



Budget Basics

Recommended Budget
FY 2015-16

What is the Recommended Budget?

- A forecast of all planned revenue and expenses
- Provides a model for how the county might perform financially given certain assumptions about the future
- Enables the actual financial performance of the county to be measured against the forecast
- A budget should balance:
 - Total revenue equals total appropriations

Is the Recommended Budget balanced?

- The Recommended Budget is balanced
 - Projected Revenue = Projected Appropriations



What assumptions are built into the Recommended Budget?

- Property tax revenue: \$61.1 million
- Property tax in lieu of Vehicle License Fees: \$17.6 million
- Sales tax revenue: \$11.7 million

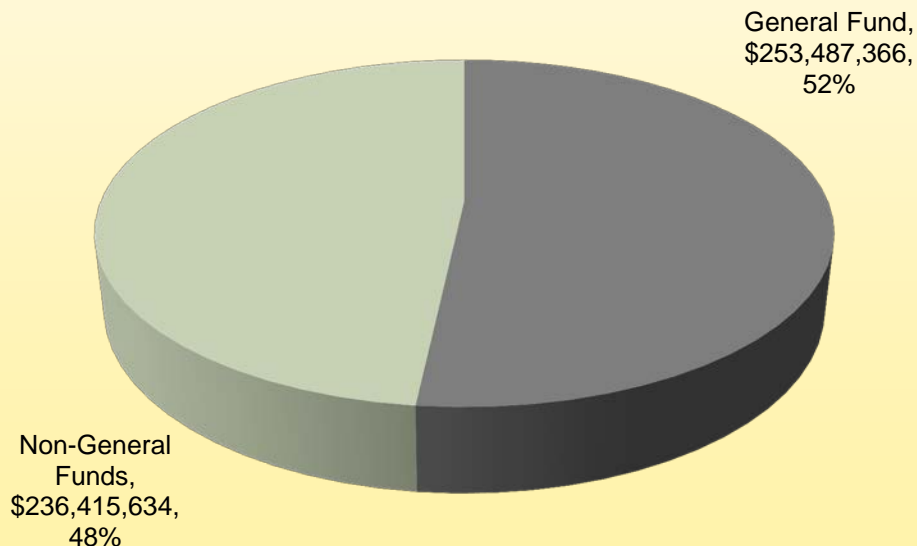
- All include 4% growth over the FY 2014-15 year end projection

How does the Recommended Budget compare to last year's budget?

- Total budget decreased by \$43 million (-8%)
- General Fund decreased by \$1 million (< -1%)
- Full Time Equivalent employees (FTEs) decreased by 28.35.

How big is the Recommended Budget?

- **TOTAL** Recommended Budget = \$489,903,000
 - General Fund = \$253,487,366
 - Non-General Funds = \$236,415,634



What is the General Fund?

