

BUDGET DETAIL

	Actual 2005-06	Actual 2006-07	Budget 2007-08	Requested 2008-09	Proposed 2008-09	Approved 2008-09	Adopted 2008-09
Service Programs							
Levy Administration	6,440,791	-	7,274,570	8,260,812	8,260,812	8,260,812	8,344,310
Emergency Shelter Services	475,470	489,734	610,229	634,974	634,974	634,974	634,974
911 Center Upgrade	1,986,787		125,000	125,000	125,000	125,000	125,000
Levy Support Services	-	3,591	-	-	-	-	-
Public Outreach	-	47,647	50,000	50,000	50,000	50,000	50,000
Total Expenditures	8,903,048	540,972	8,059,799	9,070,786	9,070,786	9,070,786	9,154,284
Funding Sources							
Departmental Revenue	13,886,705	4,448,215	16,721,028	17,788,352	17,788,352	17,788,352	17,788,352
General Fund Transfer	-	4,576,281	4,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<i>subtotal</i>	13,886,705	9,024,496	20,721,028	19,788,352	19,788,352	19,788,352	19,788,352
Beginning Balance	11,740,468	5,284,399	1,681,131	4,310,833	4,310,833	4,310,833	4,746,435
Total Resources	25,627,173	14,308,895	22,402,159	24,099,185	24,099,185	24,099,185	24,534,787
Resources alloc to other Local Option Levy Fund org units*	11,439,747	11,931,843	14,342,360	15,028,399	15,028,399	15,028,399	15,380,503
Net Balance	14,187,426	2,377,052	8,059,799	9,070,786	9,070,786	9,070,786	9,154,284

* Other organization units within the Local Option Levy Fund include: Sheriff's Office Administration (234-4010), Sheriff's Office County-wide Law Enforcement (234-4020), Sheriff's Office Jail (234-4030), Juvenile Department (234-5010), District Attorney (234-4510) and Community Corrections (234-5515). See chart on following pages for summary information.

Purpose Statement:

This budget is the central fiscal entity for all levy proceeds derived from the Public Safety Local Option Levies (LOL) approved by Washington County voters in November of 2000 and 2006. The current levy is authorized for four fiscal years (2007-08 through 2010-11) at a fixed rate of .42 cents per 1,000 of assessed value. These funds are dedicated to improving/restoring service levels in existing county public safety and justice programs. Details of levy service commitments can be found in the Board-approved levy document entitled *Proposal for a Four-year Local Option Levy FY08-FY11*, adopted by the Board on May 9, 2006. In addition to housing levy resources, this budget also includes expenditures for levy debt service, transfers to non-county public safety agencies and levy-related support, and administrative services.

Service Program Description:

1. **LOL Administration:** This program is the location for all levy tax revenues and reserve (contingency) funds and general levy administration and support-related expenses.
2. **Emergency Services:** Provides funding for four emergency shelter/services programs: the Domestic Violence Resource Center, the Hillsboro Homeless Shelter, the Good Neighbor Center in Tigard and the Family Bridge Interfaith Network program.
3. **LOL Administration:** This program is the location for all levy tax revenues and reserve (contingency) funds and general levy administration and support-related expenses.
4. **Emergency Services:** Provides funding for four emergency shelter/services programs: the Domestic Violence Resource Center, the Hillsboro Homeless Shelter, the Good Neighbor Center in Tigard and the Family Bridge Interfaith Network program.

Service Program Description: (Continued)

5. **911 Center Capital:** Provides funding for equipment upgrades for the County's 911 Center (Washington County Consolidated Communications Agency).
6. **Support Services:** Provides the funding for internal support services needed to support levy personnel such as facilities, information services, fleet, legal services and human resources.
7. **Public Outreach:** Provides funding for conducting levy-related elections activities including research, public information and elections expenditures.

County Administrator's Analysis:

NOTE: This budget is prepared directly by the Administrative Office, therefore a separate analysis of the department's requested budget is not included. Consistent with the approach used in the general and road fund budgets, all of the other organization units in this fund will require resources from the levy fund to balance their respective budgets.

Highlights of Administrator's Proposed Budget:

The 2008-09 proposed funding level for all organization units in the local option levy fund (LOL) is \$24,485,158 or \$1,764,784 (8%) more than the current (2007-08) fiscal year.

Highlights of changes in overall resources (+\$1.76 million):

- 1) An increase in the levy fund balance (+\$2.63 million) as planned for in the Board-approved local option levy 5-year plan;
- 2) An increase in levy-based property tax revenues (+\$.97 million) which includes the amount originally planned for in the new Public Safety Local Option levy approved in November of 2006, plus additional tax revenues derived from higher than anticipated property tax collections for fiscal 2008-09;
- 3) A decrease in borrowed funds (-\$2.00 million) from the General Fund to implement the "bridge funding" plan.¹; and,
- 4) A combination of increases and decreases in miscellaneous revenues (interest earnings and delinquent taxes of +\$.101 million).

