

1<sup>st</sup> Draft

# CONTINUATION BUDGET

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Board of County Commissioners' Workshop 6.7.16





# Budget Timeline



- June 1 Preliminary tax base estimate from Property Appraiser
- June 7 1<sup>st</sup> draft budget review
- June 21 2<sup>nd</sup> draft budget review
- July 1 Final tax base numbers released
- August 2 TRIM tax rates set
- August 16 3<sup>rd</sup> and final draft review
- September 6 1<sup>st</sup> public hearing
- September 20 2<sup>nd</sup> public hearing



# BoCC Operating Departments

## Proposed FY16-17 Budget – All Funds



Department	Proposed Budget 16-17	Adopted Budget 15-16	Actual To-Date FY15-16	Actual FY14-15	Actual 13-14	Actual 12-13	Actual 11-12	Actual 10-11	Actual 09-10	Actual 08-09	Actual 07-08	Actual 06-07
Animal Services	5,421,347	5,289,085	3,294,915	4,715,246	4,598,371	4,533,510	4,609,741	4,107,274	3,880,684	3,850,618	4,045,029	4,256,627
Community Development	18,623,607	17,563,040	9,912,441	14,255,791	13,481,421	14,317,442	14,672,198	16,227,902	19,692,982	23,297,085	29,450,018	29,174,513
Construction & Design	0	0	0	2,132,274	1,797,387	1,807,358	2,047,654	2,025,821	1,174,097	1,203,745	1,272,211	1,269,867
County Administration	3,650,774	3,878,803	2,126,777	2,480,422	2,114,768	2,608,978	2,724,586	3,649,191	3,049,436	3,632,294	3,716,284	3,496,910
County Attorney	3,055,177	3,055,177	1,914,076	2,815,458	2,625,215	2,861,074	2,964,451	3,169,629	3,392,124	3,574,342	3,752,576	4,193,064
County Commissioners	1,425,742	1,423,048	931,294	1,380,608	1,304,503	1,218,777	1,146,048	1,173,727	1,132,340	1,209,777	1,238,129	1,179,071
County Lands	1,065,686	1,069,856	680,355	926,038	830,505	933,090	955,806	958,644	1,057,202	1,115,319	1,163,567	1,155,719
Economic Development	1,166,697	1,195,852	739,445	915,728	995,745	1,219,361	1,810,482	2,870,903	2,241,503	1,671,040	1,770,568	1,607,371
Environmental Policy Mgmt	0	0	0	518,485	302,745	273,389	212,747	154,374	166,294	274,199	220,650	218,417
Facilities Services	15,382,684	14,873,214	9,714,956	11,869,246	12,006,986	11,931,752	11,705,012	11,473,916	12,982,158	14,587,627	15,577,235	16,261,209
Fleet Management	11,349,811	12,283,020	6,722,085	9,763,974	8,511,820	9,185,768	9,906,639	8,882,834	10,469,382	9,680,748	11,003,287	10,351,858
GIS Operations	740,943	743,668	471,121	605,186	565,811	674,010	681,034	757,683	0	0	0	0
Hearing Examiner	759,692	778,044	487,810	727,212	702,573	646,775	593,663	642,324	727,351	755,806	767,026	766,850
Human Resources	2,636,675	2,591,461	1,545,881	1,919,895	1,931,619	1,983,776	1,897,889	1,967,789	2,099,003	2,263,353	2,379,432	2,479,758
Human Services	22,495,960	22,037,007	13,938,211	22,552,830	25,165,362	25,517,838	35,144,431	37,646,030	44,179,553	28,758,589	29,107,232	25,890,395
Internal Services	853,340	692,706	453,935	619,637	1,581,150	1,636,727	1,701,980	1,563,621	2,063,530	2,235,651	2,281,840	2,256,380
Library	26,090,345	25,786,598	17,840,626	25,378,120	25,054,945	24,147,519	23,231,802	23,652,286	25,360,259	27,131,882	28,489,530	27,767,369
Natural Resources	5,398,917	5,480,345	3,329,880	4,916,057	4,773,638	4,755,734	4,808,230	4,724,054	5,356,866	5,863,806	6,002,288	5,902,226
Parks & Recreation	32,436,222	33,004,318	19,622,469	30,910,895	29,736,502	27,236,798	28,074,149	25,294,155	25,649,588	30,102,593	31,425,053	30,297,894
Procurement Management	1,503,583	926,865	692,994	744,254	732,324	787,838	887,271	1,015,690	688,181	714,083	787,663	827,191
Public Resources	0	0	44	1,130,104	1,298,902	1,349,206	1,327,139	1,648,229	1,810,665	1,948,638	2,330,986	2,508,100
Public Safety	48,672,681	47,364,752	31,624,099	45,241,809	43,625,543	45,440,132	44,080,164	46,599,992	44,293,322	48,873,516	50,638,597	48,907,496
Solid Waste	71,168,063	71,450,569	37,100,309	65,039,795	60,402,595	63,024,782	59,111,190	57,309,623	57,608,085	57,870,310	54,359,397	50,113,871
Sports Development	1,232,462	1,185,060	695,047	1,003,082	1,015,734	736,669	783,502	784,346	723,920	713,643	639,825	780,856
Technology Services	13,218,738	13,288,524	7,466,260	11,642,922	11,774,599	11,883,139	10,966,963	11,388,071	11,994,339	13,588,678	14,251,672	15,650,826
Transportation	39,339,095	39,106,080	23,820,923	36,720,348	37,077,094	37,513,546	37,313,785	37,753,783	44,207,777	47,190,596	50,238,221	51,396,199
Transit	28,070,909	24,694,353	16,451,805	22,686,282	21,876,677	35,852,783	20,515,833	24,629,899	24,866,185	23,334,724	22,678,444	20,616,166
Utilities	55,524,457	55,433,450	30,072,878	51,953,821	51,202,104	51,508,657	51,690,258	51,346,741	52,355,541	55,521,555	53,812,632	54,875,516
VCB	18,250,886	18,012,009	11,563,768	17,356,042	15,711,267	14,062,285	12,811,742	12,199,933	12,939,406	11,974,074	11,063,367	10,584,042
<b>TOTAL</b>	<b>429,534,493</b>	<b>423,206,904</b>	<b>253,214,404</b>	<b>392,921,562</b>	<b>382,797,905</b>	<b>399,648,713</b>	<b>388,376,388</b>	<b>395,618,465</b>	<b>416,161,773</b>	<b>422,938,292</b>	<b>434,462,761</b>	<b>424,785,761</b>

