

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Wasco County Commissioners will be held on June 5th, 2013 at 10:50 am at the Wasco County Courthouse, Room 302, 511 Washington St., The Dalles, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Wasco County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Wasco County Finance Department, 511 Washington St., Suite 207, The Dalles, Oregon, between the hours of _8:00_ a.m. and _4:30_ p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
Beginning Fund Balance/Net Working Capital	15,026,818	12,935,871	14,559,646
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	3,110,060	3,055,138	2,805,522
Federal, State and All Other Grants, Gifts, Allocations and Donations	7,419,197	7,213,306	6,443,167
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,714,479	1,943,508	1,999,372
All Other Resources Except Current Year Property Taxes	1,409,340	1,275,845	1,061,187
Current Year Property Taxes Estimated to be Received	7,559,013	7,524,449	7,271,860
Total Resources	36,238,907	33,948,117	34,140,754

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	10,122,708	10,868,029	10,956,269
Materials and Services	6,660,431	7,575,462	6,970,826
Capital Outlay	1,033,382	5,848,631	5,720,548
Debt Service	523,958	525,720	86,407
Interfund Transfers	1,675,479	1,929,508	1,917,897
Contingencies	0	1,219,978	1,354,716
Special Payments	552,611	474,193	419,690
Unappropriated Ending Balance and Reserved for Future Expenditure	0	5,506,596	6,714,401
Total Requirements	20,568,569	33,948,117	34,140,754

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
COUNTY COURT	301,167	0	0
FTE	2.5	0	0
ASSESSMENT & TAXATION	616,849	656,106	719,098
FTE	9	9	9.5
COUNTY CLERK	332,042	357,301	349,148
FTE	4.5	4.5	4.2
SHERIFF	3,367,732	3,957,200	3,883,720
FTE	35.75	36.75	36.75
ADMINISTRATIVE SERVICES	1,580,078	2,238,626	2,158,661
FTE	18	17.5	17.5
ADMINISTRATION	4,268,637	6,083,133	6,748,436
FTE	3.20	3.20	3.70
DISTRICT ATTORNEY	480,916	717,882	594,054
FTE	7.2	7.2	7.2
PLANNING	467,930	521,116	484,649
FTE	6	6	6
PUBLIC WORKS	3,702,971	6,872,449	6,142,762
FTE	25.5	25.5	24.5
PUBLIC HEALTH	2,362,190	2,901,208	2,734,339
FTE	27.00	27.00	27.0
YOUTH	968,034	1,076,307	816,684
FTE	10	10	7.8
Non-Departmental / Non-Program	2,120,022	8,566,789	9,509,203
FTE	0	0	0
Total Requirements	20,568,568	33,948,117	34,140,754
Total FTE	148.65	146.65	144.15

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

In keeping with the practice established in the 2012/13 budget process, budgeting is done based on actual expenditures with a few exceptions. The impact of this change is the elimination of any excess dollars that may be built into budgets. County Administration made the pledge to work with department directors through the use of contingency funds if unexpected items arise during the budget year. This process drives a more realistic approach to budgeting which aligns with the need to address falling revenues and increasing expenses. Revenues are relatively flat with the exception of federal funding, which represents a sharp decline in federal grants. In a two year review, all operating revenues are less in this proposed budget than the current or prior year. In that same two year review period all operating expenses have increased. The proposed budget has a larger operating cost thus forcing the use of beginning balances to lessen the impact of revenue declines and allows for addition time for changes. Personnel service costs account for 32% of the County wide 2013/14 Proposed Budget. This is an increase of \$88,240 over the current personnel cost. Retirement of

longtime staff results in a net savings because typically the new employee is less expensive. In the proposed budget the overtime is reduced from \$113,500 to \$99,653. As a result of the \$13,847 savings in overtime wages, there is a cost of approximately 28% in benefits that are not budgeted. The proposed budget includes capital funding for projects that may or may not be completed in this budget year as staff and financial resources are evaluated. Ideally, we look for grant funding to leverage capital dollars prior to starting a project. Potential major capital projects that have been identified may include, but are not limited to:
 Installation of a donated generator for the Public Works building, adding existing circuits to the existing generator at the Public Health building, installation of a drop ceiling in the Planning Department and removal of a wall in the 3rd floor meeting room. Currently, Wasco County has three unrestricted Reserve Funds that are to be funded at the same level as they are currently.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate of \$4.2523 per \$1,000)	\$4.2523	\$4.2523	\$4.2523
Local Option Levy			
Levy For General Obligation Bonds	\$473,661	\$461,957	\$0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$510,845	
Total	\$510,845	

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.