

# Fiscal Year 2015-16 Budget Guidance

April 15, 2015

# FY 15-16 Budget Guidance

- A) Increase primary property tax rate to \$3.999 or leave the rate at \$3.7999
- B) Determine Adult Detention General Fund budget target
- C) Reduce General Fund Operating budget targets by 4%, 5%, or 7%
- D) Use alternative revenue sources to pay for approximately \$3.1M of State cost shifts

	Continuing Impacts							New Impacts in FY 2016 Budget					Total Continuing and New Impacts to Counties	
	SVP Costs at ASH <sup>1</sup>	100% of RTC Costs at ASH <sup>2</sup>	Increased County Judicial Salaries <sup>3</sup>	ACJC Indigent Defense <sup>4</sup>	Elimination of County Lottery Revenues <sup>5</sup>	Elimination of Prop. 204 Funding <sup>6</sup>	HURF Shifts to DPS <sup>7</sup>	25% of Costs for Juveniles Housed at DJC <sup>8</sup>	1% Property Tax Cap Liability Shift <sup>9</sup>	ADOR Appropriation Shift <sup>10</sup>	Additional Loss of Lottery Revenue <sup>11</sup>	Presidential Preference Election Cost Shift <sup>12</sup>		Total New Impacts to Counties
Apache			\$ 58,616	\$ 5,744		\$ -	\$ 337,685	\$ 134,264		\$ 75,516		\$ 79,905	\$ 289,684	\$ 691,730
Cochise	\$ 57,932		\$ 107,463	\$ 11,776		\$ -	\$ 400,446	\$ 246,581		\$ 138,688		\$ 57,972	\$ 443,241	\$ 1,020,859
Coconino	\$ 38,272	\$ 246,984	\$ 65,594	\$ 13,362		\$ -	\$ 464,308	\$ 252,354		\$ 141,935		\$ 102,766	\$ 497,055	\$ 1,325,575
Gila			\$ 37,682	\$ 7,287		\$ -	\$ 187,331	\$ 100,620		\$ 56,593		\$ 57,809	\$ 215,022	\$ 447,322
Graham			\$ 33,495	\$ 4,979		\$ 234,200	\$ 125,306	\$ 69,875		\$ 39,301		\$ 16,628	\$ 125,804	\$ 523,784
Greenlee			\$ 22,330	\$ 1,003		\$ 234,400	\$ 47,235	\$ 15,839		\$ 8,909		\$ 15,673	\$ 40,421	\$ 345,389
La Paz			\$ 54,429	\$ 3,067		\$ 159,700	\$ 197,655	\$ 38,465		\$ 21,634		\$ 38,357	\$ 98,456	\$ 513,306
Maricopa	\$ 2,106,649		\$ 9,012,159	\$ 447,723	\$ 249,772	\$ -	\$ 5,095,023	\$ 7,166,033		\$ 4,030,498		\$ 1,912,221	\$ 13,108,752	\$ 30,020,077
Mohave	\$ 121,539	\$ 287,224	\$ 96,298	\$ 20,671		\$ -	\$ 609,804	\$ 375,818		\$ 211,377	\$ 550,000	\$ 198,576	\$ 1,335,770	\$ 2,471,306
Navajo	\$ 57,539		\$ 99,089	\$ 13,131		\$ -	\$ 402,498	\$ 201,718		\$ 113,456		\$ 124,025	\$ 439,199	\$ 1,011,456
Pima	\$ 509,850		\$ 243,897	\$ 88,346	\$ 249,772	\$ 3,817,800	\$ 2,162,508	\$ 1,840,289	\$ 18,610,629	\$ 1,035,061		\$ 404,682	\$ 21,890,660	\$ 28,962,833
Pinal	\$ 190,803	\$ 760,984	\$ 138,167	\$ 29,269		\$ -	\$ 946,390	\$ 705,449	\$ 2,815,942	\$ 396,776	\$ 550,000	\$ 143,879	\$ 4,612,045	\$ 6,677,659
Santa Cruz	\$ 38,272	\$ 244,010	\$ 30,704	\$ 4,210		\$ 214,800	\$ 160,355	\$ 89,024		\$ 50,071		\$ 84,326	\$ 223,420	\$ 915,772
Yavapai	\$ 235,084		\$ 92,111	\$ 28,955		\$ 164,700	\$ 573,546	\$ 396,181		\$ 222,830	\$ 550,000	\$ 88,417	\$ 1,257,428	\$ 2,351,824
Yuma		\$ 33,300	\$ 52,986	\$ 20,777		\$ -	\$ 514,946	\$ 367,492		\$ 206,694		\$ 96,969	\$ 671,154	\$ 1,293,164
<b>Total</b>	<b>\$ 3,355,940</b>	<b>\$ 1,572,502</b>	<b>\$ 10,145,020</b>	<b>\$ 700,300</b>	<b>\$ 499,544</b>	<b>\$ 4,825,600</b>	<b>\$ 12,225,037</b>	<b>\$ 12,000,000</b>	<b>\$ 21,426,571</b>	<b>\$ 6,749,337</b>	<b>\$ 1,650,000</b>	<b>\$ 3,422,204</b>	<b>\$ 45,248,112</b>	<b>\$ 78,572,055</b>

<sup>1</sup>Continues a session law provision that requires counties to pay 31 percent of the cost of treatment and confinement for Sexually Violent Persons (SVP) at the Arizona State Hospital (ASH). Based on actual FY2014 billings.

