



Washington County

FISCAL 2009-10 BUDGET OVERVIEW

Don Bohn, Assistant County Administrator

September 1, 2009



Topics for Today

County Strategic Plan:

- 1. Mission & Fundamental Principles**
- 2. Organizational Structure**

Budget Highlights:

- 1. Total Budget and Personnel Count**
- 2. Major Budget Categories**
 - *Operating*
 - *Capital*
 - *Non-operating*
- 3. All Funds Expenditures and Resources**
- 4. Sources of Local Tax Revenues**
- 5. Functional Area Summaries**
 - *Services (Expenditures)*
 - *Funding (Resources)*
- 6. Questions/discussion**



County Strategic Plan

Mission:

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

County Strategic Plan:

Fundamental Principles: Washington County...

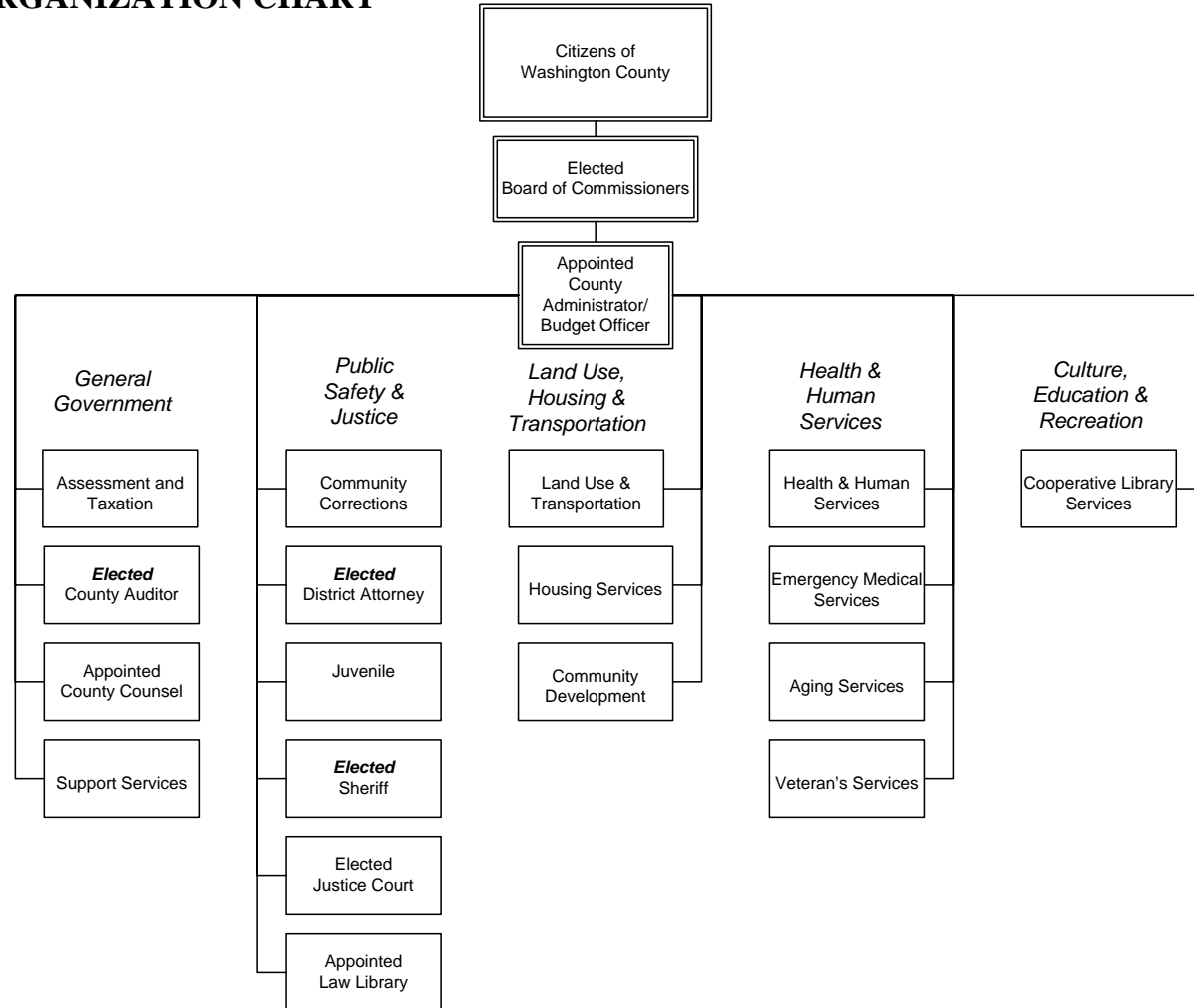
- **Cannot be all things to all people, nor a government of last resort.**
- **Provides services of countywide benefit.**
- **Is one of many participants in the continuum of services.**
- **Prioritizes services according to its Finance Plan.**



County Strategic Plan

COUNTY ORGANIZATION

ORGANIZATION CHART





Washington County Budget 2009-10

\$652.1 million budget

\$16.4 million (-2%) less than last year

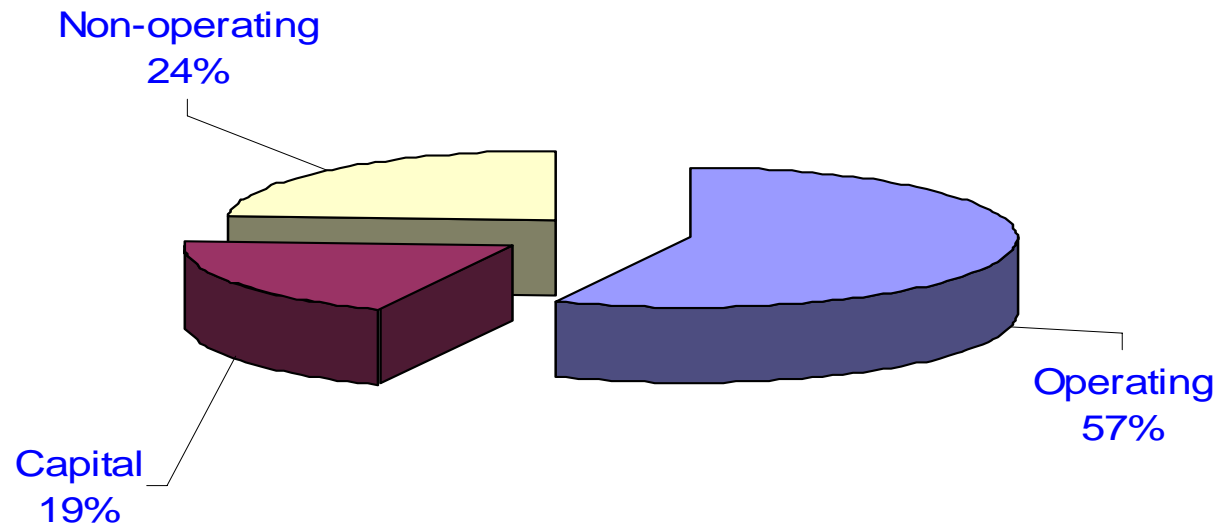
Personnel Count

	2008-09	2009-10	change
General Fund	931.95	930.24	(1.71)
Special Funds	911.46	880.13	(31.33)
FTE Totals	1,843.41	1,810.37	(33.04)