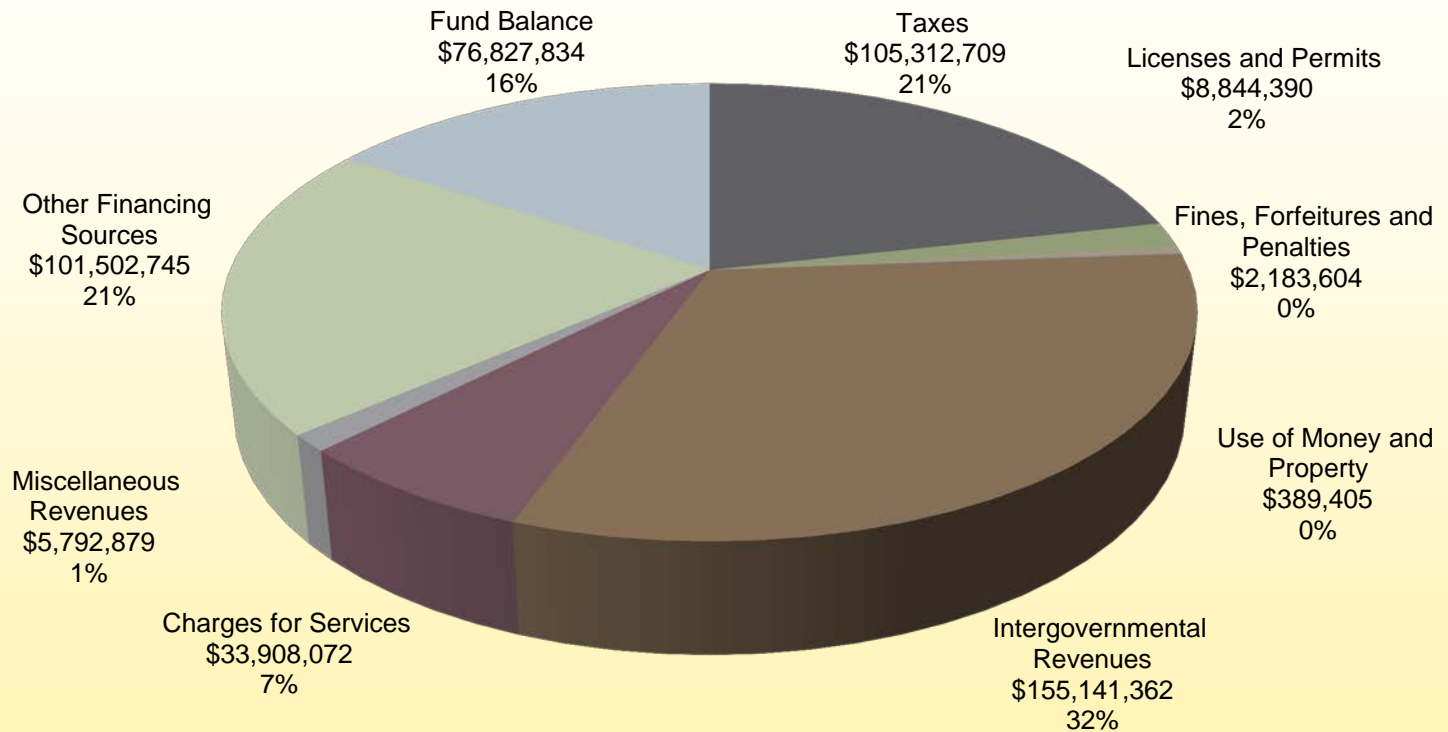
- The General Fund is the slice of the budget primarily funded with discretionary dollars

What are Non-general funds?

- Non-General Fund spending is determined by state law or other special conditions