<sup>2</sup>Continues session law requiring counties to pay for 100 percent of the cost of Restoration to Competency (RTC) treatments at ASH. Based on actual FY2014 billings.

<sup>3</sup>Starting in FY2011, the state share of Justice of the Peace salaries is permanently lowered from 38.5 percent to 19.25 percent. The Maricopa County number reflects their requirement to pay 100 percent of superior court judge salaries.

<sup>4</sup>No state appropriation for ACJC State Aid to Indigent Defense is included. These monies are instead used to fund Attorney General and DPS operations.

<sup>5</sup>The statutory distribution of lottery revenue to the counties was originally eliminated in FY2011. In FY 2014, a direct appropriation to counties was included to replace this distribution.

<sup>6</sup>Does not restore Prop. 204 Hold Harmless payments.

<sup>7</sup>Shifts \$98,812,300 from the Highway User Revenue Fund (HURF) to the Department of Public Safety (DPS), a \$7,557,300 increase over last year. This does include the effects of the \$30 million local government HURF restoration.

<sup>8</sup>As permanent law, requires the director of the Arizona Department of Juvenile Corrections (ADJC) to assess a "committed youth confinement cost sharing fee" to each county. Session law requires the amount raised from the fees to equal \$12,000,000 and directs the director of ADJC to proportionally bill each county based on county population.

<sup>9</sup>Uses JLBC 1% cap liability estimates for all counties and applies the current Property Tax Oversight Commission' (PTOC) interpretation of that law, which uses statewide average property tax rates to determine which jurisdictions will be impacted.

<sup>10</sup>As permanent law, requires the Arizona Department of Revenue (ADOR) to assess a fee to every county, city, town, and to MAG and PAG. Session law requires the amount raised from the fees to equal \$20,755,835, of which \$6,749,337 is the aggregate county share, and proportionally allocates each county's share based on county population. **NOTE: HB 2617 contained a provision that removed MAG and PAG from the proportion of taxes the counties have to pay, lowering the county impact to \$6,749,337 from \$9,877,417**

<sup>11</sup>The Budget removes the county lottery appropriation for Mohave, Pinal, and Yavapai counties.

<sup>12</sup>Joint analysis by CSA and Arizona Association of Counties (AACo) based on Maricopa County's projection of costs for the 2016 PPE, using the January 1, 2015, Secretary of State active registered voter count.

