

**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA REQUEST

TO: Board of Commissioners

FROM: Philip Morley, Jefferson County Administrator

DATE: November 21, 2011

RE: Transmittal of Recommended 2012 Jefferson County Budget

STATEMENT OF ISSUE:

This memorandum transmits for public hearing and your deliberation a Recommended 2012 Jefferson County Budget. A Public Hearing to take public comment is being set for 10:00 AM Monday, December 5, 2011 in the Commissioners' Chambers. Details of the Recommended 2012 Budget can be viewed on-line at www.co.jefferson.wa.us, starting on November 21.

ANALYSIS:

Staff, elected officials and department directors have worked together in preparing a balanced budget for 2012. A formal budget message and powerpoint presentation giving a full description of the budget and the policy issues surrounding it will accompany the December 5 Public Hearing. A few highlights follow.

The Recommended 2011 Jefferson County Budget is \$ 49,184,632 for all funds, including:

- **General Fund:** \$16,081,612; and
- **Other Funds:** \$33,103,020.

A comparison of revenues and expenditures between 2012 and this past year is summarized below.

GENERAL FUND				
	2011 Original Budget	2011 Projected	2012 Proposed	% Change From 2011 Projected
General Fund Revenues	\$15,357,260	\$16,008,913	\$15,606,787	- 2.5%
General Fund Expenditures	\$15,636,049	\$16,086,069	\$16,081,612	0.0%
Estimated Ending Fund Balance	\$ 2,012,589	\$ 2,470,913	\$ 2,063,904	-16.0%
Unencumbered Fund Balance	\$ 448,835	\$ 530,306	\$ 385,743	-27.0%

ALL OTHER FUNDS			
	2011 Budget	2012 Proposed	% Change
Revenues	\$32,752,993	\$28,696,005	- 12.3%
Expenditures	\$37,075,793	\$33,103,020	- 10.7%

As recommended, staffing for all County government is 279.53 full time equivalents (FTEs) in 2012, compared to 287.41 FTEs budgeted in 2011, a reduction of 7.88 FTEs.

Major Budget FTE Changes in 2012

Reductions:	FTE Change
County Roads	-3.72
Community Development	-2.50
JeffCom	-1.50
Animal Services	-1.00
Public Health	- 0.98

Gains:	FTE Change
Parks & Recreation*	+2.66
* temporary increase due to ILA with City of PT funding Rec Center and Memorial Field	

Attached to this Agenda Request are the following:

- Attachment 1 - 2012 General Fund Summary
- Attachment 2 - 2012 Other Funds Summary
- Attachment 3 - 2012 Departmental Staffing Schedule
- Attachment 4 – Budget Projections 2012 (not part of formal budget adoption)

These and additional details of the Recommended 2012 Budget can be viewed on-line at www.co.jefferson.wa.us, starting on November 21.

FISCAL IMPACT:

See above.

RECOMMENDATION:

Receive and review the Recommended 2012 Jefferson County Budget in preparation for the Public Hearing and subsequent deliberation.

REVIEWED BY:

Philip Morley, County Administrator

Date

JEFFERSON COUNTY GENERAL FUND - 2012 Budget

November 16, 2011

BARS #	GENERAL FUND REVENUE TYPE	2009 Actual Revenues	2010 Actual Revenues	2011 Budget Revenues	2011 Projected Revenue	2012 Recommend Revenues
311	Property Tax	6,647,580	6,945,596	7,157,000	7,065,000	7,045,000
311	Diverted Road Taxes	676,648	713,227	720,000	715,000	720,000
311	Sale of Tax Title Property		495	0	0	0
312	Private Harvest Tax	92,729	151,168	108,000	203,000	230,000
312	Private Harvest Tax (div)	12,427		15,150	15,000	15,000
313	Sales Tax	2,136,768	1,918,550	1,916,000	1,987,000	1,954,000
313	Sales Tax-LOST	274,915	257,811	261,000	269,149	263,000
313	Sales Tax - Special Purpose			372,000	376,434	646,000
317	Leasehold Excise Tax	56,168	54,363	52,000	58,845	56,000
317	Treas Collection Fees	30,323	27,397	25,000	27,508	27,000
319	Penalties	246,911	239,172	200,500	325,000	245,300
TOTAL TAXES		10,174,469	10,307,779	10,826,650	11,041,936	11,201,300
332	Fed Entitlements-PILT	261,732	418,333	408,000	486,246	430,000
335	PUD Priv. Tax	73,092	50,666	50,000	16,788	30,000
336	Crim Just Hi Crime/DUI/Asst	325,688	329,739	339,000	324,313	327,000
336	Liquor Excise Tax	35,626	37,254	38,400	39,237	39,000
336	Liquor Profit	59,412	70,600	67,000	67,581	68,000
349	Interfund Serv.-Cost Alloc.	440,425	339,522	355,000	363,000	295,000
361	Investment Income	616,249	258,522	250,000	113,000	200,000
341	Treasurer's Investment Fees (361,362)	12,500	15,626	7,000	4,985	20,315
360	Miscellaneous Revenue	76,219	67,929	31,665		3,000
395	Timber Sales D.N.R.	148,007	239,956	230,000	557,205	258,000
395	Sale of Surplus Real Property	0	0	0	0	0
390	Other Non-Revenues	22,527	197,000	0	191,045	45,000
TOTAL OTHER TREAS. REVENUE		2,071,477	2,025,147	1,776,065	2,163,400	1,715,315
TOTAL TREASURER'S REVENUE		12,245,946	12,332,926	12,602,715	13,205,336	12,916,615
Dept #						
010	Assessor	2,514	2,021	1,800	1,878	269,444
020	Auditor	263,342	257,698	256,742	249,322	253,486
021	Elections	130,781	116,237	190,447	165,248	69,612
050	Clerk	215,531	201,002	182,203	198,000	190,245
060	Commissioners	18,008	9,194	7,600	7,900	7,200
067	Safety & Security	96,234	73,775	102,437	96,415	80,437
068	Community Services	0	4,607	6,400	4,554	6,400
080	District Court	696,584	726,999	695,330	689,413	677,367
110	Juvenile Services	271,877	231,353	292,903	264,703	302,837
150	Prosecuting Attorney	209,021	288,444	230,236	240,819	178,676
151	Coroner	8,530	4,640	9,280	14,080	9,280
180	Sheriff	558,239	957,763	775,392	865,916	640,938
240	Superior Court	35,612	19,976	3,775	5,329	4,250
270	Non Departmental		17,270	0		0
TOTAL DEPARTMENTAL REVENUES		2,506,273	2,910,979	2,754,545	2,803,577	2,690,172
261	Transfer in					
TOTAL ALL REVENUES:		14,752,219	15,243,905	15,357,260	16,008,913	15,606,787
Percent increase from previous year		-0.1%	3.3%	0.7%	5.0%	-2.5%