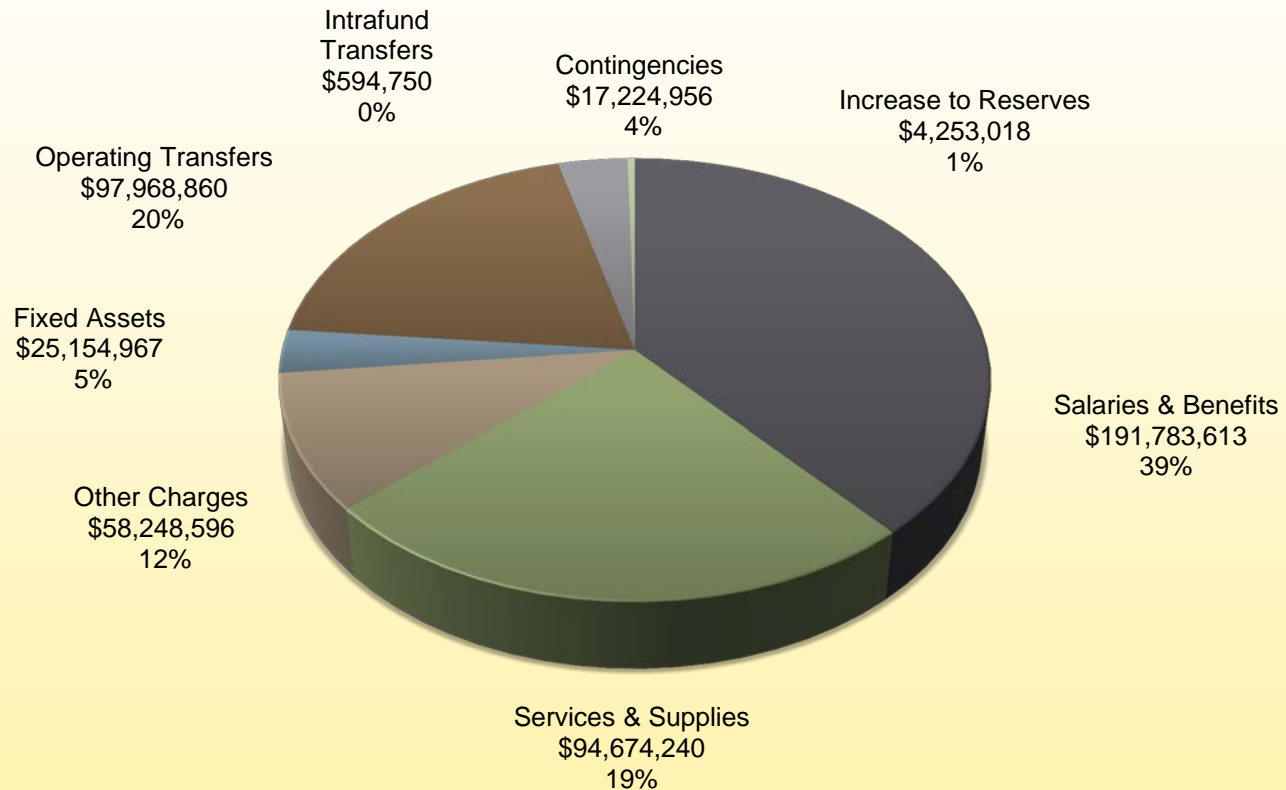


Where does all the money come from in the Recommended Budget?



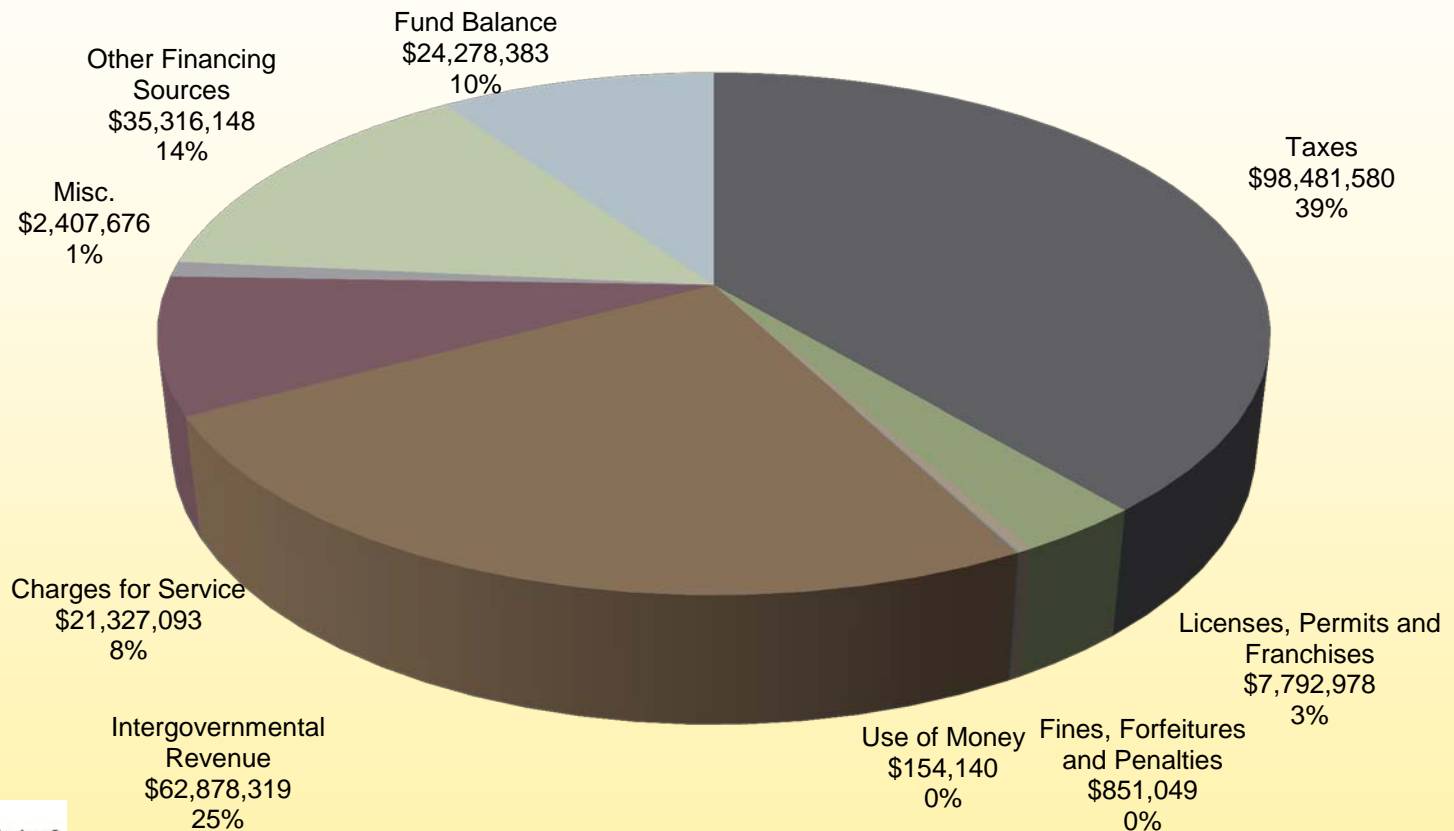
(revenue sources across all funds)