Highlights of changes in overall expenditures (+\$1.76 million):

- 1) A +\$.75 million increase (5%) in expenditures for the local option levy's public safety operating budgets including a new allocation for the Safe Place emergency shelter for homeless/runaway youth (see organization units 234-4010 through 234-5515 for details);
- 2) A +\$.79 million (25%) increase in the levy fund's contingency;
- 3) An increase in transfers for repayments (+\$.20 million) to the General fund for the above-described borrowed funds;

¹ In fiscal 2006-07, programs were sustained on a combination of levy reserve (contingency) funds, expenditure reductions, funds saved in the General Fund's public safety budgets (beyond normal savings levels), and funds borrowed from the County General Fund. Since the levy was not approved by the voters until November 2006 additional taxes could not be levied until July 1, 2007. The interfund borrowing sustained programs and came to be known as the "bridge funding plan" in the fiscal 2006-07 budget process.

4) An increase in expenditures for emergency housing expenditures (+\$.025 million).

The above changes are explained in more detail in each of the levy fund's organization units following this narrative however, an overview/summary of all local option levy fund organization units is provided below. Italicized figures are for the Local Option Levy Administration organization unit only (234-1690).

Organization Unit	Resources	Expenditures	Levy Funds Needed to Balance
Estimated Beginning Fund Balance	\$4,310,833		
Property Tax Revenues from Public Safety Local Option Levy	\$17,378,916		
Gen Fund "Bridge Loan" Until Levy Proceeds Arrive in Nov 08	\$2,000,000		
Other Revenues (delinquent taxes and interest earnings)	\$409,436		
Levy Fund Contingency		\$3,910,812	
Second of 4 Payments to General Fund for FY7 and FY8 "Bridge Loans"		\$4,350,000	
Emergency Housing Funds		\$634,974	
911 Center Capital Improvements		\$125,000	
Misc. Expenditures		\$50,000	
Org Unit 234-1690 Subtotal	\$24,099,185	\$9,070,786	
234-4010 Sheriff's Administration		\$798,728	\$798,728
234-4020 Sheriff's Countywide Law Enf	\$82,530	\$7,455,138	\$7,372,608
234-4030 Jail Expansion	\$28,000	\$1,609,432	\$1,581,432
234-5010 Juvenile Department		\$919,647	\$919,647
234-4510 District Attorney	\$275,443	\$1,642,488	\$1,367,045
234-5515 Community Corrections		\$2,988,939	\$2,988,939
Total Local Option Levy Fund	\$24,485,158	\$24,485,158	\$15,028,399

Specific information about the Levy Administration organization unit (234-1690) is included below:

- The beginning fund balance for the local option levy fund is housed in the Levy Administration budget (234-1690) and is increasing by \$2,629,702 (156%) above the adopted level for fiscal 2007-08. This increase was planned-for as part of the four-year finance plan for the local option levy fund as outlined in the Board-approved levy document mentioned above.
- The proposed level of revenues for Levy Administration totals \$19,788,352 and is \$932,676 (5%) less than the current fiscal year (2007-08). This decrease is the net effect of three factors: 1) a \$1.10 million dollar increase in estimated tax revenues (which includes the amount originally planned for in the new Public Safety Local Option levy approved in November of 2006, plus additional tax revenues derived from higher than anticipated property tax collections for fiscal 2008-09); 2) a decrease (of \$2.00 million dollars) in the amount to be borrowed from the General Fund now that the bridge funding plan is almost fully implemented; and 3), a decrease in estimated interest earnings of \$30,048.
- On the expenditures side, a funding level of \$9,070,786 is proposed for this organization unit which is \$1,010,987 (13%) above the current year's (2007-08) adopted level and includes the following changes highlighted below by major program area.
- The Levy Administration program includes a funding level of \$8,260,812 and is \$986,242 (14%) above current year levels (2007-08). Significant changes include two elements: 1) an increase in contingency of \$786,242 (25%) for a total contingency of \$3,910,812; and 2), an increase in expenditures for levy debt service of \$200,000 (5%). This debt service payment represents the second of four annual payments totaling approximately \$11.9 million (between fiscal 2007-08 and fiscal 2010-11) to be made to the General Fund for loans needed to cover levy programs during the second half of fiscal 2006-07 (\$4

million) and \$7.2 million for cash flow requirements for the fiscal 2007-08 through 2010-11 levy period (see “bridge plan” note on previous page).

- In the Emergency Shelter Services program, \$634,974 is proposed (a \$24,745 or 4% increase) and will be allocated as follows: \$219,997 for the Domestic Violence Resource Center; \$163,806 for the Community Action Homeless Shelter; \$218,409 for the Good Neighbor Center (Tigard shelter); and \$32,762 for the Family Bridge Interfaith Network (homeless-support services).

- For the 911 Center Upgrade program, \$125,000 is proposed for assisting with the upgrade of the Computer Aided Dispatch (CAD) system at the 911 center. This amount is the same that was provided in fiscal 2007-08.
- The Public Outreach allocation of \$50,000 is the same allocation as the current fiscal year (2007-08) and is earmarked for any potential expenses stemming from the 2006-07 levy-public information and elections effort.