Dept.	GENERAL FUND EXPENDITURES	2009 Actual Expenditures	2010 Actual Expenditures	2011 Budget Expenditures	2011 Projected Expenditure	2012 Recommend Expenditure
010	ASSESSOR	665,016	650,943	690,817	690,817	950,986
020	AUDITOR	469,776	468,486	461,232	461,232	455,582
021	ELECTIONS	227,038	263,041	288,144	288,144	241,328
050	CLERK	367,203	350,747	388,411	379,900	371,161
059	COUNTY ADMINISTRATOR	276,073	276,647	312,849	312,849	299,657
060	COMMISSIONERS	378,159	381,926	388,010	388,010	393,279
061	BOARD OF EQUALIZATION	5,477	5,867	7,361	7,361	7,365
062	CIVIL SERVICE COMMISSION	1,938	1,499	2,100	2,100	2,057
063	PLANNING COMMISSION	24,419	25,552	33,944	33,944	33,944
067	SAFETY AND SECURITY	147,658	160,832	172,416	172,416	169,509
068	COMMUNITY SERVICES	153,353	146,350	146,350	146,350	146,350
080	DISTRICT COURT	640,144	642,171	652,882	661,393	677,386
110	JUVENILE SERVICES	850,292	815,444	914,643	914,643	897,962
150	PROSECUTING ATTORNEY	868,857	934,976	844,367	844,367	866,030
151	CORONER	20,347	32,555	32,850	44,352	32,850
180	SHERIFF	4,600,597	4,940,426	5,067,364	5,078,220	5,076,106
240	SUPERIOR COURT	421,919	368,634	266,782	298,782	267,337
250	TREASURER	316,759	340,550	344,635	344,635	349,497
	SUBTOTAL DEPARTMENTS:	10,435,025	10,806,646	11,015,157	11,069,515	11,238,386
260	NON-DEPARTMENTAL	2,109,297	2,576,331	2,730,833	2,800,000	2,987,772
261	OPERATING TRANSFERS			0		0
261	Op Trans- 10- Substance Abuse	48,894	46,599	46,600	46,600	47,500
261	Op Trans- 50- Coop. Extension	184,203	175,470	171,900	171,900	171,900
261	Op Trans- 70- County Cap. Improve.	251,000	0	0	325,000	0
261	Op Trans- 99- Parks & Recreation	349,548	349,477	342,300	342,300	367,300
261	Op Trans- 160-Health	615,774	557,623	595,200	595,200	596,200
261	Op Trans- 163-Animal Serv	104,059	108,705	108,000	108,000	108,000
261	Op Trans- 164-Water Qual.-Cons Dist	47,920	45,646	45,600	45,600	45,600
261	Op Trans- 165-Water Quality	86,933	82,852	81,200	81,200	51,200
261	Op Trans- 200-Community Develop.	420,000	420,000	411,400	411,400	411,400
261	Op Trans- 261-Info. Services	50,000		0	0	
261	OTHER OPERATING TRANSFERS	467,904	131,362	89,354	89,354	56,354
	TOTAL EXPENDITURES:	15,170,557	15,300,711	15,637,544	16,086,069	16,081,612
	Percent increase from previous year	-0.7%	0.9%	2.2%	5.1%	0.0%
	Beginning Cash and Investments	2,799,352	2,381,014	2,136,498	2,324,208	2,407,913
	Revenues	14,752,219	15,243,905	15,357,260	16,008,913	15,606,787
	Expenditures	15,170,557	15,300,711	15,637,544	16,086,069	16,081,612
	Ending Cash & Investments	2,381,014	2,324,208	1,856,214	2,247,052	1,933,088
	carryover (est at 1%)			156,375	160,861	160,816
	Adj. Ending Cash & Investments	2,381,014	2,324,208	2,012,589	2,407,913	2,093,904
	Required 10% of Exp. to Reserves	1,517,056	1,530,071	1,563,754	1,608,607	1,608,161
	Revenue stabilization reserve				100,000	100,000
	Reserved for one time expenses 2012				169,000	
	Unreserved Fund Balance	863,958	794,137	448,835	530,306	385,743