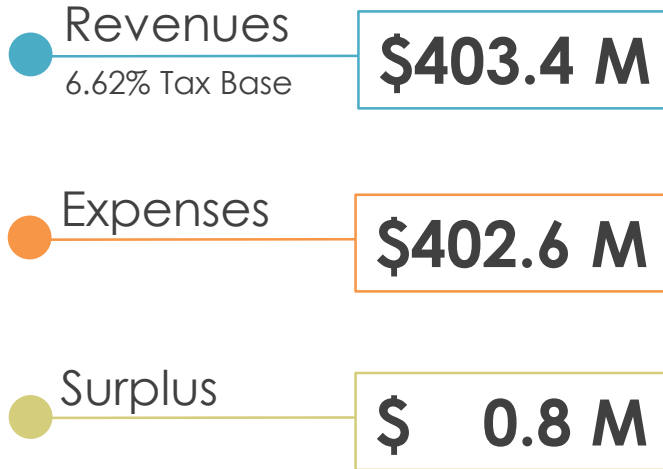


# Major Increases in Overall Operating Budgets

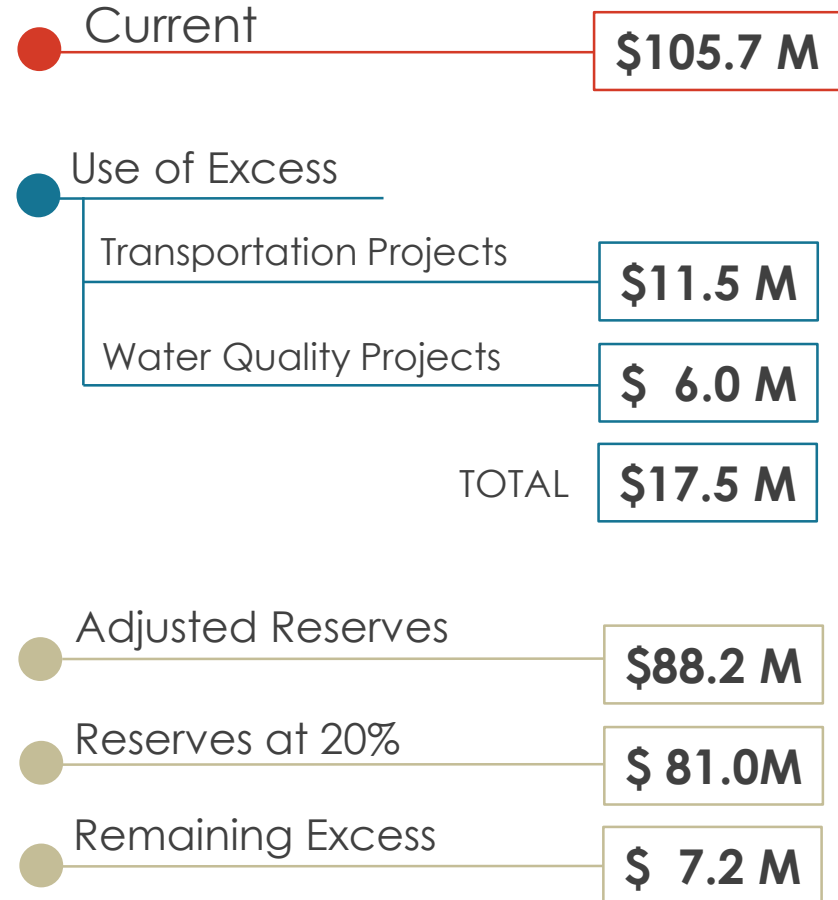
<b>Transit</b>	<b>\$3.2 Million – Farebox replacement; Grant funded</b>
<b>Community Development</b>	<b>\$1.1 Million – State Housing Initiative Partnership Grants</b>
<b>EMS</b>	<b>\$1.1 Million – 13 Paramedics / EMTs</b>
<b>Procurement Management</b>	<b>\$0.6 Million – To handle increased CIP / annual contracts workload</b>
<b>Facilities</b>	<b>\$0.5 Million – Electricity Costs; Indoor air quality remediation</b>
<b>TOTAL</b>	<b>\$6.5 Million</b>

