

Mason County Budget Study Update & 2010 Budget Overview

League of Women Voters Mason
County
6/3/2010

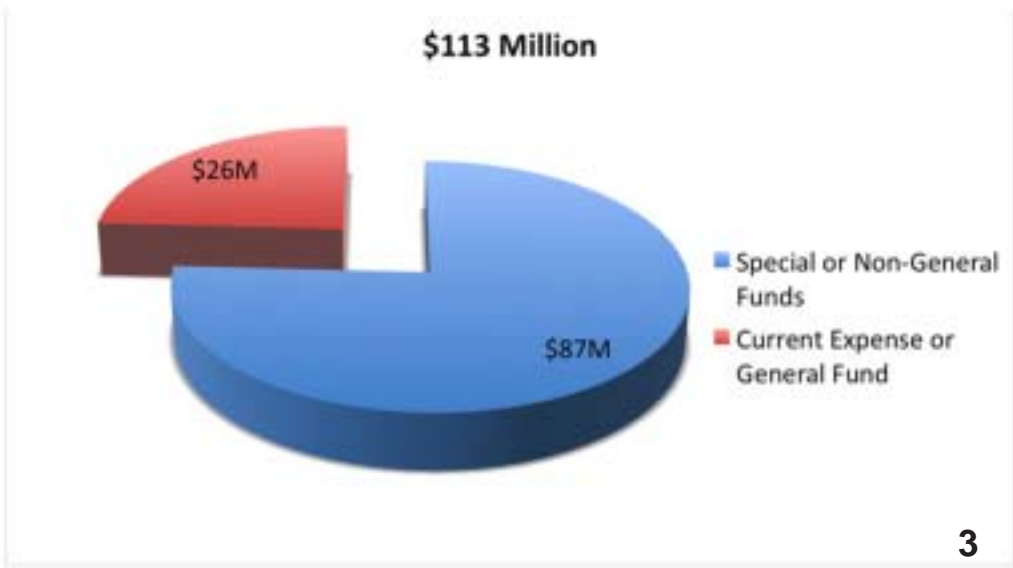
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Mason County Budget Study Update & 2010 Budget Overview

- What about the 2010 Adopted Budget?
- Who were the key players?
- How were the decisions made?
- What we learned?
- What are the 2010 budget challenges?
- Possible questions for candidates.

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Total Adopted 2010 County Budget



2010 Current Expense or General Fund Revenue Sources



Mason County Property Taxes

2010 Assessed Value \$200,000

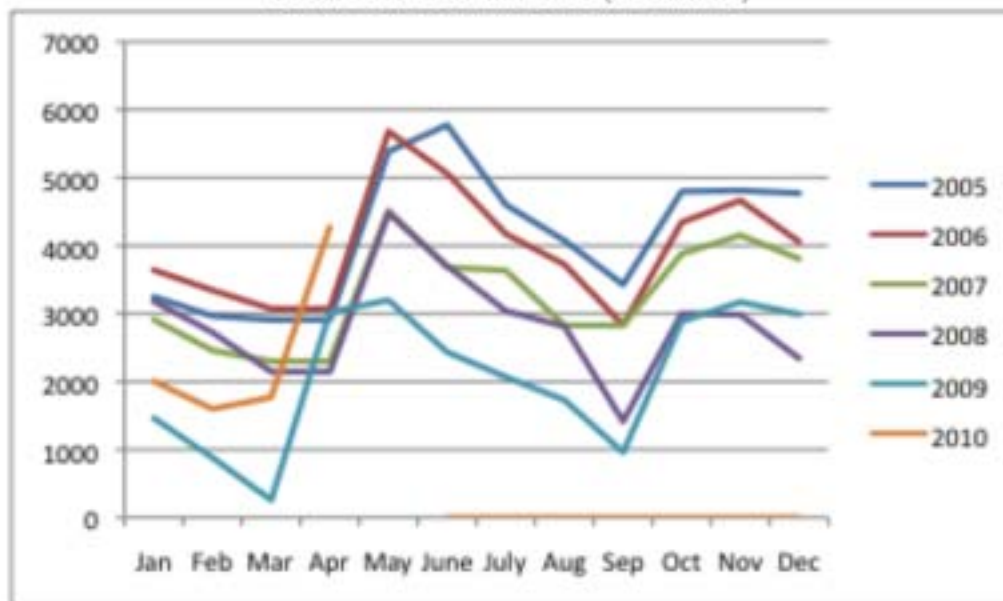
Unincorp County Tax Assess:	\$1942.04
State	\$405.14
County General Fund (GF)	225.77
County Roads	236.16
County Road Diversion to GF	27.66
Port of Allyn	34.95
Timberland Library District	67.79
N. Mason School Distr #403	459.76
Fire Distr #2	300.01
Hosp Distr #1 (Bond & Admin)	67.90
Cons Distr & Fire Pat Assess	22.90
Emergency Medical Service	94.00

City of Shelton Tax Assess:	\$2254.61
State	\$414.02
County General Fund (GF)	236.50
County Roads	
County Road Diversion to GF	
Port of Shelton	53.97
Timberland Library District	67.78
Shelton School District #309	833.72
Fire District	
Hosp Distr #1 (Bond & Admin)	60.88
Cons Distr & Fire Pat Assess	
Emergency Medical Service	
City of Shelton	607.44

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General Fund Cash Balance Analysis

Fiscal Years 2005 thru 2010 (as available)



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Sales Tax

For every \$100 spent
on qualified retail purchases
the average sales tax collected is:

\$8.40

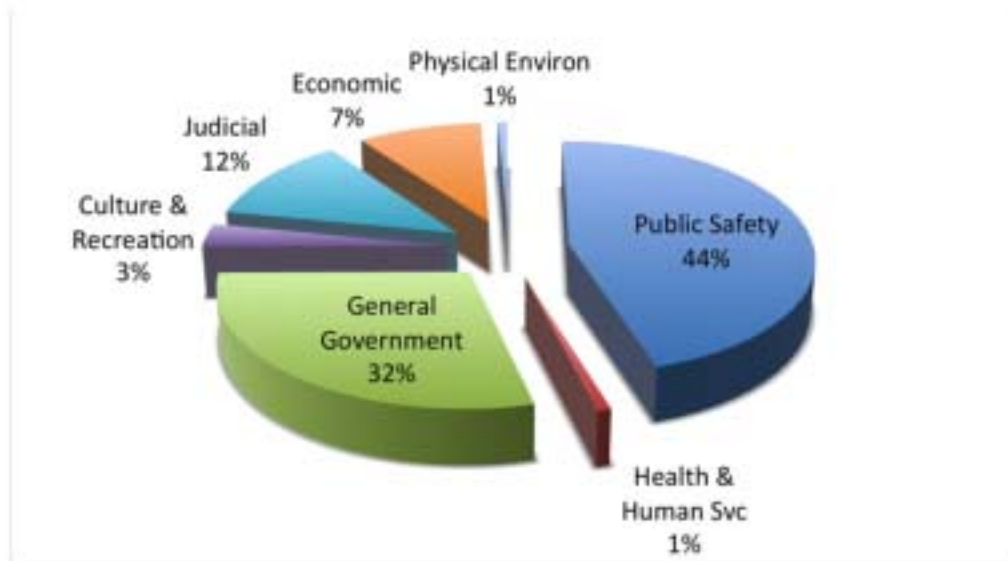
Who gets what?

State of Washington	\$6.50
County General Fund	\$1.00
Criminal Justice	\$.10
Mason Transit Authority	\$.60
Juvenile Detention	\$.10
911 Emergency Svc	\$.10

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2010 Current Expense or General Fund Expenditures by Category

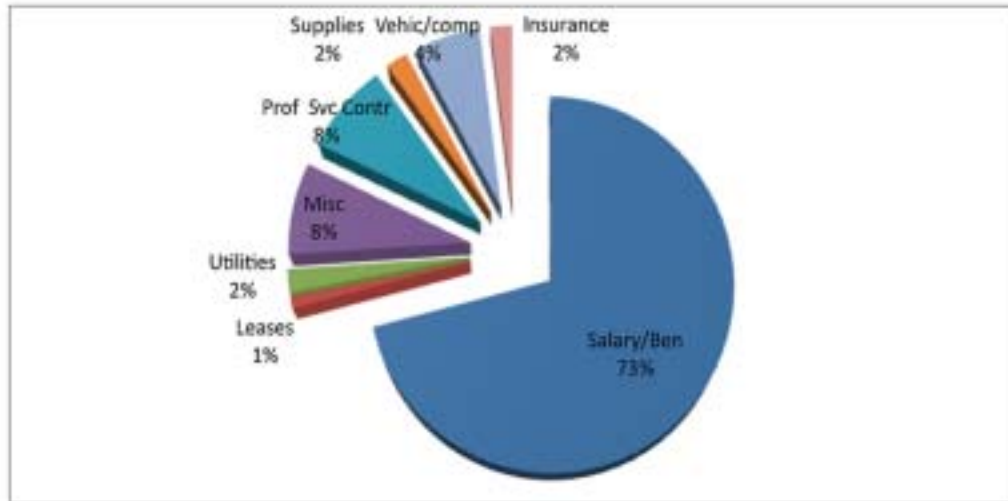
as of Dec 2009



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2010 Current Expense or General Fund by Expenditure Type

as of Dec, 2009



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Who were the key players?

- Commissioners
- Treasurer
- Assessor
- Auditor

How were the decisions made?

- Data base and audit trail
- Target or goal established
- Process changes

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What did we learn?

- Mandates & priorities missing
- Outcomes missing
- Special funds missing
- ER&R Fund found

What are the 2010 budget challenges?

- Increase the General Fund reserve or fund balance to the minimum required by Treasurer (about \$2.5M)
- Avoid tapping into the \$2M ER&R line of credit
- Find funds to settle contracts with 12 of 13 bargaining units
- Find long term solution to the Accrued Leave Fund
- Determine appropriate staffing levels to fit into a reduced revenue stream

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Possible Questions for Candidates

- Is this a mandated program or service? If so, please provide the state or federal law mandating this program or service.
- If the program is mandated, are there logical service level reductions that could be made?
- What has your department or office done to make your operation more efficient and effective in 2010?
- How much is your office or department spending on travel? Cell phones?
- How certain are you that prior year revenues, especially grants, will materialize at the same level in 2010?
- What are your top priorities for programs and services? Are there some programs that could be reduced or eliminated? Why are these programs essential?
- What service or deliverable is provided to the public for funds requested? What will we get if we agree this program should be funded?
- What is the employee to manager/supervisor ratio? In other words, how many employees for each supervisor?

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Possible Questions for Candidates

- Is this a revenue producing service? If so, is it self-sufficient? If not self-sufficient, how much funding do you expect to receive from the General Fund?
- Can you provide an organizational chart for your department or office?
- How many full time equivalents (FTE) in your budget request?
- Does each employee, department head, and manager have performance standards and has his or her performance been reviewed and rated within the last 12 months?