSTANDING

Washington County	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding as of July 1, 2015
<i>Full Faith & Credit Obligations:</i>				
Series 2004 <i>Issued to refinance the 1993 Certificates of Participation originally issued to provide funding for the completion of the Juvenile Justice/Law Library building, building of a new animal shelter, and completion of several information services</i>	5/15/2004	7/1/2018	3,925,000	1,320,000
Series 2006 Refunding <i>Issued to provide funding for the partial advance refunding of the Series 2001A Full Faith & Credit Obligation bond issue.</i>	2/28/2006	6/1/2026	49,475,000	39,375,000
Series 2006 New Money <i>Issued to provide funding for the purchase of Clean Water Services' share of the Public Services Building, upgrade data and phone systems in several County buildings, and improve and repair several County-owned parking lots.</i>	3/31/2006	6/1/2016	30,850,000	1,505,000
Series 2009 Refunding <i>Issued on behalf of the Housing Authority of Washington County to provide funding for the refunding of the Series 1999A, 2001A, 2001B, and 2002A Housing Authority Revenue Bond issues.</i>	11/5/2009	7/1/2044	\$ 28,985,000	27,145,000
Series 2013 Refunding <i>Issued to provide funding for the partial advance refunding of the Series 2006 New Money Full Faith & Credit Obligation bond issue.</i>	2/14/2013	6/1/2026	\$ 18,860,000	18,570,000
Total Full Faith & Credit Obligations				<u>87,915,000</u>

DEBT OUTSTANDING

<u>Washington County</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Amount Issued</u>	<u>Amount Outstanding as of July 1, 2015</u>
Contracts:				
US Department of the Interior - Hagg Lake <i>Issued to repay a portion of the development costs incurred by the Federal Government during the construction of Hagg Lake Park.</i>	3/1/1980	2/1/2029	\$ 1,111,273	312,102
Total Contracts				<u>312,102</u>
Notes:				
Oregon Department of Energy Loans: <i>Issued to provide funding for various energy conservation projects and improvements throughout County facilities.</i>				
L00466D	9/11/2002	9/15/2017	113,899	23,706
OEDD - Harkins House Expansion <i>Issued to provide funding for the construction of the Harkins House juvenile shelter.</i>	10/11/2000	12/1/2020	2,000,000	824,914
Total Notes				<u>848,620</u>
Capital Leases:				
Juvenile Multnomah County Lease (new beds) <i>Issued to provide the County additional juvenile detention space.</i>	10/17/1996	10/1/2016	1,861,862	284,293
Motorola Communications Tower <i>Issued to provide a new communications tower for the Washington County Consolidated Communications Agency.</i>	9/30/2011	10/1/2018	\$ 2,284,066	1,049,525
Total Capital Leases				<u>1,333,818</u>
Washington County Total Long-term Debt				<u>90,409,540</u>

DEBT OUTSTANDING

<u>Housing Authority of Washington County</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Amount Issued</u>	<u>Amount Outstanding as of July 1, 2015</u>
<i>Notes:</i>				
Farmer's Home Administration (USDA) <i>Issued to purchase Kaybern Terrace (12 units of affordable housing) in North Plains.</i>	1/8/1988	2/1/2038	\$ 361,000	322,984
State of Oregon Specialty Housing (4 notes) <i>Issued to purchase two facilities (five units) of Specialty Housing in Aloha and Beaverton.</i>	12/2/1988	1/1/2018	181,238	28,645
OCD Neighborhood Stabilization (0% interest) <i>Issued to purchase three housing units under Neighborhood Stabilization program.</i>	6/4/2010	None	652,310	652,310
Berkadia Commercial Mortgage, Aloha Park <i>Refinance of Aloha Park property</i>	9/27/2014	9/1/2049	2,107,100	2,084,561
OCD Home Loan, Amberwood <i>Assumed at time of purchase. Property was financed with this loan and the Series 2001A and 2001B revenue bonds.</i>	11/10/1995	10/15/2016	604,300	604,300
OCD Home Loan, Bonita Villa <i>Issued to finance improvements to the Bonita Villa affordable housing property.</i>	9/29/2003	6/30/2029	500,000	500,000
Washington County IGA 2003 <i>Issued to finance improvements to the Bonita Villa affordable housing property.</i>	6/30/2003	6/30/2020	1,300,000	232,083
Washington County IGA 2009 <i>Issued to provide funding for the refunding of the Series 1999A, 2001A, 2001B, and 2002A</i>	2/14/2013	6/1/2026	\$ 18,860,000	27,145,000
Total Notes				<u>31,569,883</u>
Housing Authority Total Long-term Debt				<u>31,569,883</u>
Combined Outstanding Debt				<u>121,979,423</u>