Major Budget Categories

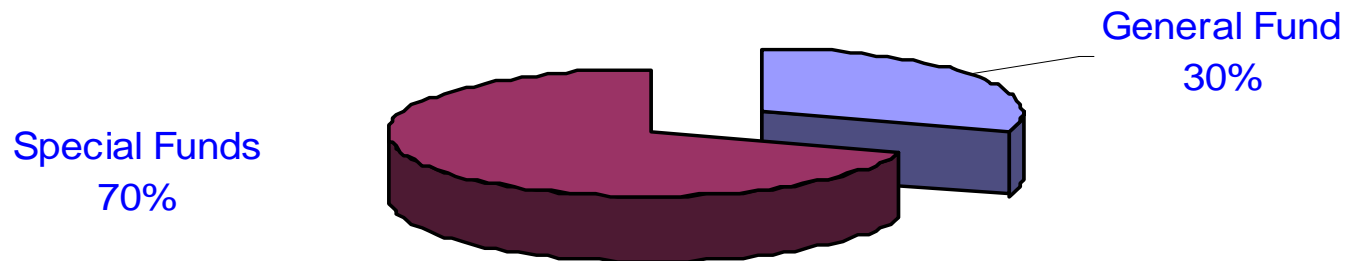
	2008-09	2009-10	Change	
Operating	381,271,326	369,310,421	(11,960,905)	-3%
Capital Outlay	124,885,171	124,816,283	(68,888)	-0.1%
Non-operating	<u>162,330,793</u>	<u>158,008,459</u>	<u>(4,322,334)</u>	<u>-3%</u>
Totals	668,487,290	652,135,163	(16,352,127)	-2%





Major Budget Categories

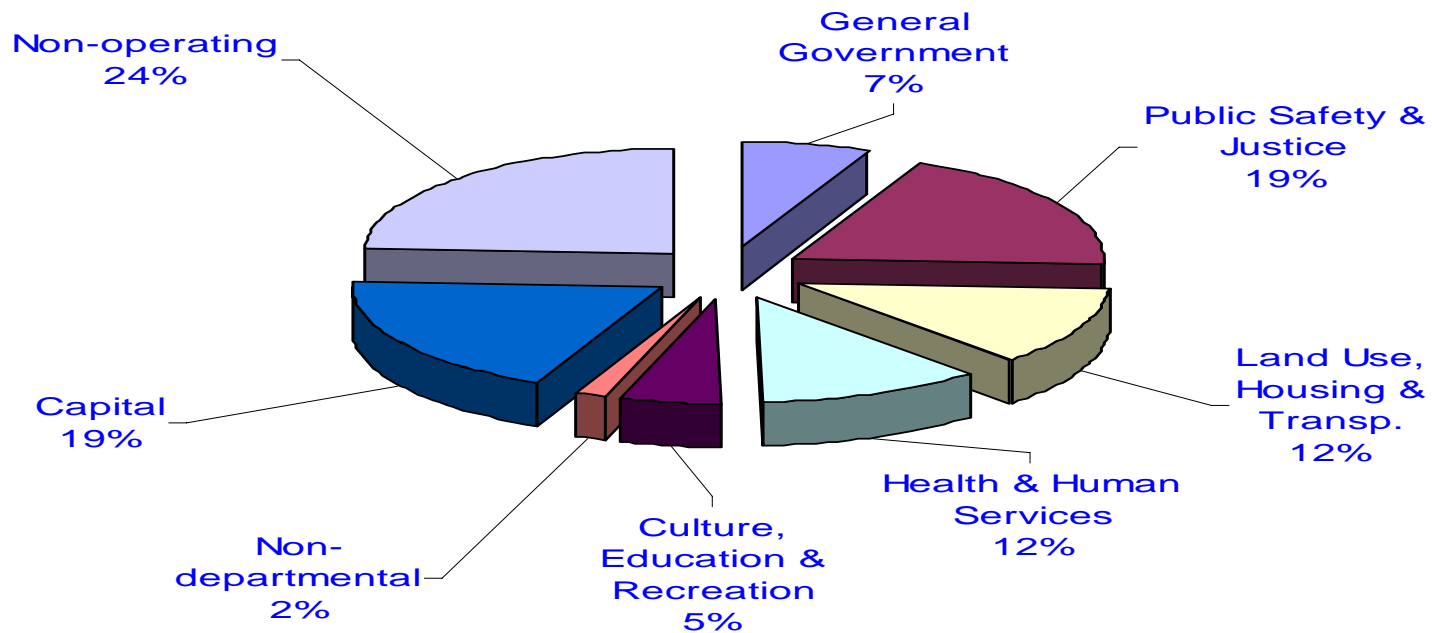
	2008-09	2009-10	Change	
Gen Fund				
(discretionary)	203,151,024	195,172,958	(7,978,066)	-4%
Special Funds				
(dedicated)	465,336,266	456,962,205	(8,374,061)	-2%
Totals	668,487,290	652,135,163	(16,352,127)	-2%





All Funds Expenditures by Functional Area

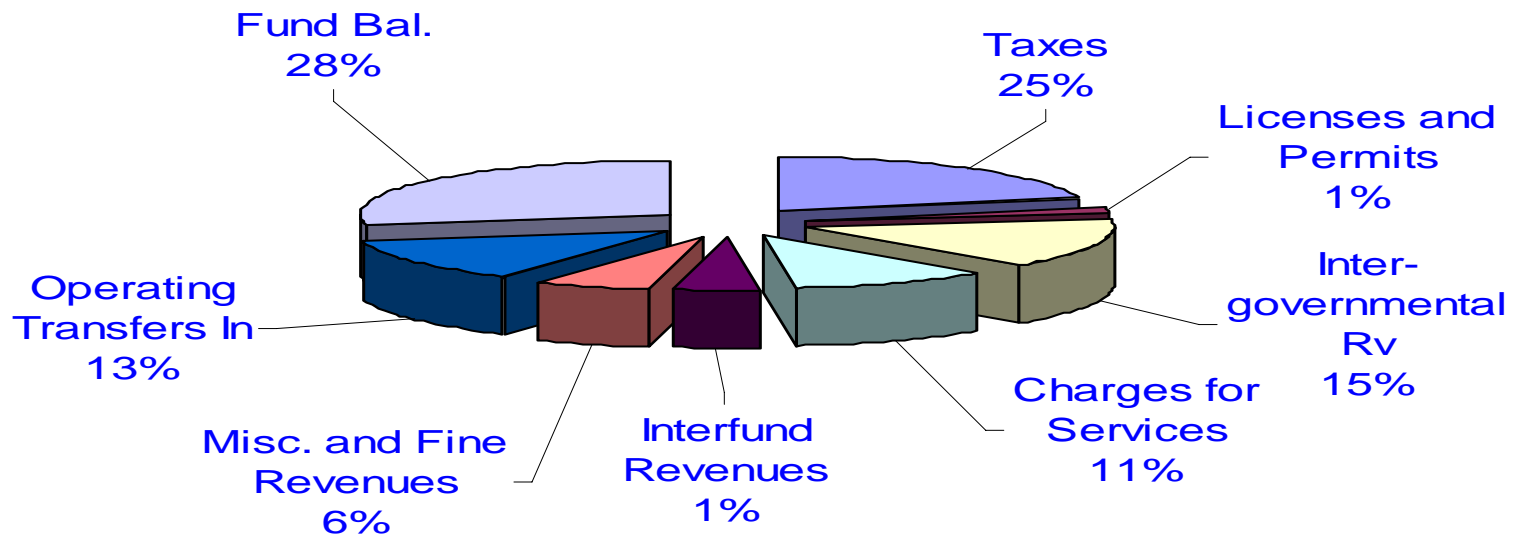
Functional Area	2008-09	2009-10	change	% of Total
General Government	43,911,862	43,390,168	(521,694)	-1%
Public Safety & Justice	124,910,000	124,729,539	(180,461)	0%
Land Use, Housing & Transp.	91,003,628	79,431,961	(11,571,667)	-13%
Health & Human Services	72,122,208	77,127,533	5,005,325	7%
Culture, Ed. & Recreation	33,280,592	34,811,448	1,530,856	5%
Non-departmental	16,043,036	9,819,772	(6,223,264)	-39%
Capital	124,885,171	124,816,283	(68,888)	0%
Non-operating	<u>162,330,793</u>	<u>158,008,459</u>	<u>(4,322,334)</u>	<u>-3%</u>
Totals	668,487,290	652,135,163	(16,352,127)	-2%





