

# FY 18 Budget Parameters with the Board of Supervisors

October 18, 2016



# Agenda

- Set parameters for department budget development



# FY18 Budget Preparation

- **Personnel**

- Estimate longevity based projected step increases; merit at 4.25% until top of hay point; and COLA 2% - 2.5% depending on group. Results of two unions over 2.25% - utilize fund balance
- Budget Health Costs 7.8% for January 2017 increase (maintain Health/Dental Insurance Fund Balance at 3 months). Budget Health Costs 9% increase for January 2018.

- **Non-Personnel**

- Budget 0% departmental growth from FY17
- Review individual line items in departments to recommend funding shifts; Highlight for Board review.
- Reserve 0.5% - 1.0% growth in non-departmental for outcome based budgeting (FY16 Operating Budget 94.2% of original budget).

# FY18 Budget Preparation

- **Authorized Agencies**
  - Require County Contribution FY18 Budgets at 0% growth. Review agencies that have new funding sources.
- **Capital Budget**
  - Property tax transfer at \$1,980,000 (General, Vehicle, Electronic Equipment) and include general fund transfer of \$2,222,142 from FY16.
  - Consolidate Conservation equipment and general contribution
  - Look for ways to reduce costs in line items that are equipment replacement.
- **Budget Strategic Flexibility FY 19 - FY 23**
  - Develop strategy to absorb property tax backfill reduction of \$1.6 million over 5 years.



# FY18 Budget Preparation

- **Program Guidelines for departments and current funded agencies**
  - Departments may submit new programs for consideration.
  - Programs must have offsetting revenue and/or show operating costs savings or other program reduction.
  - Capital costs must have outside participation identified in proposal.
  - Program must show benefit to community and include measurement.



# General Fund Summary – Option A

	FY 17 Original Budget	Revenue Adjustments Estimated	Expenditure Adjustments Estimated	FY 18 Parameter Summary
Revenues	\$57,716,869	\$ -	\$ -	\$58,941,869
RE Taxes 1.5%	-	590,000	-	
LOST	-	200,000	-	
River Ren. DS	-	435,000	-	
Expenditures	54,196,839	-	-	55,461,839
Personnel	-	-	792,000	
Benefits	-	-	420,000	
Non-Personnel	-	-	53,000	
Net Transfers	<u>(3,520,030)</u>	<u>(13,000)</u>	<u>-</u>	<u>(3,533,030)</u>
Change	-	1,212,000	1,265,000	(53,000)
Beginning FB	<u>12,202,765</u>			<u>12,202,765</u>
Ending FB	<u>12,202,765</u>			<u>12,149,765</u>

# General Fund Summary – Option B

	FY 17 Original Budget	Revenue Adjustments Estimated	Expenditure Adjustments Estimated	FY 18 Parameter Summary
Revenues	\$57,716,869	\$ -	\$ -	\$58,941,869
RE Taxes 1.5%	-	590,000	-	
LOST	-	200,000	-	
River Ren. DS	-	435,000	-	
Expenditures	54,196,839	-	-	55,515,839
Personnel	-	-	792,000	
Benefits	-	-	420,000	
Non-Personnel	-	-	107,000	
Net Transfers	<u>(3,520,030)</u>	<u>(13,000)</u>	<u>-</u>	<u>(3,533,030)</u>
Change	-	1,212,000	1,319,000	(107,000)
Beginning FB	<u>12,202,765</u>			<u>12,202,765</u>
Ending FB	<u>12,202,765</u>			<u>12,095,765</u>

# Unrestricted / Unassigned General Fund Balance

	<u>Unrestricted / Unassigned Fund Balance</u>	<u>GF Expenditures</u>	<u>% of Expenditures</u>
FY07	\$5,306,330	\$43,269,454	12.3%
FY08	\$5,845,193	\$44,266,321	13.2%
FY09	\$5,956,480	\$44,638,584	13.3%
FY10	\$7,618,061	\$42,743,169	17.8%
FY11	\$9,247,282	\$50,231,644	18.4%
FY12	\$9,477,799	\$50,424,989	18.8%
FY13	\$10,041,990	\$50,556,803	19.9%
FY14	\$9,832,639	\$49,324,036	19.9%
FY15	\$10,098,835	\$50,502,192	20.0%
FY16 w/o Assign.	\$13,393,629	\$51,209,971	25.9%
FY16 w/ Assignments	\$10,241,994	\$51,209,971	20.0%
FY17 Budget	\$10,484,863	\$53,474,619	19.6%
FY18 Projection			?
*without assignments			



# FY 18 Budget Preparation

- Presentation to Departments and Authorized Agencies October 21, 2016 2:00 PM