

***2015-16***  
***Recommended***  
***Budget***  
***Proposal***

# Agenda

1. General Fund Baseline
2. General Fund Decision Packages
3. Other Fund Summaries
4. Property Tax Levies
5. Testimony
6. Approval of Budget or Continue Hearing

**Board of County Commissioners**  
**Direction for the General Fund**

- 1. Maintain maximum financial flexibility to react to changing circumstances.**
- 2. Preserve current service levels.**
- 3. Follow the plan for fund stability.**

## General Fund Change From 13-14 to 15-16 Including Court Settlement

Budget Item	13-14 Current Budget	15-16 Baseline Budget	Decision Packages	15-16 Adjusted Budget	Change From 13-14
110	135,154,921	139,495,363	757,123	140,252,486	3.77%
120	203,184	78,184		78,184	-61.52%
133	285,624	285,624		285,624	0.00%
210	8,849,445	8,957,560	117,604	9,075,164	2.55%
211	11,642,485	13,387,693	144,507	13,532,200	16.23%
221	29,782,000	28,697,162	296,253	28,993,415	-2.65%
222	2,015,160	1,941,070		1,941,070	-3.68%
223	2,942,124	2,818,284	34,191	2,852,475	-3.05%
230	238,400	269,174	1,810	270,984	13.67%
236	660,150	659,743	3,281	663,024	0.44%
997	1,650,318	4,413,263		4,413,263	167.42%
	193,423,811	201,003,120		202,357,889	4.62%
Overtime	5,587,823	4,430,664	(22,100)	4,408,564	-21.10%
Other Benefits	584,167	580,712	36,000	616,712	5.57%
300s	10,021,636	8,789,880	(414,859)	8,375,021	-16.43%
400s	63,193,246	51,726,535	(2,080,691)	49,645,844	-21.44%
500s	41,521,198	26,261,476	3,917,943	30,179,419	-27.32%
600s	1,872,517	-	141,370	141,370	-92.45%
900s	-	-		-	
Controllables	122,780,587	91,789,267		93,366,930	-23.96%
Total Budget	316,204,398	292,792,387	2,932,432	295,724,819	-6.48%
Revenue	301,172,893	292,797,993	3,066,318	295,864,311	-1.76%
Shortfall	(15,031,505)	5,606	133,886	139,492	
From assigned	4,700,000				
Net FB Change	(10,331,505)	5,606	133,886	139,492	
Percent Shortfall				0.0%	

## General Fund Change From 13-14 to 15-16 Without Court Settlement

Budget Item	13-14 Current Budget	15-16 Baseline Budget	Decision Packages	15-16 Adjusted Budget	Change From 13-14
110	135,154,921	139,495,363	757,123	140,252,486	3.77%
120	203,184	78,184		78,184	-61.52%
133	285,624	285,624		285,624	0.00%
210	8,849,445	8,957,560	117,604	9,075,164	2.55%
211	11,642,485	13,387,693	144,507	13,532,200	16.23%
221	29,782,000	28,697,162	296,253	28,993,415	-2.65%
222	2,015,160	1,941,070		1,941,070	-3.68%
223	2,942,124	2,818,284	34,191	2,852,475	-3.05%
230	238,400	269,174	1,810	270,984	13.67%
236	660,150	659,743	3,281	663,024	0.44%
997	1,650,318	4,413,263		4,413,263	167.42%
	193,423,811	201,003,120		202,357,889	4.62%
Overtime	5,587,823	4,430,664	(22,100)	4,408,564	-21.10%
Other Benefits	584,167	580,712	36,000	616,712	5.57%
300s	10,021,636	8,789,880	(414,859)	8,375,021	-16.43%
400s	63,193,246	51,726,535	(2,080,691)	49,645,844	-21.44%
500s	41,521,198	26,261,476	3,917,943	30,179,419	-27.32%
600s	1,872,517	-	141,370	141,370	-92.45%
900s	-	-		-	
Controllables	122,780,587	91,789,267		93,366,930	-23.96%
Total Budget	306,204,398	292,792,387	2,932,432	295,724,819	-3.42%
Revenue	291,172,893	292,797,993	3,066,318	295,864,311	1.61%
Shortfall	(15,031,505)	5,606	133,886	139,492	
From assigned	4,700,000				
Net FB Change	(10,331,505)	5,606	133,886	139,492	
Percent Shortfall					0.0%