All Funds Resources by Category

Category	2008-09	2009-10	change		% of Total
Taxes	156,736,005	160,229,292	3,493,287	2%	25%
Licenses and Permits	9,382,022	8,481,483	(900,539)	-10%	1%
Inter-governmental Rv	98,789,643	100,067,646	1,278,003	1%	15%
Charges for Services	72,732,374	68,604,434	(4,127,940)	-6%	11%
Interfund Revenues	8,075,488	7,557,624	(517,864)	-6%	1%
Misc. and Fine Rv.	44,482,798	39,746,888	(4,735,910)	-11%	6%
Operating Transfers In	83,648,116	85,249,814	1,601,698	2%	13%
Fund Balances	194,640,844	182,197,982	(12,442,862)	-6%	28%
Totals	668,487,290	652,135,163	(16,352,127)	-2%	100%



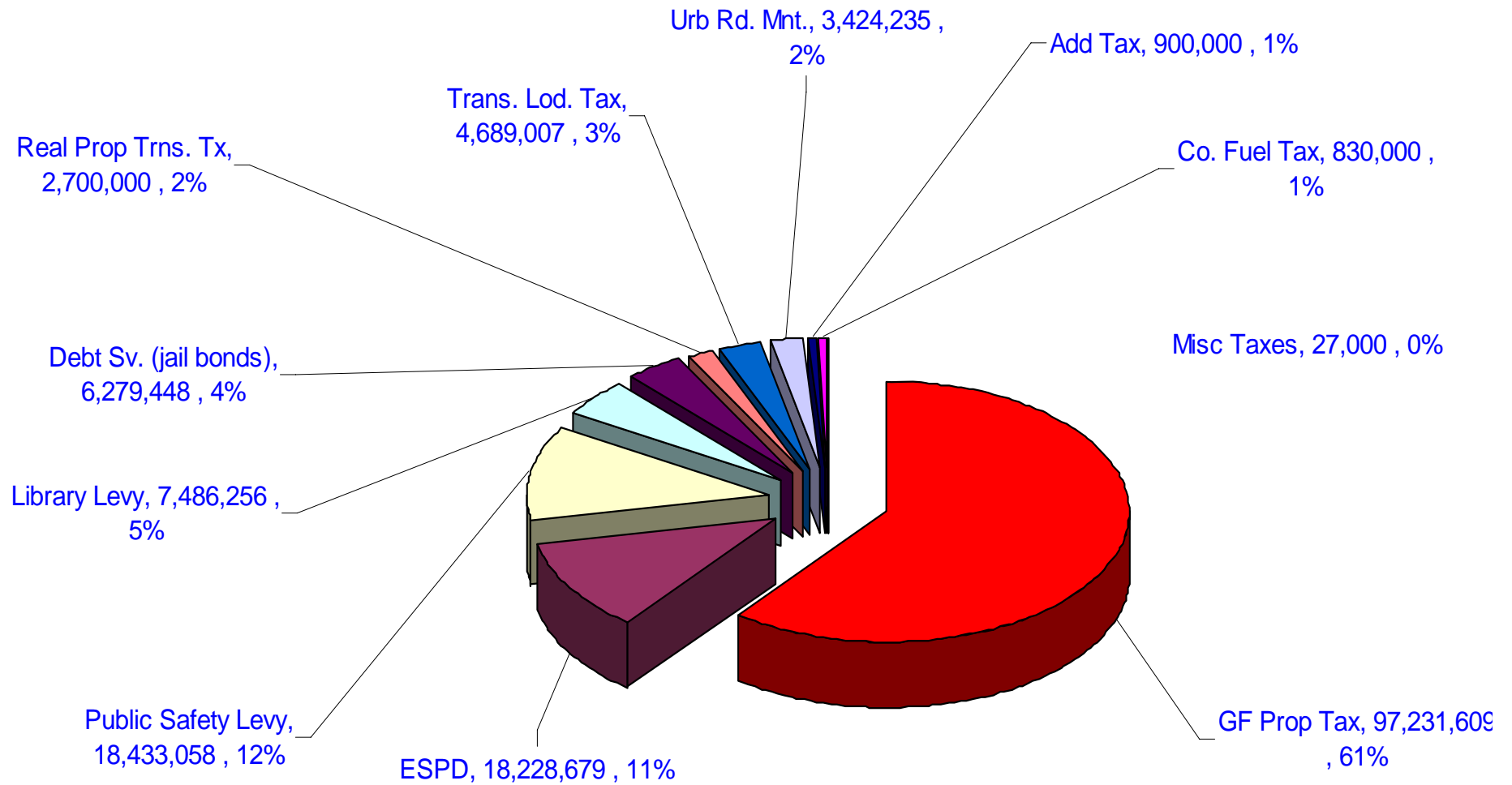


Sources of Local Tax Revenues

	FY09 rate	2008-09	2009-10	change		% of Total
GF Property Taxes	2.25	93,147,672	97,231,609	4,083,937	4%	61%
ESPD - levy & rate	1.31	17,782,276	18,228,679	446,403	3%	11%
Public Safety Levy	0.42	17,566,443	18,433,058	866,615	5%	12%
Library Levy	0.17	7,069,650	7,486,256	416,606	6%	5%
Debt Sv. (jail bonds)	0.15	6,077,920	6,279,448	201,528	3%	4%
Real Prop Trans. Tax		5,164,813	2,700,000	(2,464,813)	-48%	2%
Trans. Lodging Tax		4,840,235	4,689,007	(151,228)	-3%	3%
Urban Rd. Maint.	0.25	3,284,907	3,424,235	139,328	4%	2%
Add Tax		895,140	900,000	4,860	1%	1%
County fuel tax		880,000	830,000	(50,000)	-6%	1%
Misc Taxes		26,949	27,000	51	0%	0%
Totals	4.55	156,736,005	160,229,292	3,493,287	2%	100%