What does the Recommended Budget pay for?



Salaries & Benefits = People = Services to the Public

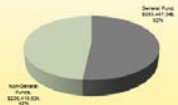
Where does the *General Fund* money come from?



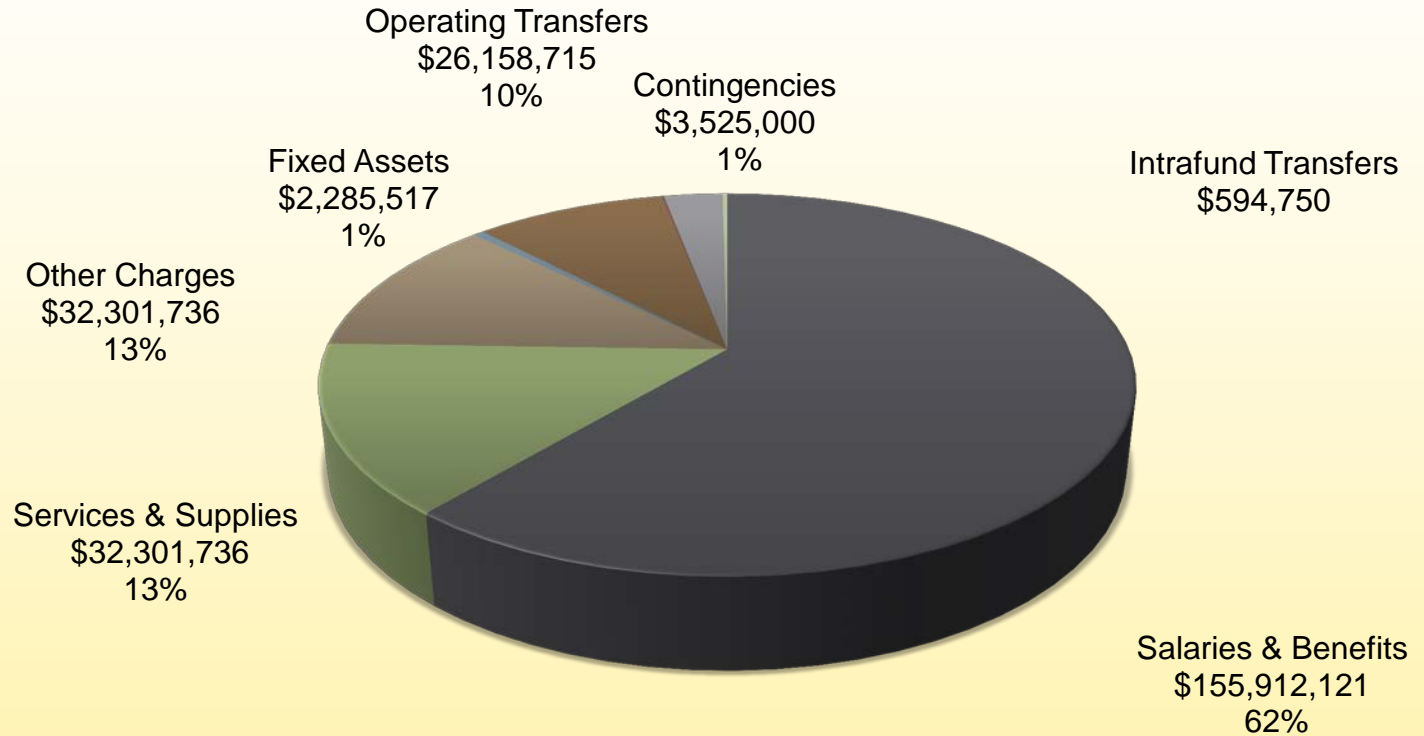
General Fund
\$253,487,366

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What does the General Fund pay for?

