

FY17 Administration Recommended Budget

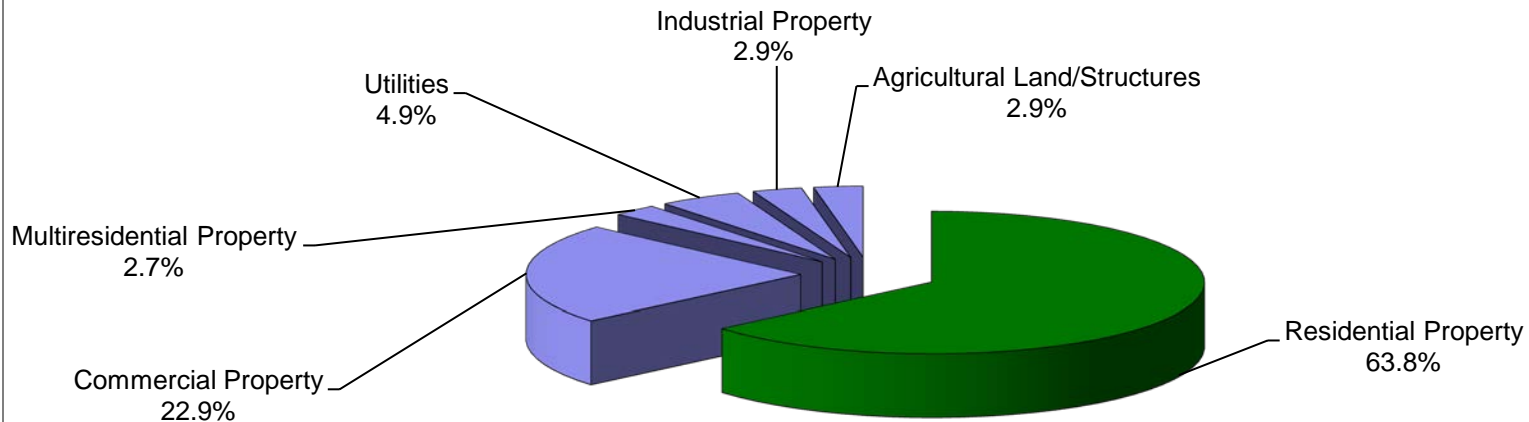
January 28, 2016



FY17 Budget Overview

- Capitalizes on three year budget plan which results in operational flexibility and levy reduction.
- Recognizes debt service reduction with off set to levy.
- Completes three studies - Space Study (Facilities Masterplan), Technology Masterplan and Fleet Management.