DEBT OUTSTANDING

	Amount Outstanding as of July 1, 2015
Summary Totals	
Washington County General Full Faith & Credit Bonds	\$ 87,915,000
Total Bonds Outstanding	<u>87,915,000</u>
Washington County Contracts	312,102
Washington County Notes	848,620
Washington County Leases	1,333,818
Housing Authority Notes	31,569,883
Total Other Debt Outstanding	<u>34,064,423</u>
Combined Outstanding Debt	<u>121,979,423</u>
Full Faith & Credit Bonds	87,915,000
Contracts	312,102
Notes	848,620
Leases	1,333,818
Housing Authority	31,569,883
Total Other	<u>121,979,423</u>
Total Indebtedness	<u>\$ 121,979,423</u>

This page intentionally left blank.

1. 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.

2. GENERAL FUND PROGRAMS

- A. Overall Approach: The bottom-line goal is to limit the aggregated General Fund expenditure growth to no more than 4.0% for fiscal year 2015-16. This is the anticipated level of growth that can be supported by projected revenues and fund balance requirements.
- B. General Fund staffing levels are generally expected to reflect current (2014-15) levels. Staff reductions (including modifications to temporary positions and overtime) should be evaluated and pursued where feasible. Proposed budgets are to reflect any cost savings as a result of not filling vacant positions. Requests for additional General Fund position(s) will be evaluated on a case by case basis.
- C. Operating expenditures will be budgeted at a level required to maintain necessary and essential support for current service levels. Operating expenditures should be reviewed closely and reduced where feasible.
- D. Revenue Estimates: Department revenues will be budgeted based on the best information available at the time the budget is prepared. Limited or no growth in department revenues should generally be accompanied by adjustments in the requested expenditure level.
- E. New Revenue Sources: Departments will continue to pursue additional revenue sources where appropriate and feasible.
- F. Expenditure Reductions: Diminishing revenues, declining fund balance or other factors may require a decrease in expenditures.
- G. Discretionary Funding: Allocation of discretionary resources by organization units will be based on the amount received in the current fiscal year. Discretionary resources that are not required to maintain current base service levels will revert to the General Fund reserves for future use.
- H. 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. These programs continue to function within the goals/intentions originally approved by the voters. These are not considered General Fund programs and the amounts transferred to the respective funds are not included in the General Fund reserve calculation.

3. SPECIAL FUND PROGRAMS

- 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. Operating expenditures will be budgeted at a level required to maintain necessary and essential support for approved service levels.
- C. Revenue estimates will be based on the best information available at the time the budget is prepared.
- D. Special funds will continue to pursue new revenue sources where appropriate and feasible.
- E. Expenditure reductions: Diminishing revenues, declining fund balance or other factors may require a decrease in expenditures.
- F. General Fund transfers will be based on historical levels, unless otherwise recommended by the County Administrative Office.

4. INTERNAL COST RECOVERY

In order 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 second cost allocation plan is prepared for federal grant compliance purposes.

5. BUDGET MODIFICATIONS

The County Administrator may recommend modifications when appropriate in order to continue effective operations, provide adequate service levels, achieve cost savings or cost avoidance, and implement Board priorities.

6. 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.

7. STRATEGIC INVESTMENTS

The County will continue to seek opportunities to make strategic investments in technology and other physical infrastructure aimed at modernizing or enhancing the efficiency of County services as resources allow.

8. RESERVES, CONTINGENCIES AND FUND BALANCES

- A. General Fund Reserve/Contingency/Fund Balance: The General Fund reserve (beginning fund balance) and the Revenue Stabilization reserve fund are a critical and core element of the County's financial planning and fiscal stability. These reserves contribute to the preservation of the County's bond rating, meet cash flow requirements, accommodate cyclical variations in revenues, provide for unanticipated, intermittent or future planned expenditures, and minimize the need to rely on General Fund local operating levies for the long-term sustainability of programs and services.

The goal is to maintain a reserve that is a minimum of 20% of General Fund revenues. The amounts transferred to MSTIP and WCCLS are excluded from the General Fund revenues for purposes of calculating the fund balance reserve (see 2.I).

