



FISCAL YEAR
2021-22



PROPOSED BUDGET SUMMARY

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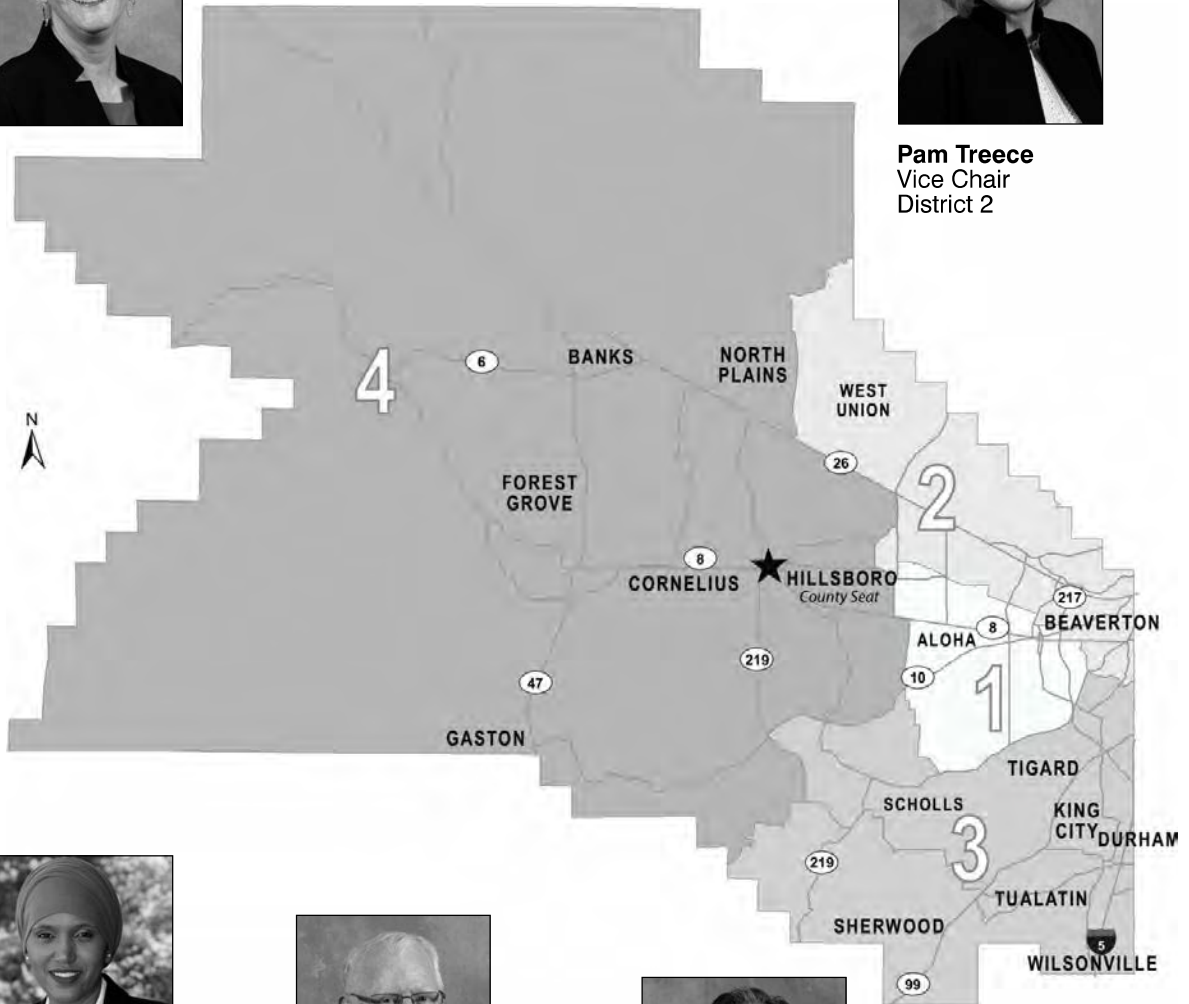
Commissioner Districts



Kathryn Harrington
Board Chair
Commissioner at Large



Pam Treece
Vice Chair
District 2



Nafisa Fai
District 1



Roy Rogers
District 3



Jerry Willey
District 4

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Budget Committees

**WASHINGTON COUNTY
SERVICE DISTRICT FOR LIGHTING NO. 1**

May 13, 2021

Board of Commissioners

Kathryn Harrington, Board Chair
Pam Treece, Board Vice Chair
Nafisa Fai
Roy Rogers
Jerry Willey

Lay Budget Committee Members

Karen Bolin
Jennifer Burghardt
James Knowlton
Cesar Maldonado
K S Venkatraman

**ENHANCED SHERIFF'S PATROL DISTRICT
URBAN ROAD MAINTENANCE DISTRICT**

May 17, 2021

Board of Commissioners

Kathryn Harrington, Board Chair
Pam Treece, Board Vice Chair
Nafisa Fai
Roy Rogers
Jerry Willey

Lay Budget Committee Members

Stephen Baron
Raymond L Eck, Jr
Daniel Hauser
Melissa Laird
Anthony Mills

NORTH BETHANY COUNTY SERVICE DISTRICT FOR ROADS

May 17, 2021

Board of Commissioners

Kathryn Harrington, Board Chair
Pam Treece, Board Vice Chair
Nafisa Fai
Roy Rogers
Jerry Willey

Lay Budget Committee Member

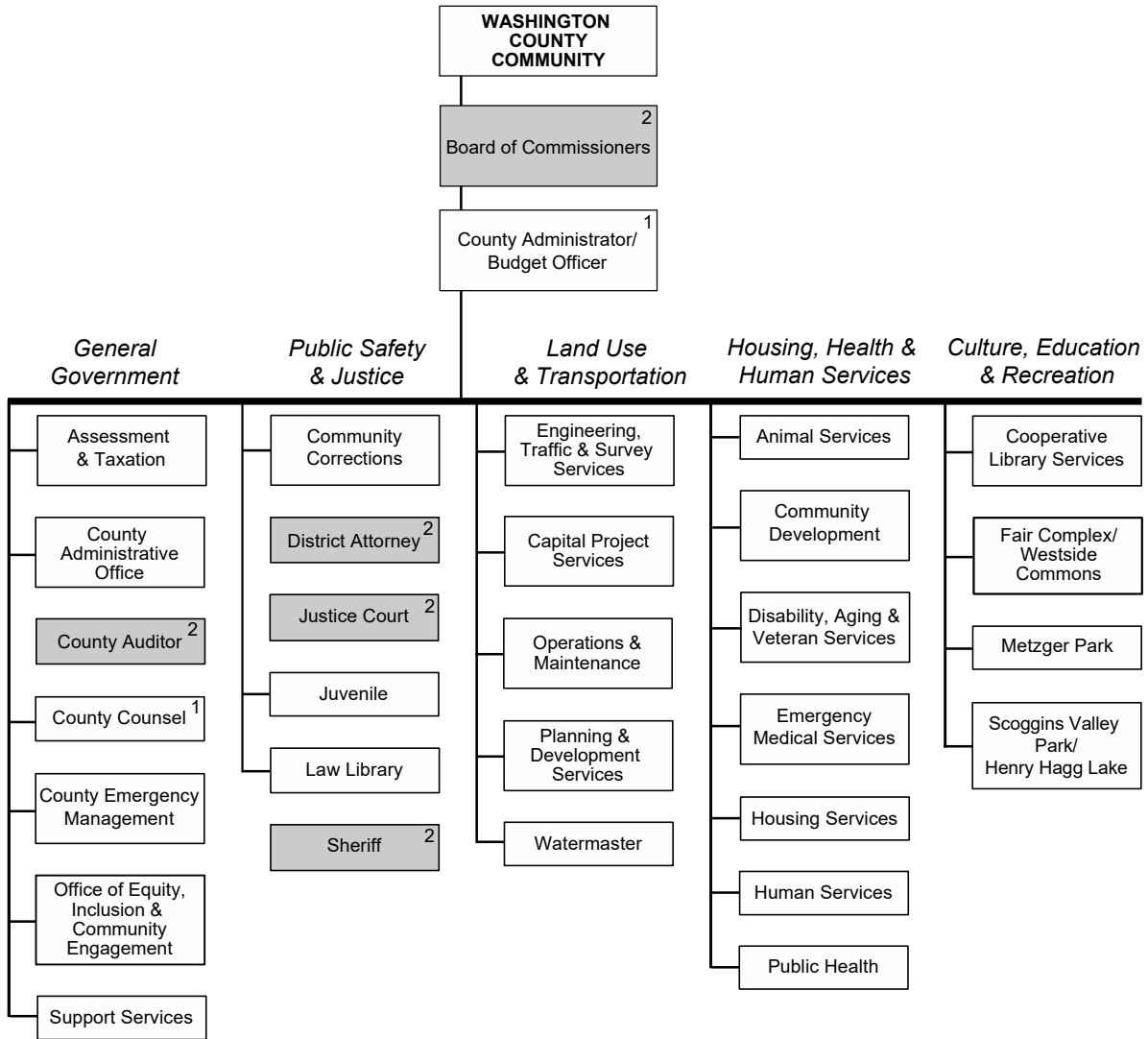
Sarah Beachy
Daniel Reid
Fuhua Xu
Bruce Young

Budget Submitted By:

Tanya Ange, County Administrator

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Functional Area Chart



1. Appointed by County Commissioners

2. Gray boxes denote elected positions

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

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Budget Message

Members of the Washington County Board of Commissioners, Budget Committee and Washington County community:

The story of this year's proposed budget remains one of vigilance and perseverance among our employees in support of a community facing extraordinary challenges. This proposal represents the second budget submitted for consideration during the COVID-19 pandemic. This proposed budget was also crafted in the context of other crises that predate the emergence of the new coronavirus, including houselessness and housing affordability, the need for greater mental health and addiction treatment and a deeply rooted system of racial inequity in our country. As a local government serving a richly diverse community, we have witnessed how these compounding challenges have affected our systems of service over the last year.

The proposed budget builds on a history of financial stewardship created by our organization over decades which has allowed Washington County to face many of these challenges with resources not always found among our fellow local governments in Oregon and elsewhere. Nonetheless, the proposed budget is also built with caution and the knowledge that clearly identified community need and service levels do not always align with a stable, ongoing system of revenue. It should be noted that our board has been diligent in assessing the community's expression of service needs throughout the year, including the board's convening of four Community Investment Conversations in the fall of 2020 involving 276 participants. The proposed budget has been created with these and other community voices in mind during a particularly challenging budget year where signs of hope and a return to economic vitality are in tension with the headwinds of constrained revenues and finite resources – several of which are one-time in nature.

This year's budget message will walk through the full context of our financial situation, beginning with the challenges our community continues to face within the COVID-19 the pandemic. Our scope broadens from there to show emerging trends in the local economy and how they are affecting our revenues – both one-time and ongoing. Finally, our budget message will highlight the overall expenditure picture as we seek to fulfill our public service obligations not only this fiscal year but with consideration for the near-term years ahead.

Pandemic Response

Our staff has participated in a heroic mobilization over the last 12 months to help the community slow the spread of the virus and reduce its damaging impact on our public health, mental health, housing needs and the economy. This heroism also extended to the work of continuing essential county services that simply cannot be interrupted, including the fair and timely processing of criminal cases in our justice system; support for the General Election in November 2020; the collection of property taxes on behalf of the cities, school districts and the county itself; response to wildfires, winter storms and other emergencies that materialized in the current fiscal year; and support and advocacy for some of the most vulnerable in our community, to name just a few of these essential services.

As this summary is being printed, almost 23,927 Washington County residents have contracted the virus, about 13% of all cases in Oregon, and 229 have lost their lives because of it.¹ Although our Latino/Latina/Latinx community makes up more than 15% of our county's population, it has come to represent 39% of known cases.² This reflects unjust but long-established structures that have historically

¹ Oregon Health Authority, "Cases by County and Demographic Tables," April 23, 2021, <https://govstatus.egov.com/OR-OHA-COVID-19>

² Washington County Public Health Division, "Cases by race/ethnicity and population proportions," updated April 22, 2021, <https://www.co.washington.or.us/apps/covid-19/>

Budget Message

burdened and marginalized community members who identify as Black, Indigenous, Latino/a/x, immigrants or refugees. These structures have tended to concentrate marginalized communities in higher-density housing, in front-line jobs with less ability to remain socially distant, in workplaces offering less job security, little-to-no paid sick time, limited-to-no child care and so forth. Hospitalizations and deaths from the disease continue to disproportionately occur among those 60-years-old and older. Beyond the immediate health threats, life-saving public health restrictions have severely affected the livelihoods of businesses and employees throughout the economy, especially those associated with food production, leisure and hospitality and other industries disproportionately owned by, managed by or employing marginalized communities. These disproportionate impacts of the virus on our community is a central focus of the county's response, and a key part of this proposed budget.

On the positive side, careful actions taken by the public to protect against the spread of the virus led Washington County out of "Extreme Risk," the worst category of restrictions under the state's risk framework, and eventually into the "Moderate Risk" category earlier this spring. The status allowed restaurants, gyms, entertainment and other venues greater capacity to operate so long as public health restrictions are followed. Unfortunately, the Oregon Health Authority has recently warned us that case numbers are growing beginning in early April. As a result, our risk status has since shifted the county out of "Moderate Risk" and into "High Risk," and concerns over diminishing hospital capacity could shift the county further into "Extreme Risk."

Most important for finally turning the corner on the pandemic, a safe and effective vaccine has begun to be distributed statewide, including in Washington County. As this proposed budget is being assembled, 38% of county residents have received at least the first dose.³ Under the statewide framework for vaccine distribution, priority has been placed on those operating and supporting the health, medical and long-term care systems; those most vulnerable to the worst outcomes of the disease (such as those with certain underlying health conditions, those older than 65, etc.) and frontline workers from a variety of disciplines and industries – disproportionately Latino/Latina/Latinx workers – who have enabled society to continue functioning through 12 months of enormous challenge. This achievement has not come by accident, but through a remarkable partnership among the county's Public Health Division, Oregon Health Authority, health and medical providers throughout the county, Tualatin Valley Fire and Rescue, Hillsboro Fire and Rescue and the Washington County Medical Reserve Corps, among countless others.

Economic Recovery

Despite ongoing challenges, Washington County is beginning a promising recovery at the start of 2021. Although some seasonal contraction in the labor market is always expected just after the winter holidays, the Oregon Employment Department estimates that 17,877 residents remained unemployed in March 2021 compared with 9,308 in February of 2020, just prior to the onset of the pandemic.⁴ Not surprisingly, most of the pandemic-related damage to the labor market has been concentrated on industries such as leisure and hospitality, professional and business services, government and education and health services. On the bright side, Washington County's seasonally adjusted unemployment rate for March 2021 of 5.2% remains lower

³ Oregon Health Authority, "Vaccination Rates by County," updated April 20, 2021.

<https://public.tableau.com/profile/oregon.health.authority.covid.19#!/vizhome/OregonCOVID-19VaccineEffortMetrics/StatewideProgress>

⁴ Oregon Employment Department, "March 2021 Employment and Unemployment in Oregon's Counties," April 20, 2021,

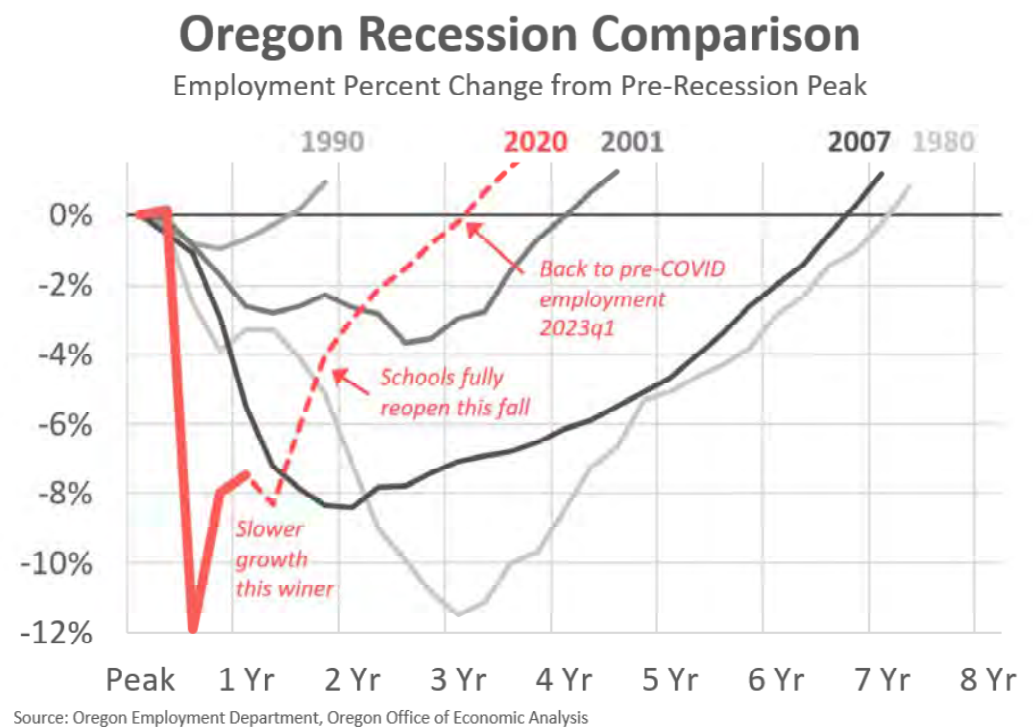
<https://www.qualityinfo.org/documents/10182/73818/Labor+Force+and+Unemployment+by+Area?version=1.91>, and "January 2021

Employment and Unemployment in Oregon's Counties," March 9, 2021,

<https://www.qualityinfo.org/documents/10182/73818/Labor+Force+and+Unemployment+by+Area?version=1.89>.

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than Oregon's 6% and lower than the Portland metropolitan area as a whole.⁵ In its most recent forecast, the Oregon Office of Economic Analysis points to some of the key drivers of Oregon's economic resurgence, including "increased vaccinations, large and swift federal policy responses, and a more resilient underlying economy."⁶ The resulting bounce back may be stronger than we have experienced in prior recoveries, as shown by the following chart where the beginning year of recent recessions is listed along the top. Should these trends bode true, state forecasters predict that Oregon could enjoy a return to its labor-market strength by the first quarter of 2023. Despite these positive predictions, the success of economic recoveries nationally, statewide and in Washington County have not produced an equitable benefit among community members who identify as Black, Indigenous, Latino/a/x, immigrants or refugees. As will be discussed later in this message, the County should make careful considerations centering racial equity in our recovery strategies, including the disproportionate impact the recession is having on both racial income and wealth gaps, employment and access to government aid and services.



A Word of Caution

These economic predictions are based in part on effective, equitable and rapid distribution of vaccine and the lack of an additional surge in virus transmission, especially one involving variants to the original SARS-CoV-2 virus that may be resistant to the vaccines currently available. The Oregon Health Authority has already had to push its projected vaccination targets back, with full vaccination now anticipated by mid-June 2021, due to recent supply issues regarding the Johnson & Johnson vaccine. Additionally, the emergence of variants such as B.1.1.7 (originally detected in the United Kingdom) recently became the most prevalent

⁵ Oregon Employment Department, "March 2021 Employment and Unemployment in Oregon's Counties," April 20, 2021, <https://www.qualityinfo.org/documents/10182/73818/Labor+Force+and+Unemployment+by+Area?version=1.91>

⁶ Josh Lehner, "Oregon Economic and Revenue Forecast, March 2021," Oregon Office of Economic Analysis, February 24, 2021, <https://oregoneconomicanalysis.com/tag/march-2021/>.

Budget Message

form of the virus circulating in the United States. As mentioned earlier, Washington County’s risk status could worsen to the “Extreme Risk” category based on shrinking hospital capacity. The economic impact of the pandemic remains an uncertainty as our proposed budget is being considered.

Revenue Analysis

This unpredictability plays into estimating Washington County’s key revenue sources for the coming fiscal year. The situation is made even more challenging when factoring in the County’s use of one-time revenue such as federal funds from the CARES Act or American Rescue Plan. Parsing these various sources of funding will be critical to understanding Washington County’s long-term financial strength.

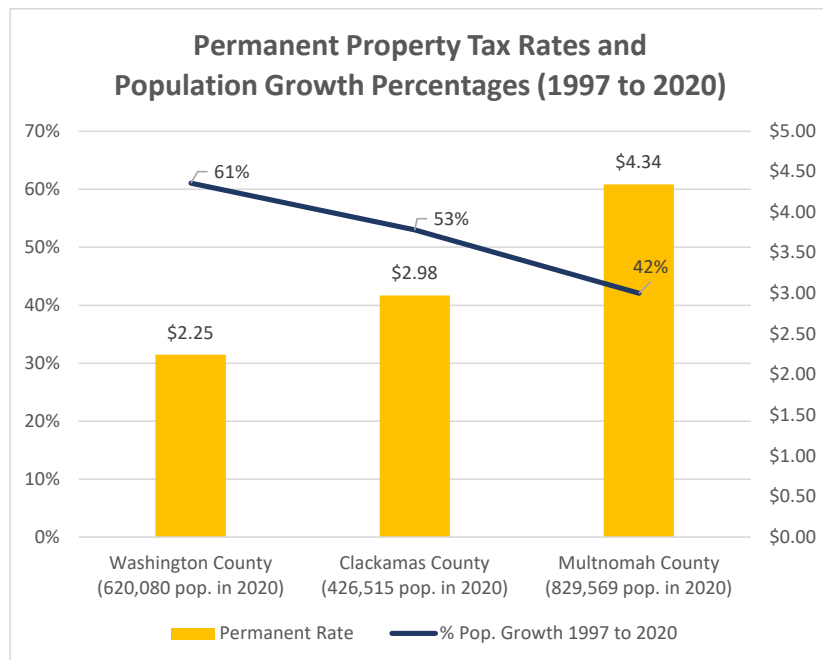
Understanding our overall revenue situation begins with knowing about the structural limits of the organization’s largest revenue source: property taxes.

Washington County, like all other municipal governments in Oregon, remains dependent on property taxes for most of its discretionary revenue, and this revenue source is controlled by the property tax system established through voter-approved amendments to the Oregon Constitution in the 1990s. Despite the impact of the pandemic on other parts of the economy, the county’s total real market value grew from \$121.5 billion in FY 2019-20 to \$139.7 billion in FY 2020-21, an increase of \$18 billion. Assessed values, on the other hand, may only grow by 3% under Oregon’s property tax system, unless the added value results from “exceptions” under the law, such as major improvements or new construction. The result was a much more modest \$3 billion increase in assessed values during this most recent two-year period. After applying Washington County’s permanent property tax rate of \$2.2484 per \$1,000 of assessed value, the result is \$171 million⁷ in discretionary revenue from property taxation, a \$6 million increase (4%) over the prior fiscal year. Assessed values are projected to remain at a 4% growth rate in the proposed budget, edging upwards to 4.3% growth in the next few years.

For over two decades, this framework for establishing the base amount of property tax revenue each year has governed the main source of the organization’s discretionary revenue, which composes nearly two-thirds of the County’s General Fund in this fiscal year’s proposed budget. For context, the chart below illustrates how permanent property tax rates in our three-county region compare to one another and to the rate of population growth each county has experienced since permanent rates were established in 1997.

⁷ Includes value for new construction and major improvements taxed above the 3% cap on assessed value growth.

Budget Message



Under the Oregon system of property taxes, revenue for additional operations can be derived over five-year periods from taxation above Washington County’s permanent rate, so long as voters approve. Voters granted this support at the May 2020 election for two local option levies that were reaching the end of their five-year lives funding a spectrum of public safety and library services. Importantly, both levies support special funds, thereby alleviating pressure on the General Fund to meet the increased demand for County services.

- Beginning July 1 of 2021, the Public Safety Local Option Levy, with a 5-cent increased rate from the prior levy, will provide an estimated \$34.7 million in annual revenue to fund prosecution, jail and other incarceration services, probation and parole supervision, juvenile crime prevention, special law enforcement teams and other law enforcement services. With the increased rate, the Public Safety Levy will also support additional positions across the County’s portion of the criminal justice system, plus contracted services for rapid rehousing of domestic violence survivors as well as case-management and employment services to assist houseless individuals.
- The Library Levy Local Option Levy, with no change in its prior rate, will provide an estimated \$15.8 million in FY 2021-22 to help keep libraries from cutting hours of operation, allow libraries to purchase books and other materials and to continue reading programs for children so that they can enter school “ready to read.”

Turning back to General Fund revenues, the next largest source involves \$69.6 million in operating transfers, a category largely composed of \$43 million in payments from the County’s three active Strategic Investment Program (SIP) agreements. The purpose of the SIP is to use property tax abatement over 15-year increments to promote economic development and create and retain private-sector jobs whenever a company makes eligible investments more than \$100 million (or more than \$25 million in rural areas). The County’s agreements with Intel Corporation represent the largest amount of SIP revenue. These revenue-producing agreements have had a net-positive average growth rate of 12% over the last three fiscal years, but future SIP revenue is assumed to grow more modestly with single-digit increases over the near term. In all, this category of revenue represents 23% of the General Fund in the proposed budget.

Budget Message

Not surprisingly, transient lodging tax revenue dropped dramatically as public health concerns reduced the travel and other activities that drive this revenue source. The proposed budget anticipates a 62% reduction in these dollars, but near-term improvements are expected as the economy returns to full functioning. Other discretionary revenue sources are expected to remain flat.

Special funds (beyond those supported by local option levies) have experienced mixed performance over the last year, with fee-supported revenues related to land use development activities suffering the worst. A more in-depth description of each special fund's revenues and expenditures can be found in each of the narratives in this Budget Summary.

Expenditure Analysis

Like any other local government in Oregon, Washington County must adopt a balanced budget where current expenditures are planned within the constraints of current resources. Perhaps more than ever this budget year, the proposed budget must also strike a series of other kinds of balances. There is a balance between the organization's pre-pandemic priorities and those that arose or were revealed as a result of the pandemic itself. There is the balance between the immediacy of responding to the pandemic and the ongoing recovery from it. There is the balance between problems that can be addressed with locally derived resources and those that require assistance from our regional, state and federal partners. There is the balance between what should be thought of as one-time expenditures and what should be ongoing investments addressing systemic issues. A balance needs to exist between aspects of community need that can be addressed through stopgap measures and what can be addressed through investments in prevention and restructured systems. And, as ever, there is a balance between what is within our control to solve as a local government organization, and what is outside of our control.

One-time Federal Aid

With the most immediate community need being the County's ongoing response to the pandemic, one-time resources from our federal partners was critical in fiscal year 2020-21. Under the Coronavirus Aid, Relief and Economic Security (CARES) Act, passed in March 2020, Washington County received \$104.66 million to be spent by the end of the 2020 calendar year to support ongoing public health and emergency operations and to mitigate other impacts of the pandemic on the community. The Board of County Commissioners worked quickly to focus these dollars on two priorities: 1) providing the most positive impact for the most amount of people and 2) maintaining adherence to federal spending requirements. Funding categories mirrored the board's adopted principles of 1) protecting public health, 2) stabilizing our local economy, 3) supporting community-based organizations and nonprofits and 4) building opportunities for improving the public's mental health and community psyche. These goals and principles were informed by the Board of County Commissioners' Equity Resolution, which had been adopted just weeks before passage of the CARES Act. A full description of the county's use of these federal dollars can be found in the report "Lift Us Up, Keep Us Going," provided to the board in April and available on the County's website.

With the adoption of the federal American Rescue Plan Act (ARPA) in March 2021, \$58.3 million in additional direct support to Washington County is anticipated during the current fiscal year, with an additional \$58.3 million to arrive during the next fiscal year. Similar to the requirements under the CARES Act, the American Rescue Plan Act has a hard deadline of December 31, 2024, by which all of these funds must be spent. Expenditures for ARPA funds are not reflected in the proposed budget as the Board of County Commissioners has not had the opportunity to provide policy direction and guidance from the U.S. Treasury had not been issued at the time of proposed budget submittal.

Budget Message

Although the Board of County Commissioners is in the beginning stages of providing staff direction for the planned use of these one-time dollars, there are a few notable differences between the CARES Act and the American Rescue Plan when it comes to the organization's experience addressing the pandemic.

First, CARES Act dollars arrived in the early stages of Oregon's response to COVID-19, just as Governor Kate Brown had issued stay-at-home orders and other restrictions to limit the spread of the virus. As County offices closed to the public and staff began operating remotely, the organization was able to use federal one-time funds to redeploy personnel and repurpose some facilities, allowing pandemic-related activities to scale up. Fast forward to today and some of these federally supported activities have concluded, redeployed staff have gone back to their original job duties and vaccinations give us hope that pandemic response will no longer burden the organization as intensely in the months ahead. Knowing that these more favorable conditions may soon be here, the County will need to make careful choices about committing a new round of one-time funds from the American Rescue Plan, especially when the policy objective may be to address an ongoing community need as well as stark and pervasive racial inequities laid bare by the pandemic. Determining whether one-time funds should pay for what our ongoing revenue framework arguably ought to will be a critical policy discussion in the coming months.

Second, unlike CARES Act funding, American Rescue Plan moneys will provide direct support to 11 cities with at least some territory inside Washington County. These differences may weigh into how the Board of County Commissioners intends to frame its spending priorities for these one-time federal funds.

Finally, it is important to note that the American Rescue Plan explicitly addresses racial inequities, and also provides direct payments to households based on income levels and continues federal unemployment insurance payments that had been set to expire, helping workers in industries most affected by the pandemic. Our Government Relations Team informs us that we will soon be hearing about other funds available to counties through this federal program, including moneys for direct rental assistance, economic development and transit. Again, a full analysis of the strategic choices related to American Rescue Plan spending is anticipated as the board begins to identify its priorities.

General Fund Forecast

As required by the Washington County Charter, a five-year forecast of the County's operating budget is provided as part of the fiscal year 2021-22 proposed budget. Key factors shaping the forecast are outlined here.

Overall, the proposed budget includes the addition of 33.12 full-time equivalent (FTE) positions to be funded entirely by special funds with General Fund positions shrinking by 0.11 FTE. The majority of these new positions (a net of 28.00 FTE) are budgeted in the General Government functional area and are funded by one-time federal dollars booked into the County's Coronavirus Relief and Recovery fund. The proposed budget reflects a decrease of nearly seven positions (6.98 FTE) through vacancies left in the fee-supported organization units of Current Planning and Building Services in the Department of Land Use and Transportation. This strategy for addressing declining development-related revenue, together with the spending down of reserves and contingency funds, assumes an anticipated return to development activity as the economy continues with its recovery.

When looking at the trends over two fiscal years, the context for these new positions can be found in three main areas: 1) the unique challenges of the County's pandemic response, 2) the rapid increase in capacity being built over multiple fiscal years to support the board's Equity Resolution and implementation of

Budget Message

regional housing affordability programs and 3) vacancies designed to bolster fund balances being expended as a result of declining development-related fee revenue. A summary table of these changes can be found below; additional context can be found in the Trends and Initiatives section and organization unit narratives to follow; and a full accounting of budgeted positions by functional area, fund and organizational unit can be found in the Summary Schedules section at the end of this Budget Summary.

FTE changes by Functional Area					
Functional Area	2020-21 Adopted	2020-21 Modified	2020-21 FTE change	2021-22 Proposed	FTE change
General Government	430.35	434.35	4.00	462.35	28.00
Public Safety & Justice	993.20	993.20	0.00	998.80	5.60
Land Use & Transportation	345.53	345.53	0.00	338.55	(6.98)
Housing, Health & Human Services	416.50	432.50	16.00	434.50	2.00
Culture Education & Recreation	67.00	67.00	0.00	71.50	4.50
Totals	2,252.58	2,272.58	20.00	2,305.70	33.12

Key assumptions for General Fund revenues include: 1) assessed value growth remaining stable, 2) steady recovery of transient lodging tax revenue over the next two fiscal years and 3) steady growth in Strategic Investment Program revenues over the next four fiscal years.

Key assumptions for expenditures include: 1) a steady increase in personnel costs related to cost-of-living adjustments (COLA) at 1.8%, salary step increases, retirement costs and employee benefit costs, 2) continued moderate overall expenditure reductions of 2% over the next two fiscal years, 3) continued limited and strategic additions of full-time equivalent (FTE) positions over the next three fiscal years, 4) continued limited General Fund capital investments in the Facilities Capital Projects and Information Technology Capital programs over the next three fiscal years and 4) continuing an overall 94% actual spending rate compared to budgeted amounts.

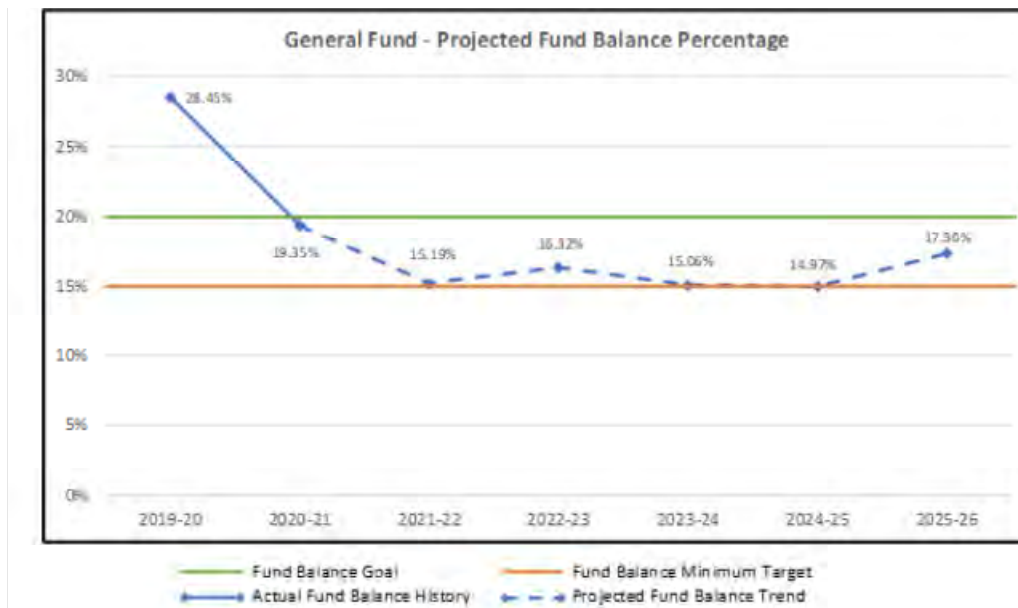
Retirement-related costs continue to represent a challenge in the proposed budget as the most current Public Employees Retirement System (PERS) actuarial report shows employer rates will remain at their current levels for some time to come. On the other hand, health insurance costs are assumed to remain flat in the proposed budget due to favorable recent insurance claims statistics. The health insurance rate is expected to continue growing in future years as a result of the industrial trend and a growing number of positions.

Targeted Fund Balance for the General Fund

A cornerstone to maintaining the County’s financial stability over the years has been the Board of County Commissioners’ policy establishing the fund balance requirement for the County’s General Fund at a minimum of 15% of net revenues, with a target of 20% of net revenues. The General Fund’s projected fund balance as a percentage of net revenues is shown over a five-year projection in the chart below. While there

Budget Message

is a long list of assumptions affecting the projected revenues, expenditures and ending fund balance, a few notable one-time strategies for fiscal year 2021-22 include: 1) utilization of \$6 million of County General Fund resources saved from staff time redirected to COVID-19 responses in FY 2020-21, 2) a one-time increased SIP transfer of \$6 million to maintain the General Fund's fund balance and 3) a one-time General Fund transfer increase of \$500,000 to support state funding reductions in community corrections services. The resulting picture of our financial situation is cause for careful consideration.



As called out earlier in this message, the proposed budget seeks to strike a balance among various tensions – tensions between what is known and what remains unknown, what the community needs right now and what our organization is structured to address, tensions between the need to serve the general public and the need for tailored investments addressing long-standing racial inequities and tensions between what can be paid for with one-time resources and what needs to be supported over a much longer horizon. As the chart and explanation above indicates, Washington County is in a uniquely positive position by virtue of one-time federal moneys assisting with pandemic response and SIP reserves that have built up over multiple fiscal years. A critical assumption for the Budget Committee and Board of County Commissioners to consider is how these one-time resources may not be available in ensuing fiscal years. As discussed earlier, the reality of using one-time resources now can mask structural issues later, including an obscured misalignment between what the County's constrained revenues can support and what our community expects over time. The proposed budget attempts to mitigate against these risks and allow for a longer-term discussion about our strategies for moving forward.

Key Expenditure Priorities

The final portion of this message provides an opportunity to lift up key areas of expenditures that remain a priority – pandemic or not – for the Washington County organization and the community we serve.

- **Equity, Diversity and Inclusion** — The Board's Equity Resolution, adopted in February of 2020, continues to guide organizational capability to foster, support and strengthen equity and inclusion in the County's programs, practices and policies. As called for in the resolution, the Office of Equity, Inclusion and

Budget Message

Community Engagement (OEICE) was created in fiscal year 2020-21 and five positions to support the work of the office were budgeted in that fiscal year. In addition to the chief equity officer, who was appointed last year, these positions include a supplier diversity coordinator (hired this fiscal year), civil rights coordinator, equity policy manager and equity data analyst. Additional staff members (2.00 FTE) have joined the Office of Equity to assist with community engagement and other equity-related coordination through funding provided through revenue from the Supportive Housing Services program. The Office of Equity is already meeting key milestones of establishing advisory bodies both internal and (soon) external to the organization to help guide the wide-ranging work of centering equity as a core component of the County's public service mission.

- **Housing Affordability** — As just mentioned, Washington County is in the process of partnering with two other counties to implement regional programs and services aimed at 1) increasing the supply of affordable housing and 2) delivering supportive housing services with a focus on reducing houselessness using an equity framework and working in partnership with culturally-specific community-based organizations throughout the county. Both efforts stem from recent voter approval of the region's Affordable Housing Bond and Supportive Housing Services programs. The County recently released \$80 million in funding to developers from the Affordable Housing Bond program to create 814 units. In addition, 18.00 FTE new positions paid for through funding from the Supportive Housing Services Measure are part of the proposed budget. The proposed budget also includes the third of five years in annual investments in the amount of \$4 million from the General Fund to expand the affordable housing supply.
- **Economic Development** — This board initiative identified just prior to the onset of the pandemic is now gaining a footing in the current fiscal year with the appointment of the County's first economic development manager. The newly staffed program will seek to create and implement economic development plans, programs and services promoting economic prosperity. While supporting a strong, equitable and inclusive economy countywide, programming will focus particularly on unincorporated Washington County and its smaller cities, recognizing that larger cities have their own economic development staff. Building wealth in historically disadvantaged communities is also a priority. This budget includes \$500,000 to continue the Board's priority investment with Worksystems, Inc., for pre-apprenticeship training programs offering an array of critical services that use a racial equity framework to help participants successfully connect to careers in the construction industry.
- **Transportation** — Washington County's overall transportation needs continue to be a high priority throughout the community. The system is complex, including multiple revenue sources and the involvement of multiple government jurisdictions. That said, Washington County continues to hold unique advantages for addressing improvements (such as through the property taxes used in the Major Streets Transportation Improvement Program (MSTIP)) and maintenance (such as the property taxes collected through the Urban Road Maintenance District in the urban unincorporated areas or the revenue generated by a countywide vehicle registration fee). In terms of improvements, MSTIP revenues and expenditures have remained stable, ebbing somewhat due to the schedule of intergovernmental revenue sharing and project cycle fluctuations. Significant transportation improvements envisioned through the "Get Moving 2020" regional funding measure remain to be addressed given the measure's limited voter support at the ballot box this past November. With respect to maintenance, increased fuel

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taxes and registration fees at the state and county levels have been offset somewhat by a decline in fuel consumption and vehicle purchases. These declines are expected to turn around as vaccinations and public health restrictions ease the impact of the pandemic.

- **Public Safety** — Structural fissures continue in the shared state-county model for delivering and supporting community corrections services. State funding obligations have fallen behind since 2006 under the statutorily required Actual Cost and Time Study (ACS), leaving a significant revenue gap next fiscal year for the Department of Community Corrections. Under the most recent ACS findings from 2018, this amount of state support would have otherwise addressed current felony supervision caseloads experienced locally by the department’s Parole and Probation Division. The proposed budget increases the General Fund support to Community Corrections in order to maintain the current service level for misdemeanor cases, but the proposed one-time solution will not resolve the ongoing issue of chronic state underfunding. Additional discussion among the Board of County Commissioners and sustained advocacy in the Legislature will be required as the state finalizes its biennial budget later this year.

As mentioned earlier, funding from the recent passage of the Public Safety Levy, together with historical General Fund support (among other revenue sources), allows much of the Public Safety and Justice departments to provide services meant to meet ongoing community need. Discussions continue nationally, at the state level and locally as to what that need represents and what array of services should be funded to address it. The proposed budget reflects the outcomes of some of these discussions, including funding that continues from the current fiscal year for the body-worn camera program in the Sheriff’s Office, a decision made by the Board of County Commissioners in December 2020 after convening multiple community listening sessions. Deployment of the cameras by the Sheriff’s Office and by other municipal police agencies will have an impact on other parts of the public safety system, including the technology and staffing needs of the District Attorney’s Office. Continuing discussions with the public and among County leadership about all aspects of the criminal justice system are anticipated as County departments seek to implement the County’s Equity Resolution in coordination with the Office of Equity, Inclusion and Community Engagement.

- **Capital Investments Supporting County Systems** — Several multi-year upgrades of key facilities and technology systems are addressed in the proposed Capital budget. This area of spending blends revenue sources and fund balance carry-forward resources to address workspace and critical technology needs. Although General Fund transfers tapered in this category in the current fiscal year and in the proposed budget for next fiscal year, additional investments will be required to address these fundamental aspects of organization-wide operations, including rebuilding the County’s website and replacing the enterprise resource planning system, the County’s primary tool for conducting human resources, payroll and other core business processes. A long-term look at the County’s growing facilities needs is also anticipated to inform budget considerations in the months ahead. One such facility under consideration is the Center for Addictions Triage and Treatment (CATT) to support behavioral health services which have been a consistent theme in several of the board’s Community Investment Conversations, but a priority that needs further exploration to ensure long-term financial sustainability.

Budget Message

The Fiscal Year 2021-22 Proposed Budget

This 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 2020-21 adopted and modified budgets.

WASHINGTON COUNTY 2020-21 Modified Budget Compared to 2021-22 Proposed Budget							
Description	Adopted 2020-21	Modified 2020-21	Proposed 2021-22	Change \$	Change %	% of Total	
General Government	\$ 187,275,881	210,152,586	137,881,864	(72,270,722)	-34%	10%	
Public Safety & Justice	216,646,132	216,796,768	218,014,829	1,218,061	1%	16%	
Land Use & Transportation	130,734,449	130,734,449	117,668,112	(13,066,337)	-10%	8%	
Housing, Health & Human Services	251,305,263	262,973,459	250,707,298	(12,266,161)	-5%	18%	
Culture, Education & Recreation	64,813,085	64,919,585	64,503,614	(415,971)	-1%	5%	
Non-departmental	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%	0%	
Subtotal	853,982,590	898,559,115	794,137,551	(104,421,564)	-12%	57%	
Capital	308,810,470	311,701,171	258,637,090	(53,064,081)	-17%	18%	
Non-operating	320,058,753	328,117,647	347,969,996	19,852,349	6%	25%	
Totals	1,482,851,813	1,538,377,933	1,400,744,637	(137,633,296)	-9%	100%	
General Fund	320,591,437	334,084,319	333,665,593	(418,726)	0%	24%	
Special Funds	1,162,260,376	1,204,293,614	1,067,079,044	(137,214,570)	-11%	76%	
Totals	1,482,851,813	1,538,377,933	1,400,744,637	(137,633,296)		100%	
General Fund	1,154.69	1,158.69	1,158.58	(0.11)	0%	50%	
Special Funds	1,097.89	1,113.89	1,147.02	33.13	3%	50%	
FTE's	2,252.58	2,272.58	2,305.60	33.02	1%	100%	

Conclusion

The Washington County organization, its employees, the Board of County Commissioners and the appointed and elected leaders of our departments and offices have all proven responsive to the community at a moment of critical need over these last 12 months. The intensity of our situation and our response has been felt far and wide, be it during fast-moving crises of wildfire and snow and ice storms to slower moving emergencies such as the COVID-19 pandemic and the continuing need to address houselessness and home affordability, just to name a few! Although these challenges have tested us in the moment, and shown the strength and skill of our dedicated employees, they have also shed light on issues, particularly racial injustices, that have long gone unaddressed, issues that demand change, issues that will require ongoing attention, investments and systemic reforms. The proposed budget submitted today seeks to balance meeting urgent needs now and meeting enduring service needs more sustainably in the future. How well we strike this balance will depend in no small part on how well we distinguish and carefully use one-time resources along with those resources our constrained revenue system can produce over time.

Finally, I'd like to acknowledge the cast of hundreds who have worked tirelessly over the last several weeks bringing together this proposed budget. Staff members in our various departments and offices, in the County Administrative Office and especially in the Finance Division have all rallied to gather, analyze and present the numbers and narratives you can see in the pages to follow. Their skill, expertise and

Budget Message

commitment are the foundation upon which the proposed budget is based. Most importantly, the cautious use of the resources described on these pages support systems of Washington County services upon which our community relies. I am honored to be part of this organization, its public service mission and to work alongside its extraordinary employees.

Thank you.

Tanya Ange

County Administrator

Budget Message

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Trends and Initiatives

General Topics

COVID-19 Response and Recovery

Like many local governments in the country, responding to the ongoing COVID-19 pandemic and assisting the community in recovery activities remain high priorities for Washington County. In fiscal year 2020-21, the County received direct allocation from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Coronavirus Relief Fund (CRF). The County acted quickly and implemented a comprehensive list of community programs using this funding source. As financial assistance from the federal government continues, the County will continue to invest in necessary existing programs and develop new programs to assist the community. The funding sources and operational costs are primarily appropriated within organizational unit COVID-19 Response and Recovery (155-1645).

Equity, Diversity and Inclusion

The County is committed to a comprehensive and engaging equity, diversity and inclusion (EDI) program. In 2018 and 2019, the County partnered with multiple organizations including Centro Cultural, Adelante Mujeres, Vision Action Network, and others, on a report created and published by the Coalition of Communities of Color titled, "Leading With Race: Research Justice in Washington County." After an extensive community engagement process, the Board of County Commissioners drafted and formally adopted Washington County's Equity Resolution on February 28th, 2020. The proposed budget demonstrates the County's commitment to the EDI initiative by making significant investments in the newly established Office of Equity, Inclusion and Community Engagement (OEICE) which was created in FY 2020-21 in support of the goals established by the Equity Resolution. As OEICE starts implementing projects and programs in FY 2021-22, the County continues its investment in EDI to support this important initiative.

Affordable Housing

Housing affordability is a critical issue for many Washington County residents. Thirty-five percent of households in Washington County experience one or more housing problems and 20 percent experience severe housing problems. Housing problems, as defined by HUD, include: cost burden - paying more than 30 percent of household income for housing, overcrowding, and living in significantly substandard housing conditions. In fiscal year 2019-20, a goal was set to develop over 1,300 permanently affordable housing units throughout the County within seven years. Currently 1,180 affordable housing units in 13 affordable housing developments are in pre-development or under construction within Washington County.

In collaboration with public and private partners, Washington County is increasing the inventory of affordable housing using the Metro Affordable Housing Bond Program, the County's General Fund and federal funding. Housing development partners include the Housing Authority of Washington County (HAWC), local jurisdictions, and many non-profit organizations. Washington County received a \$116,465,532 Metro Affordable Housing Bond allocation to fund the development of 814 affordable housing units. It released a Notice of Fund Availability for \$80 million in Metro Affordable Housing bonds in FY 2020-21 to support the development of affordable rental housing. The FY 2021-22 proposed budget includes the third year of a five-year commitment in the amount of \$4 million investment toward affordable housing development activities including rental housing, homeownership and innovative housing opportunities.

Supportive Housing Services

The Supportive Housing Services Measure was approved by voters in May 2020 to fund services to meet the needs of a growing homeless population. Tax revenues are expected provide approximately \$38 million in the first year for County programs to provide shelter and transitional housing, outreach and navigation services, services to address housing barrier costs and short-term rent assistance, regional long-term rent assistance and services to ensure housing stability, especially for people who have experience prolonged homelessness and have complex disabilities, and enhancing the current system of care.

Economic Conditions

The COVID-19 pandemic had a wide range of negative impacts to the local economy. Challenges and limitations are experienced by individuals and businesses in all areas of Washington County. The County is also experiencing reduced revenues in multiple areas. However, the County's property tax revenues are expected to remain stable. While the County is still optimistic about the long-term health of the local economy, the short-term outlook remains concerning. The County Administrative Office is monitoring the County's local economic condition continuously and is prepared to make additional financial management decisions as economic conditions changes.

Trends and Initiatives

General Fund Revenues

General Fund revenues are budgeted to increase approximately 5%. The primary drivers of this trend include projected increases in Taxes, Intergovernmental Revenues, Charges for Services, and Operating Transfers In. This estimate is assuming the current economic condition continue to improve as the County and the community recovers from the economic impacts of the COVID-19 pandemic. The County Administrative Office is monitoring the actual revenue trend continuously and is prepared to make additional financial management decisions based on the most current trend.

General Fund Expenditures

The General Fund expenditures rise only slightly compared to the prior fiscal year. To maintain current services within the General Fund, the proposed budget increases approximately 2% excluding contingency. The primary drivers are increases in salaries due to cost of living adjustments, retirement costs, health benefit costs, and a few strategic new positions.

Moderate increases in Materials and Services due to required increases on existing contracts; and moderate increase in Interfund Expenditures due to increased interdepartmental service activities also contributed to the overall expenditure increase, along with an increase in debt service payments and transfers out. These increases are partially offset by reduced amounts in Operating Transfers Out and Capital Outlay.

General Fund's Fund Balance Target

The General Fund's fund balance and reserve remain as essential elements of the County's financial management strategy. The County's fund balances and reserve policy requires General Fund to maintain a fund balance that is 15% of General Fund's net revenue at a minimum and a goal of 20% of net revenue. General Fund's projected ending fund balance on June 30, 2022, is projected to be at \$37 million and 15.2% of net revenues.

Compensation Adjustment for Non-represented Employees

The proposed budget includes a 1.8% cost-of-living adjustment (consumer price index-West Coast (CPI-W), annual average) for all employees except the Board of County Commissioners and County Auditor whose salaries are set according to the voter-approved County Charter. Employees working under a collective bargaining agreement will be subject to the adjustments negotiated as part of their respective agreements.

Public Employee Retirement System (PERS)

The County's blended PERS employer rate is 22.73% for fiscal year 2021-22 and fiscal year 2022-23.

Public Safety Local Option Levy

Since the first voter-approved Public Safety Local Option Levy in FY2001-02, the levy has made a critical contribution to the restoration of Washington County's criminal justice system services. Now in the year of 2020, the levy continues to provide vital criminal justice system capacity to maintain safety within the Washington County community. In May 2020, the voters approved a five-year replacement of the levy with a new rate of \$0.47 per \$1,000 of assessed value. Fiscal year 2021-22 budget reflects the first year of the replaced levy which ends June 2026.

Local Option Library Levy

Washington County Cooperative Library Services (WCCLS) is a partnership between the County, nine cities and three nonprofit organizations. Funding for public library operations comes primarily from Washington County through a Local Option Library Levy and is supplemented by local resources. Since 1976, this partnership has been very successful serving library patrons countywide, particularly this past year through the pandemic when digital collection use increased by over 40%. The majority of public library operating funds come from the Washington County general fund, but a significant percentage (40%) comes from a five-year local option levy approved for renewal by the voters in May of 2020 at a rate of \$0.22 per \$1,000 of assessed value. Fiscal year 2021-22 budget reflects the first year of the renewed levy which ends June 2026.

Trends and Initiatives

OPERATING BUDGET

General Government

General Government includes expenses associated with governance and support functions. The proposed budget for General Government decreases 72,270,722 (34%). The General Fund subsidy increases 5,108,856 (8%). The number of full-time equivalent (FTE) positions increase 28.00 (6%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

County Administrative Office (100-1510)

The proposed budget includes costs for a new 1.00 FTE Management Analyst II position added mid-year in fiscal year 2020-21 to address the evolving support needs of the County Administrative Office in public records requests. Materials and Services increase to support County redistricting (\$75,000) and Workforce Pipeline (\$500,000).

Elections (100-3010)

The proposed budget includes funding for redistricting of election boundary lines. It also includes support for the addition of BallotTrax software that can send notifications to voters regarding the location and status of their ballot.

Assessment & Taxation (100-3020)

Assessment & Taxation (A&T) is undergoing a transition in departmental leadership. The proposed budget includes support for a ten-month limited duration Assistant Director position to assist with succession planning and a new 1.00 FTE for an Orion System Specialist to bridge the critical technical gap between ITS and A&T for the new Orion tax software system.

Equity, Inclusion and Community Engagement (100-3110)

The Office of Equity, Inclusion and Community Engagement (OEICE) began in fiscal year 2020-21 and incorporated the existing Community Engagement and CPO programs. OEICE was initially budgeted and developed in response to the County's Equity Resolution adopted in February 2020 with the addition of 5.00 FTE, including the Chief Equity and Inclusion Officer. This year's proposed budget increases \$460,000 and includes full-year costs for several positions budgeted for six months in the previous year and for several position reclassifications to better meet the needs of the organization.

Procurement (100-3530)

Washington County continues to be an active participant with regional partners in the area of air quality; and the Finance Procurement Division represents the County on the regional Clean Air Consortium. The Consortium (which includes multiple partnering jurisdictions) is working to reduce diesel matter particulate levels in the Portland metro area which are currently over State benchmarks; and developing phased-in standards for lower emissions at publicly funded construction projects.

COVID-19 Response and Recovery (155-1645)

Response to the pandemic continues to be the primary focus of a large number of staff. Revenue to cover these response/recovery efforts continues to fluctuate with pending legislation at the Federal level. The revenue anticipated in this budget is based on anticipated FEMA support, Emergency Rental Assistance (ERA) funds and anticipation of new Federal funding such as American Rescue Plan Act (ARPA) funds. Expenditures to staff public health response, provide isolation and quarantine support, provide outreach and engagement, and administrative support continue into FY 2021-22. Personnel Services increase with the addition of 28.00 FTE limited duration staff who are actively working on COVID-19 response. These positions were initially added throughout FY 2020-21 with authority provided by the emergency declaration. A homeless encampment solution (\$1.7 million) is included in this budget to increase COVID-19 related services for homeless residents.

Trends and Initiatives

Public Safety & Justice

The proposed budget for Public Safety & Justice increases 1,218,061 (1%). General Fund expenditures increase 1,357,529 (1%) and special fund expenditures decrease 139,468 (less than 1%). The General Fund subsidy increases 2,003,307 (2%). The number of full-time equivalent (FTE) positions increase 5.60 (1%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Sheriff's Office Administration (100-4010) (182-4010) (234-4010)

Sheriff's Office employees continued to serve the public through the pandemic in fiscal year 2020-21. New ways of communicating and training evolved to enable continuous operations. While many businesses and public services were severely impacted, the Sheriff's law enforcement patrols continued to support public safety 24/7. In addition, close coordination with the Circuit Court, District Attorney's Office, Defense Bar and the County Administrative Office enabled the Sheriff's Office to manage a reduced adult-in-custody population to mitigate potential impacts of COVID-19 exposures in the jail. This budget is submitted in the wake of an extremely challenging period. The effects of the pandemic will certainly have budget implications into 2022 and beyond. Despite the challenges, the Sheriff's Office focused on some key areas as outlined below and will continue that work into this next budget year.

In 2020, the Sheriff's Office established a Latino Advisory Commission to help initiate a long-term engagement program with Washington County's Latino community and other communities of color with goals to address relevant public safety issues, deepen relationships, foster partnerships, and incorporate the Commission's feedback into operations.

The Sheriff's Office is committed to Equity, Diversity and Inclusion (EDI) initiatives in recruiting, education and training. To help move EDI efforts forward, the Sheriff has organized an EDI Team that is linked to County initiatives. EDI training is on-going and will be incorporated into Academy training and other training initiatives. Other outreach efforts are fully supported and encouraged. One example of these efforts is the work with Word is Bond, an organization dedicated to rewriting the narrative between black youth and law enforcement.

In light of the events happening nationally and locally, in the Fall of 2020 the Sheriff's Office initiated a review of its use of force policy, training and protocols through a professional services contract with Polis Solutions. The review involved extensive interviews, reviews of use of force incidents, protocols and training and is likely to wrap up in May of 2021. It is anticipated that recommendations from the review could lead to organizational adjustments on how the Sheriff's Office organizes, trains, evaluates and communicates self-defense training, as well as the internal evaluation of use of force incidents.

The Sheriff's Office recruiting team has a number of marketing campaigns and initiatives planned. Digital marketing has become even more important throughout the pandemic. Digital marketing bursts will align with the start of each hiring cycle. In addition, the marketing team is developing a referral program that will allow current staff to benefit from the successful recruitment of high-quality candidates. A key component to the recruitment efforts is outreach to communities in Washington County. The team will be working with the County's Office of Equity, Inclusion and Community Engagement to improve Equity, Diversity, and Inclusion efforts in recruiting and hiring.

The Sheriff's Office has worked with County Risk Management on initiating programs to help employees return to work as expeditiously as possible after an injury. One program is called Rebound which provides dedicated support to help injured employees develop a care plan and receive care faster to reduce time away from work. Similar programs have proved successful in other industries. Other programs such as Stride Strong which provides support for injury prevention and wellness are also being considered.

The Community Academy is a long-standing program. In March of 2021, the Sheriff's Office hosted its first ever virtual Community Public Safety Academy. The Washington County Sheriff Office (WCSO) Community Academy provides a unique opportunity to share information with the community about law enforcement and how the Sheriff's staff works to keep neighborhoods safe. The academy was presented in five sessions and allowed for interaction with participants covering a variety of teams and topics such as the K-9 Unit, Mental Health Response Team, Violent Crimes Unit, Crisis Negotiation Unit and more. Students were provided exclusive tours of the jail, WCSO Headquarters, and our Public Safety Training Center. This program helps enhance community understanding and enhances transparency. In this budget year, the program will be continued on a periodic basis.

Law Enforcement (100-4020) (182-4020) (234-4020)

In December of 2020 the Washington County Board of Commissioners approved funding for full deployment of body worn cameras after much deliberation and consideration of feedback from community listening sessions. In accordance with Sheriff's Office policy 806-R05, Body Worn Cameras; the objectives of the program include enhancing public trust, promoting officer safety, preserving visual and audio information for accuracy in reporting, and providing an impartial measurement for self-critique and field evaluation in officer training. The roll out was initiated in January 2021 with uniform modifications, equipment deployment and training. The full deployment is anticipated to be completed, or near completion, by the beginning of fiscal year 2021-22.

Trends and Initiatives

The calls involving mental health crises have been on the rise and demonstrate a community need for response from specialized teams. In partnership with Washington County Health and Human Services, the Sheriff's Office resources a Mental Health Response Team (MHRT) which includes a deputy and a masters level clinician paired together in a patrol vehicle. The combination of a rapid response from a skilled deputy and immediate intervention with an experienced clinical offers optimum care to those in need. This team provides an opportunity for problem-solving on scene and minimizes risk of a situation escalating. The team also provides follow-up with individuals to ensure they are getting connected to the services and support they need. In this budget, the Sheriff Office is partnering with Health & Human Services to resource a deputy and a clinician to support TriMet's MHRT efforts. TriMet has planned for a multi-year agreement to fund this team.

Forensics (100.402040) (234.402040)

The Forensics Science Unit (FSU) will be applying for the 2021 Coverdell Forensic Science Improvement Grant for expansion of the forensics laboratory. The lab expansion will be set up to accommodate a digital photography examination room and permit FSU to expand services by allowing more space to properly examine and document clothing and large items in a low contamination environment. If awarded, the expansion will occur in fiscal year 2022-23.

Evidence (100.402045) (234.402045)

Evidence will play a key role in the Sheriff's Office full deployment of body worn cameras to include the management of data, video evidence, storage, and retrieval.

Jail (100-4030) (234-4030)

In fiscal year 2020-21 the jail staff performed exceptionally well in mitigating COVID-19 impacts through population management and implementation of special procedures throughout the jail. The jail staff adapted to the changing environment, implemented policies and procedures to minimize risks of infection to both adults in custody and jail staff. In-person visitation with friends and family was curtailed placing an emphasis on technology to allow visitation in a social distancing environment.

The Public Safety Local Option Levy, approved by the voters in May of 2020, supports the addition of two Jail deputies in this budget request.

District Attorney (100-4510)

The mission of the Washington County District Attorney's (DA's) Office is seeking justice and protecting our community. As the county continues to grow, the evolving and increasing needs of our community place a greater demand on the infrastructure of the criminal justice system, including the DA's Office. While the criminal justice system has continued to function as an essential service throughout the pandemic, it is under great strain. This budget allows the DA's Office to continue to meet its mission.

In a typical year, the DA's Office reviews and processes nearly 12,000 cases, serves more than 12,500 crime victims, obtains court orders for more than \$5 million in victim restitution, and collects over \$35 million in child support obligations. While the pandemic has made the past year anything but typical and has depressed overall caseloads, we anticipate a return to the consistent trend of steadily increasing numbers. Additionally, a backlog of criminal cases delayed due to pandemic restrictions is projected to progress through the system in the coming months.

This budget reflects creative use of alternate revenue sources and collaborative partnerships that maximize efficiency while meeting the needs of our community. For example, we have been awarded a competitive federal grant that allows us to implement a cold case unit in partnership with the Sheriff's Office.

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

Digital evidence continues to be an important focus as an increasing number of cases involve phones, cloud storage or other digital materials. Use of this evidence in a criminal case can place a significant strain on resources. For example, the Sheriff's Office intends to implement body worn cameras for all patrol deputies, which is anticipated to double the number of body worn cameras throughout the county. As this occurs, additional resources are necessary within the DA's Office to process this important evidence.

Prioritizing equity is essential to the DA's Office mission of seeking justice and protecting our community. While crime impacts all members of the community, it often has a disproportionate impact on those who are financially vulnerable or who identify as members of historically marginalized groups.

Trends and Initiatives

The DA's Office engages in a variety of internal and external efforts designed to promote equity. Some examples of these efforts include: an internal DA's Office Equity, Diversity and Inclusion (EDI) committee, leadership in the Building Bridges of Understanding community event series, emphasizing EDI principles in recruitment and retention efforts; leading a collaborative statewide initiative to establish the first annual Oregon Diversity Legal Professional Job Fair, engaging in continuing legal and ethics education and routine bias training, establishment of a conviction integrity committee, legislative outreach to promote responsible criminal justice policy, tracking and prosecution of hate/bias crimes, community outreach in multiple languages, a trauma-informed victim assistance program, providing support for U-Visa applications, and spearheading new specialty programs and treatment courts.

While the breadth and scope of the work of the Washington County DA's Office is difficult to capture in a single document, this summary provides a high-level overview of our commitment to our mission of serving the Washington County community.

Juvenile (100-5010)

The Juvenile Department is adhering to the 2% reduction in the General Fund by re-negotiating the contract with Multnomah County Donald E. Long detention facility and reducing detention beds from 17 to 14. This reduction was communicated to the District Attorney's Office, the Judiciary, and the County Administrative Office.

The Juvenile Department continuously addresses Equity, Diversity and Inclusion by contracting with bilingual, bicultural contractors. An example of this is the contract with Latino Network to enhance culturally specific Family Navigator services to youth referred from the Juvenile Department. This contract was increased from \$75,000 to \$212,726 for this purpose due in part to the reduction of the contract for detention beds.

Law Library (176-8510)

Oregon Revised Statute 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 Law Library receives an annual appropriation from the Oregon Judicial Department set by the State of Oregon Legislature. Since the state budget is in process, it is unknown what the Law Library appropriation will be. The amount appropriated in fiscal year 2019-20, prior to COVID-19 budget cuts, is used as the starting point.

The Washington County Law Library continues to draw increasingly from reserves to maintain service levels in the face of flat or decreasing state revenues and inflationary increases to print and online resources, personnel costs and other overhead; the state appropriation for Washington County has dropped 35% since FY 2010-11.

Community Corrections (188-5510)

State budgets will not be finalized until May or June; therefore, budget preparation reflects the Governor's proposed budget. Notwithstanding any potential increases for the next biennium, this leaves Community Corrections with a gap in funding and forces significant reductions to the budget that impact service delivery. A small increase in the general fund transfer will allow Community Corrections to maintain the current level of supervision for the misdemeanor population.

The key issue facing Community Corrections is obtaining and stabilizing long term funding. Currently state funding is not utilizing the cost study data to adequately fund the felony caseloads being supervised by Washington County Community Corrections. The county general fund faces a challenge in determining the appropriate level of funding to apply for misdemeanor services, supervision, and sanctions which are not funded by the state. For consistency purposes, the county has historically chosen to apply the same funding methodology applied for state funded felony cases adopted by the legislature. However, this formula under funds misdemeanor services, supervision, and sanctions due to the fact the state has failed to keep pace with inflation and the current cost of services. The state has not enacted the full recommendations and findings from the statutorily required Actual Cost and Time Study (ACS) establishing daily rates for services since 2006.

If the county were to adopt the findings from the 2018 actual cost study for misdemeanor services, supervision, and sanctions there would be an increased demand on the general fund. Further, this would create a funding and service differential between the felony and misdemeanor classifications within the county.

It is worth noting, due to the COVID-19 pandemic, the criminal justice system is currently facing a backlog of over 2000 criminal filings. The rate in which the local courts resolve these cases will impact the funded workload. Current funding from the state is based upon the existing caseload under supervision and will not be adjusted until the next biennium. The rate in which the courts resolve these cases will determine the unfunded workload and financial impact. If these cases are resolved at an accelerated rate, Community Corrections will receive an increased workload without financial compensation until the next biennium population forecast.

Trends and Initiatives

Land Use & Transportation

The proposed budget for Land Use & Transportation decrease 13,066,337 (10%). General Fund expenditures increases 757,837 (17%) and special fund expenditures decrease 13,824,174 (11%). The General Fund subsidy increases 3,918 (less than 1%). The number of full-time equivalent (FTE) positions decrease 6.98 (2%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Road Fund Administration (168-6045)

The proposed budget assumes more revenues than those received in fiscal year 2019-20 from the State Highway Revenue Apportionment, but overall looks like a reduction when comparing modified budget for FY 2020-21 to the FY 2021-22 budget request. The current FY 2020-21 budget included revenue estimates that assumed fee increases which were implemented on January 1, 2020. This included a two-cent fuels tax increase, an increase in the weight-mile tax, and increases in DMV title and registration fees. In addition, tiered registration and title fees were implemented for passenger vehicles, where more fuel-efficient vehicles pay higher fees. However, with the impact of COVID-19, the anticipated revenue growth from these changes has not been fully realized.

Revenues decreased in FY 2020-21 as the lasting impacts of the COVID-19 pandemic influenced the State Highway Revenue Apportionment, Vehicle Registration Fees, and the countywide one-cent gas tax. This trend is expected to continue and is reflected in the FY 2021-22 budget. Transfers to fund various transportation infrastructure capital projects are significantly reduced due to anticipated decreased revenues from the State Highway Revenue Apportionment. With careful planning, the department will continue to manage this revenue reduction through vacancy management and some delays in road maintenance and improvement activities.

The Road Fund's return to pre-COVID-19 levels, is very much tied to the vaccine and its widespread availability which matches the assumptions used by the State's forecast, which essentially notes that once the vaccine has permeated into the population, economic recovery will accelerate. For transportation that means children's return to school in person and workers' return to the office which lead to an increase in fuel consumption. Additionally, lifting current appointment only restrictions in DMV field offices will allow the DMV to serve more customers than are served today.

Despite revenue having decreased, there is optimism that the Road Fund will stabilize as the State forecasts revenues to rebound in late in 2021 and into 2022 as the economy recovers from the COVID-19 crisis and the last DMV fee increases from HB 2017 are implemented. Weight-mile tax increases are scheduled for January 2022, and January 2024, which will help to boost overall revenues through 2025.

Current Planning (172-6020)

This unit operates as an enterprise fund supported almost exclusively by fees from service users. As a result, management of staffing levels and fees is critical in response to new development activity trends. This section currently operates with the fewest number of full-time equivalents (FTE) it has had for the last 25 years or more. Fee revenue has not supported this critical county service level activity since fiscal year 2018-19 and is expected to continue this trend as the availability of developable land within unincorporated urban Washington County decreases. The trend is moving more toward infill and smaller partitions. Significant fee increases or other funding sources are essential to sustain operations. The FY 2021-22 budget does not propose or include fee increases. The budget assumes aggressive management of expenditures such as employee transfers to other County units, voluntary and potential mandatory staff furloughs, while being mindful of service level impacts and staff well-being to manage larger workloads, continued spend-down of fund balance, and identifying external funding support. This fund will continue to see the contingency decrease.

This year's budget includes funding to conduct a sustainability-focused assessment of Current Planning services and potential long-term funding options to create a more sustainable funding model for this critical County service.

Building Services (174-6020)

This unit operates as an enterprise fund supported entirely by fees from service users. Staffing levels decrease as commercial projects have slowed down to more typical levels and overall development activity declines. Staff and fee management are critical to mitigate declining resources for this enterprise fund. This fiscal year 2021-22 budget does not propose raising fees but does propose drawing down the fund balance by almost \$2 million and aggressively managing staffing levels. This unit has accepted three employees' requests for Voluntary Separation Packages which contributes to an 8% (4.76 FTE) percent reduction in staffing included in the FY 2021-22 budget, while holding another 4.17 positions vacant. Several other employees have opted in for voluntary furlough days as part of the initial plan to reduce expenditures.

Trends and Initiatives

Fee revenue has not supported the fund activity since FY 2018-19 and is expected to continue this trend as creation of new single-family home subdivisions and commercial development decrease.

Housing, Health & Human Services

The proposed budget for Housing, Health & Human Services decreases 12,266,161 (5%). General Fund expenditures increase 387,574 (1%) and special fund expenditures decrease 12,653,735 (5%). The General Fund subsidy increases 285,818 (3%). The number of full-time equivalent (FTE) positions increase 2.00 (less than 1%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Community Development Block Grant (164-9010)

The Office of Community Development's mission is to support, directly and indirectly, people in vulnerable or marginalized communities and those with low incomes through services, facilities, affordable housing, and neighborhood revitalization projects. In addition to its primary community development activities, the Office of Community Development will continue to be focused on managing federal COVID-19 aid from HUD. This year's budget includes \$87,500 in General Fund support for fair housing and enhance economic opportunity for very low-income individuals. Staff continues to support the development of affordable housing through the Metro Affordable Housing Bond Program.

HOME (220-9020)

Office of Community Development manages the HOME program on behalf of the County and its eleven city HOME consortium members. HOME funds are used throughout the County to finance the development of affordable housing including rental housing new construction, acquisition and/or rehabilitation or homeownership. In fiscal year 2021-22 two large developments will be funded which will increase the number of permanent affordable housing units by 173 of which 57 will be for senior housing.

Public Health (100-7030)

State funding levels are below that needed to maintain service levels in some areas. Washington County continues to work with the Oregon State legislature to provide more funding for public health, particularly in the areas of leadership, equity, communicable disease, environmental health, and emergency preparedness.