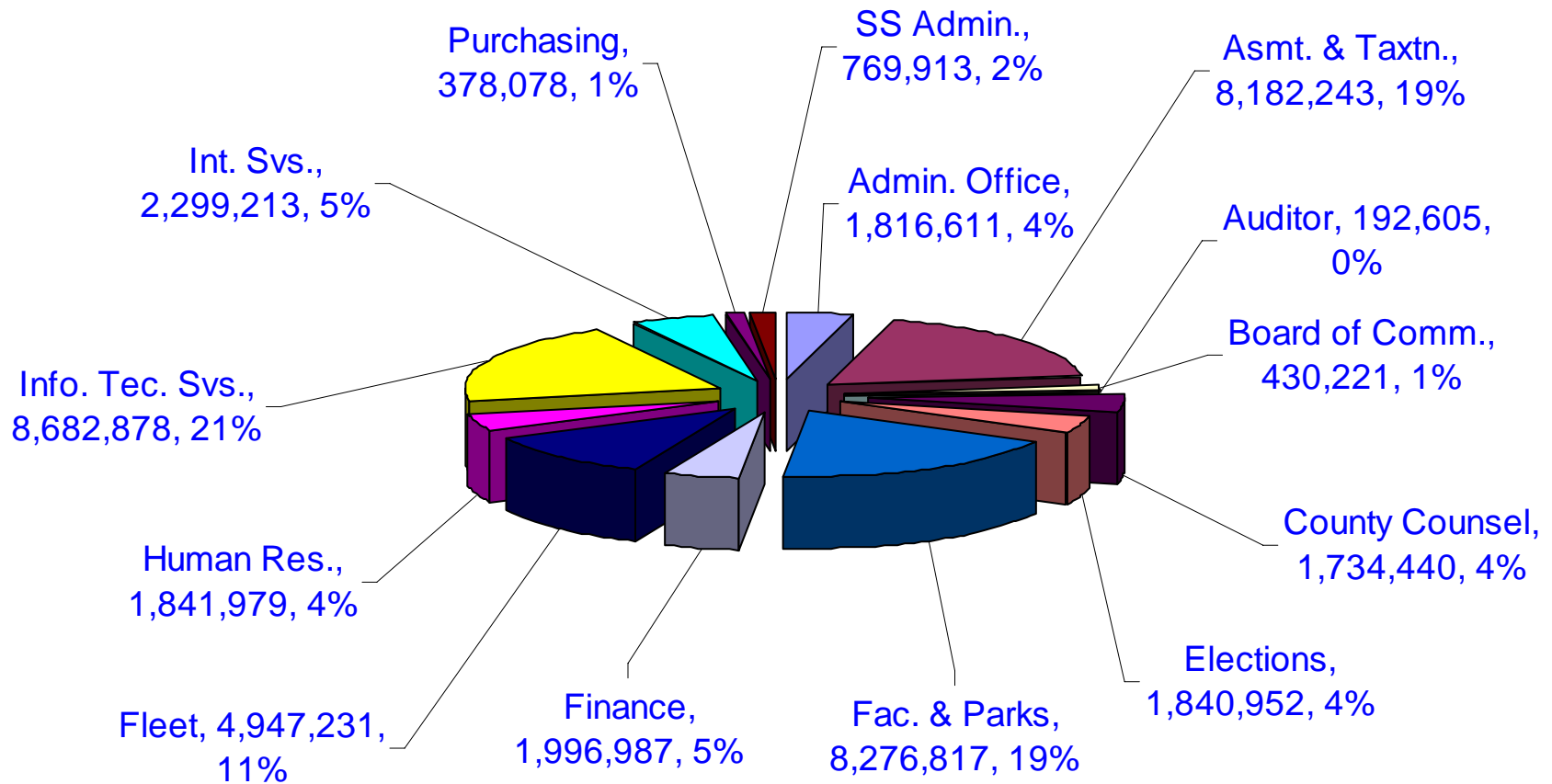


Sources of Local Tax Revenues



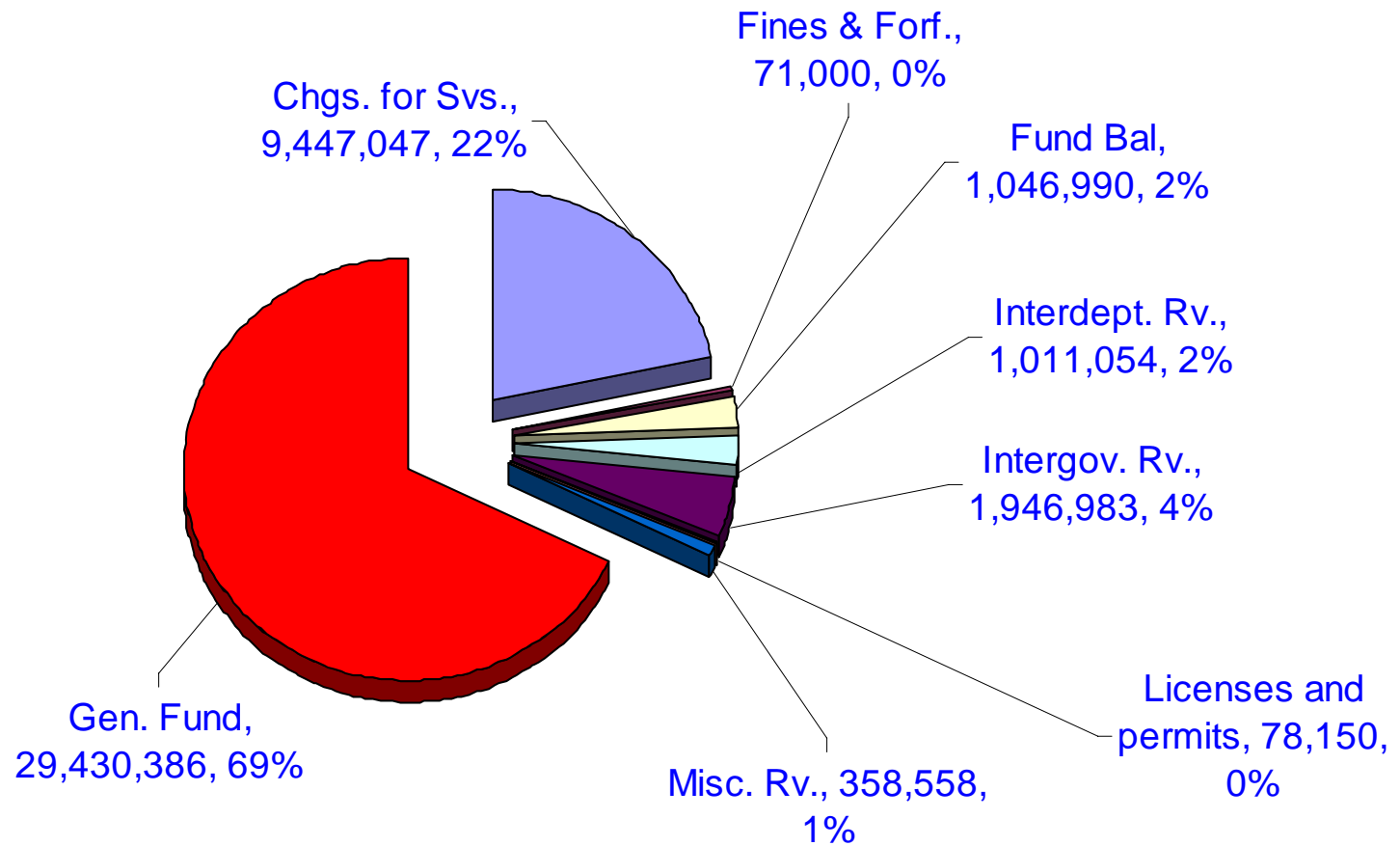


Gen. Government Services: 43.4m