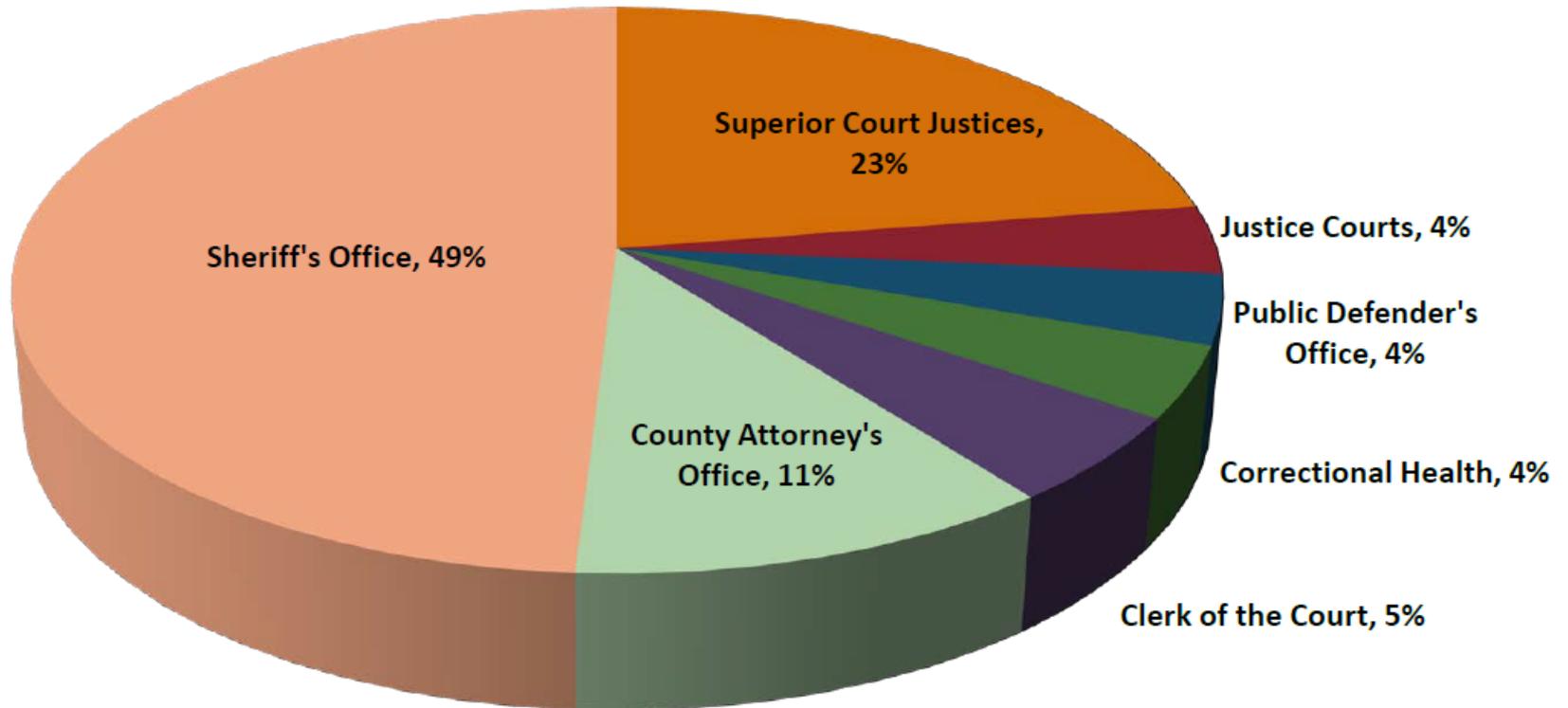
**Note: Additional ongoing impacts not quantified include:**

- Elimination of Post-Conviction Public Defender's Office
- Elimination of Department of Health Services' grants to counties (Prenatal, Tuberculosis, influenza, food borne illness)
- Suspension of State Lake Improvement Fund (SLIF) grant program
- Reduction of Federal Resources (Secure Rural Schools, Payment In Lieu of Tax, Criminal Justice, Public Health, among others)

# General Fund Distribution of Public Safety

FY 14/15 \$98,750,996

\*not including reserves and transfers



Note: Superior Court Justices includes Superior Court, Constables, Adult Probation Conciliation Court and Juvenile Court Services.

# Option A

FY 2015-2017 General Fund Forecast - Raise to 3.99 Rate, \$1M for comp study, 4% Additional Budget Reduction						
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 (Current Year) Projection	FY 15-16 Projection	FY 16-17 Projection
<b>BEGINNING FUND BALANCE</b>	\$43,015,930	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$18,887,053
<b>REVENUES</b>						
Property Taxes and Delinquent Tax Lien Sales	\$83,931,211	\$81,067,759	\$73,174,837	\$74,756,340	\$80,490,456	\$82,548,169
County Sales Tax	\$12,460,496	\$12,799,507	\$13,554,101	\$13,700,000	\$14,111,000	\$14,604,885
License & Permits	\$1,526,700	\$2,418,264	\$2,969,113	\$2,775,000	\$2,975,000	\$3,175,000
Intergovernmental	\$40,747,766	\$40,108,940	\$44,368,471	\$45,864,833	\$47,164,833	\$48,464,833
Charges for Services	\$21,027,837	\$19,440,241	\$18,795,692	\$7,112,815	\$6,552,815	\$6,332,815
Fines & Forfeits	\$1,894,038	\$1,839,517	\$764,504	\$811,500	\$836,500	\$861,500
Miscellaneous	\$1,556,393	\$1,300,144	\$1,732,010	\$2,712,600	\$762,600	\$762,600
Transfers In	\$4,931,672	\$3,388,438	\$3,199,011	\$4,178,583	\$11,488,583	\$5,888,583
<b>TOTAL REVENUE</b>	<b>\$168,076,112</b>	<b>\$162,362,810</b>	<b>\$158,557,740</b>	<b>\$151,911,671</b>	<b>\$164,381,787</b>	<b>\$162,638,385</b>
<b>EXPENDITURES</b>						
Personnel	\$103,290,109	\$104,260,129	\$103,573,164	\$100,414,313	\$99,699,497	\$100,449,497
Non-Personnel	\$50,150,064	\$49,360,309	\$52,345,495	\$51,312,070	\$51,345,420	\$51,445,420
Transfers Out	\$13,921,577	\$4,427,934	\$14,178,047	\$14,463,397	\$14,265,429	\$13,365,429
State Impact					\$4,612,045	\$4,612,045
Estimated Effect of Additional 4% Budget Reduction					(\$2,200,000)	(\$2,200,000)
<b>TOTAL EXPENDITURES</b>	<b>\$167,361,749</b>	<b>\$158,048,372</b>	<b>\$170,096,706</b>	<b>\$166,189,780</b>	<b>\$167,722,391</b>	<b>\$167,672,391</b>
<b>REVENUE LESS EXPENDITURE</b>	<b><u>\$714,365</u></b>	<b><u>\$4,314,438</u></b>	<b><u>(\$11,538,966)</u></b>	<b><u>(\$14,278,109)</u></b>	<b><u>(\$3,340,604)</u></b>	<b><u>(\$5,034,006)</u></b>
<b>ENDING FUND BALANCE</b>	<b>\$43,730,294</b>	<b>\$48,044,732</b>	<b>\$36,505,766</b>	<b>\$22,227,657</b>	<b>\$18,887,053</b>	<b>\$13,853,047</b>
15% of Projected Outflows	\$25,104,262	\$23,707,256	\$25,514,506	\$24,928,467	\$25,158,359	\$25,150,859