JEFFERSON COUNTY OTHER FUNDS - 2012 Recommended Budget

November 16, 2011

OTHER FUNDS	2011 Revenue BUDGET	2011 Expend BUDGET	2012 est. Beg. Cash BUDGET	2012 Revenue BUDGET	2012 Expend BUDGET	2012 est. End. Cash BUDGET	2012 Required Reserve
105-AUDITOR'S O&M	73,953	110,165	192,000	73,829	112,677	153,152	11,268
106-COURTHOUSE FACILITATOR	6,900	9,444	15,549	7,000	9,683	12,866	-
107-BOATING SAFETY PROGRAM	27,900	25,284	64,490	285,145	349,523	112	-
108-COOPERATIVE EXT. PROGRAMS	377,422	410,125	109,200	265,732	294,161	80,771	29,416
113-4-H AFTER SCHOOL	95,000	62,871	111,650	10,000	92,102	29,548	10,000
114-ECONOMIC DEVELOPMENT		25,000	77,245	-	25,000	52,245	6,250
119-JEFFCOM CAPITAL FUND (new 2011)	705,000	584,100	260,000	475,440	470,298	265,142	145,628
120-CRIME VICTIMS SERVICES	76,441	67,697	59,735	77,141	69,049	67,827	6,905
121-JEFFCOM ENHANCEMENT	875,500	1,508,500			-	-	
122-E-911 TELEPHONE (JEFFCOM)	1,412,566	1,630,817	230,000	1,253,852	1,243,488	240,364	124,349
123-JEFF CO GRANT MANAGEMENT FUND	300,000	300,000	83,000	150,000	150,000	83,000	15,000
125-HOTEL-MOTEL	292,500	284,910	488,610	292,500	292,491	488,619	73,123
126-H&HS SITE ABATEMENT	3,000	9,000	20,229		10,229	10,000	
127-PUBLIC HEALTH	3,560,824	3,856,930	873,571	3,387,426	3,654,412	606,585	365,441
128-NATURAL RESOURCES	852,745	833,290	245,305	635,862	680,592	200,575	181,000
129-ANIMAL SERVICES	213,127	237,493	43,780	108,000	127,399	24,381	24,000
130-MENTAL HEALTH	44,250	44,250	1,125	49,150	44,250	6,025	
131-CHEMICAL DEPEND/MENTAL HEALTH	357,109	468,085	103,460	367,021	423,082	47,399	42,308
135-JEFFERSON COUNTY DRUG FUND	18,400	32,500	69,723	15,400	15,400	69,723	1,540
136-SHERIFF DRUG INVESTIGATION	-	10,000	14,085	-	10,000	4,085	1,000
140-LAW LIBRARY	9,066	9,000	25,575	9,066	9,000	25,641	900
141-TRIAL COURT IMPROVEMENT	16,000	26,036	30,082	25,000	23,973	31,109	2,397
142-PUBLIC DEFENSE FUNDING	35,000	35,000	34,903	35,000	35,000	34,903	-
143-COMMUNITY DEVELOPMENT	1,748,196	1,780,046	403,478	1,759,860	1,756,637	406,701	175,664
147-FEDERAL FOREST TITLE III	500	85,000	73,013	-	-	73,013	
148-JEFF CO AFFORDABLE HOUSING	135,000	140,000	287,239	196,000	250,000	233,239	25,000
150-TREASURER'S O&M	27,110	30,987	10,100	25,145	35,245	-	-
151-REET TECHNOLOGY FUND		-	36,622		-	36,622	-
155-VETERANS RELIEF	50,850	72,800	20,000	55,650	59,950	15,700	5,995
160-WATER POLLUTION CNTRL LOAN FUND	5,540	1,883	113,414	5,540	12,200	106,754	1,220
174-PARKS AND RECREATION	441,691	436,077	103,970	719,665	729,924	93,711	72,992
175-COUNTY PARKS IMPROVEMENT FUND	55,000	62,791	24,265	48,304	39,509	33,060	-
177-SPECIAL PROJECTS FUND	122,889	118,974	60,548	112,766	92,559	80,755	35,000
178-POST HARVEST TIMBER MGMT RESV	50	3,616	9,740	-	3,651	6,089	