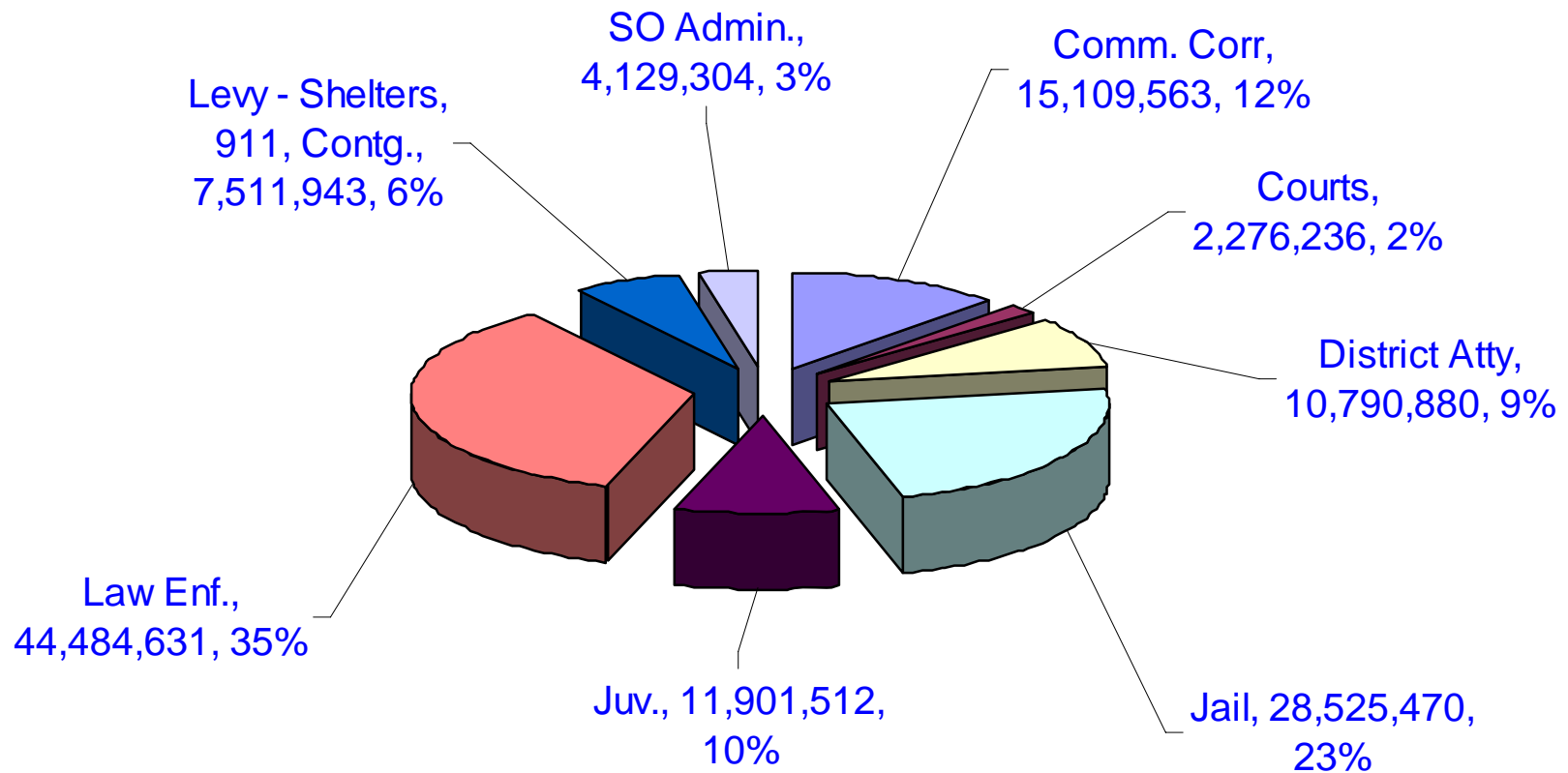


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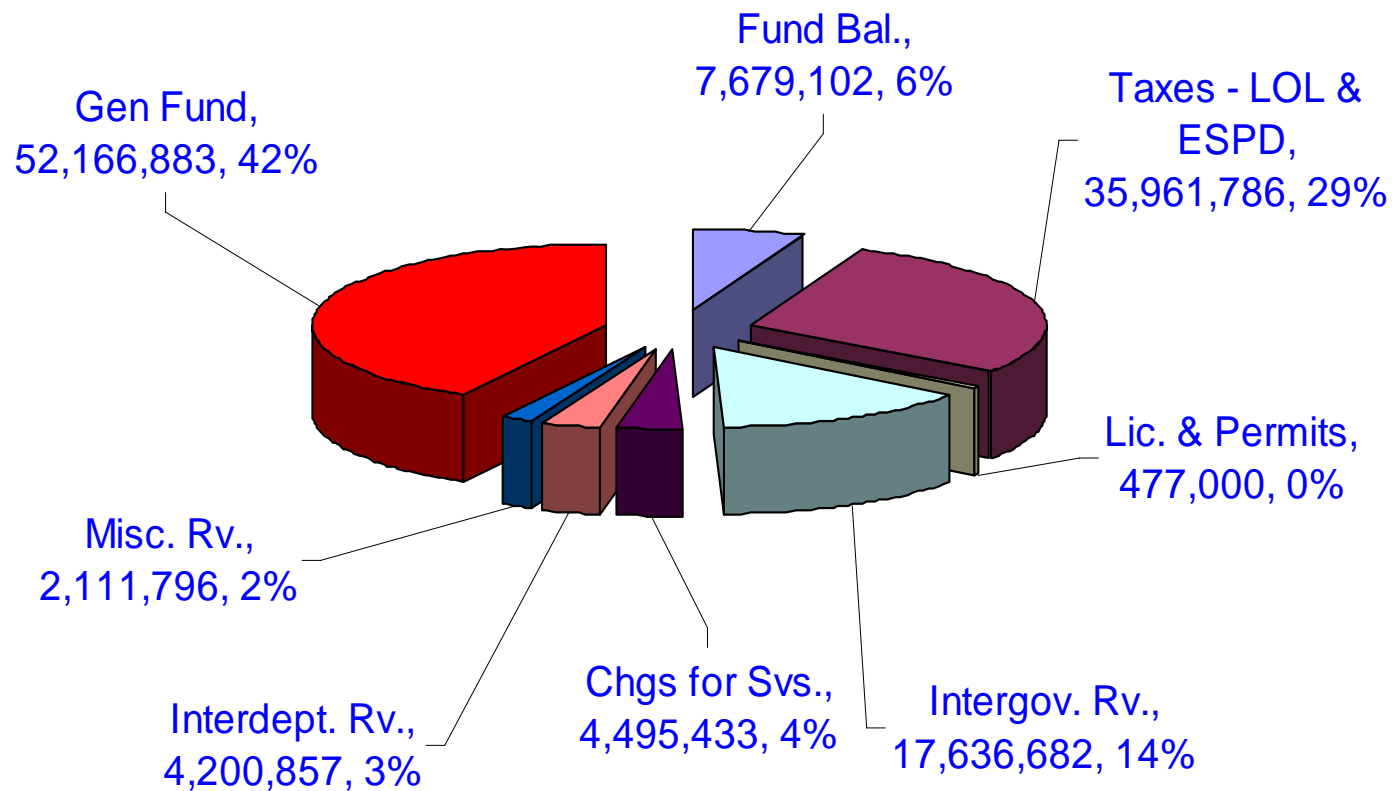