Assumes a 3% increase in existing property values for FY16-17. For FY 15-16 existing valuation increased 0.7% with \$37M of new construction.

Assumes tax rate increase of 20 cents.

Assumes \$1M wage increases and Annual Fund Sweeps of \$3.1M.

Reserve                      26%                      30%                      21%                      13%                      11%                      8%

## Option B

FY 2015-2017 General Fund Forecast - Flat Rate \$3.79, \$1M for comp study, 7% Additional Budget Reduction						
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 (Current Year) Projection	FY 15-16 Projection	FY 16-17 Projection
<b>BEGINNING FUND BALANCE</b>	\$43,015,930	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$18,757,433
<b>REVENUES</b>						
Property Taxes and Delinquent Tax Lien Sales	\$83,931,211	\$81,067,759	\$73,174,837	\$74,756,340	\$76,560,836	\$78,700,660
County Sales Tax	\$12,460,496	\$12,799,507	\$13,554,101	\$13,700,000	\$14,111,000	\$14,604,885
License & Permits	\$1,526,700	\$2,418,264	\$2,969,113	\$2,775,000	\$2,975,000	\$3,175,000
Intergovernmental	\$40,747,766	\$40,108,940	\$44,368,471	\$45,864,833	\$47,164,833	\$48,464,833
Charges for Services	\$21,027,837	\$19,440,241	\$18,795,692	\$7,112,815	\$6,552,815	\$6,332,815
Fines & Forfeits	\$1,894,038	\$1,839,517	\$764,504	\$811,500	\$836,500	\$861,500
Miscellaneous	\$1,556,393	\$1,300,144	\$1,732,010	\$2,712,600	\$762,600	\$762,600
Transfers In	\$4,931,672	\$3,388,438	\$3,199,011	\$4,178,583	\$11,488,583	\$5,888,583
<b>TOTAL REVENUE</b>	<b>\$168,076,112</b>	<b>\$162,362,810</b>	<b>\$158,557,740</b>	<b>\$151,911,671</b>	<b>\$160,452,167</b>	<b>\$158,790,876</b>
<b>EXPENDITURES</b>						
Personnel	\$103,290,109	\$104,260,129	\$103,573,164	\$100,414,313	\$99,699,497	\$100,449,497
Non-Personnel	\$50,150,064	\$49,360,309	\$52,345,495	\$51,312,070	\$51,345,420	\$51,445,420
Transfers Out	\$13,921,577	\$4,427,934	\$14,178,047	\$14,463,397	\$14,265,429	\$13,365,429
State Impact					\$4,612,045	\$4,612,045
Estimated Effect of Additional 7% Budget Reduction					(\$6,000,000)	(\$6,000,000)
<b>TOTAL EXPENDITURES</b>	<b>\$167,361,749</b>	<b>\$158,048,372</b>	<b>\$170,096,706</b>	<b>\$166,189,780</b>	<b>\$163,922,391</b>	<b>\$163,872,391</b>
<b>REVENUE LESS EXPENDITURE</b>	<u>\$714,365</u>	<u>\$4,314,438</u>	<u>(\$11,538,966)</u>	<u>(\$14,278,109)</u>	<u>(\$3,470,224)</u>	<u>(\$5,081,515)</u>
<b>ENDING FUND BALANCE</b>	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$18,757,433	\$13,675,918
15% of Projected Outflows	\$25,104,262	\$23,707,256	\$25,514,506	\$24,928,467	\$24,588,359	\$24,580,859

Assumes a 3% increase in existing property values for FY16-17. For FY 15-16 existing valuation increased 0.7% with \$37M of new construction.

Assumes \$1M wage increases and Annual Fund Sweeps of \$3.1M.