HHS Administration (100-7040)

A significant change this fiscal year is in lease space. In fiscal year 2021-22, Facilities will handle all lease and utilities costs and charge them through the cost plan. As a result, all direct charges for lease and utilities have been removed from program budgets including Public Health, Animal Services, Disability, Aging & Veteran Services, Behavioral Health and Developmental Disabilities.

Developmental Disabilities (191-7065)

The Developmental Disability Services program has grown dramatically over the past few years due to changes in eligibility requirements by the Oregon State Legislature which significantly increased the number of individuals eligible to be served. Due to these changes, beginning fiscal year 2020-21, a new Division of Developmental Disabilities Services was created and separated from the Division of Behavioral Health. Alongside several years of dramatic growth due to client eligibility expansion, state funding levels are below that needed to effectively serve residents. Carryforward funds will allow the County to maintain state-mandated services in the short-term. However, current spending and staffing levels are unsustainable. Funding decisions at the state level will be key to continued financial stability for these services. If funding remains flat, the program will be forced to reduce staff in subsequent fiscal years.

Behavioral Health (192-7060)

This organization unit houses several Behavioral Health Division programs including mental health and addictions. Behavioral Health continues to make significant investments in crisis services. The division is also investing in developing new supports for unhoused individuals with mental health and addictions disorders, utilizing unrestricted carryforward revenue. Behavioral Health is exploring the possibility of a new treatment and triage center for those with substance use conditions.

Trends and Initiatives

Health Share of Oregon (195-7085)

On December 31, 2019, the contract for Washington County to provide administrative management of the behavioral health benefit for Health Share Oregon (HSO) was ended and this function transitioned to another organization. In early 2020, Washington County entered into an agreement with the new administrative manager of the behavioral health benefit. This new agreement transferred certain assets and liabilities to the new organization, CareOregon. As a result, Fund 195 HSO dollars are no longer needed to manage the mental health benefits for Oregon Health Plan county members. This results in the funds being available to invest in new behavioral health programs and infrastructure that aligns with the original intent of these funds.

Mental Health Crisis Services (199-7089)

Revenue from multiple funding sources is stable at this time although changes in state funding could change that picture. This will be monitored closely by the Behavioral Health Division.

Coordinated Care Organization (203-7087)

Washington County bears no financial risk for clinical treatment service costs under the new agreements with Health Share, CareOregon, and Trillium. Changes in the economy and to coordinated care organization agreements by the State of Oregon may impact funding levels provided for staffing and service contracts. This will be monitored closely by the Behavioral Health Division.

Air Quality (244-9030)

General Fund support for the Wood Stove Exchange program ended in fiscal year 2020-21 with no new Gain Share funds reflected in the FY 2021-22 budget. The County continues to seek support for project costs associated with wood stove exchanges. Program goals are scheduled to be reassessed during FY 2021-22.

Housing Production Opportunity Fund (245-9040)

The Housing Production Opportunity Fund (HPOF) was formally approved by the Board on February 2, 2021. Three affordable housing programs are eligible for funding through HPOF: Rental Housing, Homeownership and Special Needs projects. Fiscal year 2021-22 will see this program fully operationalized and its continued support for other affordable housing programs. The FY 2021-22 budget also reflects a new fund to track this \$20 million strategic investment.

Culture, Education & Recreation

The proposed budget for Culture, Education & Recreation decreases 415,971 (1%). General Fund expenditures decrease 97,773 (4%) and special fund expenditures decrease 318,198 (1%). The General Fund subsidy decreases 143,462 (13%). The number of full-time equivalent (FTE) positions increase 4.50 (7%). Refer to the Summary Schedule tab for distribution of FTE by organization unit.

Parks (100-3560)

The new paddle-craft rental business is expected to bring additional recreation options to the community and increase revenues by \$34,000. Revenue generated by the new service is expected to fully offset its expenses. Parking revenue is expected to increase due to a growing number of visitors at Scoggins Valley Park.

Metzger Park (162-3560)

For the Metzger Park Local Improvement District, fiscal year 2020-21 brought multiple capital improvements to the beloved neighborhood park. A long-awaited sports court project was completed, and the Patricia D. Whiting hall received a new HVAC system and roof. Fiscal year 2021-22 will feature a different focus and will center around planning efforts for future improvements to Metzger Park. As such, expenses decrease, and Park staff will work with the Metzger Park Local Improvement District Advisory Board to develop a prioritized list of future capital projects.

Trends and Initiatives

Cooperative Library Services (184-9710)

Washington County Cooperative Library Services (WCCLS) operated on fixed-rate 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. WCCLS now receives approximately 60% of its funding as a transfer from the County's General Fund. In May 2020 voters approved a levy of \$0.22 per \$1,000 of assessed value for five years or through FY 2025-26. The levy provides approximately 40% of WCCLS' funding and provides funding for digital collections, online services, efficiencies in materials handling, support for student success and enhanced library services in communities throughout the County.

County Fair Complex (200-9810)

Due to the COVID-19 pandemic, the Fairgrounds has been closed to public events March 2020 through mid-April 2021. Event revenue generation (including revenue usually generated from the 2021 County Fair) and Transient Lodging Tax (TLT) collection are anticipated to be limited through fiscal year 2021-22 as we continue to respond and then recover from the impacts of the pandemic. Personnel Services costs decrease as vacant positions remain unfilled and some existing staff remain deployed to other county departments until at least mid-year. Two new FTE, shared with the Event Center, are added as a more cost-effective way to provide event set-up, tear-down and janitorial services previously provided under contract. Contingency in this fund is projected to drop 32% to \$660,000, which is within the fund's target Contingency of \$500,000 - \$1 million.

Transient Lodging Tax (240-1655)

COVID-19 continues to impact the tourism industry. As more people get vaccinated and people begin travelling again, revenue could increase more quickly than this budget anticipates. The fund will be monitored to reflect current trends as the County opens up and a supplemental budget may be considered if revenues exceed expectations.

Event Center Operations (435-9840)

The Wingspan Event and Conference Center, a new enterprise business for Washington County, originally planned to open July 2020. Due to the COVID-19 pandemic, Event Center construction completion was delayed three months and opening for public events was delayed ten months. The Event Center will have a limited opening, within Oregon Health Authority (OHA) COVID-19 restrictions, in late April 2021. Events and event revenue generation is anticipated to be limited through fiscal year 2021-22 as COVID-19 impacts continue. The transfer of Gain Share dollars set aside for the Event Center in FY 2020-21 causes Contingency in this fund to increase to \$1.5 million and provides important support for the Event Center as we transition from current COVID-19 business impacts to post-COVID-19 recovery.

Non-departmental

The proposed budget for Non-departmental decreases 7,620,434 (59%). Non-departmental budgets do not include any FTE.

Non-departmental (100-1620)

The proposed budget decreases \$250,000 in this organization unit because of a one-time cost in fiscal year 2020-21 that is not needed in this fiscal year budget. The FY 2020-21 budget was modified to add the remainder of funds needed for the Business Assistance Grants that the County committed in FY 2019-20 but were not completed prior to June 30, 2020. This was a one-time expenditure related to early COVID-19 response.

Community Network (100-1696)

This budget accounts for almost \$750,000 in funding that the County contributes as it partners with various community-based organizations to address community needs. The proposed budget increases slightly (\$2,000) to accommodate a minimum wage increase for the SummerWorks Youth program with Worksystems Inc.

Trends and Initiatives

CAPITAL BUDGET

General Capital Projects

The proposed budget for General Capital Projects decreases 13,974,559 (22%).

Emergency Communications System (359-3580)

Fiscal year 2021-22 is the sixth year following the issuance of \$77 million voter-approved general obligation bonds to fund updates to the County's emergency communications system, which includes improvements to the infrastructure (towers, microwave paths, digital radios) as well as the construction of the Washington County Consolidated Communications Agency (WCCCA) 9-1-1 Center's new facility located in Hillsboro. These improvements will provide the necessary resiliency and redundancy for an emergency communication system to effectively service the growing community. As construction related to the emergency communication system improvements progresses, utilization of supplemental funding sources will be necessary as the projects move toward substantial completion during FY 2021-22.

Event Center (380-9820)

The Wingspan Event and Conference Center capital project nears completion and will move forward with closeout procedures during this budget cycle. Because the Event Center was the only project in this fund, the budget for fiscal year 2021-22 focuses on appropriating the anticipated remaining fund balance to accommodate fund closeout. The fund closeout process will be initiated with Finance upon project finalization.

Transportation Capital Projects

The proposed budget for Transportation Capital Projects decreases 39,089,522 (16%).

North Bethany SDC (376-6065)

This fund was established in fiscal year 2011-12 as a supplemental system development charge (SDC) on development in North Bethany. Resources are used to help fund needed transportation projects in the community. A \$993,000 transfer to the North Bethany County Service District for Roads for the construction of Project #100365 - Springville Road (Kaiser to Joss) and design of Project #100461 - Springville Road (Joss to PCC entrance) is budgeted in FY 2021-22.

Bonny Slope West SDC (378-6065)

This fund accounts for supplemental system development charges (SDC's) collected in the Bonny Slope area to help fund needed transportation capacity improvements as development occurs.

NON-OPERATING BUDGET

Debt Service

The proposed budget for Debt Service increases 6,020,786 (16%).

General Obligation Bonds (304-3585)

In May 2016, County voters approved a bond for the replacement and upgrade to the Emergency Communication System (9-1-1). The annual debt payment of approximately \$4.9 million is allocated and collected through property tax statements.

Series 2016B FF&C (305-3585)

In December 2016 the County issued \$121 million in Full Faith and Credit Obligations. Proceeds from the borrowing are used to fund three project areas – general facilities projects, construction of the Wingspan Event and Conference Center, and road projects associated with the Major Street Transportation Improvement Program (MSTIP). Revenues to this fund are to pay the annual debt service and come from General Fund, Gain Share Fund, transient lodging tax revenue, and a portion of the General Fund property taxes allocated to MSTIP.

Trends and Initiatives

Risk Management / Insurance

The proposed budget for Debt Service increases 6,292,560 (11%).

Medical Insurance (510-3570)

The beginning fund balance in this proposed budget increases to \$4.7 million because of lower-than-expected premium adjustments for the second half of fiscal year 2020-21. This creates the opportunity to meet the fund balance target (which is \$3.5 - \$7 million or 1-2 months of operating expenditures) to allow for future unanticipated premium changes higher than projected.

Miscellaneous

The proposed budget for Miscellaneous increases 7,955,575 (4%).

General Fund Transfers (100-1670)

Revenues increase due primarily to tax revenues (\$8 million); Charges for Services (\$180,075); and operating transfers (\$3 million). These increases are offset by a reduction in Fines & Forfeitures (\$28,000); Intergovernmental Revenues (\$467,002), Licenses and Permits (\$355,400) and Miscellaneous Revenue (\$712,710). Expenditures increase due to the addition of a transfer to the Housing Production Opportunity Fund (\$4 million) and an increased transfer to the Washington County Cooperative Library (\$890,140).

Strategic Investment Program (204-1640)

The proposed budget predicts that revenue from program participants (Genentech and Intel) will increase \$6 million to a total of almost \$40 million. \$43 million from this fund will be transferred to the General Fund in support of County operations. The remaining \$11 is held in contingency and is considered part of the General Fund balance for fund balance target calculation.

SPECIAL DISTRICTS

North Bethany County Service District for Roads (North Bethany CSDR) (215-6085)

The North Bethany County Service District for Roads was established as part of a larger funding strategy to provide needed transportation improvements in the District as development occurs. Property tax revenues levied by the District are expected to increase as development activity continues in the North Bethany community. A \$2.6 million transfer from the Transportation Development Tax Fund and North Bethany Systems Development Fund is budgeted for construction of projects within the district. All available resources are fully appropriated to maintain flexibility to address current and future transportation projects.



FISCAL YEAR
2021-22



TOTAL BUDGET

TOTAL BUDGET

OVERVIEW

Description	Adopted	Modified	Proposed	Change		% of
	2020-21	2020-21	2021-22	\$	%	Total
General Government	\$ 187,275,881	210,152,586	137,881,864	(72,270,722)	-34%	10%
Public Safety & Justice	216,646,132	216,796,768	218,014,829	1,218,061	1%	16%
Land Use & Transportation	130,734,449	130,734,449	117,668,112	(13,066,337)	-10%	8%
Housing, Health & Human Services	251,305,263	262,973,459	250,707,298	(12,266,161)	-5%	18%
Culture, Education & Recreation	64,813,085	64,919,585	64,503,614	(415,971)	-1%	5%
Non-departmental	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%	0%
subtotal	853,982,590	898,559,115	794,137,551	(104,421,564)	-12%	57%
Capital	308,810,470	311,701,171	258,637,090	(53,064,081)	-17%	18%
Non-operating	320,058,753	328,117,647	347,969,996	19,852,349	6%	25%
Totals	1,482,851,813	1,538,377,933	1,400,744,637	(137,633,296)	-9%	100%
General Fund	320,591,437	334,084,319	333,665,593	(418,726)	0%	24%
Special Funds	1,162,260,376	1,204,293,614	1,067,079,044	(137,214,570)	-11%	76%
Totals	\$ 1,482,851,813	1,538,377,933	1,400,744,637	(137,633,296)	-9%	100%
General Fund	1,154.69	1,158.69	1,158.58	(0.11)	0%	50%
Special Funds	1,097.89	1,113.89	1,147.12	33.23	3%	50%
FTE's	2,252.58	2,272.58	2,305.70	33.12	1%	100%

TOTAL BUDGET

OVERVIEW

Description	Adopted	Modified	Proposed	Change		% of
	2020-21	2020-21	2021-22	\$	%	Total
General Government	\$ 14,250,164	56,881,787	64,064,381	7,182,594	13%	6%
Public Safety & Justice	106,383,445	106,534,081	109,141,637	2,607,556	2%	11%
Land Use & Transportation	81,733,481	81,733,481	80,220,149	(1,513,332)	-2%	8%
Housing, Health & Human Services	203,544,809	218,995,943	201,041,996	(17,953,947)	-8%	20%
Culture, Education & Recreation	49,685,185	49,685,185	46,097,176	(3,588,009)	-7%	5%
Capital	118,683,698	121,343,698	85,733,150	(35,610,548)	-29%	8%
Non-operating	408,674,879	409,174,879	434,742,712	25,567,833	6%	43%
Total Revenues	982,955,661	1,044,349,054	1,021,041,201	(23,307,853)	-2%	100%
General Government	187,275,881	210,152,586	137,881,864	(72,270,722)	-34%	10%
Public Safety & Justice	216,646,132	216,796,768	218,014,829	1,218,061	1%	16%
Land Use & Transportation	130,734,449	130,734,449	117,668,112	(13,066,337)	-10%	8%
Housing, Health & Human Services	251,305,263	262,973,459	250,707,298	(12,266,161)	-5%	18%
Culture, Education & Recreation	64,813,085	64,919,585	64,503,614	(415,971)	-1%	5%
Non-departmental	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%	0%
Capital	308,810,470	311,701,171	258,637,090	(53,064,081)	-17%	18%
Non-operating	320,058,753	328,117,647	347,969,996	19,852,349	6%	25%
Total Expenditures	1,482,851,813	1,538,377,933	1,400,744,637	(137,633,296)	-9%	100%
Revenues under Expenditures	(499,896,152)	(494,028,879)	(379,703,436)	114,325,443	-23%	
Beginning Fund Balances	499,896,152	494,028,879	379,703,436	(114,325,443)	-23%	
Ending Fund Balances \$	-	-	-	-		

TOTAL BUDGET

OVERVIEW

Category Description	Adopted	Modified	Proposed	Change		% of
	2020-21	2020-21	2021-22	\$	%	Total
Taxes	\$ 221,694,411	221,694,411	230,192,327	8,497,916	4%	23%
Licenses & Permits	13,653,241	13,653,241	13,235,533	(417,708)	-3%	1%
Intergovernmental	278,554,997	332,289,496	305,487,105	(26,802,391)	-8%	30%
Charges for Services	144,032,866	144,132,866	151,995,032	7,862,166	5%	15%
Fines & Forfeitures	2,899,997	2,899,997	2,273,400	(626,597)	-22%	0%
Interdepartmental	56,726,015	56,726,015	58,062,692	1,336,677	2%	6%
Miscellaneous	57,954,325	57,954,325	55,107,194	(2,847,131)	-5%	5%
Operating Transfers In	207,439,809	214,998,703	204,687,918	(10,310,785)	-5%	20%
Total Revenues	982,955,661	1,044,349,054	1,021,041,201	(23,307,853)	-2%	100%
Personnel Services	305,025,088	305,775,261	329,203,690	23,428,429	8%	24%
Materials & Services	428,446,494	434,322,198	464,543,263	30,221,065	7%	33%
Other	171,171,955	198,631,183	114,136,210	(84,494,973)	-43%	8%
Interdepartmental	117,362,021	118,190,136	55,661,245	(62,528,891)	-53%	4%
Operating Transfers Out	216,110,435	224,069,329	208,144,416	(15,924,913)	-7%	15%
Capital Outlay	113,416,007	116,537,692	48,106,526	(68,431,166)	-59%	3%
subtotal	1,351,532,000	1,397,525,799	1,219,795,350	(177,730,449)	-13%	87%
Contingency	131,319,813	140,852,134	180,949,287	40,097,153	28%	13%
Total Expenditures	1,482,851,813	1,538,377,933	1,400,744,637	(137,633,296)	-9%	100%
Revenues under Expenditures	(499,896,152)	(494,028,879)	(379,703,436)	114,325,443	-23%	
Beginning Fund Balances	499,896,152	494,028,879	379,703,436	(114,325,443)	-23%	
Ending Fund Balances \$	-	-	-	-		



FISCAL YEAR
2021-22



GENERAL FUND

GENERAL FUND

OVERVIEW

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

Functional Area	Adopted	Modified	Proposed	Change	% of	
	2020-21	2020-21	2021-22	\$	%	Total
General Government	\$ 74,244,357	74,397,357	79,868,693	5,471,336	7%	24%
Public Safety & Justice	99,947,322	99,947,322	101,304,851	1,357,529	1%	30%
Land Use & Transportation	4,438,680	4,438,680	5,196,517	757,837	17%	2%
Housing, Health & Human Services	34,910,220	30,910,220	31,297,794	387,574	1%	9%
Culture, Education & Recreation	2,358,969	2,365,469	2,267,696	(97,773)	-4%	1%
Non-departmental	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%	2%
subtotal	219,107,328	225,041,316	225,297,385	256,069	0%	68%
Non-operating	101,484,109	109,043,003	108,368,208	(674,795)	-1%	32%
Totals \$	320,591,437	334,084,319	333,665,593	(418,726)	0%	100%
FTE's	1,154.69	1,158.69	1,158.58	(0.11)	0%	

GENERAL FUND

OVERVIEW

Functional Area	Adopted	Modified	Proposed	Change		% of
	2020-21	2020-21	2021-22	\$	%	Total
General Government	\$ 6,413,096	6,413,096	6,775,576	362,480	6%	2%
Public Safety & Justice	15,562,016	15,562,016	14,916,238	(645,778)	-4%	5%
Land Use & Transportation	3,166,591	3,166,591	3,920,510	753,919	24%	1%
Housing, Health & Human Services	22,262,731	22,262,731	22,364,487	101,756	0%	7%
Culture, Education & Recreation	1,226,164	1,226,164	1,271,853	45,689	4%	0%
Non-operating	237,527,952	237,527,952	251,778,026	14,250,074	6%	85%
Total Revenues	286,158,550	286,158,550	301,026,690	14,868,140	5%	100%
General Government	74,244,357	74,397,357	79,868,693	5,471,336	7%	24%
Public Safety & Justice	99,947,322	99,947,322	101,304,851	1,357,529	1%	30%
Land Use & Transportation	4,438,680	4,438,680	5,196,517	757,837	17%	2%
Housing, Health & Human Services	34,910,220	30,910,220	31,297,794	387,574	1%	9%
Culture, Education & Recreation	2,358,969	2,365,469	2,267,696	(97,773)	-4%	1%
Non-departmental	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%	2%
Non-operating	101,484,109	109,043,003	108,368,208	(674,795)	-1%	32%
Total Expenditures	320,591,437	334,084,319	333,665,593	(418,726)	0%	100%
Revenues under Expenditures	(34,432,887)	(47,925,769)	(32,638,903)	15,286,866	-32%	
General Fund	22,817,299	36,310,181	21,023,315	(15,286,866)	-42%	64%
Revenue Stabilization	11,615,588	11,615,588	11,615,588	-	0%	36%
Beginning Fund Balance	34,432,887	47,925,769	32,638,903	(15,286,866)	-42%	100%
Ending Fund Balances \$	-	-	-	-		

GENERAL FUND

OVERVIEW

Category Description	Adopted	Modified	Proposed	Change		% of
	2020-21	2020-21	2021-22	\$	%	Total
Taxes	\$ 164,963,381	164,963,381	170,987,015	6,023,634	4%	57%
Licenses & Permits	8,457,639	8,457,639	8,074,886	(382,753)	-5%	3%
Intergovernmental	24,272,499	24,272,499	24,387,457	114,958	0%	8%
Charges for Services	13,565,000	13,565,000	13,777,036	212,036	2%	5%
Fines & Forfeitures	2,499,872	2,499,872	2,023,300	(476,572)	-19%	1%
Interdepartmental	8,388,328	8,388,328	8,041,897	(346,431)	-4%	3%
Miscellaneous	4,917,801	4,917,801	4,093,654	(824,147)	-17%	1%
Operating Transfers In	59,094,030	59,094,030	69,641,445	10,547,415	18%	23%
Total Revenues	286,158,550	286,158,550	301,026,690	14,868,140	5%	100%
Personnel Services	161,019,816	161,172,816	168,129,847	6,957,031	4%	50%
Materials & Services	51,403,796	47,652,463	48,812,019	1,159,556	2%	15%
Other	3,546,611	3,546,611	3,601,443	54,832	2%	1%
Interdepartmental	480,416	480,416	750,597	270,181	56%	0%
Operating Transfers Out	89,868,521	97,427,415	96,752,620	(674,795)	-1%	29%
Capital Outlay	1,028,437	1,028,437	213,500	(814,937)	-79%	0%
subtotal	307,347,597	311,308,158	318,260,026	6,951,868	2%	95%
Contingency	13,243,840	22,776,161	15,405,567	(7,370,594)	32%	5%
Total Expenditures	320,591,437	334,084,319	333,665,593	(418,726)	0%	100%
Revenues under Expenditures	(34,432,887)	(47,925,769)	(32,638,903)	15,286,866	-32%	
Beginning Fund Balances	34,432,887	47,925,769	32,638,903	(15,286,866)	-32%	
Ending Fund Balances \$	-	-	-	-		

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; 73% of the County's total budget is dedicated.

The Board policy is to maintain an ending fund balance that is a minimum of 15% of net revenues with a goal of 20%. The amounts transferred to MSTIP and WCCLS are excluded from General Fund revenues for purposes of calculating the fund balance reserve. This reserve 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 **2021-22** projections:

- 4.00% increase in assessed value
- 96.0% property tax collection rate
- 1.8% cost of living adjustment (COLA) using the CPI-W, West Coast (annual average) index
- 22.73% Blended PERS rate
- 94.0% expenditure spending to meet the Board's policy to maintain a General Fund reserve that is a minimum of 15% of net revenues with a goal of 20%.

Projections for the **2022-23** fiscal year:

- 4.0% increase in assessed value
- 96.0% property tax collection rate
- 2.5% COLA using the CPI-W, West Coast (annual average) index
- 22.73% Blended PERS rate
- 94.0% expenditure spending to meet the Board's policy to maintain a General Fund reserve that is a minimum of 15% of net revenues with a goal of 20%

Forecasts for fiscal years **2023-24 through 2028-29**:

- Forecast based on 2022-23 projections
- 3.50% increase in assessed value for 2022-23, 5.50% increase in assessed value for FY 2024-25, 3.5% increase in assessed value for FY 2025-26 and 4.50% thereafter
- 4.0% increase in department revenues
- 1.0% salary adjustments for step increases and cost of living adjustment (COLA) 2.5% for 2022-23 and thereafter
- 0.5% market adjustment
- Blended PERS rate of 24.93% for 2023-24 and 2024-25, 23.72% for 2025-26 and 2026-27 and 22.57% for 2027-28 and 2028-29
- 4.00% increase in health benefits for 2023-24 and thereafter
- 2.0% expenditure reduction
- 94.0% Personnel Services expenditure and 90% Materials and Services spending to meet the Board's policy to maintain a General Fund reserve that is a minimum of 15% of net revenues with a goal of 20%

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 2020-21 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 Lodging Tax is a tax collected from lodging guests (daily or weekly renters at hotels, motels and other lodging establishments). This tax has been in existence since 1972. 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: 26% goes to the Washington County Visitors Association, 28% goes to the General Fund of Washington County, 11% goes to the Washington County Fair Grounds, 7% goes to the Events Center project and 28% is split among the cities within Washington County.

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

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

LICENSES & PERMITS

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

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

INTERGOVERNMENTAL REVENUES

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

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

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

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

DISCRETIONARY REVENUE DEFINITIONS

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

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

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

FINES & PENALTIES

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

MISCELLANEOUS REVENUES

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

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

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

TRANSFER REVENUES

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

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

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

Transfer from Fund 504 (Liability Fund). The General Fund contributed \$2 million dollars to the Liability Fund to stabilize the fund balance in fiscal year 2017-18. The Liability Fund allocates costs through the County Cost Allocation Plan (CAP). The CAP calculation includes a fund building component to reimburse the General Fund for the contribution.

DISCRETIONARY & DEPARTMENTAL REVENUE

OVERVIEW

Category Description	Adopted	Modified	Proposed	Change		% of
	2020-21	2020-21	2021-22	\$	%	Total
Taxes	\$ 164,963,381	164,963,381	170,987,015	6,023,634	4%	57%
Licenses & Permits	2,006,000	2,006,000	1,650,600	(355,400)	-18%	1%
Intergovernmental	6,479,489	6,479,489	5,612,487	(867,002)	-13%	2%
Charges for Services	3,819,925	3,819,925	4,000,000	180,075	5%	1%
Fines & Forfeitures	728,000	728,000	700,000	(28,000)	-4%	0%
Miscellaneous	2,567,377	2,567,377	1,854,667	(712,710)	-28%	1%
Operating Transfers In	56,963,780	56,963,780	66,973,257	10,009,477	18%	22%
subtotal - Other	72,564,571	72,564,571	80,791,011	8,226,440	11%	27%
Total Discretionary	237,527,952	237,527,952	251,778,026	14,250,074	6%	84%
Departmental Revenues	48,630,598	48,630,598	49,248,664	618,066	1%	16%
Total General Fund Revenues	\$ 286,158,550	286,158,550	301,026,690	14,868,140	5%	100%

See page 46 for further detail.

DISCRETIONARY REVENUE

TAXES

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

Category Description	Adopted	Modified	Proposed	Change	% of	
	2020-21	2020-21	2021-22	\$	%	Total
Current property tax	\$ 150,624,560	150,624,560	158,642,916	8,018,356	5%	93%
Delinquent property tax	1,506,246	1,506,246	1,672,599	166,353	11%	1%
subtotal - Property Taxes	152,130,806	152,130,806	160,315,515	8,184,709	5%	94%
Additional tax -current	1,206,000	1,206,000	1,275,000	69,000	6%	1%
Other tax	125,000	125,000	200,000	75,000	60%	0%
Western Oregon STF Severance Tax	11,000	11,000	11,700	700	6%	0%
subtotal - Other Taxes	1,342,000	1,342,000	1,486,700	144,700	11%	1%
Transient lodgings tax	4,915,575	4,915,575	2,538,525	(2,377,050)	-48%	1%
Real property transfer tax	6,575,000	6,575,000	6,646,275	71,275	1%	4%
Total Tax Revenues	\$ 164,963,381	164,963,381	170,987,015	6,023,634	4%	100%

DISCRETIONARY REVENUE

OTHER

Description	Adopted	Modified	Proposed	Change		% of
	2020-21	2020-21	2021-22	\$	%	Total
Liquor license	\$ 6,000	6,000	5,600	(400)	-7%	0%
Cable television franchise fees	2,000,000	2,000,000	1,645,000	(355,000)	-18%	2%
subtotal - Licenses & Permits	2,006,000	2,006,000	1,650,600	(355,400)	-18%	2%
Liquor revenue	3,768,670	3,768,670	3,625,230	(143,440)	-4%	5%
Oregon and California Land grant	128,251	128,251	100,000	(28,251)	-22%	0%
Amusement devices	131,775	131,775	130,000	(1,775)	-1%	0%
Cigarette tax	479,300	479,300	446,350	(32,950)	-7%	1%
Marijuana Tax	705,000	705,000	300,000	(405,000)	-57%	0%
State Timber Receipt	1,205,993	1,205,993	950,407	(255,586)	-21%	1%
Other	60,500	60,500	60,500	-	0%	0%
subtotal - Intergovernmental	6,479,489	6,479,489	5,612,487	(867,002)	-13%	7%
Recording Division fees	3,819,925	3,819,925	4,000,000	180,075	5%	5%
subtotal - Charges for Services	3,819,925	3,819,925	4,000,000	180,075	5%	5%
Fines - Circuit Court	328,000	328,000	300,000	(28,000)	-9%	0%
Court Surcharge	400,000	400,000	400,000	-	0%	1%
subtotal - Fines & Penalties	728,000	728,000	700,000	(28,000)	-4%	1%
Interest Income	971,110	971,110	-	(971,110)	-100%	0%
Reimbursement of expenses (operating)	1,528,639	1,528,639	1,540,667	12,028	1%	2%
Other Miscellaneous	67,628	67,628	314,000	246,372	364%	0%
subtotal - Miscellaneous	2,567,377	2,567,377	1,854,667	(712,710)	-28%	2%
Transfer from Indirect Cost Allocation Fund	19,596,080	19,596,080	22,333,257	2,737,177	14%	28%
Transfer from Strategic Investment Program	37,000,000	37,000,000	43,000,000	6,000,000	16%	54%
Other	367,700	367,700	500,000	132,300	36%	1%
subtotal - Transfers In	56,963,780	56,963,780	65,833,257	8,869,477	16%	83%
Total Other Revenues \$	72,564,571	72,564,571	79,651,011	7,086,440	10%	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	Change	% of	
	2020-21	2020-21	2021-22	\$	%	Total
General Government	\$ 187,275,881	210,152,586	137,881,864	(72,270,722)	-34%	17%
Public Safety & Justice	216,646,132	216,796,768	218,014,829	1,218,061	1%	27%
Land Use & Transportation	130,734,449	130,734,449	117,668,112	(13,066,337)	-10%	15%
Housing, Health & Human Services	251,305,263	262,973,459	250,707,298	(12,266,161)	-5%	32%
Culture, Education & Recreation	64,813,085	64,919,585	64,503,614	(415,971)	-1%	8%
Non-departmental	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%	1%
Totals	853,982,590	898,559,115	794,137,551	(104,421,564)	-12%	100%
General Fund	219,107,328	225,041,316	225,297,385	256,069	0%	28%
Special Funds	634,875,262	673,517,799	568,840,166	(104,677,633)	-16%	72%
Totals	\$ 853,982,590	898,559,115	794,137,551	(104,421,564)	-12%	100%
General Fund	1,154.69	1,158.69	1,158.58	(0.11)	0%	50%
Special Funds	1,097.89	1,113.89	1,147.12	33.23	3%	50%
FTE's	2,252.58	2,272.58	2,305.70	33.12	1%	100%

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General Government

- Board of Commissioners100-1010
- County Administrative Office100-1510
- County Counsel100-2010
- County Auditor100-2510
- Elections100-3010
- Assessment & Taxation100-3020
- Equity, Inclusion and Community Engagement100-3110
- County Emergency Management100-3210
- Support Services Administration100-3510
- Finance100-3515
- Human Resources100-3520
- Information Technology Services100-3525
- Procurement100-3530
- Facilities100-3535
- Risk Management100-3575
- COVID-19 Response and Recovery155-1645
- Fleet Services500-3540
- Mail and Print Services516-3545

GENERAL GOVERNMENT

BUDGET OVERVIEW

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

Organization Unit	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Board of Commissioners	\$ 621,257	621,257	897,139	275,882	44%
County Administrative Office	4,143,320	4,143,320	5,075,500	932,180	22%
County Counsel	3,057,363	3,210,363	3,609,027	398,664	12%
County Auditor	739,671	739,671	766,617	26,946	4%
Elections	2,697,492	2,697,492	2,830,547	133,055	5%
Assessment & Taxation	13,257,323	13,257,323	13,867,829	610,506	5%
Equity, Inclusion and Community Engagement	1,601,675	1,601,675	2,064,922	463,247	29%
subtotal - Direct Services	26,118,101	26,271,101	29,111,581	2,840,480	11%
County Emergency Management	1,316,944	1,316,944	1,339,341	22,397	2%
Support Services Administration	1,195,262	1,195,262	1,564,865	369,603	31%
Finance	3,277,592	3,277,592	3,331,337	53,745	2%
Human Resources	4,069,847	4,069,847	3,861,975	(207,872)	-5%
Information Technology Services	21,844,436	21,844,436	22,223,345	378,909	2%
Procurement	728,114	728,114	722,638	(5,476)	-1%
Facilities Management	14,726,470	14,726,470	16,576,442	1,849,972	13%
Risk Management	967,591	967,591	1,137,169	169,578	18%
COVID-19 Response and Recovery	104,660,475	127,384,180	49,932,320	(77,451,860)	-61%
Fleet Services	6,183,287	6,183,287	6,044,901	(138,386)	-2%
Mail and Print Services	2,187,762	2,187,762	2,035,950	(151,812)	-7%
subtotal - Support Services	161,157,780	183,881,485	108,770,283	(75,111,202)	-41%
Totals	187,275,881	210,152,586	137,881,864	(72,270,722)	-34%
General Fund	74,244,357	74,397,357	79,868,693	5,471,336	7%
Special Funds	113,031,524	135,755,229	58,013,171	(77,742,058)	-57%
Totals \$	187,275,881	210,152,586	137,881,864	(72,270,722)	-34%
FTE's	430.35	434.35	462.35	28.00	6%

GENERAL GOVERNMENT

BUDGET OVERVIEW

Licenses & Permits	\$ 85,500	85,500	85,500	-	0%
Intergovernmental	2,260,659	44,892,282	52,408,320	7,516,038	17%
Charges for Services	8,762,810	8,762,810	8,383,142	(379,668)	-4%
Fines & Forfeitures	69,500	69,500	67,800	(1,700)	-2%
Interdepartmental	1,285,624	1,285,624	1,332,145	46,521	4%
Miscellaneous	907,164	907,164	1,009,286	102,122	11%
Operating Transfers In	878,907	878,907	778,188	(100,719)	-11%
Total Revenues	14,250,164	56,881,787	64,064,381	7,182,594	13%
Personnel Services	57,886,477	58,039,477	71,726,249	13,686,772	24%
Materials & Services	24,869,057	24,869,057	52,940,597	28,071,540	113%
Other	39,802,544	62,526,249	9,848,552	(52,677,697)	-84%
Interdepartmental	63,800,380	63,800,380	956,399	(62,843,981)	-99%
Operating Transfers Out	-	-	1,500,000	1,500,000	0%
Capital Outlay	275,437	275,437	136,000	(139,437)	-51%
subtotal	186,633,895	209,510,600	137,107,797	(72,402,803)	-35%
Contingency	641,986	641,986	774,067	132,081	21%
Total Expenditures	187,275,881	210,152,586	137,881,864	(72,270,722)	-34%
Revenues under expenditures	(173,025,717)	(153,270,799)	(73,817,483)	79,453,316	-52%
General Fund Subsidy	67,831,261	67,984,261	73,093,117	5,108,856	8%
Special Funds Beginning Balances	105,194,456	85,286,538	724,366	(84,562,172)	-99%
Ending Fund Balances \$	-	-	-	-	

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

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Legislation and Policy	\$ 621,257	621,257	897,139	275,882	44%
Total	621,257	621,257	897,139	275,882	44%
by category					
Personnel Services	561,832	561,832	835,317	273,485	49%
Materials & Services	58,925	58,925	61,322	2,397	4%
Interdepartmental	500	500	500	-	0%
Total Expenditures	621,257	621,257	897,139	275,882	44%
General Fund Subsidy	\$ 621,257	621,257	897,139	275,882	44%
FTE's	5.00	5.00	5.00	-	0%

Budget Analysis:

Expenditures increase \$275,882 (44%). General Fund subsidy increases \$275,882 (44%).

Previously, per County Charter, the salary of the Commissioners was linked to the salary of a Circuit Court Judge as established by the Oregon Legislature. The salary of the Board Chair was 80% of the salary of a Circuit Court Judge and the salary of District Commissioners was 40% of the salary of the Board Chair. In November of 2020, Washington County voters approved a change to the County Charter that established an independent salary commission to determine salaries for the Board of Commissioners. The work of the independent Salary Commission is in process, so \$295,000 has been reserved as a placeholder amount for potential adjustments to Board Chair and District Commissioner salaries.

Materials & Services increase slightly due to increased support for professional services and regular meeting interpretation/translation services.

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

1. **County Administration** (100-151005): Includes interpreting and implementing Board policies; overseeing County departments and offices; selecting and evaluating the performance of appointed department directors; overseeing day to day operations of County government; preparing and administering the annual budget and providing administrative support to the Board of Commissioners.
2. **Intergovernmental Relations** (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 external relationships and working cooperatively with other jurisdictions.
3. **Economic Development** (100-151020): Collaborates with city partners, businesses, community representatives and others on strategic initiatives intended to maintain Washington County's economic competitiveness and sense of place. The County is committed to providing economic opportunity (jobs, education, training, business development, and urban redevelopment) for its residents, especially traditionally marginalized communities. The program benefits the entire county, placing a particular focus on its smaller cities and urban unincorporated areas.
4. **Communications** (100-151025): Includes internal and external outreach activities intended to support Board and County Administrative Office communications priorities and initiatives. Services include distributing traditional and social media content, developing and publishing web content, designing and printing hard copy materials, planning and coordinating outreach events and maintaining standards for graphics and logo usage.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
County Administration	\$ 2,499,539	2,499,539	3,193,681	694,142	28%
Intergovernmental Relations	720,832	720,832	780,321	59,489	8%
Economic Development	386,568	386,568	417,496	30,928	8%
Communications	536,381	536,381	684,002	147,621	28%
Total	4,143,320	4,143,320	5,075,500	932,180	22%
by category					
Charges for Services	36,000	36,000	36,000	-	0%
Interdepartmental	10,000	10,000	10,000	-	0%
Operating Transfers In	528,907	528,907	428,188	(100,719)	-19%
Total Revenues	574,907	574,907	474,188	(100,719)	-18%
Personnel Services	3,637,152	3,637,152	3,993,473	356,321	10%
Materials & Services	505,668	505,668	1,081,527	575,859	114%
Other	500	500	500	-	0%
Total Expenditures	4,143,320	4,143,320	5,075,500	932,180	22%
General Fund Subsidy \$	3,568,413	3,568,413	4,601,312	1,032,899	29%
FTE's	20.00	21.00	21.00	-	0%

Budget Analysis:

Revenues decrease \$100,719 (18%). Expenditures increase \$932,180 (22%). General Fund subsidy increases \$1,032,899 (29%).

Revenues decrease slightly due to a decrease in the amount transferred from the Lottery Program organization unit (156-1625) to support Intergovernmental Relations. Expenditures increase primarily due to the addition of a new public records staff position added in the previous fiscal year and associated program costs, and an increase in professional services. Details by program area are described below.

County Administration:

Personnel Services increase due primarily to salaries, retirement costs, health benefits, and other position adjustments designed to meet the evolving support needs of the Board of Commissioners and County Administrative Office. Increases to Materials and Services include Professional Services expenditures for redistricting (\$75,000) and Workforce Pipeline (\$500,000). The addition of 1.00 FTE for courthouse planning was not included and will be considered in the Fall of 2021 as a potential budget adjustment.

Intergovernmental Relations:

Personnel Service costs increase due to salaries, retirement costs and health benefits. Materials and Services remain the same.

Economic Development:

Supported by revenue transferred from the Lottery Program organization unit (156-1625), the Economic Development program costs increase due primarily to salaries, retirement costs, health benefits and first full year of the manager position. Materials and Services costs decrease slightly (4%) and include placeholder costs in Professional Services for potential projects as the new manager consults with the Board and County Administrator on an annual work plan.

Communications:

Increases are due primarily to the addition of a 1.00 FTE Management Analyst II position added in the previous year (FY2020-21) for public records/constituent response coordination.

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

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Legal Services	\$ 3,057,363	3,210,363	3,609,027	398,664	12%
Total	3,057,363	3,210,363	3,609,027	398,664	12%
by category					
Intergovernmental	3,859	3,859	500	(3,359)	-87%
Charges for Services	120	120	120	-	0%
Miscellaneous	334	334	284	(50)	-15%
Total Revenues	4,313	4,313	904	(3,409)	-79%
Personnel Services	2,937,232	3,090,232	3,470,787	380,555	12%
Materials & Services	113,239	113,239	131,348	18,109	16%
Other	5,069	5,069	5,069	-	0%
Interdepartmental	1,823	1,823	1,823	-	0%
Total Expenditures	3,057,363	3,210,363	3,609,027	398,664	12%
General Fund Subsidy \$	3,053,050	3,206,050	3,608,123	402,073	13%
FTE's	15.00	16.00	17.00	1.00	6%

Budget Analysis:

Revenues decrease \$3,409 (79%). Expenditures increase \$398,664 (12%). General Fund subsidy increases \$402,073 (13%).

Revenues decrease due to a reduction in reimbursement of attorney expenses for instructor services at law enforcement training conferences. The attorney who provides the bulk of instructor services is retiring.

Personnel Services increase due primarily to salaries, retirement costs, health benefits and retiree vacation payout. The budget also includes the addition of 1.00 FTE attorney position in this fiscal year (2021-22) and 1.00 FTE in the previous fiscal year (2020-21), both of which are to address transitions due to retirement of long term employees, as well as an increase in litigation cases, law enforcement needs, employment matters, affordable housing, and general counsel needs.

Materials and Services increase primarily for legal research licensing, continuing education, memberships and dues, books, and publications to support additional attorneys.

The budget also includes expenses related to expert witnesses, court reporters, videographers, trial consultants, 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. **Auditor's Office** (100-251005): This program provides for auditing activities undertaken by the County Auditor.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Auditor's Office	\$ 739,671	739,671	766,617	26,946	4%
Total	739,671	739,671	766,617	26,946	4%
by category					
Personnel Services	645,001	645,001	687,391	42,390	7%
Materials & Services	94,670	94,670	79,226	(15,444)	-16%
Total Expenditures	739,671	739,671	766,617	26,946	4%
General Fund Subsidy	\$ 739,671	739,671	766,617	26,946	4%
FTE's	4.00	4.00	4.00	-	0%

Budget Analysis:

Expenditures increase \$26,946 (4%). General Fund subsidy increases \$26,946 (4%).

Personnel Services increase due primarily to salaries, retirement costs and health benefits. Materials and Services decrease in an effort to meet County budget directions. Reductions in professional services will limit resources for outside experts that may be required to complete the FY 2021-22 audit plan.

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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. **Election Services (100-301005):** Election Services (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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Election Services	\$ 2,697,492	2,697,492	2,830,547	133,055	5%
Total	2,697,492	2,697,492	2,830,547	133,055	5%
by category					
Charges for Services	669,440	669,440	782,052	112,612	17%
Miscellaneous	52,560	52,560	52,560	-	0%
Total Revenues	722,000	722,000	834,612	112,612	16%
Personnel Services	1,123,995	1,123,995	1,129,996	6,001	1%
Materials & Services	1,552,897	1,552,897	1,695,551	142,654	9%
Capital Outlay	20,600	20,600	5,000	(15,600)	-76%
Total Expenditures	2,697,492	2,697,492	2,830,547	133,055	5%
General Fund Subsidy	\$ 1,975,492	1,975,492	1,995,935	20,443	1%
FTE's	10.00	10.00	10.00	-	0%

Budget Analysis:

Revenues increase \$112,612 (16%). Expenditures increase \$133,055 (5%). General Fund subsidy increases \$20,443 (1%).

As in prior years, this budget anticipates four elections, with two countywide and two partial-county elections.

Revenues increase primarily due to an increase in election fees anticipated from the type of elections expected this fiscal year.

Personnel Services increase slightly due to salaries, retirement costs, and overtime to meet the demands of the four elections projected for this budget year. Materials & Services expenditures increase due primarily to ballot production costs for the increasing number of voters, expenses incurred due to the addition of new elections software, and redistricting efforts occurring during this budget year. These increases are partially offset by an anticipated decrease in needed Capital Outlay costs.

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

1. **Tax Collection** (100-302005): Collects property taxes; makes special assessments, local improvement district assessments; tax accounting; ensures preparation and control of refunds and provides foreclosure proceedings and collection of warrants.
2. **Appraisal** (100-302010): Appraises real property and mobile homes; provides preparation of ratio studies; explanation and defense of appraisals; ensures maintenance of personnel property records and values and control of exemptions and the cyclical reappraisal program.
3. **Cartography & Records** (100-302015): Maintains County mapping of tax lots, ownership and legal descriptions; records and files permanent records of deeds, mortgages, contracts and tax liens; maintains tax code control and operates the records retention program for the County.
4. **Tax Roll & Administration** (100-302020): Coordinates data processing needs for the department; provides assistance to the public, provides administrative support, administers programs in Oregon State law such as the veterans' exemption, property tax relief and senior citizens' deferral.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Tax Collection	\$ 1,207,241	1,207,241	1,238,363	31,122	3%
Appraisal	6,725,930	6,725,930	6,913,382	187,452	3%
Cartography & Records	3,140,321	3,140,321	3,183,432	43,111	1%
Tax Roll & Administration	2,183,831	2,183,831	2,532,652	348,821	16%
Total	13,257,323	13,257,323	13,867,829	610,506	5%
by category					
Licenses & Permits	85,500	85,500	85,500	-	0%
Intergovernmental	2,051,800	2,051,800	2,255,500	203,700	10%
Charges for Services	637,500	637,500	638,600	1,100	0%
Fines & Forfeitures	65,500	65,500	65,300	(200)	0%
Miscellaneous	17,500	17,500	25,500	8,000	46%
Total Revenues	2,857,800	2,857,800	3,070,400	212,600	7%
Personnel Services	12,455,050	12,455,050	13,087,909	632,859	5%
Materials & Services	790,273	790,273	759,920	(30,353)	-4%
Other	4,000	4,000	4,000	-	0%
Capital Outlay	8,000	8,000	16,000	8,000	100%
Total Expenditures	13,257,323	13,257,323	13,867,829	610,506	5%
General Fund Subsidy \$	10,399,523	10,399,523	10,797,429	397,906	4%
FTE's	107.00	108.00	109.00	1.00	1%

Budget Analysis:

Revenues increase \$212,600 (7%). Expenditures increase \$610,506 (5%). General Fund subsidy increases \$397,906 (4%).

Revenues increase due to a few revenue sources (CAFFA Grant, Clerks Fund; and the ORMAP Grant) and a few minor increases in other revenues streams.

New expenditures include a 10-month limited duration position for an Assistant Director added mid-year in fiscal year 2020-21 to address succession planning and a 1.00 FTE for an Orion System Specialist added in this fiscal year (FY 2021-22). This position will bridge the critical technical gap between ITS and Assessment & Taxation (A&T) to coordinate and resolve technical issues and to fully and effectively utilize the new Orion tax software system.

Personnel Services increase due primarily to the two aforementioned positions: and the regular base increases to salaries, retirement cost and related statutory costs.

Materials and Services decrease slightly due the department scaling back a majority of the line items; and only providing moderate increases to Communications services, Postage and Freight, and Repairs and Maintenance.

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

1. **Equity, Diversity and Inclusion (100-311003):** Fosters, supports and strengthens equity and inclusion in the County’s programs, practices and policies and provides leadership to make Washington County more equitable and inclusive to all marginalized groups. New in fiscal year 2020-21, this program will also include centralized activities related to Title VI compliance and Diversity, Equity and Inclusion (DEI) training support across the organization.
2. **Community Engagement (100-311005):** Provides programs and resources to enhance inclusive community engagement efforts conducted by all County departments.
3. **Community Participation Organization (100-311010):** Provides accounting for all Community Participation Organization activities and is supported primarily from Lottery funds.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Equity, Diversity and Inclusion	\$ 684,258	684,258	1,107,053	422,795	62%
Community Engagement	459,258	459,258	607,869	148,611	32%
Community Participation Organization	458,159	458,159	350,000	(108,159)	-24%
Total	1,601,675	1,601,675	2,064,922	463,247	29%
by category					
Operating Transfers In	350,000	350,000	350,000	-	0%
Total Revenues	350,000	350,000	350,000	-	0%
Personnel Services	1,253,896	1,253,896	1,717,212	463,316	37%
Materials & Services	347,779	347,779	347,710	(69)	0%
Total Expenditures	1,601,675	1,601,675	2,064,922	463,247	29%
General Fund Subsidy \$	1,251,675	1,251,675	1,714,922	463,247	37%
FTE's	11.00	11.00	11.00	-	0%

Budget Analysis:

Expenditures increase \$463,247 (29%). General Fund subsidy increases \$463,247 (37%).

Revenue to support this unit comes from the Lottery Program (Fund 156-1625) to support community engagement activities. Lottery Program support remains level this year at \$350,000.

The Office of Equity, Inclusion and Community Engagement (OEICE) began in fiscal year 2020-21 and incorporated the existing Community Engagement and CPO programs. The OEICE was initially developed and budgeted on a conceptual basis in response to the County's Diversity, Equity, and Inclusion resolution that was adopted in February of 2020. The direction of the resolution was to fill the Equity and Inclusion Officer position first and then fill the remaining 4.00 FTE. With the arrival of the Equity and Inclusion Officer and further analysis of work related to goals identified in the resolution, some of the remaining 4.00 FTE were reclassified to better meet the needs of the organization. Positions budgeted in FY 2020-21 as 6-month positions in response to budget limitations as well as a higher salary range for the Equity and Inclusion Officer and other personnel increases due to salaries, retirement costs, and health benefits, have resulted in a \$463,247 budget increase from FY 2020-21.

While not impacting the organizational level expenditure totals, also of note are the transition of funds and FTE between the CPO program and the general Community Engagement program. Staff allocations have been reduced in the CPO program and increased in the Community Engagement program to better support equitable civic and community engagement as well as the growing infrastructure of the OEICE. Additionally, the CPO program is now expanding focus to include all pathways to participation such as boards and commissions focused activities and civic leadership trainings. The intent of this expansion is to improve engagement of historically excluded and underrepresented groups in Washington County decision making processes that impact land use planning, the economy, public safety, public health, and other governmental responsibilities.

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

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
County Emergency Management	\$ 1,316,944	1,316,944	1,339,341	22,397	2%
Total	1,316,944	1,316,944	1,339,341	22,397	2%
by category					
Intergovernmental	205,000	205,000	220,000	15,000	7%
Miscellaneous	325,709	325,709	300,319	(25,390)	-8%
Total Revenues	530,709	530,709	520,319	(10,390)	-2%
Personnel Services	863,653	863,653	879,251	15,598	2%
Materials & Services	420,141	420,141	425,940	5,799	1%
Interdepartmental	33,150	33,150	34,150	1,000	3%
Total Expenditures	1,316,944	1,316,944	1,339,341	22,397	2%
General Fund Subsidy	\$ 786,235	786,235	819,022	32,787	4%
FTE's	6.00	6.00	6.00	-	0%

Budget Analysis:

Revenues decrease \$10,390 (2%). Expenditures increase \$22,397 (2%). General Fund subsidy increases \$32,787 (4%).

Revenues decrease slightly due to a combination of project changes. The primary reason for the decrease is due to the Urban Areas Security Initiative (UASI) Grant for the Recovery Framework Project being delayed to fiscal year 2022-23 and eliminated from FY 2021-22 as a funding source. The level of decrease is offset by additional externally funded projects including: Support for Emergency Preparedness Response and Recovery (SEPRR), Alert & Warning, Westside Preparedness Initiative and Community Recovery Forum. These projects originated in FY 2020-21 and were postponed to FY 2021-22 because staff were diverted to support the COVID-19 response. External funding is from the Emergency Management Cooperative (EMC) project fund and from FEMA grant funding. FEMA grant funding for the Natural Hazard Mitigation Plan update was delayed so most work on that project will be done in FY 2021-22.

Expenditure increases are primarily due to expenses associated with these new externally funded projects that were moved to FY 2021-22 and Personnel Services increase due to salaries, retirement costs and health benefits.

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

1. **Support Services Administration (100-351005):** Provides administrative support to division managers; assists in the development, planning and implementation of department goals and objectives; recommends and administers policies & procedures.
2. **Sustainability (100-351010):** Guides sustainable best practices within the organization; conducts training, engagement activities, data analysis and project implementation.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Support Services Administration	\$ 798,061	798,061	1,115,251	317,190	40%
Sustainability	397,201	397,201	449,614	52,413	13%
Total	1,195,262	1,195,262	1,564,865	369,603	31%
by category					
Miscellaneous	50,293	50,293	49,943	(350)	-1%
Total Revenues	50,293	50,293	49,943	(350)	-1%
Personnel Services	1,026,478	1,026,478	1,465,190	438,712	43%
Materials & Services	168,784	168,784	99,675	(69,109)	-41%
Total Expenditures	1,195,262	1,195,262	1,564,865	369,603	31%
General Fund Subsidy \$	1,144,969	1,144,969	1,514,922	369,953	32%
FTE's	7.00	7.00	9.00	2.00	29%

Budget Analysis:

Revenues decrease \$350 (1%). Expenditures increase \$369,603 (31%). General Fund subsidy increases \$369,953 (32%).

Personnel Services expenditures increase due to salaries, retirement costs, health benefits, and costs associated with two position reclassifications (Sustainability Program Manager and the Training and Workforce Development Manager). In addition, the Department Director position was only budgeted for six months in fiscal year 2020-21 as opposed to twelve months in FY 2021-22, and 2.00 FTE were transferred from Human Resources to expand administrative support to the whole department.

Materials and Services expenditures were reduced for travel, training, and special projects to meet the FY 2021-22 General Fund subsidy target.

The Finance Division is responsible for preserving and maintaining the County's financial integrity and trustworthiness.

- Finance (100-351505):** This program is responsible for managing all the finance and accounting activities of the County and includes the following work units: 1) Budget: Coordinates the County's annual budget process; provides on-going budget analysis and financial forecasting; develops the cost allocation plan; creates the annual schedule of County user fees 2) Management Accounting: Reconciles accounting records and bank statements; maintains all capital asset records; oversees the external financial audit and preparation of the Comprehensive Annual Financial Report; debt management 3) Operations: Processes accounts payable, accounts receivable, payroll, and employee expense and travel reimbursements; administers the transient lodging tax and purchasing card programs and conducts travel reviews; and 4) Treasury: Manages cash flow and investment portfolio activity; distributes the tax turnovers and provides banking and investment services to Clean Water Services.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Finance	\$ 3,277,592	3,277,592	3,331,337	53,745	2%
Total	3,277,592	3,277,592	3,331,337	53,745	2%
by category					
Charges for Services	500	500	250	(250)	-50%
Fines & Forfeitures	4,000	4,000	2,500	(1,500)	-38%
Interdepartmental	27,500	27,500	27,500	-	0%
Miscellaneous	183,500	183,500	192,000	8,500	5%
Total Revenues	215,500	215,500	222,250	6,750	3%
Personnel Services	2,633,944	2,633,944	2,699,765	65,821	2%
Materials & Services	516,648	516,648	489,297	(27,351)	-5%
Other	127,000	127,000	142,275	15,275	12%
Total Expenditures	3,277,592	3,277,592	3,331,337	53,745	2%
General Fund Subsidy \$	3,062,092	3,062,092	3,109,087	46,995	2%
FTE's	18.00	18.00	18.00	-	0%

Budget Analysis:

Revenues increase \$6,750 (3%). Expenditures increase \$53,745 (2%). General Fund subsidy increases \$46,995 (2%).

Revenues increase primarily due to an increase in the County's Purchasing Card rebate program (Miscellaneous revenue). This is offset by projected decreases in Charges for Services related to public records fees and in Fines and Forfeitures for returned checks charges.

Personal Services increase due primarily to salaries, retirement costs and health benefits, and are offset by anticipated savings for staff time redirected to COVID-19 response and recovery activities. Materials & Services decrease due primarily to reductions in travel, training and supplies costs. Other Expenditures increase due primarily to contracted annual increases in bank service fees and cash handling carrier services.

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

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Human Resources	\$ 4,069,847	4,069,847	3,861,975	(207,872)	-5%
Total	4,069,847	4,069,847	3,861,975	(207,872)	-5%
by category					
Personnel Services	3,563,131	3,563,131	3,480,480	(82,651)	-2%
Materials & Services	506,716	506,716	381,495	(125,221)	-25%
Total Expenditures	4,069,847	4,069,847	3,861,975	(207,872)	-5%
General Fund Subsidy \$	4,069,847	4,069,847	3,861,975	(207,872)	-5%
FTE's	26.00	26.00	24.00	(2.00)	-8%

Budget Analysis:

Expenditures decrease \$207,872 (5%). General Fund subsidy decreases \$207,872 (5%).

Personnel Services decrease is the net result of several planned position reclassifications, the elimination of a part-time position, transferring 2.00 FTE to the Support Services Administration Org Unit (100-3510), and anticipated vacancy savings due to staff turnovers.

Materials & Services decrease primarily due to a combination of reductions to existing professional services contracts and various line item reductions for efficiency initiatives. The decrease is offset by an increase in recruitment advertising costs due to increased focus on equity, diversity, and inclusion and increased amount of outreach activities in the County's recruitment advertising.

Information Technology Services Division manages and maintains the end user technology environment, business applications, internet and intranet technologies, County websites and GIS functions. Key efforts include project management, information security and migration to the cloud as we support increased remote work, improved self-service, and greater access to data and services from anywhere.

1. **ITS Operations (100-352510)**: This program accounts for the costs of supporting the County's information technology and telecommunications services including staff and office related expenses.
2. **ITS Land, Spatial, and Digital (100-352515)**: This program accounts for the ongoing cost of Internet and Intranet technologies such as County websites, land-oriented technologies including permitting and taxation, and engineering and geographic information (mapping) related systems and services.
3. **ITS Enterprise Application and Engineering (100-352520)**: This program is responsible for ongoing maintenance, support, and subscriptions of line-of-business applications and enterprise tools in departments throughout the County. Funding in this area is used to ensure County application systems remain stable, supported, compliant, and subscriptions remain active.
4. **ITS Maintenance Technical Services (100-352525)**: This program accounts for the operating costs, maintenance and lifecycles of client supported software, hardware and configurations for all County employees.
5. **ITS Office of the Chief Information Officer (CIO) (100-352535)**: This program accounts for the cost associated with items of significance to all programs within ITS. Programs of significance include resources related to managing services, project management, security, and compliance.
6. **ITS Infrastructure Services (100-352545)**: This program accounts for the ongoing cost of supporting the network, server, and voice infrastructure needed to support all other digital functions for ITS and the County.

Information Technology Services 100-3525

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
ITS Operations	\$ 13,848,542	13,848,542	14,516,163	667,621	5%
ITS Land, Spatial, and Digital	1,348,944	1,348,944	1,398,723	49,779	4%
ITS Enterprise Application and Engineering	2,510,627	2,510,627	2,591,527	80,900	3%
ITS Maintenance Technical Services	3,834,873	3,834,873	595,682	(3,239,191)	-84%
ITS Office of the Chief Information Officer (CIO)	301,450	301,450	329,450	28,000	9%
ITS Infrastructure Services	-	-	2,791,800	2,791,800	0%
Total	21,844,436	21,844,436	22,223,345	378,909	2%
by category					
Interdepartmental	990,124	990,124	1,036,645	46,521	5%
Total Revenues	990,124	990,124	1,036,645	46,521	5%
Personnel Services	13,657,917	13,657,917	14,333,998	676,081	5%
Materials & Services	8,181,519	8,181,519	7,809,065	(372,454)	-5%
Interdepartmental	-	-	80,282	80,282	0%
Capital Outlay	5,000	5,000	-	(5,000)	-100%
Total Expenditures	21,844,436	21,844,436	22,223,345	378,909	2%
General Fund Subsidy	\$ 20,854,312	20,854,312	21,186,700	332,388	2%
FTE's	85.75	85.75	85.75	-	0%

Budget Analysis:

Revenues increase \$46,521 (5%). Expenditures increase \$378,909 (2%). General Fund subsidy increases \$332,388 (2%).

Revenues increase due to an interdepartmental transfer from Land Use and Transportation (LUT). Information Technology Services (ITS) employs roughly 7.00 FTE who are primarily dedicated to LUT initiatives and projects.

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

Materials & Services decrease primarily due to moving personal computer refresh expenses to ITS Capital Projects (Fund 354) as well as reductions in contracted services, computer hardware maintenance renewals, and other small decreases throughout the budget. These decreases are partially offset by added communication services, software licenses and computer software maintenance renewals to support networks and systems across the County.

Interdepartmental expenditures increase due to ITS's General Fund portion of a Sheriff's Office Lease agreement on equipment. Capital Outlay decreases due to the removal of a chargeable expense to internal departments.

ITS Technical Services (352525) was split into two programs in fiscal year 2021-22. The new ITS Infrastructure Services (352545) reflects the portion of Capital Technical Services' budget that was moved to track technical and infrastructure services separately.

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Procurement (formerly known as "Purchasing Services") coordinates and supports the competitive purchasing of materials and services. Procurement Services is dedicated to excellence in public purchasing services that provide consistent customer satisfaction and preservation of the public trust by developing and maintaining fair and ethical competitive procurement practices.

1. **Procurement Services (100-353005):** Responsible for 1) fair and equitable contracting practices; 2) current solicitation opportunities such as requests for quotes, invitations to bid and requests for proposals; 3) training department staff; 4) reviewing contracts and administering purchasing/contracting policies and procedures; 5) implementing, maintaining, and providing training for the contract management database.
2. **Personal Property Disposition (100-353010):** Obtains necessary surplus declarations, provides storage facilities, and coordinates auctions and other formal sales, as well as the record keeping.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Procurement Services	\$ 727,614	727,614	720,588	(7,026)	-1%
Personal Property Disposition	500	500	2,050	1,550	310%
Total	728,114	728,114	722,638	(5,476)	-1%
by category					
Miscellaneous	8,000	8,000	10,000	2,000	25%
Total Revenues	8,000	8,000	10,000	2,000	25%
Personnel Services	646,739	646,739	639,438	(7,301)	-1%
Materials & Services	81,125	81,125	82,950	1,825	2%
Other	250	250	250	-	0%
Total Expenditures	728,114	728,114	722,638	(5,476)	-1%
General Fund Subsidy \$	720,114	720,114	712,638	(7,476)	-1%
FTE's	5.00	5.00	5.00	-	0%

Budget Analysis:

Revenues increase \$2,000 (25%). Expenditures decrease \$5,476 (1%). General Fund subsidy decreases \$7,476 (1%).

Personnel Services decrease primarily due to reduction in double fill costs budgeted in the previous fiscal year for anticipated staff turnovers due to retirement.

Materials & Services increase slightly primarily due to increased costs for existing professional services contracts, including an increase in the cost for participation in the regional Clean Air Consortium. The Consortium (which includes Washington County) is working to reduce diesel matter particulate levels in the Portland metro area which are currently over State benchmarks; and developing phased-in standards for lower emissions at publicly funded construction projects.

The Facilities Division provides operation, maintenance, and repair of County-owned and leased facilities and properties consisting of 1.75 million square feet of building space with associated grounds and landscape. The work of the division is accomplished with a blended complement of County staff and outside contractors. The division has the following programs.

1. **Facilities Maintenance** (100-353505): Includes contracts for services and supplies required for the maintenance, repair, cleaning, and landscaping of County-owned or operated facilities and properties.
2. **Facilities Operations** (100-353525): Includes personnel services and all related personnel costs such as training, travel, uniforms, etc.
3. **Real Property Maintenance** (100-353526): Includes financial activities related to maintenance of County-owned real property including foreclosed, timber, right of way, and purchased property.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Facilities Maintenance	\$ 7,443,238	7,443,238	9,148,201	1,704,963	23%
Facilities Operations	7,221,782	7,221,782	7,363,020	141,238	2%
Real Property Maintenance	61,450	61,450	65,221	3,771	6%
Total	14,726,470	14,726,470	16,576,442	1,849,972	13%
by category					
Interdepartmental	8,000	8,000	8,000	-	0%
Miscellaneous	101,450	101,450	198,315	96,865	95%
Total Revenues	109,450	109,450	206,315	96,865	89%
Personnel Services	6,701,247	6,701,247	6,863,454	162,207	2%
Materials & Services	7,891,836	7,891,836	9,667,069	1,775,233	22%
Other	5,250	5,250	4,645	(605)	-12%
Interdepartmental	1,300	1,300	1,274	(26)	-2%
Capital Outlay	126,837	126,837	40,000	(86,837)	-68%
Total Expenditures	14,726,470	14,726,470	16,576,442	1,849,972	13%
General Fund Subsidy \$	14,617,020	14,617,020	16,370,127	1,753,107	12%
FTE's	53.60	53.60	52.60	(1.00)	-2%

Budget Analysis:

Revenues increase \$96,865 (89%). Expenditures increase \$1,849,972 (13%). General Fund subsidy increases \$1,753,107 (12%).

Revenues increase primarily due to an increase in rental income of \$93,094. The rental income is for leasing of a portion of the space occupied by the Women, Infants and Children clinic in Tigard, Oregon to Community Action, a non-profit organization. Community Action serves low-income residents providing services in early childhood development, energy assistance, family development, and housing stability.

Personnel Services increase primarily due to an increase in salaries, retirement costs, and health benefits. A vacant 1.00 FTE is moved from Facilities Management (100-3535) to Parks (10-3560) to support the growing operational needs at Scoggins Valley Park.

Materials & Services increase due to the transfer of County lease payments from departmental budgets into this organization unit, including building services such as utilities and janitorial services. These changes were made to further consolidate and improve the County's facilities management function including ensuring payments were made in the correct amounts, on time, and reflected the services performed. The leased spaces transferred are fully entered into the County Cost Allocation Plan which will increase both the revenue in Indirect Cost Reimbursement (Fund 222-3595) and the subsequent transfer back to the General Fund. This increase is offset by the reduction of the corresponding building maintenance costs previously budgeted in some departmental budgets.

Capital Outlay costs decrease due to decreased needs in machinery and equipment for this fiscal year.

The Risk Management Division of the Department of Support Services is responsible for management of the County’s insurance programs for liability/casualty, property and workers' compensation insurance funds. This division also oversees the County’s safety programs.

1. **Risk Management (100-357505):** Provides staff and other resources to manages the County’s insurance programs for liability/casualty, property, workers compensation insurance funds and oversees the County’s safety programs.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Risk Management	\$ 967,591	967,591	1,137,169	169,578	18%
Total	967,591	967,591	1,137,169	169,578	18%
by category					
Total Revenues	-	-	-	-	-%
Personnel Services	946,704	946,704	1,109,819	163,115	17%
Materials & Services	18,887	18,887	25,350	6,463	34%
Interdepartmental	2,000	2,000	2,000	-	-%
Total Expenditures	967,591	967,591	1,137,169	169,578	18%
General Fund Subsidy \$	967,591	967,591	1,137,169	169,578	18%
FTE's	6.00	7.00	7.00	-	-%

Budget Analysis:

Expenditures increase \$169,578 (18%). General Fund subsidy increases \$169,578 (18%).

Personnel Services increase due to salaries, retirement costs, health benefits, and the addition of 1.00 FTE for a County Investigator position in the previous fiscal year (FY 2020-21). The County is paying for outside investigators for litigated claims and complex Human Resources complaints. Human Resources and Risk Management staff do not have the bandwidth to fully investigate the volume of complaints the County receives. This position will investigate claims and complaints in collaboration with County Counsel, Risk Management, and Human Resources.

Materials & Services increase is primarily for supplies and equipment associated with the new County Investigator position.

This Organization is responsible for tracking internal and external COVID-19 response revenue and expenditures including the Corona Virus Aid, Relief, and Economic Security Act (CRF) in April 2020, other Federal and State funds, and other funding sources for COVID response. The CRF funds are guided by four guiding principles of 1) Protect Public Health; 2) Support Local Economy; 3) Build Public Mental Health and Community Psyche; 4) Support Washington County Community Based Organizations and Non-Profits.

1. **COVID-19 CARES Act-Operating (155-164505)**: This program is intended to cover internal expenditures authorized by the Corona Virus Aid, Relief, and Economic Security Act (CRF). This is specific to internal expenditures to the Protect Public Health principle.
2. **COVID-19 CARES Act-Special Programs (155-164510)**: This program will track all expenditures for special programs authorized by the Corona Virus Aid, Relief, and Economic Security Act (CRF). It is intended for use with payments to meet community related needs such as grants to Support Local Economy; Build Public Mental Health and Community Psyche; Support Washington County Community Based Organizations and Non-Profits.
3. **COVID-19 CARES Act-State Business Assistance Funds (155-164515)**:
4. **COVID-19 Continued Response (155-164520)**: This program is responsible for tracking all unfunded County COVID response that may be eligible for future funding that may be identified.
5. **US Treasury COVID-19 Emergency Rental Assistance (155-164535)**: This program is intended to track all revenue and expenditures related to the Federal appropriations act for Emergency Rental Assistance for individuals. The program will pay up to 12 months of rent and home energy utilities for individuals who are at or below the 80% median area poverty level as published by HUD.

COVID-19 Response and Recovery 155-1645

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
COVID-19 CARES Act-Operating	\$ 65,000,000	65,000,000	-	(65,000,000)	-100%
COVID-19 CARES Act-Special Programs	39,660,475	39,660,475	-	(39,660,475)	-100%
COVID-19 CARES Act-State Business Assistance Funds	-	5,777,452	-	(5,777,452)	-100%
COVID-19 Continued Response	-	(1,053,009)	41,892,279	42,945,288	-4,078%
US Treasury COVID-19 Emergency Rental Assistance	-	17,999,262	8,040,041	(9,959,221)	-55%
Total	104,660,475	127,384,180	49,932,320	(77,451,860)	-61%
by category					
Intergovernmental	-	42,631,623	49,932,320	7,300,697	17%
Total Revenues	-	42,631,623	49,932,320	7,300,697	17%
Personnel Services	2,064,694	2,064,694	12,117,464	10,052,770	487%
Materials & Services	-	-	26,623,043	26,623,043	0%
Other	39,660,475	62,384,180	9,691,813	(52,692,367)	-84%
Interdepartmental	62,935,306	62,935,306	-	(62,935,306)	-100%
Operating Transfers Out	-	-	1,500,000	1,500,000	0%
subtotal	104,660,475	127,384,180	49,932,320	(77,451,860)	-61%
Contingency	-	-	-	-	0%
Total Expenditures	104,660,475	127,384,180	49,932,320	(77,451,860)	-61%
Revenues under Expenditures	(104,660,475)	(84,752,557)	-	84,752,557	-100%
Beginning Fund Balance	104,660,475	84,752,557	-	(84,752,557)	-100%
Ending Fund Balance \$	-	-	-	-	
FTE's	23.00	23.00	51.00	28.00	122%

Budget Analysis:

Revenues increase \$7,300,697 (17%). Expenditures decrease \$127,384,180 (100%). Beginning fund balance decreases \$84,752,557 (100%).