Public Safety Services: 124.7m



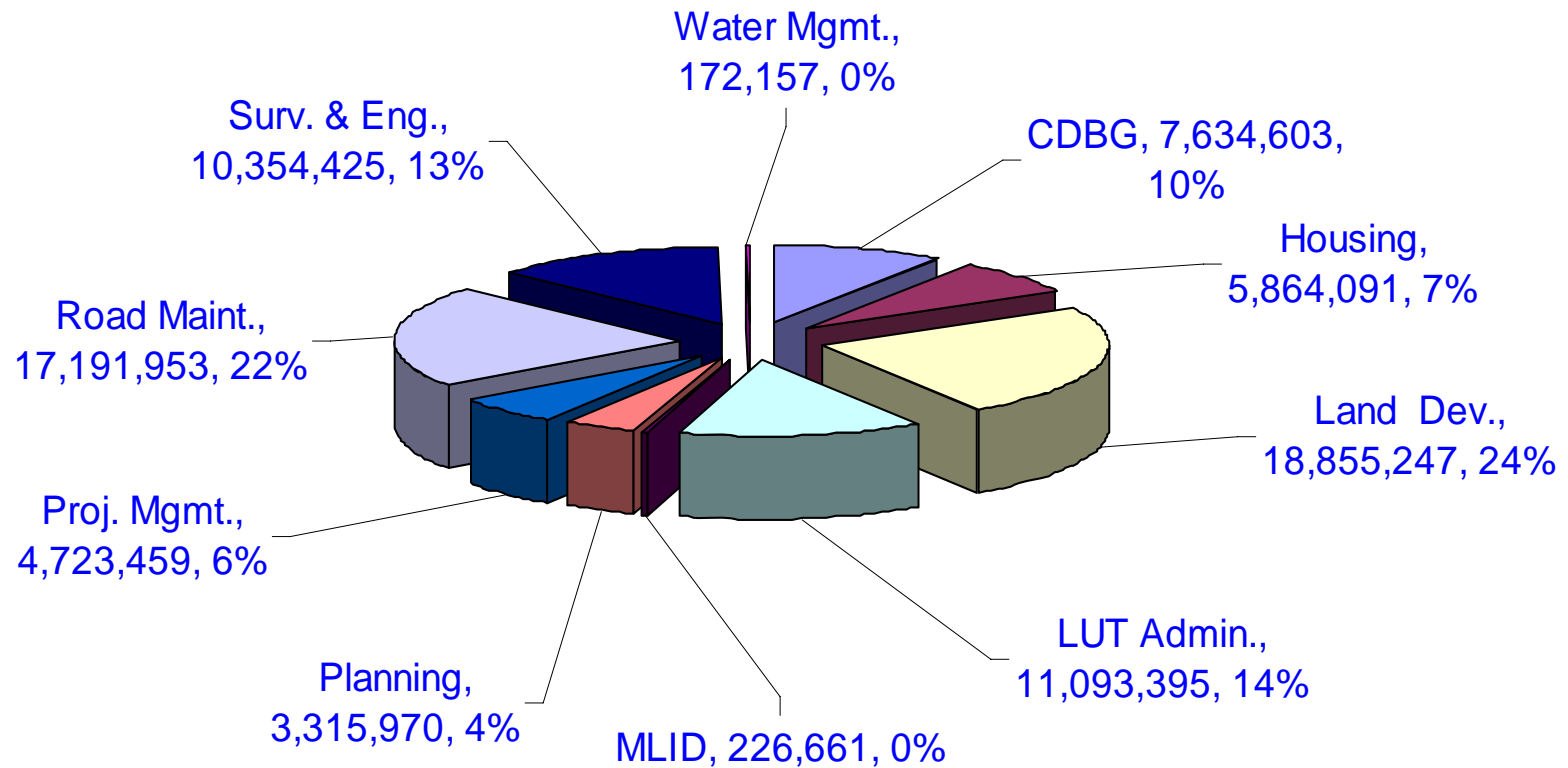


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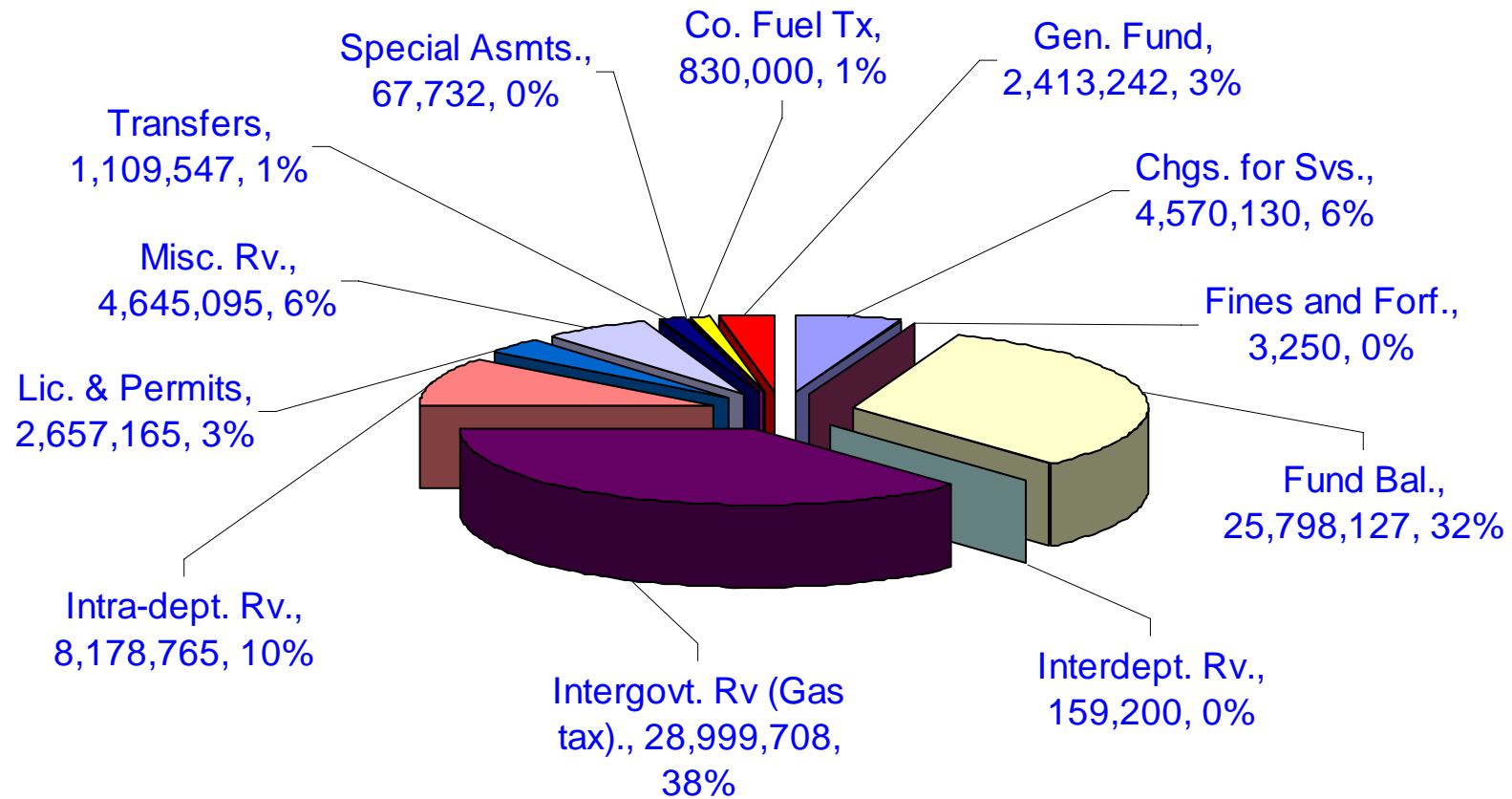