FY17 Taxable Valuation

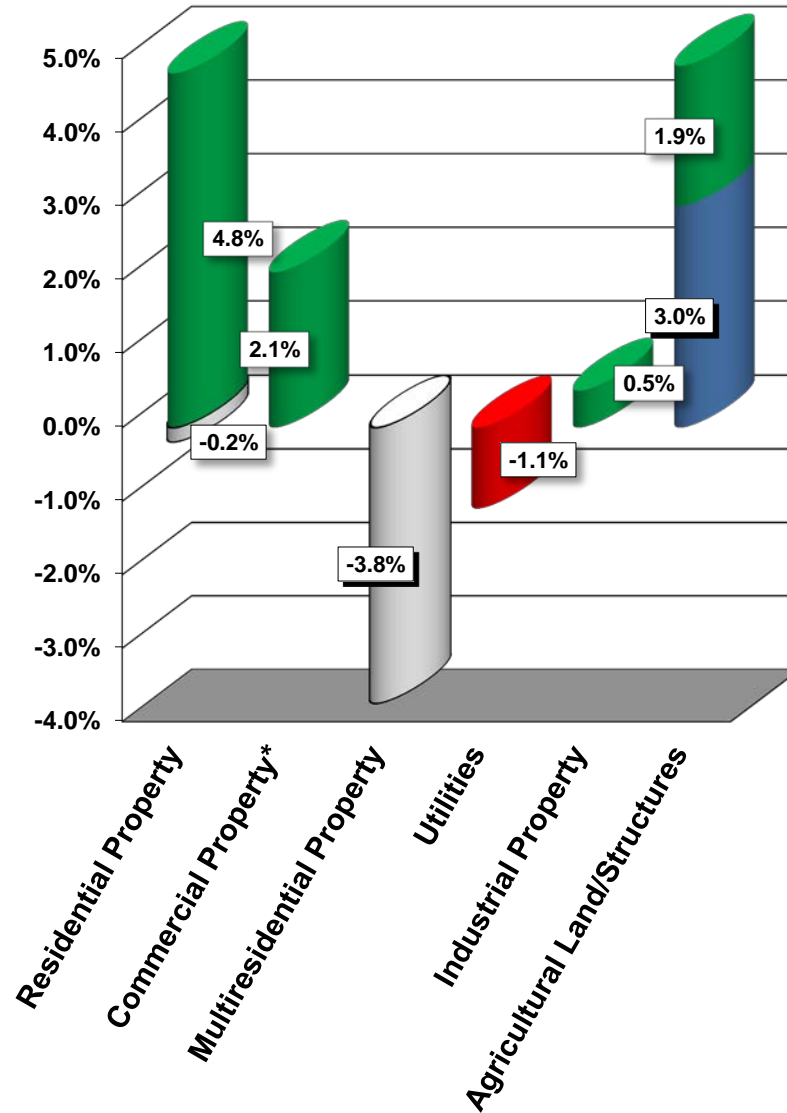


Total Tax Base: \$7,989,058,189

Taxable Valuation Comparison

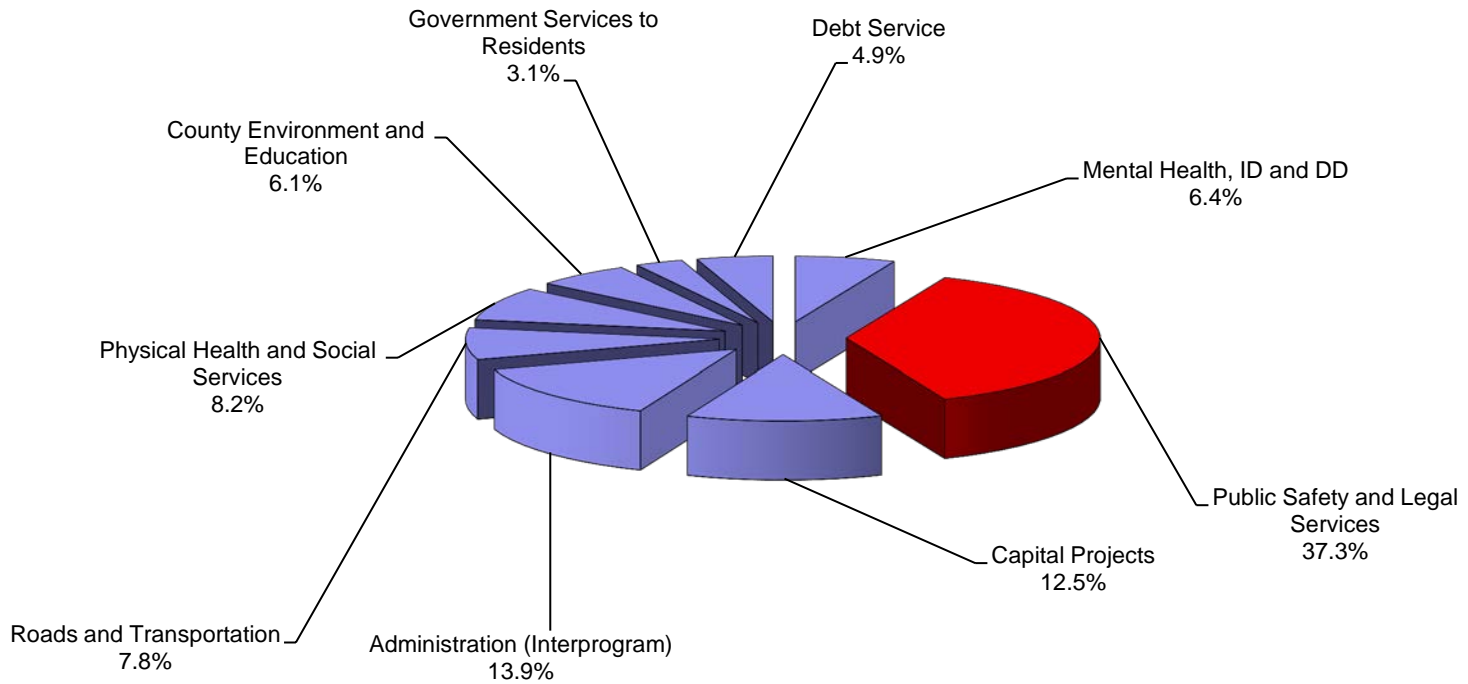
	January 1,2014 <u>For FY16</u>	% of <u>Total</u>	January 1,2015 <u>For FY17</u>	% of <u>Total</u>	Amount <u>Change</u>	% <u>Change</u>
<u>COUNTY-WIDE</u>						
Residential Property	4,871,728,158	63.1%	5,096,318,669	63.8%	224,590,511	4.6%
Commercial Property	1,997,210,892	25.9%	1,825,934,120	22.9%	(171,276,772)	-8.6%
Multiresidential	-	N/A	213,613,304	2.7%	213,613,304	N/A
Utilities	395,641,402	5.1%	391,113,465	4.9%	(4,527,937)	-1.1%
Industrial Property	230,769,648	3.0%	231,850,798	2.9%	1,081,150	0.5%
Agricultural Land/Structures	<u>219,479,276</u>	<u>2.8%</u>	<u>230,227,833</u>	<u>2.9%</u>	<u>10,748,557</u>	<u>4.9%</u>
All Classes	<u>7,714,829,376</u>	<u>100.0%</u>	<u>7,989,058,189</u>	<u>100.0%</u>	<u>274,228,813</u>	<u>3.6%</u>