Response to the pandemic continues to be the primary focus of a large number of staff. The beginning fund balance that was planned for fiscal year 2020-21 did not materialize as the Federal Coronavirus Relief Fund (CRF) funds were placed into deferred revenue accounts and used to reimburse County funds as they are expended.

Revenues to cover expenditures continue to fluctuate with pending legislation at the Federal level. The new American Rescue Plan Act (ARPA) is anticipated to cover expenditures included in this budget. The revenue anticipated in this budget is based on anticipated FEMA support, Emergency Rental Assistance (ERA) funds and anticipation of new Federal funding.

Expenditures to staff public health response, provide isolation and quarantine support, provide outreach and engagement, and administrative support continue into FY 2021-22. Personnel Services increase with the addition of 28.00 FTE limited duration staff who are actively working on COVID-19 response. These positions were added throughout FY 2020-21 with authority provided by the emergency declaration so are not reflected in the Modified Budget.

Housing assistance needs are being met through the ERA funds and the State has provided funds through Project Turnkey to purchase a hotel for quarantine support and respite shelter. The operating costs of the Project Turnkey hotel are partially included in this budget as a portion of this cost is FEMA eligible until September. The remainder of the operating costs are budgeted in the Supportive Housing Services organization unit (221-6530). Some capital costs will be incurred to get the hotel up to ADA standards and to meet security concerns and those costs are housed in the Facilities Capital budget (356-3580).

A homeless encampment solution (\$1.7 million) is included in this budget to increase COVID-19 related services for homeless residents and provide additional security for the community.

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

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Fleet Services	\$ 6,183,287	6,183,287	6,044,901	(138,386)	-2%
Total	6,183,287	6,183,287	6,044,901	(138,386)	-2%
by category					
Charges for Services	5,595,950	5,595,950	5,335,750	(260,200)	-5%
Interdepartmental	250,000	250,000	250,000	-	0%
Miscellaneous	8,350	8,350	365	(7,985)	-96%
Total Revenues	5,854,300	5,854,300	5,586,115	(268,185)	-5%
Personnel Services	2,488,428	2,488,428	2,597,647	109,219	4%
Materials & Services	2,692,507	2,692,507	2,382,180	(310,327)	-12%
Interdepartmental	547,228	547,228	553,894	6,666	1%
subtotal	5,728,163	5,728,163	5,533,721	(194,442)	-3%
Contingency	455,124	455,124	511,180	56,056	12%
Total Expenditures	6,183,287	6,183,287	6,044,901	(138,386)	-2%
Revenues under Expenditures	(328,987)	(328,987)	(458,786)	(129,799)	39%
Beginning Fund Balance	328,987	328,987	458,786	129,799	39%
Ending Fund Balance \$	-	-	-	-	
FTE's	21.00	21.00	21.00	-	0%

Budget Analysis:

Revenues decrease \$268,185 (5%). Expenditures, excluding Contingency, decrease \$194,442 (3%). Contingency increases \$56,056 (12%). Beginning fund balance increases \$129,799 (39%).

Fleet Services is funded by fees charged to departments and other agencies. Rates are established each fiscal year to provide sufficient funding for services and to maintain an adequate fund balance. The fiscal year 2021-22 budget reflects a decrease in both revenues and expenditures. There has been a decrease in vehicle utilization by some departments due to the pandemic. Fleet anticipates increases in service levels similar to pre-pandemic levels as we move towards more normal operations in FY 2021-22. The budgeted revenues for FY 2021-22 are projected and established at a level sufficient to cover anticipated expenditures for FY 2021-22 and to maintain an adequate fund balance.

Personnel Services increase primarily due to increase in salaries, retirement costs and health benefits. In addition, the personnel services increase can be attributed to 2.00 FTE technicians receiving 8% Teamster Lead Higher Class Pay (HCP) and anticipated vacation payoff for an employee retiring in FY 2021-22.

Materials and Services decrease due to lower than expected fuel prices. FY 2021-22 budgeted fuel appropriations are lower by almost \$325,000 compared to FY 2020-21 budgeted fuel appropriations.

Interdepartmental expenditures increase due to increases in the County Cost Allocation Plan for FY 2021-22.

Contingency increases by 12% to \$511,180. The contingency is established at a level sufficient to provide for one month's funds to conduct services and purchase supplies until the billing cycle process is completed. The contingency also must provide adequate amounts for unforeseen expenditures that may arise during the fiscal year.

Mail and Print Services 516-3545

Budget Detail

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

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Mail and Print Services Contingency	\$ 186,862	186,862	262,887	76,025	41%
Mail Messenger	1,275,308	1,275,308	1,221,761	(53,547)	-4%
Printing and Copiers	725,592	725,592	551,302	(174,290)	-24%
Total	2,187,762	2,187,762	2,035,950	(151,812)	-7%
by category					
Charges for Services	1,823,300	1,823,300	1,590,370	(232,930)	-13%
Miscellaneous	159,468	159,468	180,000	20,532	13%
Total Revenues	1,982,768	1,982,768	1,770,370	(212,398)	-11%
Personnel Services	679,384	679,384	617,658	(61,726)	-9%
Materials & Services	927,443	927,443	797,929	(129,514)	-14%
Interdepartmental	279,073	279,073	282,476	3,403	1%
Capital Outlay	115,000	115,000	75,000	(40,000)	-35%
subtotal	2,000,900	2,000,900	1,773,063	(227,837)	-11%
Contingency	186,862	186,862	262,887	76,025	41%
Total Expenditures	2,187,762	2,187,762	2,035,950	(151,812)	-7%
Revenues under expenditures	(204,994)	(204,994)	(265,580)	(60,586)	30%
Beginning Fund Balance	204,994	204,994	265,580	60,586	30%
Ending Fund Balance \$	-	-	-	-	
FTE's	7.00	7.00	6.00	(1.00)	-14%

Budget Analysis:

Revenues decrease \$212,398 (11%). Expenditures, excluding Contingency, decrease \$227,837 (11%). Contingency increases \$76,025 (41%). Beginning fund balance increases \$60,586 (30%).

Formerly known as "Central Services," the Mail & Print Services Division was renamed to better reflect the services provided.

Revenues decrease primarily due to decreases in printing and copying demands during the pandemic and anticipated decreasing trend of paper usage.

Expenditures decrease primarily due to a decrease in mail messenger, printing, and copying demands because of the COVID-19 pandemic. Personnel Services decrease with the elimination of a 1.00 FTE Delivery Clerk II position during fiscal year 2020-21 after the staff member in the position retired. This decision was made in response to the negative revenue impacts of the pandemic. Materials and Services costs decrease primarily due to decreased printing and copying demands.

Contingency represents resources available for unforeseeable expenditures and future equipment replacements.

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Public Safety & Justice

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

PUBLIC SAFETY & JUSTICE

BUDGET OVERVIEW

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	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
LOL Administration	\$ 15,674,761	15,674,761	16,248,684	573,923	4%
subtotal - Administration	15,674,761	15,674,761	16,248,684	573,923	4%
Sheriff's Office Administration	6,573,481	6,573,481	6,601,826	28,345	0%
Law Enforcement	28,361,655	28,361,655	28,304,343	(57,312)	0%
Jail	31,958,129	31,958,129	32,582,925	624,796	2%
Jail Health Care	6,017,919	6,017,919	6,157,056	139,137	2%
District Patrol	33,486,087	33,486,087	33,534,105	48,018	0%
Sheriff's Contract Services	560,000	560,000	860,151	300,151	54%
Court Security	1,460,919	1,460,919	1,495,879	34,960	2%
Grants & Donations	1,703,918	1,703,918	1,430,562	(273,356)	-16%
Jail Commissary	1,241,001	1,241,001	1,300,206	59,205	5%
LOL Sheriff's Administration	3,125,128	3,125,128	3,452,275	327,147	10%
LOL Law Enforcement	14,753,187	14,753,187	14,546,335	(206,852)	-1%
LOL Jail	3,553,979	3,553,979	3,826,245	272,266	8%
Civil Forfeitures	291,294	291,294	532,288	240,994	83%
subtotal - Sherriff's Office	133,086,697	133,086,697	134,624,196	1,537,499	1%
District Attorney	15,915,686	15,915,686	16,539,039	623,353	4%
LOL District Attorney	4,057,983	4,057,983	4,436,623	378,640	9%
subtotal - District Attorney	19,973,669	19,973,669	20,975,662	1,001,993	5%
Juvenile	8,017,963	8,017,963	8,013,421	(4,542)	0%
Juvenile Administration	1,919,617	1,919,617	1,940,299	20,682	1%
Juvenile Grants	859,282	859,282	780,767	(78,515)	-9%
Juvenile Conciliation Services	580,826	580,826	648,452	67,626	12%
Juvenile High Risk Prevention Funds	3,187,726	3,187,726	3,256,546	68,820	2%
LOL Juvenile	1,853,624	1,853,624	2,110,860	257,236	14%
subtotal - Juvenile	16,419,038	16,419,038	16,750,345	331,307	2%
Community Corrections	23,747,011	23,897,647	21,497,910	(2,399,737)	-10%
LOL Community Corrections	5,412,007	5,412,007	5,749,225	337,218	6%
subtotal - Community Corrections	29,159,018	29,309,654	27,247,135	(2,062,519)	-7%
Justice Court	1,182,872	1,182,872	1,165,942	(16,930)	-1%
Law Library	1,150,077	1,150,077	1,002,865	(147,212)	-13%
subtotal - Other	2,332,949	2,332,949	2,168,807	(164,142)	-7%
Totals	216,646,132	216,796,768	218,014,829	1,218,061	1%
General Fund	99,947,322	99,947,322	101,304,851	1,357,529	1%
Special Funds	116,698,810	116,849,446	116,709,978	(139,468)	0%
Totals \$	216,646,132	216,796,768	218,014,829	1,218,061	1%
FTE's	993.20	993.20	998.80	5.60	1%

PUBLIC SAFETY & JUSTICE

BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Taxes	\$ 28,882,412	28,882,412	33,455,891	4,573,479	16%
Licenses & Permits	741,200	741,200	661,200	(80,000)	-11%
Intergovernmental	24,840,091	24,990,727	23,345,421	(1,645,306)	-7%
Charges for Services	5,424,978	5,424,978	5,545,352	120,374	2%
Fines & Forfeitures	2,052,372	2,052,372	1,470,500	(581,872)	-28%
Interdepartmental	4,438,168	4,438,168	4,191,168	(247,000)	-6%
Miscellaneous	35,607,720	35,607,720	35,407,677	(200,043)	-1%
Operating Transfers In	4,396,504	4,396,504	5,064,428	667,924	15%
Total Revenues	106,383,445	106,534,081	109,141,637	2,607,556	2%
Personnel Services	143,742,642	143,742,642	148,571,751	4,829,109	3%
Materials & Services	29,347,198	29,497,834	28,515,644	(982,190)	-3%
Other	3,383,493	3,383,493	3,305,729	(77,764)	-2%
Interdepartmental	19,601,454	19,601,454	19,680,462	79,008	0%
Operating Transfers Out	100,000	100,000	1,250,200	1,150,200	1,150%
Capital Outlay	3,524,900	3,524,900	241,500	(3,283,400)	-93%
subtotal	199,699,687	199,850,323	201,565,286	1,714,963	1%
Contingency	16,946,445	16,946,445	16,449,543	(496,902)	-3%
Total Expenditures	216,646,132	216,796,768	218,014,829	1,218,061	1%
Revenues under expenditures	(110,262,687)	(110,262,687)	(108,873,192)	1,389,495	-1%
General Fund Subsidy	84,385,306	84,385,306	86,388,613	2,003,307	2%
Special Funds Beginning Balances	25,877,381	25,877,381	22,484,579	(3,392,802)	-13%
Ending Fund Balances \$	-	-	-	-	

This organization unit provides executive direction and support for the entire Sheriff's Office operation and includes the following administrative programs:

1. **Sheriff's Office Executive Administration** (100-401005): Provides direction for the Sheriff's Office including leadership, strategic planning, policy development and enforcement, and labor negotiations.
2. **Business Support Services** (100-401010): Provides business support to the Sheriff's Office including budget development/monitoring/control, cost accounting, purchasing, inventory control, inmate banking, cash control, contract negotiation/administration, personnel and payroll activities, grant administration and facilities liaison.
3. **Training** (100-401015): Provides support personnel in the training unit to coordinate, facilitate, document, register and assist in employee correspondence for the purposes of certification, re-certification and documentation with the state Department of Policy Safety Standards and Training (DPSST).
4. **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.
5. **Professional Standards** (100-401025): Conducts internal affairs investigations and background investigations of potential employees, vendors, etc.; responds to citizen complaints; coordinates recruitment, testing and the hiring of employees.

Sheriff's Office Administration 100-4010

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Sheriff's Office Executive Administration	\$ 1,831,353	1,765,853	1,804,406	38,553	2%
Business Support Services	1,398,582	1,398,582	1,468,706	70,124	5%
Training	1,790,587	1,856,087	1,794,885	(61,202)	-3%
Law Enforcement Technology	730,581	730,581	685,860	(44,721)	-6%
Professional Standards	822,378	822,378	847,969	25,591	3%
Total	6,573,481	6,573,481	6,601,826	28,345	0%
by category					
Charges for Services	1,000	1,000	-	(1,000)	-100%
Interdepartmental	37,010	37,010	55,137	18,127	49%
Miscellaneous	400,012	400,012	465,919	65,907	16%
Total Revenues	438,022	438,022	521,056	83,034	19%
Personnel Services	5,560,271	5,560,271	5,680,994	120,723	2%
Materials & Services	847,204	847,204	828,750	(18,454)	-2%
Other	29,994	29,994	30,024	30	0%
Interdepartmental	31,512	31,512	42,058	10,546	33%
Capital Outlay	104,500	104,500	20,000	(84,500)	-81%
Total Expenditures	6,573,481	6,573,481	6,601,826	28,345	0%
General Fund Subsidy \$	6,135,459	6,135,459	6,080,770	(54,689)	-1%
FTE's	35.00	35.00	35.00	-	0%

Budget Analysis:

Revenues increase \$83,034 (19%). General Fund subsidy decreases \$54,689 (1%).

Miscellaneous Revenues increase in this program primarily due to revenue received from city contracts for law enforcement for overhead costs. Interfund revenues reflect an increase in salary, retirement costs and health benefits for a 0.50 FTE administrative support position supported by Community Corrections. Public Records request revenue collections are handled in Records (Org 4020) which resulted in a decrease in Charges for Services.

Personnel Services increase due primarily to salaries, retirement costs, and health benefits while staffing levels remain flat.

Materials and Services reflect a 2% decrease to meet the General Fund target subsidy. Materials and Services were reduced for 1) Professional Services to accommodate in-house trainers, consulting and counseling fees; 2) Training and Education; and 3) Travel to support personnel for their specialized and technical training related to their job functions and career development. Fleet operations and maintenance costs increase with the lease of three vehicles from Fleet for the Training Center.

Interfund expenditures increase due to the County Cost Allocation Plan related to Legal Services. Capital expenditures decrease with no additional vehicles being requested.

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

Law Enforcement 100-4020

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Patrol Operations	\$ 14,163,352	14,163,352	13,611,124	(552,228)	-4%
Investigations	7,486,905	7,486,905	7,768,945	282,040	4%
Records	2,033,433	2,033,433	2,146,358	112,925	6%
Public Affairs	1,040,882	1,040,882	1,148,644	107,762	10%
Civil	1,462,896	1,462,896	1,493,405	30,509	2%
Permits	514,441	514,441	524,197	9,756	2%
Forensics	547,712	547,712	498,577	(49,135)	-9%
Evidence	534,992	534,992	531,369	(3,623)	-1%
Sheriff's Office Services Administration	577,042	577,042	581,724	4,682	1%
Total	28,361,655	28,361,655	28,304,343	(57,312)	0%
by category					
Licenses & Permits	710,000	710,000	630,000	(80,000)	-11%
Intergovernmental	147,182	147,182	138,274	(8,908)	-6%
Charges for Services	3,659,511	3,659,511	3,454,768	(204,743)	-6%
Interdepartmental	201,768	201,768	120,282	(81,486)	-40%
Miscellaneous	334,036	334,036	340,470	6,434	2%
Total Revenues	5,052,497	5,052,497	4,683,794	(368,703)	-7%
Personnel Services	23,825,341	23,825,341	24,225,797	400,456	2%
Materials & Services	3,077,558	3,077,558	3,057,844	(19,714)	-1%
Other	925,756	925,756	956,702	30,946	3%
Capital Outlay	533,000	533,000	64,000	(469,000)	-88%
Total Expenditures	28,361,655	28,361,655	28,304,343	(57,312)	0%
General Fund Subsidy \$	23,309,158	23,309,158	23,620,549	311,391	1%
FTE's	154.40	154.40	153.40	(1.00)	-1%

Budget Analysis:

Revenues decrease \$368,703 (7%). General Fund subsidy increases \$311,391 (1%).

Revenues are steady at the organization level. COVID-19 impacted revenues related to alarm permits, sheriff's fees, and fingerprint fees; forecasted revenues for next fiscal year are based on historical averages resulting in reductions to fees collected for licenses, permits and charges for services. The agreements for School Resource Officers haven't been established for fiscal year 2021-22, corresponding revenues related to this support have been reduced in the Charges for Services category. Interfund revenues decrease for a digital forensic investigator position from Community Corrections and increase from Information Technology Services due to a change in procurement for the replacement of Getac computers for Law Enforcement Patrol.

Personnel Services remain relatively flat as the request for the addition of 6.00 FTE Deputies to support service-level goals of 0.36 FTE (General Fund supported) officers per thousand residents serving both urban and rural unincorporated areas across Washington County was not included and will be considered in the Fall of 2021 as a potential budget adjustment.

Materials and Services reflect a 1% decrease while fully supporting requirements for patrol Getac computers, body armor and body worn camera procurements. Funds for professional services, recruitment promotional efforts, travel related to specialized training, and education were reduced. Funding for support weapon replacements was deferred. Fleet operations and maintenance costs increased over \$200,000.

Capital expenditures decrease with no new vehicles being requested and a reduction in replacement vehicle requirements.

The Sheriff's Office jail programs described below are supported by the General Fund and other departmental revenues.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Jail Administration	\$ 1,463,054	1,463,054	1,585,411	122,357	8%
Jail Housing / Security	18,109,678	18,109,678	18,433,921	324,243	2%
Jail Intake and Release	12,385,397	12,385,397	12,563,593	178,196	1%
Total	31,958,129	31,958,129	32,582,925	624,796	2%
by category					
Intergovernmental	320,000	320,000	130,000	(190,000)	-59%
Charges for Services	34,000	34,000	34,000	-	0%
Interdepartmental	3,711,530	3,711,530	3,367,270	(344,260)	-9%
Miscellaneous	95,200	95,200	95,200	-	0%
Total Revenues	4,160,730	4,160,730	3,626,470	(534,260)	-13%
Personnel Services	29,208,309	29,208,309	30,011,526	803,217	3%
Materials & Services	2,497,320	2,497,320	2,455,899	(41,421)	-2%
Other	39,000	39,000	39,000	-	0%
Interdepartmental	8,000	8,000	8,000	-	0%
Capital Outlay	205,500	205,500	68,500	(137,000)	-67%
Total Expenditures	31,958,129	31,958,129	32,582,925	624,796	2%
General Fund Subsidy	\$ 27,797,399	27,797,399	28,956,455	1,159,056	4%
FTE's	198.75	198.75	198.75	-	0%

Budget Analysis:

Revenues decrease \$534,260 (13%). Expenditures increase \$624,796 (2%). General Fund subsidy increases \$1,159,056 (4%).

Revenues decrease across the Jail Organization. Reimbursement from the State of Oregon per Measure 73 (repeat felony sex offenders and repeat DUII) has declined significantly in recent years, revenues have been reduced to reflect those changes in Intergovernmental Revenues. Interfund Revenues have declined with the decrease in Justice Reimbursement Initiative funding related to Jail Program services and Senate Bill 1145 funding which reduces the General Fund support requirements for the Jail.

Personnel Services increase due primarily to salaries, retirement costs, and health benefits while staffing levels remain flat.

Materials and Services decrease to meet the General Fund subsidy targets. Funds for TriMet tickets dispersed upon Adult in Custody release and Professional Services to provide jail program services have been reallocated to the Jail Commissary fund as these programs relate to Inmate Welfare and can be supported by the Commissary fund.

Training and education, with associated travel, to support personnel in specialized and technical training related to their job functions was reduced.

Capital expenditures decrease with the removal of replacement funds for large kitchen and laundry equipment. One additional vehicle has been added to Jail Administration for combined use.

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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. Moved from Org Unit 100-7020 in fiscal year 2019-20.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Jail Health Care	\$ 6,017,919	6,017,919	6,157,056	139,137	2%
Total	6,017,919	6,017,919	6,157,056	139,137	2%
by category					
Miscellaneous	6,500	6,500	-	(6,500)	-100%
Total Revenues	6,500	6,500	-	(6,500)	-100%
Personnel Services	6,495	6,495	7,020	525	8%
Materials & Services	6,011,424	6,011,424	6,150,036	138,612	2%
Total Expenditures	6,017,919	6,017,919	6,157,056	139,137	2%
General Fund Subsidy \$	6,011,419	6,011,419	6,157,056	145,637	2%

Budget Analysis:

Revenues decrease \$6,500 (100%). Expenditures increase \$139,137 (2%). General Fund subsidy increases \$145,637 (2%).

Revenues decrease in line with the new Jail Health Services contract which is beginning its second year of support for Jail Inmates. It is not anticipated that there will be cost recovery in the same manner as the previous contract. In the previous contract, unused funds allocated for hospital stays were returned. With the terms of the new contract, there are no revenues programmed.

Personnel Services for a temporary staff position increase due primarily to Cost of Living increases.

Materials and Services increase in line with the requirements of the contract for health services to jail adults in custody. This category also includes limited funds for training and education for the part time nurse practitioner.

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

1. **Child Support Enforcement (100-451005)**: This program establishes, modifies and enforces child support judgments, including: interviewing witnesses, examining support payment records, preparing necessary legal documents, attending child support court hearings and initiating Uniform Reciprocal Support Enforcement cases for possible criminal action. Child Support Enforcement is also responsible for establishing paternity for cases that meet certain statutory guidelines and for establishing orders of support in those cases. The program is funded mainly by federal funds.
2. **Criminal Prosecution Services (100-451010)**: This program conducts prosecution of felony and misdemeanor crimes, violations, major traffic offenses and restraining order violations occurring in Washington County, including the processing of all probation revocations and extraditions and working with the Attorney General's Office on criminal appeals. This program also prosecutes all juvenile crime in the County, provides guidance on criminal law issues to the Juvenile Department, reviews police and social service reports for juveniles, processes juvenile court actions involving criminal delinquency and child dependency including child abuse and neglect. Support for the internal administrative functions and operations of the DA's office including reception and clerical relief is included in this unit along with the overall managerial control and direction and public outreach and awareness. Finally, review and processing for all cases, including those handled through the County's special prosecution programs are included in this budget. Specialty programs supported by the DA's Office include drug court, Family Sentencing Alternative Program (FSAP), Integrated Re-Entry Intensive Supervision and Services (IRISS) program, mental health court, veterans treatment court, Domestic Violence Deferred Sentencing (DVDS), Early Case Resolution (ECR) and Diversion Early Case Resolution (D-ECR), and Driving Under the Influence of Intoxicants (DUII) diversion court.
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 works to protect them as well. The DA's office keeps victims up to date on the status of cases, both through formal notification and personal interaction. The DA's office may provide referral of victims to other sources for assistance and may also contact victims who have suffered from personal injury or property loss to assist with their receiving restitution from various sources. This program also works in conjunction with other community partners who provide services to crime victims including the Family Justice Center (FJC), the Sexual Assault Resource Center (SARC), Safety Compass and various legal aid organizations.
4. **Child Abuse Multi. Intervention (Cami) (100-451020)**: This program provides education and support to victims of child abuse and their families and serves as a liaison for victims in dealing with police officers, attorneys, physicians and others throughout the criminal investigation and prosecution process. The program also provides staff support to the County's multidisciplinary child abuse intervention team, child fatality review committee, and coordinates services through contract relationships with other social service agencies and medical facilities.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Child Support Enforcement	\$ 1,731,346	1,731,346	1,784,270	52,924	3%
Criminal Prosecution Services	11,753,703	11,753,703	12,254,107	500,404	4%
Victim Assistance	1,537,283	1,537,283	1,613,999	76,716	5%
Child Abuse Multi. Intervention (Cami)	893,354	893,354	886,663	(6,691)	-1%
Total	15,915,686	15,915,686	16,539,039	623,353	4%
by category					
Intergovernmental	3,576,635	3,576,635	4,095,501	518,866	15%
Charges for Services	300,900	300,900	301,000	100	0%
Interdepartmental	173,118	173,118	173,118	-	0%
Miscellaneous	4,000	4,000	2,000	(2,000)	-50%
Total Revenues	4,054,653	4,054,653	4,571,619	516,966	13%
Personnel Services	14,239,983	14,239,983	14,740,870	500,887	4%
Materials & Services	1,631,703	1,631,703	1,629,607	(2,096)	0%
Other	5,000	5,000	1,000	(4,000)	-80%
Interdepartmental	39,000	39,000	167,562	128,562	330%
Total Expenditures	15,915,686	15,915,686	16,539,039	623,353	4%
General Fund Subsidy	\$ 11,861,033	11,861,033	11,967,420	106,387	1%
FTE's	100.50	100.50	100.50	-	0%

Budget Analysis:

Revenues increase \$516,966 (13%). Expenditures increase \$623,353 (4%). General Fund subsidy increases \$106,387 (1%).

Revenues increase due primarily to the addition of a \$152,000 Prosecuting Cold Cases Using DNA Grant, \$234,000 Justice Reinvestment Grant, and additional federal funds to offset a portion of personnel cost increases for Support Enforcement. Revenues from the Victims of Crime Act (VOCA) grant is projected to decrease by 10%.

Personnel Services increase primarily due to salaries, retirement costs and health benefits. The request for the addition of 1.00 FTE Deputy District Attorney IV, and 1.00 FTE Legal Specialist II to address the increase in workload due to the Sheriff's Office use of body-worn cameras was not included and will be considered in the Fall of 2021 as a potential budget adjustment.

Interfund expenditures increase due to the costs associated with the new Prosecuting Cold Cases Using DNA Grant funding Washington County Sheriff's Office positions.

The Juvenile Department has the responsibility to assure that any youth coming within the jurisdiction of the juvenile court receives care, guidance and control - preferably in 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 youth 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 youth brought before the juvenile court; represents the interests of the youth when the case is heard in the juvenile court; furnishes information and assistance as the court requires and takes charge of any youth 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. **Secure 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. 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, a least restrictive alternative as required by law.

Juvenile 100-5010

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Basic Services	\$ 2,849,606	2,849,606	3,056,425	206,819	7%
Shelter Care	2,125,365	2,125,365	2,181,330	55,965	3%
Secure Detention	2,861,225	2,861,225	2,610,401	(250,824)	-9%
Home Detention	181,767	181,767	165,265	(16,502)	-9%
Total	8,017,963	8,017,963	8,013,421	(4,542)	0%
by category					
Intergovernmental	12,000	12,000	15,000	3,000	25%
Total Revenues	12,000	12,000	15,000	3,000	25%
Personnel Services	5,217,145	5,217,145	5,334,797	117,652	2%
Materials & Services	2,770,818	2,770,818	2,625,624	(145,194)	-5%
Other	30,000	30,000	33,000	3,000	10%
Interdepartmental	-	-	20,000	20,000	0%
Total Expenditures	8,017,963	8,017,963	8,013,421	(4,542)	0%
General Fund Subsidy \$	8,005,963	8,005,963	7,998,421	(7,542)	0%
FTE's	40.00	40.00	40.00	-	0%

Budget Analysis:

Revenues increase \$3,000 (25%).

Revenues increase slightly to \$15,000 for restitution to victims.

Personnel Services increase \$117,652 due primarily to salaries, retirement costs and health benefits.

Materials and Services decrease \$145,194 primarily in the contract for Secure Detention at Multnomah County Donald E. Long facility, reducing three detention beds from 17 to 14. It also reflects a 2.8% increase in the 14-bed rate from \$327.18 to \$336.34 per bed per day.

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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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Juvenile Administration	\$ 1,919,617	1,919,617	1,940,299	20,682	1%
Total	1,919,617	1,919,617	1,940,299	20,682	1%
by category					
Interdepartmental	154,742	154,742	152,799	(1,943)	-1%
Total Revenues	154,742	154,742	152,799	(1,943)	-1%
Personnel Services	1,889,017	1,889,017	1,908,099	19,082	1%
Materials & Services	28,100	28,100	29,700	1,600	6%
Other	2,500	2,500	2,500	-	0%
Total Expenditures	1,919,617	1,919,617	1,940,299	20,682	1%
General Fund Subsidy \$	1,764,875	1,764,875	1,787,500	22,625	1%
FTE's	13.00	13.00	13.00	-	0%

Budget Analysis:

Revenues decrease \$1,943 (1%). Expenditures increase \$20,682 (1%). General Fund subsidy increases \$22,625 (1%).

Personnel Services increase by \$19,082 due to salaries, retirement costs and health benefits.

Materials and Services increase by \$1,600 due to increased dues and memberships. All other line items remain status quo.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Washington County Justice Court	\$ 1,182,872	1,182,872	1,165,942	(16,930)	-1%
Total	1,182,872	1,182,872	1,165,942	(16,930)	-1%
by category					
Charges for Services	30,000	30,000	25,000	(5,000)	-17%
Fines & Forfeitures	1,652,372	1,652,372	1,220,500	(431,872)	-26%
Miscellaneous	500	500	100,000	99,500	19,900%
Total Revenues	1,682,872	1,682,872	1,345,500	(337,372)	-20%
Personnel Services	989,135	989,135	1,031,299	42,164	4%
Materials & Services	172,137	172,137	119,643	(52,494)	-30%
Other	21,600	21,600	15,000	(6,600)	-31%
Total Expenditures	1,182,872	1,182,872	1,165,942	(16,930)	-1%
General Fund Subsidy	\$ (500,000)	(500,000)	(179,558)	320,442	-64%
FTE's	9.00	9.00	9.00	-	0%

Budget Analysis:

Revenues decrease \$337,372 (20%). Expenditures decrease \$16,930 (1%). General Fund subsidy increases \$320,442 (64%).

Revenue from Fines has been reduced by \$281,000 (22%). This is because fiscal year 2020-21 budget included \$300,000 of anticipated increase in citations to be issued by the Sheriff's Office during that period. This increase has not been realized. Based on the downward trend of citations issued over the previous five years, this additional amount was not included in the revenue projections for FY 2021-22. Another significant contributor in this category is the impact of the Diversion program to Fine revenue. There has been a consistent 25% enrollment into the Diversion program in lieu of regular assessment of fines. This has resulted in only capturing a maximum of 31% of potential Fines revenue for all citations referred to the Diversion program.

Revenue from Court Cost has been reduced by \$150,000 (43%). One significant source of revenue in this category is from Small Claims filings. A change in Court Policy (made around FY 2018-19) requiring businesses filing Small Claims to appear in person, has resulted in far fewer overall filings and as such, less revenue generated from Small Claims filing fees. Another source of reduced revenue is from Diversion. With fewer citations being issued, less revenue can be generated through Diversion fees.

Revenue from Reimbursement of Expenses has been drastically increased to \$100,000. It was recently discovered that interest income being paid on monies sent to collections service was not being categorized appropriately. This new budget amount reflects the correction to that error.

Personnel Services increase 4% due to salaries, retirement costs and health benefits.

Materials & Services decrease 30% due to the anticipated need for court security being postponed as the Sheriff's Office hasn't yet moved out of the building.

Other Expenditures has been reduced by 31% due to a reduction in the projected bank charges as a result of a low number of citations to be paid.

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

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Law Library	\$ 1,150,077	1,150,077	1,002,865	(147,212)	-13%
Total	1,150,077	1,150,077	1,002,865	(147,212)	-13%
by category					
Charges for Services	353,567	353,567	389,433	35,866	10%
Miscellaneous	15,618	15,618	-	(15,618)	-100%
Total Revenues	369,185	369,185	389,433	20,248	5%
Personnel Services	339,610	339,610	352,323	12,713	4%
Materials & Services	59,525	59,525	57,970	(1,555)	-3%
Interdepartmental	120,071	120,071	119,966	(105)	0%
subtotal	519,206	519,206	530,259	11,053	2%
Contingency	630,871	630,871	472,606	(158,265)	-25%
Total Expenditures	1,150,077	1,150,077	1,002,865	(147,212)	-13%
Revenues under expenditures	(780,892)	(780,892)	(613,432)	167,460	-21%
Beginning Fund Balance	780,892	780,892	613,432	(167,460)	-21%
Ending Fund Balance \$	-	-	-	-	
FTE's	3.00	3.00	3.00	-	0%

Budget Analysis:

Revenues increase \$20,248 (5%). Expenditures, excluding Contingency, increase \$11,053 (2%). Contingency decreases \$158,265 (25%). Beginning fund balance decreases \$167,460 (21%).

Revenues increase due to the Law Library receiving its full state appropriation. The Washington County Board of Commissioners made the decision to use the State formula for funding the Law Library and Conciliation Services beginning in fiscal year 2020-21. The prior policy decision had directed the state appropriation be split between Conciliation Services 60% and Law Library 40%.

Personnel Services increase due primarily to salaries, retirement costs and health benefits. Materials & Services decrease due to reductions in travel during COVID-19.

Beginning fund balance decreases and Contingency decreases. Contingency allows the Law Library to maintain current service levels as revenue has remained flat or decreased while expenses have increased.

District Patrol 182-4020

Budget Detail

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) and is included in the Service District section of this document.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Patrol Operations	\$ 33,486,087	33,486,087	33,534,105	48,018	0%
Total	33,486,087	33,486,087	33,534,105	48,018	0%
by category					
Charges for Services	65,000	65,000	65,000	-	0%
Miscellaneous	33,421,087	33,421,087	33,469,105	48,018	0%
Total Revenues	33,486,087	33,486,087	33,534,105	48,018	0%
Personnel Services	22,893,282	22,893,282	24,394,289	1,501,007	7%
Materials & Services	1,803,458	1,803,458	1,766,514	(36,944)	-2%
Other	1,189,746	1,189,746	1,261,009	71,263	6%
Interdepartmental	5,572,101	5,572,101	6,025,293	453,192	8%
Operating Transfers Out	60,000	60,000	20,000	(40,000)	-67%
Capital Outlay	1,967,500	1,967,500	67,000	(1,900,500)	-97%
subtotal	33,486,087	33,486,087	33,534,105	48,018	0%
Contingency	-	-	-	-	0%
Total Expenditures	33,486,087	33,486,087	33,534,105	48,018	0%
Revenues under expenditures	-	-	-	-	0%
Beginning Fund Balance	-	-	-	-	0%
Ending Fund Balance \$	-	-	-	-	
FTE's	151.60	151.60	151.60	-	0%

Budget Analysis:

Fiscal year 2021-22 is the fourth year of a five-year local option property tax levy passed by the voters in May of 2017. 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. Revenues include the transfer from ESPD (Fund 210) to support District Patrol activity and Charges for Services for uniformed security fees that are anticipated to stay stable.

Personnel Services increase due primarily to salaries, retirement costs, and health benefits while staffing levels remain flat.

Materials and Services decrease in line with the funding parameters of the District Patrol levy. Funds previously allocated from District Patrol for Lease Space and Utilities have been moved to an indirect cost as Facilities will be paying these costs directly. Requirements to replace support weapons have been deferred. Costs to provide Getac computers as well as body worn cameras to Patrol deputies are included in this category.

Other Expenditures reflect an increase due to the communications costs with WCCCA.

Operating Transfers Out decrease with a reduction in Facilities capital projects needed this budget year. Capital Outlay decreases due to one vehicle request per the replacement schedule this year as compared to 20 in the prior year.

There is no beginning fund balance or Contingency; these are housed in the ESPD (Fund 210), the District's fiscal accounting entity.

Sheriff's Contract Services 186-4060

Budget Detail

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

1. **TriMet Services (186-406005):** Provides certified officers to TriMet's law enforcement team for Metropolitan Area Express (MAX) and other transit-related services.
2. **WIN Contracts (186-406050):** This program houses expenditures related to forfeitures reimbursable to the Westside Interagency Narcotics (WIN) team for drug enforcement activities.
3. **Taskforce Reimbursables (186-406060):** This program houses revenues and expenditures for various Sheriff's Office task forces where specific costs are reimbursable.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
TriMet Services	\$ -	-	300,151	300,151	0%
WIN Contracts	60,000	60,000	60,000	-	0%
Taskforce Reimbursables	500,000	500,000	500,000	-	0%
Total	560,000	560,000	860,151	300,151	54%
by category					
Charges for Services	-	-	300,151	300,151	0%
Interdepartmental	60,000	60,000	60,000	-	0%
Miscellaneous	500,000	500,000	500,000	-	0%
Total Revenues	560,000	560,000	860,151	300,151	54%
Personnel Services	400,000	400,000	555,318	155,318	39%
Materials & Services	120,000	120,000	134,833	14,833	12%
Other	40,000	40,000	40,000	-	0%
Interdepartmental	-	-	130,000	130,000	0%
subtotal	560,000	560,000	860,151	300,151	54%
Contingency	-	-	-	-	0%
Total Expenditures	560,000	560,000	860,151	300,151	54%
Revenues under expenditures	-	-	-	-	0%
Beginning Fund Balance	-	-	-	-	0%
Ending Fund Balance \$	-	-	-	-	
FTE's	-	-	1.00	1.00	0%

Budget Analysis:

Revenues increase \$300,151 (54%). Expenditures increase \$300,151 (54%).

Revenues increase due to the addition of a Mental Health Response Team (MHRT) with a 1.00 FTE deputy and a 1.00 FTE contracted clinician to support a new intergovernmental agreement with TriMet at full cost recovery.

Personnel Services increase due primarily to support the addition of a 1.00 FTE deputy that will be reimbursed through an intergovernmental agreement with TriMet.

Interfund Expenditures increase due to the additional cost for a clinician contracted by Health and Human Services. Interfund reimbursement provided from TriMet intergovernmental reimbursements for services.

There is no beginning fund balance or Contingency in the proposed budget.

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

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 to provide a graduated system of offender supervision treatment, sanctions; minimal progression of offenders into the system and efficient movement of offenders out of the system.
3. **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. **Community Corrections Administration (188-551030)**: This division is responsible for the development of department goals and objectives; represents Washington County in the development of state and local criminal justice policies and programs; prepares annual reports, evaluations and special studies; manages fiscal activities, personnel, payroll and management information systems.

Community Corrections 188-5510

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Community Corrections Center	\$ 6,723,304	6,758,705	5,659,678	(1,099,027)	-16%
Field Services	10,460,088	10,575,323	10,090,349	(484,974)	-5%
Program Services	5,446,268	5,446,268	4,566,077	(880,191)	-16%
Victims Services	480,433	480,433	441,510	(38,923)	-8%
Community Corrections Administration	636,918	636,918	740,296	103,378	16%
Total	23,747,011	23,897,647	21,497,910	(2,399,737)	-10%
by category					
Intergovernmental	15,009,024	15,159,660	13,612,421	(1,547,239)	-10%
Charges for Services	951,000	951,000	951,000	-	0%
Interdepartmental	100,000	100,000	90,000	(10,000)	-10%
Miscellaneous	49,057	49,057	42,483	(6,574)	-13%
Operating Transfers In	4,346,504	4,346,504	4,825,228	478,724	11%
Total Revenues	20,455,585	20,606,221	19,521,132	(1,085,089)	-5%
Personnel Services	13,115,972	13,115,972	12,403,181	(712,791)	-5%
Materials & Services	3,364,957	3,515,593	2,687,749	(827,844)	-24%
Other	2,800	2,800	2,800	-	0%
Interdepartmental	7,107,810	7,107,810	6,404,180	(703,630)	-10%
subtotal	23,591,539	23,742,175	21,497,910	(2,244,265)	-9%
Contingency	155,472	155,472	-	(155,472)	-100%
Total Expenditures	23,747,011	23,897,647	21,497,910	(2,399,737)	-10%
Revenues under expenditures	(3,291,426)	(3,291,426)	(1,976,778)	1,314,648	-40%
Beginning Fund Balance	3,291,426	3,291,426	1,976,778	(1,314,648)	-40%
Ending Fund Balance \$	-	-	-	-	
FTE's	104.00	104.00	104.00	-	0%

Budget Analysis:

Revenues decrease \$1,085,089 (5%). Expenditures, excluding Contingency, decrease \$2,244,265 (9%). Contingency decreases \$155,472 (100%). Beginning fund balance decreases \$1,314,648 (40%).

The decrease in overall funding from the state resulted in a budget gap. To balance the budget key decisions included not filling FTE positions, reducing temporary staff, reducing the number of dorms/beds in service at the Community Corrections Center, and reducing parole and probation programming subsidy funds for housing, treatment and polygraphs.

Revenues decrease due to a reduction in state grant-in-aid allocation and a reduction in the Justice Reinvestment allocation. All other revenue remains flat or a small decrease. The General Fund transfer increases by \$478,724 in order to maintain the current service level for misdemeanor supervision.

Expenditures decrease as a direct result of reduced state funding.

Personnel Services decrease as a direct impact of the reduction in state funding. As a result, Community Corrections will not be filling 1.00 FTE Probation Officer Supervisor, 2.00 FTE Parole & Probation Officer II's, 2.00 FTE Case Monitors, 6.00 FTE Community Correction Specialists II, 1.00 FTE Assistant Center Manger, 1.00 FTE Community Service Program Supervisor and reducing temporary salaries by \$145,558.

Materials and Services decrease as a direct impact of the reduction in state funding. As a result, program services for parole and probation are reduced to include mentor services, housing, treatment, polygraph, and other program subsidies. The General Fund subsidy increase allows misdemeanor services to maintain at the FY 2020-21 service level.

Other expenses including transfers and interdepartmental transfers decrease by \$861,901 (10%). This is a result of the elimination and reduction of transfers to the Sheriff's Office, no fleet additions, and a small decrease in the cost plan.

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

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

Juvenile Grants 196-5040

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Diversion	\$ 757,441	757,441	688,926	(68,515)	-9%
Flex Funds (Juvenile)	54,841	54,841	54,841	-	0%
Juvenile Restitution	40,000	40,000	30,000	(10,000)	-25%
Donations	7,000	7,000	7,000	-	0%
Total	859,282	859,282	780,767	(78,515)	-9%
by category					
Intergovernmental	772,527	772,527	714,121	(58,406)	-8%
Miscellaneous	7,000	7,000	7,000	-	0%
Total Revenues	779,527	779,527	721,121	(58,406)	-7%
Personnel Services	588,306	588,306	592,527	4,221	1%
Materials & Services	175,788	175,788	90,782	(85,006)	-48%
Other	7,000	7,000	7,041	41	1%
Interdepartmental	88,188	88,188	90,417	2,229	3%
subtotal	859,282	859,282	780,767	(78,515)	-9%
Contingency	-	-	-	-	0%
Total Expenditures	859,282	859,282	780,767	(78,515)	-9%
Revenues under expenditures	(79,755)	(79,755)	(59,646)	20,109	-25%
Beginning Fund Balance	79,755	79,755	59,646	(20,109)	-25%
Ending Fund Balance \$	-	-	-	-	
FTE's	4.40	4.40	4.50	0.10	2%

Budget Analysis:

Revenues decrease \$58,406 (7%). Expenditures decrease \$78,515 (9%). Beginning fund balance decreases \$20,109 (25%).

Revenues decrease due to less State Diversion funding and less Oregon Department of Transportation (ODOT) work crew revenue due to COVID-19.

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

Materials and Services decrease due to a reduction in community contracts. Other line items budgeted as status quo.

Juvenile Conciliation Services 197-5020

Budget Detail

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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Conciliation	\$ 580,826	580,826	648,452	67,626	12%
Total	580,826	580,826	648,452	67,626	12%
by category					
Licenses & Permits	31,200	31,200	31,200	-	0%
Intergovernmental	525,851	525,851	490,486	(35,365)	-7%
Charges for Services	4,500	4,500	2,000	(2,500)	-56%
Interdepartmental	-	-	20,000	20,000	0%
Miscellaneous	10,000	10,000	5,000	(5,000)	-50%
Total Revenues	571,551	571,551	548,686	(22,865)	-4%
Personnel Services	454,262	454,262	529,893	75,631	17%
Materials & Services	14,126	14,126	11,315	(2,811)	-20%
Interdepartmental	112,438	112,438	107,244	(5,194)	-5%
subtotal	580,826	580,826	648,452	67,626	12%
Contingency	-	-	-	-	0%
Total Expenditures	580,826	580,826	648,452	67,626	12%
Revenues under Expenditures	(9,275)	(9,275)	(99,766)	(90,491)	976%
Beginning Fund Balance	9,275	9,275	99,766	90,491	976%
Ending Fund Balance \$	-	-	-	-	
FTE's	4.50	4.50	4.00	(0.50)	-11%

Budget Analysis:

Revenues decrease \$22,865 (4%). Expenditures increase \$67,626 (12%). Beginning fund balance increases \$90,491 (976%).

Revenues decrease due to less Domestic Relations Revenue, less High Conflict Resolution class fees and less funds diverted to Conciliation Services from the Law Library appropriation. The Washington County Board of Commissioners made the decision to use the State formula for funding the Law Library and Conciliation Services beginning in FY 2020-21. The prior policy decision had directed the state appropriation be split between Conciliation Services 60% and Law Library 40%.

The Fund Balance is higher than anticipated by not filling the vacant 0.50 FTE Conciliation Counselor and due to CARES fund reimbursement of a Counselor's reassignment to contact tracing for half of fiscal year 2020-21.

Personnel Services increase due primarily to salaries, retirement costs and health benefits. Materials and Services decrease due to less travel and training.

Interdepartmental expenses decrease due to reduced County Cost Allocation plan expenditures. Additionally, there is a \$20,000 cost share to Conciliation from Shelter Care for the intern supervision performed by a Conciliation Counselor and is reflected in this year's budget submittal.

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, Juvenile Services and County Courthouse buildings. 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 provided for in the court security plan approved by the court security committee.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Court Security Fund	\$ 1,460,919	1,460,919	1,495,879	34,960	2%
Total	1,460,919	1,460,919	1,495,879	34,960	2%
by category					
Fines & Forfeitures	400,000	400,000	250,000	(150,000)	-38%
Miscellaneous	6,000	6,000	-	(6,000)	-100%
Operating Transfers In	-	-	209,200	209,200	0%
Total Revenues	406,000	406,000	459,200	53,200	13%
Materials & Services	512,367	512,367	522,367	10,000	2%
Interdepartmental	11,613	11,613	12,020	407	4%
subtotal	523,980	523,980	534,387	10,407	2%
Contingency	936,939	936,939	961,492	24,553	3%
Total Expenditures	1,460,919	1,460,919	1,495,879	34,960	2%
Revenues under Expenditures	(1,054,919)	(1,054,919)	(1,036,679)	18,240	-2%
Beginning Fund Balance	1,054,919	1,054,919	1,036,679	(18,240)	-2%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$53,200 (13%). Expenditures, excluding Contingency, increase \$10,407 (2%). Contingency increases \$24,553 (3%). Beginning fund balance decreases \$18,240 (2%).

Court Security revenue will be less than previous years with a change in the allocation of State funds to Community Corrections. An off-setting General Fund transfer to support the Court Security fund entrance security services is provided. Income from interest earned is removed for this year per County Finance direction.

Materials and Services and Interdepartmental expenditures are budgeted in line with previous years in order to maintain service levels at court security entrances.

Contingency is available for unforeseen expenditures such as additional court security or entrance security equipment repairs. Contingency funds are monitored in coordination with the Court Administrator. Target fund balance is less than \$1 million dollars.

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 or small, non-profit grants that are used to purchase miscellaneous small tools and equipment.
2. **State Homeland Security** (224-405030): This is a federally funded program providing financial support for additional cyber security equipment, communications equipment, training and administration requests from other county agencies.
3. **Justice Assistance Grant (JAG) previously known as LLEBG-1** (224-405035): The Justice Assistance Grant (JAG) previously known as the Local Law Enforcement Block Grant (LLEBG) is a federally funded program providing financial support for various law enforcement programs, services and equipment.
4. **UASI** (224-405045): This program is a federally funded program providing support for equipment and cyber-security efforts for all Washington County agencies. The funding source is the Urban Area Security Initiative.
5. **OSSA** (224-405050): The Oregon State Sheriff's Association (OSSA) program is a federally funded program providing support for occupant safety compliance enforcement efforts for all Washington County agencies.
6. **ODOT** (224-405055): This program is the accounting entity for grant-funded programs for work-zone compliance enforcement efforts and multi-agency traffic enforcement efforts as established by the Oregon Department of Transportation (ODOT).
7. **Oregon Impact** (224-405060): Oregon Impact is a federally funded program providing support for occupant safety compliance enforcement efforts for all Washington County agencies

Grants & Donations 224-4050

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Donations	\$ 75,000	75,000	75,000	-	0%
State Homeland Security	400,000	400,000	250,000	(150,000)	-38%
Justice Assistance Grant (JAG) previously known as LLEBG-1	400,864	400,864	480,562	79,698	20%
UASI	500,000	500,000	500,000	-	0%
OSSA	135,454	135,454	-	(135,454)	-100%
ODOT	112,600	112,600	40,000	(72,600)	-64%
Oregon Impact	80,000	80,000	85,000	5,000	6%
Total	1,703,918	1,703,918	1,430,562	(273,356)	-16%
by category					
Intergovernmental	1,628,918	1,628,918	1,203,000	(425,918)	-26%
Interdepartmental	-	-	152,562	152,562	0%
Miscellaneous	75,000	75,000	75,000	-	0%
Total Revenues	1,703,918	1,703,918	1,430,562	(273,356)	-16%
Personnel Services	582,778	582,778	494,482	(88,296)	-15%
Materials & Services	1,121,140	1,121,140	936,080	(185,060)	-17%
subtotal	1,703,918	1,703,918	1,430,562	(273,356)	-16%
Contingency	-	-	-	-	0%
Total Expenditures	1,703,918	1,703,918	1,430,562	(273,356)	-16%
Revenues under Expenditures	-	-	-	-	0%
Beginning Fund Balance	-	-	-	-	0%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$273,356 (16%). Expenditures decrease \$273,356 (16%).

Grant funding allows the Sheriff Office to support a variety of initiatives. Some examples include: resources to combat drug trafficking; overtime funding for traffic enforcement; classroom training for special teams such as the tactical emergency casualty care course and tactical science course; DNA collection initiative; resources to support a digital forensics laboratory training and equipment; mobile field force equipment; and coronavirus emergency spending.

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

Interfund revenues increase due to interfund transfer from the District Attorney's office providing funds for two variable hour detectives (0.50 FTE each). The District Attorney received grant funding for prosecuting cold cases using DNA; the detectives work in the Sheriff's Office to support the work on this grant Intergovernmental Revenues decrease due to the completion of State Homeland Security Program (SHSP) grants; as well as the decrease in available funds related to the traffic grants.

Personnel Services and Materials and Services categories decrease due to the completion of SHSP grants. No Contingency is budgeted for in this fund.

The Jail Commissary fund was established to provide fiscal control for the goods, services and monies associated with the Jail Commissary. Funds received/expended are restricted to activities that provide for the welfare of jail 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):** The program accounts for revenues generated by inmate commissary activity. Expenditures are used for activities and/or programs that directly benefit inmates.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Jail Commissary	\$ 1,241,001	1,241,001	1,300,206	59,205	5%
Total	1,241,001	1,241,001	1,300,206	59,205	5%
by category					
Miscellaneous	282,000	282,000	277,000	(5,000)	-2%
Total Revenues	282,000	282,000	277,000	(5,000)	-2%
Personnel Services	125,356	125,356	127,978	2,622	2%
Materials & Services	39,450	39,450	75,200	35,750	91%
Other	200	200	200	-	0%
Interdepartmental	47,351	47,351	29,227	(18,124)	-38%
subtotal	212,357	212,357	232,605	20,248	10%
Contingency	1,028,644	1,028,644	1,067,601	38,957	4%
Total Expenditures	1,241,001	1,241,001	1,300,206	59,205	5%
Revenues under Expenditures	(959,001)	(959,001)	(1,023,206)	(64,205)	7%
Beginning Fund Balance	959,001	959,001	1,023,206	64,205	7%
Ending Fund Balance \$	-	-	-	-	
FTE's	1.00	1.00	1.00	-	0%

Budget Analysis:

Revenues decrease \$5,000 (2%). Expenditures, excluding Contingency, increase \$20,248 (10%). Contingency increases \$38,957 (4%). Beginning fund balance increases \$64,205 (7%).

Jail Commissary revenue is used to provide inmate services, including mentoring, GED testing and library services. Revenues are expected to decrease in anticipation of reduced interest income.

Personnel Services increase due primarily to salaries, retirement costs, and health benefits while staffing levels remain flat.

Materials and Services increase with the transfer of requirements from the General Fund Jail Housing program to the Inmate Welfare account where the expenses are more appropriately captured. These expenditures support jail program services, TriMet tickets provided to Adults in Custody at release and other services directly supporting inmate welfare.

Interfund expenditures increase in the County Cost Allocation Plan offset by a decrease in the costs associated to Information Technology Service needs.

A slight increase in Contingency is anticipated and will be used for future needs directly related to inmate welfare programs.

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

Juvenile High Risk Prevention Funds 228-5050

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
State High Risk Prevention-Administration	\$ 1,031,952	1,031,952	1,014,549	(17,403)	-2%
Community Prevention Contracts	394,932	394,932	346,469	(48,463)	-12%
Substance Abuse	317,658	317,658	269,583	(48,075)	-15%
State High Risk Prevention Community and Victim Services	403,092	403,092	440,545	37,453	9%
Shelter Care Supplement	625,655	625,655	749,424	123,769	20%
Early Intervention	414,437	414,437	435,976	21,539	5%
Total	3,187,726	3,187,726	3,256,546	68,820	2%
by category					
Intergovernmental	2,300,228	2,300,228	2,380,883	80,655	4%
Miscellaneous	9,000	9,000	-	(9,000)	-100%
Operating Transfers In	50,000	50,000	30,000	(20,000)	-40%
Total Revenues	2,359,228	2,359,228	2,410,883	51,655	2%
Personnel Services	1,386,010	1,386,010	1,406,112	20,102	1%
Materials & Services	1,525,419	1,525,419	1,555,941	30,522	2%
Interdepartmental	276,297	276,297	294,493	18,196	7%
subtotal	3,187,726	3,187,726	3,256,546	68,820	2%
Contingency	-	-	-	-	0%
Total Expenditures	3,187,726	3,187,726	3,256,546	68,820	2%
Revenues under Expenditures	(828,498)	(828,498)	(845,663)	(17,165)	2%
Beginning Fund Balance	828,498	828,498	845,663	17,165	2%
Ending Fund Balance \$	-	-	-	-	
FTE's	11.50	11.50	11.50	-	0%

Budget Analysis:

Revenues increase \$51,655 (2%). Expenditures increase \$68,820 (2%). Beginning fund balance increases \$17,165 (2%).

Revenues increase due to greater forecasted funding from the Office of Juvenile Justice Delinquency and Prevention (OJJDP) Federal Drug Court Grant, Behavioral Rehabilitative Services (BRS), Federal Title IV-E, and Oregon Department of Education (ODE).

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

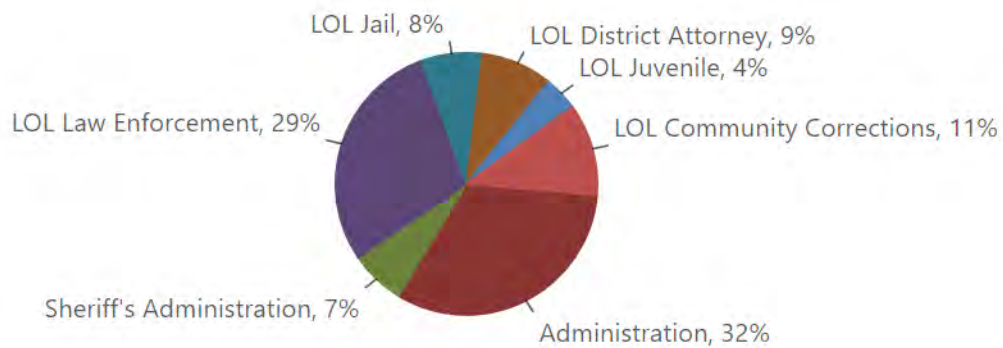
Materials and Services increase for professional services due to higher payments to the Department of Human Services reflective of the higher BRS Revenue.

Interdepartmental charges increase due to costs associated with the County Cost Allocation Plan.

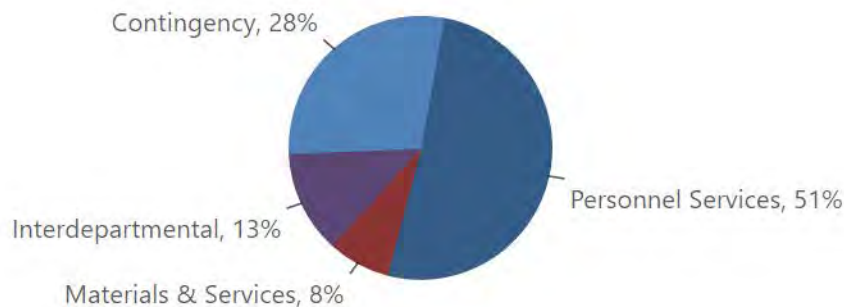
Consistent with the approach used in the General and Road fund budgets, all of the organization units in the Public Safety Local Option Levy (LOL) fund will require resources from the levy fund to balance their respective budgets. The LOL Administration organization unit (234-1690) is the central fiscal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

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

Expenditures by Org Unit



Expenditures by Category



LOCAL OPTION LEVY 234

BUDGET OVERVIEW

Organization Unit	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Administration	\$ 29,242,122	29,242,122	33,455,891	4,213,769	14%
Law Enforcement	29,000	29,000	26,500	(2,500)	-9%
District Attorney	547,726	547,726	565,735	18,009	3%
Juvenile	20,000	20,000	25,000	5,000	25%
Total Revenues	29,838,848	29,838,848	34,073,126	4,234,278	14%
Administration	15,674,761	15,674,761	16,248,684	573,923	4%
Sheriff's Administration	3,125,128	3,125,128	3,452,275	327,147	10%
LOL Law Enforcement	14,753,187	14,753,187	14,546,335	(206,852)	-1%
LOL Jail	3,553,979	3,553,979	3,826,245	272,266	8%
LOL District Attorney	4,057,983	4,057,983	4,436,623	378,640	9%
LOL Juvenile	1,853,624	1,853,624	2,110,860	257,236	14%
LOL Community Corrections	5,412,007	5,412,007	5,749,225	337,218	6%
Total Expenditures	48,430,669	48,430,669	50,370,247	1,939,578	4%
Revenues under expenditures	(18,591,821)	(18,591,821)	(16,297,121)	2,294,700	-12%
Beginning Fund Balance	18,591,821	18,591,821	16,297,121	(2,294,700)	-12%
Ending Fund Balances	-	-	-	-	
by category					
Taxes	28,882,412	28,882,412	33,455,891	4,573,479	16%
Intergovernmental	547,726	547,726	565,735	18,009	3%
Charges for Services	25,500	25,500	23,000	(2,500)	-10%
Miscellaneous	383,210	383,210	28,500	(354,710)	-93%
Total revenues	29,838,848	29,838,848	34,073,126	4,234,278	14%
Personnel Services	22,921,370	22,921,370	24,775,246	1,853,876	8%
Materials & Services	3,467,354	3,467,354	3,685,802	218,448	6%
Other	1,034,897	1,034,897	862,453	(172,444)	-17%
Interdepartmental	6,067,073	6,067,073	6,087,944	20,871	0%
Operating Transfers Out	40,000	40,000	1,230,200	1,190,200	2,976%
Capital Outlay	714,400	714,400	22,000	(692,400)	-97%
subtotal	34,245,094	34,245,094	36,663,645	2,418,551	7%
Contingency	14,185,575	14,185,575	13,706,602	(478,973)	-3%
Total expenditures	48,430,669	48,430,669	50,370,247	1,939,578	4%
Revenues under expenditures	(18,591,821)	(18,591,821)	(16,297,121)	2,294,700	-12%
Beginning Fund Balance	18,591,821	18,591,821	16,297,121	(2,294,700)	-12%
Ending Fund Balances \$	-	-	-	-	
FTE's	162.55	162.55	168.55	6.00	4%

This budget is the central fiscal entity for all levy proceeds derived from the Public Safety Local Option Levy approved by Washington County voters in November of 2000, 2006, 2010, 2015 and in May of 2020 a replacement levy was approved raising the rate to \$0.47 per thousand Assessed Value.

1. **LOL Administration** (234-169005): This program accounts for all levy tax revenues, reserve (Contingency), general levy administration and support related expenses.
2. **Emergency Shelter** (234-169010): Provides funding for four emergency shelter/services programs: Domestic Violence Resource Center, Hillsboro Homeless Shelter, Good Neighbor Center in Tigard, Family Promise and Boys and Girls Aid's Safe Place Program.
3. **911 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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
LOL Administration	\$ 14,515,575	14,515,575	14,053,647	(461,928)	-3%
Emergency Shelter	934,186	934,186	1,320,037	385,851	41%
911 Capital	175,000	175,000	875,000	700,000	400%
Public Outreach	50,000	50,000	-	(50,000)	-100%
Total	15,674,761	15,674,761	16,248,684	573,923	4%
by category					
Taxes	28,882,412	28,882,412	33,455,891	4,573,479	16%
Miscellaneous	359,710	359,710	-	(359,710)	-100%
Total Revenues	29,242,122	29,242,122	33,455,891	4,213,769	14%
Materials & Services	934,186	934,186	997,337	63,151	7%
Other	555,000	555,000	347,045	(207,955)	-37%
Operating Transfers Out	-	-	1,197,700	1,197,700	0%
subtotal	1,489,186	1,489,186	2,542,082	1,052,896	71%
Contingency	14,185,575	14,185,575	13,706,602	(478,973)	-3%
Total Expenditures	15,674,761	15,674,761	16,248,684	573,923	4%
Revenues over expenditures	13,567,361	13,567,361	17,207,207	3,639,846	27%
Resources allocated to other funds	(32,159,182)	(32,159,182)	(33,504,328)	(1,345,146)	4%
Beginning Fund Balance	18,591,821	18,591,821	16,297,121	(2,294,700)	-12%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$4,213,769 (14%). Expenditures, excluding Contingency, increase \$1,052,896 (71%). Contingency decreases \$478,973 (3%). Beginning fund balance decreases \$2,294,700 (12%).

Taxes increase \$4,573,479 (16%) due to the combination of the increased rate (\$0.47) per thousand valuation that was approved by voters in May 2020 and increases in the County assessed value. Current property taxes increase \$4,511,934 (16%), delinquent property taxes increase \$61,545 (22%) based on a 1% calculation of levied taxes. Interest income decreases to zero to comply with budget instructions to not rely on interest earning due to the low rate of return.

Materials and Services increase and include contributions to the Domestic Violence Resource Center, Community Action Shelter, Good Neighbor Center and Family Promise of Washington County, and Boys & Girls Aid for the Safe Place Program which increased due to the new levy planning document. Transfers to other funds are new to this budget and include a transfer to the Housing Services Fund \$322,700 to support the housing needs of victims of domestic violence as planned in the new levy.

Other Expenditures increase due to the net of an increase to Family Justice Center related to a COLA, that was planned for in the new levy; Washington County Consolidated Communications Agency (WCCCA) funding which is increased \$875,000 to reflect the decision to use those funds to support completion of the WCCCA capital building needs; and costs related to planning for an election during fiscal year FY 2020-21 that were not needed.

Contingency decreases due to the increased tax revenue offset by the WCCCA new facility project support in FY 2020-21. The contingency is sufficient to provide cash flow between July and November when taxes are received; and to ensure long term stability of the fund.

Public Safety Local Option Levy	2021-22 Subsidy	2021-22 Subsidy
Sheriff's Office		
Sheriff's Office Administration	3,125,128	3,452,275
Law Enforcement	14,724,187	14,519,835
Jail	3,553,979	3,826,245
Total Sheriff's Office	21,403,294	21,798,355
District Attorney	3,510,257	3,870,888
Juvenile	1,833,624	2,085,860
Community Corrections	5,412,007	5,749,225
Total Support for Other Org Units	32,159,182	33,504,328

Public Safety Local Option Levy	2021-22 - Modified	2021-22 Proposed	Change
Shelter Support			
Domestic Violence Resource Center	306,695	314,669	7,974
Community Action Shelter	228,357	234,294	5,937
Boys & Girls Aid Society Safe Place Program	48,981	50,206	1,225
Tigard Shelter (Good Neighbor Center)	304,480	351,308	46,828
Family Promise of Washington County	45,673	46,860	1,187
Sub-Total Shelter Support	934,186	997,337	63,151
Transfers to Housing			
Navigator		69,700	69,700
Education Specialist		53,000	53,000
Sojourners Rapid Rehousing		200,000	200,000
Sub-Total Transfer to Housing Support		322,700	322,700
Family Justice Center	330,000	347,045	17,045
WCCCA - 911 Capital Support	175,000	875,000	700,000
Public Outreach for Election	8,500	-	(8,500)
Sub-Total Other Support	513,500	1,222,045	708,545
Total LOL Administration Support to Other Agencies	1,447,686	2,542,082	1,094,396

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. **Sheriff's Office Executive Administration (234-401005):** Provides leadership, strategic planning, policy development and enforcement, recruitment services, financial management support.
2. **Training (234-401015):** Provides materials and services in support of the training unit to coordinate, facilitate, document, register and aid in certified employee correspondence for the purposes of certification, re-certification and documentation with the state Department of Policy Safety Standards and Training (DPSST).
3. **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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Sheriff's Office Executive Administration	\$ 1,190,674	1,190,674	1,483,796	293,122	25%
Training	1,345,378	1,345,378	1,379,204	33,826	3%
Law Enforcement Technology	589,076	589,076	589,275	199	0%
Total	3,125,128	3,125,128	3,452,275	327,147	10%
by category					
Personnel Services	2,428,333	2,428,333	2,572,832	144,499	6%
Materials & Services	154,466	154,466	150,344	(4,122)	-3%
Other	39,991	39,991	40,032	41	0%
Interdepartmental	494,838	494,838	689,067	194,229	39%
Operating Transfers Out	7,500	7,500	-	(7,500)	-100%
Total Expenditures	3,125,128	3,125,128	3,452,275	327,147	10%
Local Option Levy Fund Subsidy	\$ 3,125,128	3,125,128	3,452,275	327,147	10%
FTE's	16.00	16.00	16.00	-	0%

Budget Analysis:

Expenditures increase \$327,147 (10%). Local Option Levy Fund subsidy increases \$327,147 (10%).

Personnel Services increase due primarily to salaries, retirement costs, and health benefits while staffing levels remain flat.

Materials and Services decrease 3% to meet the funding parameters of the Local Option Levy. Funds for Professional Services to accommodate in-house trainers were reduced. The requirements for body armor replacements allowed for savings this year.

Interfund expenditures increase in the County Cost Allocation Plan. Previous fiscal year need for a Facilities capital improvement realizes savings in this year with a reduction in requirements.

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

1. **Patrol Operations** (234-402005): Provides traffic enforcement and accident investigation services; responds to citizen generated calls for service; patrols county roads, neighborhoods and businesses to prevent criminal activity.
2. **Investigations** (234-402010): Investigates crimes and criminal organizations related to Washington County by utilizing both traditional and undercover investigative methodologies. Investigations are conducted internally and through participation on interagency teams/task forces; investigators perform crime analysis and case management functions. The division also provides countywide services with regard to narcotics enforcement, fraud and identity theft enforcement, gang activity suppression, criminal intelligence, auto theft enforcement, sex offender registration and violent crimes.
3. **Records** (234-402015): Maintains, distributes and stores criminal and jail records; accepts citizen crime reports over the phone; collects fees for service from the public; processes inmate bail and processes warrants.
4. **Public Affairs** (234-402020): Communicates and promotes the values and mission of the agency with its various stakeholders. Responsible for all media relations and strategic communication. Represents the Sheriff's Office at various community events, groups and organizations. Regularly assesses the agency's communications needs and provides community based public safety education through a variety of communication channels. The unit works closely with patrol deputies to address neighborhood livability issues, nuisance properties and provides citizens aged 65 and older with assistance in reducing incidence and fear of criminal victimization.
5. **Civil** (234-402030): Processes and services protective orders and subpoenas. Enforces eviction orders, restraining orders, child custody orders and orders to seize and sell property. Responds to abandoned vehicle complaints.
6. **Forensics** (234-402040): Provides collection and analysis of forensic evidence from crime scenes.
7. **Evidence** (234-402045): Provides logging, tracking, and disposition of evidence inventory related to criminal cases.

LOL Law Enforcement 234-4020

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Patrol Operations	\$ 10,599,006	10,599,006	10,563,544	(35,462)	0%
Investigations	2,429,545	2,429,545	2,422,073	(7,472)	0%
Records	417,526	417,526	426,967	9,441	2%
Public Affairs	189,364	189,364	164,178	(25,186)	-13%
Civil	289,340	289,340	236,618	(52,722)	-18%
Forensics	547,272	547,272	505,480	(41,792)	-8%
Evidence	281,134	281,134	227,475	(53,659)	-19%
Total	14,753,187	14,753,187	14,546,335	(206,852)	-1%
by category					
Charges for Services	25,500	25,500	23,000	(2,500)	-10%
Miscellaneous	3,500	3,500	3,500	-	0%
Total Revenues	29,000	29,000	26,500	(2,500)	-9%
Personnel Services	9,857,347	9,857,347	10,345,341	487,994	5%
Materials & Services	1,165,210	1,165,210	1,124,073	(41,137)	-4%
Other	439,906	439,906	470,376	30,470	7%
Interdepartmental	2,687,824	2,687,824	2,567,045	(120,779)	-4%
Operating Transfers Out	27,500	27,500	17,500	(10,000)	-36%
Capital Outlay	575,400	575,400	22,000	(553,400)	-96%
Total Expenditures	14,753,187	14,753,187	14,546,335	(206,852)	-1%
Local Option Levy Fund Subsidy \$	14,724,187	14,724,187	14,519,835	(204,352)	-1%
FTE's	64.75	64.75	65.75	1.00	2%

Budget Analysis:

Revenues decrease \$2,500 (9%). Expenditures decrease \$206,852 (1%). Local Option Levy Fund subsidy decreases \$204,352 (1%).

Revenues decrease in Charges for Services as COVID-19 impacted revenues related to sheriff's fees; it is unknown if levels will return to normal in this budget year.

Personnel Services increase due primarily to the addition of 1.00 FTE Patrol Deputy to support service-level goals of 0.18 FTE (Levy supported) officers per thousand residents serving both urban and rural unincorporated areas across Washington County.

Materials and Services decrease 4% to meet the funding parameters of the Local Option Levy. Funds to replace support weapons were eliminated. Costs to provide Getac computers and body worn cameras to Patrol deputies are included in this category. Training and education with associated travel to support personnel in specialized and technical training related to their job functions as well as career development were reduced. Other Expenditures increase due to the communications costs with WCCCA.

Interfund expenditures increase in the County Cost Allocation Plan offset by a decrease in the costs associated to Information Technology Service needs. A decrease in Operating Transfers Out is due to a reduction in requirements related to Facilities capital improvements.