Land Use, Housing, and Transportation Services: 79.4m



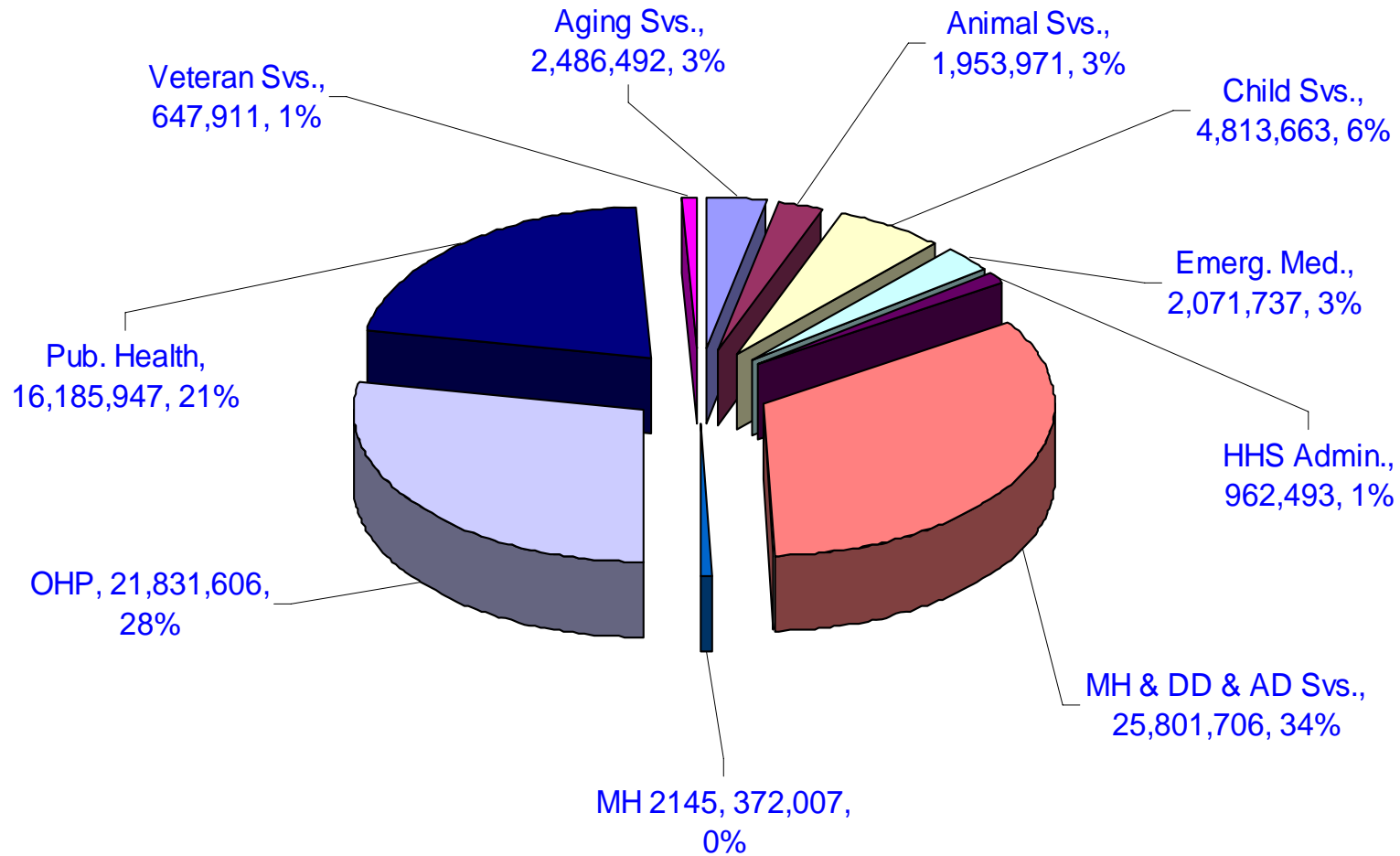


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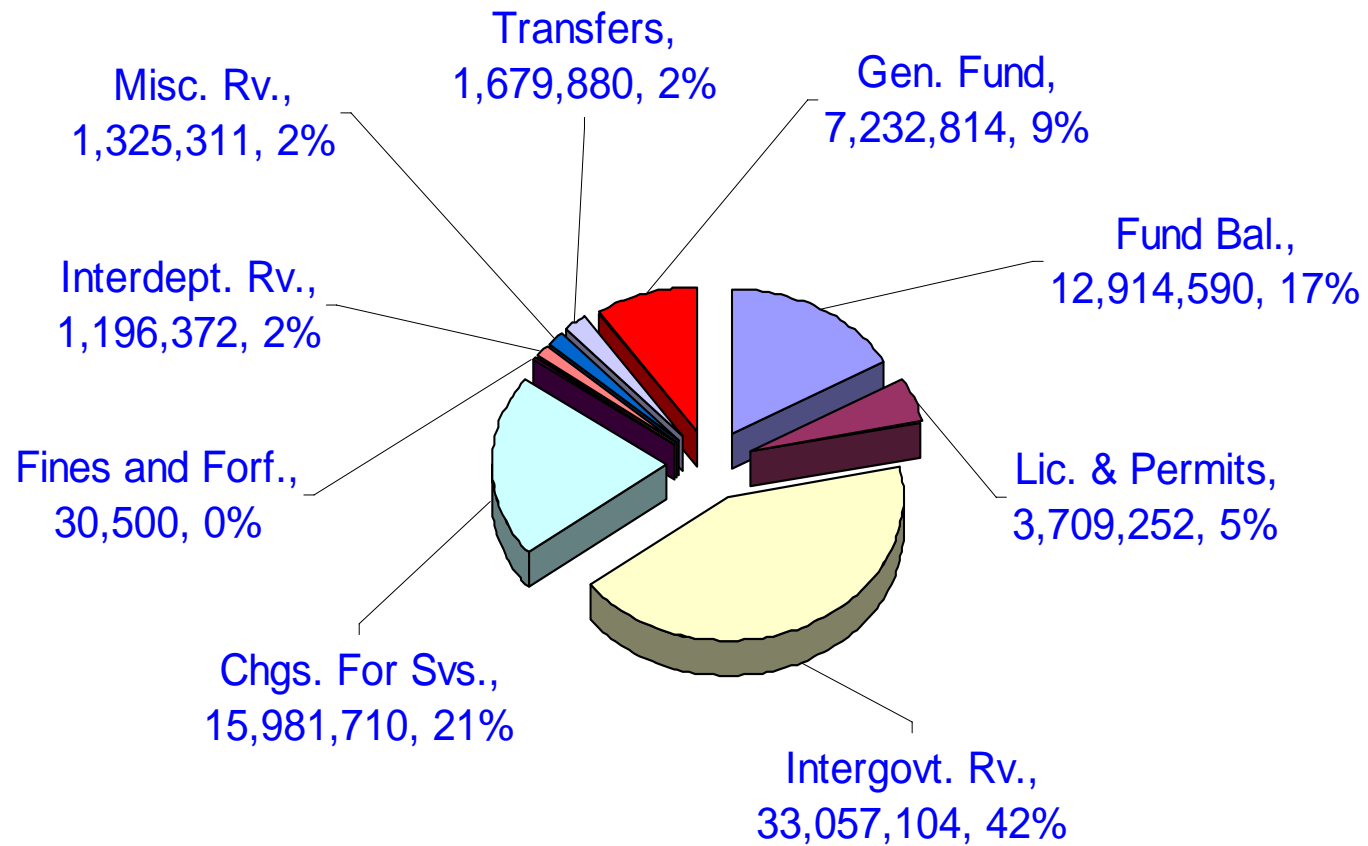