# Fiscal Year 16-17

## GENERAL FUND



## RESERVES



# General Fund FY 2016-2017

(in millions)	Adopted FY 12-13	Adopted FY 13-14	Adopted FY 14-15	Adopted FY 15-16	Continuation FY 16-17
<b>Constitutionals &amp; Courts</b>					
Sheriff	\$ 137.0	\$ 140.9	\$ 149.2	\$ 160.2	\$ 164.6
Tax Collector	13.0	12.8	13.1	13.3	13.4
Property Appraiser	7.6	8.0	7.6	7.1	7.1
Courts	6.8	7.6	7.7	8.2	6.7
Clerk	7.5	7.5	7.6	8.0	8.6
Supervisor of Elections	6.2	6.4	6.8	8.9	9.0
Medical Examiner	2.4	2.5	2.7	3.4	3.4
State Attorney Support	0.9	0.9	1.0	1.2	1.2
Public Defender Support	0.6	0.6	0.7	0.9	1.0
Legal Aid	0.5	0.5	0.5	0.5	0.6
Guardian Ad Litem Support	0.2	0.2	0.2	0.2	0.3
Support All Others	11.2	11.4	10.1	10.4	11.8
	<b>\$ 193.9</b>	<b>\$ 199.3</b>	<b>\$ 207.2</b>	<b>\$ 222.3</b>	<b>\$ 227.7</b>
<b>BoCC Operating Departments</b>					
Public Safety	\$ 36.8	\$ 35.4	\$ 37.1	\$ 40.1	\$ 41.3
Human Services	22.1	19.5	18.0	18.5	18.3
Parks (Regional)	12.6	12.8	13.5	16.0	16.1
Facilities	11.6	12.2	12.5	14.6	15.0
Other (13 depts.)	20.2	19.2	19.4	17.9	18.3
	<b>\$ 103.3</b>	<b>\$ 99.1</b>	<b>\$ 100.5</b>	<b>\$ 107.1</b>	<b>\$ 109.0</b>
Debt Service	\$ 13.4	\$ 12.3	\$ 12.3	\$ 10.7	\$ 12.1
Transit Transfer	10.4	10.3	10.6	11.7	11.7
Growth Increment for Infrastructure	0.0	0.0	0.0	7.8	9.6
20/20 Management	0.0	0.0	5.6	6.3	6.3
Vehicle Replacement	0.0	0.0	0.0	2.0	2.0
Medicaid	8.2	7.0	7.1	7.7	8.2
Major Maintenance	11.9	4.2	12.3	7.5	9.2
Juvenile Justice	4.2	0.5	2.6	2.4	1.8
Non-departmental/Transfers	3.6	3.8	4.4	5.0	5.0
	<b>\$ 51.7</b>	<b>\$ 38.1</b>	<b>\$ 54.9</b>	<b>\$ 61.1</b>	<b>\$ 65.9</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 348.9</b>	<b>\$ 336.5</b>	<b>\$ 362.6</b>	<b>\$ 390.5</b>	<b>\$ 402.6</b>