<u>UNINCORPORATED AREAS</u>						
Residential Property	627,136,944	66.1%	661,473,671	66.7%	34,336,727	5.5%
Commercial Property	51,918,894	5.5%	46,124,865	4.6%	(5,794,029)	-11.2%
Multiresidential	-	N/A	9,396,223	0.1%	9,396,223	N/A
Utilities	79,270,044	8.3%	74,393,746	7.5%	(4,876,298)	-6.2%
Industrial Property	1,463,823	0.2%	1,463,823	0.1%	-	0.0%
Agricultural Land/Structures	<u>189,639,854</u>	<u>20.0%</u>	<u>199,158,287</u>	<u>20.1%</u>	<u>9,518,433</u>	<u>5.0%</u>
Total	<u>949,429,559</u>	<u>100.0%</u>	<u>992,010,615</u>	<u>100.0%</u>	<u>42,581,056</u>	<u>4.5%</u>
Property in Cities	6,765,399,817	87.7%	6,997,047,574	87.6%	231,647,757	3.4%
Property in Rural Areas	<u>949,429,559</u>	<u>12.3%</u>	<u>992,010,615</u>	<u>12.4%</u>	<u>42,581,056</u>	<u>4.5%</u>
Total	<u>7,714,829,376</u>	<u>100.0%</u>	<u>7,989,058,189</u>	<u>100.0%</u>	<u>274,228,813</u>	<u>3.6%</u>