The General Fund reserve will be allocated in the annual budget as follows:

- a) Approximately 6% will reside within departmental budget appropriations based on the assumption that aggregated departmental expenditures will be approximately 94% of budget, with 6% being unspent and a part of the fund balance at year-end, and
- b) The remainder of the reserve will be distributed between the General Fund and the Revenue Stabilization Fund; a portion of the reserve may be unappropriated.

- B. Special Fund Reserves/Contingencies: The need for a reserve and/or contingency is dependent on the purpose of each fund. For many capital and non-operating funds it is necessary to maintain a reserve (fund balance) to meet long-term liabilities and construction or replacement schedules. Reserves for capital and non-operating funds may be appropriated or unappropriated depending on the individual fund's requirements. Operating funds may require reserves to meet operating obligations, emergency requirements or other unanticipated needs. Reserves for operating funds should be appropriated in the fund's contingency.

9. STATE PROGRAMS

- A. Current state funding: State programs operated by the County will 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. 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.

Where there are existing contributions being made to state programs, the impact of reducing the contribution to the lowest allowed by state/federal mandates will be considered. If a budgeted county contribution is above the minimum required by state/federal mandates, budget submittals should identify what the minimum is, justify the higher county contribution, and provide information about service impact if the contribution were to be reduced. Reductions will be incorporated into the department's requested budget whenever feasible.

- 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. Whenever possible, additional funding will first be used to reduce the General Fund contribution to existing programs. 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 in order to provide a balanced service delivery system or meet other Board policies and priorities.

10. **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 \$75,000 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.

11. **REIMBURSEMENT FOR DUES AND CONTINUING EDUCATION REQUIREMENTS**

- A. Dues and licensing costs: Any costs incurred for positions that require a specific license or dues in order for the employee to perform assigned duties will be paid by the County. Examples include attorney bar dues, sanitarian and nursing dues, etc.
- B. Continuing education: Any costs incurred for positions that require continuing education in order for an employee to maintain the required license in 11.A. above will be paid by the County. Examples include state bar classes for attorneys, nurse practitioner continuing education requirements, etc.
- C. Reimbursements: Items A and B above are not intended to preclude the funding of dues, licensing and/or continuing education that are not specifically required by a job classification, but rather to affirm the funding of these costs when such a job classification requirement exists.

12. **MID-YEAR REQUESTS, GENERAL FUND CONTINGENCY**

- A. Non-emergency requests: In those cases where a department is faced with an unanticipated cost of a non-emergency nature that is beyond its control, every effort will first be made to use departmental resources prior to a transfer from General Fund contingency. Departmental budgets will be reviewed during the fiscal year for compliance with budget law. A transfer from contingency will be made to cover unavoidable costs that cannot be absorbed in the existing budget.
- B. Emergency requests: Emergency requests during the fiscal year will be submitted to the County Administrative Office for review and analysis and may be forwarded to the Board of Commissioners for their consideration.

13. **BUDGET CONTROLS**

- A. Legal compliance: Expenditure appropriations will be adopted at the organization unit level. In order to comply with local budget law, actual year-end expenditures cannot exceed appropriations for each organization unit.
- B. Administrative compliance is at the organization unit level. Consult with the CAO for any major program changes. Finance approval is required for any budget adjustments.

14. **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 the Strategic Plan and other Board policies and priorities. Consideration of funding requests from an outside agency requires the submittal of written justification in advance of the budget hearings.

Should reductions in expenditures be necessary at any time in the future, consistent with the resource reduction strategy, funding to outside agencies will be considered prior to reductions in County programs.

COUNTY STRATEGIC PLAN SUMMARY

Community Vision

Our vision is to be a prototype community for 21st Century America, reflecting the best of our community's achievements, diversity, values and its pioneering spirit.

Guiding Principles

- Honesty, flexibility and fairness
- Recognize the limits of our resources and promote sound business practices in meeting the priority needs of the community
- Innovation and use of technology
- Stewardship
- Honor and value public service
- Partnerships

Fundamental Principles

Washington County

- Primarily provides services of County-wide benefit
- Is one of many participants in the continuum of services
- Prioritizes services according to a finance plan
- Cannot be all things to all people; nor a government of last resort

Methods of Service Delivery

- Direct Service – directly provides service
- Partnerships – partners with others to provide services
- Supporting the Agenda – supports others' activities and initiatives

Countywide vs. Municipal Services

- County 2000 dictates that County-wide property tax dollars will be expended on those services that are of Countywide benefit and furthermore, that those services are to be provided on a prioritized basis according to the priorities of the community.
- Municipal services benefit specific sub-areas and groups within the County. Cities, geographically limited special districts, or user fees typically fund these services.