Reserve                      26%                      30%                      21%                      13%                      11%                      8%

## Option C

FY 2015-2017 General Fund Forecast - Flat Rate \$3.79, \$1M for comp study, 5% Additional Budget Reduction						
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 (Current Year) Projection	FY 15-16 Projection	FY 16-17 Projection
<b>BEGINNING FUND BALANCE</b>	\$43,015,930	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$16,257,433
<b>REVENUES</b>						
Property Taxes and Delinquent Tax Lien Sales	\$83,931,211	\$81,067,759	\$73,174,837	\$74,756,340	\$76,560,836	\$78,700,660
County Sales Tax	\$12,460,496	\$12,799,507	\$13,554,101	\$13,700,000	\$14,111,000	\$14,604,885
License & Permits	\$1,526,700	\$2,418,264	\$2,969,113	\$2,775,000	\$2,975,000	\$3,175,000
Intergovernmental	\$40,747,766	\$40,108,940	\$44,368,471	\$45,864,833	\$47,164,833	\$48,464,833
Charges for Services	\$21,027,837	\$19,440,241	\$18,795,692	\$7,112,815	\$6,552,815	\$6,332,815
Fines & Forfeits	\$1,894,038	\$1,839,517	\$764,504	\$811,500	\$836,500	\$861,500
Miscellaneous	\$1,556,393	\$1,300,144	\$1,732,010	\$2,712,600	\$762,600	\$762,600
Transfers In	\$4,931,672	\$3,388,438	\$3,199,011	\$4,178,583	\$11,488,583	\$5,888,583
<b>TOTAL REVENUE</b>	\$168,076,112	\$162,362,810	\$158,557,740	\$151,911,671	\$160,452,167	\$158,790,876
<b>EXPENDITURES</b>						
Personnel	\$103,290,109	\$104,260,129	\$103,573,164	\$100,414,313	\$99,699,497	\$100,449,497
Non-Personnel	\$50,150,064	\$49,360,309	\$52,345,495	\$51,312,070	\$51,345,420	\$51,445,420
Transfers Out	\$13,921,577	\$4,427,934	\$14,178,047	\$14,463,397	\$14,265,429	\$13,365,429
State Impact					\$4,612,045	\$4,612,045
Estimated Effect of Additional 5% Budget Reduction					(\$3,500,000)	(\$3,500,000)
<b>TOTAL EXPENDITURES</b>	\$167,361,749	\$158,048,372	\$170,096,706	\$166,189,780	\$166,422,391	\$166,372,391
<b>REVENUE LESS EXPENDITURE</b>	<u>\$714,365</u>	<u>\$4,314,438</u>	<u>(\$11,538,966)</u>	<u>(\$14,278,109)</u>	<u>(\$5,970,224)</u>	<u>(\$7,581,515)</u>
<b>ENDING FUND BALANCE</b>	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$16,257,433	\$8,675,918
15% of Projected Outflows	\$25,104,262	\$23,707,256	\$25,514,506	\$24,928,467	\$24,963,359	\$24,955,859

Assumes a 3% increase in existing property values for FY16-17. For FY 15-16 existing valuation increased 0.7% with \$37M of new construction.

Assumes \$1M wage increases and Annual Fund Sweeps of \$3.1M.

Reserve                      26%                      30%                      21%                      13%                      10%                      5%

## From MGT Executive Summary

- **Positions that Perform Non-Detention Duties.** MGT also identified seven positions currently paid for out of the jail fund (fund 1018) whose work is generally not jail related. Moving these positions to another cost center or eliminating them will reduce jail fund costs by an additional \$400,000.
- **Jail Positions Paid For by Alternate Funding Sources.** 14 positions totaling over \$732,000 in ADC are funded by alternative sources including grant funds and the Jail Enhancement Fund (JEF). A portion of the funds received from alternate sources could be used by the County to meet the staffing requirements of the ADC. For example, Housing Plan A identifies the need for 220 detention staff to operate the jail. It is possible that some of these 220 positions could be funded by these alternate funding sources. Monies received from the JEF alone could fund more than six detention officers or nine detention aides. MGT recommends the Sheriff review the benefit of the existing positions funded by alternate sources to determine if the funds would be better spend on detention aides, detention officers, or detention sergeants.