# General Fund FY16-17 Budget 1st Draft

## 6.62% Property Value Increase

			Roll Back				
	3.7506	3.8506	3.8929	3.9506	4.0506	4.1506	
<b>Continuation</b>	<b>Millage</b>						
	<b>Revenue</b>	378,009,894	384,359,305	387,044,512	390,708,717	397,058,128	403,407,539
	<b>Expense</b>	402,578,988	402,578,988	402,578,988	402,578,988	402,578,988	402,578,988
	<b>Continuation Surplus/(Deficit)</b>	<b>(24,569,094)</b>	<b>(18,219,683)</b>	<b>(15,534,476)</b>	<b>(11,870,271)</b>	<b>(5,520,860)</b>	<b>828,551</b>
<b>Outstanding Recurring</b>	<b>Outstanding Issues (Recurring):</b>						
	Pay Increases (Constitutionals/Courts)	6,821,012	6,821,012	6,821,012	6,821,012	6,821,012	6,821,012
	3% Pay Increase (BoCC)	1,662,649	1,662,649	1,662,649	1,662,649	1,662,649	1,662,649
	<b>Total</b>	<b>8,483,661</b>	<b>8,483,661</b>	<b>8,483,661</b>	<b>8,483,661</b>	<b>8,483,661</b>	<b>8,483,661</b>
	<b>Expenses including Outstanding Issues</b>	<b>411,062,649</b>	<b>411,062,649</b>	<b>411,062,649</b>	<b>411,062,649</b>	<b>411,062,649</b>	<b>411,062,649</b>
	<b>Surplus/(Deficit)</b>	<b>(33,052,755)</b>	<b>(26,703,344)</b>	<b>(24,018,137)</b>	<b>(20,353,932)</b>	<b>(14,004,521)</b>	<b>(7,655,110)</b>
<b>Projects from Excess Reserves</b>	<b>Current Reserves</b>	105,700,000	105,700,000	105,700,000	105,700,000	105,700,000	105,700,000
	<b>Expenses paid from Excess Reserves:</b>						
	Transportation Projects	11,501,354	11,501,354	11,501,354	11,501,354	11,501,354	11,501,354
	Water Quality Projects	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
	<b>Total</b>	<b>17,501,354</b>	<b>17,501,354</b>	<b>17,501,354</b>	<b>17,501,354</b>	<b>17,501,354</b>	<b>17,501,354</b>
	<b>Adjusted Reserves</b>	<b>55,145,891</b>	<b>61,495,302</b>	<b>64,180,509</b>	<b>67,844,714</b>	<b>74,194,125</b>	<b>80,543,536</b>
<b>Reserves at 20%</b>	<b>80,500,000</b>	<b>80,500,000</b>	<b>80,500,000</b>	<b>80,500,000</b>	<b>80,500,000</b>	<b>80,500,000</b>	
<b>Remaining Excess</b>	<b>(25,354,109)</b>	<b>(19,004,698)</b>	<b>(16,319,491)</b>	<b>(12,655,286)</b>	<b>(6,305,875)</b>	<b>43,536</b>	



# CIP Modeling Assumptions



## 5 – Years



	BP Settlement	Internal Loan Repayment	Excess Reserves	Growth Increment Funding	Total
DOT	\$4,182,689	\$4,315,957	\$11,501,354	\$64,144,368	\$84,144,368
Natural Resources			\$6,000,000		\$6,000,000
Total	\$4,182,689	\$4,315,957	\$17,501,354	\$64,144,368	\$90,144,368





# Sheriff – General Fund

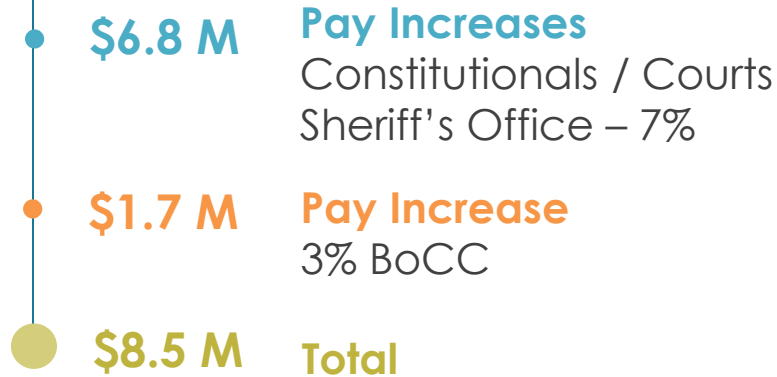


	FY15-16 Adopted	FY16-17 Operating w/o Salaries	FY16-17 3% Salaries*	FY16-17 Request
Sheriff's Office	\$160,157,136	\$164,631,781	\$166,489,350	\$171,299,443
% Increase		2.79%	3.95%	6.96%
BoCC Departments	\$107,150,376	\$108,985,354	\$110,648,003	\$110,648,003
% Increase		1.71%	3.26%	3.26%

\* LCSO Absorbs \$1M Cost of Financial System Upgrade

# Outstanding Issues

## GENERAL FUND



## VCB – Supplemental Marketing



# 2<sup>nd</sup> Draft – June 21

- 1 Still in process of finalizing some budgets -- Sheriff's Office, Supervisor of Elections, BoCC General Fund
- 2 General Fund reduction options will be presented at next work session
- 3 Pay increase discussion