Organization Mission

Provide specific services within the bounds of resources and in a professional, efficient manner. We will honor the Constitution of the United States.

Traditional Service Strategies

General Government

- Employ technologies to improve overall effectiveness
- Service levels will be in proportion to the size of the organization
- Committed to effective citizen involvement
- Committed to prudent financial practices and operating within existing resources
- Maintain accurate and uniform property assessments
- Refinement of Support Services functions

Public Safety & Justice

- Support a base-level of countywide public safety and criminal justice services
- Services which are not of countywide benefit shall be funded by other mechanisms and not by a uniform countywide property tax
- Priority for investment is to remedy any imbalances in services that impact the public's safety and welfare, and the justice systems ability to respond at the necessary level
- Where found to be cost-effective, the development and use of a continuum of community sanctions and services to supervise juvenile and adult offenders should be maximized
- Promote and support the development and implementation of a broad range of crime prevention measures
- Service delivery should be provided in a collaborative and cooperative effort

Land Use

- Careful land use planning inside the UGB (Urban Growth Boundary)
- Development within UGB must be accompanied by a full-range of urban level services in order for the County to approve an application and provide for design and environmental standards that enhance the quality of the development
- Committed to balancing individual property rights with neighborhood livability and the needs of the community as a whole
- Absent others, the County will provide planning services at a municipal level (current and long range)
- Current planning, land development and building programs will be self-sufficient with fees. Limited countywide resources are directed toward code enforcement and public assistance services.
- Long-range planning efforts will be redirected from performing regular updates of community plans toward maintaining and participating in various regional and state planning efforts and rules to manage growth and maintain quality of life
- The County shall assume a leadership role for land use and transportation planning to assure the various federal, state, regional and local mandates are met.

Housing

- Action will require partnerships with community groups as well as the private and public sectors; and that financing for these programs will come primarily from the creative packaging of federal, state and local non-General Fund sources
- The County recognizes the relationship between housing and economic development and providing housing options for people who work in our communities. The County supports modestly priced rentals and first-time ownership housing opportunities. The County believes these can be best provided in partnership with cities, and the private and nonprofit sectors. The primary role of the County is to be a coordinator in facilitating these partnerships through the use of tax exempt financing, expedited development review and approvals, monitoring and certifying levels of affordability, securing other state and local resources and providing technical assistance.
- County surplus property may also be made available for the development of affordable housing in partnership or as part of the public housing program of the County
- County recognizes the housing needs of the elderly and disabled. The County's goal is to advance persons to greater self-sufficiency whenever possible.
- County is committed to innovative solutions

Transportation – Capital Projects

- Transportation services will be focused on countywide transportation issues and projects, including:
 - ✓ Improvements to adopted countywide road system
 - ✓ Analysis of north-south traffic problems in the Tualatin-Hillsboro corridor
 - ✓ Promote and develop increased intra-county transit service
 - ✓ Foster energy-neutral modes of transportation, including: mass transit, light rail, carpooling, bicycling and walking
- Balance transportation planning by addressing growth in transportation requirements and still address issues of community livability and the environment
- Increase in funding is necessary if the major multi-modal regional and county projects are to be met
- Regularly update County Transportation Plan
- Implement a regional vehicle registration fee to fund necessary arterial improvements and new sources of revenue for local transit services should be considered; MSTIP should be sustained

Road Maintenance

- First, money is to be spent on state mandated road work, emergency repair and hazard elimination. Second, the money is to be allocated on general maintenance on County major road systems, including rural resource roads. Remaining funds are allocated towards reconstruction.
- Enhanced level service will need to be addressed via alternate forms of funding
- Privatization and “least-cost” analysis will be continued and enhanced