Capital expenditures decrease with no new vehicles being requested and a reduction in replacement vehicle requirements.

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 are medium and maximum security housing for individuals awaiting trial and those sentenced by state courts to periods of incarceration up to one year. Additionally, the jail provides transport services to other facilities and to the courts.

1. **Jail Housing / Security (234-403010):** Provides for the evaluation and incarceration of inmates; facility security; meals, janitorial and laundry services; provides mental health and substance abuse counseling; basic adult education and law library services to inmates for a single 56 bed pod.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Jail Housing / Security	\$ 3,553,979	3,553,979	3,826,245	272,266	8%
Total	3,553,979	3,553,979	3,826,245	272,266	8%
by category					
Personnel Services	2,243,053	2,243,053	2,558,857	315,804	14%
Materials & Services	270,081	270,081	272,373	2,292	1%
Interdepartmental	896,845	896,845	980,015	83,170	9%
Operating Transfers Out	5,000	5,000	15,000	10,000	200%
Capital Outlay	139,000	139,000	-	(139,000)	-100%
Total Expenditures	3,553,979	3,553,979	3,826,245	272,266	8%
Local Option Levy Fund Subsidy	\$ 3,553,979	3,553,979	3,826,245	272,266	8%
FTE's	15.50	15.50	17.50	2.00	13%

Budget Analysis:

Expenditures increase \$272,266 (8%). Local Option Levy Fund subsidy increases \$272,266 (8%).

Personnel Services increase due primarily to the planned addition of 2.00 FTE Jail Deputies included in the Local Option Levy this year.

Materials and Services increase 1% overall. Reductions are reflected in services contracts, supplies and small tools, and replacement items. Training and education, with associated travel expenses, to support personnel in specialized and technical training related to their job functions was reduced. Fleet operations and maintenance costs increased.

Interfund expenditures increase in the County Cost Allocation Plan offset by a decrease in the costs associated to Information Technology Service requirements.

Capital expenditures were reduced with the removal of replacement funds for large kitchen and laundry equipment and no new vehicle requests.

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 Enforcement (234-451005)**: This program accounts for the activities related to the enforcement and modification of child support judgments and establishing paternity for cases that meet certain statutory guidelines and for establishing orders of support in those cases.
2. **Criminal Prosecution Services (234-451010)**: Activities related to the prosecution of all felony and misdemeanor crimes, violations, major traffic offenses and restraining order violations occurring in Washington County are accounted for in this program.
3. **Victim Assistance (234-451015)**: This program accounts for the assistance provided to crime victims who have come into contact with the criminal justice system.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Child Support Enforcement	\$ 837,526	837,526	787,256	(50,270)	-6%
Criminal Prosecution Services	2,985,764	2,985,764	3,396,631	410,867	14%
Victim Assistance	234,693	234,693	252,736	18,043	8%
Total	4,057,983	4,057,983	4,436,623	378,640	9%
by category					
Intergovernmental	547,726	547,726	565,735	18,009	3%
Total Revenues	547,726	547,726	565,735	18,009	3%
Personnel Services	3,518,420	3,518,420	3,874,400	355,980	10%
Materials & Services	61,397	61,397	66,450	5,053	8%
Interdepartmental	478,166	478,166	495,773	17,607	4%
Total Expenditures	4,057,983	4,057,983	4,436,623	378,640	9%
Local Option Levy Fund Subsidy	\$ 3,510,257	3,510,257	3,870,888	360,631	10%
FTE's	25.30	25.30	26.30	1.00	4%

Budget Analysis:

Revenues increase \$18,009 (3%). Expenditures increase \$378,640 (9%). Local Option Levy Fund subsidy increases \$360,631 (10%).

Revenues increase due to additional federal funding for Support Enforcement to offset a portion of yearly personnel cost increases.

Personnel Services increase due to salaries, retirement costs, health benefits, and the planned addition of 1.00 FTE Deputy District Attorney IV scheduled to start January 1, 2022. This new position is funded by the levy to offset the increase in Domestic Violence and Child Abuse cases.

This budget houses Public Safety Local Option Levy (LOL) 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 Juvenile).

1. **Basic Services (234-501005):** Accounts for the funding to support additional assessment, early intervention and probation and court services.
2. **Secure Detention (234-501015):** Accounts for the funding to support additional secure juvenile detention beds (from 14 to 18 beds, as needed) and related juvenile program contracted services.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Basic Services	\$ 1,498,643	1,498,643	1,555,413	56,770	4%
Secure Detention	354,981	354,981	555,447	200,466	56%
Total	1,853,624	1,853,624	2,110,860	257,236	14%
by category					
Miscellaneous	20,000	20,000	25,000	5,000	25%
Total Revenues	20,000	20,000	25,000	5,000	25%
Personnel Services	1,226,476	1,226,476	1,306,163	79,687	6%
Materials & Services	372,373	372,373	568,809	196,436	53%
Other	-	-	5,000	5,000	0%
Interdepartmental	254,775	254,775	230,888	(23,887)	-9%
Total Expenditures	1,853,624	1,853,624	2,110,860	257,236	14%
Local Option Levy Fund Subsidy	\$ 1,833,624	1,833,624	2,085,860	252,236	14%
FTE's	10.00	10.00	10.00	-	0%

Budget Analysis:

Revenues increase \$5,000 (25%). Expenditures increase \$257,236 (14%). Local Option Levy Fund subsidy increases \$252,236 (14%).

Revenues increase as a result of greater collection of co-payments from clients receiving contracted professional services.

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

Materials and Services increase in professional services this year to administer a Diversion program targeted at youth with low-level early offenses as a best practice to prevent youth from penetrating deeper into the juvenile justice system (\$250,000). The remaining increase in Materials and Services are due to the net of: miscellaneous increases to the Administration program (\$4,030); a reduction in contracted services for treatment (\$104,534); increases in charges for exceeding the contracted number of beds at the Donald E. Long Detention Center (\$50,000); and Care of Wards (\$5,000) is now included in this budget.

Interdepartmental expenditures decrease due to the costs associated with the County Cost Allocation Plan.

This budget houses Public Safety Local Option Levy funds dedicated to the enhancement and maintenance of a wide array of Community Corrections services, in all major department areas (also see organization unit 188-5515 Community Corrections).

1. **Comm Corr- Program Svs LOL (234-551505):** Funding in this program is earmarked for additional services such as counseling, education, treatment and other support services for offenders.
2. **Comm Corr- Parole/Probation LOL (234-551510):** Funding for this program is targeted at the maintenance of high and medium caseloads in the probation/parole programs
3. **Comm Corr- Expansion LOL (234-551530):** Funds were specifically included in the Public Safety Levy for the expansion of the existing corrections center facility from 167 to 215 beds.
4. **Comm Corr- Drug Court Services LOL (234-551535):** This program was added in fiscal year 2007-08 based on the recommendation of the Washington County Justice System Manager’s Group. Funds will be used to support existing drug court and mental health court programs.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Comm Corr- Program Svs LOL	\$ 449,641	449,641	465,692	16,051	4%
Comm Corr- Parole/Probation LOL	2,037,462	2,037,462	2,385,471	348,009	17%
Comm Corr- Expansion LOL	2,585,771	2,585,771	2,544,630	(41,141)	-2%
Comm Corr- Drug Court Services LOL	339,133	339,133	353,432	14,299	4%
Total	5,412,007	5,412,007	5,749,225	337,218	6%
by category					
Personnel Services	3,647,741	3,647,741	4,117,653	469,912	13%
Materials & Services	509,641	509,641	506,416	(3,225)	-1%
Interdepartmental	1,254,625	1,254,625	1,125,156	(129,469)	-10%
Total Expenditures	5,412,007	5,412,007	5,749,225	337,218	6%
Local Option Levy Fund Subsidy \$	5,412,007	5,412,007	5,749,225	337,218	6%
FTE's	31.00	31.00	33.00	2.00	6%

Budget Analysis:

Expenditures increase \$337,218 (6%). Local Option Levy Fund subsidy increases \$337,218 (6%).

Personnel Services increase 13%. The primary reason for the increase was the planned addition of 1.00 FTE Probation Officer Supervisor and 1.00 FTE Parole and Probation Officer II as approved in the levy. Additional increases are due to salaries, health benefits and retirement costs.

Materials and Services decrease 1%.

Other, Interdepartmental, and Capital expenditures decrease by 10%. The reduction is largely a result of removing expenses within the Expansion (551530) program and reallocating them to the Program Services (551005) program.

This fund was created in fiscal year 2003-04 to accommodate financial audit requirements for the placement of all civil forfeiture activities in distinct budget/accounting entities. Prior to FY 2003-04, civil forfeiture activities were housed in various 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. As a result, this budget has separate programs that cover assets received during these various legal stages.

1. **Federal Forfeitures** (238-409010): All resources from federal forfeiture seizure activities that occurred from December 7, 2000 to present are accounted for in this program
2. **Federal Non-Department of Justice Forfeitures** (238-409011): This program houses all resources from federal forfeiture seizure activities that occurred from December 7, 2000 to present.
3. **State Criminal Forfeitures** (238-409025): All resources from state forfeitures seizure activity that occurred after August 23, 1993 but before December 6, 2000 are accounted for in this program.
4. **State Civil Forfeitures** (238-409030): All resources from state forfeiture activities that occurred after December 6, 2000 are accounted for in this program.

Civil Forfeitures 238-4090

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Federal Forfeitures	\$ 62,350	62,350	32,988	(29,362)	-47%
Federal Non-Department of Justice Forfeitures	30,000	30,000	98,500	68,500	228%
State Criminal Forfeitures	15,000	15,000	10,000	(5,000)	-33%
State Civil Forfeitures	183,944	183,944	390,800	206,856	112%
Total	291,294	291,294	532,288	240,994	83%
by category					
Miscellaneous	9,500	9,500	-	(9,500)	-100%
Total Revenues	9,500	9,500	-	(9,500)	-100%
Materials & Services	107,350	107,350	93,988	(13,362)	-12%
Other	55,000	55,000	55,000	-	0%
Interdepartmental	120,000	120,000	142,058	22,058	18%
subtotal	282,350	282,350	291,046	8,696	3%
Contingency	8,944	8,944	241,242	232,298	2,597%
Total Expenditures	291,294	291,294	532,288	240,994	83%
Revenues under Expenditures	(281,794)	(281,794)	(532,288)	(250,494)	89%
Beginning Fund Balance	281,794	281,794	532,288	250,494	89%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$9,500 (100%). Expenditures, excluding Contingency, increase \$8,696 (3%). Contingency increases \$232,298 (2,597%). Beginning fund balance increases \$250,494 (89%).

Per Budget instructions interest income has been reduced to zero. Forfeiture guidelines prohibit budgeting for anticipated revenue. Expenditures are approved by the Westside Interagency Narcotics user board and reflect the use of currently available resources for the most appropriate purchases of goods and services allowed by forfeiture guidelines.

Personnel Services for overtime over and above the federal cap were moved to intradepartmental charge.

Intradepartmental Charges increase in support of the Air Support Unit and due to Investigations staff overtime that is above the federal cap and not otherwise reimbursable by the High Intensity Drug Trafficking Area (HIDTA) or Organized Crime Drug Enforcement Task Force (OCDETF).

Contingency is allocated in this fund for the pre-judgement required fees and expenses and for post-judgement distributions required by state statute.

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Land Use & Transportation

Long Range Planning	100-6010
Watermaster	100-9610
Engineering Services	168-6030
Administration	168-6040
Road Fund Administration	168-6045
Capital Project Management	168-6050
Operations & Maintenance	168-6060
Public Land Corner	170-6030
Current Planning	172-6020
Building Services	174-6020
Statewide Transportation Improvement Fund	209-6070
Maintenance Improvement	212-6075
Surveyor	216-6030

LAND USE & TRANSPORTATION

BUDGET OVERVIEW

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

Organization Unit	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Long Range Planning	\$ 4,211,366	4,211,366	4,962,296	750,930	18%
Watermaster	227,314	227,314	234,221	6,907	3%
Engineering Services	10,766,518	10,766,518	10,358,848	(407,670)	-4%
Administration	4,096,938	4,096,938	4,130,772	33,834	1%
Road Fund Administration	34,868,404	34,868,404	27,091,084	(7,777,320)	-22%
Capital Project Management	8,466,898	8,466,898	8,976,133	509,235	6%
Operations & Maintenance	36,655,877	36,655,877	33,081,013	(3,574,864)	-10%
Public Land Corner	2,786,385	2,786,385	2,931,703	145,318	5%
Current Planning	4,238,999	4,238,999	3,759,863	(479,136)	-11%
Building Services	20,159,799	20,159,799	17,670,134	(2,489,665)	-12%
Statewide Transportation Improvement	2,076,852	2,076,852	1,869,428	(207,424)	-10%
Maintenance Improvement	329,230	329,230	396,983	67,753	21%
Surveyor	1,849,869	1,849,869	2,205,634	355,765	19%
Totals	130,734,449	130,734,449	117,668,112	(13,066,337)	-10%
General Fund	4,438,680	4,438,680	5,196,517	757,837	17%
Special Funds	126,295,769	126,295,769	112,471,595	(13,824,174)	-11%
Totals \$	130,734,449	130,734,449	117,668,112	(13,066,337)	-10%
FTE's	345.53	345.53	338.55	(6.98)	-2%

LAND USE & TRANSPORTATION

BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Taxes	\$ 940,000	940,000	800,000	(140,000)	-15%
Licenses & Permits	4,593,500	4,593,500	4,558,545	(34,955)	-1%
Intergovernmental	43,538,841	43,538,841	41,503,180	(2,035,661)	-5%
Charges for Services	16,005,852	16,005,852	14,102,708	(1,903,144)	-12%
Fines & Forfeitures	125	125	100	(25)	-20%
Interdepartmental	12,178,027	12,178,027	13,824,634	1,646,607	14%
Miscellaneous	1,184,312	1,184,312	257,494	(926,818)	-78%
Operating Transfers In	3,292,824	3,292,824	5,173,488	1,880,664	57%
Total Revenues	81,733,481	81,733,481	80,220,149	(1,513,332)	-2%
Personnel Services	44,636,850	44,636,850	44,901,125	264,275	1%
Materials & Services	26,617,115	26,617,115	22,686,451	(3,930,664)	-15%
Other	313,350	313,350	125,250	(188,100)	-60%
Interdepartmental	13,070,997	13,070,997	13,458,634	387,637	3%
Operating Transfers Out	17,369,135	17,369,135	9,979,168	(7,389,967)	-43%
Capital Outlay	526,953	526,953	317,762	(209,191)	-40%
subtotal	102,534,400	102,534,400	91,468,390	(11,066,010)	-11%
Contingency	28,200,049	28,200,049	26,199,722	(2,000,327)	-7%
Total Expenditures	130,734,449	130,734,449	117,668,112	(13,066,337)	-10%
Revenues under expenditures	(49,000,968)	(49,000,968)	(37,447,963)	11,553,005	-24%
General Fund Subsidy	1,272,089	1,272,089	1,276,007	3,918	0%
Special Funds Beginning Balances	47,728,879	47,728,879	36,171,956	(11,556,923)	-24%
Ending Fund Balances \$	-	-	-	-	

The Long Range Planning Division is responsible for the preparation, maintenance and periodic update of County land use planning documents and ordinances, including the comprehensive framework plan, rural/natural resource plan, all community plans, and transportation system plan. The Division also 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 (Plan). This includes assisting cities with planning of lands added to the urban growth boundary (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 variety of regional and countywide planning activities.
2. **Transportation Planning (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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Community Planning	\$ 2,631,232	2,631,232	2,835,042	203,810	8%
Transportation Planning	1,580,134	1,580,134	2,127,254	547,120	35%
Total	4,211,366	4,211,366	4,962,296	750,930	18%
by category					
Intergovernmental	100,000	100,000	535,000	435,000	435%
Charges for Services	141,250	141,250	67,250	(74,000)	-52%
Interdepartmental	1,538,134	1,538,134	1,587,254	49,120	3%
Operating Transfers In	1,236,343	1,236,343	1,575,000	338,657	27%
Total Revenues	3,015,727	3,015,727	3,764,504	748,777	25%
Personnel Services	3,652,290	3,652,290	3,738,645	86,355	2%
Materials & Services	470,094	470,094	1,009,044	538,950	115%
Interdepartmental	88,982	88,982	214,607	125,625	141%
Total Expenditures	4,211,366	4,211,366	4,962,296	750,930	18%
General Fund Subsidy \$	1,195,639	1,195,639	1,197,792	2,153	0%
FTE's	26.33	26.33	26.27	(0.06)	0%

Budget Analysis:

Revenues increase \$748,777 (25%). Expenditures increase \$750,930 (18%).

Long Range Planning revenues increase for fiscal year 2021-22 due primarily to the increased revenues from the Lottery Fund in Community Planning, as well as a phased multi-year grant in Transportation Planning. Charges for services decline due to fewer plan amendments anticipated, and the Road Fund transfer has a minimal decrease to offset the expenditures for professional services and consultant costs in Transportation Planning.

Personnel Services increase due to salaries, retirement costs and health benefits. There is an increase in Materials and Services for professional consulting services associated with the Community Development Code audit and Phase 1 update, Tier 1 contingency Work Program tasks, and the Regional Flexible Funds Allocation (RFFA) grant for Council Creek Trail.

Inter-fund expenditures increase due primarily to Current Planning staff assisting with Long Range planning projects, Information Technology Services capital charges as well as the shared Client Services Technician II position.

General Fund subsidy comes in 2% below the General Fund target number.

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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.

- 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: 1) Ground Water Monitoring - Monitors ground water levels in the urban unincorporated area of the County and 2) Surface Water Management- Includes monitoring of stream flow in the Tualatin Basin and identification of areas for potential flow restoration.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Watermaster	\$ 227,314	227,314	234,221	6,907	3%
Total	227,314	227,314	234,221	6,907	3%
by category					
Intergovernmental	140,002	140,002	145,486	5,484	4%
Charges for Services	10,862	10,862	10,520	(342)	-3%
Total Revenues	150,864	150,864	156,006	5,142	3%
Personnel Services	210,384	210,384	215,845	5,461	3%
Materials & Services	16,930	16,930	18,376	1,446	9%
Total Expenditures	227,314	227,314	234,221	6,907	3%
General Fund Subsidy \$	76,450	76,450	78,215	1,765	2%
FTE's	1.94	1.94	1.94	-	0%

Budget Analysis:

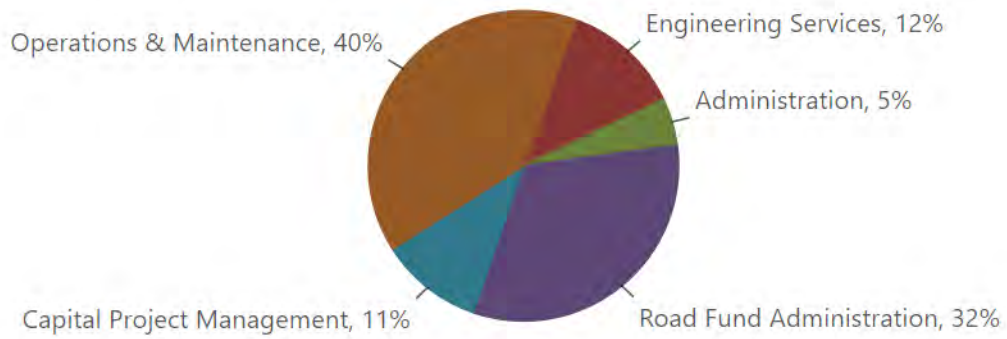
Revenues increase \$5,142 (3%). Expenditures increase \$6,907 (3%). General Fund subsidy increases \$1,765 (2%).

Revenues increase slightly due to intergovernmental revenues paid by benefitting agencies for the operation and maintenance of stream gaging stations in the Tualatin Basin.

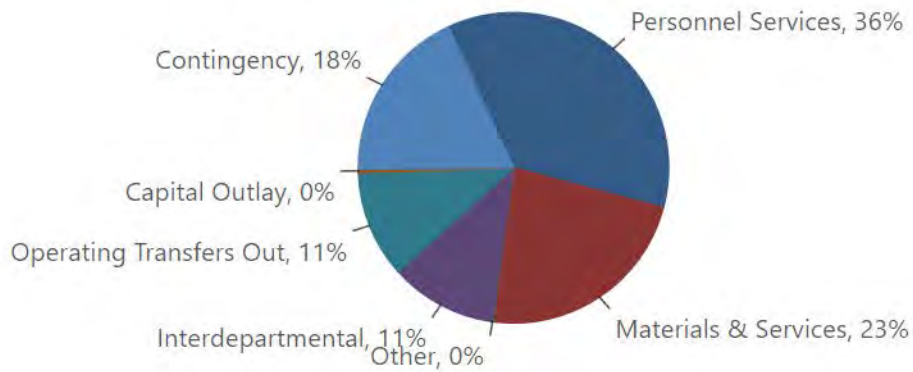
Personnel Services increase due primarily to salaries, retirement costs and health benefits. The Watermaster position is fully funded by the State Water Resources Department.

Materials and Services increase due to the cost of replacing older water level measuring equipment with a radar, a pressure transducer and some needed wire weight gauges.

Expenditures by Org Unit



Expenditures by Category



ROAD FUND 168

BUDGET OVERVIEW

Organization Unit	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Engineering Services	\$ 2,722,593	2,722,593	2,617,688	(104,905)	-4%
Administration	1,499,336	1,499,336	1,460,343	(38,993)	-3%
Road Fund Administration	51,632,907	51,632,907	47,185,000	(4,447,907)	-9%
Capital Project Management	7,755,441	7,755,441	8,664,336	908,895	12%
Operations & Maintenance	1,977,600	1,977,600	2,319,627	342,027	17%
Total Revenues	65,587,877	65,587,877	62,246,994	(3,340,883)	-5%
Engineering Services	10,766,518	10,766,518	10,358,848	(407,670)	-4%
Administration	4,096,938	4,096,938	4,130,772	33,834	1%
Road Fund Administration	34,868,404	34,868,404	27,091,084	(7,777,320)	-22%
Capital Project Management	8,466,898	8,466,898	8,976,133	509,235	6%
Operations & Maintenance	36,655,877	36,655,877	33,081,013	(3,574,864)	-10%
Total Expenditures	94,854,635	94,854,635	83,637,850	(11,216,785)	-12%
Revenues under expenditures	(29,266,758)	(29,266,758)	(21,390,856)	7,875,902	-27%
Beginning Fund Balance	29,266,758	29,266,758	21,390,856	(7,875,902)	-27%
Ending Fund Balances	-	-	-	-	
by category					
Taxes	940,000	940,000	800,000	(140,000)	-15%
Licenses & Permits	243,500	243,500	248,000	4,500	2%
Intergovernmental	41,627,000	41,627,000	39,129,000	(2,498,000)	-6%
Charges for Services	10,113,525	10,113,525	8,626,000	(1,487,525)	-15%
Interdepartmental	10,242,009	10,242,009	11,536,051	1,294,042	13%
Miscellaneous	787,507	787,507	231,600	(555,907)	-71%
Operating Transfers In	1,634,336	1,634,336	1,676,343	42,007	3%
Total revenues	65,587,877	65,587,877	62,246,994	(3,340,883)	-5%
Personnel Services	29,222,689	29,222,689	30,193,411	970,722	3%
Materials & Services	23,762,392	23,762,392	19,215,758	(4,546,634)	-19%
Other	48,750	48,750	53,750	5,000	10%
Interdepartmental	8,993,327	8,993,327	9,332,956	339,629	4%
Operating Transfers Out	16,690,753	16,690,753	9,323,139	(7,367,614)	-44%
Capital Outlay	526,953	526,953	317,762	(209,191)	-40%
subtotal	79,244,864	79,244,864	68,436,776	(10,808,088)	-14%
Contingency	15,609,771	15,609,771	15,201,074	(408,697)	-3%
Total expenditures	94,854,635	94,854,635	83,637,850	(11,216,785)	-12%
Revenues under expenditures	(29,266,758)	(29,266,758)	(21,390,856)	7,875,902	-27%
Beginning Fund Balance	29,266,758	29,266,758	21,390,856	(7,875,902)	-27%
Ending Fund Balances \$	-	-	-	-	
FTE's	230.63	230.63	230.63	-	0%

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 (168-603001)**: 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)**: Performs 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. Performs operational review and support for the maintenance of traffic signs, striping and other traffic control devices on County maintained roads. Administers the Neighborhood Streets program for the County neighborhood routes and local roads.
4. **Survey Road (168-603020)**: Facilitates and administers legal processes associated with both public and County roads, including legal descriptions and preparing land use waivers, restrictive covenants, and agenda items for vacation of the public interest. Provides location services for claims regarding work performed outside the right-of-way or for encroachments into the roadway. Maintain a vertical control network to support engineering design review and ongoing maintenance efforts. Provides survey support of engineering plans prepared by the County design group and others.

Engineering Services 168-6030

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Engineering Administration	\$ 1,860,643	1,860,643	1,929,166	68,523	4%
Engineering Design Review	2,097,476	2,097,476	2,010,623	(86,853)	-4%
Traffic Engineering	6,004,911	6,004,911	5,482,732	(522,179)	-9%
Survey Road	803,488	803,488	936,327	132,839	17%
Total	10,766,518	10,766,518	10,358,848	(407,670)	-4%
by category					
Intergovernmental	127,000	127,000	129,000	2,000	2%
Charges for Services	522,000	522,000	437,000	(85,000)	-16%
Interdepartmental	2,020,593	2,020,593	2,000,688	(19,905)	-1%
Miscellaneous	53,000	53,000	51,000	(2,000)	-4%
Total Revenues	2,722,593	2,722,593	2,617,688	(104,905)	-4%
Personnel Services	6,985,303	6,985,303	7,032,448	47,145	1%
Materials & Services	2,181,114	2,181,114	1,496,205	(684,909)	-31%
Interdepartmental	1,554,075	1,554,075	1,823,475	269,400	17%
Capital Outlay	46,026	46,026	6,720	(39,306)	-85%
Total Expenditures	10,766,518	10,766,518	10,358,848	(407,670)	-4%
Road Fund Subsidy \$	8,043,925	8,043,925	7,741,160	(302,765)	-4%
FTE's	50.28	50.28	50.28	-	0%

Budget Analysis:

Revenues decrease \$104,905 (4%). Expenditures decrease \$407,670 (4%). Road Fund subsidy decreases \$302,765 (4%).

Revenues decrease slightly over last year, due to a forecasted dip in development activity. Other revenue streams for this organization unit remain consistent with the previous year.

Personnel Services, vacancy savings from temporarily unfilled positions will off-set increases in salaries, retirement costs, health benefits, and various reclassifications. Some select vacancies will be filled to meet customer service and project delivery demands.

Materials and Services decrease (31%) due primarily to the planned expenditure for the Asset Management Project in fiscal year 2020-21. Reductions in training and travel, with modest increases in road construction supplies, communication services, and fleet internal charges round out the changes in this category.

The increase in Interdepartmental expenditures of (17%) is a net of increased indirect charges from the County Cost Allocation Plan (18%) and intradepartmental charges, off-set by the postponement of the Walnut Street Center facility improvements that were associated with the anticipated seismic retrofit. This project is anticipated to return in fiscal year 2022-23.

Capital Outlay decreases due to the completion of a one-time vehicle outfitting project in the prior year.

This organization unit provides regional transportation financing coordination for the County and direction for the department, including strategic planning and policy development.

1. **LUT Administration (168-604005):** This program provides operational analysis, leadership, management and support for all department services; coordinates public information, communication and media relations; provides business support, including budget development and control, cost accounting, purchasing, personnel and payroll activities, grant administration and liaison services.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
LUT Administration	\$ 4,096,938	4,096,938	4,130,772	33,834	1%
Total	4,096,938	4,096,938	4,130,772	33,834	1%
by category					
Charges for Services	140,000	140,000	62,500	(77,500)	-55%
Interdepartmental	60,000	60,000	94,000	34,000	57%
Miscellaneous	2,500	2,500	2,500	-	0%
Operating Transfers In	1,296,836	1,296,836	1,301,343	4,507	0%
Total Revenues	1,499,336	1,499,336	1,460,343	(38,993)	-3%
Personnel Services	3,180,410	3,180,410	3,269,525	89,115	3%
Materials & Services	210,495	210,495	248,064	37,569	18%
Interdepartmental	672,593	672,593	613,183	(59,410)	-9%
Operating Transfers Out	33,440	33,440	-	(33,440)	-100%
subtotal	4,096,938	4,096,938	4,130,772	33,834	1%
Contingency	-	-	-	-	0%
Total Expenditures	4,096,938	4,096,938	4,130,772	33,834	1%
Revenues under expenditures	(2,597,602)	(2,597,602)	(2,670,429)	(72,827)	3%
Resources allocated to other funds	(26,669,156)	(26,669,156)	(18,720,427)	7,948,729	-30%
Beginning Fund Balance	29,266,758	29,266,758	21,390,856	(7,875,902)	-27%
Ending Fund Balance \$	-	-	-	-	
FTE's	23.00	23.00	23.00	-	0%

Budget Analysis:

Revenues decrease \$38,993 (3%). Expenditures increase \$33,834 (1%). Beginning fund balance decreases \$7,875,902 (27%).

Revenue from subdivision administration has decreased as an overall reduction in staff costs is reflected, combined with a recognition that development activity continues to slow, while increased staff support for the Service District for Lighting No. 1 is acknowledged.

Personnel Services increase due to salaries, retirement costs and health benefits. Some savings are recognized through vacancies, as two positions (Assistant Director and Program Specialist) will not be filled immediately. These actions are in response to reduced Road Fund revenues.

Materials and Services increase primarily in professional services to fund an update to the Department's strategic plan and a sustainability-focused assessment of Current Planning and Building Services. A one-time increase in communications equipment will upgrade the VHF radio system repeater and decreases in training, travel, postage and office supplies round out the changes in this category.

Inter-fund expenditure reductions are reflected in indirect charges for the County's Cost Allocation Plan, transfers for Information Technology Services (ITS) staff services and ITS hardware and software purchases. Transfers to other funds (North Bethany County Service District), is eliminated for fiscal year 2021-22 as a result of changes in the Department's cost plan, that fluctuate year to year.

This organizational unit houses the Road Fund Administration activities related to revenues and expenditures such as gas tax, interest earnings, debt and remediation payments.

1. **Road Fund Administration (168-604501):** This program primarily tracks and accounts for Road Fund revenues and expenditures related to administrative activities. (Prior to fiscal year 2018-19 it was recorded in Fund 168 Program 604001.)

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Road Fund Administration	\$ 34,868,404	34,868,404	27,091,084	(7,777,320)	-22%
Total	34,868,404	34,868,404	27,091,084	(7,777,320)	-22%
by category					
Taxes	940,000	940,000	800,000	(140,000)	-15%
Intergovernmental	40,500,000	40,500,000	38,000,000	(2,500,000)	-6%
Charges for Services	9,300,000	9,300,000	8,000,000	(1,300,000)	-14%
Miscellaneous	555,407	555,407	10,000	(545,407)	-98%
Operating Transfers In	337,500	337,500	375,000	37,500	11%
Total Revenues	51,632,907	51,632,907	47,185,000	(4,447,907)	-9%
Materials & Services	995,000	995,000	1,025,000	30,000	3%
Other	34,000	34,000	34,000	-	0%
Interdepartmental	1,647,320	1,647,320	1,507,871	(139,449)	-8%
Operating Transfers Out	16,582,313	16,582,313	9,323,139	(7,259,174)	-44%
Contingency	15,609,771	15,609,771	15,201,074	(408,697)	-3%
Total Expenditures	34,868,404	34,868,404	27,091,084	(7,777,320)	-22%
Road Fund Subsidy \$	(16,764,503)	(16,764,503)	(20,093,916)	(3,329,413)	20%

Budget Analysis:

Revenues decrease \$4,447,907 (9%). Expenditures decrease \$7,777,320 (22%). Road Fund subsidy decreases \$3,329,413 (20%).

Road Fund revenues show a decrease this year as the lasting impacts of the COVID-19 pandemic continues to influence the State Highway Revenue Apportionment, Vehicle Registration Fees, and the countywide one cent gas tax all reflect a modest decrease over the last year's budget.

Materials and Services expenditures include a small increase in professional services attributed to the ongoing methane monitoring needs at Bridgeport and Durham North sites. Special projects as defined by the Department's Director continue in support of shared mobility technologies, a Hwy 26 Corridor Study, Transit Study, staff work in support of the Tualatin Watershed Enhancement Collaborative and Upper Boones Ferry I-5 study. Expenditures are offset in part, due to the Major Streets for Transportation Improvement Fund (MSTIP) contribution for these projects.

Transfers to fund various transportation infrastructure capital projects are significantly reduced due to decreased revenues from the State Highway Revenue Apportionment. A significant investment to support ADA curb ramp upgrades and pedestrian improvements continues as well as the design of two bridges (South Road Bridge and Stringtown Bridge reflected as a transfer to MSTIP). A reduction in debt services is realized as the final payment for the Walnut Street Center is scheduled for fiscal year 2020-21.

With careful planning, the department will manage this revenue reduction through vacancy management and some delays in road maintenance and improvement activities. Contingency reduces slightly in an effort to maintain resiliency in the event of an emergency, and flexibility to respond to unforeseen priority transportation needs.

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. **CPS Administration** (168-605005): Manages and coordinates capital improvement project funding and expenditures.
2. **Right of Way** (168-605015): Provides right-of-way acquisition support for capital improvement projects.
3. **Project Delivery** (168-605025): Provides management and inspection functions for all phases of capital transportation project delivery.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
CPS Administration	\$ 2,530,463	2,530,463	2,785,321	254,858	10%
Right of Way	811,560	811,560	827,767	16,207	2%
Project Delivery	5,124,875	5,124,875	5,363,045	238,170	5%
Total	8,466,898	8,466,898	8,976,133	509,235	6%
by category					
Charges for Services	25	25	-	(25)	-100%
Interdepartmental	7,755,416	7,755,416	8,664,336	908,920	12%
Total Revenues	7,755,441	7,755,441	8,664,336	908,895	12%
Personnel Services	6,642,117	6,642,117	6,942,034	299,917	5%
Materials & Services	337,589	337,589	461,034	123,445	37%
Interdepartmental	1,399,623	1,399,623	1,529,723	130,100	9%
Capital Outlay	87,569	87,569	43,342	(44,227)	-51%
Total Expenditures	8,466,898	8,466,898	8,976,133	509,235	6%
Road Fund Subsidy	\$ 711,457	711,457	311,797	(399,660)	-56%
FTE's	46.35	46.35	46.35	-	0%

Budget Analysis:

Revenues increase \$908,895 (12%). Expenditures increase \$509,235 (6%). Road Fund subsidy decreases \$399,660 (56%).

Interdepartmental revenues for this organizational unit increase due to fluctuations in the capital project delivery schedule.

Personnel Services increase due primarily to salaries, retirement costs, and health benefits. No new FTE have been added to this program, but the vacancy rate continues to remain high. While there are plans to recruit several positions, hiring and retaining employees continues to be a factor in project delivery capacity.

Materials and Services increase 37%, due primarily to a proposed consultant contract (\$100,000) to assist with continued implementation of the Construction Payment Software. The consultant will review, evaluate, and make recommendations to the department's current quality control processes. An additional increase for fleet expenses above the matrix allocation is reflected as O&M for a new Chevy Colorado, changing decals on seventeen (17) vehicles to "Capital Project Services", and vehicle laptop stands. Final increases result from training costs and the mail messenger service matrix.

Interdepartmental charges increase by 9%, due to an increase in the County Cost Allocation Plan charges and Information Technology Service (ITS) projects including ITS personnel and increased software demands.

Capital Outlay decreases by 51% due to a reduction in the number of new vehicles requested. Only one new vehicle will be purchased in fiscal year 2021-22.

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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

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Operations Administration	\$ 6,375,297	6,375,297	6,470,881	95,584	1%
Roadway Surfaces	4,202,036	4,202,036	4,342,472	140,436	3%
Operations Engineering	18,071,468	18,071,468	13,966,567	(4,104,901)	-23%
Traffic Maintenance	1,269,027	1,269,027	1,258,796	(10,231)	-1%
Vegetation Management	2,551,916	2,551,916	2,646,556	94,640	4%
Bridge Operations	1,057,676	1,057,676	1,049,955	(7,721)	-1%
Drainage Operations	2,695,194	2,695,194	2,902,824	207,630	8%
Landscape Maintenance	433,263	433,263	442,962	9,699	2%
Total	36,655,877	36,655,877	33,081,013	(3,574,864)	-10%
by category					
Licenses & Permits	243,500	243,500	248,000	4,500	2%
Intergovernmental	1,000,000	1,000,000	1,000,000	-	0%
Charges for Services	151,500	151,500	126,500	(25,000)	-17%
Interdepartmental	406,000	406,000	777,027	371,027	91%
Miscellaneous	176,600	176,600	168,100	(8,500)	-5%
Total Revenues	1,977,600	1,977,600	2,319,627	342,027	17%
Personnel Services	12,414,859	12,414,859	12,949,404	534,545	4%
Materials & Services	20,038,194	20,038,194	15,985,455	(4,052,739)	-20%
Other	14,750	14,750	19,750	5,000	34%
Interdepartmental	3,719,716	3,719,716	3,858,704	138,988	4%
Operating Transfers Out	75,000	75,000	-	(75,000)	-100%
Capital Outlay	393,358	393,358	267,700	(125,658)	-32%
Total Expenditures	36,655,877	36,655,877	33,081,013	(3,574,864)	-10%
Road Fund Subsidy \$	34,678,277	34,678,277	30,761,386	(3,916,891)	-11%
FTE's	111.00	111.00	111.00	-	0%

Budget Analysis:

Revenues increase \$342,027 (17%). Expenditures decrease \$3,574,864 (10%). Road Fund subsidy decreases \$3,916,891 (11%).

Revenue increases are primarily due to improved forecasting of Operations Engineering support received from the Urban Road Maintenance District for its support of the Overlay program and maintenance projects in the coming fiscal year.

Personnel Services increase due primarily to salaries, retirement contributions, and workers compensation costs. No increase in FTE is planned for fiscal year 2021-22, but two of the three new positions approved for FY 2020-21 have not yet been filled and are budgeted to be filled in FY 2021-22. These vacant new positions are the 1.00 FTE Engineering Associate I and the 1.00 FTE Senior Environmental Resource Specialist, both in the Operations Engineering program.

Materials and Services decrease mostly due to a reduction in spending in professional services and repair and maintenance services. These two areas show reductions as part of the decreased spending asked of Operations to support an adequate Road Fund balance during the COVID-19 related downturn. Expenditures during the current fiscal year and in the coming fiscal year are both impacted by the constrictions, but the overall road conditions within the county are not expected to suffer greatly in the short term due to these cuts.

Other expenditures reflect an increase in bank service charges that accompany an increase in permit activity. Inter-fund expenditures increase includes an increase of \$469,464 (23%) in the County Cost Allocation Plan charges, the cost of an Information Technology Services project to replace the Asset Management System and development of a new Construction Project Management system. The decrease in transfers to other funds reflects the postponement of the Walnut Street Center facility improvements that were associated with the anticipated seismic retrofit. This project is anticipated to return in FY 2022-23. The decrease in Capital Outlay is due to a lack of needed additions to the Division's fleet. Recent acquisitions are mostly in-service and resulting in improved productivity by the Division staff.

Road Fund subsidy decreases 11%.

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. **Survey PLC (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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Survey PLC	\$ 2,786,385	2,786,385	2,931,703	145,318	5%
Total	2,786,385	2,786,385	2,931,703	145,318	5%
by category					
Charges for Services	390,000	390,000	420,000	30,000	8%
Interdepartmental	125,000	125,000	210,000	85,000	68%
Miscellaneous	44,537	44,537	-	(44,537)	-100%
Total Revenues	559,537	559,537	630,000	70,463	13%
Personnel Services	540,539	540,539	551,927	11,388	2%
Materials & Services	40,504	40,504	43,854	3,350	8%
Interdepartmental	181,818	181,818	280,072	98,254	54%
Operating Transfers Out	26,511	26,511	28,855	2,344	9%
subtotal	789,372	789,372	904,708	115,336	15%
Contingency	1,997,013	1,997,013	2,026,995	29,982	2%
Total Expenditures	2,786,385	2,786,385	2,931,703	145,318	5%
Revenues under expenditures	(2,226,848)	(2,226,848)	(2,301,703)	(74,855)	3%
Beginning Fund Balance	2,226,848	2,226,848	2,301,703	74,855	3%
Ending Fund Balance \$	-	-	-	-	
FTE's	3.79	3.79	3.79	-	0%

Budget Analysis:

Revenues increase \$70,463 (13%). Expenditures, excluding Contingency, increase \$115,336 (15%). Contingency increases \$29,982 (2%). Beginning fund balance increases \$74,855 (3%).

Revenues trend up slightly primarily due to staff work for other funds as program and project delivery timelines necessitate, while the public land corner fee revenue is anticipated to remain stable in the next fiscal year.

Personnel Services increase due primarily to salaries, retirement costs and health benefits. There have been no staffing changes for this fund.

Management continues to monitor the fund balance to ensure an appropriate level of reserve is maintained. With recent economic trends it is reasonable to expect a decline in development for the Public Land Corner fund. The goal of increasing the reserve is to mitigate the impact of a future financial decline.

Current Planning Division encompasses Development Review and Development Assistance activities pertaining to land development in the unincorporated areas of the County and via contract to some of the smaller cities. The Division provides 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):** Reviews and processes all land development requests in unincorporated Washington County. Ensures that all development proposals comply with all applicable plans and codes.
2. **Development Assistance (172-602035):** Provides development assistance to customers at the counter and over the telephone. Reviews all building permits and provides copies of land development related documents to the public.
3. **Code Maintenance & Code Enforcement (172-602040):** Reviews land development projects in final stages to ensure compliance with conditions of approval. Investigates all land use complaints that are enforceable via the Community Development Code. Prepares code amendments and makes recommendations concerning code interpretations.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Development Review	\$ 2,957,553	2,957,553	2,583,646	(373,907)	-13%
Development Assistance	931,760	931,760	888,081	(43,679)	-5%
Code Maintenance & Code Enforcement	349,686	349,686	288,136	(61,550)	-18%
Total	4,238,999	4,238,999	3,759,863	(479,136)	-11%
by category					
Intergovernmental	100,000	100,000	100,000	-	0%
Charges for Services	1,745,500	1,745,500	1,437,740	(307,760)	-18%
Interdepartmental	32,500	32,500	202,482	169,982	523%
Miscellaneous	48,565	48,565	-	(48,565)	-100%
Operating Transfers In	349,200	349,200	849,200	500,000	143%
Total Revenues	2,275,765	2,275,765	2,589,422	313,657	14%
Personnel Services	2,124,550	2,124,550	2,020,927	(103,623)	-5%
Materials & Services	194,885	194,885	169,781	(25,104)	-13%
Other	13,500	13,500	9,500	(4,000)	-30%
Interdepartmental	617,820	617,820	638,363	20,543	3%
Operating Transfers Out	157,432	157,432	134,086	(23,346)	-15%
subtotal	3,108,187	3,108,187	2,972,657	(135,530)	-4%
Contingency	1,130,812	1,130,812	787,206	(343,606)	-30%
Total Expenditures	4,238,999	4,238,999	3,759,863	(479,136)	-11%
Revenues under expenditures	(1,963,234)	(1,963,234)	(1,170,441)	792,793	-40%
Beginning Fund Balance	1,963,234	1,963,234	1,170,441	(792,793)	-40%
Ending Fund Balance \$	-	-	-	-	
FTE's	18.47	18.47	16.31	(2.16)	-12%

Budget Analysis:

Revenues increase \$313,657 (14%). Expenditures, excluding Contingency, decrease \$135,530 (4%). Contingency decreases \$343,606 (30%). Beginning fund balance decreases \$792,793 (40%).

Fee revenue estimates are conservative and will remain low due to limited development activity. Investment interest income has been reduced to zero. To partially offset the loss, the budget reflects a projected increase in Road Fund and GIS projects, which increases the inter-fund revenues.

Expenditures decrease in part due to the reduction of 2.16 FTE. Currently two vacant positions remain with savings accounted for in this budget. Personnel Services costs comprise three-fourths of Current Planning's expenditures.

Inter-fund expenditures increase, as the charges for Information Technology Services staff support and storage for archives increase, partially offset with a small reduction in the County Cost Allocation Plan, which continues to be a large part of Current Planning's expenses.

As a result of increased expenditures and a continuation of decreasing revenue due to limited development activity, the contingency declines again this fiscal year by 30%. To help mitigate this in the future should this trend continue, the department continues to develop policy related to convenience fees for over the counter credit cards and may need to explore other revenue sources including fees to continue to be operated as an enterprise fund. The reduction in FTE will provide some relief for this fund, which the leadership will continue to monitor closely, but may impact service delivery levels.

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

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

Building Services 174-6020

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Building Inspection	\$ 11,794,420	11,794,420	9,978,157	(1,816,263)	-15%
Plan Review	4,671,382	4,671,382	4,268,831	(402,551)	-9%
Plumbing Inspection	1,377,026	1,377,026	1,146,362	(230,664)	-17%
Electrical Inspection	2,127,437	2,127,437	2,068,737	(58,700)	-3%
Building Code Compliance & Enforcement	189,534	189,534	208,047	18,513	10%
Total	20,159,799	20,159,799	17,670,134	(2,489,665)	-12%
by category					
Licenses & Permits	4,350,000	4,350,000	4,310,545	(39,455)	-1%
Intergovernmental	104,000	104,000	104,000	-	0%
Charges for Services	3,043,500	3,043,500	2,985,918	(57,582)	-2%
Fines & Forfeitures	125	125	100	(25)	-20%
Interdepartmental	189,734	189,734	248,547	58,813	31%
Miscellaneous	244,608	244,608	-	(244,608)	-100%
Operating Transfers In	-	-	1,000,000	1,000,000	0%
Total Revenues	7,931,967	7,931,967	8,649,110	717,143	9%
Personnel Services	8,259,800	8,259,800	7,605,146	(654,654)	-8%
Materials & Services	648,567	648,567	401,264	(247,303)	-38%
Other	251,100	251,100	62,000	(189,100)	-75%
Interdepartmental	2,927,516	2,927,516	2,691,869	(235,647)	-8%
Operating Transfers Out	462,215	462,215	458,295	(3,920)	-1%
subtotal	12,549,198	12,549,198	11,218,574	(1,330,624)	-11%
Contingency	7,610,601	7,610,601	6,451,560	(1,159,041)	-15%
Total Expenditures	20,159,799	20,159,799	17,670,134	(2,489,665)	-12%
Revenues under expenditures	(12,227,832)	(12,227,832)	(9,021,024)	3,206,808	-26%
Beginning Fund Balance	12,227,832	12,227,832	9,021,024	(3,206,808)	-26%
Ending Fund Balance \$	-	-	-	-	
FTE's	59.79	59.79	55.03	(4.76)	-8%

Budget Analysis:

Revenues increase \$717,143 (9%). Expenditures, excluding Contingency, decrease \$1,330,624 (11%). Contingency decreases \$1,159,041 (15%). Beginning fund balance decreases \$(3,206,808) ((26)%).

Revenues are estimated to decrease with a slight decline in large commercial projects. The build out of North Bethany remains at approximately 90%. However, Building Services is seeing a trend of increased addition/alteration and infill activity. Investment interest income has been reduced to zero as the fund balance continues to decline.

Overall expenditures are estimated to decrease. Personnel service charges comprise two-thirds of Building Services expenditures. The budget reflects a reduction of 4.76 FTE in the organization unit including Inspectors, a Permit Technician, and a Plans Examiner, leaving four vacancies that are not expected to be filled at this time, but provide some flexibility should the current building activity level change. Materials and Services decrease primarily due to professional services, travel, and training.

The County Cost Allocation Plan continues to be a large part of Building Service's expenses as well as Information Technology Services. Inter-fund expenditures are reduced due primarily to a strategic cost split for Information Technology Services personnel charges. Increased costs have been associated with the implementation of new permitting software. It is anticipated that this cost will decline over time with enhancements to development processes. Other expenditures decrease due to a reduction in bank service fees after a conversion to a convenience fee for online permitting.

Over the last eight years, revenues have been sustained due to greater than normal commercial activity. As commercial activity returns to normal levels and new residential development decreases, the fund balance continues to decline and is being closely monitored. This fund has reduced vacancies and service levels and will be monitored closely as a result of reduced staffing.

The Statewide Transportation Improvement Fund (STIF) provides a dedicated source of funding to improve or expand public transportation service under House Bill (HB) 2017. The funds are eligible for use in transit planning, capital and operations to improve service in underserved areas, and reduce service fragmentation as defined in the STIF administrative rules.

1. **Transit Coordination (209-607005):** This organization unit began receiving funding in spring of 2019 with the first authorization by the Oregon Transportation Commission (OTC). The County will submit requests for funding for the next biennium beginning in fiscal year 2021-22. Future increases will be tied to increases in employee payroll tax in the areas of the county outside of SMART and Tri-Met service districts, and an allocation increase by TriMet to the County for Regional Service Coordination and OTC awards of competitive STIF Discretionary Grants.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Transit Coordination	\$ 2,076,852	2,076,852	1,869,428	(207,424)	-10%
Total	2,076,852	2,076,852	1,869,428	(207,424)	-10%
by category					
Intergovernmental	1,467,839	1,467,839	1,489,694	21,855	1%
Miscellaneous	11,942	11,942	-	(11,942)	-100%
Total Revenues	1,479,781	1,479,781	1,489,694	9,913	1%
Materials & Services	1,462,373	1,462,373	1,809,428	347,055	24%
Interdepartmental	5,476	5,476	60,000	54,524	996%
subtotal	1,467,849	1,467,849	1,869,428	401,579	27%
Contingency	609,003	609,003	-	(609,003)	-100%
Total Expenditures	2,076,852	2,076,852	1,869,428	(207,424)	-10%
Revenues under Expenditures	(597,071)	(597,071)	(379,734)	217,337	-36%
Beginning Fund Balance	597,071	597,071	379,734	(217,337)	-36%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$9,913 (1%). Expenditures, excluding Contingency, increase \$401,579 (27%). Contingency decreases \$609,003 (100%). Beginning fund balance decreases \$217,337 (36%).

The Statewide Transportation Improvement Fund (STIF) revenue will increase by \$22,000. This is according to the funding plan approved by the Oregon Transportation Commission. Unspent STIF funds from the previous year will become the beginning fund balance which is expected to be \$379,734.

Nearly all expenditures are professional services payments to public transportation service providers in Washington County. These payments will increase by \$277,000 plus an unallocated reserve of \$70,000.

Maintenance Improvement 212-6075

Budget Detail

This fund provides for road maintenance activities undertaken through Maintenance Local Improvement Districts (MLIDs) established in the County.

- Maintenance Local Improvement District (212-607505):** This program provides the financial activities related to funds collected for use in maintaining local roads within the district. The funds are primarily used to reimburse programs for road maintenance work completed in specific MLIDs.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Maintenance Local Improvement District	\$ 329,230	329,230	396,983	67,753	21%
Total	329,230	329,230	396,983	67,753	21%
by category					
Miscellaneous	20,573	20,573	25,894	5,321	26%
Total Revenues	20,573	20,573	25,894	5,321	26%
Interdepartmental	12,911	12,911	2,714	(10,197)	-79%
Operating Transfers Out	238	238	2	(236)	-99%
subtotal	13,149	13,149	2,716	(10,433)	-79%
Contingency	316,081	316,081	394,267	78,186	25%
Total Expenditures	329,230	329,230	396,983	67,753	21%
	Revenues under expenditures	(308,657)	(308,657)	(371,089)	(62,432) 20%
Beginning Fund Balance	308,657	308,657	371,089	62,432	20%
	Ending Fund Balance \$	-	-	-	-

Budget Analysis:

Revenues increase \$5,321 (26%). Expenditures, excluding Contingency, decrease \$10,433 (79%). Contingency increases \$78,186 (25%). Beginning fund balance increases \$62,432 (20%).

There are five active Maintenance Local Improvement Districts (MLIDs). Budgeted revenues increase because of the Mountain Creek LID. But expenditures are expected to decrease, as no major projects are scheduled for the coming fiscal year. Light scheduled maintenance will continue.

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.

- Survey Development Review (216-603015):** County Surveyor activities within this program include statutory duties of subdivision, partition, and condominium approval; survey filing; court ordered surveys; surveys of County-owned property; record keeping; maintaining records of vacation property; addressing, mapping and public information.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Survey Development Review	\$ 1,849,869	1,849,869	2,205,634	355,765	19%
Total	1,849,869	1,849,869	2,205,634	355,765	19%
by category					
Charges for Services	561,215	561,215	555,280	(5,935)	-1%
Interdepartmental	50,650	50,650	40,300	(10,350)	-20%
Miscellaneous	26,580	26,580	-	(26,580)	-100%
Operating Transfers In	72,945	72,945	72,945	-	0%
Total Revenues	711,390	711,390	668,525	(42,865)	-6%
Personnel Services	626,598	626,598	575,224	(51,374)	-8%
Materials & Services	21,370	21,370	18,946	(2,424)	-11%
Interdepartmental	243,147	243,147	238,053	(5,094)	-2%
Operating Transfers Out	31,986	31,986	34,791	2,805	9%
Capital Outlay	-	-	-	-	0%
subtotal	923,101	923,101	867,014	(56,087)	-6%
Contingency	926,768	926,768	1,338,620	411,852	44%
Total Expenditures	1,849,869	1,849,869	2,205,634	355,765	19%
Revenues under expenditures	(1,138,479)	(1,138,479)	(1,537,109)	(398,630)	35%
Beginning Fund Balance	1,138,479	1,138,479	1,537,109	398,630	35%
Ending Fund Balance \$	-	-	-	-	
FTE's	4.58	4.58	4.58	-	0%

Budget Analysis:

Revenues decrease \$42,865 (6%). Expenditures, excluding Contingency, decrease \$56,087 (6%). Contingency increases \$411,852 (44%). Beginning fund balance increases \$398,630 (35%).

Survey Fund revenues are expected to decrease slightly. This stems from a reduced level of reimbursements for survey work performed for the Public Land Corner (PLC) and Road Survey work group, as well as a reduction in interest earnings. Careful fund management continues in order to maintain an appropriate fund balance as we continue to see that overall revenues for this fund are trending down.

A Survey Technician position that has been held vacant will be filled at mid-year. Delayed hiring will reduce expenditures for Personnel Services. Other expenditure levels remain flat or decreased due to reductions in travel, interdepartmental charges, and Information Technology Services (ITS) capital. Overall expenditures will decrease, excluding contingency, which grows by \$412,000 over the previous year denoting a more healthy, desirable fund balance.

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Housing, Health and Human Services

Affordable Housing Development Support*	100-1675
Public Health	100-7030
HHS Administration	100-7040
Animal Services	100-7090
Veteran Services	100-7510
Community Development Block Grant *	164-9010
Children, Youth & Families	166-7050
Developmental Disabilities	191-7065
Behavioral Health	192-7060
Oregon Health Plan	193-7080
Mental Health HB 2145	194-7070
Health Share of Oregon	195-7085
Aging Services	198-7520
Mental Health Crisis Services	199-7089
Coordinated Care Organization	203-7087
Tri-County Risk Reserve	207-7086
Emergency Medical Services	208-7010
Housing Services *	218-6510
Metro Affordable Housing Bond *	219-6520
HOME*	220-9020
Supportive Housing Services *	221-6530
Air Quality	244-9030
Housing Production Opportunity Fund *	245-9040
* Housing Programs	

HOUSING, HEALTH & HUMAN SERVICES

BUDGET OVERVIEW

Housing, Health & Human Services provides prevention, protection and support services and activities so that all people who live, work, study and play in Washington County can be healthy, self-sufficient and safe. Educating people through public health efforts, providing safety to vulnerable children and adults, addressing addictions, enabling people to live independently, and providing affordable housing are just a few examples of how this is accomplished.

Throughout Washington County, Housing, Health & Human Services offers a wide variety of programs, services and resources which serve to inform, educate and empower.

Organization Unit	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Affordable Housing Development Support	\$ 4,000,000	-	-	-	0%
Community Development Block Grant	5,049,326	11,574,298	9,178,582	(2,395,716)	-21%
Housing Services	13,209,037	13,209,037	16,262,311	3,053,274	23%
Metro Affordable Housing Bond	85,815,540	86,032,602	32,353,043	(53,679,559)	-62%
HOME	4,326,597	4,326,597	4,993,575	666,978	15%
Supportive Housing Services	-	1,140,000	38,329,500	37,189,500	3,262%
Air Quality	1,515,506	1,515,506	1,514,171	(1,335)	0%
Housing Production Opportunity Fund	-	6,418,894	7,918,894	1,500,000	23%
subtotal - Housing	113,916,006	124,216,934	110,550,076	(13,666,858)	-11%
Public Health	24,065,358	24,065,358	24,339,011	273,653	1%
Emergency Medical Services	1,597,664	1,597,664	1,692,415	94,751	6%
subtotal - Public Health	25,663,022	25,663,022	26,031,426	368,404	1%
Aging Services	5,537,333	6,904,601	6,202,670	(701,931)	-10%
Veteran Services	1,336,941	1,336,941	1,380,091	43,150	3%
subtotal - Aging & Veteran Services	6,874,274	8,241,542	7,582,761	(658,781)	-8%
Developmental Disabilities	11,891,067	11,891,067	12,568,397	677,330	6%
Behavioral Health	47,156,987	47,156,987	45,951,204	(1,205,783)	-3%
Oregon Health Plan	5,551,412	5,551,412	5,578,094	26,682	0%
Health Share of Oregon	6,694,251	6,694,251	6,887,250	192,999	3%
Coordinated Care Organization	5,440,864	5,440,864	7,005,276	1,564,412	29%
Tri-County Risk Reserve	10,500,000	10,500,000	10,500,000	-	0%
Mental Health HB 2145	951,100	951,100	555,154	(395,946)	-42%
Mental Health Crisis Services	7,947,373	7,947,373	8,713,209	765,836	10%
Children, Youth & Families	3,210,986	3,210,986	3,205,759	(5,227)	0%
subtotal - Human Services	99,344,040	99,344,040	100,964,343	1,620,303	2%
HHS Administration	2,374,855	2,374,855	2,451,827	76,972	3%
Animal Services	3,133,066	3,133,066	3,126,865	(6,201)	0%
subtotal - Admin & Animal Services	5,507,921	5,507,921	5,578,692	70,771	1%
Totals	251,305,263	262,973,459	250,707,298	(12,266,161)	-5%
General Fund	34,910,220	30,910,220	31,297,794	387,574	1%
Special Funds	216,395,043	232,063,239	219,409,504	(12,653,735)	-5%
Totals \$	251,305,263	262,973,459	250,707,298	(12,266,161)	-5%
FTE's	416.50	432.50	434.50	2.00	0%

HOUSING, HEALTH & HUMAN SERVICES

BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Licenses & Permits	\$ 6,227,041	6,227,041	6,279,688	52,647	1%
Intergovernmental	167,277,307	175,169,547	157,495,947	(17,673,600)	-10%
Charges for Services	10,488,131	10,488,131	11,933,466	1,445,335	14%
Fines & Forfeitures	50,000	50,000	35,000	(15,000)	-30%
Interdepartmental	1,785,785	1,785,785	1,898,926	113,141	6%
Miscellaneous	8,711,958	8,711,958	10,062,630	1,350,672	16%
Operating Transfers In	9,004,587	16,563,481	13,336,339	(3,227,142)	-19%
Total Revenues	203,544,809	218,995,943	201,041,996	(17,953,947)	-8%
Personnel Services	50,480,998	51,078,171	55,798,977	4,720,806	9%
Materials & Services	59,245,512	64,752,897	65,595,854	842,957	1%
Other	99,462,375	104,197,898	75,662,123	(28,535,775)	-27%
Interdepartmental	6,634,923	7,463,038	6,609,030	(854,008)	-11%
Operating Transfers Out	5,086,737	5,086,737	5,572,057	485,320	10%
Capital Outlay	25,000	25,000	-	(25,000)	-100%
subtotal	220,935,545	232,603,741	209,238,041	(23,365,700)	-10%
Contingency	30,369,718	30,369,718	41,469,257	11,099,539	37%
Total Expenditures	251,305,263	262,973,459	250,707,298	(12,266,161)	-5%
Revenues under expenditures	(47,760,454)	(43,977,516)	(49,665,302)	(5,687,786)	13%
General Fund Subsidy	12,647,489	8,647,489	8,933,307	285,818	3%
Special Funds Beginning Balances	35,112,965	35,330,027	40,731,995	5,401,968	15%
Ending Fund Balances \$	-	-	-	-	

General Fund resources support the development of affordable housing county-wide.

1. **Affordable Housing Development Support (100-167505):** Provides funding to create permanent affordable housing for low-income individuals and families county-wide. This Program was discontinued by Board Action in February 2021 and moved to a new Fund and Organization Unit (245-9040).

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Affordable Housing Development Support	\$ 4,000,000	-	-	-	0%
Total	4,000,000	-	-	-	0%
by category					
Total Revenues	-	-	-	-	0%
Materials & Services	4,000,000	-	-	-	0%
Total Expenditures	4,000,000	-	-	-	0%
General Fund Subsidy \$	4,000,000	-	-	-	0%

Budget Analysis:

This is the third year of a \$20 million commitment to support the development of affordable housing county-wide. As mentioned above, this program will be reflected in the new Fund and Organization Unit (245-9040) beginning in fiscal year 2021-22.

This organization unit is responsible for administering and enforcing all Oregon public health laws; adopting, implementing, monitoring, evaluating, and modifying a local public health modernization plan that includes implementation of all foundational programs; and administering any other local public health program or activity that the local public health authority considers necessary to protect the public health and safety.

1. **Environmental Health (100-703005)**: Provides education to the public and regulated community; enforces environmental public health regulations; and provides environmental health surveillance to prevent the spread of communicable diseases and protect the environment.
2. **Communicable Disease (100-703010)**: Provides health services to the high-risk and general population at the earliest point of intervention so that communicable diseases can be identified and controlled; such as tuberculosis and HIV. This program monitors compliance with childhood immunization requirements and administers contracts with local health providers for school-based health clinics.
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 Child & Family Program (100-703025)**: Provides evidence-based home-visiting services for eligible mothers, children, and families in order to promote self-sufficiency and resilience. Coordinates activities of the Reproductive Health Coalition of Washington County and works to assure equitable access to reproductive health services.
6. **Public Health Administration (100-703030)**: Provides supervision for all Public Health programs except Solid Waste and Recycling. This program includes Research, Analytics, Informatics & Data and Public Health Safety Net. In fiscal year 2020-21, the Cities Readiness Initiative and Urban Area Security Initiative activities moved to the Public Health Emergency Preparedness program.
7. **Health Equity, Policy and Planning (100-703035)**: Provides programs impacting communitywide health issues including tobacco prevention and education, chronic disease prevention, and suicide prevention. Leads the HHS Community Health Improvement Plan in concert with community partners.
8. **Vital Records (100-703040)**: Receives and provides information on births and deaths within the County.
9. **Women, Infants and Children (WIC) (100-703045)**: Administers the federal WIC program which provides nutrition education and financial assistance to eligible families for food purchases.
10. **Public Health Emergency Preparedness (100-703050)**: Provides guidance and support to improve the emergency readiness of County Public Health programs and augments the community's preparedness and resilience through outreach, education, risk mitigation, response and incident management. The program was created in fiscal year 2019-20 by combining activities previously budgeted in the Communicable Disease (Public Health Emergency Preparedness) and Public Health Administration (Cities Readiness Initiative) programs.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Environmental Health	\$ 3,003,635	3,003,635	3,068,122	64,487	2%
Communicable Disease	4,791,950	4,791,950	4,837,877	45,927	1%
Medical Examiner	670,332	670,332	714,447	44,115	7%
Solid Waste and Recycling	2,373,250	2,373,250	2,310,104	(63,146)	-3%
Maternal Child & Family Program	6,043,494	6,043,494	6,357,808	314,314	5%
Public Health Administration	2,165,749	2,165,749	2,212,399	46,650	2%
Health Equity, Policy and Planning	1,301,905	1,301,905	1,143,148	(158,757)	-12%
Vital Records	379,236	379,236	383,628	4,392	1%
Women, Infants and Children (WIC)	2,782,535	2,782,535	2,751,047	(31,488)	-1%
Public Health Emergency Preparedness	553,272	553,272	560,431	7,159	1%
Total	24,065,358	24,065,358	24,339,011	273,653	1%
by category					
Licenses & Permits	4,463,139	4,463,139	4,495,786	32,647	1%
Intergovernmental	10,317,259	10,317,259	10,352,511	35,252	0%
Charges for Services	3,445,467	3,445,467	3,603,451	157,984	5%
Interdepartmental	324,114	324,114	231,079	(93,035)	-29%
Miscellaneous	441,530	441,530	353,977	(87,553)	-20%
Operating Transfers In	15,000	15,000	15,000	-	0%
Total Revenues	19,006,509	19,006,509	19,051,804	45,295	0%
Personnel Services	16,689,835	16,689,835	17,419,135	729,300	4%
Materials & Services	6,358,821	6,358,821	6,034,887	(323,934)	-5%
Other	717,553	717,553	706,648	(10,905)	-2%
Interdepartmental	274,149	274,149	178,341	(95,808)	-35%
Capital Outlay	25,000	25,000	-	(25,000)	-100%
Total Expenditures	24,065,358	24,065,358	24,339,011	273,653	1%
General Fund Subsidy \$	5,058,849	5,058,849	5,287,207	228,358	5%
FTE's	136.75	136.75	135.70	(1.05)	-1%

Budget Analysis:

Expenditures increase \$273,653 (1%). General Fund subsidy increases \$228,358 (5%).

Charges for Services revenues increase due to the planned implementation of billing commercial insurance plans for Family Connects home visits in the Maternal Child & Family (MCF) program. Interfund revenues and expenditures decrease due to a reduction in Medicaid reserves in the MCF program. Miscellaneous revenues decrease due to the elimination of rental income from the lease of office space in Women, Infants & Children (WIC).

Personnel Services increase due primarily to salaries, retirement and health benefit costs, various reclassifications, and the addition of 0.05 FTE transferred from the Emergency Medical Services organization unit (208-7010). These increases are partially offset by the transfer of 1.00 FTE from Solid Waste & Recycling (SWR) to COVID-19 CARES Act Fund (organization unit 155-1645) and 0.10 FTE from Health Equity, Policy & Planning (HEPP) to Children, Youth & Families (organization unit 166-7050).

Materials & Services decrease for travel, training, and supplies across the organization unit. Increases in contracted and professional services costs in MCF are offset by decreases in HEPP and Disease Control and Prevention (DCAP) for suicide prevention and HIV testing and community engagement. Increases in information technology costs in DCAP and MCF are partially offset by declines in lease expense and utility costs in WIC. Other expenditures decrease due to reductions in required matching payments in MCF. No capital outlays are anticipated.

Provides management and administrative services to the divisions and programs of Health and Human Services including: Public Health (Emergency Medical Services, Environmental Health, Communicable Disease & Prevention, Medical-Legal Death Investigators, Maternal Child & Family (including Children, Youth & Families), Public Health Administration, Health Equity, Policy & Planning, Vital Records, Women, Infants & Children, and Public Health Emergency Preparedness), Solid, Waste & Recycling, Behavioral Health, Developmental Disabilities Services, Disability, Aging & Veterans Services, and Animal Services.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
HHS Administration	\$ 2,374,855	2,374,855	2,451,827	76,972	3%
Total	2,374,855	2,374,855	2,451,827	76,972	3%
by category					
Interdepartmental	1,212,288	1,212,288	1,272,813	60,525	5%
Total Revenues	1,212,288	1,212,288	1,272,813	60,525	5%
Personnel Services	2,146,386	2,146,386	2,247,555	101,169	5%
Materials & Services	214,469	214,469	195,272	(19,197)	-9%
Other	14,000	14,000	9,000	(5,000)	-36%
Total Expenditures	2,374,855	2,374,855	2,451,827	76,972	3%
General Fund Subsidy \$	1,162,567	1,162,567	1,179,014	16,447	1%
FTE's	15.00	15.00	15.00	-	0%

Budget Analysis:

Revenues increase \$60,525 (5%). Expenditures increase \$76,972 (3%). General Fund subsidy increases \$16,447 (1%).

Personnel Services expenditures increase due primarily to salaries, retirement costs, and health benefits.

Materials and Services expenditures decrease primarily due to a reduction in training, travel and private mileage and offset by an increase in professional services to continue to support department wide equity, diversity, and inclusion work.

Other Special Expenditures decrease due to a reduction in sponsorships. In order to reduce the budget to meet the General Fund subsidy target.

The Animal Services organization unit includes the operation of the small animal shelter and enforcement of the County code regarding dog licensing, loose nuisance dogs, aggressive or biting dogs, cruelty, neglect, barking and other livability issues. Key programs are dog license sales, education and outreach services, adoption of stray and abandoned dogs and cats and impoundment of dogs in violation of the code. Other services include the operation of an active volunteer program, spay/neuter education programs, and operation of an in-house spay/neuter clinic.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Animal Services	\$ 3,133,066	3,133,066	3,126,865	(6,201)	0%
Total	3,133,066	3,133,066	3,126,865	(6,201)	0%
by category					
Licenses & Permits	1,193,000	1,193,000	1,213,000	20,000	2%
Charges for Services	160,800	160,800	136,300	(24,500)	-15%
Fines & Forfeitures	50,000	50,000	35,000	(15,000)	-30%
Miscellaneous	327,300	327,300	16,500	(310,800)	-95%
Operating Transfers In	-	-	300,000	300,000	0%
Total Revenues	1,731,100	1,731,100	1,700,800	(30,300)	-2%
Personnel Services	2,518,975	2,518,975	2,671,337	152,362	6%
Materials & Services	573,151	573,151	414,578	(158,573)	-28%
Other	40,940	40,940	40,950	10	0%
Total Expenditures	3,133,066	3,133,066	3,126,865	(6,201)	0%
General Fund Subsidy	\$ 1,401,966	1,401,966	1,426,065	24,099	2%
FTE's	25.00	25.00	25.00	-	0%

Budget Analysis:

Revenues decrease \$30,300 (2%). General Fund subsidy increases \$24,099 (2%).

Revenue decreases due to a reduction in Charges for Services (15%) which includes a continued projection of low dog and cat adoptions and intake due to COVID. Fines and Forfeitures is down (30%) due to improved program success of the public awareness campaign and the Miscellaneous category decreases by 95% due to moving \$300,000 in revenue to the donation fund and a decrease in sale of collars, leashes and other small items. The Operating Transfer In of \$300,000 increases is due to an accounting change in how donation revenue is recognized in Fund 154-7095 Animal Gifts and Donations.

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

Materials and Services expenditures decrease due to reducing professional services, permits and licenses fees, utilities, and supplies. Utilities costs decrease as these costs are now included in the County Cost Allocation plan in fiscal year 2021-22. Unused supplies in FY 2020-21 will help offset some of the need for supplies in FY 2021-22.