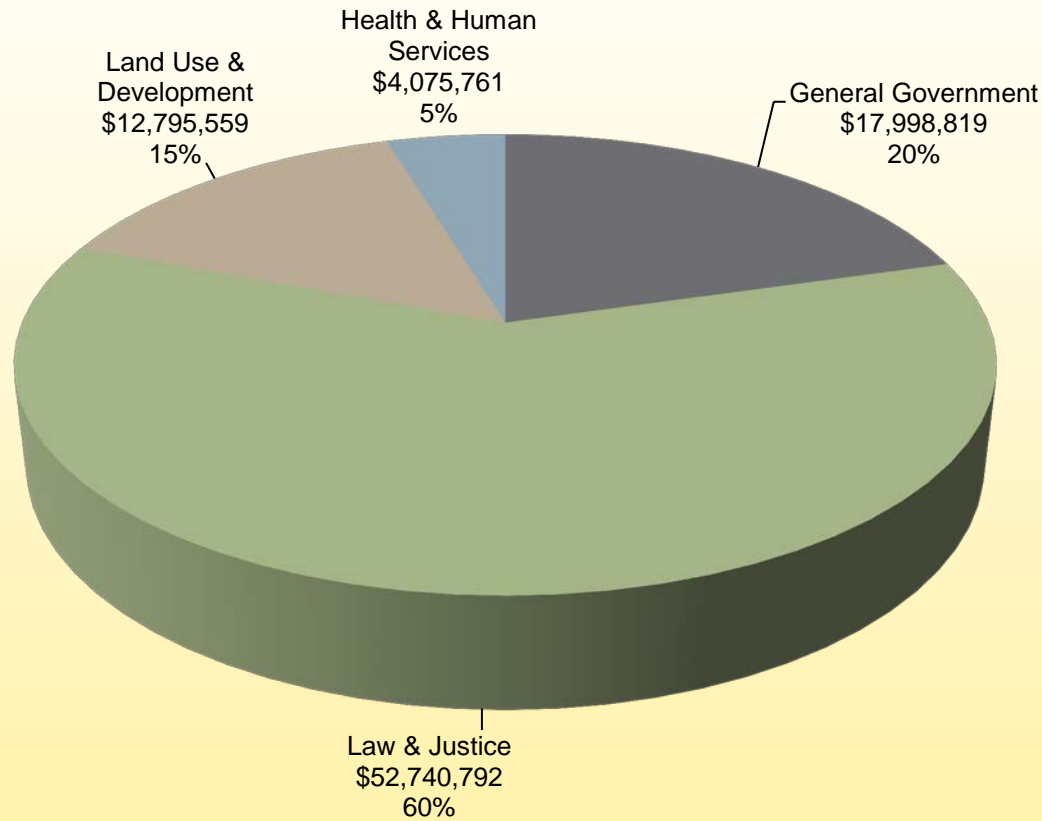


Salaries & Benefits = People = Services to the Public

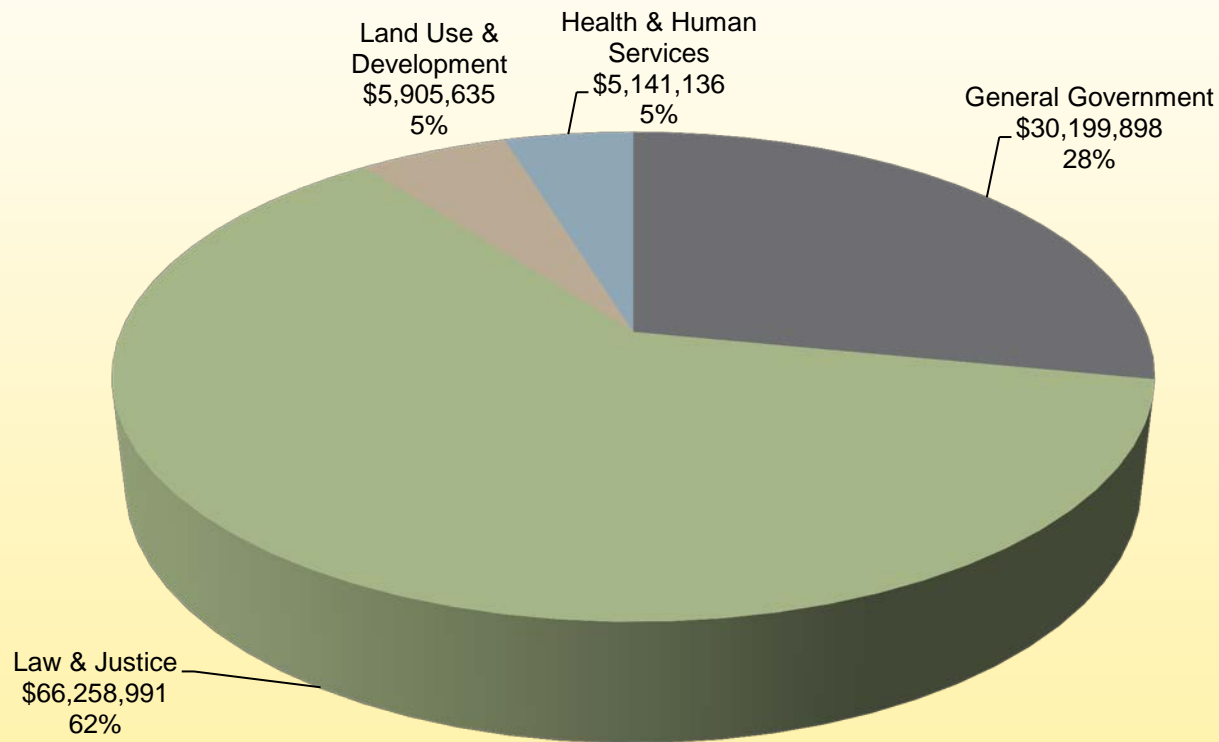
How does the General Fund support county programs?