Health and Human Services

- The County's health and human services programs will emphasize prevention. Such programs include public education and information and treatment programs on such issues as: drug & alcohol abuse prevention; parenting & prenatal care; child abuse prevention; communicable disease prevention education; mental & emotional disturbances; developmental disabilities; and services for the elderly, veteran's and disabled.
- The County will encourage visibility of health and human service issues, including services within and beyond the scope of our service continuum
- To the extent additional General Funds are available; the County will increase investment in health and human services
- The County will focus on individuals and families in greatest need
- The County will focus on collaborative opportunities with private and nonprofit partners
- Every effort will be made to purchase services that can be effectively provided by the private sector or nonprofit
- Emphasis will be placed on user fees that support the level of service provided
- Continue to advocate for stability in the continuum of federal and state resources
- Animal control to be funded by fees assessed to pet owners

Culture, Education & Recreation

- There is a continual demand for increased cultural, educational and recreational programs and facilities. However, given the priority assigned to other County services, there is a lack of resources to meet these demands. These services will need to be funded through increased reliance on fees or other non-General Fund sources.
- Washington County is not traditionally in the parks business. Hagg Lake improvements will need to balance accessibility to residents with environmental concerns. Costs will be funded by dedicated sources other than general fund discretionary resources.
- Continual emphasis on coordination with cities, special districts and Metro to assure collective goals are met
- Cooperative Library Services will provide support services to local libraries and to provide direct service to special populations

- In concert with OSU Extension, the County will maximize the application of limited resources in promoting the continued vitality of the Washington County agricultural community
- The Fairplex is a multipurpose, year-round event and conference facility. Fair and event revenues and grants will finance future development plans.
- The County commits through advocacy, coordination and technical assistance, to further the level of educational excellence
 - ✓ Provide school districts current demographic information
 - ✓ Involved in projects to improve the review and impact analysis of individual development applications from school districts

Other Strategies

Citizen Involvement

The County supports the following citizen involvement mechanisms:

<u>Community-based</u>	<u>Citizen-based</u>	<u>Media/information based</u>
Access to public officials	CPO/CCI	TVCA
Board Meetings	Neighborhood Associations	Publications
Public Hearings	Advisory Boards	Press Release
Polling	Task Forces	Documents
Elections	Focus Groups	

Livability and Environment

Highlights of the County's efforts and policy positions in terms of livability and the environment:

- Support of the Urban Growth Boundary – County's development philosophy states that development inside the UGB must be accompanied with a full range of urban level services in order for the County to approve the application. In addition, the development must provide for design and environmental standards that enhance the quality of the development. The Board will unequivocally oppose the expansion of the UGB before its required thresholds are met.
- Aspiration for a balanced transportation system – The Transportation plan recognizes the automobile as the primary mode of transportation, while calling for strong transit, demand management, and bicycle and pedestrian elements to complement, and, in some cases, substitute for improvements to the roadway system.
- Support of land trust acquisition and planning – The County's inventory of land should be reviewed for potential greenway and park sites
- Solid Waste management planning
- Enhancement of water quality (Clean Water Services)

Economic Development

In terms of direct service, the County's role is limited to providing the basic governmental services. These services provide the infrastructure that makes economic development possible. The County will also partner with other organizations to provide economic development coordination, marketing, business recruitment and business retention. The County may provide limited financial support to countywide or regional economic development agencies or programs. Finally the County will take the lead in facilitating the development of a coordinated economic development plan for the County as a whole.

Annexation

- Cities are recognized as the ultimate municipal service provider. As opposed to stating a specific deadline for the withdrawal of municipal services and forcing the solution, the County determined that when annexation and/or incorporation occurred, practicality and resident interest would drive the timeline. Residents who are requested to annex shall continue to enjoy the opportunity to vote on annexation pursuant to their statutory rights. The exception (double majority) accomplishes the same end for typically small scale annexations or unoccupied property by requiring written approval of over 50% of registered voters and 50 percent of property owners.

- The County will maintain the following service strategies until annexation/incorporation takes place: ESPD, URMD and minimum funding of land use planning services.

Internal Organizational Development

The County's organizational development strategy is composed of three main sections:

- Leadership section focuses on values, mission, goals and objectives; addresses the value and responsibility of public service and ethical standards
- Human resources management plan focuses on supporting and empowering the individual employee and the organization through a wide range of systems and supports to improve the work environment, promote staff development and ensure fair and equitable treatment
- Management practices focuses on policy development, communication, organizational structure, goal setting and performance evaluation

Financial Plan

The financial plan represents two key elements: Resource Allocation Strategy and the Resource Reduction Strategy.

Resource Allocation Strategy

County 2000 distinguishes between services of Countywide benefit and municipal services.