Veteran Services provides assistance to veterans and their dependents to obtain federal, state and local benefits and services. This is accomplished through assistance in filing claims for veterans' benefits with the federal and state Veteran Affairs department; acting as a representative for veterans in disputes on claims against the U.S. Department of Veterans Affairs and developing new programs and services to educate and assist veterans, their dependents and other veteran representatives, groups and organizations.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Veteran Services	\$ 1,336,941	1,336,941	1,380,091	43,150	3%
Total	1,336,941	1,336,941	1,380,091	43,150	3%
by category					
Intergovernmental	312,834	312,834	339,070	26,236	8%
Total Revenues	312,834	312,834	339,070	26,236	8%
Personnel Services	1,189,469	1,189,469	1,252,315	62,846	5%
Materials & Services	138,672	138,672	125,976	(12,696)	-9%
Other	8,800	8,800	1,800	(7,000)	-80%
Total Expenditures	1,336,941	1,336,941	1,380,091	43,150	3%
General Fund Subsidy	\$ 1,024,107	1,024,107	1,041,021	16,914	2%
FTE's	10.77	10.77	10.77	-	0%

Budget Analysis:

Revenues increase \$26,236 (8%). Expenditures increase \$43,150 (3%). General Fund subsidy increases \$16,914 (2%).

Revenue increases due to a large carryforward from fiscal year 2020-21. This is offset by a decrease in revenue from Veteran Suicide Awareness and Prevention and Oregon Department of Labor Stand Down funds as it is uncertain these grants will be offered in FY 2021-22.

Personnel Services expenditures increase primarily due to costs of salaries, retirement costs, and health benefits. The addition of a part-time temporary Administrative Specialist II at 0.15 FTE also contributed to the increase. There were no additional FTE changes outside of the part-time Administrative Specialist II.

Materials and Services expenditures decrease due to travel, training, private mileage and other special expenditures. This decrease is offset by an increase in books, subscriptions and publications as well as communication services for programming purposes. The Other category reflects an 80% decrease primarily due to the inability of Veteran Services to offer scholarships to veterans for training and lack of availability of grant opportunities due to the impact of COVID.

The Office of Community Development manages the Community Development Block Grant (CDBG) program on behalf of the urban County and its nine city CDBG consortium members. The funds are used for the development of viable urban communities, decent housing, a suitable living environment, and expanding economic opportunities for persons with low to moderate incomes. All program activities must meet one of three national objectives: 1) benefit low to moderate income persons, 2) prevent or eliminate slum or blight, or 3) meet other urgent community development needs which pose a serious threat to the community's health or welfare. In addition to the CDBG program, the Office of Community Development also administers the Emergency Solutions Grant (ESG) Program which provides support (outreach, shelter operations, prevention and re-housing assistance) for homeless and at-risk households.

1. **CDBG Administration (164-901005)**: Ensures compliance with federal programs and cross-cutting regulations; informs community members of funding cycle opportunities and ways to engage in assessing housing and community development needs and informing actions and priorities; provides technical assistance to potential sponsors; provides planning, program and activity design; and ensures accountability and control of Department of Housing and Urban Development federal funding.
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 home access and repair for the disabled and elderly (HARDE) grant program.
4. **Neighborhood Stabilization (164-901020)**: The Neighborhood Stabilization Program (NSP) is a program that was funded under the Housing and Economic Recovery Act (HERA) of 2008 and is intended to address foreclosed properties in targeted areas throughout the County that are either undergoing high incidences of foreclosures or are at risk of foreclosure. While this federal program was discontinued some time ago, a sub-recipient agreement remains in place with Oregon Housing and Community Services, the pass-through State Agency, to allow for the use of any program income generated from the sale of properties originally purchased with federal program funds. Washington County has continued to receive periodic repayments. HUD and the State of Oregon may approve periodic transfers of funds generated as program income to the CDBG Program. Those funds will be used to support the Housing Rehabilitation Program.
5. **Emergency Solutions Grant (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.
6. **Hillsboro Housing Rehabilitation (164-901045)**: The City of Hillsboro allocates a portion of its CDBG funds to Washington County Office of Community Development to manage the city's housing rehabilitation program. The funds are used for administration, project management and the hard costs of construction for approximately 16 households annually.

Community Development Block Grant 164-9010

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
CDBG Administration	\$ 831,888	831,888	931,735	99,847	12%
Project Administration	3,132,758	3,132,758	3,920,389	787,631	25%
Housing	343,180	343,180	348,674	5,494	2%
Neighborhood Stabilization	347,642	1,010,784	600,000	(410,784)	-41%
Emergency Solutions Grant	192,189	192,189	192,189	-	0%
Hillsboro Housing Rehabilitation	201,669	201,669	201,669	-	0%
Total	5,049,326	5,712,468	6,194,656	482,188	8%
by category					
Intergovernmental	4,538,453	11,063,425	8,605,006	(2,458,419)	-22%
Interdepartmental	22,870	22,870	22,870	-	0%
Operating Transfers In	245,000	245,000	307,500	62,500	26%
Total Revenues	4,806,323	11,331,295	8,935,376	(2,395,919)	-21%
Personnel Services	907,861	1,146,056	1,178,758	32,702	3%
Materials & Services	593,039	1,830,240	1,418,068	(412,172)	-23%
Other	3,362,383	7,880,844	6,168,164	(1,712,680)	-22%
Interdepartmental	186,043	717,158	413,592	(303,566)	-42%
subtotal	5,049,326	11,574,298	9,178,582	(2,395,716)	-21%
Contingency	-	-	-	-	0%
Total Expenditures	5,049,326	11,574,298	9,178,582	(2,395,716)	-21%
Revenues under expenditures	(243,003)	(243,003)	(243,206)	(203)	0%
Beginning Fund Balance	243,003	243,003	243,206	203	0%
Ending Fund Balance \$	-	-	-	-	
FTE's	6.28	6.28	6.28	-	0%

Budget Analysis:

Revenues decrease \$2,395,919 (21%). Expenditures decrease \$2,395,716 (21%).

Community Development Block Grant and Emergency Solutions Grant Intergovernmental revenues from the US Department of Housing and Urban Development (HUD) decrease primarily due to the reduction in federal COVID-19 aid anticipated in fiscal year 2021-22. Interfund revenues and fund balance are projected to remain essentially unchanged. General Fund request reflects an increase to address the gap in allowable HUD funding and the costs to run the program as well as to support specific projects related to fair housing and economic employment initiatives to advance equity priorities.

Personnel expenditures reflect a slight increase due to step increases and health care costs. Staff increase due to additional temporary staff hired to address COVID-19 relief. Materials and Services decrease due to reductions in Neighborhood Stabilization Program funding from the State of Oregon. Project expenditures decrease due to fewer anticipated COVID-19 related projects. Interfund expenses decrease due to COVID-19 related program and indirect costs.

This organization unit develops, administers, and evaluates several children, youth, and family services.

- Children, Youth & Families (166-705010):** Improves the quality of life for children prenatal to 18 and their families in the County through a combination of system improvements, strengthening coordination across sectors, engaging families in collaborative planning, and capacity building for providers and direct services. An underlying driver of the team’s efforts is the pursuit of equity by addressing gaps and root causes. These efforts fall into three main areas: early learning, family support and youth development.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Children, Youth & Families	\$ 3,210,986	3,210,986	3,205,759	(5,227)	0%
Total	3,210,986	3,210,986	3,205,759	(5,227)	0%
by category					
Intergovernmental	2,223,620	2,223,620	2,071,875	(151,745)	-7%
Interdepartmental	7,000	7,000	7,000	-	0%
Miscellaneous	38,000	38,000	-	(38,000)	-100%
Operating Transfers In	206,260	206,260	239,522	33,262	16%
Total Revenues	2,474,880	2,474,880	2,318,397	(156,483)	-6%
Personnel Services	649,422	649,422	683,170	33,748	5%
Materials & Services	1,653,020	1,653,020	1,484,451	(168,569)	-10%
Other	6,705	6,705	17,379	10,674	159%
Interdepartmental	191,542	191,542	158,544	(32,998)	-17%
Operating Transfers Out	30,916	30,916	-	(30,916)	-100%
subtotal	2,531,605	2,531,605	2,343,544	(188,061)	-7%
Contingency	679,381	679,381	862,215	182,834	27%
Total Expenditures	3,210,986	3,210,986	3,205,759	(5,227)	0%
Revenues under expenditures	(736,106)	(736,106)	(887,362)	(151,256)	21%
Beginning Fund Balance	736,106	736,106	887,362	151,256	21%
Ending Fund Balance \$	-	-	-	-	
FTE's	5.00	5.00	5.10	0.10	2%

Budget Analysis:

Revenues decrease \$156,483 (6%). Expenditures, excluding Contingency, decrease \$188,061 (7%). Contingency increases \$182,834 (27%). Beginning fund balance increases \$151,256 (21%).

Intergovernmental revenues decrease in carryforward revenue. Miscellaneous revenues decrease due to fluctuations in investment interest income earnings. This is offset by Operating transfers in revenue increase for new transfer from Fund 192 Behavioral Health to support parenting education activities.

Personnel Services expenditures increase due primarily to salaries, retirement costs, and health benefits, as well as, an increase in 0.10 FTE for Health, Equity, Policy & Planning (HEPP) program supervisor providing leadership for the alcohol and drug youth prevention activities. This is offset by a reduction in cost for a position reclass for Children and Family Program Supervisor to Program Specialist.

Materials and Services expenditures decrease in contracted services. Interfund expenditures decrease in the County Cost Allocation Plan. This is offset by a \$10,674 increase in Other expenditures to support community advisory board participation which includes parent stipends and childcare support. The \$30,916 in Operating Transfers Out is due to this amount being moved to Behavioral Health Fund 192.

Contingency increases and represents funds held in reserve for future appropriations.

Developmental Disabilities 191-7065

Budget Detail

This organization unit administers support services for persons experiencing intellectual and developmental disabilities.

1. **Developmental Disabilities Services (191-706505):** Provides needs assessment, planning, monitoring and evaluation of persons with intellectual developmental disabilities.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Developmental Disabilities Services	\$ 11,891,067	11,891,067	12,568,397	677,330	6%
Total	11,891,067	11,891,067	12,568,397	677,330	6%
by category					
Intergovernmental	11,841,067	11,841,067	12,530,207	689,140	6%
Miscellaneous	25,000	25,000	-	(25,000)	-100%
Total Revenues	11,866,067	11,866,067	12,530,207	664,140	6%
Personnel Services	9,469,365	9,469,365	10,270,146	800,781	8%
Materials & Services	862,267	862,267	667,288	(194,979)	-23%
Other	500	500	1,000	500	100%
Interdepartmental	1,529,268	1,529,268	1,608,825	79,557	5%
subtotal	11,861,400	11,861,400	12,547,259	685,859	6%
Contingency	29,667	29,667	21,138	(8,529)	-29%
Total Expenditures	11,891,067	11,891,067	12,568,397	677,330	6%
Revenues under Expenditures	(25,000)	(25,000)	(38,190)	(13,190)	53%
Beginning Fund Balance	25,000	25,000	38,190	13,190	53%
Ending Fund Balance \$	-	-	-	-	
FTE's	81.10	81.10	85.10	4.00	5%

Budget Analysis:

Revenues increase \$664,140 (6%). Expenditures, excluding Contingency, increase \$685,859 (6%). Contingency decreases \$8,529 (29%). Beginning fund balance increases \$13,190 (53%).

Revenues increase due to anticipated allocations from the State Mental Health Grant for the new biennium 2021-23, which is offset by fluctuations in Investment Interest Income earnings.

Personnel Services expenditures increase due primarily to salaries, retirement costs, and health benefits, and the addition of 3.00 FTE Senior Mental Health Services Coordinators and 1.00 FTE Mental Health Services Coordinator II to assist with increasing case management loads to effectively serve community members.

Materials and Supplies expenditures decrease for contracted services due to increase in staff providing case management instead of contracting out to providers. Utilities and lease space costs decrease since they are no longer directly charged. Fleet costs decrease as more staff are using personal vehicles.

This is offset by increase in supplies, books, communication services, dues and membership costs as a result of additional staffing support. Other expenditures increase for sponsorships to support tri-county events for individuals enrolled in developmental disability services. Interfund expenditures increase due to the County Cost Allocation Plan.

Contingency decreases and represents funds held in reserve for future appropriations.

This organization unit is responsible for the delivery of community behavioral health services including treatment and support for persons with mental illness and individuals with addictions disorders.

1. **Behavioral Health Administration** (192-706005): Provides needs assessment, planning, contracting, monitoring and evaluation of all mental health and addictions services. Develops and implements needed services in the community and provides input in statewide service development.
2. **Mental Health Services** (192-706010): Provides services that range from outpatient treatment including brief crisis response to more intensive residential treatment skill training, vocational and medication management for adults with chronic mental illness. County staff also investigates petitions regarding the civil commitment of an alleged mentally ill person.
3. **Children's Behavioral Health** (192-706015): Services range from outpatient mental health treatment for children and adolescents to brief mental health crisis services for adolescents.
4. **Alcohol & Drug Services** (192-706020): Provides prevention and treatment services to youth and adults for alcohol and drug abuse related issues.

Behavioral Health 192-7060

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Behavioral Health Administration	\$ 7,139,012	7,139,012	7,256,947	117,935	2%
Mental Health Services	29,666,699	29,666,699	29,074,027	(592,672)	-2%
Children's Behavioral Health	2,450,984	2,450,984	1,920,711	(530,273)	-22%
Alcohol & Drug Services	7,900,292	7,900,292	7,699,519	(200,773)	-3%
Total	47,156,987	47,156,987	45,951,204	(1,205,783)	-3%
by category					
Intergovernmental	38,235,196	38,235,196	37,668,780	(566,416)	-1%
Charges for Services	9,000	9,000	-	(9,000)	-100%
Interdepartmental	169,134	169,134	194,914	25,780	15%
Miscellaneous	630,600	630,600	38,430	(592,170)	-94%
Operating Transfers In	2,230,074	2,230,074	1,867,465	(362,609)	-16%
Total Revenues	41,274,004	41,274,004	39,769,589	(1,504,415)	-4%
Personnel Services	5,055,991	5,055,991	4,726,088	(329,903)	-7%
Materials & Services	31,977,827	31,977,827	30,981,098	(996,729)	-3%
Other	40,756	40,756	47,155	6,399	16%
Interdepartmental	898,232	898,232	1,277,481	379,249	42%
Operating Transfers Out	4,133,021	4,133,021	3,791,737	(341,284)	-8%
subtotal	42,105,827	42,105,827	40,823,559	(1,282,268)	-3%
Contingency	5,051,160	5,051,160	5,127,645	76,485	2%
Total Expenditures	47,156,987	47,156,987	45,951,204	(1,205,783)	-3%
Revenues under expenditures	(5,882,983)	(5,882,983)	(6,181,615)	(298,632)	5%
Beginning Fund Balance	5,882,983	5,882,983	6,181,615	298,632	5%
Ending Fund Balance \$	-	-	-	-	
FTE's	38.61	38.61	34.81	(3.80)	-10%

Budget Analysis:

Revenues decrease \$1,504,415 (4%). Expenditures, excluding Contingency, decrease \$1,282,268 (3%). Contingency increases \$76,485 (2%). Beginning fund balance increases \$298,632 (5%).

Historically the name of this fund has been Human Services. In fiscal year 2020-21 the Human Services Division was split into two separate divisions: Behavioral Health and Developmental Disabilities. Developmental Disabilities already has a separate fund that reflects the same division name. Beginning in FY 2021-22 the name of Fund 192 will be changed to Behavioral Health.

Intergovernmental revenues decrease in carryforward revenue, which is offset by an increase in State mental health grant revenue for individuals with mental health and substance use issues. Charges for Services revenues decrease for civil commitment investigation fees in response to the Circuit Court System assuming these functions resulting in no fee income. County staff continue to provide civil commitment investigation work which is supported by the General Fund. Interdepartmental revenues increase from Fund 203 Coordinated Care Organization (CCO 2.0) for administrative costs. Miscellaneous revenues decrease due to fluctuations in investment interest income earnings.

Operating transfers in revenues decrease from Fund 194 Mental Health HB 2145 due to a decrease in expenditures in the addiction program which is supported by the beer and wine tax. This is offset by a new transfer from Children's Behavioral Health program to Fund 166 Children, Youth and Families to support parenting education activities.

Personnel Services expenditures decrease due to the removal of three vacant positions, 2.00 FTE Program Coordinators and 1.00 FTE Administrative Specialist. Additionally, 0.80 FTE was moved to Fund 203 CCO 2.0 to align staff appropriately with care coordination loads to effectively serve community members. This is offset by increases in salaries, retirement costs, and health benefits.

Materials and Services expenditures decrease due to reduction in general supplies, contracted services, utilities, and lease space costs. Other expenditures increase for sponsorships to support addictions programs in the community. Interfund expenditures increase 42% due to the County Cost Allocation Plan. Operating Transfers Out decreases by \$341,284 due to an increase in Medicaid revenue to Fund 199 Mental Health Urgent Care Center to support crisis services.

Fund balance increases 5% due to a reduction in spending in FY 2020-21.

The Oregon Health Plan – Mental Health Program previously provided mental health services to Washington County residents enrolled in the Oregon Health Plan (OHP). Beginning in September 2012, this program was replaced by Health Share of Oregon (HSO) as part of health care transformation efforts. Health Share of Oregon is a separate organization unit for the provision of OHP mental health services.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
OHP Mental Health Organization	\$ 5,551,412	5,551,412	5,578,094	26,682	0%
Total	5,551,412	5,551,412	5,578,094	26,682	0%
by category					
Miscellaneous	108,851	108,851	-	(108,851)	-100%
Total Revenues	108,851	108,851	-	(108,851)	-100%
subtotal					
	-	-	-	-	0%
Contingency	5,551,412	5,551,412	5,578,094	26,682	0%
Total Expenditures	5,551,412	5,551,412	5,578,094	26,682	0%
Revenues under expenditures	(5,442,561)	(5,442,561)	(5,578,094)	(135,533)	2%
Beginning Fund Balance	5,442,561	5,442,561	5,578,094	135,533	2%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$108,851 (100%). Beginning fund balance increases \$135,533 (2%).

Miscellaneous revenues decrease due to fluctuations and, therefore, uncertainty of investment interest income earnings.

Contingency increases and represents funds restricted for mental health services which are held in reserve for future appropriations. The \$5,578,094 Contingency may be used in the future to help fund a permanent facility for the leased Hawthorn Walk-In Center.

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Mental Health HB 2145 194-7070

Budget Detail

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

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Mental Health HB 2145	\$ 951,100	951,100	555,154	(395,946)	-42%
Total	951,100	951,100	555,154	(395,946)	-42%
by category					
Operating Transfers Out	371,688	371,688	39,995	(331,693)	-89%
subtotal	371,688	371,688	39,995	(331,693)	-89%
Contingency	579,412	579,412	515,159	(64,253)	-11%
Total Expenditures	951,100	951,100	555,154	(395,946)	-42%
Revenues under expenditures	(951,100)	(951,100)	(555,154)	395,946	-42%
Beginning Fund Balance	951,100	951,100	555,154	(395,946)	-42%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Expenditures, excluding Contingency, decrease \$331,693 (89%). Contingency decreases \$64,253 (11%). Beginning fund balance decreases \$395,946 (42%).

Expenditures decrease due to reduction in transfer to Fund 192 Behavioral Health needed to support addiction related services.

Contingency decreases and represents funds held in reserve for future appropriations.

Health Share of Oregon (HSO) is a large coordinated care organization (CCO) that operates a tri-county Medicaid system of care through multiple partners including the three counties of the Portland metropolitan area. Washington County is a founding member of this organization.

This fund consists of Medicaid dollars used to manage Oregon Health Plan (OHP) mental health and addiction benefits for Washington County residents enrolled in HSO for the period between September 1, 2012 through December 31, 2019. As of January 1, 2020, the function of this fund was transitioned to another organization and the care coordination services moved to Fund 203 Coordinated Care Organization (CCO2.0).

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Health Share of Oregon (HSO)	\$ 6,694,251	6,694,251	6,887,250	192,999	3%
Total	6,694,251	6,694,251	6,887,250	192,999	3%
by category					
Miscellaneous	189,449	189,449	-	(189,449)	-100%
Total Revenues	189,449	189,449	-	(189,449)	-100%
Personnel Services	134,750	134,750	-	(134,750)	-100%
Materials & Services	3,648	3,648	-	(3,648)	-100%
Interdepartmental	1,278,737	1,278,737	-	(1,278,737)	-100%
subtotal	1,417,135	1,417,135	-	(1,417,135)	-100%
Contingency	5,277,116	5,277,116	6,887,250	1,610,134	31%
Total Expenditures	6,694,251	6,694,251	6,887,250	192,999	3%
Revenues under Expenditures	(6,504,802)	(6,504,802)	(6,887,250)	(382,448)	6%
Beginning Fund Balance	6,504,802	6,504,802	6,887,250	382,448	6%
Ending Fund Balance \$	-	-	-	-	
FTE's	1.00	1.00	-	(1.00)	-100%

Budget Analysis:

Revenues decrease \$189,449 (100%). Expenditures, excluding Contingency, decrease \$1,417,135 (100%). Contingency increases \$1,610,134 (31%). Beginning fund balance increases \$382,448 (6%).

Miscellaneous revenues decrease due to fluctuations in investment interest income earnings and the end of the revenue agreement from for substance use care coordination in fiscal year 2020-21.

Personnel Services expenditures decrease due to the move of 1.00 FTE Senior Mental Health Services Coordinator to Fund 203 Coordinate Care Organization (CCO 2.0). Interfund expenditures decrease due to potential initial costs associated with the development of the Center for Addictions Triage and Treatment (CATT) which moved to Fund 207 Tri-County Risk Reserve.

Contingency increases and represents funds held in reserve for future appropriations.

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Aging Services helps older adults and people with physical disabilities access in-home and community-based resources that address basic needs and enhance their quality of life. This mission is fulfilled through the development of a comprehensive, coordinated system of services and programs. The division and its advisory council focus on addressing the concerns of those persons in greatest social and economic need to maximize their ability to live in community, as independently as possible.

1. ***In-Home Services*** (198-752020): Provides home care, personal care, home delivered meals, adult daycare, assisted transportation, medical equipment, home repair and respite care related to Oregon Project Independence (OPI) for older adults.
2. ***Administration*** (198-752025): Provides planning and program coordination, program implementation, maintenance of records; fulfillment of requirements of federal and state rules, regulations, policies and procedures and support to the advisory councils.
3. ***Program Development*** (198-752040): Provides support for existing programs and the development of new services which utilize service providers, staff and volunteers; including Medicare counseling, options counseling, information and assistance, benefit enrollment, homeless coordination efforts, money management, health promotion training, Gatekeeper and a pilot for Oregon Project Independence for clients under 60.
4. ***Older Americans Act/NSIP*** (198-752050): Combines Older American Act (OAA) support services, congregate meals, home delivered meals, disease prevention/health promotion, national family caregiver and elder abuse prevention for budgetary and financial reporting purposes. OAA and nutrition services incentive program include in home supportive services, transportation, home repair, congregate and home delivered meals, elder abuse prevention, outreach, advocacy, minor home repair, and respite care.
5. ***Housing Coordination*** (198-752060): Housing Coordination is aimed at housing older adults through grants and staff specializing in this area.

Aging Services 198-7520

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
In-Home Services	\$ 1,193,416	1,193,416	1,167,319	(26,097)	-2%
Administration	590,827	590,827	741,298	150,471	25%
Program Development	1,272,456	1,272,456	1,211,683	(60,773)	-5%
Older Americans Act/NSIP	2,339,131	3,706,399	2,948,367	(758,032)	-20%
Housing Coordination	141,503	141,503	134,003	(7,500)	-5%
Total	5,537,333	6,904,601	6,202,670	(701,931)	-10%
by category					
Intergovernmental	4,592,089	5,959,357	5,218,428	(740,929)	-12%
Interdepartmental	40,129	40,129	30,000	(10,129)	-25%
Miscellaneous	34,900	34,900	32,400	(2,500)	-7%
Operating Transfers In	349,773	349,773	349,773	-	0%
Total Revenues	5,016,891	6,384,159	5,630,601	(753,558)	-12%
Personnel Services	2,041,251	2,400,229	2,276,200	(124,029)	-5%
Materials & Services	2,617,890	3,626,180	2,858,695	(767,485)	-21%
Other	46,308	46,308	39,308	(7,000)	-15%
Interdepartmental	397,581	397,581	472,361	74,780	19%
subtotal	5,103,030	6,470,298	5,646,564	(823,734)	-13%
Contingency	434,303	434,303	556,106	121,803	28%
Total Expenditures	5,537,333	6,904,601	6,202,670	(701,931)	-10%
Revenues under Expenditures	(520,442)	(520,442)	(572,069)	(51,627)	10%
Beginning Fund Balance	520,442	520,442	572,069	51,627	10%
Ending Fund Balance \$	-	-	-	-	
FTE's	18.98	18.98	18.98	-	0%

Budget Analysis:

Revenues decrease \$753,558 (12%). Expenditures, excluding Contingency, decrease \$823,734 (13%). Contingency increases \$121,803 (28%). Beginning fund balance increases \$51,627 (10%).

Revenues increase primarily due to significant carryforward from fiscal year 2020-21. Much of the carryforward comes from CARES funding provided for COVID-19 relief. Additionally, Older American Act (OAA) revenues increased in Case Management, Recreation, Information and Assistance, Advocacy, and Program Coordination and Development to support service needs.

Personnel Services expenditures increase due primarily to salaries, retirement costs and health benefits. Additionally, two FTE positions were reclassified during FY 2020-21 to senior level positions to better reflect the responsibilities of the positions.

Materials and Services expenditures increase primarily due to contracted services expenditures used for nutrition in Program 752050. These increased expenditures are in line with the increased revenue from CARES funding carry forward and are partially offset by a decrease in other professional services. Supplies in Program 752040 also increase to support service needs. A decrease in travel, training and private mileage is seen across all programs. Decreases in lease costs are offset by an increase in office space across all program as these costs are included in the County Cost Allocation plan for FY 2021-2022. Additional decreases in expenditures are seen in Program 752040 due to the termination of Gatekeeper and Sequestration Mitigation dollars.

Other expenditures for rental assistance, utilities, etc. decrease to align with a reduction in revenue from Community Development Block Grant funding for public services.

Interfund expenditures increase is due to an increase in the County Cost Allocation Plan.

Contingency increases and represents funds held in reserve for future appropriations.

Mental Health Crisis Services 199-7089

Budget Detail

This organization unit is a core component of the safety net system of care managed by the County. This unit includes the Hawthorn Walk-In Center, mental health response team, crisis line, and mobile crisis team. Services include rapid assessment, crisis stabilization, referral and connection to mental health and addictions treatment for residents of the County.

1. **Mental Health Crisis Services (199-708905):** This program includes costs for the operations of the Hawthorn Walk-in Center and other mental health and addictions crisis services.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Mental Health Crisis Services	\$ 7,947,373	7,947,373	8,713,209	765,836	10%
Total	7,947,373	7,947,373	8,713,209	765,836	10%
by category					
Intergovernmental	-	-	360,000	360,000	0%
Charges for Services	1,470,000	1,470,000	2,094,764	624,764	43%
Interdepartmental	-	-	130,000	130,000	0%
Miscellaneous	40,000	40,000	-	(40,000)	-100%
Operating Transfers In	4,468,021	4,468,021	4,113,475	(354,546)	-8%
Total Revenues	5,978,021	5,978,021	6,698,239	720,218	12%
Materials & Services	5,956,437	5,956,437	6,461,981	505,544	8%
Interdepartmental	36,584	36,584	251,258	214,674	587%
subtotal	5,993,021	5,993,021	6,713,239	720,218	12%
Contingency	1,954,352	1,954,352	1,999,970	45,618	2%
Total Expenditures	7,947,373	7,947,373	8,713,209	765,836	10%
Revenues under Expenditures	(1,969,352)	(1,969,352)	(2,014,970)	(45,618)	2%
Beginning Fund Balance	1,969,352	1,969,352	2,014,970	45,618	2%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$720,218 (12%). Expenditures, excluding Contingency, increase \$720,218 (12%). Contingency increases \$45,618 (2%). Beginning fund balance increases \$45,618 (2%).

Intergovernmental and Interfund revenues are new to this fund due to city agreements and funding from the Sheriff's Office Department to support the mental health response team (MHRT). Charges for Services revenues increase due to Medicaid revenue from the agreements with Health Share of Oregon, CareOregon, and Trillium Community Health Plans to support the crisis safety net system.

Miscellaneous revenues decrease due to fluctuations in investment interest income earnings. Operating transfers in revenues decrease from Fund 192 Behavioral Health due to increase in Medicaid revenue.

Materials and Services expenditures increase for contracted services, which is offset by a reduction in utilities and lease space costs. Interfund expenditures increase due to an increase in the County Cost Allocation Plan.

Contingency increases and represents funds held in reserve for future building development for the Hawthorn Walk-In Center.

Coordinated Care Organization 203-7087

Budget Detail

Coordinated Care Organization (CCO 2.0) began operations on January 1, 2020. With the State's implementation of new CCO 2.0 contracts, the role of the Behavioral Health program has changed significantly to focus on care coordination rather than plan management, resulting in the need for a new fund to be created. Washington County is contracted with Health Share of Oregon, CareOregon and Trillium Community Health Plan to provide care coordination services to community members within the Oregon Health Plan (OHP).

1. **Coordinated Care Organization CCO 2.0 (203-708705):** This program provides care coordination, crisis services, and other community-based services for OHP members in Washington County.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Coordinated Care Organization CCO 2.0	\$ 5,440,864	5,440,864	7,005,276	1,564,412	29%
Total	5,440,864	5,440,864	7,005,276	1,564,412	29%
by category					
Charges for Services	5,400,864	5,400,864	6,097,951	697,087	13%
Miscellaneous	40,000	40,000	-	(40,000)	-100%
Total Revenues	5,440,864	5,440,864	6,097,951	657,087	12%
Personnel Services	3,666,280	3,666,280	4,057,003	390,723	11%
Materials & Services	946,015	946,015	1,020,052	74,037	8%
Other	3,000	3,000	3,000	-	0%
Interdepartmental	806,485	806,485	934,228	127,743	16%
subtotal	5,421,780	5,421,780	6,014,283	592,503	11%
Contingency	19,084	19,084	990,993	971,909	5,093%
Total Expenditures	5,440,864	5,440,864	7,005,276	1,564,412	29%
Revenues under Expenditures	-	-	(907,325)	(907,325)	-%
Beginning Fund Balance	-	-	907,325	907,325	-%
Ending Fund Balance \$	-	-	-	-	
FTE's	28.29	28.29	30.09	1.80	6%

Budget Analysis:

Revenues increase \$657,087 (12%). Expenditures, excluding Contingency, increase \$592,503 (11%). Contingency increases \$971,909 (5,093%).

Charges for Services revenues increase due to additional Medicaid revenue from the CareOregon agreement and new Medicaid revenue from the Trillium Community Health Plan agreement. Miscellaneous revenues decrease due to fluctuations in investment interest income earnings.

Personnel Services expenditures increase due primarily to salaries, retirement costs, and health benefits, in addition to an increase in 1.00 FTE moved from Fund 195 Health Share of Oregon and 0.80 FTE moved from Fund 192 Behavioral Health to align staff appropriately with care coordination loads to effectively serve community members.

Materials and Services expenditures increase for contracted and professional services, which is offset by a reduction for utilities and lease space costs. Interfund expenditures increase due to an increase in the County Cost Allocation Plan.

Contingency increases and represents funds held in reserve for future appropriations.

Created in fiscal year 2016-17, the Tri-County Risk Reserve for the Health Share of Oregon (HSO) holds funds reserved for potential repayment to a coordinated care organization (CCO) of which Washington County is a member. The fund balance represents funds received from HSO in excess of claims paid by the County on behalf of HSO mental health clients.

1. **Tri-County Risk Reserve for HSO (207-708605):** This reserve account holds funds reserved for potential repayment to HSO.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Tri-County Risk Reserve for HSO	\$ 10,500,000	10,500,000	10,500,000	-	0%
Total	10,500,000	10,500,000	10,500,000	-	0%
by category					
Other	250,000	250,000	250,000	-	0%
subtotal	250,000	250,000	250,000	-	0%
Contingency	10,250,000	10,250,000	10,250,000	-	0%
Total Expenditures	10,500,000	10,500,000	10,500,000	-	0%
Revenues under Expenditures	(10,500,000)	(10,500,000)	(10,500,000)	-	0%
Beginning Fund Balance	10,500,000	10,500,000	10,500,000	-	0%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Other Expenditures are for potential initial costs associated with the development of the Center for Addictions Triage and Treatment (CATT).

Contingency represents funds held in reserve for future appropriations.

Emergency Medical Services 208-7010

Budget Detail

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

- Emergency Medical Services (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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Emergency Medical Services	\$ 1,597,664	1,597,664	1,692,415	94,751	6%
Total	1,597,664	1,597,664	1,692,415	94,751	6%
by category					
Licenses & Permits	570,902	570,902	570,902	-	0%
Charges for Services	2,000	2,000	1,000	(1,000)	-50%
Interdepartmental	10,250	10,250	10,250	-	0%
Miscellaneous	44,660	44,660	36,394	(8,266)	-19%
Total Revenues	627,812	627,812	618,546	(9,266)	-1%
Personnel Services	431,464	431,464	450,337	18,873	4%
Materials & Services	807,476	807,476	731,994	(75,482)	-9%
Other	4,000	4,000	3,000	(1,000)	-25%
Interdepartmental	117,919	117,919	111,700	(6,219)	-5%
subtotal	1,360,859	1,360,859	1,297,031	(63,828)	-5%
Contingency	236,805	236,805	395,384	158,579	67%
Total Expenditures	1,597,664	1,597,664	1,692,415	94,751	6%
Revenues under Expenditures	(969,852)	(969,852)	(1,073,869)	(104,017)	11%
Beginning Fund Balance	969,852	969,852	1,073,869	104,017	11%
Ending Fund Balance \$	-	-	-	-	
FTE's	3.25	3.25	3.20	(0.05)	-2%

Budget Analysis:

Revenues decrease \$9,266 (1%). Expenditures, excluding Contingency, decrease \$63,828 (5%). Contingency increases \$158,579 (67%). Beginning fund balance increases \$104,017 (11%).

Revenues decrease slightly due to reduced demand for CPR training classes and a reduction in interest income earnings.

Expenditures decrease primarily due to reductions in planned system enhancements partially offset by an increase in medical direction fees. Personnel Services increase due primarily to salaries, retirement costs and health benefits partially offset by a transfer of 0.05 FTE to the Public Health organization unit (100-7030). Materials & Services decrease due to reductions in planned expenditures for system enhancement. Other Expenditures decrease due to an expected reduction in required meetings with regional partners.

Contingency increases and represents funds held in reserve for future appropriations.

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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.

1. **Housing Administration (218-651005)**: Includes staff and operating costs associated with the administration of the Department's Continuum of Care and Homeless programs, and the Housing Authority's Low Rent Public Housing, Section 8 Program, Local Fund and Affordable Housing portfolio.
2. **Maintenance (218-651010)**: Includes staff to maintain and the Housing Authority's Low Rent Public Housing, Section 8 Program, Local Fund and Affordable Housing portfolio.
3. **Continuum of Care-Housing Assistance Payment (218-651025)**: Includes HUD funds to pay for seven Continuum of Care grants to local service providers to provide services to the homeless. Funds are provided to local providers fund housing assistance payments and other supportive services.
4. **Continuum of Care Services, Operations & Administration (218-651030)**: Includes HUD funds for rental assistance administered by local providers of services. Funds support services, operating costs and other eligible expenses.
5. **Homeless Programs (218-651035)**: Primarily funded by the General Funds to administer homeless programs aligned with A Road Home: Community Plan to Prevent and End Homelessness. The County invests in the Homeless to Work project, Community Connect, Prevention Rent Assistance, Mary Mac Transitional Housing, and funds a Chronic Health Case Manager. This program also provides a match for HUD funded projects.
6. **Kaiser Metro 300 (RSHIF) (218-651045)**: This two-year funded program provides housing for 80 homeless, medically vulnerable seniors. Includes funding for administrative costs, support services and housing assistance payments.

Housing Services 218-6510

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Housing Administration	\$ 5,764,884	5,764,884	9,050,587	3,285,703	57%
Maintenance	479,024	479,024	474,367	(4,657)	-1%
Continuum of Care-Housing Assistance Payment	3,326,490	3,326,490	3,365,970	39,480	1%
Continuum of Care Services, Operations & Administration	782,559	782,559	792,095	9,536	1%
Homeless Programs	1,967,191	1,967,191	1,878,517	(88,674)	-5%
Kaiser Metro 300 (RSHIF)	888,889	888,889	700,775	(188,114)	-21%
Total	13,209,037	13,209,037	16,262,311	3,053,274	23%
by category					
Intergovernmental	5,047,412	5,047,412	4,862,016	(185,396)	-4%
Miscellaneous	6,243,908	6,243,908	9,084,929	2,841,021	46%
Operating Transfers In	1,490,459	1,490,459	1,880,540	390,081	26%
Total Revenues	12,781,779	12,781,779	15,827,485	3,045,706	24%
Personnel Services	5,233,010	5,233,010	8,065,771	2,832,761	54%
Materials & Services	968,153	968,153	938,047	(30,106)	-3%
Other	5,318,651	5,318,651	5,441,834	123,183	2%
Interdepartmental	831,085	831,085	865,868	34,783	4%
Operating Transfers Out	551,112	551,112	600,325	49,213	9%
subtotal	12,902,011	12,902,011	15,911,845	3,009,834	23%
Contingency	307,026	307,026	350,466	43,440	14%
Total Expenditures	13,209,037	13,209,037	16,262,311	3,053,274	23%
Revenues under Expenditures	(427,258)	(427,258)	(434,826)	(7,568)	2%
Beginning Fund Balance	427,258	427,258	434,826	7,568	2%
Ending Fund Balance \$	-	-	-	-	
FTE's	44.00	44.00	62.00	18.00	41%

Budget Analysis:

Revenues increase \$3,045,706 (24%). Expenditures, excluding Contingency, increase \$3,009,834 (23%). Contingency increases \$43,440 (14%). Beginning fund balance increases \$7,568 (2%).

Intergovernmental revenues decrease \$185,396 (4%) due to the end of the two-year Kaiser Metro 300 project.

Miscellaneous revenues increase 46%, which are transfers from other Department of Housing Services programs such as the Housing Authority programs, Fund 219 Metro Affordable Housing Bond Program, and Fund 221 Metro Supportive Housing Services program.

Operating Transfers In is budgeted to increase 26% resulting from a \$67,381 increase in operating support from the Housing Services Fund for the Continuum of Care programs, and a \$322,700 increase in operating transfer from the Public Safety Levy transfer for three homeless programs (\$200,000 Sojourner's, \$69,700 Housing Navigation, and \$53,000 Employment Specialist) for individuals impacted by domestic violence.

Personnel Services increase 54% due to staffing changes, salaries, retirement costs and health benefits. Staff increases include 16.00 FTE positions transferred from the Supportive housing Services (Fund 221) which were approved by the Board in fiscal year 2020-21. A Senior Facilities Maintenance Technician (1.00 FTE) is eliminated, and three positions are added which include a 1.00 FTE Program Coordinator position to manage the HUD Housing Choice Voucher program (HCV), a 1.00 FTE Financial Analyst and a 1.00 FTE Senior Accounting Assistant to manage/assist financial aspects of the HUD HCV program and the Housing Authority Affordable Housing syndication projects. The increase also reflects \$51,251 for 2 management intern positions; \$24,449 for the potential reclassification of Occupancy Specialists to provide a career ladder in the division; a Program Coordinator position (\$117,343 budgeted in the Mental Health Services Program Fund 192 and the costs will be transferred in to support homeless coordination services with the most vulnerable populations) and \$352,103 for the potential salary increases.

Other expenditures increase to reflect decreases in housing assistance payments and increase in Public Safety Levy supported homeless projects.

Interfund expenditures increase \$34,783 primarily due to county-wide indirect cost increase.

Transfers to other funds increases \$49,219, reflecting a \$67,381 increase in transfer from the Homeless program to the Continuum of Care program for the 25% HUD required match. The General Fund operating support for the Metro Affordable Housing Bond program increases by \$263,064, the overall General Fund support for Housing Services and the Housing Authority remains at the same at \$1,397,540.

Metro Affordable Housing Bond 219-6520

Budget Detail

This organization unit houses revenues and expenditures for the Metro Affordable Housing Bond Program, approved by Metro- area voters in November 2018. The bond will create affordable homes for seniors, veterans, people with disabilities, and working families. Total available funding over five to seven years for Washington County is anticipated to be \$118,917,438 which includes \$116,465,532 for project development activities and \$2,451,906 for program administration.

- 1. General Housing Bond Program Administration (219-652005):** This program accounts for administrative costs associated with the implementation of the Metro Affordable Housing Bond Program, including development and administration, financial administration, and monitoring and oversight functions.
- 2. Housing Bond Project Development (219-652010):** This program accounts for capital costs, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair having an expected useful life of more than one year.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
General Housing Bond Program Administration	\$ 460,000	460,000	678,514	218,514	48%
Housing Bond Project Development	85,355,540	85,572,602	31,674,529	(53,898,073)	-63%
Total	85,815,540	86,032,602	32,353,043	(53,679,559)	-62%
by category					
Intergovernmental	85,767,780	85,767,780	32,089,979	(53,677,801)	-63%
Miscellaneous	47,760	47,760	-	(47,760)	-100%
Operating Transfers In	-	-	263,064	263,064	0%
Total Revenues	85,815,540	85,815,540	32,353,043	(53,462,497)	-62%
Materials & Services	1,478,890	1,478,890	1,403,962	(74,928)	-5%
Other	84,307,780	84,524,842	30,674,529	(53,850,313)	-64%
Interdepartmental	28,870	28,870	274,552	245,682	851%
subtotal	85,815,540	86,032,602	32,353,043	(53,679,559)	-62%
Contingency	-	-	-	-	0%
Total Expenditures	85,815,540	86,032,602	32,353,043	(53,679,559)	-62%
Revenues under Expenditures	-	(217,062)	-	217,062	-100%
Beginning Fund Balance	-	217,062	-	(217,062)	-100%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$53,462,497 (62%). Expenditures decrease \$53,679,559 (62%). Beginning fund balance decreases \$217,062 (100%).

The County will recognize \$415,450 program administration revenue for fiscal year 2021-22 and anticipates disbursing \$31,674,529 project development funds to ten projects approved by Metro.

Materials & Services are budgeted to provide professional services for project development activities that may be required. Interfund Transfers include administrative costs paid to the Housing Program in Fund 218 for Housing Services staff support to this fund \$347,494.

Other expenditures are reduced by 64% or from \$84,524,842 to \$30,674,529 to better reflect actual expenditures for affordable housing development projects. In FY 2020-21 \$85 million was budgeted for project development costs. In FY 2021-22 this amount is reduced to \$31.7 million which reflects ten affordable housing projects that have been awarded and are now in various stages of development.

Interdepartmental expenditures increase from \$28,879 to \$274,552 primarily due to county-wide indirect cost of \$251,682 allocated to this program based on the County Cost Allocation Plan. This increase is mitigated by an Operating Transfer of General Fund in the amount of \$263,064.

Operating Transfers In increase \$263,064 from General Fund to reflect transfer from Housing Services to subsidize County Cost Allocation Plan charges, a \$251,682 increase. Decreases in Development Revenue and Development Expenditure both reflect the fluctuation of different stages in the development schedules of the multi-year projects.

The FY 2020-21 \$85 million project development budget anticipated awarding and disbursing up to \$80 million based on the Notice of Funding Availability (NOFA) published in March 2020 and \$5 million carryover of the Phase 1 Tigard Triangle Project which was funded in FY 2019-20. The FY 2021-22 project development fund decreases to \$31.7 million since ten projects have been awarded and approved by Metro and anticipated project development fund disbursement schedule is now based on the number of approved bond funded projects and their development schedules.

The Office of Community Development manages the HOME Investment Partnerships (HOME) Program on behalf of the County and its eleven city HOME consortium members. The funds are used for the development of affordable housing through rental housing new construction, acquisition and/or rehabilitation or homeownership.

- HOME Administration (220-902005):** Ensures compliance with the federal program and cross-cutting regulations; informs community members of funding cycle opportunities and ways to engage in assessing housing and community development needs and informs actions and priorities; provides technical assistance to potential sponsors; provides planning, program and activity design; and ensures accountability and control of Department of Housing and Urban Development (HUD) funding.
- Project Administration (220-902010):** This program accounts for the expenditure of HOME development, predevelopment, and operating support to assist in the development of affordable home ownership and rental housing. The HOME program is essentially an affordable housing block grant program.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
HOME Administration	\$ 262,061	262,061	223,086	(38,975)	-15%
Project Administration	4,064,536	4,064,536	4,770,489	705,953	17%
Total	4,326,597	4,326,597	4,993,575	666,978	15%
by category					
Intergovernmental	4,326,597	4,326,597	4,993,575	666,978	15%
Total Revenues	4,326,597	4,326,597	4,993,575	666,978	15%
Personnel Services	190,381	190,381	163,507	(26,874)	-14%
Materials & Services	44,008	44,008	30,074	(13,934)	-32%
Other	4,064,536	4,064,536	4,770,489	705,953	17%
Interdepartmental	27,672	27,672	29,505	1,833	7%
subtotal	4,326,597	4,326,597	4,993,575	666,978	15%
Contingency	-	-	-	-	0%
Total Expenditures	4,326,597	4,326,597	4,993,575	666,978	15%
Revenues under Expenditures	-	-	-	-	0%
Beginning Fund Balance	-	-	-	-	0%
Ending Fund Balance \$	-	-	-	-	
FTE's	1.17	1.17	1.17	-	0%

Budget Analysis:

Revenues increase \$666,978 (15%). Expenditures increase \$666,978 (15%).

HOME Investment Partnerships Program intergovernmental revenues from the US Department of Housing and Urban development (HUD) increase from the prior year as a result of carryforward funding for projects.

Personnel and Materials and Services costs decrease from the prior year due to shifting of temporary staff as well as a change in the County's cost allocation methodology (moving facility/lease costs to Interfund/Indirect). Conversely, Interfund expenses increase for the same reason. Project expenditures increase primarily due to carryforward funding for projects.

Supportive Housing Services 221-6530

Budget Detail

This organization unit houses revenues and expenditures for the Metro Supportive Housing Services Measure, approved by Metro-area voters in May 2020. This measure is to raise money for supportive housing services for people experiencing homelessness or at risk of experiencing homelessness. Community members and leaders from around the region developed the measure to provide the much-needed housing and wraparound services to effectively and permanently elevate people out of homelessness.

The program is funded through a one percent tax on all taxable income of more than \$125,000 for individuals and \$200,000 for joint filers and a one percent tax on profits from businesses with gross receipts of more than \$5 million. The new tax requirements begin in January 2021. Initial revenues are expected to be available for the first phase of program implementation by July 2021. The program will be funded through December 2030, unless reauthorized by the voters on or before that date.

- Supportive Housing Services Administration (221-653005):** This program provides accounting and administrative support for managing the taxes and expenditure planning for this fund.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Supportive Housing Services Administration	\$ -	1,140,000	38,329,500	37,189,500	3,262%
Total	-	1,140,000	38,329,500	37,189,500	3,262%
by category					
Intergovernmental	-	-	38,329,500	38,329,500	-%
Operating Transfers In	-	1,140,000	-	(1,140,000)	-100%
Total Revenues	-	1,140,000	38,329,500	37,189,500	3,262%
Materials & Services	-	843,000	3,040,663	2,197,663	261%
Other	-	-	26,214,000	26,214,000	0%
Interdepartmental	-	297,000	-	(297,000)	-100%
Operating Transfers Out	-	-	1,140,000	1,140,000	0%
subtotal	-	1,140,000	30,394,663	29,254,663	2,566%
Contingency	-	-	7,934,837	7,934,837	0%
Total Expenditures	-	1,140,000	38,329,500	37,189,500	3,262%
Revenues under Expenditures	-	-	-	-	-%
Beginning Fund Balance	-	-	-	-	-%
Ending Fund Balance \$	-	-	-	-	-
FTE's	-	16.00	-	(16.00)	-100%

Budget Analysis:

Revenues increase \$37,189,500 (3,262%). Expenditures, excluding Contingency, increase \$29,254,663 (2,566%).

The Board of Commissioners approved a General Fund loan in the amount of \$1,140,000 and supplementary budget in fiscal year 2020-21 in preparation for the implementation of the Supportive Housing Services Measure in July 2021. The FY 2021-22 budget includes the repayment of the \$1,140,000 General Fund loan. In July 2021, the County expects to begin receiving an estimated \$38,329,550 in the initial year of the Supportive Housing Services Measure tax levy.

The supplemental budget prepared in FY 2020-21 included the addition of 16.00 FTE to prepare for the work involved with setting up the Supportive Housings programs. The FY 2021-22 budget moves these 16.00 FTE into the Housing Services budget (Fund 218) to provide for consistent accounting that aligns with other housing services programs. Materials and Services increase to reflect the additional full year work that will be accomplished. Interdepartmental expenditures are reduced to zero as a result of the movement of the staff to Housing Services.

Other expenditures include \$26,100,000 in the following general program areas:

- Shelter and transitional housing: Emergency winter and year-round shelter operations, including non-congregate and alternative shelter options will be provided. Programs will vary to meet diverse community needs and will align with outreach and navigation programs to connect people to housing and services.
- Outreach and navigation services: These programs will help people access services and housing that are appropriate to meet their needs. Using person-centered, relationship building and housing first approaches, these programs will work to end homelessness as quickly as possible for each individual. Case workers will connect people to housing, health care, educational opportunities and more.
- Housing barrier costs and short-term rent assistance: These financial and legal supports will help people overcome any barriers to accessing or contributing to housing stability. This assistance could include rental application fees, security deposits, first and last month's rent, utility fees, and debts that are barriers to accessing housing. Short-term rent assistance is intended to be flexible time-based rent support for one month or up to two years, helping people with financial need to get back into housing quickly (rapid rehousing) or prevent homelessness from occurring (eviction prevention).
- Regional long-term rent assistance (RLRA): This assistance is intended for people with extremely low incomes. Permanent rent support is often needed to ensure housing stability. RLRA will be a monthly rent assistance program that bridges the cost of market housing prices permanently. Washington County will use the regional policy framework developed in partnership with Clackamas and Multnomah Counties to ensure one consistent program for service providers, landlords and tenants, including additional programs such as landlord guarantees and building operation funds. RLRA will often be paired with ongoing services for people who need supportive housing.
- Supportive services: Supportive services will be ongoing supports to ensure housing stability, especially for people who have experienced prolonged homelessness and have complex disabilities. These services can be community based and on-site (building-based) and are often part of a supportive housing program. Supportive services will include mental healthcare, recovery programs and peer support, education and employment programs, and resident services programs. Supportive services aim to help people achieve stability and live with autonomy and dignity. These programs can also help people from falling back into homelessness (eviction prevention).
- System of care capacity building: This suite of program investments will be directed to strengthen the county's homeless services and housing system of care, mainly investing in service providers to ensure expanded culturally specific service provision and standards of care and culturally responsive services that meet the needs of the county's diverse community. Capacity building support will help organizations compete for public funding opportunities, build data and program monitoring systems, and train and support staff.

The Office of Community Development manages the Wood Stove Exchange Program which provides grants and rebates to eligible households to replace older wood stoves that contribute to higher levels of air pollution. This program has operated in partnership with the Department of Health and Human Services relative to air quality in the region. The funds are used to support the reduction of wood smoke particulate and associated harmful pollutants and gases that enter the atmosphere. The funds also provide general public awareness and outreach regarding the health impacts of wood smoke particulate and education on cleaner burning methods.

- Wood Smoke Reduction (244-903005):** Washington County residents who rely on an old or uncertified freestanding wood stove, or a wood stove insert as an essential heat source may be eligible to receive a rebate or full cost replacement grant (dependent on income) to replace the current system with a cleaner heating system. New device options include gas furnaces, electric heat pumps, and certified pellet or gas stoves. Households with income less than 80% of the area median family income are eligible for a new certified wood stove.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Wood Smoke Reduction	\$ 1,515,506	1,515,506	1,514,171	(1,335)	0%
Total	1,515,506	1,515,506	1,514,171	(1,335)	0%
by category					
Intergovernmental	75,000	75,000	75,000	-	0%
Miscellaneous	500,000	500,000	500,000	-	0%
Total Revenues	575,000	575,000	575,000	-	0%
Personnel Services	156,558	156,558	162,655	6,097	4%
Materials & Services	51,729	51,729	44,874	(6,855)	-13%
Other	1,276,463	1,276,463	1,273,867	(2,596)	0%
Interdepartmental	30,756	30,756	32,775	2,019	7%
subtotal	1,515,506	1,515,506	1,514,171	(1,335)	0%
Contingency	-	-	-	-	0%
Total Expenditures	1,515,506	1,515,506	1,514,171	(1,335)	0%
Revenues under Expenditures	(940,506)	(940,506)	(939,171)	1,335	0%
Beginning Fund Balance	940,506	940,506	939,171	(1,335)	0%
Ending Fund Balance \$	-	-	-	-	
FTE's	1.30	1.30	1.30	-	0%

Budget Analysis:

The Wood Stove Exchange Program reflects no change in anticipated revenues. Grant revenues from private and public support for project expenditures remain steady. Program expenditures remain consistent with prior year project and administrative costs. Personnel costs increase slightly based on health care and cost of living adjustments.

Materials and Services costs decrease from the prior year due to a change in the County Cost Allocation Plan methodology (moving facility/lease costs to Interfund/Indirect). Conversely, Interfund expenses increase for the same reason. Project expenditures remain steady. Interfund expenses increase slightly due to a change in the County Cost Allocation Plan methodology.

The fund balance, which remains essentially unchanged, consists of carryforward grant funds unused in prior year, as well as prior year Gain Share contributions used to support ongoing program administration.

Housing Production Opportunity Fund 245-9040

Budget Detail

The County created the Housing Production Opportunity Fund (HPOF) in fiscal year 2016-17 with General Fund resources. This fund was created to allow completion of multifamily affordable housing projects that experience gaps in funding due to unforeseen circumstances such as construction cost increases, changes to tax credit financing, loss of other sources of funding, etc. In FY 2020-21 the Board approved creation of this fund to further these goals and expanded policy guidelines to provide assistance for affordable multifamily housing assistance, a homeownership program and innovative special needs housing programs.

1. **Housing Production Opportunity Fund (HPOF) (245-904005):** Provides funds for the Housing Production Opportunity Fund program including activities related to rental housing, homeownership and innovative special projects that address Consolidated Plan needs.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Housing Production Opportunity Fund (HPOF)	\$ -	6,418,894	7,918,894	1,500,000	23%
Total	-	6,418,894	7,918,894	1,500,000	23%
by category					
Operating Transfers In	-	6,418,894	4,000,000	(2,418,894)	-38%
Total Revenues	-	6,418,894	4,000,000	(2,418,894)	-38%
Personnel Services	-	-	175,000	175,000	0%
Materials & Services	-	6,418,894	7,743,894	1,325,000	21%
subtotal	-	6,418,894	7,918,894	1,500,000	23%
Contingency	-	-	-	-	0%
Total Expenditures	-	6,418,894	7,918,894	1,500,000	23%
Revenues under Expenditures	-	-	(3,918,894)	(3,918,894)	-%
Beginning Fund Balance	-	-	3,918,894	3,918,894	-%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$2,418,894 (38%). Expenditures increase \$1,500,000 (23%).

The Housing Production Opportunity Fund (HPOF) is newly reflected under the Office of Community Development in fiscal year 2021-22.

Culture, Education & 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
Transient Lodging Tax	240-1655
Event Center Operations	435-9840

CULTURE, EDUCATION & RECREATION

BUDGET OVERVIEW

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

Organization Unit	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Parks	\$ 1,777,317	1,777,317	1,809,446	32,129	2%
Extension Services	581,652	588,152	458,250	(129,902)	-22%
Metzger Park	339,710	439,710	303,158	(136,552)	-31%
subtotal - Parks	2,698,679	2,805,179	2,570,854	(234,325)	-8%
Cooperative Library Services	49,473,189	49,473,189	52,656,517	3,183,328	6%
West Slope Library	1,633,646	1,633,646	1,429,641	(204,005)	-12%
subtotal - Libraries	51,106,835	51,106,835	54,086,158	2,979,323	6%
County Fair Complex	5,166,786	5,166,786	2,665,872	(2,500,914)	-48%
Transient Lodging Tax	4,269,262	4,269,262	2,228,776	(2,040,486)	-48%
Event Center Operations	1,571,523	1,571,523	2,951,954	1,380,431	88%
subtotal - Other	11,007,571	11,007,571	7,846,602	(3,160,969)	-29%
Totals	64,813,085	64,919,585	64,503,614	(415,971)	-1%
General Fund	2,358,969	2,365,469	2,267,696	(97,773)	-4%
Special Funds	62,454,116	62,554,116	62,235,918	(318,198)	-1%
Totals \$	64,813,085	64,919,585	64,503,614	(415,971)	-1%
FTE's	67.00	67.00	71.50	4.50	7%

CULTURE, EDUCATION & RECREATION

BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Taxes	\$ 21,191,050	21,191,050	18,975,234	(2,215,816)	-10%
Intergovernmental	656,671	656,671	651,408	(5,263)	-1%
Charges for Services	2,576,425	2,576,425	1,298,525	(1,277,900)	-50%
Miscellaneous	1,781,386	1,781,386	975,645	(805,741)	-45%
Operating Transfers In	23,479,653	23,479,653	24,196,364	716,711	3%
Total Revenues	49,685,185	49,685,185	46,097,176	(3,588,009)	-7%
Personnel Services	8,278,121	8,278,121	8,205,588	(72,533)	-1%
Materials & Services	37,987,900	38,094,400	36,852,120	(1,242,280)	-3%
Other	2,002,421	2,002,421	935,685	(1,066,736)	-53%
Interdepartmental	1,748,906	1,748,906	1,496,418	(252,488)	-14%
Operating Transfers Out	1,117,443	1,117,443	977,140	(140,303)	-13%
Capital Outlay	7,000	7,000	100,000	93,000	1,329%
subtotal	51,141,791	51,248,291	48,566,951	(2,681,340)	-5%
Contingency	13,671,294	13,671,294	15,936,663	2,265,369	17%
Total Expenditures	64,813,085	64,919,585	64,503,614	(415,971)	-1%
Revenues under Expenditures	(15,127,900)	(15,234,400)	(18,406,438)	(3,172,038)	21%
General Fund Subsidy	1,132,805	1,139,305	995,843	(143,462)	-13%
	13,995,095	14,095,095	17,410,595	3,315,500	24%
Ending Fund Balances \$	-	-	-	-	

This organization unit is responsible for the operation and maintenance of County Parks.

- Parks (100-356005):** Washington County Parks manages over 2,500 acres of parkland and provides the resources and staffing to effectively operate, maintain and develop safe and appealing park properties for hundreds of thousands of visitors each year.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Parks	\$ 1,777,317	1,777,317	1,809,446	32,129	2%
Total	1,777,317	1,777,317	1,809,446	32,129	2%
by Category					
Intergovernmental	606,439	606,439	548,128	(58,311)	-10%
Charges for Services	617,725	617,725	687,725	70,000	11%
Miscellaneous	2,000	2,000	36,000	34,000	1,700%
Total Revenues	1,226,164	1,226,164	1,271,853	45,689	4%
Personnel Services	1,022,810	1,022,810	1,251,133	228,323	22%
Materials & Services	717,441	717,441	509,778	(207,663)	-29%
Other	37,066	37,066	48,535	11,469	31%
Total Expenditures	1,777,317	1,777,317	1,809,446	32,129	2%
General Fund Subsidy \$	551,153	551,153	537,593	(13,560)	-2%
FTE's	8.90	8.90	9.90	1.00	11%

Budget Analysis:

Revenues increase \$45,689 (4%). Expenditures increase \$32,129 (2%). General Fund subsidy decreases \$13,560 (2%).

Revenues increase is primarily due to anticipated increase in visitor rates and a new paddle-craft rental service at Scoggins Valley Park. Revenue changes include federal grants revenue which decreased by 42%. While Parks will receive \$70,000 in operations and maintenance support from the US Bureau of Reclamation, no drawdowns will be made for the campground or multi-purpose facility projects. Parking revenue increases due to continued increases to visitor rates. New concession revenue of \$34,000 represents the anticipated revenue from the new paddle-craft rental service.

Personnel Services increase is primarily due to increase in salaries, retirement costs and health benefits. A vacant 1.00 FTE is moved from Facilities Management (100-3535) to Parks (10-3560) to support the growing operational needs at Scoggins Valley Park. In addition, three seasonal variable hour General Services Aides (for the paddle-craft rental service) also increased the personnel services cost slightly. Revenue generated by the new paddle-craft rental service is expected to fully offset its expenses.

The General Fund subsidy requirement was met by reducing expenditures across the Materials and Services area, primarily in the general supplies area.

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 Wood Products and 4-H Youth Development.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Agricultural Extension	\$ 581,652	588,152	458,250	(129,902)	-22%
Total	581,652	588,152	458,250	(129,902)	-22%
by Category					
Materials & Services	145,197	151,697	-	(151,697)	-100%
Other	436,455	436,455	458,250	21,795	5%
Total Expenditures	581,652	588,152	458,250	(129,902)	-22%
General Fund Subsidy \$	581,652	588,152	458,250	(129,902)	-22%

Budget Analysis:

Expenditures decrease \$129,902 (22%). General Fund subsidy decreases \$129,902 (22%).

Expenditures decrease due primarily to the transfer of costs for OSU Extension’s facility in Washington County (lease, utilities, and maintenance services) to the County Cost Allocation Plan.

County funds sent directly to OSU Extension are reflected in “Other” expenses and are used by OSU Extension for Extension staff (3.50 FTE), specialized program support (e.g., Master Gardeners, Food Systems), program supplies, staff mileage/training, and facilities costs supported directed by OSU Extension (e.g., computer network, phones).

These expenditures increase \$21,725 (5%) due to increases in salaries, health benefits and specialized program support, including elevating Equity, Diversity & Inclusion.

The Metzger Park Local Improvement District (LID) fund provides park maintenance, repair and oversight of facilities and programs at Metzger Park, a seven acre, fully accessible park in urbanized, unincorporated Washington County north of Tigard. Amenities include play structures, sports courts, open lawn, natural areas and the Patricia D. Whiting Metzger Park Hall. Funding is primarily derived from assessments applied to properties within the LID boundaries and rental income.

The County's objectives in managing Metzger Park include: 1) maintaining the Park at a quality and standard consistent with the expectations of LID members and industry best practices; 2) ensuring that the Patricia D. Whiting Hall and other park amenities are accessible and available to LID members; 3) making the Patricia D. Whiting Hall available to renters to generate supplemental revenue; 4) ensuring that necessary resources are set aside for park major maintenance and replacement of key assets; 5) ensuring that park patrons, buildings and grounds remain safe and secure and 6) managing the LID in a fiscally responsible, transparent and accountable manner.

1. **Metzger Park (162-356010)**: This program coordinates the activities related to management, operations and maintenance of Metzger Park.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Metzger Park	\$ 339,710	439,710	303,158	(136,552)	-31%
Total	339,710	439,710	303,158	(136,552)	-31%
by Category					
Miscellaneous	184,613	184,613	169,995	(14,618)	-8%
Operating Transfers In	109,622	109,622	76,532	(33,090)	-30%
Total Revenues	294,235	294,235	246,527	(47,708)	-16%
Personnel Services	26,974	26,974	33,125	6,151	23%
Materials & Services	151,372	251,372	158,450	(92,922)	-37%
Other	200	200	200	-	0%
Interdepartmental	115,122	115,122	82,232	(32,890)	-29%
subtotal	293,668	393,668	274,007	(119,661)	-30%
Contingency	46,042	46,042	29,151	(16,891)	-37%
Total Expenditures	339,710	439,710	303,158	(136,552)	-31%
Revenues under Expenditures	(45,475)	(145,475)	(56,631)	88,844	-61%
Beginning Fund Balance	45,475	145,475	56,631	(88,844)	-61%
Ending Fund Balance \$	-	-	-	-	
FTE's	0.10	0.10	0.10	-	0%

Budget Analysis:

Revenues decrease \$47,708 (16%). Expenditures, excluding Contingency, decrease \$119,661 (30%). Contingency decreases \$16,891 (37%). Beginning fund balance decreases \$88,844 (61%).

Revenues decrease primarily due to anticipated reductions in rental income and reduced need for General Fund support. With COVID-19 restrictions lessening, Parks expects some rental income in the coming year.

Expenses decrease primarily due to a number of capital development projects completed in fiscal year 2020-21 and the operational focus for FY 2021-22 shifted to planning for future projects.

For the Metzger Park LID, fiscal year 2020-21 brought many improvements to the beloved neighborhood park. A long-awaited sports court project was completed, and the Patricia D. Whiting hall received a new HVAC system and roof. FY 2021-22 will feature a different focus and will center around planning efforts for future improvements to Metzger Park. As such, expenses decrease, and Park staff will work with the Metzger Park Local Improvement District Advisory Board to develop a prioritized list of future capital projects.

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Washington County Cooperative Library Services (WCCLS) is a partnership between Washington County, nine cities, and three non-profit associations to deliver countywide public library service. WCCLS has five primary roles: a.) distributing the primary operational funding for countywide public library service; b.) providing the technology and logistics support to ensure equitable access to library materials and services across the county; c.) providing some services to the public that are more effectively delivered at a county level; d.) marketing and communications to drive awareness of the value that WCCLS and libraries provide to all communities within the county; and e.) identifying common goals across the Cooperative and provide training resources to ensure a consistently exceptional patron experience. WCCLS is funded by a transfer from the General Fund and a Local Option Levy.

1. **Administration (184-971005):** Administers WCCLS programs and West Slope Community Library (Fund 185). Provides fiscal management and distributes operational funding to public libraries. Convenes the WCCLS Executive Board and WCCLS Policy Group membership to coordinate countywide services. Manages contracts for reciprocal borrowing with library systems in the Portland metropolitan area.
2. **Countywide Collections (184-971010):** Manages countywide digital library collection and online learning resources. Coordinates interlibrary loan (out of county) borrowing for member libraries. Orders extra copies of popular titles (print and DVD) to keep wait times down. Provides mail delivery of library materials to people who are housebound or live in care facilities. Provides funds to purchase materials for the County Jail Library.
3. **ILS & Technical Services (184-971020):** Administers the integrated library system (ILS) and provides cataloging support for member libraries, ensuring data integrity, and acquisition support. Provides supplies such as physical library cards, barcodes, and RFID tags to libraries. Manages the public catalog interfaces. Responsible for maintaining shared Cooperative policies and procedures for using the ILS.
4. **Library & Community Initiatives (184-971025):** Supports strategic library and community initiatives to increase library participation by underserved populations. Develops and maintains partnerships with community organizations focused on the underserved, provides early literacy support and training, coordinates countywide youth services initiatives such as summer reading. Funds translation services for member libraries' communications collateral into other languages.
5. **Operations, Courier & Project Support (184-971030):** Provides technical expertise for managing complex projects, initiatives, and training programs for WCCLS and the Cooperative. Provides seven day per week sorting and delivery of materials between libraries, manages central storage of materials for member libraries, and maintains contract for Orbis courier service for ground delivery between libraries in Oregon and Washington.
6. **Marketing & Communications (184-971035):** Develops countywide public information initiatives to improve awareness of countywide library services. Promotes digital engagement with library services through email newsletters and social media. Coordinates communications activities with member libraries. Develops strategic partnerships with community organizations and corporations.
7. **Network & IT (184-971040):** Provides countywide internet access for the public in member libraries, time and print management for public internet stations, security and other key network infrastructure, and support. Provides database administration for the integrated library system and data analysis. Manages the public-facing portal to countywide resources at wccls.org and internal web infrastructure to connect the Cooperative. Provides regular and emergency network support for libraries. Manages Information Technology (IT) hardware, software, and support for all WCCLS programs and West Slope Community Library.

Cooperative Library Services 184-9710

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Administration	\$ 40,913,517	40,913,517	42,678,487	1,764,970	4%
Countywide Collections	2,772,673	2,772,673	4,383,277	1,610,604	58%
ILS & Technical Services	1,232,936	1,232,936	1,129,609	(103,327)	-8%
Library & Community Initiatives	893,459	893,459	843,122	(50,337)	-6%
Operations, Courier & Project Support	1,107,434	1,107,434	900,959	(206,475)	-19%
Marketing & Communications	889,208	889,208	846,544	(42,664)	-5%
Network & IT	1,663,962	1,663,962	1,874,519	210,557	13%
Total	49,473,189	49,473,189	52,656,517	3,183,328	6%
by Category					
Taxes	15,171,420	15,171,420	15,818,125	646,705	4%
Intergovernmental	50,232	50,232	46,847	(3,385)	-7%
Miscellaneous	302,493	302,493	23,400	(279,093)	-92%
Operating Transfers In	22,252,588	22,252,588	23,142,692	890,104	4%
Total Revenues	37,776,733	37,776,733	39,031,064	1,254,331	3%
Personnel Services	4,555,153	4,555,153	4,779,606	224,453	5%
Materials & Services	30,904,927	30,904,927	32,637,296	1,732,369	6%
Other	3,100	3,100	3,000	(100)	-3%
Interdepartmental	497,262	497,262	740,694	243,432	49%
Operating Transfers Out	1,117,443	1,117,443	977,140	(140,303)	-13%
Capital Outlay	7,000	7,000	-	(7,000)	-100%
subtotal	37,084,885	37,084,885	39,137,736	2,052,851	6%
Contingency	12,388,304	12,388,304	13,518,781	1,130,477	9%
Total Expenditures	49,473,189	49,473,189	52,656,517	3,183,328	6%
Revenues under Expenditures	(11,696,456)	(11,696,456)	(13,625,453)	(1,928,997)	16%
Beginning Fund Balance	11,696,456	11,696,456	13,625,453	1,928,997	16%
Ending Fund Balance \$	-	-	-	-	
FTE's	36.00	36.00	36.50	0.50	1%

Budget Analysis:

Revenues increase \$1,254,331 (3%). Expenditures, excluding Contingency, increase \$2,052,851 (6%). Contingency increases \$1,130,477 (9%). Beginning fund balance increases \$1,928,997 (16%).

The local option levy tax revenue increases by 4% due to projected increases in assessed value. Miscellaneous revenues decrease by 92% due primarily to no investment interest income and eliminating overdue fines from the fee schedule. Transfer from the General Fund increases by 4% per the May 2020 levy proposal.

Personnel services increase due primarily to salaries, retirement costs, and health benefits. Total full-time equivalent (FTE) increased from 36 to 36.50 FTE by discontinuing a 0.50 FTE Graphic Designer position and requesting 1.00 FTE Senior Client Services Technician position to support increased demand for service.

Materials and Services increase by 6% primarily due to the rapid growth in patron demand for digital collections, driven in part by the pandemic. Partner libraries are receiving a 3% annual operational increase, as approved by the Board, through their intergovernmental agreements that expire June 2022.

Interfund expenditures increase is due primarily to an increase in the County Cost Allocation Plan. The Griffin Oaks office and warehouse lease and utilities will transition from WCCLS management to management by Facilities & Parks Services, resulting in a 49% increase in County Cost Allocation Plan expenditures. This transition enhances departmental staff time efficiencies and reduces overall costs.

Funds are transferring to West Slope Community Library (WSCL) (Fund 185) for ongoing operational needs. Additional funding was transferred to WSCL in the prior fiscal year for one-time public service area and staff work room improvements.