Changes in Tax Base by Class



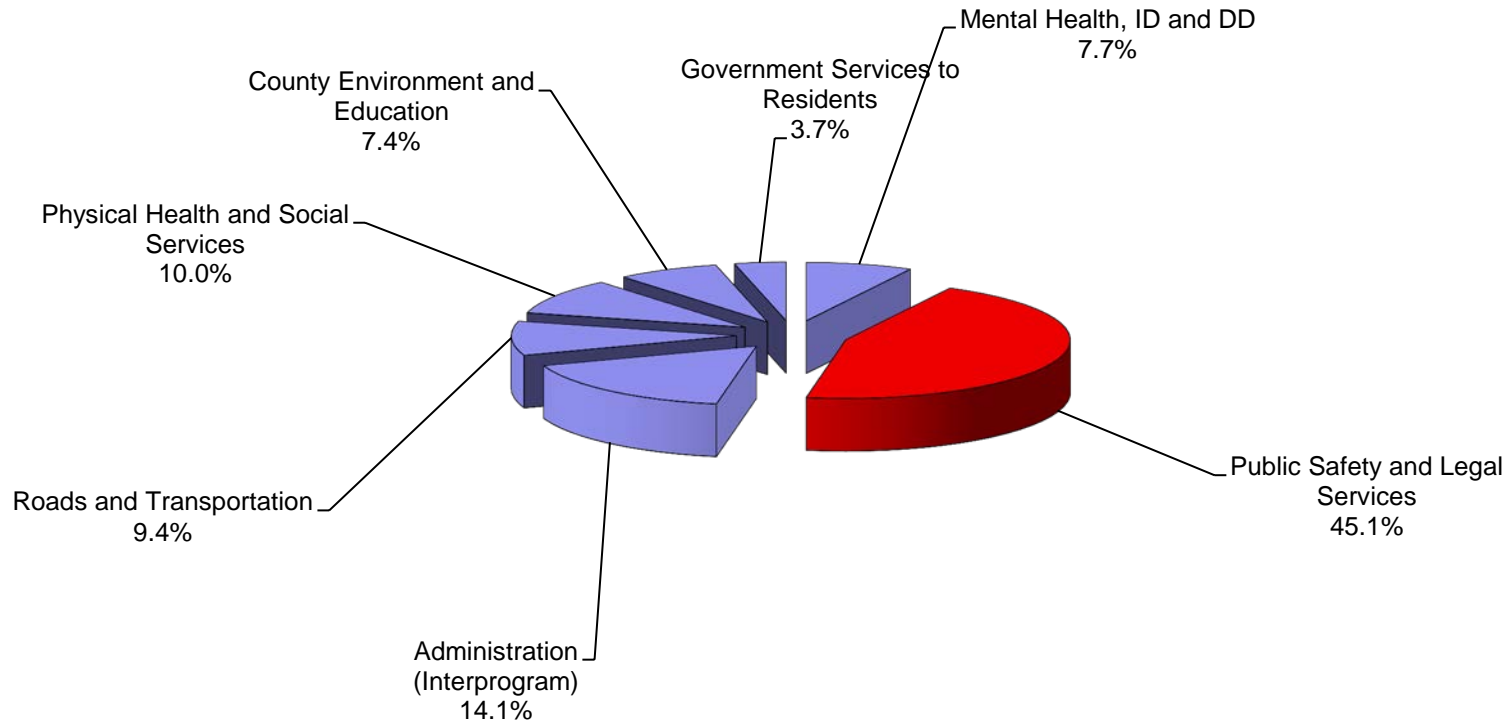
FY 17 Budget

FY17 BUDGET: \$79,515,114



FY 17 Operating Budget

FY17 BUDGET: \$65,868,435



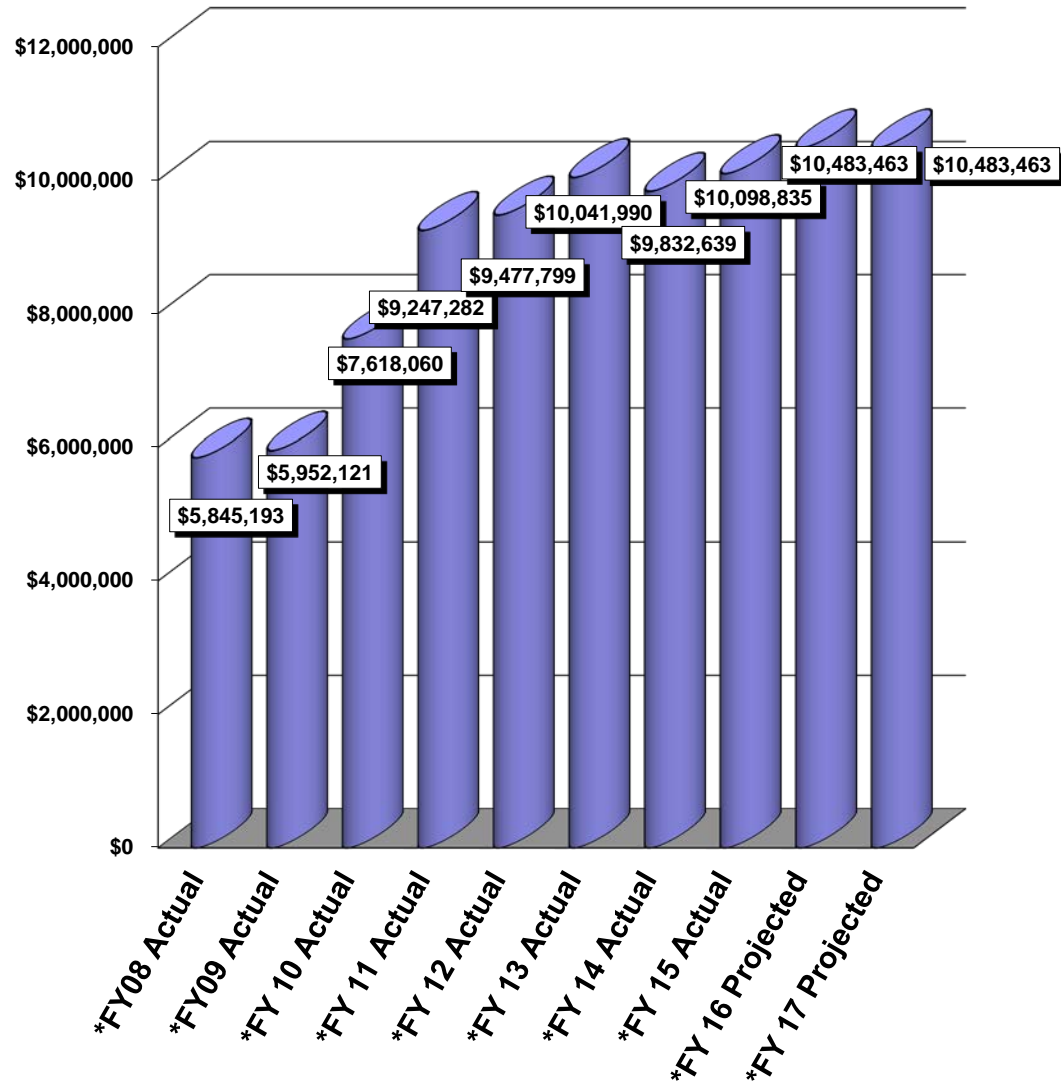
FY17 Budget Overview

- Total General Fund net expenditures without transfers did not increase.
- Debt Service decrease is \$298,000
- Ending General Fund Unassigned Balance Estimate \$10,483,463 or 19.3% of FY 17 expenditures

- Urban Levy Rate ↓ FY16 – 6.00 FY17 – 5.82
- Rural Levy Rate ↓ FY16 – 9.01 FY17 – 8.79



Fund Balance Review



Levy Rate Impact

Urban Levy Rate:	\$50,000	\$75,000	\$100,000	\$250,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	-\$5.37 -3.2%	-\$8.06 -3.2%	-\$10.74 -3.2%	-\$26.85 -3.2%
Rural Levy Rate:	\$50,000	\$75,000	\$100,000	\$250,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	-\$6.76 -2.7%	-\$10.14 -2.7%	-\$13.52 -2.7%	-\$33.79 -2.7%
	80 Acres of Land	120 Acres of Land	160 Acres of Land	200 Acres of Land
Amount of Annual Increase in Property Taxes	\$18.11 2.5%	\$27.16 2.5%	\$36.21 2.5%	\$45.27 2.5%
Combined Farm Home and Land				
	\$11.35 1.1%	\$17.02 1.1%	\$22.70 1.1%	\$11.48 0.4%

Levy Rate Impact – Commercial / Industrial

Urban Levy Rate:	\$250,000	\$1,000,000	\$3,000,000	\$5,000,000
	<u>Commercial</u>	<u>Commercial</u>	<u>Commercial</u>	<u>Commercial</u>
Amount of Annual Increase in Property Taxes	-\$40.84 -3.0%	-\$163.34 -3.0%	-\$490.02 -3.0%	-\$816.70 -3.0%
Rural Levy Rate:	\$250,000	\$1,000,000	\$3,000,000	\$5,000,000
	<u>Commercial</u>	<u>Commercial</u>	<u>Commercial</u>	<u>Commercial</u>
Amount of Annual Increase in Property Taxes	-\$50.75 -2.5%	-\$202.99 -2.5%	-\$608.96 -2.5%	-\$1,014.93 -2.5%