- Countywide services are to be funded by a broad-based revenue structure. Further distinctions are made between those Countywide services that are to be funded primarily by the General Fund and those Countywide services that are to be funded primarily by special revenue.
- Another distinction is made between those General Fund supported Countywide services that, to the extent additional resources are available, are slated for growth in General Fund support and those that will receive constant or decreasing General Fund support. Priority will be given to: a) funding Health & Human Services programs and b) strategic investments in the Public Safety & Justice System to remedy any imbalances. The remaining Countywide services will receive steady or decreasing General Fund support.

Resource Reduction Strategy

1. General Philosophy – To the extent possible, across-the-board reductions will be avoided. The goal is to reduce the quantity of services, not the quality.
2. Resource Reduction Priorities – The County will begin with category 1 and proceed to other categories as required.
 1. Elimination of General Fund "block grant" support for outside agencies that are not funded by dedicated resources
 2. Moderate service level reductions will be proposed on a case-by-case basis; these reductions will focus on reducing General Fund support
 3. Major new sources of discretionary revenue will be evaluated
 4. Major program reductions will be proposed
 - First are program reductions that will reduce discretionary expenses beginning with: a) culture, education and recreation; b) base level of Sheriff's Patrol and c) certain planning and survey programs. Second level reductions would be pursued in Health & Human Services and Public Safety & Justice.
 - The County may also evaluate returning state programs
 5. A reduced County work week
 6. Protection from debt and obligations through authorized restructuring

This page intentionally left blank.

READER'S GUIDE

ORGANIZATION 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, Housing & Transportation; 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 and Transportation 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
March – 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 mid-April.

This page intentionally left blank.

ADVISORY BOARDS AND COMMISSIONS

Several hundred County volunteers serve in advisory roles to the Board of County Commissioners; their terms typically run 2-4 years in length. Vacancies for the various boards and commissions listed below are announced periodically by the Board on the County's website at www.co.washington.or.us/BOC and advertised in local newspapers.

Aging & Veteran Services Advisory Committee. This committee 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. This committee is charged with overseeing the financial reporting and disclosure of the County's external financial audits. The committee consists of one County Board Commissioner and four citizen members.

Behavioral Health Council. This 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.

Board of Property Tax Appeals. Taxpayers may have their property values on the current tax roll reviewed by this committee. Additionally, this board may consider penalties assessed for late filing of real and personal property returns and has statutory authority to order values and penalties reduced or sustained.

Budget Committee. The Board of County Commissioners and five lay (citizen) members, appointed by the Board, make up the Budget Committee. This committee is tasked with reviewing and, if necessary, revising the proposed budget submitted annually by the County Administrative Office.

Civil Service Commission. This commission is responsible for ensuring the proper administration of the Civil Service Act, which includes the areas of classification allocation, testing, appointment and protection of employee rights. Commission members also serve in an advisory role for the County's affirmative action program.

Community Development Block Grant Policy Advisory Board. Representatives from each of the participating cities and one County representative serve in an advisory role to the Washington County Board of Commissioners in the planning, implementation, evaluation and policy formulation of the Community Development Block Grant, HOME Investment Partnerships and Emergency Solutions Grant Programs of Washington County, Oregon.

Cultural Coalition of Washington County. The Coalition administers state funds distributed to Washington County from the Oregon Cultural Trust, and then distributes funds through a competitive grant process to Washington County-based cultural organizations to address priorities identified in the Washington County Cultural Plan.

Developmental Disabilities Council. This council identifies community needs and advises on program development, planning, monitoring and funding issues. The membership is comprised of service recipients, advocates, professionals and providers.

Fair Board. This seven member board is responsible for the business and financial management of the Washington County Fair.

Fairgrounds Advisory Committee. This nine member committee provides input on the priorities and development of the Washington County Fairgrounds Master Plan.

Farm Review Board. This board meets annually to discuss and approve farmland rentals and property value information used to determine property taxes on specially assessed farm lands.

Homeless Plan Advisory Committee. This committee provides oversight to the implementation of the 10-Year Plan to End Homelessness through partnership building, determining resources and funding, and promoting vision and leadership of the County plan.

Housing Advisory Committee. Nine representatives from real estate, banking, building, agriculture, employment, public housing and neighborhoods advise the Department of Housing Services and Board of Commissioners on affordable housing issues in Washington County.

Metzger Park Advisory Board. This advisory board oversees the Metzger Park LID (Local Improvement District) located near Tigard. Park maintenance needs and administrative issues are brought before this board.