Contingency funds will be strategically deployed over the current five-year levy that ends in June 2026. WCCLS is working with partner cities and nonprofits in calendar year 2021 to update intergovernmental agreements, determine the investments needed to support rapidly growing demand for digital content, and for libraries to maintain current service levels, as per our levy commitment to voters through June 2026. The fund balance target for this levy cycle will be part of these discussions.

West Slope Community Library (WSCL) provides service for residents in the unincorporated West Slope/Raleigh Hills area, including library materials, customer service, story times and other events for all ages. Primary revenue source is a transfer from Fund 184 or from Washington County Cooperative Library Services (WCCLS) which is part of the operational funding distribution for all WCCLS member libraries. The West Slope Community Library Advisory Board is appointed by the Board of Commissioners, and the nonprofit Friends of the West Slope Library provide additional financial support to WSCL.

1. **West Slope (185-971015):** Provides service for residents in the unincorporated West Slope/Raleigh Hills area, including library materials, customer service, story times and other events for all ages.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
West Slope	\$ 1,633,646	1,633,646	1,429,641	(204,005)	-12%
Total	1,633,646	1,633,646	1,429,641	(204,005)	-12%
by Category					
Intergovernmental	-	-	3,267	3,267	0%
Miscellaneous	37,180	37,180	6,750	(30,430)	-82%
Operating Transfers In	1,117,443	1,117,443	977,140	(140,303)	-13%
Total Revenues	1,154,623	1,154,623	987,157	(167,466)	-15%
Personnel Services	1,151,331	1,151,331	986,049	(165,282)	-14%
Materials & Services	140,160	140,160	117,250	(22,910)	-16%
Other	600	600	600	-	0%
Interdepartmental	325,711	325,711	92,762	(232,949)	-72%
subtotal	1,617,802	1,617,802	1,196,661	(421,141)	-26%
Contingency	15,844	15,844	232,980	217,136	1,370%
Total Expenditures	1,633,646	1,633,646	1,429,641	(204,005)	-12%
Revenues under Expenditures	(479,023)	(479,023)	(442,484)	36,539	-8%
Beginning Fund Balance	479,023	479,023	442,484	(36,539)	-8%
Ending Fund Balance \$	-	-	-	-	
FTE's	9.00	9.00	10.00	1.00	11%

Budget Analysis:

Revenues decrease \$167,466 (15%). Expenditures, excluding Contingency, decrease \$421,141 (26%). Contingency increases \$217,136 (1,370%). Beginning fund balance decreases \$36,539 (8%).

Miscellaneous revenues decrease by 82% due primarily to no investment interest income, Friends of Library decreased donations and a reduction in overdue fine revenue due to the elimination of overdue fines countywide. Transfer from the COOP Library fund decreased by 13% due to the completion of public service area and staff work room improvements in the prior fiscal year, which was a one-time cost of approximately \$250,000.

Personnel services decrease due primarily to adjusting the staffing model to meet operational and service needs. Total full-time equivalent (FTE) increased from 9.00 FTE to 10.00 FTE by requesting two 0.50 FTE permanent Library Assistant positions. All 0.50 FTE permanent positions do not qualify for health insurance benefits.

Materials and Services decrease by 16% primarily due to the completion of public service area and staff work room improvements in the prior fiscal year, which were a one-time cost. Utilities will now be managed by Facilities & Parks Services through the County Cost Allocation Plan.

Interfund expenditures decrease by 72% primarily due to the completion of public service area and staff work room improvements in the prior fiscal year, which were a one-time cost. The \$17,051 (23%) increase in County Cost Allocation Plan charges is due to Facilities & Parks Services beginning to manage our utilities and an increase in both cost and square footage for a newly adequate staff workroom, and Information Technology Services providing phone service.

Contingency funds will be strategically deployed over the current levy cycle that ends in June 2026. As part of the cooperative intergovernmental agreement discussion process, we will be establishing fund balance targets to ensure sustainable operations to meet community needs.

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The Fair Complex is the nearly 100-acres owned by Washington County where the annual County Fair event takes place and home of the new Wingspan Event & Conference Center. In addition to the County Fair, the Fair Complex, now known as Westside Commons, hosts a variety of events throughout the year. The County oversees the management of Westside Commons; during the period of the annual County Fair, the Fair Board, appointed by the Board of Commissioners, operates under the Fair and Fairgrounds Agreement to provide fiscal and operational oversight on production of the Fair.

1. **Fairgrounds Operations** (200-981005): This program accounts for the operation of Westside Commons (formerly the Fair Complex/ Fairgrounds). The annual County Fair, Fairgrounds Capital Improvements, Fairgrounds Event Rentals, and the Wingspan Event & Conference Center, are housed in their own funds and/or programs. The Fairgrounds Operations Program was called the Fair Complex Operations and Interim Rentals until 6/30/21 when program 981015 was established to track revenue and expenses associated with Fairgrounds Event Rentals which is primarily made up of a variety of community events and 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 staff under the direction of the Fair Board.
3. **Fair Complex Capital Improvements** (200-981030): This program accounts for Capital Improvements Maintenance Plan projects and other major facility needs.

County Fair Complex 200-9810

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Fairgrounds Operations	\$ 1,784,167	1,784,167	1,352,871	(431,296)	-24%
Annual County Fair	2,855,099	2,855,099	1,213,001	(1,642,098)	-58%
Fair Complex Capital Improvements	527,520	527,520	100,000	(427,520)	-81%
Total	5,166,786	5,166,786	2,665,872	(2,500,914)	-48%
by Category					
Taxes	1,795,530	1,795,530	948,000	(847,530)	-47%
Intergovernmental	-	-	53,166	53,166	0%
Charges for Services	1,733,700	1,733,700	505,800	(1,227,900)	-71%
Miscellaneous	485,000	485,000	291,500	(193,500)	-40%
Total Revenues	4,014,230	4,014,230	1,798,466	(2,215,764)	-55%
Personnel Services	909,186	909,186	574,078	(335,108)	-37%
Materials & Services	1,139,125	1,139,125	710,894	(428,231)	-38%
Other	1,510,000	1,510,000	423,600	(1,086,400)	-72%
Interdepartmental	641,655	641,655	197,531	(444,124)	-69%
Capital Outlay	-	-	100,000	100,000	0%
subtotal	4,199,966	4,199,966	2,006,103	(2,193,863)	-52%
Contingency	966,820	966,820	659,769	(307,051)	-32%
Total Expenditures	5,166,786	5,166,786	2,665,872	(2,500,914)	-48%
Revenues under Expenditures	(1,152,556)	(1,152,556)	(867,406)	285,150	-25%
Beginning Fund Balance	1,152,556	1,152,556	867,406	(285,150)	-25%
Ending Fund Balance \$	-	-	-	-	
FTE's	7.50	7.50	8.50	1.00	13%

Budget Analysis:

Revenues decrease \$2,215,764 (55%). Expenditures, excluding Contingency, decrease \$2,193,863 (52%). Contingency decreases \$307,051 (32%). Beginning fund balance decreases \$285,150 (25%).

Due to the COVID-19 pandemic the Fairgrounds has been closed to public events, including the 2020 Washington County Fair, since March 2020 through mid-April 2021 and therefore has generated no event revenue. It continues to receive Transient Lodging Tax (TLT) and state funding. However, the pandemic has significantly affected travel which has negatively impacted TLT revenue. Event revenue generation (including revenue usually generated from the 2021 County Fair) and TLT collection are anticipated to be limited through fiscal year 2021-22 as we continue to respond and then recover from the impacts of the pandemic.

A portion of the TLT is directed to the Fair and Fairgrounds by ordinance. Similar to previous years, 75% of TLT is budgeted to Fairgrounds Operations and 25% to the Annual County Fair program. Both programs are affected by the projected reduction in TLT revenue.

Fairgrounds Operations

Revenue from Charges for Services drops due to forecasted limited events under COVID-19 restrictions, causing a reduction in parking fees, overnight RV parking fees, and other revenue generated by events. Miscellaneous revenue from interest earnings decreases with continued expectation of lower interest rates.

Personnel Services costs decrease 33%. Personnel costs for Westside Commons are split between the Event Center (fund 435) and this fund. Personnel Services costs decrease overall as vacant positions remain unfilled and some existing staff remain deployed to other county departments due to COVID-19. It is anticipated that redeployed staff will begin to return to the Westside Commons in quarter two. Two of the four positions that were planned in the prior fiscal year will remain unfilled (Event & Fair Supervisor and Facilities Maintenance Worker) and the remaining two planned positions (Event Services Coordinator and Sales & Marketing Associate) are budgeted at 50% and may be filled in quarter three or four if there is a demonstrated need in order to fulfill our event contracts, plan and execute the 2022 County Fair, and meet event financial goals.

These reductions are partially offset by the addition of two new General Service Aide staff (1.0 FTE of which is budgeted in this fund) to support Westside Commons set-up, tear-down and janitorial services for the Event Center, the Fairgrounds, and the County Fair. These services were previously provided under contract and budgeted in Professional Services. By bringing these services in-house, it provides the venue with additional hours and flexibility at a lower cost than utilizing an outside contract. All other non-essential operational expenditures will be held at a minimum to maximize financial resources.

Contingency for the fund is held in this program line and drops 32% to \$659,769. The drop is due primarily to replacement costs for the failing Armory roof in FY 2020-21. The target for Contingency in this fund is \$500,000-\$1 million. This is a budgetary reserve set aside for future or unforeseen facilities emergencies or budget shortfalls from the County Fair.

Annual County Fair

TLT is directed to the Fair and Fairgrounds by ordinance, 25% of which is budgeted to the County Fair program. Over the last 5-7 years the County Fair program has needed additional TLT subsidy for extra costs incurred by the event due to removed buildings that had to be replaced by short term rental of tents and portable restrooms, rental generators to take the place of failed electrical systems, and unexpected revenue shortfalls due to lower event attendance due to high heat and wildfire smoke. It is anticipated that the Fair will continue to need a higher percentage of the TLT until the updated Master Plan can be implemented.

Due to uncertainty about holding a normal County Fair in 2021 as a result of the continued Coronavirus pandemic and Oregon Health Authority restrictions, the Fair Board has budgeted for a normal four-day County Fair using actuals from the 2019 Fair as a placeholder. As of April 7, 2021, the Fair Board is planning limited County Fair activities for July 2021 and the majority of the originally submitted budget will likely be unearned and unspent.

Capital Improvements

No major capital improvements are planned for this fiscal year. \$100,000 is allocated to Capital Outlay for unanticipated capital improvement needs that may emerge during the year.

Transient Lodging Tax 240-1655

Budget Detail

This fund accounts for the Transient Lodging 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, on-line travel companies and Airbnb as a service fee for collection expenses.

The balance of the tax is distributed as follows: 26% to the Washington County Visitors Association, 28% to the Washington County General Fund, 11% to the Washington County Fair Complex, 7% to the Event Center and 28% is split amongst the cities within Washington County.

This organization unit houses those revenues generated by lodging tax that is tourism-dedicated (33% of total). The following programs reflect the County's expanded role in facilitating tourism development:

1. **Targeted Tourism (240-165505)**: This Program houses revenues from the two-ninths lodging tax increment approved by voters in 2006. These funds must be used consistent with the definitions of "tourism facilities" and "tourism promotion" as put forth in state law.
2. **Flexible Tourism (240-165510)**: This program houses revenues from the one-ninth lodging tax increment approved by voters in 1985. The County or its agents retain broad discretion to determine the specific uses for these funds.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Targeted Tourism	\$ 2,875,362	2,875,362	1,499,800	(1,375,562)	-48%
Flexible Tourism	1,393,900	1,393,900	728,976	(664,924)	-48%
Total	4,269,262	4,269,262	2,228,776	(2,040,486)	-48%
by Category					
Taxes	4,224,100	4,224,100	2,209,109	(2,014,991)	-48%
Miscellaneous	24,100	24,100	-	(24,100)	-100%
Total Revenues	4,248,200	4,248,200	2,209,109	(2,039,091)	-48%
Materials & Services	4,241,762	4,241,762	2,201,276	(2,040,486)	-48%
Interdepartmental	27,500	27,500	27,500	-	0%
subtotal	4,269,262	4,269,262	2,228,776	(2,040,486)	-48%
Contingency	-	-	-	-	0%
Total Expenditures	4,269,262	4,269,262	2,228,776	(2,040,486)	-48%
Revenues under Expenditures	(21,062)	(21,062)	(19,667)	1,395	-7%
Beginning Fund Balance	21,062	21,062	19,667	(1,395)	-7%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$2,039,091 (48%). Expenditures decrease \$2,040,486 (48%). Beginning fund balance decreases \$1,395 (7%).

Despite new hotels and higher per night rate charges, the revenue growth rate for Transient Lodging Tax (TLT) has slowed when compared to the last several years. While we see some signs of recovery, the fiscal year 2021-22 budget predicts a \$2 million (48%) reduction from the fiscal year 2020-21 budget, which was prepared before the impact of COVID-19 was felt. Miscellaneous revenue also decreases in anticipation of continued lower interest rates. Revenue from TLT is conservatively estimated; if revenues exceed expectations during the fiscal year, a supplemental budget may be needed to appropriate the additional resources.

The distribution to Washington County Visitor's Association (WCVA) is anticipated to be approximately \$2.18 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 remaining fund balance is held for future tourism related needs and currently consists of interest earnings from prior years.

Event Center Operations 435-9840

Budget Detail

The new Wingspan Event & Conference Center is located on the nearly 100-acre property known as Westside Commons (formerly the Fair Complex or Fairgrounds) owned by Washington County. The Event Center will host a variety of events throughout the year. The County oversees the management of Westside Commons including the Event Center. During the period of the annual County Fair, the Fair Board, appointed by the Board of Commissioners, operates under the Fair and Fairgrounds Agreement to provide fiscal and operational oversight on production of the Fair. The Event Center will be used for the County Fair by the Fair Board at no cost.

1. **Event Center Operations (435-984005):** This fund-program accounts for all operations, activities and events held at the new Event Center located on Westside Commons (formerly the Fairgrounds). Westside Commons operations and events (non-Event Center), the annual County Fair, and Westside Commons Capital Improvements are housed in a separate County organization unit (200-9810).

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Event Center Operations	\$ 1,571,523	1,571,523	2,951,954	1,380,431	88%
Total	1,571,523	1,571,523	2,951,954	1,380,431	88%
by Category					
Charges for Services	225,000	225,000	105,000	(120,000)	-53%
Miscellaneous	746,000	746,000	448,000	(298,000)	-40%
Total Revenues	971,000	971,000	553,000	(418,000)	-43%
Personnel Services	612,667	612,667	581,597	(31,070)	-5%
Materials & Services	547,916	547,916	517,176	(30,740)	-6%
Other	15,000	15,000	1,500	(13,500)	-90%
Interdepartmental	141,656	141,656	355,699	214,043	151%
subtotal	1,317,239	1,317,239	1,455,972	138,733	11%
Contingency	254,284	254,284	1,495,982	1,241,698	488%
Total Expenditures	1,571,523	1,571,523	2,951,954	1,380,431	88%
Revenues under Expenditures	(600,523)	(600,523)	(2,398,954)	(1,798,431)	299%
Beginning Fund Balance	600,523	600,523	2,398,954	1,798,431	299%
Ending Fund Balance \$	-	-	-	-	
FTE's	5.50	5.50	6.50	1.00	18%

Budget Analysis:

Revenues decrease \$418,000 (43%). Expenditures, excluding Contingency, increase \$138,733 (11%). Contingency increases \$1,241,698 (488%). Beginning fund balance increases \$1,798,431 (299%).

The Event Center, a new enterprise business for Washington County, originally planned to open in July 2020. Due to the COVID-19 pandemic, Event Center construction completion was delayed by three months and opening for public events was delayed ten months. The Event Center will have a limited opening, with Oregon Health Authority (OHA) COVID-19 restrictions, in late April 2021. Events and event revenue generation is anticipated to be very limited through Fiscal Year 2021-22 as we continue to deal with current and post COVID-19 impacts. A recurring theme for this fiscal year will be allowing the staff to gather operational experience, data, and lessons learned before developing long-term post-COVID-19 strategies for success.

Revenue

Revenue is generated entirely by hosting events. Due to the limited reopening and current Oregon Health Authority restrictions, revenue generation decreases \$418,000 (43%) from prior year budget which was estimated revenue for first year of operating the Event Center outlined in the business plan.

Expenditures

Personnel Services costs decrease overall as vacant positions remain unfilled and some existing staff remain deployed to other county departments due to COVID-19. It is anticipated that redeployed staff will begin to return to the Event Center in quarter two. Two of the four positions that were planned in the prior fiscal year will remain unfilled (Event & Fair Supervisor and Facilities Maintenance Worker) and the remaining two planned positions (Event Services Coordinator and Sales & Marketing Associate) are budgeted at 50% and may be filled in quarter three or four if there is a demonstrated need in order to fulfill our event contracts, plan and execute the 2022 County Fair, and meet event financial goals. These reductions are partially offset by the addition of two new General Service Aide staff (1.0 FTE of which is budgeted in this fund) to support Westside Commons set-up, tear-down and janitorial services for the Event Center, the Fairgrounds, and the County Fair. These services were previously provided under contract and budgeted in Professional Services. By bringing these services in-house, it provides the venue with additional hours and flexibility at a lower cost than utilizing an outside contract.

Materials & Services and Other costs also decline significantly. With limited revenue generation anticipated for this fiscal year, keeping all other expenditures low to maximize financial resources will continue to be a priority. As public events in the Event Center slowly ramp up, marketing and advertising plans will be re-tooled to account for current COVID-19 operations and post-COVID-19 recovery.

Interdepartmental costs increase due to indirect charges for the first full year of operation of the Event Center.

Contingency

The Center's original business plan included contingency ("seed funding") for a three-year ramp up of its portfolio of events before reaching full financial capacity. However, COVID-19 related impacts on the event industry have dramatically shifted the original three-year timeframe. The transfer of \$1.5 million from Gain Share dollars in FY2020-21, originally set aside for the Event Center, causes the Beginning Fund Balance to increase to \$2.4 million and Contingency to \$1.5 million, and provides important support for the Event Center as we transition from current COVID-19 business impacts to post-COVID-19 recovery.

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Non-departmental

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

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NON-DEPARTMENTAL

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	Change	
	2020-21	2020-21	2021-22	\$	%
Non-departmental	\$ 834,028	1,076,195	824,355	(251,840)	-23%
General Fund Contingency	1,628,252	11,160,573	3,789,979	(7,370,594)	-66%
Community Network	745,500	745,500	747,500	2,000	0%
Totals	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%

by Category

Materials & Services	483,650	725,817	469,560	(256,257)	-35%
Other	1,095,878	1,095,878	1,102,295	6,417	1%
subtotal	1,579,528	1,821,695	1,571,855	(249,840)	-14%
Contingency	1,628,252	11,160,573	3,789,979	(7,370,594)	-66%
Total Expenditures	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%
General Fund Subsidy \$	3,207,780	12,982,268	5,361,834	(7,620,434)	-59%

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

1. **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: 1) Association of Oregon Counties; 2) National Association of Counties; 3) Tri-Met Passport Program; 4) Regional Arts and Culture Council (RACC); 5) animal damage control.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Non-departmental	\$ 834,028	1,076,195	824,355	(251,840)	-23%
Total	834,028	1,076,195	824,355	(251,840)	-23%
by Category					
Materials & Services	483,650	725,817	469,560	(256,257)	-35%
Other	350,378	350,378	354,795	4,417	1%
Total Expenditures	834,028	1,076,195	824,355	(251,840)	-23%
General Fund Subsidy	834,028	1,076,195	824,355	(251,840)	-23%

Budget Analysis:

Expenditures decrease \$251,840 (23%). General Fund subsidy decreases \$251,840 (23%).

Expenditures decrease due primarily to a one-time cost in fiscal year 2020-21 that is not needed in this FY2021-22 budget. The FY 2020-21 budget was modified to add the remainder of funds needed for the Business Assistance Grants that the County committed in FY 2019-20 but were not completed prior to June 30, 2020. This was a one-time expenditure related to COVID-19 response. A slight decrease in TriMet Passport Program costs is offset by small increases for the Regional Arts and Culture Council and the Animal Damage Control contract.

Non Departmental	2020-21 Modified	2021-22 Proposed	\$ Change	% Change
Various Association of Counties Dues	\$ 174,200	\$ 174,200	\$ -	0%
Association of Oregon & California Counties Dues	3,700	3,700	-	0%
Housing Alliance Dues	5,000	5,000	-	0%
National Association of County Organizations (NACO)	9,500	9,500	-	0%
Special Projects	30,000	50,000	20,000	67%
Community Survey Projects	20,000		(20,000)	-100%
Westside Transportation Alliance Dues	3,750	3,750	-	0%
TriMet Passport Program	235,000	220,910	(14,090)	-6%
Regional Arts and Culture Council	190,000	193,420	3,420	2%
Miscellaneous Membership Dues	2,500	2,500	-	0%
Animal Damage Control	55,378	56,375	997	2%
United Way - Online Administrative Cost For Employee Giving Campaign	5,000	5,000	-	0%
Board of Commssioner Allocations	100,000	100,000	-	0%
Completion of Business Assistance Grants (COVID Response)	242,167	-	(242,167)	-100%
Totals	\$ 1,076,195	\$ 824,355	\$ (251,840)	-23%

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Contingency	\$ 1,628,252	11,160,573	3,789,979	(7,370,594)	-66%
Total	1,628,252	11,160,573	3,789,979	(7,370,594)	-66%
by Category					
Contingency	1,628,252	11,160,573	3,789,979	(7,370,594)	-66%
Total Expenditures	1,628,252	11,160,573	3,789,979	(7,370,594)	-66%
General Fund Subsidy \$	1,628,252	11,160,573	3,789,979	(7,370,594)	-66%

Budget Analysis:

The combined contingencies in the Revenue Stabilization (\$11,615,588) and General Fund Contingency (\$3,799,979) total \$15,405,567. The Board of Commissioner’s goal is to maintain the General Fund’s fund balance at 15% of net revenues as a minimum, with a goal of 20% of net revenues. The projected General Fund ending fund balance in the annual budget include: 1) 6% of budgeted expenditures within departmental budget appropriations based on the assumption that departmental expenditures will be spent at 94% of budget; 2) General Fund Contingency 3) Revenue Stabilization fund balance and 4) Strategic Investment Program fund balance. The projected General Fund ending fund balance is estimated to be above 15% of net revenue for fiscal year 2021-22.

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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Community Network	\$ 745,500	745,500	747,500	2,000	0%
Total	745,500	745,500	747,500	2,000	0%
by Category					
Other	745,500	745,500	747,500	2,000	0%
Total Expenditures	745,500	745,500	747,500	2,000	0%
General Fund Subsidy \$	745,500	745,500	747,500	2,000	0%

Budget Analysis:

Expenditures increase due to a \$2,000 increase in contributions to the WorkSystems SummerWorks program.

Specific expenditures are included in the following table:

Community Network	2020-21 Adopted	2021-22 Proposed	\$ Change	% Change
211 Information	\$ 80,000	\$ 80,000	\$ -	0%
Bienestar	10,000	10,000	-	0%
CASH Oregon (Previously in Non-Departmental)	10,000	10,000	-	0%
Centro Cultural	50,000	50,000	-	0%
Community Action	120,000	120,000	-	0%
Community Housing Fund	110,000	110,000	-	0%
Community Partners for Affordable Housing	10,000	10,000	-	0%
Hands On Greater Portland (Volunteer Clearinghouse)	35,000	35,000	-	0%
Vision Action Network	142,000	142,000	-	0%
Worksystems, Inc. -Summer Works Program (Previously in Non-Departmental)	56,000	58,000	2,000	4%
Building Maintenance Funds for:				
Centro Cultural	25,000	25,000	-	0%
Boys & Girls Aid / Safe Place	15,000	15,000	-	0%
Community Action	25,000	25,000	-	0%
Domestic Violence Resource Center	15,000	15,000	-	0%
Family Promise of Washington County	2,500	2,500	-	0%
Good Neighbor Center	15,000	15,000	-	0%
Five Oaks Museum	25,000	25,000	-	0%
Totals	\$ 745,500	\$ 747,500	\$ 2,000	0%

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Capital

- 2016 FF&C Facilities Capital Projects353-3580
- ITS Capital Projects354-3580
- Facilities Park SDC355-3580
- Facilities Capital Projects356-3580
- Parks & Open Spaces Opportunity357-3580
- Emergency Communications System359-3580
- Event Center380-9820
- Countywide Traffic Impact Fee360-6065
- Major Streets Transportation Improvement Program (MSTIP)362-6065
- Road Capital Projects368-6065
- Transportation Development Tax374-6065
- North Bethany SDC376-6065
- Bonny Slope West SDC378-6065

CAPITAL

BUDGET OVERVIEW

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	Change	
	2020-21	2020-21	2021-22	\$	%
2016 FF&C Facilities Capital Projects	\$ 1,926,322	1,926,322	2,245,785	319,463	17%
ITS Capital Projects	8,616,812	9,478,493	9,974,656	496,163	5%
Facilities Park SDC	82,727	82,727	95,344	12,617	15%
Facilities Capital Projects	14,710,652	14,710,652	13,110,300	(1,600,352)	-11%
Parks & Open Spaces Opportunity	334,556	334,556	339,664	5,108	2%
Emergency Communications System	30,547,352	30,547,352	19,714,656	(10,832,696)	-35%
Event Center	3,635,979	5,664,999	3,290,137	(2,374,862)	-42%
subtotal - Facilities & Technology	59,854,400	62,745,101	48,770,542	(13,974,559)	-22%
Countywide Traffic Impact Fee	1,371,674	1,371,674	822,119	(549,555)	-40%
Major Streets Transportation Improvement Program (MSTIP)	127,987,948	127,987,948	123,483,967	(4,503,981)	-4%
Road Capital Projects	39,334,329	39,334,329	32,024,843	(7,309,486)	-19%
Transportation Development Tax	71,622,488	71,622,488	49,484,244	(22,138,244)	-31%
North Bethany SDC	6,474,026	6,474,026	1,030,806	(5,443,220)	-84%
Bonny Slope West SDC	2,165,605	2,165,605	3,020,569	854,964	39%
subtotal - Transportation	248,956,070	248,956,070	209,866,548	(39,089,522)	-16%
Totals \$	308,810,470	311,701,171	258,637,090	(53,064,081)	-17%

CAPITAL

BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Intergovernmental	\$ 21,096,843	23,756,843	11,681,293	(12,075,550)	-51%
Charges for Services	6,107,371	6,107,371	6,344,828	237,457	4%
Interdepartmental	6,748,113	6,748,113	3,212,546	(3,535,567)	-52%
Miscellaneous	4,159,453	4,159,453	3,630,000	(529,453)	-13%
Operating Transfers In	80,571,918	80,571,918	60,864,483	(19,707,435)	-24%
Total Revenues	118,683,698	121,343,698	85,733,150	(35,610,548)	-29%
Materials & Services	187,494,587	187,494,587	194,403,064	6,908,477	4%
Other	444,227	444,227	11,500	(432,727)	-97%
Interdepartmental	9,185,537	9,185,537	10,520,816	1,335,279	15%
Operating Transfers Out	28,758,088	28,758,088	9,812,389	(18,945,699)	-66%
Capital Outlay	82,928,031	85,818,732	38,074,364	(47,744,368)	-56%
subtotal	308,810,470	311,701,171	252,822,133	(58,879,038)	-19%
Contingency	-	-	5,814,957	5,814,957	0%
Total Expenditures	308,810,470	311,701,171	258,637,090	(53,064,081)	-17%
Revenues under Expenditures	(190,126,772)	(190,357,473)	(172,903,940)	17,453,533	-9%
Beginning Fund Balance	190,126,772	190,357,473	172,903,940	(17,453,533)	-9%
Ending Fund Balances \$	-	-	-	-	

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2016 FF&C Facilities Capital Projects 353-3580

Budget Detail

The 2016 FF&C Facilities Capital Projects fund accounts for bond proceeds from the full faith and credit borrowing for facilities capital projects.

- Projects for FF&C Funding (353-358037):** Program accounts for the financial activities related to the management of 2016 bond proceeds for facilities capital projects.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Projects for FF&C Funding	\$ 1,926,322	1,926,322	2,245,785	319,463	17%
Total	1,926,322	1,926,322	2,245,785	319,463	17%
by category					
Miscellaneous	30,000	30,000	-	(30,000)	-100%
Total Revenues	30,000	30,000	-	(30,000)	-100%
Capital Outlay	1,926,322	1,926,322	1,045,785	(880,537)	-46%
subtotal	1,926,322	1,926,322	1,045,785	(880,537)	-46%
Contingency	-	-	1,200,000	1,200,000	0%
Total Expenditures	1,926,322	1,926,322	2,245,785	319,463	17%
Revenues under expenditures	(1,896,322)	(1,896,322)	(2,245,785)	(349,463)	18%
Beginning Fund Balance	1,896,322	1,896,322	2,245,785	349,463	18%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$30,000 (100%). Expenditures, excluding Contingency, decrease \$880,537 (46%). Beginning fund balance increases \$349,463 (18%).

No new revenues have been identified for allocation to this fund, resulting in zero revenues for this fund.

Expenditures, excluding Contingency, decrease as the result of the major projects being completed in this fund. The fund will have completed its most recent active project consisting of relocating staff from Health and Human Services' Developmental Disabilities program to Service Center East. Capital Outlay consists of various building improvement projects that are currently in planning stage. Funds held in contingency represent estimated project funding to be carried forward into the next fiscal year for future projects within the scope of the 2016 Full Faith and Credit Bond.

Description	Resources	Prior Years Summary	2020-21 Estimate	2021-22 Budget
Beginning Fund Balance		67,003,212	2,521,785	2,245,785
Bond Proceeds	32,895,477			
Interest Revenue		750,740	-	
Total Resources	32,895,477		2,521,785	2,245,785
Description	Project Cost Estimates	Prior Years Summary	2020-21 Estimate	2021-22 Budget
Public Services Building Seismic	\$ 9,000,000	10,573,123	-	
Public Safety Training Center	9,343,746	11,310,686		
Law Enforcement Facilities	4,000,000	2,600		
Buildings on Downtown Campus	5,000,000	5,178,337		
Hagg Lake Road	1,900,000	1,900,000		
Blanton Property		2,000,000		
HHS Relocation (SCE)		23,968	276,000	
Project TBD		-		1,019,785
Contingency	3,516,067			1,226,000
Total General Facilities Projects	32,759,813	30,988,714	276,000	2,245,785
Closing Costs	135,664	135,717		
Total Expenditures	\$ 32,895,477	31,124,431	276,000	2,245,785
Resources less expenditures = Ending Fund Balance	-		2,245,785	(0)

Information Technology Services Division provides comprehensive technology services to Washington County departments and offices. The capital budget for Information Technology Services is divided into functional focus areas within the division: The Office of the Chief Information Officer; Technical Services; Infrastructure Services; Enterprise Applications & Solutions; and Land, Spatial & Digital.

1. **ITS Capital Land, Spatial, and Digital (354-358080)**: This program supports internet and intranet technologies, land-oriented and engineering, and Geographic Information Systems (mapping) related systems and services. Projects included in this program relate to county websites and digital experience, Permitting and Taxation, and GIS.
2. **ITS Capital Enterprise Application & Engineering (354-358081)**: This program is responsible for targeted implementations of new line-of-business applications for County departments along with enterprise-wide solutions for general use. Projects in this program may include cloud-based and on-premise applications as well as consulting and enhancement of existing tools and applications. Typical projects in this area would include initiatives to enhance transparency, add staff capabilities and modernize existing application systems.
3. **ITS Capital Technical Services (354-358082)**: This program supports standard client software, hardware and configurations for all County employees. Projects in this program include enhancements to staff capabilities, desktop application life cycle management, and innovations to better serve county staff and the public.
4. **ITS Capital Office of the Chief Information Officer (CIO) (354-358084)**: This program focuses on projects requiring support across all functional areas of ITS. Projects in this program relate to general security, compliance, business continuity and project management.
5. **ITS Capital Infrastructure Services (354-358085)**: This program supports network, server, storage, and voice infrastructure needed to support all other digital functions for ITS and the County. Projects in this program include the lifecycle management of the hardware and software necessary to support county operations as well as new and innovative technologies that further the county mission.

ITS Capital Projects 354-3580

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
ITS Capital Land, Spatial, and Digital	\$ 685,386	685,386	1,285,711	600,325	88%
ITS Capital Enterprise Application & Engineering	2,627,962	2,627,962	2,454,085	(173,877)	-7%
ITS Capital Technical Services	3,242,464	3,242,464	3,437,965	195,501	6%
ITS Capital Office of the Chief Information Officer (CIO)	2,061,000	2,922,681	1,156,395	(1,766,286)	-60%
ITS Capital Infrastructure Services	-	-	1,640,500	1,640,500	0%
Total	8,616,812	9,478,493	9,974,656	496,163	5%
by category					
Interdepartmental	2,020,113	2,020,113	1,942,879	(77,234)	-4%
Operating Transfers In	3,926,874	3,926,874	4,293,128	366,254	9%
Total Revenues	5,946,987	5,946,987	6,236,007	289,020	5%
Capital Outlay	8,616,812	9,478,493	8,134,707	(1,343,786)	-14%
subtotal	8,616,812	9,478,493	8,134,707	(1,343,786)	-14%
Contingency	-	-	1,839,949	1,839,949	0%
Total Expenditures	8,616,812	9,478,493	9,974,656	496,163	5%
Revenues under expenditures	(2,669,825)	(3,531,506)	(3,738,649)	(207,143)	6%
Beginning Fund Balance	2,669,825	3,531,506	3,738,649	207,143	6%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$289,020 (5%). Expenditures, excluding Contingency, decrease \$1,343,786 (14%). Beginning fund balance increases \$207,143 (6%).

Beginning fund balance is projected at \$3,738,649 which represents unfinished projects carrying forward from fiscal year 2020-21.

Total revenue increased 5%, which is comprised of General Fund, Special Fund, Gain Share and System Replacement Fund revenue. Revenue transferred from the General Fund decreased \$13,746 (less than 1%) to \$1,983,128. Special Fund revenue decreased \$77,234 (4%) to \$1,942,879. Revenue transferred from Gain Share Fund in the amount of \$1,000,000 remains unchanged. Revenue transferred from the System Replacement Fund increased \$380,000 (41%) to \$1,310,000. A summary of projected FY 2021-22 funding sources and associated projects is provided on the next page.

Capital Outlay expenditures decrease 14% and represent both newly requested projects as well as carryforward projects from prior years. This decrease is largely due to improved project planning process with better estimates of projects that will be carried forward to the next fiscal year. The result is the addition of contingency to the fiscal year 2021-22 budget in the amount of \$1,838,949, which represents the project amounts anticipated to be carried forward by the end of the current fiscal year.

Several multi-year initiatives continue in this fiscal year. Projects funded by General Fund revenue total \$1,983,128. New initiatives include a new accounts payables invoice management system, modernization of the Comprehensive Annual Financial Report publication application, virtual security operations center, cloud services & third-party security risk assessment, Citrix licenses and hardware and Office 365.

Projects funded by Special Fund revenue total \$1,942,879. Current year initiatives include several requests for Health and Human Services, Housing and Sheriff's Office as well as multiple larger system upgrades for Land Use & Transportation, including: Traffic systems management, Microfische, dispatch workstation software, and a major software and asset management system.

Projects funded by Gain Share revenue total \$1,000,000 including both projects carried forward from FY 2020-21 and new initiatives, including: Assessment & Taxation Orion enhancements, website replacement, District Attorney case management system, constituent tracking, security monitoring and detection system, cloud migration and offsite disaster recover solution.

Projects funded by the System Replacement Fund revenue total \$1,310,000 including both projects carried forward from FY 2020-21 and new initiatives, including: Oracle replacement initiatives, personal computer refreshes, Sheriff's Office system upgrades, Health and Human Services replacement of Health Insight, security enhancements, Adobe upgrades, various network upgrades, and Campus Fiber upgrades.

Lastly, Capital Technical Services (358082) was split into two programs in FY 2021-22. The new program ITS Capital Infrastructure Services (352085) reflects the portion of Capital Technical Services' budget that was moved to track infrastructure services separately from the technical services.

ITS Capital Projects 354-3580

Budget Detail

Project Category	Project Description	Beginning Fund Balance	Gain Share	General Fund	System Replacement Fund	Special Funds	Totals
Assessment & Taxation System	Hardware/Software to support A&T and Elections.	18,000	100,000	-	-	-	118,000
Client Systems and Software	Workstation upgrades, new nodes, client hardware/software, monitors, printers and plotters	175,000	-	495,789	620,000	587,227	1,878,016
Continuity of Operations Plan	Hardware/Software to support Continuity of Operations Plan and DR activities. Includes analysis of cloud solutions to enhance resiliency.	635,000	-	10,000	-	-	645,000
Criminal Justice Systems	Hardware/Software to support Criminal Justice and Public Safety. Includes hosted CMS for DA, CAFIS upgrades, Civil Database replacement.	262,200	100,000	76,094	200,000	90,506	728,800
Cyber Security and Compliance	Hardware/Software and systems to support county cyber security and compliance efforts. Includes enhancements in monitoring and detection, end point protection.	348,000	-	303,395	-	-	651,395
Document Publishing	Hardware/Software to support Document Publishing. Includes additional Adobe purchases.	2,000	-	6,000	-	81,095	89,095
Elections System	Hardware/Software to Support Elections, ballot tracking and overseas ballot submission enhancements.		-	20,000	-	-	20,000
Engineering System	Hardware/Software to support Engineering Systems. Includes CPM system.		-	-	-	472,983	472,983
Enterprise Systems	Hardware/Software to support Engineering Systems. Includes support for enhanced constituent engagement, workflow, data visualization.	250,000	120,000	100,000	-	8,400	478,400
Facilities Systems	Hardware/Software to support Facilities Management. Includes Real Property Management software.	95,000	-	190,000	-	-	285,000
Finance System	Hardware/Software to support Finance. Includes analysis of next generation ERP solutions.		-	202,000	150,000	-	352,000
GIS	Hardware/Software to support GIS. Includes aerial imagery, data visualization.		-	49,400	-	94,008	143,408
Health & Human Services System	Hardware/Software to support HHS. Includes new EMR implementation.		-	6,500	80,000	15,000	101,500
Infrastructure	Infrastructure to support Enterprise Systems. Includes lifecycle replacement of critical network equipment, server hardware, and support for expanded remote workforce.	85,000	80,000	405,500	260,000	-	830,500
Other Department Systems	Hardware/Software to support departments not included elsewhere. Includes asset management system, HR software.		-	102,450	-	438,660	541,110
Permitting & Inspection System	Hardware/Software to support Permitting and Inspection systems. Additional Accela work, ProjectDox.		-	8,000	-	155,000	163,000
Web & Digital Presence	Hardware/Software to support county digital presence. Includes CMS redesign and replacement.	28,500	600,000	8,000	-	-	636,500
Contingency	Contingency reflects unforeseen projects determined to be carried forward by the end of the current fiscal year as well as a prediction of projects that may be cancelled by County departments and have not yet been redirected.	1,839,949					1,839,949
Totals		3,738,649	1,000,000	1,983,128	1,310,000	1,942,879	9,974,656

Facilities Park SDC 355-3580

Budget Detail

This fund accounts for Systems Development Charges (SDC's) for park capital improvements and was created by the Board of Commissioners in October 2004. Proceeds are to be used for park capital improvements in the Bethany, Cedar Mill and Cooper Mountain areas, in partnership with the Tualatin Hills Parks and Recreation District (THPRD).

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Park SDC	\$ 82,727	82,727	95,344	12,617	15%
Total	82,727	82,727	95,344	12,617	15%
by category					
Charges for Services	7,371	7,371	9,828	2,457	33%
Miscellaneous	1,475	1,475	-	(1,475)	-100%
Total Revenues	8,846	8,846	9,828	982	11%
Other	82,727	82,727	-	(82,727)	-100%
subtotal	82,727	82,727	-	(82,727)	-100%
Contingency	-	-	95,344	95,344	0%
Total Expenditures	82,727	82,727	95,344	12,617	15%
Revenues under expenditures	(73,881)	(73,881)	(85,516)	(11,635)	16%
Beginning Fund Balance	73,881	73,881	85,516	11,635	16%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$982 (11%). Expenditures, excluding Contingency, decrease \$82,727 (100%). Beginning fund balance increases \$11,635 (16%).

The revenue is derived from development activity on lots within the SDC boundary. The revenue estimate for fiscal year 2021-22 assumes four lots will be developed during the year. Detailed review of this district has identified approximately 42 lots available for development.

All funds in prior years were appropriated and remained unspent. A budgeting change this year moves all funds into contingency as they are not anticipated to be spent. Any fund balance accumulated in this fund will be used to fund potential land acquisition to partner with Tualatin Hills Parks and Recreation District to develop parks within the boundaries of the district.

Facilities Capital Projects 356-3580

Budget Detail

Funding for projects comes from the General Fund, various Special Funds, the Gain Share program and Energy Rebates. Programs have been established to match revenue and expenditures by funding source. A capital project can reflect a new facility, renovation or major maintenance work that increases the value of the facility or extends its useful life. The fund also includes improvements, additions or expansions that change interior space alignment.

1. **Projects for General Fund (356-358032):** This program accounts for the financial activities related to capital projects supporting programs associated with core County missions. Funding comes from General Fund discretionary revenues
2. **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.
3. **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.
4. **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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Projects for General Fund	\$ 6,314,103	6,314,103	8,266,426	1,952,323	31%
Projects for Special Fund	4,828,000	4,828,000	1,322,167	(3,505,833)	-73%
Projects for Gain Share	3,275,856	3,275,856	3,202,537	(73,319)	-2%
Projects for Energy Savings	292,693	292,693	319,170	26,477	9%
Total	14,710,652	14,710,652	13,110,300	(1,600,352)	-11%
by category					
Intergovernmental	15,000	15,000	15,000	-	0%
Interdepartmental	4,728,000	4,728,000	1,269,667	(3,458,333)	-73%
Miscellaneous	71,000	71,000	-	(71,000)	-100%
Operating Transfers In	3,600,000	3,600,000	3,052,500	(547,500)	-15%
Total Revenues	8,414,000	8,414,000	4,337,167	(4,076,833)	-48%
Capital Outlay	14,710,652	14,710,652	10,710,300	(4,000,352)	-27%
subtotal	14,710,652	14,710,652	10,710,300	(4,000,352)	-27%
Contingency	-	-	2,400,000	2,400,000	0%
Total Expenditures	14,710,652	14,710,652	13,110,300	(1,600,352)	-11%
Revenues under expenditures	(6,296,652)	(6,296,652)	(8,773,133)	(2,476,481)	39%
Beginning Fund Balance	6,296,652	6,296,652	8,773,133	2,476,481	39%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$4,076,833 (48%). Expenditures, excluding Contingency, decrease \$4,000,352 (27%). Beginning fund balance increases \$2,476,481 (39%).

Special funds and General Fund are the primary resources for capital improvement projects housed in this fund. General Fund revenue for fiscal year 2021-22 is allocated at \$3,000,000, a \$500,000 reduction from the prior year. Special fund revenues are budgeted to decrease significantly from \$4,828,000 to \$1,322,167. This is in part the result of postponing budgeting for Walnut Street Center projects that have been identified to move forward in conjunction with a larger overall seismic project. New revenue from Gain Share remains at zero. New state revenue for Energy Savings is estimated to remain level at \$15,000. Miscellaneous revenue for all four programs drops to zero in anticipation of continued lower interest rates.

Design for the Walnut Street Center Seismic Retrofit multi-year infrastructure project is anticipated to move forward during FY 2021-22. Other initiatives include a mix of space planning projects to address service delivery and growth needs as well as infrastructure improvement projects. The significant reduction in expenditure appropriations is related in part to the economic and workforce impacts associated with the pandemic response. Departments have limited available resources for implementing capital improvements. A summary table of the anticipated FY 2021-22 projects and their funding sources is provided on the next page.

Contingency represents anticipated project funding to be carried forward through the end of the fiscal year. The overall fund balance is increased as a result of project completion timing fluctuations across fiscal years.

Project Title	General Fund	Special Fund	Gain Share	Energy Savings	Project Totals
Strategic Facilities Planning (SFP)	\$ 500,000		-		500,000
SO LEC Training Room Multi-Media Projection Technology Upgrade	200,000		-		200,000
Jail Infrastructure	750,000		-		750,000
SO LEC Jail Shower TI / Repair (multi-year phased project)	150,000		-		150,000
SO LEC Investigations Interview Rooms Audio/Video upgrades.	22,500	7,500	-		30,000
SO Jail Security (renovate mechanical jail door) (multi-year)	200,000		-		200,000
SO Jail Anti-Jump Barriers (Pod Level 2) (Study)	90,000	15,000	-		105,000
Community Corrections Center Bathroom Repair (multi-year)	400,000		-		400,000
A&T Business Support Position Space Reconfiguration	75,000		-		75,000
DA Basement Reception Redesign - JSB	75,000		-		75,000
DA Basement Office TI (divide large office) - JSB	75,000		-		75,000
HHS DAVS TI - Storage (cabinets, shelving, etc.)	75,000		-		75,000
HHS Animal Services Incinerator Removal	50,000		-		50,000
Parking Garage Structural Analysis	75,000		-		75,000
SVP Pole Barn (Scoggins Valley Park)	50,000		-		50,000
WSC Site Utilization Plan (Walnut Street Center)	30,000		-		30,000
Bethany Station Ballistic Glass	10,000	30,000	-		40,000
Miscellaneous Tenant Improvements	172,500		-		172,500
LUT WSC Racking System for Street Lights & Signals		25,000	-		25,000
LUT WSC Barco Operations Conference Room W		10,000	-		10,000
LUT WSC - Conference Room Chairs - Operations		15,000	-		15,000
HHS Service Center East Remodel/ Relocation		29,667	-		29,667
Housing Relocation TI		30,000	-		30,000
Metzger Park Paving		60,000	-		60,000
Metzger Park Playground Replacement		200,000	-		200,000
Courthouse Security Camera Replacement/Upgrade		400,000	-		400,000
Jail Waste Filtration System		300,000	-		300,000
WSC Seismic Upgrade			3,000,000		3,000,000
CATT: Center for Addictions/Treatment/Triage		100,000	-		100,000
Miscellaneous Improvement - Countywide	2,866,426	100,000	202,537	319,170	3,488,133
Contingency	2,400,000		-		2,400,000
Totals \$	8,266,426	1,322,167	3,202,537	319,170	13,110,300

Parks & Open Spaces Opportunity 357-3580

Budget Detail

This fund accounts for proceeds from the sale of County owned timber property and receipts from the selected harvest. These resources are set aside for greenspace acquisition, County park improvements and maintenance of the timber property.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Greenspace	\$ 334,556	334,556	339,664	5,108	2%
Total	334,556	334,556	339,664	5,108	2%
by category					
Miscellaneous	6,000	6,000	-	(6,000)	-100%
Total Revenues	6,000	6,000	-	(6,000)	-100%
Materials & Services	30,000	30,000	30,000	-	0%
Capital Outlay	304,556	304,556	30,000	(274,556)	-90%
subtotal	334,556	334,556	60,000	(274,556)	-82%
Contingency	-	-	279,664	279,664	0%
Total Expenditures	334,556	334,556	339,664	5,108	2%
	Revenues under expenditures	(328,556)	(328,556)	(339,664)	(11,108) 3%
Beginning Fund Balance	328,556	328,556	339,664	11,108	3%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$6,000 (100%). Expenditures, excluding Contingency, decrease \$274,556 (82%). Beginning fund balance increases \$11,108 (3%).

Revenue is derived primarily from the management of timber on County owned property. With the interest earnings accumulated in fiscal year 2020-21, the beginning fund balance for fiscal year 2021-22 is anticipated to start slightly higher than the prior year. A limited portion of the total resources will be appropriated as Capital Outlay to maintain flexibility in addressing needs that arise for forestry and other miscellaneous program expenses while the remainder will be housed in Contingency for future use toward the purchase of land, improvements to parks and timber property.

Designated forest properties total 296 acres and include: Timber Road (80 acres), Holly Hill (74 acres), Shadybrook (60 acres) and a Highway 26 parcel (82 acres).

Emergency Communications System 359-3580

Budget Detail

This fund accounts for the proceeds from the general obligation bonds, approved by voters in the May 2016 election, for the Emergency Communication System project.

1. **Administration** (359-358050): This program accounts for the financial activities related to the projects that were included in the Bond documents.
2. **Radio Acquisition & Distribution** (359-358060): Provides financial accounting for the activities related to radio acquisition and distribution.
3. **Dispatch Center** (359-358070): Provides financial accounting for the activities related to the Dispatch Center.
4. **System Infrastructure** (359-358075): Provides financial accounting for the system infrastructure.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Administration	\$ 580,041	580,041	500,714	(79,327)	-14%
Radio Acquisition & Distribution	199,311	199,311	-	(199,311)	-100%
Dispatch Center	16,168,000	16,168,000	7,367,728	(8,800,272)	-54%
System Infrastructure	13,600,000	13,600,000	11,846,214	(1,753,786)	-13%
Total	30,547,352	30,547,352	19,714,656	(10,832,696)	-35%
by category					
Miscellaneous	572,100	572,100	2,900,000	2,327,900	407%
Operating Transfers In	-	-	1,475,000	1,475,000	0%
Total Revenues	572,100	572,100	4,375,000	3,802,900	665%
Materials & Services	703,311	703,311	11,846,214	11,142,903	1,584%
Other	289,000	289,000	-	(289,000)	-100%
Capital Outlay	29,555,041	29,555,041	7,868,442	(21,686,599)	-73%
subtotal	30,547,352	30,547,352	19,714,656	(10,832,696)	-35%
Contingency	-	-	-	-	0%
Total Expenditures	30,547,352	30,547,352	19,714,656	(10,832,696)	-35%
Revenues under expenditures	(29,975,252)	(29,975,252)	(15,339,656)	14,635,596	-49%
Beginning Fund Balance	29,975,252	29,975,252	15,339,656	(14,635,596)	-49%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$3,802,900 (665%). Expenditures decrease \$10,832,696 (35%). Beginning fund balance decreases \$14,635,596 (49%).

Fiscal year 2021-22 is the sixth year following the issuance of \$77,000,000 voter approved general obligation bonds to fund updates to the County's emergency communications system. The bonds, issued in July 2016, included an \$11,300,000 premium due to a favorable bond market.

Revenues increase primarily due to additional revenues in anticipation of the sale of the existing Emergency Communications property, transfer in from Public Safety Local Option Levy, and transfer in from General Fund. The increase is offset by reduced interest earnings in miscellaneous revenues.

As construction related to the emergency communication system improvements progresses, utilization of supplemental funding sources will be necessary as the projects move toward substantial completion during fiscal year 2021-22. Expenditures are budgeted at \$19,714,656, a reduction of \$10,832,696 (35%), and will continue to be used for purchasing equipment, land and building construction as needed.

Public Safety Levy transfers of \$175,000 and \$875,000 will occur respectively during fiscal years 2020-21 and 2021-22 in support of the completion of the Emergency Communication Bond projects. The funds represent a six-year cumulative total of the \$175,000 yearly allocation to the Washington County Consolidated Communications Agency (WCCCA) from the current and renewed Public Safety Levy. Additional funding is anticipated from the sale of the NW Evergreen Place property currently housing the WCCCA 911 Center. A third component to the funding strategy includes a \$600,000 transfer from the General Fund to be repaid by future year WCCCA capital funding from the anticipated renewal of the 2026 public safety local option levy.

Event Center 380-9820

Budget Detail

This fund was established in fiscal year 2015-16 to account for the future build out of the new Wingspan Event and Conference Center at the Westside Commons.

1. **Event Center (380-982005):** This program accounts for all the construction activities associated with the new Wingspan Event and Conference Center at the Westside Commons.

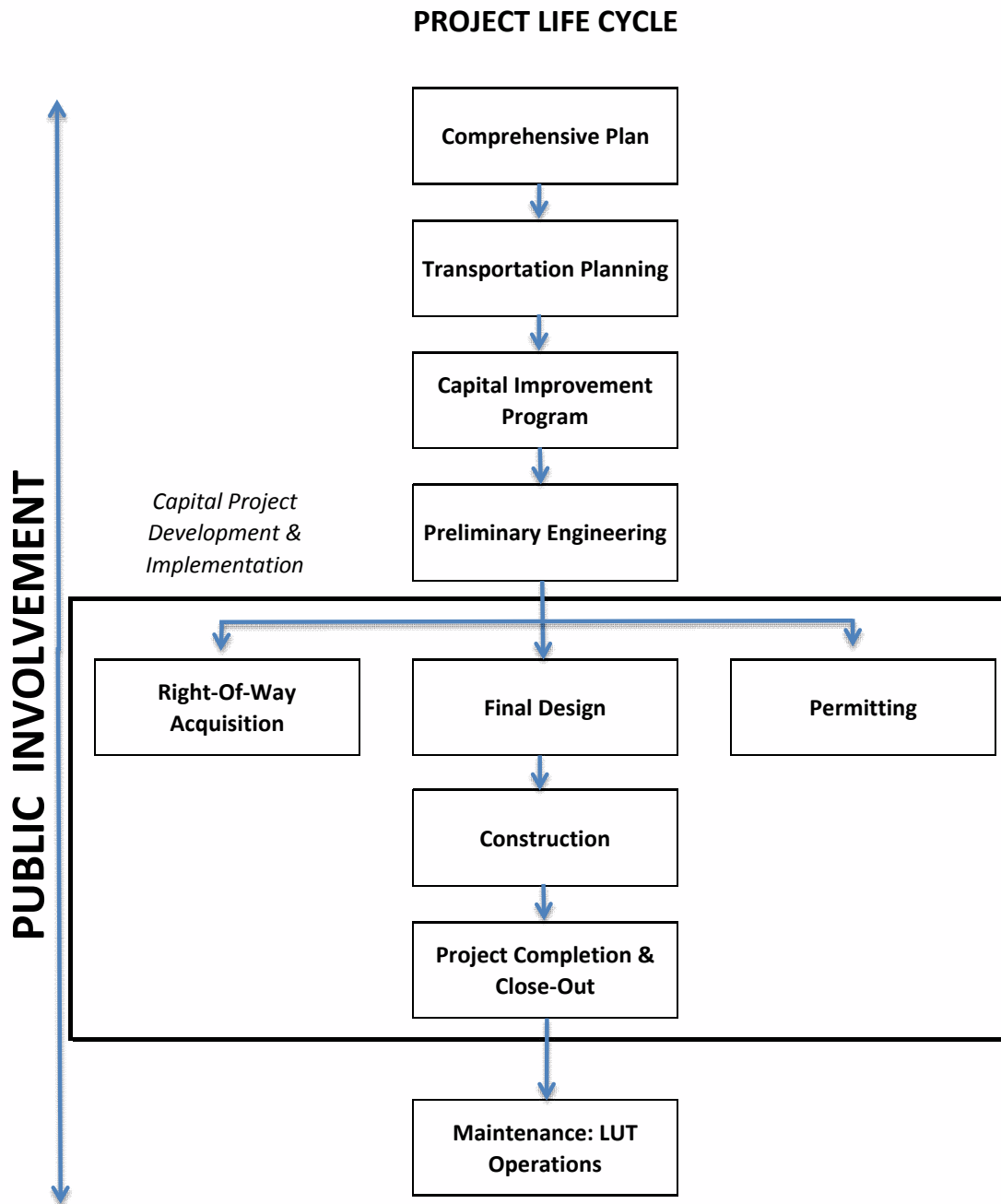
Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Event Center	\$ 3,635,979	5,664,999	3,290,137	(2,374,862)	-42%
Total	3,635,979	5,664,999	3,290,137	(2,374,862)	-42%
by category					
Intergovernmental	-	2,660,000	-	(2,660,000)	-100%
Miscellaneous	3,000	3,000	-	(3,000)	-100%
Total Revenues	3,000	2,663,000	-	(2,663,000)	-100%
Capital Outlay	3,635,979	5,664,999	3,290,137	(2,374,862)	-42%
subtotal	3,635,979	5,664,999	3,290,137	(2,374,862)	-42%
Contingency	-	-	-	-	0%
Total Expenditures	3,635,979	5,664,999	3,290,137	(2,374,862)	-42%
Revenues under Expenditures	(3,632,979)	(3,001,999)	(3,290,137)	(288,138)	10%
Beginning Fund Balance	3,632,979	3,001,999	3,290,137	288,138	10%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$2,663,000 (100%). Expenditures decrease \$2,374,862 (42%). Beginning fund balance increases \$288,138 (10%).

The Wingspan Event and Conference Center project is mostly complete and will move forward with closeout procedures. Because the Wingspan Event and Conference Center was the only project in this fund, the budget for fiscal year 2021-22 focuses on appropriating the anticipated remaining fund balance to accommodate fund closeout. The fund closeout process will be initiated with Finance upon project finalization.

Transportation Capital Project Budget Lifecycle



Countywide Traffic Impact Fee 360-6065

Budget Detail

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 (TDT), approved by voters in November 2008.

1. **LUT Capital Projects** (360-606505): This program accounts for the financial activities related to road construction activities.
2. **Administration and Analysis** (360-606510): This program accounts for the financial activities related to administration of the TIF analysis and transportation planning efforts.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
LUT Capital Projects	\$ 1,369,499	1,369,499	43,545	(1,325,954)	-97%
Administration and Analysis	2,175	2,175	778,574	776,399	35,697%
Total	1,371,674	1,371,674	822,119	(549,555)	-40%
by category					
Miscellaneous	13,741	13,741	-	(13,741)	-100%
Operating Transfers In	946,390	946,390	-	(946,390)	-100%
Total Revenues	960,131	960,131	-	(960,131)	-100%
Materials & Services	1,332,500	1,332,500	36,079	(1,296,421)	-97%
Interdepartmental	36,999	36,999	7,466	(29,533)	-80%
Operating Transfers Out	2,175	2,175	778,574	776,399	35,697%
subtotal	1,371,674	1,371,674	822,119	(549,555)	-40%
Contingency	-	-	-	-	0%
Total Expenditures	1,371,674	1,371,674	822,119	(549,555)	-40%
Revenues under Expenditures	(411,543)	(411,543)	(822,119)	(410,576)	100%
Beginning Fund Balance	411,543	411,543	822,119	410,576	100%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$960,131 (100%). Expenditures decrease \$549,555 (40%). Beginning fund balance increases \$410,576 (100%).

The two final projects funded by Traffic Impact Fee (TIF) were completed during fiscal year 2020-21, resulting in a remaining fund balance. This fund will be closed, and remaining funds transferred to Fund 374, Transportation Development Tax (TDT) during fiscal year 2021-22.

No revenue is anticipated during FY 2021-22.

Materials and Services are budgeted for any final fund expenditures.

Inter-fund expenditures decrease due to indirect charges from the County Cost Allocation Plan charges.

Transfers to other funds increase by \$1,507 (69%) for transfer to Road Fund for LUT Administrative Services cost allocations and the Transfer to the Transportation Development Tax Fund (TDT) of \$774,892 (100%) will transfer the remaining fund balance at year end.

Project Name	Project Type	Amount	Status
TIF Road Administration	Program	43,545	Program
TIF Administration	Program	778,574	Program
	Total	\$ 822,119	

Major Streets Transportation Improvement Program (MSTIP) 362-6065

Budget Detail

This fund accounts for resources collected to support the comprehensive Major Streets Transportation Improvement Program (MSTIP) construction program. The majority of the MSTIP revenues come from a transfer from the County General Fund. This transfer has been made annually since 1997 when the General Fund permanent rate was established. 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.

1. **LUT Capital Projects** (362-606505): This program accounts for the financial activities related to road construction activities

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
LUT Capital Projects	\$ 127,987,948	127,987,948	123,483,967	(4,503,981)	-4%
Total	127,987,948	127,987,948	123,483,967	(4,503,981)	-4%
by category					
Intergovernmental	16,259,800	16,259,800	7,930,133	(8,329,667)	-51%
Miscellaneous	1,465,865	1,465,865	730,000	(735,865)	-50%
Operating Transfers In	36,969,037	36,969,037	38,899,903	1,930,866	5%
Total Revenues	54,694,702	54,694,702	47,560,036	(7,134,666)	-13%
Materials & Services	83,923,186	83,923,186	109,319,363	25,396,177	30%
Interdepartmental	6,241,136	6,241,136	7,494,358	1,253,222	20%
Operating Transfers Out	16,489,957	16,489,957	1,502,753	(14,987,204)	-91%
Capital Outlay	21,333,669	21,333,669	5,167,493	(16,166,176)	-76%
subtotal	127,987,948	127,987,948	123,483,967	(4,503,981)	-4%
Contingency	-	-	-	-	0%
Total Expenditures	127,987,948	127,987,948	123,483,967	(4,503,981)	-4%
Revenues under Expenditures	(73,293,246)	(73,293,246)	(75,923,931)	(2,630,685)	4%
Beginning Fund Balance	73,293,246	73,293,246	75,923,931	2,630,685	4%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$7,134,666 (13%). Expenditures decrease \$4,503,981 (4%). Beginning fund balance increases \$2,630,685 (4%).

The overall decrease in fund revenues is primarily reflected in Intergovernmental revenues, as anticipated project funds from jurisdictional partners was received in fiscal year 2020-21 ahead of schedule, resulting in a 51% reduction in this category.

Miscellaneous revenues decrease primarily because investment interest is not projected for FY 2021-22. The overall reduction in this category is offset in part due to a reimbursement from Developers for a bridge project over Butternut Creek.

Operating transfers increase 5%, which partially offset overall fund revenue reductions. Revenue transfers are reflected from the Transportation Development Tax Fund (TDT) for the 198th Avenue, TV Highway to Farmington Road and Thompson Road, Kenny Street to Saltzman Road planned projects.

Expenditures increase primarily due to the normal fluctuations in project expenditures associated with the timing of multi-year transportation projects. Materials and Services increase \$25.3 million (30%) primarily due to governmental services for the Oregon Department of Revenue project funds and professional services for external consultants based on the anticipated project schedule.

Inter-fund expenditures increase because of staff work on capital projects, reflected in inter-department charge-general and an increase in indirect charges due to the County Cost Allocation Plan.

Transfers to other funds decrease primarily because the \$15,000,000 transfer to the Transportation Development Tax Fund (TDT) to fund the Southwest Corridor transfer to TriMet was not required. Capital outlay is reduced since many of the current projects' right-of-way acquisitions were completed in fiscal year 2020-21.

Major Streets Transportation Improvement Program (MSTIP) 362-6065

Budget Detail

Project Name	Project Type	Amount	Status
MSTIP3			
MSTIP 3 Administration	Program	15,178,910	Program
Safety Program	Program	50,240	Program
Traffic Flow Enhancement Program	Program	413,000	Program
MSTIP3C			
Tualatin Sherwood Road - Borchers to Langer Farms	Road	6,571,000	Construction
Walker Road - Schendel to Butner	Road	6,349,000	Construction
Walker Road/Murray Blvd Intersection Improvements	Road	5,083,500	Construction
Jenkins Road - 158th to Murray	Road	85,000	Post-Construction
158th Avenue - Walker to Merlo	Road	500	Post-Construction
MSTIP 3D			
MSTIP 3d Opportunity Fund	Program	679,500	Program
Cornell Road - 102nd to 113th	Road	8,804,500	Construction
198th Avenue - TV Hwy to Farmington	Road	281,500	Post-Construction
Elwert Road/Krueger Road Intersection	Road	111,233	Post-Construction
Advanced Traffic Mgmt System	Program	116,000	Program
25th Avenue/Cornell Road Intersection	Road	4,129,500	Construction
Cornelius Pass Road Bridge over Rock Creek	Bridge	126,000	Design
MSTIP 3D HG			
Cornelius Pass Road - Frances to TV Hwy	Road	6,204,613	Construction
Roy Rogers Road - Scholls Ferry to Bull Mountain	Road	1,608,500	Construction
Century Blvd/TV Hwy Intersection	Road	6,545,047	Construction
209th Avenue - TV Hwy to Blanton	Road	7,624,472	Construction
Springville Road Phase 2 - 178th to Samuel	Road	20,000	Post-Construction
Thompson Road - Kenny to Saltzman	Road	3,594,500	Construction
Cornelius Pass Road Bridge over Butternut Creek	Bridge	730,000	Design
Kinnaman Road - 198th to 209th	Road	586,000	Design
Thompson Road - Saltzman to Marcotte	Road	1,002,000	Design
Scholls Ferry Road/Teal Blvd Intersection	Road	451,000	Design
Scholls Ferry Road - N/S Collector to Tile Flat	Road	373,000	Design
Scholls Ferry Road - N/S Collector to Roy Rogers	Road	373,000	Design
MSTIP 3E			
MSTIP 3e Program Development	Program	382,500	Program
Main Street/Banks Rd/Cedar Canyon Intersection	Road	1,450,500	Design/ROW
Martin Road - Hwy 47 to Verboort	Road	3,352,000	ROW/Construction
West Union Road - 185th to Cornelius Pass	Road	153,000	Design
Walker Road - 173rd to 185th	Road	4,167,000	Design/ROW
Century Blvd Extension - Baseline to Lois	Road	6,824,000	Design/ROW
Scotch Church Road Bridge over McKay Creek	Bridge	4,250	Post-Construction
Stringtown Road Bridge over Pickett Creek	Bridge	300,000	Design/ROW
Tualatin Sherwood Road - Teton to Langer Farms	Road	9,275,000	Construction/ROW
Beaverton Arterial Sidewalk	Road	732,000	Design
Roy Rogers Road - Borchers to Chicken Creek	Road	6,885,000	ROW/Construction
Garden Home Road (Xfer to Portland)	Road	500,000	Design
HWY 47/Maple/Fern Hill Intersection	Road	270,000	Design
121st Avenue - Tippit to Whistler	Road	1,350,941	ROW/Construction
Replace "B" Street Bridge	Bridge	1,000	Post-Construction
Augusta Lane Ped Bridge over Beaverton Creek	Bridge	538,861	Construction
Farmington Road/River Road Intersection	Road	3,544,500	ROW/Construction
Oregon Smart Mobility Network	Program	637,000	Program
Saltzman Road - Laidlaw to Bayonne	Road	1,098,000	Design/ROW
MSTIP 3e Opportunity Fund	Program	599,400	Program
Millikan Way - Watson to Lombard (Xfer to Beaverton)	Road	3,006,000	Design/ROW
170th Ave - Merlo to Alexander	Road	561,500	Design
Denny Road - Hwy 217 to Scholls Ferry	Road	536,500	Design
Bonita Road/Sequoia Parkway Intersection	Road	223,500	Design
Total		\$ 123,483,967	

Road Capital Projects 368-6065

Budget Detail

This fund accounts for the activities necessary for construction of extra capacity street facilities. The projects in this fund are funded with the recent incremental increase in gas tax revenue, gain share revenue, and 1% bike and pedestrian funding.

1. **LUT Capital Projects** (368-606505): Program accounts for the financial activities related to road construction activities.
2. **Bikeway & Pedestrian** (368-606520): Program accounts for the financial activities related to bikeway and pedestrian projects
3. **Bridge Program** (368-606525): Program accounts for the financial activities related to bridge replacement projects
4. **Road Fund Capital Projects** (368-606535): Program accounts for the financial activity of capital transportation projects financed by the Road Fund.
5. **Gain Share Bike & Pedestrian** (368-606550): Program accounts for the financial activities related to gain share supported bikeway and pedestrian projects including the Safe Routes to Schools Program.
6. **Gain Share ITS (Intelligent Trans System)** (368-606555): Program accounts for the financial activities related to gain share supported intelligent transportation system projects.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
LUT Capital Projects	\$ 18,129,399	18,129,399	17,239,204	(890,195)	-5%
Bikeway & Pedestrian	-	-	754,000	754,000	0%
Bridge Program	1,260,875	1,260,875	5,559	(1,255,316)	-100%
Road Fund Capital Projects	16,878,835	16,878,835	10,366,980	(6,511,855)	-39%
Gain Share Bike & Pedestrian	2,613,220	2,613,220	2,903,600	290,380	11%
Gain Share ITS (Intelligent Trans System)	452,000	452,000	755,500	303,500	67%
Total	39,334,329	39,334,329	32,024,843	(7,309,486)	-19%
by category					
Intergovernmental	4,822,043	4,822,043	3,736,160	(1,085,883)	-23%
Miscellaneous	836,278	836,278	-	(836,278)	-100%
Operating Transfers In	20,129,617	20,129,617	12,369,060	(7,760,557)	-39%
Total Revenues	25,787,938	25,787,938	16,105,220	(9,682,718)	-38%
Materials & Services	34,044,766	34,044,766	27,002,054	(7,042,712)	-21%
Interdepartmental	2,303,801	2,303,801	2,441,645	137,844	6%
Operating Transfers Out	140,762	140,762	753,644	612,882	435%
Capital Outlay	2,845,000	2,845,000	1,827,500	(1,017,500)	-36%
subtotal	39,334,329	39,334,329	32,024,843	(7,309,486)	-19%
Contingency	-	-	-	-	0%
Total Expenditures	39,334,329	39,334,329	32,024,843	(7,309,486)	-19%
Revenues under Expenditures	(13,546,391)	(13,546,391)	(15,919,623)	(2,373,232)	18%
Beginning Fund Balance	13,546,391	13,546,391	15,919,623	2,373,232	18%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$9,682,718 (38%). Expenditures decrease \$7,309,486 (19%). Beginning fund balance increases \$2,373,232 (18%).

Intergovernmental revenues decrease primarily due to reduced revenue from Oregon Department of Revenue, primarily for Basalt Creek-Parkway Extension, 170th Ave/Farmington Road Intersection Improvement, and Mt. Richmond Road Bridge projects.

Miscellaneous revenues are lower because the reimbursement from developers (capital) was received in fiscal year 2020-21 and investment interest will not be received in FY 2021-22.

A reduction in Operating transfers in, is the primary reason for the overall revenue reduction in this fund. Project funding from Road Fund is decreased significantly as some projects were delayed due to impacts resulting from the Stay Home, Save Lives order in March 2020. Transfers from the Urban Road Maintenance District (URMD) are reduced to reflect the shift from tracking the Capital Project Services Division project support via this fund versus spending directly in URMD professional services.

Materials and Services decrease 21% primarily due to a decrease in professional services. Some projects were delayed due to impacts on the Road Fund by the lasting impacts of the COVID-19 pandemic that continues to influence the State Highway Revenue Apportionment.

Inter-fund expenditures include an increase in the County Cost Allocation Plan charges and an increase in intra-departmental charges for staff work on various capital projects. Capital outlay decreases \$1,017,500 (36%) due to completion of numerous right-of-way acquisitions for projects in this fund in the previous fiscal year.

