Washington County

2011-12 Budget Committee Meeting

March 29, 2011

Meeting Agenda

- Introductions
- Election of officers
- Budget process overview
- Introduction - County budget
  - Functional areas
  - General Fund update
  - Budget policies
  - Key issues
- URMD and ESPD
- Next steps

Elections

- Washington County & SDL
  - Current Chair: John Cook
  - Current Secretary: Bob Terry
- ESPD & URMD
  - Current Chair: vacant

Budget Process Overview

- October: Departments begin working on budget requests
- March: Requested budgets due from departments
  Forecast done for General Fund
- April: Proposed budget assembled
- May: Budget Committee Meeting – May 17th
  Budget Committee Public Hearing – May 26th
- June: Board of Commissioners adopts budget

County Budget Organization

Functional Areas

- General Government
  - *Direct services*
  - *Support services*
- Public Safety & Justice
- Land Use Housing & Transportation
- Health & Human Services
- Culture Education & Recreation

- Capital (facilities, technology & transportation)
- Non-Operating (transfers, debt service, insurance and reserve funds)
- Non-Departmental

Status of Fiscal 2010-11

- Property tax collection rates trending at historical average: 95.5% collected 1st yr
- Effort to optimize ending fund balance by reducing expenditures during final months of the fiscal year
- Estimated ending fund balance, June 30, 2011: 19% of revenues

Fiscal 2011-12 Budget Policies

- Provide an ending fund balance within the Board approved goal of 20% of General Fund resources (minimum of 15%)
- Emphasis on limiting the expenditure growth in the GF to no more than 2.5%
- No increases in GF transfers for Special Fund budgets-- reductions where feasible
- Losses in dedicated revenues not replaced with GF resources
- Transfers to MSTIP/WCCLS tied to AV; previous years' level (4%)
- Board may modify transfer amounts as it deems necessary through the budget process

General Fund Reserves Management

- County no longer has the flexibility to draw further on reserves
- For foreseeable future: current revenues = current expenditures
- COLA and other inflation factors to be substantially absorbed into current appropriation levels
- Even if revenues rebound, the County will hold-the-line on expenditures until fund balance is fortified

Key Issues

- State funding
- Federal funding for local programs

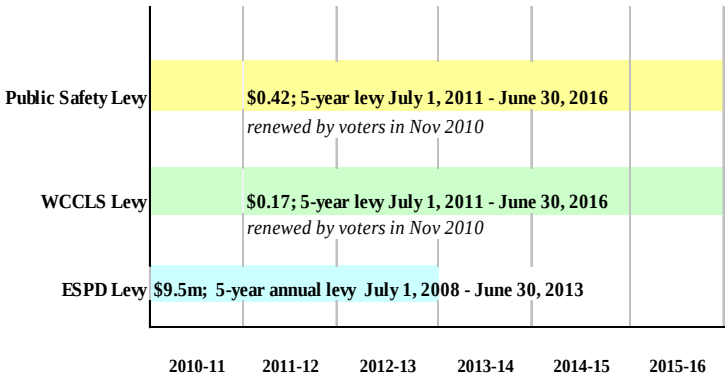
Key Issues

- Absorbing cost increases while capping budget increases to no more than 2.5% over 2010-11
- Information systems investment
  - Tax system and DA system
- Development-related revenue trends
- Collective bargaining

Service Districts

- Enhanced Sheriff's Patrol District (ESPD) $31.5m
  - Enhanced law enforcement services for urban unincorporated area
  - In addition to base level services provided by the General Fund (.50 officers per/1,000), provide an additional .50 officers (total 1.00)
- Urban Road Maintenance District (URMD) $7.1m
  - Local streets maintenance in urban unincorporated area
- Service District for Lighting (SDL) $2.7m
  - Street lighting for urban unincorporated area

Local Option Levies



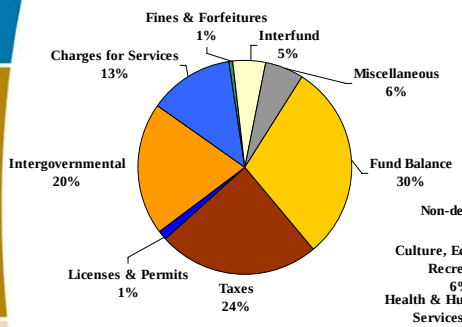
Key Date Reminders

- May 10th – Budget materials available to Committee members
- May 17th – Budget Committee Meeting 11:30 am
- May 26th – Budget Committee Public Hearing 8:30 am

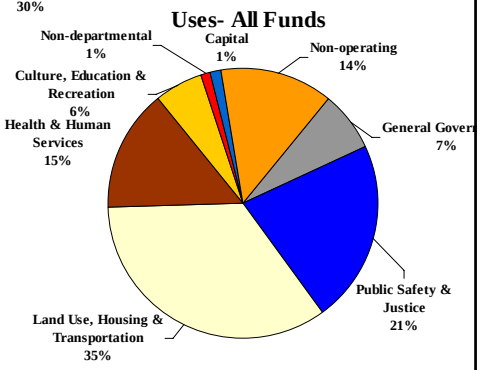
Funding Sources & Uses - All Funds

Fiscal 2010-11 Budget

Sources- All Funds



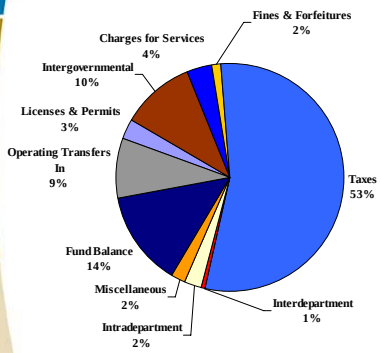
Uses- All Funds



Funding Sources & Uses - General Fund

Fiscal 2010-11 Budget

Sources- General Fund



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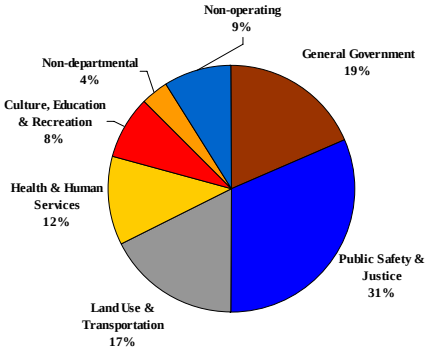

Discretionary Revenues

Fiscal 2010-11 Budget

Current property tax	74.45%
Transfer from Indirect Cost Allocation Fund	7.68%
Transfer from 1999 Strategic investment program	4.56%
Real property transfer tax	2.00%
Liquor revenue	1.61%
Transient lodgings tax	1.31%
Video lottery	1.28%
Cable television franchise fees	1.21%
State Timber Receipt	1.07%
Reimbursement of expenses (operating)	0.95%
Delinquent property tax	0.93%
Additional tax -current	0.76%
Cigarette tax	0.43%
Court Surcharge	0.42%
Oregon and California Land grant	0.34%
Invest interest income-general	0.30%
Fines - District Court	0.29%
Transfer from Strategic Investment Program	0.22%
Amusement devices	0.10%
Other miscellaneous revenue-operating	0.07%
Other tax	0.02%
Liquor license	0.00%
Western Oregon STF Severance Tax	0.00%
Total	**100.00%**

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