## Option D

FY 2015-2017 General Fund Forecast - Flat Rate \$3.79, \$1M for comp study, 5% Additional Budget Reduction						
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 (Current Year) Projection	FY 15-16 Projection	FY 16-17 Projection
<b>BEGINNING FUND BALANCE</b>	\$43,015,930	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$16,977,433
<b>REVENUES</b>						
Property Taxes and Delinquent Tax Lien Sales	\$83,931,211	\$81,067,759	\$73,174,837	\$74,756,340	\$76,560,836	\$78,700,660
County Sales Tax	\$12,460,496	\$12,799,507	\$13,554,101	\$13,700,000	\$14,111,000	\$14,604,885
License & Permits	\$1,526,700	\$2,418,264	\$2,969,113	\$2,775,000	\$2,975,000	\$3,175,000
Intergovernmental	\$40,747,766	\$40,108,940	\$44,368,471	\$45,864,833	\$47,164,833	\$48,464,833
Charges for Services	\$21,027,837	\$19,440,241	\$18,795,692	\$7,112,815	\$6,552,815	\$6,332,815
Fines & Forfeits	\$1,894,038	\$1,839,517	\$764,504	\$811,500	\$836,500	\$861,500
Miscellaneous	\$1,556,393	\$1,300,144	\$1,732,010	\$2,712,600	\$762,600	\$762,600
Transfers In	\$4,931,672	\$3,388,438	\$3,199,011	\$4,178,583	\$11,488,583	\$5,888,583
<b>TOTAL REVENUE</b>	<b>\$168,076,112</b>	<b>\$162,362,810</b>	<b>\$158,557,740</b>	<b>\$151,911,671</b>	<b>\$160,452,167</b>	<b>\$158,790,876</b>
<b>EXPENDITURES</b>						
Personnel	\$103,290,109	\$104,260,129	\$103,573,164	\$100,414,313	\$99,699,497	\$100,449,497
Non-Personnel	\$50,150,064	\$49,360,309	\$52,345,495	\$51,312,070	\$51,345,420	\$51,445,420
Transfers Out	\$13,921,577	\$4,427,934	\$14,178,047	\$14,463,397	\$14,265,429	\$13,365,429
State Impact					\$4,612,045	\$4,612,045
PCSO ADC Full MGT Recommendation					(\$700,000)	(700,000)
Estimated Effect of Additional 5% Budget Reduction					(\$3,520,000)	(\$3,520,000)
<b>TOTAL EXPENDITURES</b>	<b>\$167,361,749</b>	<b>\$158,048,372</b>	<b>\$170,096,706</b>	<b>\$166,189,780</b>	<b>\$165,702,391</b>	<b>\$165,652,391</b>
<b>REVENUE LESS EXPENDITURE</b>	<u><b>\$714,365</b></u>	<u><b>\$4,314,438</b></u>	<u><b>(\$11,538,966)</b></u>	<u><b>(\$14,278,109)</b></u>	<u><b>(\$5,250,224)</b></u>	<u><b>(\$6,861,515)</b></u>
<b>ENDING FUND BALANCE</b>	<b>\$43,730,294</b>	<b>\$48,044,732</b>	<b>\$36,505,766</b>	<b>\$22,227,657</b>	<b>\$16,977,433</b>	<b>\$10,115,918</b>
15% of Projected Outflows	\$25,104,262	\$23,707,256	\$25,514,506	\$24,928,467	\$24,855,359	\$24,847,859

Assumes a 3% increase in existing property values for FY16-17. For FY 15-16 existing valuation increased 0.7% with \$37M of new construction.

Assumes \$1M wage increases and Annual Fund Sweeps of \$3.1M.

Reserve                      26%                      30%                      21%                      13%                      10%                      6%