Health and Human Services: 77.1m



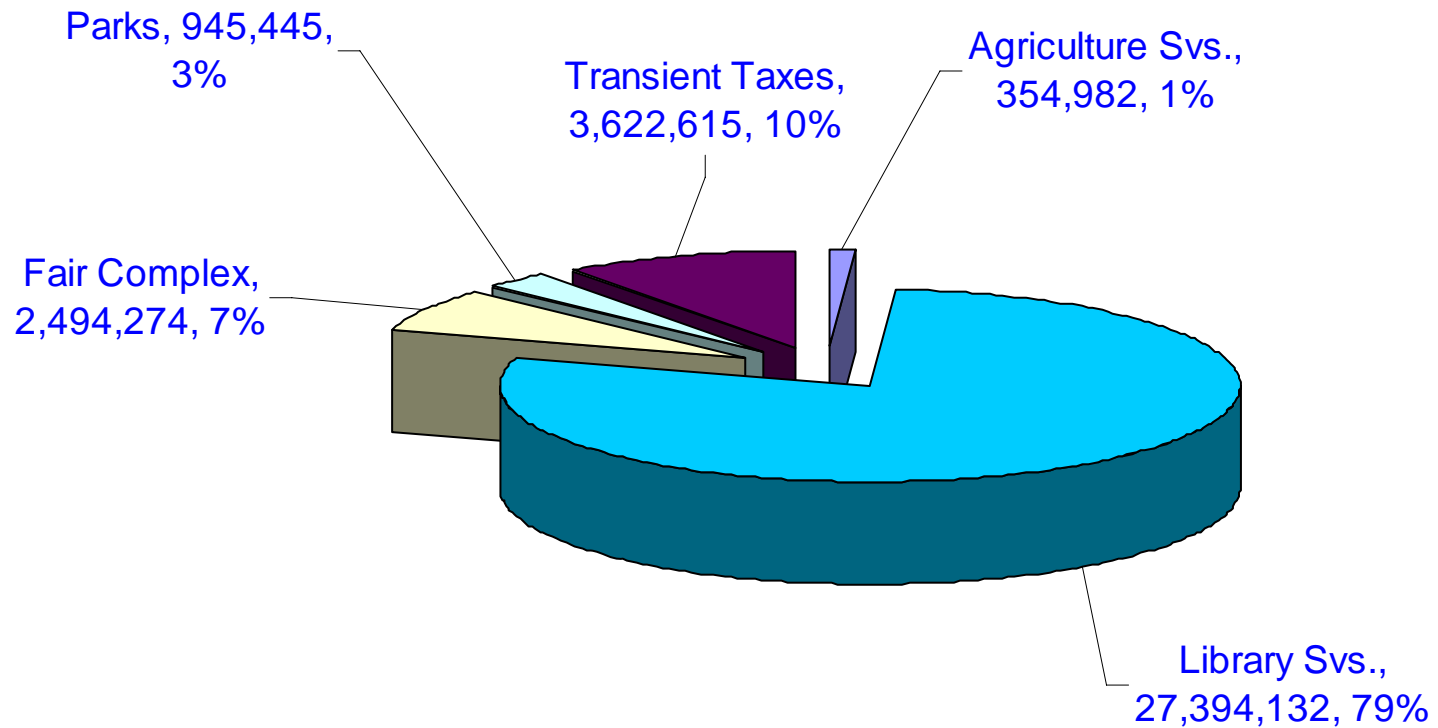


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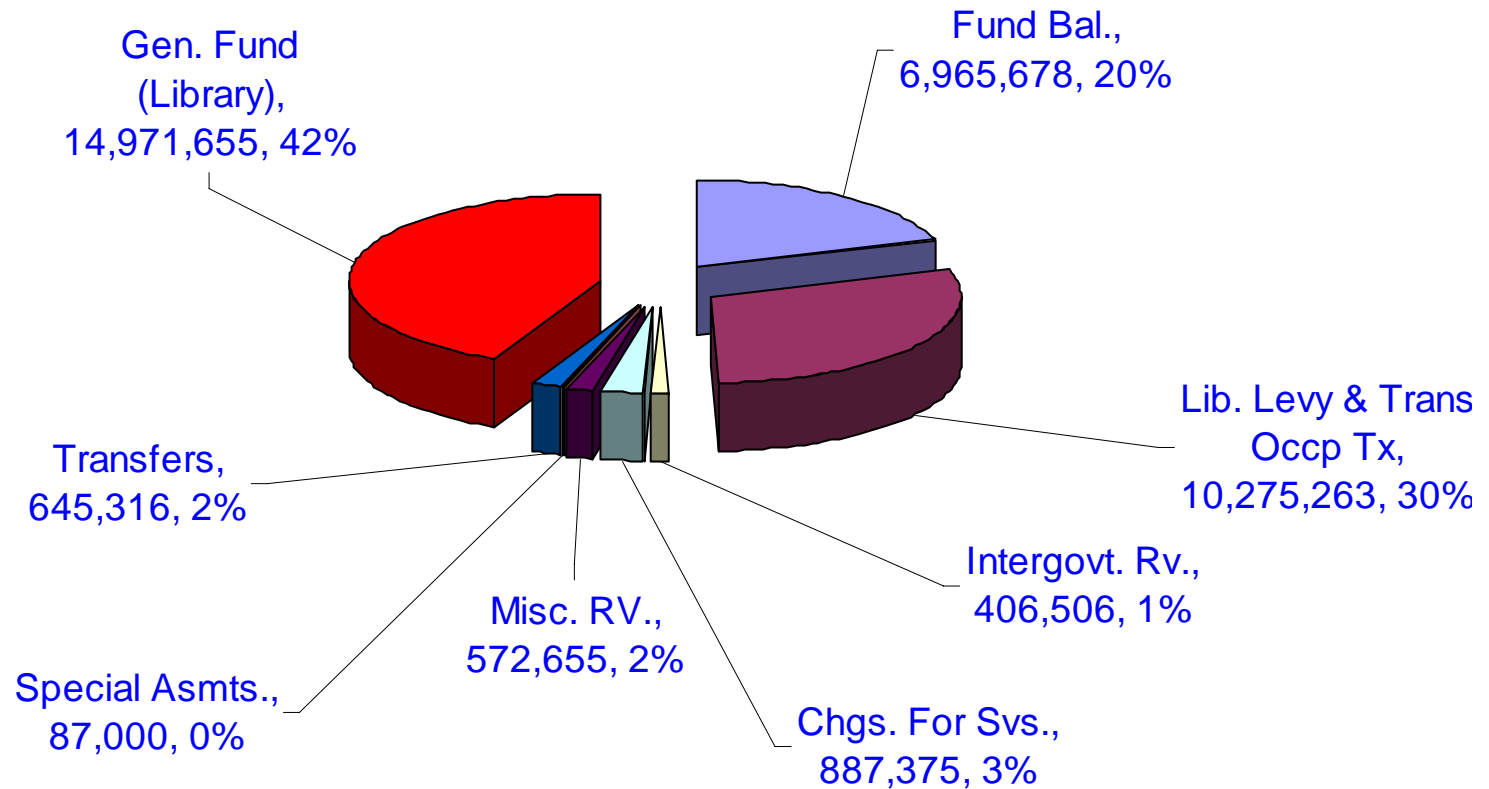


Culture, Education and Recreation Services: 34.8m





Culture, Education and Recreation Funding: 34.8m





General Fund Expenditures Overview

GF a Large Portion of County Operating Budget and Discretionary Spending

Functional Area	2008-09	2009-10	change from 2008-09		% of Total
General Government	36,626,317	36,143,724	(482,593)	-1%	19%
Public Safety & Justice	57,407,832	57,923,961	516,129	1%	30%
Land Use & Transportation	3,637,593	3,488,127	(149,466)	-4%	2%
Health & Human Services	19,917,920	19,750,322	(167,598)	-1%	10%
Culture, Education & Recreation	1,073,676	1,061,587	(12,089)	-1%	1%
Subtotal GF Operating Budget	118,663,338	118,367,721	(295,617)	0%	61%
Non-departmental	16,043,036	9,819,772	(6,223,264)	-39%	5%
Non-operating	68,444,650	66,985,465	(1,459,185)	-2%	34%
Totals	203,151,024	195,172,958	(7,978,066)	-4%	100%



General Fund Resource & Expense Overview

Revenue Category	2008-09	2009-10	chg from 2008-09		Total
Taxes	101,102,840	102,758,609	1,655,769	2%	62%
Intergovernmental	19,093,032	18,866,974	(226,058)	-1%	11%
Fines & Penalties	3,526,746	2,949,000	(577,746)	-16%	2%
Licenses & Permits	5,454,505	5,334,975	(119,530)	-2%	3%
Charges for Services	7,104,893	6,014,770	(1,090,123)	-15%	4%
Interfund Revenues	5,653,783	5,809,720	155,937	3%	4%
Transfers In	17,707,608	18,606,602	898,994	5%	11%
Miscellaneous	5,249,050	4,689,600	(559,450)	-11%	3%
Total Revenues	164,892,457	165,030,250	137,793	0%	100%
Fund Balance					
General Fund Balance	26,642,979	18,527,120	(8,115,859)	-30%	
Revenue Stabilization Fund	11,615,588	11,615,588	-		
Total Fund Balance	38,258,567	30,142,708	(8,115,859)	-21%	
Total GF Resources	203,151,024	195,172,958	(7,978,066)	-4%	
Expense Category					
Personal Services	86,835,335	87,038,609	203,274	0%	45%
Materials & Supplies	33,230,125	33,029,602	(200,523)	-1%	17%
Capital Outlay	629,120	361,775	(267,345)	-42%	0%
Contingency	25,667,382	19,373,095	(6,294,287)	-25%	10%
Transfers Out	56,789,062	55,369,877	(1,419,185)	-2%	28%
Total GF Expenses	203,151,024	195,172,958	(7,978,066)	-4%	100%



General Fund Ending Fund Balance as a % of Total Resources

\$ in 000's Description	Actual					Unaudited	Forecast				
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Revenues	\$ 118,195	125,012	134,647	143,869	141,704	141,696	147,000	152,000	157,000	162,000	168,000
Transfers in	10,206	15,416	13,900	17,979	16,993	19,397	16,000	16,000	15,000	16,000	17,000
Total revenues	128,401	140,428	148,547	161,848	158,697	161,093	163,000	168,000	172,000	178,000	185,000
End fund balance	\$ 26,943	32,948	41,450	43,140	37,198	31,094	26,630	23,150	15,660	7,160	(1,360)
Ending fund balance as a % of total revenues	21%	23%	28%	27%	23%	19%	16%	14%	9%	4%	-1%

Ending Fund Balance as a % of Total Revenues