# General Fund Recommended Packages

					2014 Ending Fund Balance		\$21,500,000.00	Days	
DP Number	Requesting Dept	Description	Ongoing Rev	One Time Rev	Ongoing Exp	One Time Exp	Change in Balance	52.1	
0001-533-01	DES	Green Mt Timber Harvest	\$1,325,000.00	\$0.00	(\$709,316.00)	\$0.00	\$615,684.00		
0001-110-01	Assessor	Workforce Reduction	\$0.00	\$0.00	\$248,635.00	\$0.00	\$248,635.00		
0001-200-01	Clerk	Revenue Position Deleted	\$0.00	\$0.00	\$104,740.00	\$0.00	\$104,740.00		
0001-430-03	Corrections	Corrections Crew Chief Position Deleted	\$0.00	\$0.00	\$98,148.00	\$0.00	\$98,148.00		
0001-430-04	Corrections	Corrections Revenue Position Deleted	\$0.00	\$0.00	\$91,246.00	\$0.00	\$91,246.00		
0001-261-01	Sheriff	Reopen Jail Beds/Planning	\$1,510,000.00	\$0.00	(\$1,509,818.00)	\$0.00	\$182.00		
0001-230-03	Superior Court	Competency Evaluations	\$0.00	\$44,800.00	\$0.00	(\$44,800.00)	\$0.00		
0001-320-01	General Services	Printshop Business Cards	\$16,038.00	\$0.00	(\$16,038.00)	\$0.00	\$0.00		
0001-320-04	General Services	Parking Lot Security	\$17,472.00	\$0.00	(\$17,472.00)	\$0.00	\$0.00		
0001-410-02	Indigent Defense	Child Representation of Ward's of the State	\$100,000.00	\$0.00	(\$100,000.00)	\$0.00	\$0.00		
0001-430-01	Corrections	Dept of Justice Grant	\$0.00	\$36,983.00	\$0.00	(\$36,983.00)	\$0.00		
0001-430-02	Corrections	WSDOE Litter Grant	\$0.00	\$16,025.00	\$0.00	(\$16,025.00)	\$0.00		
0001-488-01	Parks Admin	Consolidate Parks in One Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
0001-533-01	DES	Convert Temps to FTEs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
0001-261-06	Sheriff	Jail Academy Training Fees	\$0.00	\$0.00	(\$11,800.00)	\$0.00	(\$11,800.00)		
0001-261-02	Sheriff	Jail Evacuation Barriers	\$0.00	\$0.00	\$0.00	(\$35,000.00)	(\$35,000.00)		
0001-230-01	Superior Court	Jury Fees	\$0.00	\$0.00	(\$40,000.00)	\$0.00	(\$40,000.00)		
0001-261-06	Sheriff	Jail Electronic Log System	\$0.00	\$0.00	\$0.00	(\$40,000.00)	(\$40,000.00)		
5193-330-02	Major Maintenance	Franklin Center Alarm	\$0.00	\$0.00	\$0.00	(\$49,239.00)	(\$49,239.00)		
0001-270-03	Pros Attorney	Civil Division Legal Assistant	\$0.00	\$0.00	(\$140,350.00)	\$0.00	(\$140,350.00)		
0001-261-05	Sheriff	Three Re-entry Deputies*	\$0.00	\$0.00	(\$144,898.00)	\$0.00	(\$144,898.00)		
0001-633-01	Parks Maintenance	Transfer GF Parks Out of GCPD Fund	\$0.00	\$0.00	(\$165,582.00)	\$0.00	(\$165,582.00)		
0001-305-05	IT	Web Renovation	\$0.00	\$0.00	(\$44,760.00)	(\$137,370.00)	(\$182,130.00)		
5193-330-04	Major Maintenance	CRESA Chiller Replacement	\$0.00	\$0.00	\$0.00	(\$215,750.00)	(\$215,750.00)		
<b>TOTAL IMPACT TO FUND BALANCE</b>			<b>\$2,968,510.00</b>	<b>\$97,808.00</b>	<b>(\$2,357,265.00)</b>	<b>(\$575,167.00)</b>	<b>\$133,886.00</b>	<b>0.0%</b>	
							<b>2015 Beginning Fund Balance</b>	<b>\$21,633,886.00</b>	<b>52.4</b>

# Major Fund Summary

	Current Budget - Oct 2014	15-16 Baseline	15-16 Adjustments	15-16 Recommended Budget	Change
General Fund	\$316,204,398	\$292,792,387	\$2,932,432	\$295,724,819	-6.5%
Building & Development Fund	\$15,688,771	\$14,149,535	\$3,203,713	\$17,353,248	10.6%
Road Fund	\$141,128,573	\$100,277,632	\$54,258,640	\$154,536,272	9.5%
Health Fund	\$24,912,240	\$20,093,854	\$427,050	\$20,520,904	-17.6%
Solid Waste Fund	\$7,449,054	\$6,349,839	\$0	\$6,349,839	-14.8%
Clean Water Fund	\$18,337,555	\$13,370,393	\$60,415	\$13,430,808	-26.8%
Equipment Fund	\$31,703,258	\$26,797,957	\$5,412,417	\$32,210,374	1.6%
Facilities Fund	\$16,700,952	\$16,573,276	\$0	\$16,573,276	-0.8%
Major Maintenance Fund	\$3,107,499	\$100,000	\$1,368,115	\$1,468,115	-52.8%
All Other Funds	\$312,779,609	\$311,185,502	\$26,856,823	\$338,042,325	8.1%
<b>Total All Funds</b>	<b>\$888,011,909</b>	<b>\$801,690,375</b>	<b>\$94,519,605</b>	<b>\$896,209,980</b>	<b>0.9%</b>

# Property Tax Levy Options

1. Maximum Lawful Levy Plus One Percent (Uses All Banked Capacity).
2. Last Year's Levy, New Construction, Admin Refund Plus One Percent.  
(Maintains Existing Banked Capacity)
3. Last Year's Levy, New Construction, Admin Refund Plus Zero Percent  
with Resolution (Banks Additional Capacity)
4. Last Year's Levy, New Construction, Admin Refund Plus Zero Percent  
without Resolution (No New Banked Capacity Added)

**Move to Approve**  
**Or**  
**Move to Continue**