Mountain Creek Road Local Improvement District Citizen Advisory Board. This advisory board oversees the Mountain Creek Road LID (Local Improvement District). The role of this 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. The committee represents this specific urban unincorporated area in Washington County and is responsible for reviewing the annual budgets for this Service District.

Parks and Recreation Advisory Board. Members of this board provide advice on the maintenance, operations, and capital development needs of Scoggins Valley Park/Henry Hagg Lake.

Planning Commission. Nine appointed members advise the Board of Commissioners on land use and transportation planning issues, conduct public hearings and make recommendations to the Board on comprehensive plan and community development ordinances.

Public Safety Coordinating Council. The council's primary responsibility is to encourage development of coordinated policy and funding decisions that address adult and juvenile offenders as well as ways to prevent criminal involvement by youth.

Rainbow Lane Special Road District Board. The board represents this special road district in Washington County and advises the Board of Commissioners and County staff on road maintenance issues for Rainbow Lane and Patricia Lane.

Rural Roads Operations & Maintenance Advisory Committee. This committee 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 Commissioners.

Solid Waste Advisory Committee. Nine appointed members make recommendations on solid waste and recycling policy and programs. This committee works with County staff to review the regulatory framework that governs solid waste collection including rate setting, code and administrative rule development, and public education and outreach strategies

Urban Roads Maintenance District/Enhanced Sheriff's Patrol District/Service District for Lighting #1 Budget Committee. The committee represents the urban unincorporated areas in Washington County and is responsible for reviewing the annual budgets for these Service Districts.

Urban Roads Maintenance District Advisory Committee. This committee advises the Board and staff on matters related to road maintenance provided in unincorporated areas. This includes review of service levels, recommendations of the annual work program and the effectiveness and efficiencies of the Urban Road Maintenance District.

West Slope Community Library Board. The board provides input on general library policy, rules and regulations, and makes recommendations regarding the management of the West Slope Library.

This page intentionally left blank.

GLOSSARY

COMMONLY USED ACRONYMS

AFSCME	American Federation of State, County and Municipal Employees
A&T	Assessment and Taxation
AV	Assessed Valuation
CAO	County Administrative Office
CCI	Committee for Citizen Involvement
CDBG	Community Development Block Grant
CER	Culture, Education & Recreation
CPO	Citizen Participation Organization
CWS	Clean Water Services
DARE	Drug Abuse Resistance Education
ESPD	Enhanced Sheriff's Patrol District
FA	Functional Area
FEMA	Federal Emergency Management Administration
FOPPO	Federation of Oregon Parole and Probation Officers
FTE	Full-time Equivalent Employee
GAAP	Generally Accepted Accounting Principles
GFOA	Government Finance Officer's Association
GG	General Government
GIS	Geographic Information System
INTERCEPT	Inter-agency Child Exploitation Prevention Team
HHS	Health & Human Services
LID	Local Improvement District
LOL	Local Option Levy
LUT	Land Use & Transportation
MSTIP	Major Streets Transportation Improvement Program
ONA	Oregon Nurse Association
OTIA	Oregon Transportation Investment Act
PERS	Public Employees Retirement System
PSJ	Public Safety & Justice
SDC	System Development Charge
SDL	Service District for Lighting
SIP	Strategic Investment Program
TDT	Transportation Development Tax
TMS	Teamsters
UGB	Urban Growth Boundary
URMD	Urban Road Maintenance District
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

COMMONLY USED TERMS

ACCOUNT	A classification of expenditure or revenue. Example: "postage" is an account in the Materials & Services category of expenditures.
ADA	American Disability Act recognizes and protects the civil rights of people with disabilities and is modeled after earlier landmark laws prohibiting discrimination on the basis of race and gender. ADA covers a wide range of disability, from physical conditions affecting mobility, stamina, sight, hearing and speech to conditions such as emotional illness and learning disorders. ADA addresses access to the workplace (title I), state and local government services (title II), and places of public accommodation and commercial facilities (title III).
AD VALOREM TAX	Tax based on the assessed value of a property. <i>Also see Assessed Value.</i>
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 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.
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 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.
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. <i>Also see Resolution.</i>
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.

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.
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.
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 years 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)	This 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 in 2001.

This page intentionally left blank.

This page intentionally left blank.



155 N. First Ave., Hillsboro, OR 97124-3072

(503) 846-8685

www.co.washington.or.us