- Departments get money from different sources
 - For example: grants, state & federal agencies, and charges for service
- When that doesn't cover all of the department's costs, the difference is made up with other General Fund discretionary dollars
- These other discretionary dollars are a department's **“Net County Cost”**
- Departments are required to live within their “Net County Cost” to ensure that no additional General Fund support is required

Distribution of Net County Cost by Program Area FY 2006-07



Distribution of Net County Cost by Program Area FY 2015-16



Distribution of Net County Cost by Department FY 2015-16

	2015-16 NCC	% of Total NCC
BOS	1,441,900	1.34%
CAO	7,252,598	6.75%
A/C	2,815,297	2.62%
Treasurer	930,099	0.87%
Assessor	3,355,814	3.12%
County Counsel	2,608,762	2.43%
Human Resources	1,732,298	1.61%
Information Technologies	7,415,964	6.90%
Economic Development/Parks & Trails	1,675,813	1.56%
Recorder Clerk	971,353	0.90%
Subtotal	30,199,898	28.09%
Grand Jury	75,299	0.07%
Courts	1,190,650	1.11%
District Attorney	5,869,720	5.46%
Public Defender	3,302,172	3.07%
Sheriff	44,533,143	41.42%
Probation	11,288,007	10.50%
Subtotal	66,258,991	61.63%
Surveyor	1,257,404	1.17%
Agriculture	458,929	0.43%
DOT - County Engineer & Cemeteries	551,222	0.51%
Development Services	3,310,512	3.08%
Environmental Mgt	327,568	0.30%
Subtotal	5,905,635	5.49%
Health - Animal Control	1,470,296	1.37%
HHSA - Admin	(113,329)	-0.11%
Veterans	475,300	0.44%
Human Services	1,678,641	1.56%
Library	1,630,228	1.52%
Child Support Services	-	0.00%
Subtotal	5,141,136	4.78%
Total Department	107,505,660	100.00%

Does the Recommended Budget contain reserve funds?

- 6.1% set aside for “rainy day” including:
 - \$10 million in reserves
 - 4.5% of adjusted General Fund appropriations
 - \$3.5 million for contingency
 - 1.6% of adjusted General Fund appropriations
- \$2.7 million set aside as designation for Capital Projects

What does the Recommended Budget mean for the future?

- Future year deficits assume:
 - 4% growth in Property and Sales Tax
 - No use of fund balance for on-going expenses
 - Maintaining 8% reserve/contingency
 - Annual appropriations growth of 3% in salaries and no growth in other expenses

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Total Revenues	\$253,487,366	\$239,500,893	\$248,081,249	\$253,856,149	\$259,777,684
Total Appropriations	\$253,487,366	\$246,056,355	\$250,369,927	\$255,677,819	\$261,150,624
Total Revenue Surplus/Shortfall	\$ -	\$ (6,555,462)	\$ (2,288,678)	\$ (1,821,670)	\$ (1,372,940)