Road Capital Projects 368-6065

Budget Detail

Project Name	Project Type	Amount	Status
Road Capital - Road			
Road Capital Road Administration	Program	13,906,904	Program
Basalt Creek Parkway - Grahams Ferry to Boones Ferry	Road	1,620,000	Design/ROW
170th Ave/Farmington Road Intersection	Road	603,000	Construction
Gales Creek Road/Thatcher Road Intersection	Road	1,010,900	Design
Cornelius Pass Road - Farmington to Rosedale	Road	50,000	Design
Horizontal Curve Sign Compliance (Rural)	Road	2,400	Post-Construction
Reedville Area Regional WQ	Road	46,000	Post-Construction
Road Capital Bike & Ped			
Council Creek Bike & Ped Trail	Bike & Ped	631,000	Design
Aloha Access: OR8 - Cornelius Pass - 160th	Bike & Ped	123,000	Design
Road Capital - Bridge			
Butner Road Culvert over Johnson Creek	Bridge	5,559	Post-Construction
Road Capital - Road Fund Capital Projects			
Replace Gaston Road Bridge over Wapato Creek	Bridge	8,400	Post-Construction
Rural Intersection and Curve Warnings	Road	1,900	Post-Construction
ADA Ramps 2018 - WashCo Gov't Bldgs	ADA Ramp	240,500	Construction
ADA Public ROW Transition Plan	ADA Ramp	31,000	Design
ADA Ramps - Cornell/185th North	ADA Ramp	250,000	Construction
ADA Ramps - Baseline/185th South	ADA Ramp	952,000	Construction
ADA Ramps 2020 Farmington - Murray to Kinnaman	ADA Ramp	997,000	Construction
ADA Ramps 2020 - Davis & Kinnaman	ADA Ramp	396,000	Construction
ADA Ramps 2020 Joss - Brugger to Springville	ADA Ramp	198,000	Construction
ADA Ramps 2020 Farmington - 209th to 198th	ADA Ramp	1,082,000	Construction
ADA Ramps 2020 - Beef Bend Road	ADA Ramp	16,500	Construction
ADA Ramps 2020 - Fischer & Roshak	ADA Ramp	740,000	Construction
174th Avenue - Bronson to Sandpines	Ped Improvements	126,000	Design
174th Avenue - Lapaloma to Solano	Ped Improvements	355,500	Construction
Park Way - Devonshire to Walker	Ped Improvements	56,225	Construction
Scholls Ferry Road/77th Avenue Intersection	Ped Improvements	135,500	Design
Filbert Street - Saltzman to Murray	Ped Improvements	1,122,000	ROW/Construction
Butner/Downing - Murray to Walker	Ped Improvements	208,494	Construction
Meadow Drive - Walker to Pioneer	Ped Improvements	141,461	Construction
Phillips Road Bridge over Holcomb Creek	Bridge	283,000	Construction
Pongratz Road Bridge over Whitcher Creek	Bridge	640,500	Construction
System Signals & Illumination	Signal	440,000	Design
South Road Bridge over Tualatin River	Bridge	205,000	Design
21-22 ADA Sidewalks	ADA Ramp	1,740,000	Design
Road Capital - Gainshare Bike & Ped			
Gainshare Bike & Ped Capital Administration	Program	700,000	Program
Florence Street - 165th to 175th	Ped Improvements	894,500	ROW/Construction
Scholls Ferry Road - 77th to Laurelwood	Ped Improvements	715,000	Design/ROW
Miller Hill Road - Wagner to Georgene	Ped Improvements	522,100	Design/ROW
OR8 Access to Transit II	Ped Improvements	72,000	Design
Road Capital - Gainshare ITS			
Gain Share ITS 2017	Traffic System	202,500	Design
Gain Share ITS 2018	Traffic System	50,000	Design
Gain Share ITS 2019	Traffic System	503,000	Design
Total		\$ 32,024,843	

Transportation Development Tax 374-6065

Budget Detail

This fund has been established to provide a separate program to account for resources made available by the creation of a new transportation tax on development. The Transportation Development Tax (TDT) was approved by voters in November 2008 and replaced the Traffic Impact Fee (TIF) which will be phased out over the next several years. The TDT is collected from new development for use in building transportation system capacity.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
LUT Capital Projects	\$ 500,000	500,000	1,057,648	557,648	112%
Administration and Analysis	71,122,488	71,122,488	48,426,596	(22,695,892)	-32%
Total	71,622,488	71,622,488	49,484,244	(22,138,244)	-31%
by category					
Charges for Services	5,000,000	5,000,000	5,000,000	-	0%
Miscellaneous	1,012,206	1,012,206	-	(1,012,206)	-100%
Operating Transfers In	15,000,000	15,000,000	774,892	(14,225,108)	-95%
Total Revenues	21,012,206	21,012,206	5,774,892	(15,237,314)	-73%
Materials & Services	65,648,510	65,648,510	43,164,536	(22,483,974)	-34%
Other	60,000	60,000	4,000	(56,000)	-93%
Interdepartmental	554,339	554,339	544,108	(10,231)	-2%
Operating Transfers Out	5,359,639	5,359,639	5,771,600	411,961	8%
subtotal	71,622,488	71,622,488	49,484,244	(22,138,244)	-31%
Contingency	-	-	-	-	0%
Total Expenditures	71,622,488	71,622,488	49,484,244	(22,138,244)	-31%
Revenues under Expenditures	(50,610,282)	(50,610,282)	(43,709,352)	6,900,930	-14%
Beginning Fund Balance	50,610,282	50,610,282	43,709,352	(6,900,930)	-14%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$15,237,314 (73%). Expenditures decrease \$22,138,244 (31%). Beginning fund balance decreases \$6,900,930 (14%).

Miscellaneous revenues are lower because investment interest is not projected in fiscal year 2021-22.

Operating transfers in reflect the primary reason for the funds overall reduced revenues. A transfer from the Major Streets Transportation Improvement Program (MSTIP) Fund is decreased by \$15,000,000 for the Southwest Corridor Project to TriMet, which was not required. The reduction is partially offset as Fund 360, Traffic Impact Fee will be closed this fiscal year, and the remaining fund balance estimated at \$774,892 will be transferred to Fund 374, Transportation Development Tax.

Materials and Services decrease primarily due to a reduction in services-contract because the payment to TriMet for the Southwest Corridor project was not required, with a marginal offset in professional services of \$1,516,176 (4%) as a result of increased unobligated reserve.

Other expenditures decreased due to a change in the bank service charge policy. Bank services charges are now primarily paid by the applicant. Inter-fund expenditures decrease overall. The change is primarily due to an increase in the County Cost Allocation Plan charges, offset by a reduction in project-related inter-department charges.

Transfers to other funds increase by \$411,961 (8%) due to the timing of multi-year transportation projects and their project costs.

Project Name	Project Type	Amount	Status
TDT Admin	Program	48,423,096	Program
TDT Credit Calculation	Program	3,500	Program
SW Johnson St & SW 209 St - Half-Street Improve.	Road	19,648	Post-Construction
Grabhorn Road Realignment	Road	33,000	Design
Hall Blvd Bike/Ped Improvement	Road	1,005,000	Design
	Total	\$ 49,484,244	

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North Bethany SDC 376-6065

Budget Detail

This fund accounts for the North Bethany System Development Charges (North Bethany SDC) that fund needed capacity improvements.

- Administration and Analysis (376-606510):** Program accounts for the financial activities related to administration of the North Bethany SDC analysis and transportation planning efforts.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Administration and Analysis	\$ 6,474,026	6,474,026	1,030,806	(5,443,220)	-84%
Total	6,474,026	6,474,026	1,030,806	(5,443,220)	-84%
by category					
Charges for Services	500,000	500,000	720,000	220,000	44%
Miscellaneous	117,088	117,088	-	(117,088)	-100%
Total Revenues	617,088	617,088	720,000	102,912	17%
Other	10,000	10,000	5,000	(5,000)	-50%
Interdepartmental	38,467	38,467	21,142	(17,325)	-45%
Operating Transfers Out	6,425,559	6,425,559	1,004,664	(5,420,895)	-84%
subtotal	6,474,026	6,474,026	1,030,806	(5,443,220)	-84%
Contingency	-	-	-	-	0%
Total Expenditures	6,474,026	6,474,026	1,030,806	(5,443,220)	-84%
Revenues under Expenditures	(5,856,938)	(5,856,938)	(310,806)	5,546,132	-95%
Beginning Fund Balance	5,856,938	5,856,938	310,806	(5,546,132)	-95%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$102,912 (17%). Expenditures decrease \$5,443,220 (84%). Beginning fund balance decreases \$5,546,132 (95%).

Charges for Services increase and reflect activity levels consistent with the current fiscal year actual revenues as the North Bethany development activity continues. Offsetting overall revenue increases is a reduction in Miscellaneous revenues as investment interest is not projected in fiscal year 2021-22.

Transfers to other funds reflects a transfer of funds to the North Bethany County Service District for Roads (NBCSDR) to provide construction resources toward Project #100365 - Springville Road (Kaiser to Joss) and design and construction resources toward Project #100461 - Springville Road (Joss to PCC entrance). All resources are fully appropriated to maintain flexibility to address future priority transportation projects.

The reduction in this year's appropriations is because SDC collections from previous years were transferred in total in fiscal year 2019-20 to NBCSDR. The transfer for fiscal year 2021-22 includes new revenue and all available funds less fund expenditures for the current budget year.

Bonny Slope West SDC 378-6065

Budget Detail

This fund was established in fiscal year 2015-16 and accounts for the Bonny Slope West System Development Charges (SDC) that will help fund needed capacity improvements in Bonny Slope.

- Administration and Analysis (378-606510):** Program accounts for the financial activities related to administration of the Bonny Slope West SDC analysis and transportation planning efforts.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Administration and Analysis	\$ 2,165,605	2,165,605	3,020,569	854,964	39%
Total	2,165,605	2,165,605	3,020,569	854,964	39%
by category					
Charges for Services	600,000	600,000	615,000	15,000	3%
Miscellaneous	30,700	30,700	-	(30,700)	-100%
Total Revenues	630,700	630,700	615,000	(15,700)	-2%
Materials & Services	1,812,314	1,812,314	3,004,818	1,192,504	66%
Other	2,500	2,500	2,500	-	0%
Interdepartmental	10,795	10,795	12,097	1,302	12%
Operating Transfers Out	339,996	339,996	1,154	(338,842)	-100%
subtotal	2,165,605	2,165,605	3,020,569	854,964	39%
Contingency	-	-	-	-	0%
Total Expenditures	2,165,605	2,165,605	3,020,569	854,964	39%
Revenues under Expenditures	(1,534,905)	(1,534,905)	(2,405,569)	(870,664)	57%
Beginning Fund Balance	1,534,905	1,534,905	2,405,569	870,664	57%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$15,700 (2%). Expenditures increase \$854,964 (39%). Beginning fund balance increases \$870,664 (57%).

SDC revenue collection is expected to increase slightly. With a review of existing lots currently platted, yet to be built, and the knowledge that three new subdivisions with a total of 82 lots have been approved for development soon, a 3% increase in SDC collections is projected. Overall fund revenues reflect a decrease due to a reduction in Miscellaneous revenues as investment interest is not projected in fiscal year 2021-22.

Bonny Slope West SDC funds will be allocated between four projects, Thompson Road (Saltzman Road to Marcotte Road), Laidlaw Road (Saltzman Road to Marcotte Road), Marcotte Road (Laidlaw Road to Thompson Road) and Saltzman Road (Laidlaw Road to Thompson Road). Materials and Services increase, reflected in professional services, as all available resources are fully appropriated to maintain flexibility to address these future transportation projects.

Inter-fund expenditures increase as indirect costs to this program have doubled from the previous years' budget. A significant increase in a transfer to the Road Fund for this program's share of Land Use & Transportation (LUT) Administrative Services support as identified in the LUT Administrative Services cost allocation plan is reflected, but overall Transfers to other funds decrease as a transfer to the Major Streets Transportation Improvement Program (MSTIP) was not required.

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Non-operating

Debt Service

General Obligation Bonds	304-3585
Series 2016B FF&C	305-3585
Miscellaneous Debt	306-3585

Risk Management/Insurance

Liability/Casualty Insurance	504-3570
Life Insurance	506-3570
Workers Compensation Insurance	508-3570
Medical Insurance	510-3570
Unemployment Insurance	512-3570
PERS Employer Stabilization	524-1615

Replacement/Reserve

Revenue Stabilization	105-1660
Animal Services Gifts & Donations	154-7095
Building Equipment Replacement	232-3555
ITS Systems Replacement	242-3526
Fleet Replacement	502-3541

Miscellaneous

General Fund Transfers	100-1670
Lottery Program	156-1625
Strategic Investment Program	204-1640
Gain Share	205-1640
Indirect Cost Recovery	222-3595

NON-OPERATING

BUDGET OVERVIEW

Non-operating organization units generally provide an internal service for the entire County organization. For example, the Risk Management/Insurance funds provide a central accounting function for tracking organization-wide costs that are funded by charges to departments based on the number of employees, vehicles or claims experience. Replacement / Reserve funds are used to provide a central accounting function to funds which maintain reserve accounts or provide for assets that are at the end of their useful life. Miscellaneous Non-operating expenditures include the transfer of General Fund resources to special funds and the distribution of Strategic Investment and Gain Share program resources. Funds in the Non-operating budget are all special funds with the exception of the General Fund Transfers Program.

Organization Unit	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
General Obligation Bonds	\$ 4,738,938	4,738,938	4,927,438	188,500	4%
Series 2016B FF&C	24,603,356	24,603,356	32,054,707	7,451,351	30%
Miscellaneous Debt	7,187,925	7,187,925	5,568,860	(1,619,065)	-23%
subtotal - Debt Service	36,530,219	36,530,219	42,551,005	6,020,786	16%
Liability/Casualty Insurance	7,970,947	7,970,947	9,086,798	1,115,851	14%
Life Insurance	707,169	707,169	550,812	(156,357)	-22%
Workers Compensation Insurance	3,175,071	3,175,071	3,847,541	672,470	21%
Medical Insurance	44,746,767	44,746,767	49,537,581	4,790,814	11%
Unemployment Insurance	669,200	769,200	646,301	(122,899)	-16%
PERS Employer Stabilization	343,919	343,919	336,600	(7,319)	-2%
subtotal - Risk Management/Insurance	57,613,073	57,713,073	64,005,633	6,292,560	11%
Revenue Stabilization	11,615,588	11,615,588	11,615,588	-	0%
Animal Services Gifts & Donations	1,161,114	1,161,114	1,550,824	389,710	34%
Building Equipment Replacement	6,218,391	6,218,391	7,411,548	1,193,157	19%
ITS Systems Replacement	1,603,307	1,603,307	1,327,977	(275,330)	-17%
Fleet Replacement	21,572,843	21,572,843	19,848,734	(1,724,109)	-8%
subtotal - Replacement/Reserve	42,171,243	42,171,243	41,754,671	(416,572)	-1%
General Fund Transfers	89,868,521	97,427,415	96,752,620	(674,795)	-1%
Lottery Program	2,600,000	3,000,000	3,000,000	-	0%
Strategic Investment Program	46,865,835	46,865,835	54,300,539	7,434,704	16%
Gain Share	14,007,282	14,007,282	11,856,574	(2,150,708)	-15%
Indirect Cost Recovery	30,402,580	30,402,580	33,748,954	3,346,374	11%
subtotal - Miscellaneous	183,744,218	191,703,112	199,658,687	7,955,575	4%
Totals \$	320,058,753	328,117,647	347,969,996	19,852,349	6%

NON-OPERATING

BUDGET OVERVIEW

Category Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Taxes	\$ 170,680,949	170,680,949	176,961,202	6,280,253	4%
Licenses & Permits	2,006,000	2,006,000	1,650,600	(355,400)	-18%
Intergovernmental	18,884,585	19,284,585	18,401,536	(883,049)	-5%
Charges for Services	94,667,299	94,767,299	104,387,011	9,619,712	10%
Fines & Forfeitures	728,000	728,000	700,000	(28,000)	-4%
Interdepartmental	30,290,298	30,290,298	33,603,273	3,312,975	11%
Miscellaneous	5,602,332	5,602,332	3,764,462	(1,837,870)	-33%
Operating Transfers In	85,815,416	85,815,416	95,274,628	9,459,212	11%
Total Revenues	408,674,879	409,174,879	434,742,712	25,567,833	6%
Materials & Services	62,401,475	62,270,491	63,079,973	809,482	1%
Other	24,667,667	24,667,667	23,145,076	(1,522,591)	-6%
Interdepartmental	3,319,824	3,319,824	2,939,486	(380,338)	-11%
Operating Transfers Out	163,679,032	171,637,926	179,053,462	7,415,536	4%
Capital Outlay	26,128,686	26,359,670	9,236,900	(17,122,770)	-65%
subtotal	280,196,684	288,255,578	277,454,897	(10,800,681)	-4%
Contingency	39,862,069	39,862,069	70,515,099	30,653,030	77%
Total Expenditures	320,058,753	328,117,647	347,969,996	19,852,349	6%
Revenues over Expenditures	88,616,126	81,057,232	86,772,716	5,715,484	7%
General Fund Subsidy	(136,043,843)	(128,484,949)	(143,409,818)	(14,924,869)	12%
Special Funds Beginning Balances	47,427,717	47,427,717	56,637,102	9,209,385	19%
Ending Fund Balances \$	-	-	-	-	

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General Obligation Bonds 304-3585

Budget Detail

This fund pays the principal and interest on the May 2016 voter approved general obligation bond for the Emergency Communications System (911).

- Debt Service (304-358505):** Principal and interest payments are taken from the amortization schedules included with the closing documents for the respective debt types.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Debt Service	\$ 4,738,938	4,738,938	4,927,438	188,500	4%
Total	4,738,938	4,738,938	4,927,438	188,500	
by category					
Taxes	4,634,139	4,634,139	4,836,587	202,448	4%
Miscellaneous	12,000	12,000	20,000	8,000	67%
Total Revenues	4,646,139	4,646,139	4,856,587	210,448	5%
Other	4,713,938	4,713,938	4,902,438	188,500	4%
subtotal	4,713,938	4,713,938	4,902,438	188,500	4%
Contingency	25,000	25,000	25,000	-	0%
Total Expenditures	4,738,938	4,738,938	4,927,438	188,500	4%
Revenues under expenditures	(92,799)	(92,799)	(70,851)	21,948	-24%
Beginning Fund Balance	92,799	92,799	70,851	(21,948)	-24%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$210,448 (5%). Expenditures, excluding Contingency, increase \$188,500 (4%). Beginning fund balance decreases \$21,948 (24%).

Property tax revenues are used to pay the debt service on these bonds. The debt service payments for fiscal year 2021-22 will be levied in the fall of 2021; assumptions include a 96% collection rate. The beginning fund balance represents the building up of a reserve to cover any unforeseen revenue shortfalls.

The debt service payments in Other Expenditures represent the actual payment amounts according to the debt service amortization schedule. The Contingency represents the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

This fund accounts for the principal and interest on the Series 2016 B Full Faith and Credit Obligations (FF&C). Proceeds from this issue are being used to provide funding for capital projects for County facilities, the building of an Event Center and various Major Street Transportation Improvement Program projects.

- Debt Service** (305-358505): Principal and interest payments are taken from the amortization schedule included with the closing documents for the debt issue. All expenditures will be tracked in this program. Revenue is received as follows: 1) the General Fund's share of the debt service for General Facilities Capital projects, 2) Gain Share allocated to the Event Center project and future capital outlay, 3) Transient Lodging Tax revenue allocated for a portion of the debt service related to the Event Center project and 4) property taxes allocated to Major Streets Transportation Improvement Program (MSTIP) Fund's share of the debt service for MSTIP Projects.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Debt Service	\$ 24,603,356	24,603,356	32,054,707	7,451,351	30%
Total	24,603,356	24,603,356	32,054,707	7,451,351	
by category					
Taxes	1,083,429	1,083,429	1,137,600	54,171	5%
Operating Transfers In	17,141,530	17,141,530	19,372,179	2,230,649	13%
Total Revenues	18,224,959	18,224,959	20,509,779	2,284,820	
Other	12,183,100	12,183,100	12,238,850	55,750	0%
subtotal	12,183,100	12,183,100	12,238,850	55,750	0%
Contingency	12,420,256	12,420,256	19,815,857	7,395,601	60%
Total Expenditures	24,603,356	24,603,356	32,054,707	7,451,351	30%
Revenues under expenditures	(6,378,397)	(6,378,397)	(11,544,928)	(5,166,531)	81%
Beginning Fund Balance	6,378,397	6,378,397	11,544,928	5,166,531	81%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$2,284,820 (13%). Contingency increases \$7,395,601 (60%). Beginning fund balance increases \$5,166,531 (81%).

In December 2016 the County issued \$121 million in Full Faith and Credit Obligations. The proceeds from the borrowing are being used to fund three project areas - general facilities projects, construction of the Wingspan Event and Conference Center, and road projects associated with the Major Street Transportation Improvement Program (MSTIP).

Revenues to this fund represent funding sources to pay the annual debt service and are derived from the General Fund, Gain Share Fund, transient lodging tax revenue, and a portion of the General Fund property taxes allocated to MSTIP.

The debt service payments under Other Expenditures represent the actual payments according to the debt service amortization schedule. The Contingency represents the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

Miscellaneous Debt 306-3585

Budget Detail

This fund accounts for the principal and interest on other debt not accounted for in the General Obligation Debt Service Fund or the 2016 full faith & credit (FF&C) Debt Service Fund. The debt instruments accounted for in this fund include full faith and credit obligations, notes, and contracts for debt issued prior to calendar year 2016.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Debt Service	\$ 7,187,925	7,187,925	5,568,860	(1,619,065)	-23%
Total	7,187,925	7,187,925	5,568,860	(1,619,065)	
by category					
Operating Transfers In	7,151,510	7,151,510	5,532,172	(1,619,338)	-23%
Total Revenues	7,151,510	7,151,510	5,532,172	(1,619,338)	-23%
Other	7,151,510	7,151,510	5,532,172	(1,619,338)	-23%
subtotal	7,151,510	7,151,510	5,532,172	(1,619,338)	-23%
Contingency	36,415	36,415	36,688	273	1%
Total Expenditures	7,187,925	7,187,925	5,568,860	(1,619,065)	-23%
	Revenues under expenditures	(36,415)	(36,415)	(36,688)	(273) 1%
Beginning Fund Balance	36,415	36,415	36,688	273	1%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$1,619,338 (23%). Expenditures, excluding Contingency, decrease \$1,619,338 (23%). Contingency increases \$273 (1%). Beginning fund balance increases \$273 (1%).

Transfers from the General Fund and various special revenue funds provide the funding sources for the annual debt service payments.

The debt service payments in Other Expenditures represent the actual payments according to the debt service payment amortization schedule. The Contingency represent the debt service reserve.

The County reviews outstanding debt on a regular basis to ensure refinancing opportunities are evaluated. A list of the County's outstanding debt is available in the Summary Schedules section.

General Fund	\$ 5,221,217
Cost Allocation Plan	310,955
Total Revenues	5,532,172

Financing Description	Project Description	Amount
2013 Refunding of 2006 New Money	Commuter Rail, CWS & Hillsboro buyout of PSB space, PCC site improvements, Walnut St Warehouse	2,220,672
2016 Refunding of Series 2006 Refunding of 2001A	PERS, Durham Quarry 2001-02 GF Transfer to MSTIP	3,309,500
	Bank Charges	2,000
Total Debt Service		5,532,172
2020-21 Debt Service Payment Reserve		5,532,172 36,688
Total 2021-22 Appropriations		\$ 5,568,860

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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.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Insurance Liability	\$ 7,970,947	7,970,947	9,086,798	1,115,851	14%
Total	7,970,947	7,970,947	9,086,798	1,115,851	
by category					
Charges for Services	5,591,441	5,591,441	7,747,722	2,156,281	39%
Miscellaneous	364,536	364,536	200,000	(164,536)	-45%
Total Revenues	5,955,977	5,955,977	7,947,722	1,991,745	33%
Materials & Services	5,746,806	5,746,806	5,641,000	(105,806)	-2%
Interdepartmental	1,856,441	1,856,441	1,672,292	(184,149)	-10%
Operating Transfers Out	367,700	367,700	500,000	132,300	36%
subtotal	7,970,947	7,970,947	7,813,292	(157,655)	-2%
Contingency	-	-	1,273,506	1,273,506	0%
Total Expenditures	7,970,947	7,970,947	9,086,798	1,115,851	14%
Revenues under expenditures	(2,014,970)	(2,014,970)	(1,139,076)	875,894	-43%
Beginning Fund Balance	2,014,970	2,014,970	1,139,076	(875,894)	-43%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$1,991,745 (33%). Expenditures, excluding Contingency, decrease \$157,655 (2%). Beginning fund balance decreases \$875,894 (43%).

Charges for Services increase in accordance to the County Cost Allocation Plan. The change is primarily due to rate increases to cover operating costs and maintain a healthy reserve for this fund.

Miscellaneous Revenues decrease due to anticipated reduction in interest earnings with lower interest rates.

Materials and Services decrease primarily due to improved estimate of ending fund balance appropriated in Contingency instead of being appropriated in Materials and Services as in prior years. Other anticipated decreases under Materials and Services include professional services, automotive repairs, and general liability claim payout. These decreases are partially offset by increase in insurance premium costs based on the rising nationwide trends and the addition of the Wingspan Event and Conference Center to the portfolio.

Interdepartmental costs decrease in accordance to the County Cost Allocation Plan. Operating transfers out increase as part of a transfer back to General Fund to return a transfer in from General Fund in prior years to support the Liability/Casualty Fund's cash flow needs due to unanticipated larger claims. This is the second of four transfers back.

Contingency represents the anticipated ending fund balance / reserve for future claims as estimated by the actuarial report.

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

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Insurance Employee Benefits	\$ 707,169	707,169	550,812	(156,357)	-22%
Total	707,169	707,169	550,812	(156,357)	
by category					
Miscellaneous	518,467	518,467	481,644	(36,823)	-7%
Total Revenues	518,467	518,467	481,644	(36,823)	-7%
Materials & Services	514,692	514,692	510,000	(4,692)	-1%
Interdepartmental	5,742	5,742	5,290	(452)	-8%
subtotal	520,434	520,434	515,290	(5,144)	-1%
Contingency	186,735	186,735	35,522	(151,213)	-81%
Total Expenditures	707,169	707,169	550,812	(156,357)	-22%
Revenues under expenditures	(188,702)	(188,702)	(69,168)	119,534	-63%
Beginning Fund Balance	188,702	188,702	69,168	(119,534)	-63%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$36,823 (7%). Expenditures, excluding Contingency, decrease \$5,144 (1%). Contingency decreases \$151,213 (81%). Beginning fund balance decreases \$119,534 (63%).

Revenues decrease due to lower premium rates after switching insurance carrier and internal rate adjustment to spend down fund balance.

Expenditures decrease primarily due to lowered Contingency which represents the expected ending fund balance. The fund balance target for this fund is between one and two months' expenditures. The Human Resources Benefits team leads an annual review of the rate setting structure to stabilize the ongoing fund balance as well as the rates to charge the departments.

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.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Insurance Liability	\$ 3,175,071	3,175,071	3,847,541	672,470	21%
Total	3,175,071	3,175,071	3,847,541	672,470	
by category					
Charges for Services	2,385,814	2,385,814	3,413,896	1,028,082	43%
Miscellaneous	103,476	103,476	50,500	(52,976)	-51%
Total Revenues	2,489,290	2,489,290	3,464,396	975,106	39%
Materials & Services	2,516,865	2,516,865	2,625,000	108,135	4%
Other	70,000	70,000	110,000	40,000	57%
Interdepartmental	588,206	588,206	470,894	(117,312)	-20%
subtotal	3,175,071	3,175,071	3,205,894	30,823	1%
Contingency	-	-	641,647	641,647	0%
Total Expenditures	3,175,071	3,175,071	3,847,541	672,470	21%
Revenues under expenditures	(685,781)	(685,781)	(383,145)	302,636	-44%
Beginning Fund Balance	685,781	685,781	383,145	(302,636)	-44%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$975,106 (39%). Expenditures, excluding Contingency, increase \$30,823 (1%). Beginning fund balance decreases \$302,636 (44%).

Revenues increase due to the increase in staffing across the County, rates charged to the departments that are higher due to the anticipated need for claims costs pursuant to the annual update of the actuarial reports received in January 2021, and recovering the cost of a new pilot project in the Sheriff's Office. The new pilot project, named Rebound, is intended to reduce claims costs by managing injury recovery activities to get staff back to work more quickly. These increases are offset due to the budget instruction to estimate zero interest earnings on funds as the interest rates continue to decline.

Materials and Services increase due to the previously mentioned Rebound pilot project, increases in the cost of supplemental insurance, increases in the reserve funds that needs to be set aside for future payments (based on the actuarial report) and increases in claims handling fees related to increasing staff.

Other expenditures include workers compensation payroll assessments charged by the State, which are expected to increase.

Interfund expenditures include County Cost Allocation Plan charges which are lower than last fiscal year.

Contingency is budgeted this fiscal year as a result of the increase in rates charged to the departments. This rate increase will help build the reserve level needed in this fund based on actuarial estimates.

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. **Insurance Employee Benefits (510-357005):** Provides financial activities related to accounting for employee, Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and Retiree benefits.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Insurance Employee Benefits	\$ 44,746,767	44,746,767	49,537,581	4,790,814	11%
Total	44,746,767	44,746,767	49,537,581	4,790,814	
by category					
Charges for Services	43,215,724	43,215,724	44,347,178	1,131,454	3%
Miscellaneous	656,667	656,667	472,951	(183,716)	-28%
Total Revenues	43,872,391	43,872,391	44,820,129	947,738	2%
Materials & Services	44,553,349	44,553,349	44,408,187	(145,162)	0%
Interdepartmental	193,418	193,418	129,394	(64,024)	-33%
subtotal	44,746,767	44,746,767	44,537,581	(209,186)	0%
Contingency	-	-	5,000,000	5,000,000	0%
Total Expenditures	44,746,767	44,746,767	49,537,581	4,790,814	11%
Revenues under Expenditures	(874,376)	(874,376)	(4,717,452)	(3,843,076)	440%
Beginning Fund Balance	874,376	874,376	4,717,452	3,843,076	440%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$947,738 (2%). Beginning fund balance increases \$3,843,076 (440%).

Charges for Services increase slightly due to stable rates charged to departments and new positions added across the County. The County charges a blended health insurance rate to departments that is intended to cover the actual costs incurred based on each employee's elected benefit level.

Expenditures less contingency decrease slightly due primarily to lower than expected premium adjustments effective January 1, 2021 and projected adjustments for January 2022.

County employees pay 5% or 10% of their health care costs based on their plan choices (Providence low or high deductible; Kaiser low or high deductible; ODS Dental or Kaiser Dental). For fiscal year 2020-21 the breakdown between plans was: medical (Providence 60% and Kaiser 40%) and dental (ODS Dental 59% and Willamette/Kaiser Dental 41%). In addition, approximately 80 employees waive all three coverages (medical, dental & vision) and are eligible to receive a contribution to a Voluntary Employee Benefit Account (VEBA).

The fund balance target is between \$3.5 million and \$7 million (which represent one to two months of operating expenditures) to allow for unanticipated premium changes higher than projected during the fiscal year. The projected beginning fund balance for FY 2021-22 increase to \$4.7 million due to lower than expected rate increases in January 2021. The addition of \$5 million in Contingency will fund future cost increases and provide a stable cash flow for the fund.

Unemployment Insurance 512-3570

Budget Detail

This fund and organizational unit was established to collect funds from departments for unemployment insurance and, in turn, pay unemployment claims.

- Insurance Employee Benefits (512-357005):** Provides financial activities related to accounting for employee unemployment benefits.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Insurance Employee Benefits	\$ 669,200	769,200	646,301	(122,899)	-16%
Total	669,200	769,200	646,301	(122,899)	
by category					
Charges for Services	70,000	170,000	213,482	43,482	26%
Miscellaneous	14,600	14,600	-	(14,600)	-100%
Total Revenues	84,600	184,600	213,482	28,882	16%
Materials & Services	254,000	354,000	404,000	50,000	14%
Interdepartmental	4,955	4,955	4,775	(180)	-4%
subtotal	258,955	358,955	408,775	49,820	14%
Contingency	410,245	410,245	237,526	(172,719)	-42%
Total Expenditures	669,200	769,200	646,301	(122,899)	-16%
Revenues under Expenditures	(584,600)	(584,600)	(432,819)	151,781	-26%
Beginning Fund Balance	584,600	584,600	432,819	(151,781)	-26%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$28,882 (16%). Expenditures, excluding Contingency, increase \$49,820 (14%). Contingency decreases \$172,719 (42%). Beginning fund balance decreases \$151,781 (26%).

Unemployment claims are projected to remain high for fiscal year 2021-22 as they were for the last quarter of FY 2020-21 due to the COVID-19 pandemic. The State of Oregon has offered some credits for these higher than usual claims, but it is not known at this time if these credits will continue past FY 2020-21.

The Contingency represents the projected ending fund balance with a target of \$500,000. The fund balance target is set at one year's expenditures based on the unemployment claims experienced during the recent economic downturn. The fund balance is anticipated to reduce to \$237,526 if no State assistance is received. Future rates to the departments will be adjusted as needed to restore the fund balance to target level.

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.

The Board of Commissioners created this fund to accumulate resources to partially offset future PERS rate increases.

1. **PERS Employer Stabilization (524-161505):** This program accounts for the reserve activity.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
PERS Employer Stabilization	\$ 343,919	343,919	336,600	(7,319)	-2%
Total	343,919	343,919	336,600	(7,319)	
by category					
Miscellaneous	6,750	6,750	-	(6,750)	-100%
Total Revenues	6,750	6,750	-	(6,750)	-100%
Other	343,919	343,919	-	(343,919)	-100%
subtotal	343,919	343,919	-	(343,919)	-100%
Contingency	-	-	336,600	336,600	0%
Total Expenditures	343,919	343,919	336,600	(7,319)	-2%
Revenues under Expenditures	(337,169)	(337,169)	(336,600)	569	0%
Beginning Fund Balance	337,169	337,169	336,600	(569)	0%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$6,750 (100%). Expenditures, excluding Contingency, decrease \$343,919 (100%).

During fiscal years 2003-04 and 2004-05, resources were collected from a rate charged to departments based on payroll 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 fiscal years 2011-13. The remaining funds are available to offset future PERS expenses.

In fiscal year 2019-20, the County established a PERS side account for \$14.5 million to offset the increasing PERS employer rates. This investment is partially funded by the \$6.8 million set aside from the PERS Employer Rate Stabilization Fund and an \$8.2 million transfer from the General Fund. This investment is providing PERS employer rate savings of approximately \$1 million per year during the 2019-2021 biennium; and it is expected to gradually grow to nearly \$1.9 million per year during the 2035-2037 biennium. During this period (FY 2019-20 to FY 2036-37), the cumulative rate reduction is estimated to be nearly \$26 million. The Special Funds portion of the \$8.2 million investment is being charged through payroll to return to General Fund.

The beginning fund balance for FY 2021-22 is \$336,600 and is expected to remain in this fund until the County's next PERS investment.

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This fund provides for the reservation of resources transferred from the General Fund. The Revenue Stabilization Fund combined with the General Fund Contingency, and fund balance in the Strategic Investment Program Fund comprises the General Fund reserve.

1. **Revenue Stabilization (105-166005):** The fund balance in this fund is considered the General Fund Reserve and is a portion of the General Fund's fund balance for the fund balance target calculation.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Revenue Stabilization	\$ 11,615,588	11,615,588	11,615,588	-	0%
Total	11,615,588	11,615,588	11,615,588	-	
by category					
Contingency	11,615,588	11,615,588	11,615,588	-	0%
Total Expenditures	11,615,588	11,615,588	11,615,588	-	0%
	Revenues under Expenditures	(11,615,588)	(11,615,588)	-	0%
Beginning Fund Balance	11,615,588	11,615,588	11,615,588	-	0%
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. The Revenue Stabilization Fund, combined with the ending fund balance in the Strategic Investment Program Fund, the General Fund Contingency and the projected savings from the general fund department's proposed budgets, make up the total of general fund projected fund balance. The County's Fund Balance Targets and Reserve Policy directs the County to maintain a fund balance at 15% as a minimum, with a goal of 20% of net General Fund revenues. Net General Fund revenues exclude the property taxes dedicated to the Major Streets Transportation Improvement Program (MSTIP) and Washington County Cooperative Library Services (WCCLS) funds. The reserve amount maintained in this fund represents approximately 5% of Net General Fund revenues.

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Animal Services Gifts & Donations 154-7095

Budget Detail

This fund accounts for financial contributions from private donors to support current operations and future capital improvements of the Animal Services program and animal shelter.

- Animal Services Gifts & Donations (154-709505):** Provides financial activities related to accounting for gifts and donations provided by private donors.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Animal Services Gifts & Donations	\$ 1,161,114	1,161,114	1,550,824	389,710	34%
Total	1,161,114	1,161,114	1,550,824	389,710	
by category					
Intergovernmental	451,088	451,088	443,368	(7,720)	-2%
Miscellaneous	50,000	50,000	341,000	291,000	582%
Total Revenues	501,088	501,088	784,368	283,280	57%
Materials & Services	451,088	451,088	443,368	(7,720)	-2%
Operating Transfers Out	-	-	300,000	300,000	0%
subtotal	451,088	451,088	743,368	292,280	65%
Contingency	710,026	710,026	807,456	97,430	14%
Total Expenditures	1,161,114	1,161,114	1,550,824	389,710	34%
Revenues under Expenditures	(660,026)	(660,026)	(766,456)	(106,430)	16%
Beginning Fund Balance	660,026	660,026	766,456	106,430	16%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$283,280 (57%). Expenditures, excluding Contingency, increase \$292,280 (65%). Contingency increases \$97,430 (14%). Beginning fund balance increases \$106,430 (16%).

Revenues increase due to a change in procedure in fiscal year 2021-22. Prior to FY 2021-22, smaller miscellaneous gifts and donations were recorded as revenue in the Animal Services general operating budget.

Starting in FY 2021-22, all gifts and donations will be recorded as revenue in Fund 154.

Expenditures increase due to an increase in transfers to the Animal Services general operating budget. This transfer will cover operating costs as needed up to \$300,000, but, will only be used if needed and in alignment with donation policies. Use of all gifts and donations will be made in conformance with Animal Services donation policies and the intent of the donors.

Building Equipment Replacement 232-3555

Budget Detail

This fund provides resources for systematic replacement of various building and equipment components of the County's buildings.

- Equipment Replacement (232-355505):** Accounts for financial activities related to funds held in reserve for building equipment replacement and upgrades to County facilities.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Equipment Replacement	\$ 6,218,391	6,218,391	7,411,548	1,193,157	19%
Total	6,218,391	6,218,391	7,411,548	1,193,157	
by category					
Miscellaneous	50,000	50,000	-	(50,000)	-100%
Operating Transfers In	3,111,556	3,111,556	2,745,506	(366,050)	-12%
Total Revenues	3,161,556	3,161,556	2,745,506	(416,050)	-13%
Capital Outlay	6,218,391	6,218,391	6,150,000	(68,391)	-1%
subtotal	6,218,391	6,218,391	6,150,000	(68,391)	-1%
Contingency	-	-	1,261,548	1,261,548	0%
Total Expenditures	6,218,391	6,218,391	7,411,548	1,193,157	19%
Revenues under Expenditures	(3,056,835)	(3,056,835)	(4,666,042)	(1,609,207)	53%
Beginning Fund Balance	3,056,835	3,056,835	4,666,042	1,609,207	53%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$416,050 (13%). Expenditures, excluding Contingency, decrease \$68,391 (1%). Beginning fund balance increases \$1,609,207 (53%).

Revenue to this fund is allocated from the County Cost Allocation Plan and is calculated at 2% of the original costs of the General Fund owned buildings and equipment portfolio. Revenues decrease primarily due to a prior period accounting adjustment to the cost allocation plan and reduction of interest earnings in miscellaneous revenues.

Expenditures excluding Contingency decrease only slightly. A number of limited scope Building Equipment Replacement projects were completed in fiscal year 2020-21, providing the ability to build fund balance and schedule a variety of building replacement projects in the new year.

Contingency represents anticipated project funding to be carried forward through the end of the fiscal year.

Description	Project Estimated Cost	
Roof		
Walnut Street Center	\$	800,000
HVAC		
Courthouse Complex Controls		350,000
Harkins House		150,000
Justices Services		750,000
Law Enforcement Center/Jail		2,000,000
Walnut Street Center		1,500,000
Elevators		300,000
Flooring (select areas)		100,000
Grease Interceptor - Jail		200,000
Total Planned Projects		6,150,000
Contingency		1,261,548
Total Budget	\$	7,411,548

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This fund provides funding for systematic replacement of key information technology assets.

1. **ITS Systems Replacement (242-352605):** Provides financial activities related to funds held in reserve for technology systems replacement.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
ITS Systems Replacement	\$ 1,603,307	1,603,307	1,327,977	(275,330)	-17%
Total	1,603,307	1,603,307	1,327,977	(275,330)	
by category					
Operating Transfers In	1,447,040	1,447,040	651,514	(795,526)	-55%
Total Revenues	1,447,040	1,447,040	651,514	(795,526)	-55%
Operating Transfers Out	930,000	930,000	1,310,000	380,000	41%
subtotal	930,000	930,000	1,310,000	380,000	41%
Contingency	673,307	673,307	17,977	(655,330)	-97%
Total Expenditures	1,603,307	1,603,307	1,327,977	(275,330)	-17%
Revenues under Expenditures	(156,267)	(156,267)	(676,463)	(520,196)	333%
Beginning Fund Balance	156,267	156,267	676,463	520,196	333%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$795,526 (55%). Expenditures, excluding Contingency, increase \$380,000 (41%). Contingency decreases \$655,330 (97%). Beginning fund balance increases \$520,196 (333%).

The revenue in this fund is calculated based on the depreciation schedule of the Oracle Fixed Asset System in accordance with 2 CFR 200.436, and is charged through the County Cost Allocation Plan. Projects are budgeted in the ITS Capital Projects fund (fund 354), and this System Replacement Fund provides the financial resources for these projects through interfund transfers.

Beginning fund balance increases significantly due to carry-forward reserves. Total revenue decreases primarily due to a prior period accounting adjustment to the cost allocation plan and reduction of interest earnings in miscellaneous revenues.

The current transfer of \$1,310,000 is an increase over the previous fiscal year and supports the following projects: Oracle replacement initiatives, personal computer refreshes, Sheriff’s Office system upgrades, Health and Human Services replacement of Health Insight, security enhancements, Adobe upgrades, various network upgrades, and Campus Fiber upgrades.

Contingency decreases due to the combination of reduced revenues and increased expenditures, and represents funds held in reserve for future replacement of key ITS systems.

Fleet Replacement 502-3541

Budget Detail

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. **Fleet Replacement (502-354105):** Provides financial activities related to funds held in reserve for fleet vehicle replacements.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Fleet Replacement	\$ 21,572,843	21,572,843	19,848,734	(1,724,109)	-8%
Total	21,572,843	21,572,843	19,848,734	(1,724,109)	
by category					
Charges for Services	6,934,857	6,934,857	5,071,769	(1,863,088)	-27%
Miscellaneous	512,026	512,026	331,700	(180,326)	-35%
Total Revenues	7,446,883	7,446,883	5,403,469	(2,043,414)	-27%
Materials & Services	2,757,884	2,526,900	1,279,700	(1,247,200)	-49%
Interdepartmental	671,062	671,062	656,841	(14,221)	-2%
Capital Outlay	4,359,400	4,590,384	3,086,900	(1,503,484)	-33%
subtotal	7,788,346	7,788,346	5,023,441	(2,764,905)	-36%
Contingency	13,784,497	13,784,497	14,825,293	1,040,796	8%
Total Expenditures	21,572,843	21,572,843	19,848,734	(1,724,109)	-8%
Revenues under Expenditures	(14,125,960)	(14,125,960)	(14,445,265)	(319,305)	2%
Beginning Fund Balance	14,125,960	14,125,960	14,445,265	319,305	2%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$2,043,414 (27%). Expenditures, excluding Contingency, decrease \$2,764,905 (36%). Contingency increases \$1,040,796 (8%). Beginning fund balance increases \$319,305 (2%).

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 next table.

Estimated contingency increases to \$14,825,293 and represents the replacement balance held in reserve to fund future replacements of the County Fleet.

Fleet Replacement 502-3541

Budget Detail

Type	Quantity	Department	General Fund	Special Fund	Fleet Fund	Total
Planned Vehicle Replacements FY 2021-22:						
Compact Sedan	6	4- HHS - Public Health, 1 LUT BLDG SVCS, 1 Fleet Services			163,100	163,100
Compact SUV	7	4- LUT - BLDG, 3 - SO Investigations		107,200	131,000	238,200
Compact Pickup	5	5 - LUT OPS & Engineering, 1 - SO Investigations		72,000	114,000	186,000
Pickup Trucks	6	5 - LUT OPS - Roadway & Bridge & Vegetation, 1 - SO Patol	22,500	15,000	355,500	393,000
Box Van	1	SO- Forensics		25,500	111,000	136,500
Trailers	5	1- Facilities Operations, 3- LUT OPS, 1- SO Patrol	50,000		70,500	120,500
Full Size Van	4	2- Facilities Operations, 1- Fleet Services, 1- LUT ENG.			180,900	180,900
Readerboards	2	LUT - OPS Roadway			36,000	36,000
Deicing Tanks	2	LUT - OPS Roadway			61,000	61,000
Snow Plow	1	Facilities Operations	10,500			10,500
Herbicide Platform	1	LUT OPS - Vegetation		15,700		15,700
Hook Lift Truck	1	LUT OPS - Vegetation		130,000		130,000
Pavement Roller	1	LUT OPS - Roadway Surfaces			170,000	170,000
Transport Van	2	1- SO- Jail Intake and Release, 1- Community Corrections		35,500	60,000	95,500
Minivan	4	2- SO- Forensics & Investigations, 1- ITS Maintenance, 1- Fleet Services	7,500	9,500	129,400	146,400
ATV	3	1- Parks, 1- LUT Surveyors, 1- Sheriffs Patrol	14,000		40,000	54,000
Patrol SUV	11	5-SO - Patrol Operations, 6 Patrol Operations ESPD	52,000	437,000	264,500	753,500
Patrol Sedans	12	10-SO General Fund, 2-SO LOL	74,500	22,000	696,000	792,500
Unplanned Vehicle & Equipment Replacements & Additions					500,000	500,000
Subtotal - Replacements			\$ 231,000	\$ 869,400	\$ 3,082,900	\$ 4,183,300
Proposed Fleet Vehicle Additions:						
Patrol PI Utility	1	1- SO - Jail Admin	62,000			62,000
Ford Escape	1	LUT- 1 Capital Projects		34,000		34,000
Full Size Van	1	Facilities Operations	40,000			40,000
						-
Subtotal - Additions			\$ 102,000	\$ 34,000	\$ -	\$ 136,000
Totals			\$ 333,000	\$ 903,400	\$ 3,082,900	\$ 4,319,300

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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.

- General Fund Transfers (100-167005):** Provides financial accounting for internal fund transfers and discretionary revenue receipts.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
General Fund Transfers	\$ 89,868,521	97,427,415	96,752,620	(674,795)	-1%
Total	89,868,521	97,427,415	96,752,620	(674,795)	
by category					
Taxes	164,963,381	164,963,381	170,987,015	6,023,634	4%
Licenses & Permits	2,006,000	2,006,000	1,650,600	(355,400)	-18%
Intergovernmental	6,479,489	6,479,489	5,612,487	(867,002)	-13%
Charges for Services	3,819,925	3,819,925	4,000,000	180,075	5%
Fines & Forfeitures	728,000	728,000	700,000	(28,000)	-4%
Miscellaneous	2,567,377	2,567,377	1,854,667	(712,710)	-28%
Operating Transfers In	56,963,780	56,963,780	66,973,257	10,009,477	18%
Total Revenues	237,527,952	237,527,952	251,778,026	14,250,074	6%
Operating Transfers Out	89,868,521	97,427,415	96,752,620	(674,795)	-1%
subtotal	89,868,521	97,427,415	96,752,620	(674,795)	-1%
Contingency	-	-	-	-	0%
Total Expenditures	89,868,521	97,427,415	96,752,620	(674,795)	-1%
Revenues over Expenditures	147,659,431	140,100,537	155,025,406	14,924,869	11%
Resources allocated to other units	(170,476,730)	(176,410,718)	(176,048,721)	361,997	0%
Beginning Fund Balance	22,817,299	36,310,181	21,023,315	(15,286,866)	-42%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$14,250,074 (6%). Expenditures decrease \$674,795 (1%). Beginning fund balance decreases \$15,286,866 (42%).

Revenues increase due primarily to the following:

- Taxes – A projected increase as a result of normal increases in assessed values;
- Charges for Services – A projected increase in recording fees;
- Operating Transfers In – Increases are related primarily to the increase in the County's Cost Allocation Plan, a Liability Fund transfer of \$500,000 due to a General Fund contribution in FY 2017-18 that is being repaid over four years, a transfer of \$1.14 million from the Supportive Housing Services Fund to repay the interfund loan, and a \$6 million increase in the amount transferred from the Strategic Investment Program (Fund 204). The Strategic Investment Program (SIP) revenue is considered discretionary (part of General Fund) and the transfer provides additional funding support to General Fund operations.

These revenue increases are offset by reductions in:

- Intergovernmental Revenues – Primarily due to reductions in Liquor Revenues, the Oregon and California Land Grant, Cigarette Taxes and the State Timber Receipts;
- Fines and Forfeitures – Reduced to be more reflective of current trends;
- Licenses & Permits – Continue to decline primarily due to current trend in Cable Television Franchise Fees;
- Miscellaneous – Reduction in interest earnings this year due to lower interest rates.

Expenditures grow due entirely to increases in the Operating Transfers Out as summarized in the next table.

Operating Transfers Out decrease and are comprised of:

General Fund Transfer To	2020-21 Modified	2021-22 Proposed	\$ Change	% Change
Children and Family Services	\$ 206,260	\$ 206,260	\$ -	0%
Road Fund	108,275	108,275	-	0%
Development Services	25,000	25,000	-	0%
Community Corrections	4,137,304	4,825,228	687,924	17%
Court Security Fund	209,200	209,200	-	0%
Community Development Block Grant	245,000	307,500	62,500	26%
Transfer to the Housing Production Opportunity Fund (moved from GF subsidy)	6,418,894	4,000,000	(2,418,894)	0%
Transfer to Supportive Housing Services Fund (Start up Loan)	1,140,000		(1,140,000)	-100%
Behavioral Health - Previously Human Services	1,827,470	1,827,470	-	0%
Aging Services	349,773	349,773	-	0%
Survey	72,945	72,945	-	0%
Miscellaneous Debt Service	4,587,476	5,221,217	633,741	14%
2016 FF&C General Facilities Capital Projects	1,423,983	1,426,171	2,188	0%
Housing Services	1,397,540	1,397,540	-	0%
Information Services Capital Acquisition	1,996,874	1,983,128	(13,746)	-1%
General Capital Projects	3,500,000	3,000,000	(500,000)	-14%
Metzger Park LID	109,622	76,532	(33,090)	0%
Mental Health Crisis Services	400,000	400,000	-	0%
WCCCA - Construction Project Loan	-	600,000	600,000	0%
Transfers Net of MSTIP & WCCLS Allocations	28,155,616	26,036,239	(2,119,377)	-8%
MSTIP Portion of the 2016B FF&C	12,419,308	12,973,786	554,478	4%
Major Streets Transportation Program (MSTIP)	34,599,903	34,599,903	-	0%
Subtotal MSTIP Allocation	47,019,211	47,573,689	554,478	1%
Washington County Cooperative Library Services (WCCLS)	22,252,588	23,142,692	890,104	4%
Subtotal MSTIP & WCCLS Allocations	69,271,799	70,716,381	1,444,582	2%
Totals	97,427,415	\$ 96,752,620	\$ (674,795)	-1%

Lottery Program 156-1625

Budget Detail

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 (156-162505):** Provides financial accounting for lottery proceeds which are used to support economic development within Washington County.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Lottery	\$ 2,600,000	3,000,000	3,000,000	-	0%
Total	2,600,000	3,000,000	3,000,000	-	
by category					
Intergovernmental	2,600,000	3,000,000	3,000,000	-	0%
Total Revenues	2,600,000	3,000,000	3,000,000	-	0%
Materials & Services	55,350	55,350	60,996	5,646	10%
Other	205,200	205,200	361,616	156,416	76%
Operating Transfers Out	2,339,450	2,739,450	2,577,388	(162,062)	-6%
subtotal	2,600,000	3,000,000	3,000,000	-	0%
Contingency	-	-	-	-	0%
Total Expenditures	2,600,000	3,000,000	3,000,000	-	0%
Revenues under Expenditures	-	-	-	-	0%
Beginning Fund Balance	-	-	-	-	0%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Lottery Program revenue is projected to remain level with last year's budgeted amount at \$3 million. Revenue is recovering from the impact of COVID-19 limitations related to lottery sales. Additionally, the State rolled out a video lottery betting system that can be accessed via the internet which has added to the increase.

Materials and Services increase as a result of Dues and Memberships increases related to higher contributions for local Chambers of Commerce. Other expenditures increase due to an annual COLA increase for the Five Oaks Museum, a onetime contribution to the Salmonberry Trail project of \$100,000, and the first of a three-year contribution to this project of \$40,000. The transfer to General Fund increases to support the new Economic Development program in the County Administrative Office (fund 100-1510) and for Long Range Planning economic development activities (fund 100-6010).

	FY 2020-21 Modified	FY 2021-22 Requested	Difference
Lottery Revenue	\$ 3,000,000	3,000,000	-
Other Economic Development Organizations:			
Greater Portland Inc.	25,000	25,000	-
PSU Institute of Metropolitan Studies	6,000	6,000	-
Westside Economic Alliance	8,650	8,650	-
Aloha Business Association	500	500	-
Portland Business Alliance	200	200	-
COLPAC	2,500	2,500	-
Chambers of Commerce	2,000	5,000	3,000
Other Organizations:			
Five Oaks Museum	205,200	221,616	16,416
Salmon Berry Trail 1-time contribution	-	100,000	100,000
Salmon Berry Trail 1st year of a 3 year commitment	-	40,000	40,000
SOLVE - Clean and Green Sponsorship	7,000	7,000	-
Tuesday Market Sponsorship	3,500	3,500	-
County Organizations:			
Community Engagement	350,000	350,000	-
Economic Development Program (County)	386,568	417,496	30,928
Government Relations Manager (0.65 FTE)	133,184	-	(133,184)
Land Use & Transportation Long Range Planning Division	1,561,343	1,500,000	(61,343)
Land Use & Transportation Land Development Division for Code Enforcement	299,200	299,200	-
Miscellaneous expenses for community events i.e. County Fair	9,155	10,692	1,537
Miscellaneous other expenditures	-	2,646	2,646
Total Expenditures	3,000,000	3,000,000	-
Ending Balance	\$ -	-	-

This fund accounts for revenue associated with the Strategic Investment Program (SIP) agreements. This revenue source has been in place since the legislature first enacted SIP legislation in 1993 and is comprised of payments from companies receiving property tax exemptions under the state's Strategic Investment Plan. The purpose of the SIP is to promote economic development and create/retain jobs in areas where eligible projects are located. A company can apply for a property tax exemption for qualifying projects that equal or exceed \$100 million or \$25 million if the project is located in a rural area.

The County has three active SIP agreements: 1) a 2006 agreement with Genentech (2010-25); 2) a 2005 agreement with Intel (2010-25); and, 3) a 2014 agreement with Intel. Both the 2005 Intel and 2006 Genentech SIP agreements cover a 15-year period. The 2014 Intel SIP is a 30-year (2017-46) agreement with multiple investment packages each covering a 15-year period. The first 15-year investment package (2014A) commenced in 2016 with program revenues first received in fiscal year 2017-18.

1. **2006 Genentech** (204-164010): Provides financial accounting for proceeds and payments related to the Genentech SIP.
2. **2005 Intel** (204-164015): Provides financial accounting for proceeds and payments related to the 2005 Intel SIP.
3. **2014A Intel** (204-164030): Provides financial accounting for proceeds and payments related to the 2014A Intel SIP.
4. **SIP Administration** (204-164035): Interest earnings and capital outlay will be tracked in this program. SIP revenue will be received in the following programs: a) 2006 Genentech SIP (204-164010) covers the 15-year period from 2010-24, b) 2005 Intel SIP (204-164015) covers the 15-year period from 2010-24 and c) 2014A Intel SIP (204-164030) covers the period from 2017-31. Prior to 2017-18 all SIP revenue was transferred to the General Fund.

Strategic Investment Program 204-1640

Budget Detail

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
2006 Genentech	\$ 612,509	612,509	647,392	34,883	6%
2005 Intel	24,328,309	24,328,309	20,699,008	(3,629,301)	-15%
2014A Intel	7,708,720	7,708,720	21,653,600	13,944,880	181%
SIP Administration	14,216,297	14,216,297	11,300,539	(2,915,758)	-21%
Total	46,865,835	46,865,835	54,300,539	7,434,704	16%
by category					
Charges for Services	32,649,538	32,649,538	39,592,964	6,943,426	21%
Miscellaneous	652,991	652,991	-	(652,991)	-100%
Total Revenues	33,302,529	33,302,529	39,592,964	6,290,435	19%
Operating Transfers Out	37,000,000	37,000,000	43,000,000	6,000,000	16%
Capital Outlay	9,865,835	9,865,835	-	(9,865,835)	-100%
subtotal	46,865,835	46,865,835	43,000,000	(3,865,835)	-8%
Contingency	-	-	11,300,539	11,300,539	0%
Total Expenditures	46,865,835	46,865,835	54,300,539	7,434,704	16%
Revenues under Expenditures	(13,563,306)	(13,563,306)	(14,707,575)	(1,144,269)	8%
Beginning Fund Balance	13,563,306	13,563,306	14,707,575	1,144,269	8%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$6,290,435 (19%). Expenditures, excluding Contingency, decrease \$3,865,835 (8%). Beginning fund balance increases \$1,144,269 (8%).

Strategic Investment Program (SIP) revenues are discretionary and considered part of the General Fund.

Revenues increase due to expected increases in investments by program participants.

Expenditures increase due to an increased transfer to General Fund to support General Fund operations. The remaining \$11.3 million is appropriated in Contingency as the projected ending fund balance and is considered a portion of the General Fund's fund balance for the fund balance target calculation.

The 2007 legislature approved the Gain Share program to allow local governments to share annually in state income tax revenues generated from jobs created under SIP agreements. The Gain Share program initially returned 50% of the state income tax revenue attributed to SIP project employment to taxing jurisdictions.

In June 2015, the legislature modified the Gain Share program with the passage of SB 129. The modification set the local share of the state income tax to 50% of the tax from new employment and 20% from retained employment, set a cap of \$16 million on the amount a county can receive each fiscal year, extended the program from 2019 to 2024 and changed the allocation mechanism from a separate shared services fund to a direct allocation by the Oregon Department of Revenue. Future allocations are subject to legislative modification.

Gain Share monies were earmarked by the Board for the Event Center and future Facilities capital projects. In 2016-17 the County issued Full Faith & Credit obligations backed by the future receipt of Gain Share revenue from the state through 2024. These future Gain Share monies will be transferred to the Miscellaneous Debt Service fund.

In fiscal year 2017-18 the Gain Share program was separated from the previous SIP and Gain Share Fund and set up as its own fund - Gain Share Fund with one program to account for payments made in accordance with the Board approved spending plan.

1. **Gain Share (205-164025):** The program accounts for all proceeds and payments related to Gain Share.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Gain Share	\$ 14,007,282	14,007,282	11,856,574	(2,150,708)	-15%
Total	14,007,282	14,007,282	11,856,574	(2,150,708)	
by category					
Intergovernmental	9,241,726	9,241,726	9,200,000	(41,726)	0%
Miscellaneous	93,442	93,442	12,000	(81,442)	-87%
Total Revenues	9,335,168	9,335,168	9,212,000	(123,168)	-1%
Operating Transfers Out	8,322,222	8,322,222	8,572,222	250,000	3%
Capital Outlay	5,685,060	5,685,060	-	(5,685,060)	-100%
subtotal	14,007,282	14,007,282	8,572,222	(5,435,060)	-39%
Contingency	-	-	3,284,352	3,284,352	0%
Total Expenditures	14,007,282	14,007,282	11,856,574	(2,150,708)	-15%
Revenues under Expenditures	(4,672,114)	(4,672,114)	(2,644,574)	2,027,540	-43%
Beginning Fund Balance	4,672,114	4,672,114	2,644,574	(2,027,540)	-43%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$123,168 (1%). Expenditures, excluding Contingency, decrease \$5,435,060 (39%). Beginning fund balance decreases \$2,027,540 (43%).

Revenues decrease \$123,168 (1%). Expenditures, excluding Contingency, decrease \$5,435,060 (39%). Beginning fund balance decreases \$2,027,540 (43%).

Revenue decrease is due primarily to lower interest earnings in miscellaneous revenues and a conservative projection of the County's Gain Share allocation.

Expenditures decrease primarily due to fund balance spent down. The anticipated ending fund balance is appropriated in Contingency, which is different from prior year where the anticipated ending fund balance was appropriated in Capital Outlay. There is also a slight increase in the transfer to Series 2016 B FFCO Debt Service Fund which matches the debt service payment schedule. Transfers to the Information Services Capital Fund and the Road Capital Fund are unchanged at \$1 million and \$2.6 million, respectively.

The beginning fund balance for FY 2021-22 is expected to be \$2,644,574.

Descriptions	\$	Amount
Beginning Fund Balance		2,644,574
Gain Share Revenue		9,200,000
Interest Earnings		12,000
Total Resources		11,856,574
Operating Transfers Out:		8,572,222
ITS acquisitions, upgrades and replacements	1,000,000	
Safe Routes to Schools	2,000,000	
Traffic congestion & growth	600,000	
Facilities Debt Service	4,972,222	
Contingency		3,284,352
Total Expenditures		\$ 11,856,574

Indirect Cost Recovery 222-3595

Budget Detail

This fund accounts for the indirect costs that are allocated to and recovered from operating departments in connection with the Countywide cost allocation plan. Monies received in this fund are in turn expended as reimbursements to the fund or cost center that provided the service.

- Indirect Cost Recovery (222-359505):** Provides financial accounting for the collection of indirect costs that are recovered through the Countywide cost allocation plan.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Indirect Cost Recovery	\$ 30,402,580	30,402,580	33,748,954	3,346,374	11%
Total	30,402,580	30,402,580	33,748,954	3,346,374	
by category					
Intergovernmental	112,282	112,282	145,681	33,399	30%
Interdepartmental	30,290,298	30,290,298	33,603,273	3,312,975	11%
Total Revenues	30,402,580	30,402,580	33,748,954	3,346,374	11%
Materials & Services	5,551,441	5,551,441	7,707,722	2,156,281	39%
Operating Transfers Out	24,851,139	24,851,139	26,041,232	1,190,093	5%
subtotal	30,402,580	30,402,580	33,748,954	3,346,374	11%
Contingency	-	-	-	-	0%
Total Expenditures	30,402,580	30,402,580	33,748,954	3,346,374	11%
Revenues under Expenditures	-	-	-	-	0%
Beginning Fund Balance	-	-	-	-	0%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$3,346,374 (11%). Expenditures increase \$3,346,374 (11%).

The revenues in this fund is consist of all resources collected from the County Cost Allocation Plan. The expenditures in this fund represents the transfers to various service providing funds based on the Cost Allocation Plan.

Revenues and expenditures increase as a result of increased Cost Allocation Plan charges. The increases in charges are due primarily to the following increases in the fiscal year 2020-21 adopted budget (which is used to calculate the FY 2021-22 Cost Allocation Plan): 1) staff increases in various general government offices and departments; 2) significant investments in hardware, network/security infrastructure, mobility tools, desk top applications and major software conversions; 3) various salary/market adjustments for all non-represented employees.



Service Districts

Enhanced Sheriff's Patrol District (ESPD)	210-1680
Urban Road Maintenance District (URMD)	214-6080
North Bethany County Service District for Roads	215-6085
Service District for Lighting No. 1 (SDL No. 1)	434-6090

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SERVICE DISTRICTS

BUDGET OVERVIEW

Special district governments provide specific services that are not being supplied by existing general purpose governments. Most perform a single function, but in some instances, their enabling legislation allows them to provide several, usually related services.

Organization Unit	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Enhanced Sheriff's Patrol District	\$ 48,174,813	48,174,813	47,617,148	(557,665)	-1%
Urban Road Maintenance District	17,624,935	17,624,935	17,380,038	(244,897)	-1%
North Bethany County Service District for Roads	10,864,007	10,864,007	14,349,890	3,485,883	32%
Service District for Lighting No. 1	\$ 3,099,911	3,099,911	3,087,825	(12,086)	0%

Enhanced Sheriff's Patrol District (ESPD) 210-1680

Budget Detail

Enhanced Sheriff's Patrol District (ESPD) is a separate government jurisdiction. The ESPD voters passed a local option levy in May of 2017. The current rate based levy of \$0.68 cents per \$1,000 of assessed value, when combined with the District's permanent rate of \$0.6365 cents per \$1,000 of assessed value, provides \$1.32 per \$1,000 of assessed value to fund enhanced 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. **Public Outreach (210-168010):** This program tracks all costs related to providing information to the public in preparation of an election.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Enhanced Sheriff's Patrol District	\$ 48,174,813	48,174,813	47,499,455	(675,358)	-1%
Public Outreach	-	-	117,693	117,693	0%
Total	48,174,813	48,174,813	47,617,148	(557,665)	-1%
by category					
Taxes	29,283,677	29,283,677	30,648,659	1,364,982	5%
Intergovernmental	68,140	68,140	78,874	10,734	16%
Charges for Services	24,539	24,539	19,969	(4,570)	-19%
Miscellaneous	440,379	440,379	-	(440,379)	-100%
Total Revenues	29,816,735	29,816,735	30,747,502	930,767	3%
Materials & Services	33,401,437	33,401,437	33,567,148	165,711	0%
subtotal	33,401,437	33,401,437	33,567,148	165,711	0%
Contingency	14,773,376	14,773,376	14,050,000	(723,376)	-5%
Total Expenditures	48,174,813	48,174,813	47,617,148	(557,665)	-1%
Revenues under Expenditures	(18,358,078)	(18,358,078)	(16,869,646)	1,488,432	-8%
Beginning Fund Balance	18,358,078	18,358,078	16,869,646	(1,488,432)	-8%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$930,767 (3%). Contingency decreases \$723,376 (5%). Beginning fund balance decreases \$1,488,432 (8%).

Revenues increase due to Taxes \$1.36 million, Intergovernmental (Gain Share) \$10,734, offset by reductions in Strategic Impact Fees \$4,570 and investment income is reduced to zero per budget instructions

Materials & Services increase for funds transferred to District Patrol to support law enforcement services in the Enhanced Sheriff's Patrol District. This increase includes Personnel Services \$1.5 million (7%) due primarily to salaries, retirement costs, and health benefits with no additional staffing requested. Materials and Services are a combination of changes that are detailed in the District Patrol (182-4020) budget. Additionally, funds are budgeted for preparation of an election to renew this district before it expires.

Beginning fund balance decreases due primarily to increased costs during FY 2020-21 related to a large number of planned vehicle replacements.

Contingency is available for cash flow between July and November tax receipts, unanticipated future needs and stability of service levels.

Urban Road Maintenance District (URMD) 214-6080

Budget Detail

The Urban Road Maintenance District (URMD) provides an enhanced level of road maintenance service including neighborhood street traffic calming on all access roads and all 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 manages property tax revenues for the District and the expenditure of funds for URMD maintenance and operations including bike and pedestrian (safety) projects and other improvement projects within the district.
2. **URMD Pedestrian and Biking Improvements -was URMD Safety Improvements (214-608010):** This program includes funds for planned public safety improvements on roads within the district.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Urban Road Maintenance Improvement District	\$ 9,923,835	9,923,835	12,436,613	2,512,778	25%
URMD Pedestrian and Biking Improvements -was URMD Safety Improvements	7,701,100	7,701,100	4,943,425	(2,757,675)	-36%
Total	17,624,935	17,624,935	17,380,038	(244,897)	-1%
by category					
Taxes	5,435,500	5,435,500	5,735,600	300,100	6%
Intergovernmental	-	-	14,714	14,714	0%
Charges for Services	20,000	20,000	3,725	(16,275)	-81%
Miscellaneous	236,661	236,661	-	(236,661)	-100%
Operating Transfers In	99,720	99,720	700,000	600,280	602%
Total Revenues	5,791,881	5,791,881	6,454,039	662,158	11%
Materials & Services	7,259,600	7,259,600	7,346,100	86,500	1%
Interdepartmental	1,519,643	1,519,643	1,621,227	101,584	7%
Operating Transfers Out	532,972	532,972	26,974	(505,998)	-95%
Capital Outlay	100,000	100,000	104,000	4,000	4%
subtotal	9,412,215	9,412,215	9,098,301	(313,914)	-3%
Contingency	8,212,720	8,212,720	8,281,737	69,017	1%
Total Expenditures	17,624,935	17,624,935	17,380,038	(244,897)	-1%
Revenues under Expenditures	(11,833,054)	(11,833,054)	(10,925,999)	907,055	-8%
Beginning Fund Balance	11,833,054	11,833,054	10,925,999	(907,055)	-8%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues increase \$662,158 (11%). Expenditures, excluding Contingency, decrease \$313,914 (3%). Contingency increases \$69,017 (1%). Beginning fund balance decreases \$907,055 (8%).

Urban Road Maintenance District (URMD) property tax increases (5%) over last year's budgeted amount, and it is in alignment with the steady growth seen in recent years. The changes seen in Gainshare and Community Service fee represent a re-labeling of long-standing revenues to the fund, but not a significant change in anticipated total revenue. Investment interest in the fund balance is anticipated to be 0.0% in the coming year. The \$700,000 shown in Transfer from Road Capital Projects Fund (368-606550) is support from Gainshare Bike and Pedestrian Projects for the Rosa Road Project and West Union/Thompson Project.

Budgeted expenditures hold relatively flat, but there is a slight increase in intra-department charges. This fund allows URMD to reimburse Operations Engineering and Capital Project Services staff for the work they perform within the URMD as well as for service requests. The anticipated project support is increasing somewhat due to better coordination between the Operation Engineering project scope and the URMD budget. The transfer to the Road Capital Projects Fund is decreasing because of a shift from tracking the Capital Project Services Division project support via this fund versus spending directly in professional services.

URMD pavement conditions remain generally good, decreasing less than expected.

North Bethany County
 Service District for Roads 215-6085

Budget Detail

The North Bethany County Service District for Roads (North Bethany CSDR) was approved by voters in the May 2011 election. The District has an authorized permanent property tax rate of up to \$1.25 per \$1,000 assessed value to pay for a portion of the cost to construct roads to serve the North Bethany 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 (215-608505):** This organization unit exists for the purpose of managing property tax revenues for the District and to expend funds for road construction activities.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
North Bethany County Service District	\$ 10,864,007	10,864,007	14,349,890	3,485,883	32%
Total	10,864,007	10,864,007	14,349,890	3,485,883	
by category					
Taxes	780,170	780,170	894,000	113,830	15%
Miscellaneous	29,570	29,570	-	(29,570)	-100%
Operating Transfers In	8,575,774	8,575,774	2,643,402	(5,932,372)	-69%
Total Revenues	9,385,514	9,385,514	3,537,402	(5,848,112)	-62%
Materials & Services	10,680,828	10,680,828	13,964,222	3,283,394	31%
Interdepartmental	183,179	183,179	155,091	(28,088)	-15%
Operating Transfers Out	-	-	30,577	30,577	0%
Capital Outlay	-	-	200,000	200,000	0%
subtotal	10,864,007	10,864,007	14,349,890	3,485,883	32%
Contingency	-	-	-	-	0%
Total Expenditures	10,864,007	10,864,007	14,349,890	3,485,883	32%
Revenues under Expenditures	(1,478,493)	(1,478,493)	(10,812,488)	(9,333,995)	631%
Beginning Fund Balance	1,478,493	1,478,493	10,812,488	9,333,995	631%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$5,848,112 (62%). Expenditures increase \$3,485,883 (32%). Beginning fund balance increases \$9,333,995 (631%).