Levy Rate Impact - Multiresidential

Urban Levy Rate:	\$250,000	\$1,000,000	\$3,000,000	\$5,000,000
	<u>Multiresidential</u>	<u>Multiresidential</u>	<u>Multiresidential</u>	<u>Multiresidential</u>
Amount of Annual Increase in Property Taxes	-\$95.42 -7.1%	-\$381.68 -7.1%	-\$1,145.03 -7.1%	-\$1,908.38 -7.1%
Urban Levy Rate:	\$250,000	\$1,000,000	\$3,000,000	\$5,000,000
Rural Levy Rate:	\$250,000	\$1,000,000	\$3,000,000	\$5,000,000
	<u>Multiresidential</u>	<u>Multiresidential</u>	<u>Multiresidential</u>	<u>Multiresidential</u>
Amount of Annual Increase in Property Taxes	-\$133.11 -6.6%	-\$532.43 -6.6%	-\$1,597.29 -6.6%	-\$2,662.15 -6.6%

FY17 Changes to Operating Budget

- Personnel: Cost of living wage increase for nonunion personnel is 2%, union increase is 2% for PPME, Bailiffs and Teamsters. Teamsters receive a \$75 increase in clothing allowance. Deputies and AFSCME are still open.
- Health Insurance: Increase is 4% for the year.



FY17 Changes to Operating Budget

- General Fund: Increase in wages and benefits has been offset by reduction in expenses and re estimate of revenue. Result is 12.6 cents decrease in levy.
- General Fund: Estimate for Local Option Sales Tax results in a levy reduction of 3.9 cents.
- Mental Health Fund: Increased value results in a levy decrease of 1.5 cents.



FY 17 Changes to Operating Budget

- Increase of 1 Fleet Technician, .4 Youth Counselor and 1.2 FSS staffing for patrol headquarters, decrease of 1 Assistant FSS Director, and Hay point changes to 2 jobs
- Presidential Election results in a decrease of \$209,000 reimbursable revenues and an increase of \$65,000 in FSS for postage
- Medic deficit decrease of \$340,000
- Elimination of the Multifamily Residential backfill of \$300,000



FY17 Changes to Other Funds

- Mental Health Fund has same tax asking as FY17 of \$3,308,032 which reduces the levy by 1.5 cents. The operating budget requires a \$1,500,000 transfer from the regional budget to balance the expense budget of \$5 million. Crisis Stabilization is funded at the regional level in FY17. The regional budget is under the authority of the regional government.



FY 17 Changes to Other Funds

- Debt Service Fund: The Waste Commission Bonds were issued in 2016. This budget will show an increase cost in debt service over the previous year; however, the cost is funded through a loan repayment from the Waste Commission.



FY17 Changes to Other Funds

- Rural Services Fund: Library budget increased by \$6,000. The transfer to secondary roads has increased \$98,000 due to the formula tied to assessed valuation.
- Secondary Roads: The personnel cost of a fleet manager and equipment service technician is funded 60% in this fund. The fund balance has increased but will be used in capital projects in later years. Additional capital projects are scheduled due to the increase in motor fuel tax.



Board Strategic Plan addressed in Operating and Capital budgets

Extend Our Resources

Space Study Completion

- Remodel Juvenile Detention Center for programming
- Move Planning Department to Administration Building
- Complete Patrol Facility

Fleet Study Implementation

- Start up for in-house preventative maintenance work



Board Strategic Plan addressed in Operating and Capital budgets

Improve Communication

FY17 funding for Urban County Coalition

FY17 funding for Popular Annual Financial Report to
be published for FY16 Budget

FY17 funding for Board of Supervisors update to
Strategic Plan 2017-2019



Board Strategic Plan addressed in Operating and Capital budgets

Foster Healthy Communities

FY17 MH/DD Regional Budget

Implementation of Crisis stabilization through contract with Robert Young

FY17 Health Department

Resubmitted Augustana grant for Lead Poisoning Study

FY17 Expand Juvenile Detention Programs



Highlight Summary

- Property Tax Rates reduced to \$5.82 Urban Rate and to \$8.79 Rural Rate
- General Fund net expenditures did not increase
- Capital budget fully funded without borrowing
- Stable, conservative budget due to execution of three year budget plan



Budget Calendar

Work Session	Tuesday February 9, 2016
Public Hearing	Thursday February 11, 2016
Work Session	Tuesday February 16, 2016
Work Session	Tuesday February 23, 2016
Budget Adoption	Thursday March 10, 2016



Thank You

- Budget Analysts
- Administrative Staff
- Budget Manager