## Option E

FY 2015-2017 General Fund Forecast - Flat Rate \$3.79, \$1M for comp study, 4% Additional Budget Reduction						
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 (Current Year) Projection	FY 15-16 Projection	FY 16-17 Projection
<b>BEGINNING FUND BALANCE</b>	\$43,015,930	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$15,677,433
<b>REVENUES</b>						
Property Taxes and Delinquent Tax Lien Sales	\$83,931,211	\$81,067,759	\$73,174,837	\$74,756,340	\$76,560,836	\$78,700,660
County Sales Tax	\$12,460,496	\$12,799,507	\$13,554,101	\$13,700,000	\$14,111,000	\$14,604,885
License & Permits	\$1,526,700	\$2,418,264	\$2,969,113	\$2,775,000	\$2,975,000	\$3,175,000
Intergovernmental	\$40,747,766	\$40,108,940	\$44,368,471	\$45,864,833	\$47,164,833	\$48,464,833
Charges for Services	\$21,027,837	\$19,440,241	\$18,795,692	\$7,112,815	\$6,552,815	\$6,332,815
Fines & Forfeits	\$1,894,038	\$1,839,517	\$764,504	\$811,500	\$836,500	\$861,500
Miscellaneous	\$1,556,393	\$1,300,144	\$1,732,010	\$2,712,600	\$762,600	\$762,600
Transfers In	\$4,931,672	\$3,388,438	\$3,199,011	\$4,178,583	\$11,488,583	\$5,888,583
<b>TOTAL REVENUE</b>	<b>\$168,076,112</b>	<b>\$162,362,810</b>	<b>\$158,557,740</b>	<b>\$151,911,671</b>	<b>\$160,452,167</b>	<b>\$158,790,876</b>
<b>EXPENDITURES</b>						
Personnel	\$103,290,109	\$104,260,129	\$103,573,164	\$100,414,313	\$99,699,497	\$100,449,497
Non-Personnel	\$50,150,064	\$49,360,309	\$52,345,495	\$51,312,070	\$51,345,420	\$51,445,420
Transfers Out	\$13,921,577	\$4,427,934	\$14,178,047	\$14,463,397	\$14,265,429	\$13,365,429
State Impact					\$4,612,045	\$4,612,045
PCSO ADC Full MGT Recommendation					(\$700,000)	(700,000)
Estimated Effect of Additional 4% Budget Reduction					(\$2,220,000)	(\$2,220,000)
<b>TOTAL EXPENDITURES</b>	<b>\$167,361,749</b>	<b>\$158,048,372</b>	<b>\$170,096,706</b>	<b>\$166,189,780</b>	<b>\$167,002,391</b>	<b>\$166,952,391</b>
<b>REVENUE LESS EXPENDITURE</b>	<u><b>\$714,365</b></u>	<u><b>\$4,314,438</b></u>	<u><b>(\$11,538,966)</b></u>	<u><b>(\$14,278,109)</b></u>	<u><b>(\$6,550,224)</b></u>	<u><b>(\$8,161,515)</b></u>
<b>ENDING FUND BALANCE</b>	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$15,677,433	\$7,515,918
15% of Projected Outflows	\$25,104,262	\$23,707,256	\$25,514,506	\$24,928,467	\$25,050,359	\$25,042,859

Assumes a 3% increase in existing property values for FY16-17. For FY 15-16 existing valuation increased 0.7% with \$37M of new construction.

Assumes \$1M wage increases and Annual Fund Sweeps of \$3.1M.

Reserve                      26%                      30%                      21%                      13%                      9%                      4.5%

# Option F

FY 2015-2017 General Fund Forecast - Flat Rate \$3.79, \$1M for comp study, 4% Additional Budget Reduction						
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 (Current Year) Projection	FY 15-16 Projection	FY 16-17 Projection
<b>BEGINNING FUND BALANCE</b>	\$43,015,930	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$16,877,433
<b>REVENUES</b>						
Property Taxes and Delinquent Tax Lien Sales	\$83,931,211	\$81,067,759	\$73,174,837	\$74,756,340	\$76,560,836	\$78,700,660
County Sales Tax	\$12,460,496	\$12,799,507	\$13,554,101	\$13,700,000	\$14,111,000	\$14,604,885
License & Permits	\$1,526,700	\$2,418,264	\$2,969,113	\$2,775,000	\$2,975,000	\$3,175,000
Intergovernmental	\$40,747,766	\$40,108,940	\$44,368,471	\$45,864,833	\$47,164,833	\$48,464,833
Charges for Services	\$21,027,837	\$19,440,241	\$18,795,692	\$7,112,815	\$6,552,815	\$6,332,815
Fines & Forfeits	\$1,894,038	\$1,839,517	\$764,504	\$811,500	\$836,500	\$861,500
Miscellaneous	\$1,556,393	\$1,300,144	\$1,732,010	\$2,712,600	\$762,600	\$762,600
Transfers In	\$4,931,672	\$3,388,438	\$3,199,011	\$4,178,583	\$11,488,583	\$5,888,583
<b>TOTAL REVENUE</b>	<b>\$168,076,112</b>	<b>\$162,362,810</b>	<b>\$158,557,740</b>	<b>\$151,911,671</b>	<b>\$160,452,167</b>	<b>\$158,790,876</b>
<b>EXPENDITURES</b>						
Personnel	\$103,290,109	\$104,260,129	\$103,573,164	\$100,414,313	\$99,699,497	\$100,449,497
Non-Personnel	\$50,150,064	\$49,360,309	\$52,345,495	\$51,312,070	\$51,345,420	\$51,445,420
Transfers Out	\$13,921,577	\$4,427,934	\$14,178,047	\$14,463,397	\$14,265,429	\$13,365,429
State Impact					\$4,612,045	\$4,612,045
PCSO ADC Full MGT Recommendation					(\$700,000)	(700,000)
PCSO Estimated Effect Additional 5% Budget Cut Law Enforcement (CPSM non participation)					(\$1,200,000)	(1,200,000)
Estimated Effect of Additional 4% Budget Reduction					(\$2,220,000)	(\$2,220,000)
<b>TOTAL EXPENDITURES</b>	<b>\$167,361,749</b>	<b>\$158,048,372</b>	<b>\$170,096,706</b>	<b>\$166,189,780</b>	<b>\$165,802,391</b>	<b>\$165,752,391</b>
<b>REVENUE LESS EXPENDITURE</b>	<u>\$714,365</u>	<u>\$4,314,438</u>	<u>(\$11,538,966)</u>	<u>(\$14,278,109)</u>	<u>(\$5,350,224)</u>	<u>(\$6,961,515)</u>
<b>ENDING FUND BALANCE</b>	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$16,877,433	\$9,915,918
15% of Projected Outflows	\$25,104,262	\$23,707,256	\$25,514,506	\$24,928,467	\$24,870,359	\$24,862,859

Assumes a 3% increase in existing property values for FY16-17. For FY 15-16 existing valuation increased 0.7% with \$37M of new construction.