Current property tax revenue is projected to increase based on the fiscal year 2020-21 Summary of Assessment and Tax Roll as new development continues within the District.

Operating Transfers In from the North Bethany System Development Charge Fund and from the Transportation Development Tax Fund are appropriately adjusted to assist with continued construction of Project #100365 - Springville Road (Kaiser to Joss) as well as design and construction work to continue on Project #100461 - Springville Road (Joss to Portland Community College (PCC) entrance) and to provide flexibility in addressing future priority transportation projects within North Bethany. An additional \$2.1 million is budgeted for interim pedestrian improvements on Kaiser Road north of Springville Road.

Materials and Services increase to properly reflect the need for professional services associated with the construction Project #100365 - Springville Road (Kaiser to Joss) and design of Project #100461 - Springville Road (Joss to PCC entrance), and to appropriate fund balance. All anticipated resources from the District and the North Bethany SDC fund are primarily appropriated as professional services to allow for project flexibility.

Interdepartmental expenditures decrease to reflect staff time estimates on the current projects being built and designed in this fund.

Service District for Lighting No. 1 (SDL No. 1) 434-6090

Budget Detail

The Service District for Lighting No.1 (SDL No.1) provides neighborhood street lighting services for residents within the urban, unincorporated areas of Washington County. SDL No.1 operates on a fee for service basis. Assessments are billed on each property tax statement which benefits from the SDL services.

- Special Light District No. 1 (434-609005):** This organization unit exists for the purpose of housing revenue and expenditures for the District.

Program Description	Adopted	Modified	Proposed	Change	
	2020-21	2020-21	2021-22	\$	%
Special Light District No. 1	\$ 3,099,911	3,099,911	3,087,825	(12,086)	0%
Total	3,099,911	3,099,911	3,087,825	(12,086)	
by category					
Miscellaneous	2,178,528	2,178,528	2,160,100	(18,428)	-1%
Total Revenues	2,178,528	2,178,528	2,160,100	(18,428)	-1%
Materials & Services	2,044,600	2,044,600	2,082,344	37,744	2%
Interdepartmental	144,404	144,404	167,229	22,825	16%
Operating Transfers Out	5,089	5,089	6,314	1,225	24%
subtotal	2,194,093	2,194,093	2,255,887	61,794	3%
Contingency	905,818	905,818	831,938	(73,880)	-8%
Total Expenditures	3,099,911	3,099,911	3,087,825	(12,086)	0%
Revenues under Expenditures	(921,383)	(921,383)	(927,725)	(6,342)	1%
Beginning Fund Balance	921,383	921,383	927,725	6,342	1%
Ending Fund Balance \$	-	-	-	-	

Budget Analysis:

Revenues decrease \$18,428 (1%). Expenditures, excluding Contingency, increase \$61,794 (3%). Contingency decreases \$73,880 (8%). Beginning fund balance increases \$6,342 (1%).

SDL revenues will see some growth as new service areas are added to the district.

Materials and Services will see a small increase due to a 2% increase in utility costs from PGE. Over time the LED conversions completed in fiscal year 2019-20 should begin to decrease the overall utility cost. There will be approximately 750 additional fixtures converted to LED in FY 2020-21, which will also decrease the overall utility costs.

An increase in personnel costs for Information Technology Services (ITS) working on the future asset management program shows under inter-department charges-personnel (53006) and the original budget of \$25,000 in fiscal year 2020-21 under inter-department charges-ITS capital (53030) was removed since there will not be a separate SDL database created as was originally planned.

The contingency fund has been reduced due to higher than anticipated staff costs for management of the fund and implementation costs associated with the new asset management program.

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				
Direct Services				
Board of Commissioners	100	1010	\$ -	897,139
County Administrative Office	100	1510	474,188	5,075,500
County Counsel	100	2010	904	3,609,027
County Auditor	100	2510	-	766,617
Elections	100	3010	834,612	2,830,547
Assessment & Taxation	100	3020	3,070,400	13,867,829
Equity, Inclusion and Community Engagement	100	3110	350,000	2,064,922
			<u>4,730,104</u>	<u>29,111,581</u>
Support Services				
County Emergency Management	100	3210	520,319	1,339,341
Support Services Administration	100	3510	49,943	1,564,865
Finance	100	3515	222,250	3,331,337
Human Resources	100	3520	-	3,861,975
Information Technology Services	100	3525	1,036,645	22,223,345
Procurement	100	3530	10,000	722,638
Facilities Management	100	3535	206,315	16,576,442
Risk Management	100	3575	-	1,137,169
			<u>2,045,472</u>	<u>50,757,112</u>
		Total General Fund	<u>6,775,576</u>	<u>79,868,693</u>
COVID-19 Response and Recovery	155	1645	49,932,320	49,932,320
Fleet Services	500	3540	5,586,115	6,044,901
Mail and Print Services	516	3545	1,770,370	2,035,950
		Total Special Funds	<u>57,288,805</u>	<u>58,013,171</u>
		TOTAL GENERAL GOVERNMENT	<u>\$ 64,064,381</u>	<u>137,881,864</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	\$ 521,056	6,601,826
Law Enforcement	100	4020	4,683,794	28,304,343
Jail	100	4030	3,626,470	32,582,925
Jail Health Care	100	4035	-	6,157,056
District Attorney	100	4510	4,571,619	16,539,039
Juvenile	100	5010	15,000	8,013,421
Juvenile Administration	100	5030	152,799	1,940,299
Justice Court	100	8010	1,345,500	1,165,942
			<hr/>	<hr/>
		Total General Fund	14,916,238	101,304,851
			<hr/>	<hr/>
Law Library	176	8510	389,433	1,002,865
District Patrol	182	4020	33,534,105	33,534,105
Sheriff's Contract Services	186	4060	860,151	860,151
Community Corrections	188	5510	19,521,132	21,497,910
Juvenile Grants	196	5040	721,121	780,767
Juvenile Conciliation Services	197	5020	548,686	648,452
Court Security	202	4040	459,200	1,495,879
Grants & Donations	224	4050	1,430,562	1,430,562
Jail Commissary	226	4030	277,000	1,300,206
Juvenile High Risk Prevention Funds	228	5050	2,410,883	3,256,546
LOL Administration	234	1690	33,455,891	16,248,684
LOL Sheriff's Administration	234	4010	-	3,452,275
LOL Law Enforcement	234	4020	26,500	14,546,335
LOL Jail	234	4030	-	3,826,245
LOL District Attorney	234	4510	565,735	4,436,623
LOL Juvenile	234	5010	25,000	2,110,860
LOL Community Corrections	234	5515	-	5,749,225
Civil Forfeitures	238	4090	-	532,288
			<hr/>	<hr/>
		Total Special Funds	94,225,399	116,709,978
			<hr/>	<hr/>
		TOTAL PUBLIC SAFETY & JUSTICE	\$ 109,141,637	218,014,829
			<hr/>	<hr/>

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				
Long Range Planning	100	6010	\$ 3,764,504	4,962,296
Watermaster	100	9610	156,006	234,221
			<hr/>	<hr/>
		Total General Fund	3,920,510	5,196,517
Engineering Services	168	6030	2,617,688	10,358,848
Administration	168	6040	1,460,343	4,130,772
Road Fund Administration	168	6045	47,185,000	27,091,084
Capital Project Management	168	6050	8,664,336	8,976,133
Operations & Maintenance	168	6060	2,319,627	33,081,013
Public Land Corner	170	6030	630,000	2,931,703
Current Planning	172	6020	2,589,422	3,759,863
Building Services	174	6020	8,649,110	17,670,134
Statewide Transportation Improvement	209	6070	1,489,694	1,869,428
Maintenance Improvement	212	6075	25,894	396,983
Surveyor	216	6030	668,525	2,205,634
			<hr/>	<hr/>
		Total Special Funds	76,299,639	112,471,595
			<hr/>	<hr/>
		TOTAL LAND USE & TRANSPORTATION	80,220,149	117,668,112
			<hr/>	<hr/>
HOUSING, HEALTH & HUMAN SERVICES				
Public Health	100	7030	19,051,804	24,339,011
HHS Administration	100	7040	1,272,813	2,451,827
Animal Services	100	7090	1,700,800	3,126,865
Veteran Services	100	7510	339,070	1,380,091
			<hr/>	<hr/>
		Total General Fund	22,364,487	31,297,794
Community Development Block Grant	164	9010	8,935,376	9,178,582
Children, Youth & Families	166	7050	2,318,397	3,205,759
Developmental Disabilities	191	7065	12,530,207	12,568,397
Behavioral Health	192	7060	39,769,589	45,951,204
Oregon Health Plan	193	7080	-	5,578,094
Mental Health HB 2145	194	7070	-	555,154
Health Share of Oregon	195	7085	-	6,887,250
Aging Services	198	7520	5,630,601	6,202,670
Mental Health Crisis Services	199	7089	6,698,239	8,713,209
Coordinated Care Organization	203	7087	6,097,951	7,005,276
Tri-County Risk Reserve	207	7086	-	10,500,000
Emergency Medical Services	208	7010	618,546	1,692,415
Housing Services	218	6510	15,827,485	16,262,311
Metro Affordable Housing Bond	219	6520	\$ 32,353,043	32,353,043

REVENUES & EXPENDITURES

by Fund and Org Unit

	<u>Fund</u>	<u>Org Unit</u>	<u>Proposed Revenues</u>	<u>Proposed Expenditures</u>
HOME	220	9020	\$ 4,993,575	4,993,575
Supportive Housing Services	221	6530	38,329,500	38,329,500
Air Quality	244	9030	575,000	1,514,171
Housing Production Opportunity Fund	245	9040	4,000,000	7,918,894
Total Special Funds			<u>178,677,509</u>	<u>219,409,504</u>
TOTAL HOUSING, HEALTH & HUMAN SERVICES			<u>201,041,996</u>	<u>250,707,298</u>
CULTURE, EDUCATION & RECREATION				
Parks	100	3560	1,271,853	1,809,446
Extension Services	100	9510	-	458,250
Total General Fund			<u>1,271,853</u>	<u>2,267,696</u>
Metzger Park	162	3560	246,527	303,158
Cooperative Library Services	184	9710	39,031,064	52,656,517
West Slope Library	185	9710	987,157	1,429,641
County Fair Complex	200	9810	1,798,466	2,665,872
Transient Lodging Tax	240	1655	2,209,109	2,228,776
Event Center Operations	435	9840	553,000	2,951,954
Total Special Funds			<u>44,825,323</u>	<u>62,235,918</u>
TOTAL CULTURAL EDUCATION & RECREATION			<u>46,097,176</u>	<u>64,503,614</u>
NON-DEPARTMENTAL				
Non-departmental	100	1620	-	824,355
General Fund Contingency	100	1630	-	3,789,979
Community Network	100	1696	-	747,500
Total General Fund			<u>-</u>	<u>5,361,834</u>
TOTAL NON-DEPARTMENTAL			<u>-</u>	<u>5,361,834</u>
TOTAL OPERATING BUDGET			<u>\$ 500,565,339</u>	<u>794,137,551</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				
2016 FF&C Facilities Capital Projects	353	3580	\$ -	2,245,785
ITS Capital Projects	354	3580	6,236,007	9,974,656
Facilities Park SDC	355	3580	9,828	95,344
Facilities Capital Projects	356	3580	4,337,167	13,110,300
Parks & Open Spaces Opportunity	357	3580	-	339,664
Emergency Communications System	359	3580	4,375,000	19,714,656
Event Center	380	9820	-	3,290,137
			<hr/>	<hr/>
Total Special Funds			14,958,002	48,770,542
			<hr/>	<hr/>
TOTAL FACILITIES & TECHNOLOGY			14,958,002	48,770,542
			<hr/>	<hr/>
TRANSPORTATION				
Countywide Traffic Impact Fee	360	6065	-	822,119
Major Streets Transportation Improvement Program (MSTIP)	362	6065	47,560,036	123,483,967
Road Capital Projects	368	6065	16,105,220	32,024,843
Transportation Development Tax	374	6065	5,774,892	49,484,244
North Bethany SDC	376	6065	720,000	1,030,806
Bonny Slope West SDC	378	6065	615,000	3,020,569
			<hr/>	<hr/>
Total Special Funds			70,775,148	209,866,548
			<hr/>	<hr/>
TOTAL TRANSPORTATION			70,775,148	209,866,548
			<hr/>	<hr/>
TOTAL CAPITAL BUDGET			85,733,150	258,637,090
			<hr/>	<hr/>
<u>NON-OPERATING BUDGET</u>				
DEBT & OTHER FINANCING				
General Obligation Bonds	304	3585	4,856,587	4,927,438
Series 2016B FF&C	305	3585	20,509,779	32,054,707
Miscellaneous Debt	306	3585	5,532,172	5,568,860
			<hr/>	<hr/>
Total Special Funds			30,898,538	42,551,005
			<hr/>	<hr/>
TOTAL DEBT & OTHER FINANCING			\$ 30,898,538	42,551,005
			<hr/>	<hr/>

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 Insurance	504	3570	\$ 7,947,722	9,086,798
Life Insurance	506	3570	481,644	550,812
Workers Compensation Insurance	508	3570	3,464,396	3,847,541
Medical Insurance	510	3570	44,820,129	49,537,581
Unemployment Insurance	512	3570	213,482	646,301
PERS Employer Stabilization	524	1615	-	336,600
			<u>56,927,373</u>	<u>64,005,633</u>
Total Special Funds				
TOTAL RISK MANAGEMENT/INSURANCE			<u>56,927,373</u>	<u>64,005,633</u>
REPLACEMENT/RESERVE				
Revenue Stabilization	105	1660	-	11,615,588
Animal Services Gifts & Donations	154	7095	784,368	1,550,824
Building Equipment Replacement	232	3555	2,745,506	7,411,548
ITS Systems Replacement	242	3526	651,514	1,327,977
Fleet Replacement	502	3541	5,403,469	19,848,734
			<u>9,584,857</u>	<u>41,754,671</u>
Total Special Funds				
TOTAL REPLACEMENT/RESERVE			<u>9,584,857</u>	<u>41,754,671</u>
MISCELLANEOUS				
General Fund Transfers	100	1670	251,778,026	96,752,620
			<u>251,778,026</u>	<u>96,752,620</u>
Total General Fund				
Lottery Program	156	1625	3,000,000	3,000,000
Strategic Investment Program	204	1640	39,592,964	54,300,539
Gain Share	205	1640	9,212,000	11,856,574
Indirect Cost Recovery	222	3595	33,748,954	33,748,954
			<u>85,553,918</u>	<u>102,906,067</u>
Total Special Funds				
TOTAL MISCELLANEOUS			<u>337,331,944</u>	<u>199,658,687</u>
TOTAL NON-OPERATING			<u>434,742,712</u>	<u>347,969,996</u>
TOTAL BUDGET			<u>\$ 1,021,041,201</u>	<u>1,400,744,637</u>

APPROPRIATIONS BY FUND

FUND DESCRIPTION	FUND	PROPOSED EXPENDITURES	PROPOSED REVENUE	BEGINNING BALANCE	TOTAL RESOURCES
General Fund	100	\$ 322,050,005	301,026,690	21,023,315	322,050,005
Revenue Stabilization	105	11,615,588	-	11,615,588	11,615,588
Animal Services Gifts & Donations	154	1,550,824	784,368	766,456	1,550,824
COVID-19 Response and Recovery	155	49,932,320	49,932,320	-	49,932,320
Lottery Program	156	3,000,000	3,000,000	-	3,000,000
Metzger Park	162	303,158	246,527	56,631	303,158
Community Development Block Grant	164	9,178,582	8,935,376	243,206	9,178,582
Children, Youth & Families	166	3,205,759	2,318,397	887,362	3,205,759
Road Fund	168	83,637,850	62,246,994	21,390,856	83,637,850
Public Land Corner	170	2,931,703	630,000	2,301,703	2,931,703
Current Planning	172	3,759,863	2,589,422	1,170,441	3,759,863
Building Services	174	17,670,134	8,649,110	9,021,024	17,670,134
Law Library	176	1,002,865	389,433	613,432	1,002,865
District Patrol	182	33,534,105	33,534,105	-	33,534,105
Cooperative Library Services	184	52,656,517	39,031,064	13,625,453	52,656,517
West Slope Library	185	1,429,641	987,157	442,484	1,429,641
Sheriff's Contract Services	186	860,151	860,151	-	860,151
Community Corrections	188	21,497,910	19,521,132	1,976,778	21,497,910
Developmental Disabilities	191	12,568,397	12,530,207	38,190	12,568,397
Behavioral Health	192	45,951,204	39,769,589	6,181,615	45,951,204
Oregon Health Plan	193	5,578,094	-	5,578,094	5,578,094
Mental Health HB 2145	194	555,154	-	555,154	555,154
Health Share of Oregon	195	6,887,250	-	6,887,250	6,887,250
Juvenile Grants	196	780,767	721,121	59,646	780,767
Juvenile Conciliation Services	197	648,452	548,686	99,766	648,452
Aging Services	198	6,202,670	5,630,601	572,069	6,202,670
Mental Health Crisis Services	199	8,713,209	6,698,239	2,014,970	8,713,209
County Fair Complex	200	2,665,872	1,798,466	867,406	2,665,872
Court Security	202	1,495,879	459,200	1,036,679	1,495,879
Coordinated Care Organization	203	7,005,276	6,097,951	907,325	7,005,276
Strategic Investment Program	204	54,300,539	39,592,964	14,707,575	54,300,539
Gain Share	205	11,856,574	9,212,000	2,644,574	11,856,574
Tri-County Risk Reserve	207	10,500,000	-	10,500,000	10,500,000
Emergency Medical Services	208	1,692,415	618,546	1,073,869	1,692,415
Statewide Transportation Improvement	209	1,869,428	1,489,694	379,734	1,869,428
Maintenance Improvement	212	396,983	25,894	371,089	396,983
Surveyor	216	2,205,634	668,525	1,537,109	2,205,634
Housing Services	218	16,262,311	15,827,485	434,826	16,262,311
Metro Affordable Housing Bond	219	32,353,043	32,353,043	-	32,353,043
HOME	220	4,993,575	4,993,575	-	4,993,575
Supportive Housing Services	221	\$ 38,329,500	38,329,500	-	38,329,500

APPROPRIATIONS BY FUND

FUND DESCRIPTION	FUND	PROPOSED EXPENDITURES	PROPOSED REVENUE	BEGINNING BALANCE	TOTAL RESOURCES
Indirect Cost Recovery	222	\$ 33,748,954	33,748,954	-	33,748,954
Grants & Donations	224	1,430,562	1,430,562	-	1,430,562
Jail Commissary	226	1,300,206	277,000	1,023,206	1,300,206
Juvenile High Risk Prevention Funds	228	3,256,546	2,410,883	845,663	3,256,546
Building Equipment Replacement	232	7,411,548	2,745,506	4,666,042	7,411,548
Local Option Levy	234	50,370,247	34,073,126	16,297,121	50,370,247
Civil Forfeitures	238	532,288	-	532,288	532,288
Transient Lodging Tax	240	2,228,776	2,209,109	19,667	2,228,776
ITS Systems Replacement	242	1,327,977	651,514	676,463	1,327,977
Air Quality	244	1,514,171	575,000	939,171	1,514,171
Housing Production Opportunity Fund	245	7,918,894	4,000,000	3,918,894	7,918,894
General Obligation Bonds	304	4,927,438	4,856,587	70,851	4,927,438
Series 2016B FF&C	305	32,054,707	20,509,779	11,544,928	32,054,707
Miscellaneous Debt	306	5,568,860	5,532,172	36,688	5,568,860
2016 FF&C Facilities Capital Projects	353	2,245,785	-	2,245,785	2,245,785
ITS Capital Projects	354	9,974,656	6,236,007	3,738,649	9,974,656
Facilities Park SDC	355	95,344	9,828	85,516	95,344
Facilities Capital Projects	356	13,110,300	4,337,167	8,773,133	13,110,300
Parks & Open Spaces Opportunity	357	339,664	-	339,664	339,664
Emergency Communications System	359	19,714,656	4,375,000	15,339,656	19,714,656
Countywide Traffic Impact Fee	360	822,119	-	822,119	822,119
Major Streets Transportation Improvement Program (MSTIP)	362	123,483,967	47,560,036	75,923,931	123,483,967
Road Capital Projects	368	32,024,843	16,105,220	15,919,623	32,024,843
Transportation Development Tax	374	49,484,244	5,774,892	43,709,352	49,484,244
North Bethany SDC	376	1,030,806	720,000	310,806	1,030,806
Bonny Slope West SDC	378	3,020,569	615,000	2,405,569	3,020,569
Event Center	380	3,290,137	-	3,290,137	3,290,137
Event Center Operations	435	2,951,954	553,000	2,398,954	2,951,954
Fleet Services	500	6,044,901	5,586,115	458,786	6,044,901
Fleet Replacement	502	19,848,734	5,403,469	14,445,265	19,848,734
Liability/Casualty Insurance	504	9,086,798	7,947,722	1,139,076	9,086,798
Life Insurance	506	550,812	481,644	69,168	550,812
Workers Compensation Insurance	508	3,847,541	3,464,396	383,145	3,847,541
Medical Insurance	510	49,537,581	44,820,129	4,717,452	49,537,581
Unemployment Insurance	512	646,301	213,482	432,819	646,301
Mail and Print Services	516	2,035,950	1,770,370	265,580	2,035,950
PERS Employer Stabilization	524	336,600	-	336,600	336,600
Total County Budget		<u>\$ 1,400,744,637</u>	<u>1,021,041,201</u>	<u>379,703,436</u>	<u>1,400,744,637</u>

APPROPRIATIONS BY FUND

FUND DESCRIPTION	FUND	PROPOSED EXPENDITURES	PROPOSED REVENUE	BEGINNING BALANCE	TOTAL RESOURCES
Service Districts					
Enhanced Sheriff's Patrol District (ESPD)	210	\$ 47,617,148	30,747,502	16,869,646	47,617,148
Urban Road Maintenance District (URMD)	214	17,380,038	6,454,039	10,925,999	17,380,038
North Bethany County Service District for Roads (North Bethany CSDR)	215	14,349,890	3,537,402	10,812,488	14,349,890
Service District for Lighting No. 1 (SDL No. 1)	434	\$ 3,087,825	2,160,100	927,725	3,087,825

PERMANENT POSITIONS

by Organization Unit

	<u>Fund</u>	<u>Org Unit</u>	<u>Adopted 2019-20</u>	<u>Adopted 2020-21</u>	<u>Modified 2020-21</u>	<u>Proposed 2021-22</u>
OPERATING BUDGET						
GENERAL GOVERNMENT						
Direct Services						
Board of Commissioners	100	1010	5.00	5.00	5.00	5.00
County Administrative Office	100	1510	16.00	20.00	21.00	21.00
County Counsel	100	2010	15.00	15.00	16.00	17.00
County Auditor	100	2510	4.00	4.00	4.00	4.00
Elections	100	3010	10.00	10.00	10.00	10.00
Assessment & Taxation	100	3020	108.50	107.00	108.00	109.00
Equity, Inclusion and Community Engagement	100	3110	6.00	11.00	11.00	11.00
Total Direct Services			164.50	172.00	175.00	177.00
Support Services						
County Emergency Management	100	3210	6.00	6.00	6.00	6.00
Support Services Administration	100	3510	13.00	7.00	7.00	9.00
Finance	100	3515	18.00	18.00	18.00	18.00
Human Resources	100	3520	26.00	26.00	26.00	24.00
Information Technology Services	100	3525	83.75	85.75	85.75	85.75
Procurement	100	3530	5.00	5.00	5.00	5.00
Facilities Management	100	3535	53.00	53.60	53.60	52.60
Risk Management	100	3575	-	6.00	7.00	7.00
COVID-19 Response and Recovery	155	1645	-	23.00	23.00	51.00
Fleet Services	500	3540	21.00	21.00	21.00	21.00
Mail and Print Services	516	3545	7.00	7.00	7.00	6.00
Total Support Services			232.75	258.35	259.35	285.35
GENERAL GOVERNMENT			397.25	430.35	434.35	462.35

PERMANENT POSITIONS

by Organization Unit

	<u>Fund</u>	<u>Org Unit</u>	<u>Adopted 2019-20</u>	<u>Adopted 2020-21</u>	<u>Modified 2020-21</u>	<u>Proposed 2021-22</u>
PUBLIC SAFETY & JUSTICE						
Sheriff's Office Administration	100	4010	33.75	35.00	35.00	35.00
Law Enforcement	100	4020	153.40	154.40	154.40	153.40
Jail	100	4030	198.75	198.75	198.75	198.75
District Attorney	100	4510	97.00	100.50	100.50	100.50
Juvenile	100	5010	40.50	40.00	40.00	40.00
Juvenile Administration	100	5030	12.00	13.00	13.00	13.00
Justice Court	100	8010	8.00	9.00	9.00	9.00
Law Library	176	8510	3.00	3.00	3.00	3.00
District Patrol	182	4020	143.60	151.60	151.60	151.60
Sheriff's Contract Services	186	4060	4.00	-	-	1.00
Community Corrections	188	5510	107.00	104.00	104.00	104.00
Juvenile Grants	196	5040	4.40	4.40	4.40	4.50
Juvenile Conciliation Services	197	5020	4.80	4.50	4.50	4.00
Jail Commissary	226	4030	1.00	1.00	1.00	1.00
Juvenile High Risk Prevention Funds	228	5050	11.75	11.50	11.50	11.50
LOL Sheriff's Administration	234	4010	15.00	16.00	16.00	16.00
LOL Law Enforcement	234	4020	62.75	64.75	64.75	65.75
LOL Jail	234	4030	15.50	15.50	15.50	17.50
LOL District Attorney	234	4510	25.30	25.30	25.30	26.30
LOL Juvenile	234	5010	11.00	10.00	10.00	10.00
LOL Community Corrections	234	5515	31.00	31.00	31.00	33.00
PUBLIC SAFETY & JUSTICE			983.50	993.20	993.20	998.80
LAND USE & TRANSPORTATION						
Long Range Planning	100	6010	26.08	26.33	26.33	26.27
Watermaster	100	9610	1.94	1.94	1.94	1.94
Engineering Services	168	6030	48.58	50.28	50.28	50.28
Administration	168	6040	20.20	23.00	23.00	23.00
Capital Project Management	168	6050	47.05	46.35	46.35	46.35
Operations & Maintenance	168	6060	107.00	111.00	111.00	111.00
Public Land Corner	170	6030	3.79	3.79	3.79	3.79
Current Planning	172	6020	21.98	18.47	18.47	16.31
Building Services	174	6020	63.96	59.79	59.79	55.03
Surveyor	216	6030	4.58	4.58	4.58	4.58
LAND USE & TRANSPORTRATION			345.16	345.53	345.53	338.55

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PERMANENT POSITIONS

by Organization Unit

	<u>Fund</u>	<u>Org Unit</u>	<u>Adopted 2019-20</u>	<u>Adopted 2020-21</u>	<u>Modified 2020-21</u>	<u>Proposed 2021-22</u>
HOUSING, HEALTH & HUMAN SERVICES						
Housing						
Community Development Block Grant	164	9010	6.28	6.28	6.28	6.28
Housing Services	218	6510	42.80	44.00	44.00	62.00
HOME	220	9020	1.17	1.17	1.17	1.17
Supportive Housing Services	221	6530	-	-	16.00	-
Air Quality	244	9030	1.30	1.30	1.30	1.30
Total Housing			51.55	52.75	68.75	70.75
Health & Human Services						
Public Health	100	7030	124.85	136.75	136.75	135.70
HHS Administration	100	7040	14.90	15.00	15.00	15.00
Animal Services	100	7090	25.00	25.00	25.00	25.00
Veteran Services	100	7510	10.65	10.77	10.77	10.77
Children, Youth & Families	166	7050	6.00	5.00	5.00	5.10
Developmental Disabilities	191	7065	77.80	81.10	81.10	85.10
Behavioral Health	192	7060	32.93	38.61	38.61	34.81
Health Share of Oregon	195	7085	33.27	1.00	1.00	-
Aging Services	198	7520	19.10	18.98	18.98	18.98
Coordinated Care Organization	203	7087	-	28.29	28.29	30.09
Emergency Medical Services	208	7010	3.25	3.25	3.25	3.20
Total Health & Human Services			347.75	363.75	363.75	363.75
HOUSING, HEALTH & HUMAN SERVICES			399.30	416.50	432.50	434.50
CULTURE, EDUCATION & RECREATION						
Parks	100	3560	8.90	8.90	8.90	9.90
Metzger Park	162	3560	0.10	0.10	0.10	0.10
Cooperative Library Services	184	9710	35.50	36.00	36.00	36.50
West Slope Library	185	9710	6.00	9.00	9.00	10.00
County Fair Complex	200	9810	12.65	7.50	7.50	8.50
Event Center Operations	435	9840	-	5.50	5.50	6.50
TOTAL CULTURE, EDUCATION & RECREATION			63.15	67.00	67.00	71.50
TOTAL BUDGET			2,188.36	2,252.58	2,272.58	2,305.70

PERMANENT POSITIONS

by Fund and Org Unit

	Org Unit	FUND	Adopted 2019-20	Adopted 2020-21	Modified 2020-21	Proposed 2021-22
General Fund		100	1,124.97	1,154.69	1,158.69	1,158.58
Board of Commissioners	1010		5.00	5.00	5.00	5.00
County Administrative Office	1510		16.00	20.00	21.00	21.00
County Counsel	2010		15.00	15.00	16.00	17.00
County Auditor	2510		4.00	4.00	4.00	4.00
Elections	3010		10.00	10.00	10.00	10.00
Assessment & Taxation	3020		108.50	107.00	108.00	109.00
Equity, Inclusion and Community Engagement	3110		6.00	11.00	11.00	11.00
County Emergency Management	3210		6.00	6.00	6.00	6.00
Support Services Administration	3510		13.00	7.00	7.00	9.00
Finance	3515		18.00	18.00	18.00	18.00
Human Resources	3520		26.00	26.00	26.00	24.00
Information Technology Services	3525		83.75	85.75	85.75	85.75
Procurement	3530		5.00	5.00	5.00	5.00
Facilities Management	3535		53.00	53.60	53.60	52.60
Parks	3560		8.90	8.90	8.90	9.90
Risk Management	3575		-	6.00	7.00	7.00
Sheriff's Office Administration	4010		33.75	35.00	35.00	35.00
Law Enforcement	4020		153.40	154.40	154.40	153.40
Jail	4030		198.75	198.75	198.75	198.75
District Attorney	4510		97.00	100.50	100.50	100.50
Juvenile	5010		40.50	40.00	40.00	40.00
Juvenile Administration	5030		12.00	13.00	13.00	13.00
Long Range Planning	6010		26.08	26.33	26.33	26.27
Public Health	7030		124.85	136.75	136.75	135.70
HHS Administration	7040		14.90	15.00	15.00	15.00
Animal Services	7090		25.00	25.00	25.00	25.00
Veteran Services	7510		10.65	10.77	10.77	10.77
Justice Court	8010		8.00	9.00	9.00	9.00
Watermaster	9610		1.94	1.94	1.94	1.94
subtotal - General Fund		100	1,124.97	1,154.69	1,158.69	1,158.58

PERMANENT POSITIONS

by Fund and Org Unit

	Org Unit	FUND	Adopted	Adopted	Modified	Proposed
			2019-20	2020-21	2020-21	2021-22
COVID-19 Response and Recovery		155	-	23.00	23.00	51.00
Metzger Park		162	0.10	0.10	0.10	0.10
Community Development Block Grant		164	6.28	6.28	6.28	6.28
Children, Youth & Families		166	6.00	5.00	5.00	5.10
Road Fund		168	222.83	230.63	230.63	230.63
Public Land Corner		170	3.79	3.79	3.79	3.79
Current Planning		172	21.98	18.47	18.47	16.31
Building Services		174	63.96	59.79	59.79	55.03
Law Library		176	3.00	3.00	3.00	3.00
District Patrol		182	143.60	151.60	151.60	151.60
Cooperative Library Services		184	35.50	36.00	36.00	36.50
West Slope Library		185	6.00	9.00	9.00	10.00
Sheriff's Contract Services		186	4.00	-	-	1.00
Community Corrections		188	107.00	104.00	104.00	104.00
Developmental Disabilities		191	77.80	81.10	81.10	85.10
Behavioral Health		192	32.93	38.61	38.61	34.81
Health Share of Oregon		195	33.27	1.00	1.00	-
Juvenile Grants		196	4.40	4.40	4.40	4.50
Juvenile Conciliation Services		197	4.80	4.50	4.50	4.00
Aging Services		198	19.10	18.98	18.98	18.98
County Fair Complex		200	12.65	7.50	7.50	8.50
Coordinated Care Organization		203	-	28.29	28.29	30.09
Emergency Medical Services		208	3.25	3.25	3.25	3.20
Surveyor		216	4.58	4.58	4.58	4.58
Housing Services		218	42.80	44.00	44.00	62.00
HOME		220	1.17	1.17	1.17	1.17
Supportive Housing Services		221	-	-	16.00	-
Jail Commissary		226	1.00	1.00	1.00	1.00
Juvenile High Risk Prevention Funds		228	11.75	11.50	11.50	11.50
Local Option Levy		234	160.55	162.55	162.55	168.55
Air Quality		244	1.30	1.30	1.30	1.30
Event Center Operations		435	-	5.50	5.50	6.50
Fleet Services		500	21.00	21.00	21.00	21.00
Mail and Print Services		516	7.00	7.00	7.00	6.00
Total			2,188.36	2,252.58	2,272.58	2,305.70

ASSESSED VALUE & PROPERTY TAXES

DESCRIPTION	Actual						PROJECTED
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
ASSESSED VALUE⁽¹⁾ NET OF URBAN RENEWAL EXCESS							
County	\$ 56,588,462,024	58,892,655,544	61,647,666,851	64,111,920,830	66,938,337,019	70,008,528,197	72,808,869,325
County - after	-	59,228,935,737	62,120,583,287	64,759,188,181	67,834,728,784	71,107,123,565	73,951,408,508
County - after 1/1/2013 (149)	56,814,442,240	59,446,698,455	62,340,647,387	64,974,312,732	68,032,356,127	71,273,364,154	74,124,298,720
ESPD	18,181,492,232	19,058,965,935	19,956,276,782	20,960,310,770	21,985,190,113	23,077,010,560	24,000,090,982
North Bethany CSDR	80,726,779	200,826,908	340,158,526	474,359,630	622,006,788	705,606,517	733,830,778
URMD	18,181,492,232	19,058,965,935	19,956,276,782	20,960,301,770	21,985,190,113	23,077,690,170	24,000,797,777
% CHANGE IN ASSESSED VALUE FROM PRIOR YEAR							
County	6.42%	4.07%	4.68%	4.00%	4.41%	4.59%	4.00%
County - after	0.00%	0.00%	4.88%	4.25%	4.75%	4.82%	4.00%
County - after 1/1/2013 (149)	6.54%	4.63%	4.87%	4.22%	4.71%	4.76%	4.00%
ESPD	5.40%	4.83%	4.71%	5.03%	4.89%	4.97%	4.00%
North Bethany CSDR	84.34%	148.77%	69.38%	39.45%	31.13%	13.44%	4.00%
URMD	5.40%	4.83%	4.71%	5.03%	4.89%	4.97%	4.00%
TAX RATES							
County - perm rate	2.2484	2.2484	2.2484	2.2484	2.2484	2.2484	2.2484
Public Safety - LOL ⁽³⁾	0.4200	0.4200	0.4200	0.4200	0.4200	0.4200	0.4700
WCCLS - LOL ⁽⁴⁾	0.1700	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200
Bonds ⁽⁵⁾	-	0.0709	0.0700	0.0699	0.0699	0.0674	0.0674
Total County	2.8384	2.9593	2.9584	2.9583	2.9583	2.9558	3.0058
ESPD - perm rate	0.6365	0.6365	0.6365	0.6365	0.6365	0.6365	0.6365
ESPD - LOL ⁽²⁾	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800	0.6800
Total ESPD	1.3165	1.3165	1.3165	1.3165	1.3165	1.3165	1.3165
NBCSDR - perm rate	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
URMD - perm rate	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456	0.2456
TAXES LEVIED (includes compression loss and adjustments for tax computations)							
County - perm rate	127,234,011	132,415,432	138,608,207	144,151,229	150,510,704	157,414,113	163,710,400
Bonds ⁽⁵⁾	-	4,199,498	4,348,524	4,526,734	4,687,566	4,792,749	4,792,749
Additional taxes/penalties	-	865,739	1,124,974	1,221,787	1,668,828	1,756,750	1,756,750
subtotal - County before	127,234,011	137,480,669	144,081,705	149,899,750	156,867,099	163,963,612	170,259,899
Public safety ⁽³⁾ - after	23,603,851	24,736,596	25,931,392	26,979,255	28,248,635	29,584,290	34,487,898
WCCLS - LOL ⁽⁴⁾	9,553,940	13,078,274	13,583,110	14,131,991	14,796,904	15,496,533	16,123,739
subtotal - County after	33,157,790	37,814,870	39,514,502	41,111,246	43,045,539	45,080,824	50,611,637
Total County	160,391,801	175,295,539	183,596,207	191,010,996	199,912,638	209,044,435	220,871,535
ESPD - perm rate	11,572,522	12,131,031	12,702,171	13,341,231	13,993,333	14,688,516	15,276,057
ESPD - LOL ⁽²⁾	12,363,323	12,960,097	13,570,245	14,252,986	14,949,604	15,692,325	16,320,019
Additional taxes/penalties	9,038	(12)	52,790	35,749	11,619	13,103	13,103
Total ESPD	23,944,883	25,091,116	26,325,205	27,629,966	28,954,557	30,393,944	31,609,179
NBCSD - perm rate	100,909	251,031	425,196	592,946	777,507	882,008	917,288
Additional taxes/penalties	4,697	10,806	8,385	29,160	43	-	-
Total NBCSD	105,606	261,837	433,581	622,106	777,550	882,008	917,288
URMD - perm rate	4,465,375	4,680,884	4,901,264	5,147,849	5,399,562	5,667,880	5,894,595
Additional taxes/penalties	1,686	5,085	9,848	6,669	2,168	2,445	2,445
Total URMD \$	4,467,061	4,685,969	4,911,112	5,154,518	5,401,729	5,670,324	5,897,040

ASSESSED VALUE & PROPERTY TAXES

DESCRIPTION	Actual						PROJECTED
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
TAXES COLLECTED							
County - <i>perm rate</i>	\$ 121,597,544	126,403,771	132,343,116	138,370,765	144,490,276	151,117,548	157,161,984
Bonds ⁽⁵⁾	-	4,008,841	4,151,971	4,345,212	4,500,064	4,601,039	4,601,039
Additional taxes/penalties	915,072	826,435	1,074,125	1,172,793	1,602,075	1,686,480	1,686,480
subtotal - County before	122,512,616	131,239,047	137,569,212	143,888,770	150,592,415	157,405,067	163,449,503
Public safety ⁽³⁾ - <i>after</i>	22,558,200	23,613,555	24,759,293	25,897,387	27,118,690	28,400,919	33,108,382
WCCLS - LOL ⁽⁴⁾	9,130,700	12,369,005	12,969,154	13,565,298	14,205,028	14,876,672	15,478,789
subtotal - County after	31,688,900	35,982,559	37,728,447	39,462,685	41,323,718	43,277,591	48,587,171
Total County	154,201,517	167,221,606	175,297,659	183,351,455	191,916,132	200,682,658	212,036,674
ESPD - <i>perm rate</i>	11,059,859	11,580,282	12,128,032	12,806,248	13,433,600	14,100,975	14,665,014
ESPD - LOL ⁽²⁾	11,815,628	12,371,697	12,956,870	13,681,441	14,351,620	15,064,632	15,667,218
Additional taxes/penalties	8,638	26,018	50,404	34,316	11,155	12,579	12,579
Total ESPD	22,884,124	23,977,997	25,135,306	26,522,005	27,796,374	29,178,186	30,344,812
NBCSDD - <i>perm rate</i>	96,439	239,634	405,977	569,169	746,407	846,727	880,596
Additional taxes/penalties	4,489	10,315	8,006	27,990	41	-	-
Total NBCSD	100,928	249,950	413,983	597,159	746,448	846,727	880,596
URMD - <i>perm rate</i>	4,267,559	4,468,372	4,679,727	4,941,420	5,183,579	5,441,165	5,658,811
Additional taxes/penalties	1,611	4,854	9,403	6,402	2,081	2,347	2,347
Total URMD \$	4,269,170	4,473,226	4,689,130	4,947,822	5,185,660	5,443,511	5,661,158

⁽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 2013-14. A new levy passed May 2017 with the \$0.68 rate. The new levy period is July 2018- June 2023.

⁽³⁾ Voters approved a renewal of the public safety local option levy in November 2006; the levy covers the 4-year period July 1, 2007 - June 30, 2011.

⁽⁴⁾ Voters approved the WCCLS local option levy in November 2006; the levy covers the 4-year period July 1, 2007 - June 30, 2011.

Voters approved a 5-year renewal of both the public safety and WCCLS local option levies; July 1, 2011 - June 30, 2016 is the levy period.

Voters approved a 5-year renewal of the public safety levy and a \$0.22 WCCLS local option levy; July 1, 2016 - June 30, 2021 is the levy period.

In May 2020, voters approved a 5-year renewal of the WCCLS local option levy of \$0.22 per thousand value and an increase for the Public Safety & Justice local option levy raising it to \$0.47 per thousand value; for a total levy amount of \$0.69 for the levy period of July 1, 2021 - June 30, 2026.

⁽⁵⁾ Voters originally approved the Criminal Justice Facilities bonds in September 1994 & were refinanced in October 2007; the bonds matured in Dec 2013. In May 2016 voters approved \$77 million in general obligation bonds for the emergency communications system (911); the bonds will be issued in July 2016 and mature in 2035.

⁽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, 2021
General Obligation Bonds:				
Series 2016 A & B <i>Issued to provide funding for the expansion of, and upgrades to, the County's Emergency Communications System.</i>	7/21/2016	6/1/2035	\$ 77,000,000	68,600,000
Total General Obligation Bonds				68,600,000
Full Faith & Credit Obligations:				
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	10,220,000
Series 2016 Refunding <i>Issued to provide funding for the partial advance refunding of the Series 2006 Refunding Full Faith & Credit Obligation bond issue.</i>	3/3/2016	6/1/2026	31,960,000	15,690,000
Series 2016 B <i>Issued to provide funding for capital projects related to County facilities, the building of an Events Center, and various Major Street Improvement Program projects.</i>	12/15/2016	3/1/2032	107,925,000	79,130,000
Total Full Faith & Credit Obligations				105,040,000
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	178,344
Total Contracts				178,344
Washington County Total Long-term Debt				\$ 173,818,344

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, 2021</u>
Notes:				
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	289,899
OCD Neighborhood Stabilization (0% interest) <i>Issued to purchase three housing units under Neighborhood Stabilization program.</i>	6/4/2010	None	648,753	648,573
Berkadia Commercial Mortgage, Aloha Park <i>Refinance of Aloha Park property</i>	9/27/2014	9/1/2049	2,107,100	1,899,871
Berkadia Commercial Mortgage, Cornelius Village <i>Acquisition of Cornelius Village property</i>	11/4/2019	12/1/2039	1,570,000	1,559,726
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 2019 <i>Issued by the County on behalf of the Housing Authority to provide funding for the refunding of the Series 1999A, 2001A, 2001B, and 2002A Revenue Bond issues.</i>	6/5/2019	7/1/2044	24,030,000	22,435,000
Total Notes				<u>27,333,069</u>
Housing Authority Total Long-term Debt				<u>27,333,069</u>
Combined Outstanding Debt			\$	<u>201,151,413</u>

DEBT OUTSTANDING

	Amount Outstanding as of July 1, 2021
Summary Totals	
Washington County General Obligation Bonds	\$ 68,600,000
Washington County General Full Faith & Credit Bonds	105,040,000
Total Bonds Outstanding	173,640,000
Washington County Contracts	178,344
Housing Authority Notes	27,333,069
Total Other Debt Outstanding	27,511,413
Combined Outstanding Debt	201,151,413
General Obligation Bonds	68,600,000
Full Faith & Credit Bonds	105,040,000
Contracts	178,344
Housing Authority	27,333,069
Total Other	132,551,413
Total Indebtedness	\$ 201,151,413



AGENDA

WASHINGTON COUNTY BOARD OF COMMISSIONERS

Agenda Category: Consent – County Administrative Office / Support Services

Agenda Title: **APPROVE THE RESOLUTION AND ORDER TO ADOPT ADMINISTRATIVE POLICY 404 – BUDGET POLICY**

Presented by: Tanya Ange – County Administrator
Jack Liang – Chief Financial Officer

SUMMARY:

The Administrative Policy 404 – Budget Policy was previously reviewed and adopted by the Board of County Commissioners (BCC) on April 16th, 2019. Based on the Board's review at their April 6, 2021 work session, revisions are proposed in the following three areas:

- Remove the section addressing General Fund Reserves, Contingency and Fund Balance from this policy and add to a separate new policy (405).
- Remove the section addressing Special Funds Reserves/Contingencies from this policy and add to a separate new policy (405).
- Other verbiage updates to improve clarity.

ADDITIONAL INFORMATION:

Community Feedback (Known Support/Opposition): None

Legal History/Prior Board Action:

None

Budget Impacts:

None

Attachments: Resolution and Order

- Draft Administrative Policy 404 – Budget Policy (Clean Draft)
- Draft Administrative Policy 404 – Budget Policy (Redlined Draft)

DEPARTMENT'S REQUESTED ACTION:

Approve the resolution and order to adopt the administrative policy 404 – Budget Policy.

COUNTY ADMINISTRATOR'S RECOMMENDATION:

I concur with the requested action.

RO 21-49

Agenda Item No.	2.o.
Date:	04/20/21

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IN THE BOARD OF COUNTY COMMISSIONERS
FOR WASHINGTON COUNTY, OREGON

In the Matter of Adopting Administrative Policy 404 Relating to Budget Policy) RESOLUTION AND ORDER
)
) No. 21-49

This matter having come before the Washington County Board of County Commissioners at its regular meeting on April 20, 2021; and

It appearing to the Board that from time to time Administrative Policies need to be updated and amended; and

It appearing to the Board that after its work session discussion on March 16, 2021 that Budget Policy 404 needs to be amended and a new policy 405 be adopted; and

It appearing to the Board that Policy 404 should be amended to: remove the section addressing General Fund Reserves, Contingency and Fund Balance from this policy and add them to a separate new policy (405), remove the section addressing Special Funds Reserves/Contingencies from this policy and add them to a separate new policy (405) and make other verbiage updates to improve clarity; now, therefore, it is hereby

RESOLVED AND ORDERED that the Board hereby adopt Exhibit "A" as the new Policy 404; and it is further

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RESOLVED AND ORDERED that County Administrator is directed to take all such necessary actions to implement this new policy.

DATED this 20th day of April, 2021.

	AYE	NAY	ABSENT
HARRINGTON	✓	—	—
FAI	✓	—	—
TREECE	✓	—	—
ROGERS	✓	—	—
WILLEY	✓	—	—

BOARD OF COUNTY COMMISSIONERS
FOR WASHINGTON COUNTY, OREGON


CHAIR KATHRYN HARRINGTON


RECORDING SECRETARY



ADMINISTRATIVE POLICIES

SECTION: 400	POLICY#: 404
TITLE: Budget Policy	R & O #: 21-49
	IMPLEMENTED BY PROCEDURE #:
SPONSORING DEPT/DIV: Support Services / Finance	
ADOPTED: 4/16/2019	REVIEWED: 4/6/2021

1. **PURPOSE:** The purpose of this policy is to establish a framework for the development and administration of the annual budget process.
2. **AUTHORITY:** ORS 294.305-565 (Oregon Budget Law) and County Charter.
3. **ANNUAL POLICY REVIEW:** This policy shall be reviewed by the Support Services, Finance division annually and updated as necessary.
4. **BUDGET POLICY OVERVIEW:** The County Strategic Plan provides the framework for budget preparation in terms of services, funding mechanisms and priorities for the allocation of discretionary resources. The Plan emphasizes the allocation of General Fund resources toward programs that provide a Countywide benefit. Consistent with past practices, the budget focuses on long-term stability for core services and maintaining an ending fund balance consistent with this policy.
5. **BUDGET PERIOD**
Washington County develops and adopts its budget annually. The County's fiscal year begins July 1st and ends June 30th.
6. **BASIS OF ACCOUNTING**
Local governments are required by ORS 294.445 to maintain accounting records by fund, using a cash, modified accrual, or accrual basis of accounting. Washington County uses a modified accrual basis of accounting for budget purpose.

7. BUDGET CONTROLS AND COMPLIANCE

- a. Legal compliance: The County budget process complies with Oregon Local Budget Law (ORS 294.305-565). Expenditure appropriations are a legal limit on the amount of expenditures that can be made during the fiscal year and are adopted at the organization unit level by the Board of Commissioners. Per statute, actual year-end expenditures cannot exceed appropriations for each organization unit.
- b. Administrative compliance: Administrative compliance is monitored at the fund, organization unit, program, expenditure category and line-item level by the Finance Division and department/office staff.

8. BUDGET COMMITTEE APPROVAL AND BOARD ADOPTION

- a. The Washington County budget process includes the engagement of three distinct Budget Committees, each consisting of ten members (five community representatives and five Board of Commissioner members):
 - Washington County and Service District for Lighting No. 1
 - North Bethany County Service District for Roads
 - Enhanced Sheriff Patrol District (ESPD) and the Urban Road Maintenance District (URMD)
- b. The annual Budget Committee process minimally includes the following elements:
 - Electronic version of the Proposed Budget made available to the Budget Committees and public a minimum of 7 days prior to the first Budget Committee meeting
 - i. First Budget Committee Meeting: Budget Transmittal to the respective Budget Committees with staff presentation and Budget Committee questions. A separate evening meeting will be held for each budget committee.
 - ii. Second Budget Committee Meeting: Public Hearing for the respective budgets. Upon conclusion of public hearing, Budget Committee approves the proposed budget (becomes the Approved Budget). A separate evening meeting will be held for each budget committee.
- c. Board of Commissioner Public Hearing and Budget Adoption (typically third Tuesday in June). This is a daytime regular Board of Commissioner meeting.

9. BUDGET CHANGES AFTER ADOPTION

Oregon Budget law provides methods to increase or decrease or transfer from one appropriation category to another; and to adjust the budget when new appropriation authority is required. Such budget changes require the approval of the Board of Commissioners and depending on the type of change, a public hearing. The County Administrator may recommend modifications when appropriate to continue effective operations, provide adequate service levels, achieve cost savings or cost avoidance, and implement Board priorities.

10. GENERAL FUND

- a. Budget development general guidance:
 - i. General Fund budget should be developed with the goals of maintaining service levels and reflecting the County's strategic plan and priorities. Maintaining service levels should be considering: 1) community and client growth factors, 2) changes in inflation, cost of living, cost of employee benefits, etc.
 - ii. Budget development should start with the existing level of staffing and contracted obligations with modifications reflecting the County's budget priorities for the new fiscal year. Options to increase efficiency and reduce costs must be considered throughout budget development. Management should evaluate all options including process streamlining, utilizing technology and other appropriate efficiency tools with the goal of providing same level of services with the least amount of resource possible.
 - iii. Budget requests for additional service areas or elevated level of services should always reflect the County's long-term strategies and short-term priorities. Requests for new Full Time Equivalents (FTE) should include all direct and indirect costs to support these positions.
- b. Revenue Projections: Revenue projections shall be budgeted based on the best information available at the time the budget is prepared. The projection should be conducted with reasonable conservatism.
- c. New Revenue Sources: Departments will continue to pursue additional revenue sources where appropriate and feasible.
- d. Expenditure Reductions: An expenditure reduction may be required in the event of diminishing departmental revenues, declining fund balance, new Board priorities, or other factors that would make an expenditure reduction appropriate.
- e. Programs Previously Supported by Serial Levies: Prior to the passage of Ballot Measures 47 and 50, the Washington County Cooperative Library System (WCCLS) and Major Streets Transportation Improvement Program (MSTIP), were supported by revenues from dedicated serial levies. Measure 50 eliminated these levies by combining them with the County permanent tax rate. The annual transfer to WCCLS and MSTIP will be adjusted by the percentage change in assessed value and assumed collection rates on property taxes. These are not considered General Fund programs and the amounts transferred to the respective funds are not included in the General Fund's Fund Balance Percentage calculation.

11. SPECIAL FUNDS

- a. Special fund staffing levels must be commensurate to available resources and approved service levels. Requests for additional positions funded by dedicated resources will be reviewed on a case-by-case basis along with the sustainability of the revenue source.

- b. Revenue estimates will be based on the best information available at the time the budget is prepared.
- c. Special funds will continue to pursue new revenue sources where appropriate and feasible.
- d. Expenditure Reductions: An expenditure reduction may be required in the event of diminishing departmental revenues, declining fund balance, new Board priorities, or other factors that would make an expenditure reduction appropriate.
- e. General Fund transfers will be based on historical levels, unless otherwise recommended by the County Administrative Office.

12. STATE PROGRAMS

- a. Current state funding: State programs operated by the County will generally reflect the level of service attainable given the amount of funding provided. If state funding is reduced, there will be no increase in County General Fund resources unless mandated or approved by the Board of Commissioners. When an increase is required, the department will make every effort to minimize the increase by considering alternate service delivery systems, and/or a return of the program to the state.
- b. New state funding: New or increased state funding for existing or proposed programs will be considered based on local needs and requirements placed on the County by accepting the funding. The ability of the state to commit to long-term funding that meets the County's full cost requirements will be an important consideration in any decision to accept additional funding for expansion of existing programs and/or initiation of new programs.
- c. System balance: This policy is not intended to preclude the use of County resources when the Board determines it necessary to provide a balanced service delivery system or meet other Board policies and priorities.

13. LOCAL OPTION LEVIES

Local option levies are considered a special revenue funding (special fund) source and expenditures must conform with the language approved by the voters.

14. INTERNAL COST RECOVERY

To clearly define the true cost of each direct service the County prepares a cost allocation plan. Departments provide input and review the annual plan. A separate cost allocation plan is prepared for federal grant compliance purposes.

15. LOBBYING AND GRANT APPLICATIONS

- a. Approval to pursue: County Administrative Office (CAO) approval is required before appointed County representatives and employees pursue lobbying efforts on matters having budget implications, and before grant applications are submitted to the granting agency.

Elected department heads should advise the County Administrative Office before official positions are taken on matters that might affect the County's budget or financial status. Board approval is required to accept grants of \$100,000 or more.

- b. In-kind contribution: Where matching funds are required for grant purposes, the priority is to use as much "in-kind" contributions as allowed rather than hard-dollar matches.

16. CONTRIBUTIONS TO OUTSIDE AGENCIES

Funding to Outside Agencies will be considered by the Budget Committee/Board if adequate resources are available, the use of funds for this purpose will not adversely impact County programs, and the allocation of resources is consistent with Board policies and priorities. Consideration of funding requests from an outside agency requires the submittal of written justification in advance of the budget hearings.

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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

COUNTY STRATEGIC PLAN SUMMARY

- 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.

COUNTY STRATEGIC PLAN SUMMARY

- 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:

COUNTY STRATEGIC PLAN SUMMARY

- 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

COUNTY STRATEGIC PLAN SUMMARY

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.

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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 & Transportation; Housing, Health & Human Services; Culture, Education & Recreation; and Non-departmental. Budget Detail tables and analysis is included for each organization unit. All County employees are accounted for in the operating budget.

Capital Budget

Facilities & Technology, Transportation and Culture, Education & Recreation capital projects are included in the capital budget section.

Non-Operating Budget

Includes Debt and Other Financing, Risk Management/Insurance, Replacement/Reserves and Miscellaneous. This budget accounts for those activities that provide internal support to the entire County organization.

Service Districts

The Enhanced Sheriff Patrol District (ESPD), Urban Road Maintenance District (URMD), North Bethany County Service District for Roads (North Bethany CSDR) and Service District for Lighting No.1 (SDL No. 1) are all under the authority of the Board of County Commissioners.

Summary Schedules and Supplementary Information

The Summary Schedules present the budget by category and fund for revenues, expenditures, full-time equivalent employees (FTE), assessed value & property taxes and debt outstanding as of July 1. The Supplementary Information includes the Budget Policy, County Strategic Plan Summary, Reader’s Guide and Glossary.

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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.

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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.

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CITIZEN 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 <https://www.co.washington.or.us/CAO/BoardsCommissions/index.cfm> 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.

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.

Emergency Medical Services Advisory Council. This council reviews, advises and makes policy and operational/technical recommendations to the Board of County Commissioners and the County EMS Office on improvements in the delivery of Emergency Medical Services in Washington County.

Fair Board. This seven member board is responsible for the business and financial management of the annual 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 Board of Review. 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 Community Plan to Prevent and End Homelessness through partnership building, determining resources and funding, and promoting vision and leadership of the County plan.

CITIZEN BOARDS AND COMMISSIONS

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.

Housing Authority Board of Directors. This is the legal entity that owns properties, which are operated by the Department of Housing Services. It is composed of the Washington County Board of Commissioners plus two additional members: one resident assisted by the Housing Authority; one member At-Large.

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.

Park 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 Health Advisory Council. This council advises the Board of Commissioners in its role as the Board of Health for Washington County, makes recommendations to the Board and the Public Health Division Manager on health matters, and serves as a liaison between the community and the Board on public health issues.

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/North Bethany County Service District for Roads/Service District for Lighting #1 Budget Committees. These committees represent the urban unincorporated areas in Washington County and are 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.

GLOSSARY

COMMONLY USED ACRONYMS

AFSCME	American Federation of State, County and Municipal Employees
A&T	Assessment and Taxation
AV	Assessed Valuation
ARPA	American Rescue Plan Act (2021)
BIPOC	Black, Indigenous, People of Color
BRS	Behavioral Rehabilitation Services (federal Medicaid reimbursements)
CAO	County Administrative Office
CAMI	Child Abuse Multiple Intervention
CARES	Coronavirus Aid Relief & Economic Security Act
CART	Crash Analysis and Reconstruction Team
CATT	Center for Addictions Triage and Treatment
CCI	Committee for Citizen Involvement
CCO	Coordinated Care Organization
CDBG	Community Development Block Grant
CER	Culture, Education & Recreation
CFA	Criminal Fine Account
CoC	Continuum of Care
COLA	Cost of Living Adjustment
CPO	Citizen Participation Organization
CRF	Coronavirus Relief Fund
CSLFRF	Coronavirus State and Local Fiscal Recovery Fund
CWS	Clean Water Services
DARE	Drug Abuse Resistance Education
D-ECR	Diversion Early Case Resolution
DHS	Department of Housing Services
DOR	Department of Revenue
DVDS	Domestic Violence Deferred Sentencing
ECR	Early Case Resolution
EDI	Equity, Diversity & Inclusion
EMC	Emergency Management Cooperative
EMS	Emergency Medical Services
ERAP	Emergency Rental Assistance Program
ESPD	Enhanced Sheriff's Patrol District
FA	Functional Area
FJC	Family Justice Center
FEMA	Federal Emergency Management Administration
FOPPO	Federation of Oregon Parole and Probation Officers
FSAP	Family Sentencing Alternative Program
FTE	Full-time Equivalent Employee
GAAP	Generally Accepted Accounting Principles
GF	General Fund
GFOA	Government Finance Officers Association
GG	General Government
GIS	Geographic Information System
HCV	HUD Housing Choice Voucher program
HHS	Health & Human Services
HPOF	Housing Production Opportunity Funds
HSO	Health Share of Oregon
HUD	Housing and Urban Development
ILS	Integrated Library System
INTERCEPT	Inter-agency Child Exploitation Prevention Team

GLOSSARY

IRISS	Integrated Re-Entry Intensive Supervision and Services
ITS	Information Technology Systems (related to computer systems support)
ITS	Intelligent Transportation Systems (related to interlinking road systems)
JAG	Justice Assistance Grant (previously known as the Local Law Enforcement Block Grant (LLEBG))
JCP	Juvenile Crime Prevention
JRI	Justice Reinvestment
LEC	Law Enforcement Center
LID	Local Improvement District
LOL	Local Option Levy
LUT	Land Use & Transportation
MCT	Major Crimes Team
MDT	Child Abuse Multidisciplinary Team
MHRT	Mental Health Response Team
MHUCC	Mental Health Urgent Care Center
MSTIP	Major Streets Transportation Improvement Program
NBCSDR	North Bethany County Service District for Roads
OAA	Older Americans Act
ODOT	Oregon Department of Transportation
OEICE	Office of Equity, Inclusion and Community Engagement
OHP	Oregon Health Plan
OJJDP	Office of Juvenile Justice Delinquency & Prevention
ONA	Oregon Nurse Association
OPI	Oregon Project Independence
ORS	Oregon Revised Statutes
OYA	Oregon Youth Authority
PERS	Public Employees Retirement System
PSJ	Public Safety & Justice
RACC	Regional Arts and Culture Council
RLRA	Regional Long-Term Rent Assistance
SARC	Sexual Assault Resource Center
SDC	System Development Charge
SDL	Service District for Lighting
SHS	Supportive Housing Services
SIP	Strategic Investment Program
SWR	Solid Waste & Recycling
TDT	Transportation Development Tax
TLT	Transient Lodging Tax
TMS	Teamsters
UGB	Urban Growth Boundary
URMD	Urban Road Maintenance District
USBOR	United States Bureau of Reclamation
VEBA	Voluntary Employee Benefit Account
VOCA	Victims of Crime Act
WIC	Women, Infants and Children
WCCCA	Washington County Consolidated Communications Agency
WCCLS	Washington County Cooperative Library Services
WCPOA	Washington County Police Officers Association
WISARD	Washington County Information System and Resource Database
WSCO	Washington County Sheriff's Office

GLOSSARY

COMMONLY USED TERMS

ACCOUNT	A classification of expenditure or revenue. Example: "postage" is an account in the Materials & Services category of expenditures.
ADA	The American Disability Act (ADA) prohibits discrimination on the basis of disability in employment, State and local government, public accommodations, commercial facilities, transportation, and telecommunications. The ADA recognizes and protects the civil rights of people with disabilities and is modeled after earlier landmark civil rights laws prohibiting discrimination on the basis of race and gender. ADA protects individuals with physical or mental impairments that substantially limits one or more major life activities, individuals who have a history or record of such an impairment, or individuals who are perceived by others as having such an impairment. ADA addresses access to the workplace (Title I), state and local government services, including public transportation (Title II), places of public accommodation and commercial facilities (Title III), and telecommunications (Title IV).
AD VALOREM TAX	Tax based on the assessed value of a property. Also see Assessed Value.
ADOPTED BUDGET	Approved legal spending plan for a fiscal year. In Washington County, the Board of Commissioners is responsible for adopting an approved budget.
APPROPRIATION	An authorization granted by a legislative body to spend public funds for specific purposes. An appropriation usually is time-limited and must be expended before the deadline.
APPROPRIATION EXPENDITURE	An expenditure chargeable to an appropriation.
APPROVED BUDGET	The budget is approved as a result of the Budget Committees' deliberations and is submitted to the Board of Commissioners for revision and adoption.
ASSESSED VALUATION	A valuation set upon real estate or other property by government as a basis for levying taxes.
BEGINNING BALANCE	Unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year's operations. Typically, the fund balance is derived from actual revenues received less actual expenditures.
BUDGET	Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years budgeted revenues and expenditures for the current and upcoming year.
BUDGET COMMITTEE	Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the County. The County has the following budget committees: Washington County/SDL No. 1, ESPD/URMD and North BethanyCSDR.
BUDGET MESSAGE	Written explanation of the budget and the local government's financial priorities from the executive officer or chairman of the governing body.
BUDGET OFFICER	The budget officer, or the person or department designated by charter and acting as budget officer, shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation.
CAPITAL BUDGET	The County's budget for projects, major repairs and improvements or additions to the County's fixed assets (streets, sidewalks, roads, sewers, parks and buildings).
CAPITAL EXPENDITURES	An expenditure of high monetary value that results in the creation or revitalization of a fixed asset.
CAPITAL OUTLAY	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. Items costing \$5,000 or more are included in the Capital Outlay expenditure category.
CAPITAL PROJECT	A program itemizing the County's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
CONTRACTED SERVICES	Services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.
COST ACCOUNTING	Method of accounting which provides for the assembling and recording of all cost elements incurred to accomplish a purpose, carry on an activity or operation, or complete a unit of work or a specific job.
COUNTY ELECTIONS OFFICER	County clerk or registrar of elections.

GLOSSARY

COUNTY 2000 PLAN	Policy document developed by the County Board of Commissioners that created a service delivery system and finance plan. The plan distinguishes between municipal and Countywide services in an attempt to achieve tax and expenditure equity.
COUNTYWIDE PROGRAMS	Programs that benefit all areas of the County.
CURRENT REVENUE	Revenues of a governmental unit which are available to meet expenditures of the current fiscal year.
DEBT SERVICE	Interest and principal on outstanding bonds due and payable during the fiscal year.
DEBT SERVICE FUND	Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid or converted into tax liens.
DEPARTMENT	An organization device used by County management to group programs of like nature.
DEPARTMENTAL RESOURCES	Resources directly attributable to departmental efforts/activities or are otherwise required to be allocated to specific activities or purposes; also referred to as "dedicated" resources
DISCRETIONARY RESOURCES	The primary source of funds over which the governing body has options regarding the activities/purposes to which they are allocated. This spending is optional, in contrast to departmental resources or appropriations (expenditures).
EARMARKED FUNDS	Revenues, such as a particular tax, designated by statute or constitution for specific purpose.
EMPLOYEE BENEFITS & TAXES	Amounts paid on behalf of employees; these amounts are not included in their gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of compensation. Examples are (1) group health or life insurance payments, (2) contributions to employee retirement, (3) social security taxes, and (4) workers compensation and unemployment insurance payments.
ENCUMBRANCE	Amount of money committed and set aside, but not yet expended, for the purchases of public goods or services.
ENHANCED SHERIFF'S PATROL DISTRICT (ESPD)	County service district formed under the provisions of Oregon Revised Statutes, Chapter 451, and first approved by the voters in the 1987-88 fiscal year. The district provides an enhanced level of sheriff patrol in the urban unincorporated area of the County and is funded by a \$0.6365 permanent tax rate and a \$0.68 Local Option Levy Rate. The District has its own board of directors (acting through the County Board of Commissioners).
EXPENDITURE	Designates the cost of goods delivered or services rendered whether paid or unpaid
FEES	Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.
FISCAL YEAR	Twelve-month period for which a budget is prepared. The County's fiscal year is July 1 to June 30.
FIXED ASSET	An asset of a long-term character such as land, buildings, furniture, and other equipment with a unit value of \$5,000 or more.
FULL-TIME EQUIVALENT (FTE)	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.
FUNCTIONAL AREA	A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. Public Safety & Justice is a functional area, which includes the Sheriff's Office, District Attorney, and Community Corrections.
FUND	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity.
FUND BALANCE	The balance of net financial resources that are spendable or available for appropriation.
GENERAL FUND	The main operating fund of the County accounting for expenditures and revenues for Countywide activities. The bulk of the property tax rate is represented by this fund.

GLOSSARY

GEOGRAPHIC INFORMATION SYSTEM (GIS)	An organized collection of computer hardware, software geographic data and personnel designed to capture, store, update, analyze, display and distribute spatially referenced data.
GOVERNING BODY	County Court, Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other governing board of a local government unit.
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period.
INTERGOVERNMENTAL REVENUES	Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
INTERNAL SERVICE FUND	Consists of organizations created to perform specified services for other County departments. The services performed are charged to the using department.
LOCAL GOVERNMENT	Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.
LOCAL OPTION TAX	Voter-approved tax that is levied in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital project. The tax is limited to five years unless they are for a capital project, then they are limited to the useful life of the project or ten years, whichever is less.
MATERIALS & SERVICES	Accounts which establish expenditures for the operating expenses of County departments and programs. These accounts are numbered from 512XX to 51999.
MISCELLANEOUS REVENUE	A collection of various funding sources that do not have an overarching theme. Examples are investment/interest earnings, reimbursement from developers, reimbursement of expenses etc.
MUNICIPAL SERVICES	An enhanced level of services that benefit a specific geographical area or target population that is smaller than the Countywide area or population.
NORTH BETHANY COUNTY SERVICE DISTRICT FOR ROADS (North Bethany CSDR)	The North Bethany County Service District for Roads was approved by voters in May 2011. The District is authorized a permanent property tax rate of up to \$1.25 per \$1,000 assessed value to pay a portion of the cost of constructing roads to serve the North Bethany area. Additional funding is anticipated to come from a developer paid supplemental system development charge, developer paid transportation development taxes and other transportation funds.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.
ORDINANCE	Written directive or act of a governing body that has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. Also see Resolution.
ORGANIZATIONAL UNIT	Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division).
OTHER CHARGES	Accounts which establish expenditures for expenses other than salary or operations, such as debt service, WCCCA expenditures, Bank Service Charges, Gree Energy Technology etc.
PER CAPITA	Amount per individual.
PERMANENT RATE	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate can be used for any purpose. No action of the local government can increase the permanent rate.
PROGRAM	A group of related activities to accomplish a major service or function for which the local government is responsible.
PROGRAM EVALUATION CRITERIA	A matrix of questions used to evaluate County programs to determine if the program should continue within the County service system. The matrix uses criteria such as: (1) is the service duplicated by others? (2) is the service mandated? (3) is the service controllable by the County?; etc
PROPOSED BUDGET	Financial and operating program prepared by the Budget Officer, submitted to the public and the Budget Committee for review.
REAL PROPERTY	Land and attached structures.
REIMBURSEMENT	Payment received for services/supplies expended for another institution, agency or person.
RESERVE	An account that records a portion of the fund balance which must be segregated for some future use and which is, therefore, restricted for future appropriation or expenditure.

GLOSSARY

RESOLUTION	An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.
RESOURCES	All the means of financing a budget (beginning balance, miscellaneous revenues) except for encumbered or general reserves.
REVENUE	Money received to finance ongoing County governmental services (e.g., property taxes, charges for service, licenses and permits).
SALARIES AND EMPLOYEE BENEFITS	Accounts which establish all expenditures for employee-related costs. Also called Personnel Services.
SCHEDULE	A listing of financial data in a form and manner prescribed by the state.
SHARED TAXES	Taxes collected by one level of government and distributed in whole or part to other levels according to a formula.
SPECIAL DISTRICT	Independent unit of local government generally organized to perform a single function (e.g., street lighting, road maintenance, parks, fire departments)
SUBVENTION	Provision for assistance or financial support, usually from a higher governmental unit.
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at time regular budget was adopted; cannot be used to authorize a tax levy.
TAX LEVY	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
TAX RATE	The rate per one thousand dollars of the assessed valuation base necessary to produce the tax levy.
TAXES	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
TRANSFERS	Amounts distributed from one fund to finance activities in another fund; shown as an expenditure in the originating fund and a revenue in the receiving fund.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.
UNINCORPORATED AREA	The areas of the County outside city boundaries.
URBAN ROAD MAINTENANCE SERVICE DISTRICT (URMD)	The County service district was formed under the provisions of Oregon Revised Statutes, Chapter 451. This District provides an enhanced level of local road maintenance to the urban unincorporated area of the County.
WISARD	Washington County Information System and Resource Database. The County's automated financial and human resources management system implemented in 2001.



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