

# FY2017 General Fund Budget Projections

Audit and Finance – December 14, 2016

- In sum, projections forecast a positive net, year-end position of less than one percent – which is a normal range, particularly at this juncture of the fiscal year (assume filling most vacancies and don't account for additional turnover)
- Expenditure side of the budget on target in aggregate; overages generally the result of increased activity levels (which have offsetting revenue), workers comp expenses (which are awaiting a transfer from the central reserve), and a couple of non-general fund items
- Expenditure savings headlined by debt service and higher than budgeted turnover, particularly libraries and police
- Revenue side +\$7M, though relatively little of it in general purpose categories; largest contributions from net property taxes (\$2.4M, all in personal property), state contingency (\$1.4M, across a number of categories), and activity based accounts such as mental health services, community development functions and the convention center pass-through (\$2.3M, generally paired with higher expenditures)
- Projections offer preview of a number of FY2018 budget topics such as community development staffing and police recruitment/retention
- CIP projects monitored year-round, no major budget concerns at this time; real-time updates on new website
- Next projections in April, follow-up in areas of concern in May ahead of year end

## General Fund Projection Summary

Expenses	Revised Budget	Projected	Variance	Notes
<b>Admin of Justice</b>	9,336,925	9,604,198	(267,272)	Generally low turnover
<b>Community Development</b>	18,842,808	19,331,504	(488,607)	Primary driver is convention center pass through expense, though that is paired with an offsetting revenue
<b>Debt Service</b>	22,711,900	21,180,266	1,531,634	Savings from spring refinancings, low variable rates
<b>General Government</b>	52,504,299	48,436,379	4,067,920	Most of balance resulting from centrally budgeted workers' compensation funds which are used to cover department costs, and targeted compensation funding not yet moved to departments (each occurs at year-end if needed)
<b>Human Services</b>	66,647,710	68,795,590	(2,147,879)	Predominately attributable higher activity levels in Mental Health which is offset by additional program revenue
<b>Parks and Libraries</b>	20,935,824	20,408,459	527,365	Significant vacancy savings in Libraries
<b>Public Safety</b>	173,374,202	175,514,631	(2,140,429)	\$1.8M in workers comp expenses (covered by reserve in general government); overtime costs above budget by \$1.6M; some savings in operating lines to cover a portion of the personnel costs
<b>Public Works</b>	17,708,652	18,228,759	(520,141)	Low turnover; overtime expenses in Environmental Engineering (weather and workload related); increasing municipal solid waste contract expense and mulch grinding at convenience centers (partially offset by revenue)
<b>Reserves/Contingency</b>	355,000	158,100	196,900	Balance to cover program costs in Sheriff (if needed)
<b>Transfers: to Other Funds to Schools</b>	29,291,100 337,895,300	30,033,100 337,895,300	(742,000) 0	CSA +500k from increased residential placement cases, Capital Project Mgmt. +242k from workload shift to predominately major maintenance type projects
<b>Fund Balance</b>	60,004,400	60,004,400	0	Assumes no use of rainy day funds; county remains in compliance with financial policies; revisions included with FY18 budget
<b>Total</b>	<b>809,608,121</b>	<b>809,590,686</b>	<b>17,490</b>	

Revenues	Revised Budget	Projected	Variance	Notes
Administration of Justice	5,599,000	5,452,322	(146,678)	General District Court fines below budget due, in large, part to new payment plan options
Community Development	940,200	1,130,120	189,920	Planning revenue for tentative subdivision and rezoning fees
Debt Service	460,600	446,200	(14,400)	
General Government	7,905,800	8,300,628	243,428	Primarily excess state revenue in Commissioner and Treasurer
Human Services	39,006,600	41,005,791	1,999,191	Mental Health collections from users and insurance \$1.3M above budget (has offsetting expenditures)
Property Taxes and Consumer Revenues	658,080,197	661,154,767	3,074,570	\$2.4M from personal property, balance in state 599/state recordation
Fund Balance	58,668,400	58,668,400	0	
Parks and Libraries	3,571,575	3,778,073	206,498	Attributable to projected tournament revenue (\$290k) and positive momentum in program/camp enrollments in Parks and Recreation, offsetting decreased library fines
Public Safety	22,668,243	23,748,319	1,080,076	7% growth in Building Inspection (\$270k); excess state revenue in Community Corrections (\$80k), Juvenile Detention (\$77k), and Sheriff (\$418k)
Public Works	4,943,100	5,262,279	319,179	Increase in activity at convenience centers
FY16 Encumb.	3,806,503	3,806,503	0	Funds carried over from encumbrances in FY16
<b>Total</b>	<b>809,608,121</b>	<b>816,559,906</b>	<b>6,951,785</b>	

	Revenues	Expenditures	Net
<b>Net Position</b>	\$6,951,785	\$17,490	\$6,969,275

#### Appropriation Category Definitions

- **General Government:** Accounting, Board of Supervisors, Budget and Management, Clerk to the Board, Commissioner of the Revenue, Communications and Media, County Administration, County Attorney, Employee Benefits, General Services Administration, Human Resources, Intergovernmental Relations, Internal Audit, Information Technology, License Inspection, Document Services, Purchasing, Real Estate Assessor, Registrar, Learning and Performance Center, Treasurer
- **Administration of Justice:** Clerk of Circuit Court, Commonwealth's Attorney, Courts, Law Library, Magistrate
- **Public Safety:** Animal Services, Building Inspection, Community Corrections, Fire and EMS, Juvenile Detention Home, Juvenile Probation, Police, Riverside Regional Jail, Sheriff
- **Public Works:** Facility Management, Environmental Engineering, Right-of-Way, Streetlights, Waste and Resource Recovery
- **Health and Welfare:** Access Transportation Program, Senior Advocate, Health, Mental Health, Social Services, Tax Relief, Youth Planning and Development
- **Parks, Recreation and Cultural:** Community Contracts (donations), District Improvement Funds, Library, Parks and Recreation
- **Community Development:** Economic Development (and related activities), Cooperative Extension, Planning, Transportation
- **Transfers** to grants, schools, airport, comprehensive services, capital projects