Assumes \$1M wage increases and Annual Fund Sweeps of \$3.1M.

Reserve	26%	30%	21%	13%	10%	6.0%
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# Option G

FY 2015-2017 General Fund Forecast - Flat Rate \$3.79, \$1M for comp study, 5% Additional Budget Reduction						
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 (Current Year) Projection	FY 15-16 Projection	FY 16-17 Projection
<b>BEGINNING FUND BALANCE</b>	\$43,015,930	\$43,730,294	\$48,044,732	\$36,505,766	\$22,227,657	\$18,177,433
<b>REVENUES</b>						
Property Taxes and Delinquent Tax Lien Sales	\$83,931,211	\$81,067,759	\$73,174,837	\$74,756,340	\$76,560,836	\$78,700,660
County Sales Tax	\$12,460,496	\$12,799,507	\$13,554,101	\$13,700,000	\$14,111,000	\$14,604,885
License & Permits	\$1,526,700	\$2,418,264	\$2,969,113	\$2,775,000	\$2,975,000	\$3,175,000
Intergovernmental	\$40,747,766	\$40,108,940	\$44,368,471	\$45,864,833	\$47,164,833	\$48,464,833
Charges for Services	\$21,027,837	\$19,440,241	\$18,795,692	\$7,112,815	\$6,552,815	\$6,332,815
Fines & Forfeits	\$1,894,038	\$1,839,517	\$764,504	\$811,500	\$836,500	\$861,500
Miscellaneous	\$1,556,393	\$1,300,144	\$1,732,010	\$2,712,600	\$762,600	\$762,600
Transfers In	\$4,931,672	\$3,388,438	\$3,199,011	\$4,178,583	\$11,488,583	\$5,888,583
<b>TOTAL REVENUE</b>	<b>\$168,076,112</b>	<b>\$162,362,810</b>	<b>\$158,557,740</b>	<b>\$151,911,671</b>	<b>\$160,452,167</b>	<b>\$158,790,876</b>
<b>EXPENDITURES</b>						
Personnel	\$103,290,109	\$104,260,129	\$103,573,164	\$100,414,313	\$99,699,497	\$100,449,497
Non-Personnel	\$50,150,064	\$49,360,309	\$52,345,495	\$51,312,070	\$51,345,420	\$51,445,420
Transfers Out	\$13,921,577	\$4,427,934	\$14,178,047	\$14,463,397	\$14,265,429	\$13,365,429
State Impact					\$4,612,045	\$4,612,045
PCSO ADC Full MGT Recommendation					(\$700,000)	(700,000)
PCSO Estimated Effect Additional 5% Budget Cut Law Enforcement (CPSM non participation)					(\$1,200,000)	(1,200,000)
Estimated Effect of Additional 5% Budget Reduction					(\$3,520,000)	(\$3,520,000)
<b>TOTAL EXPENDITURES</b>	<b>\$167,361,749</b>	<b>\$158,048,372</b>	<b>\$170,096,706</b>	<b>\$166,189,780</b>	<b>\$164,502,391</b>	<b>\$164,452,391</b>
<b>REVENUE LESS EXPENDITURE</b>	<b><u>\$714,365</u></b>	<b><u>\$4,314,438</u></b>	<b><u>(\$11,538,966)</u></b>	<b><u>(\$14,278,109)</u></b>	<b><u>(\$4,050,224)</u></b>	<b><u>(\$5,661,515)</u></b>
<b>ENDING FUND BALANCE</b>	<b>\$43,730,294</b>	<b>\$48,044,732</b>	<b>\$36,505,766</b>	<b>\$22,227,657</b>	<b>\$18,177,433</b>	<b>\$12,515,918</b>
15% of Projected Outflows	\$25,104,262	\$23,707,256	\$25,514,506	\$24,928,467	\$24,675,359	\$24,667,859

Assumes a 3% increase in existing property values for FY16-17. For FY 15-16 existing valuation increased 0.7% with \$37M of new construction.

Assumes \$1M wage increases and Annual Fund Sweeps of \$3.1M.

Reserve                      26%                      30%                      21%                      13%                      11%                      8%