180-COUNTY ROADS	9,446,253	10,834,766	4,378,549	7,905,357	8,814,338	3,469,568	1,416,940
181-EMERGENCY ROAD RESERVE	200	-	77,195	100		77,295	-
183-FACILITIES MANAGEMENT	941,580	1,004,080	200,897	978,648	1,033,800	145,745	103,380
185-FLOOD/STORM WATER MANAGEMENT		6,116	13,262		4,651	8,611	
186-BRINNON FLOOD CONTROL SUB-ZONE		3,040	10,458		3,651	6,807	
187-QUILCENE FLOOD CONTROL SUB-ZONE		21,656	145,558		21,151	124,407	-
301-CONSTRUCTION & RENOVATION		290,350	245,354	346,824	515,354	76,824	
302-COUNTY CAPITAL IMPROVEMENT	710,000	710,000	568,353	440,000	666,767	341,586	341,000
303-CAP. IMPROV. CLOCKTOWER			-		-	-	
304-H.J. CARROLL PARK	100	50,147	54,142	50	39,277	14,915	-
306-PUBLIC INFRASTRUCTURE	329,000	499,000	1,164,990	339,000	504,000	999,990	624,000
308-CONSERVATION FUTURES TAX	213,700	189,788	409,906	213,700	97,637	525,969	9,764
401-SOLID WASTE	2,192,616	2,429,363	728,794	2,159,161	2,405,434	482,521	240,543
402-SOLID WASTE POST CLOSURE	250	6,000	89,702	100	6,000	83,802	
403-SOLID WASTE EQUIPMENT RESERVE	4,000	251,000	707,450	1,000	50,000	658,450	-
404-YARD WASTE EDUCATION FUND	6,000	6,000	7,379	6,000	6,000	7,379	-
405-TRI-AREA SEWER FUND	3,540,672	3,515,289	1,843,702	2,374,000	3,979,808	237,894	53,399
501-EQUIPMENT RENTAL & REVOLVING	1,804,000	1,965,211	3,223,643	1,688,000	1,899,472	3,012,171	1,115,672
502-RISK MANAGEMENT RESERVE	50,000	45,000	170,222	50,000	50,000	170,222	150,000
503-JC UNEMPLOYMENT RESERVE	114,000	213,000	232,862	114,000	213,000	133,862	21,300
504-INDUSTRIAL INSURANCE RESERVE	17,000	17,000	26,167	17,000	17,000	26,167	1,700
505-EMPLOYEE BENEFIT RESERVE	126,000	152,625	166,042	126,000	162,625	129,417	16,263
506-INFORMATION SERVICES	1,318,093	1,553,691	486,992	1,491,571	1,491,571	486,992	490,313
TOTAL OTHER FUNDS BUDGETS	32,752,993	37,075,793	19,247,325	28,696,005	33,103,020	14,840,310	5,940,669
GENERAL FUND	15,357,260	15,637,544	2,407,000	15,606,787	16,081,612	1,932,175	1,608,161
TOTAL ALL FUNDS	48,110,253	52,713,337	21,654,325	44,302,792	49,184,632	16,772,485	7,548,830

JEFFERSON COUNTY STAFFING SCHEDULE

(Full Time Equivalents - FTEs)

Department	Budget 2002	Actual 2002	Budget 2003	Actual 2003	Budget 2004	Actual 2004	Budget 2005	Actual 2005	Budget 2006	Actual 2006	Budget 2007	Actual 2007	Budget 2008	Actual 2008	Budget 2009	Actual 2009	Budget 2010	Actual 2010	Budget 2011	Actual 2011	Budget 2012	Actual 2012	Difference Budget 11 Budget 12
Assessor	10.96	10.22	10.49	10.14	10.99	9.73	11.41	10.79	11.36	11.34	10.50	10.48	10.63	10.43	10.63	10.12	9.63	9.56	9.56	9.37	9.37	9.37	(0.19)
Auditor	7.50	7.56	7.63	7.63	7.63	7.60	7.63	7.95	8.05	7.96	8.05	7.87	8.05	7.70	7.50	7.13	6.63	6.68	6.31	6.31	6.31	6.31	-
Elections	2.01	2.00	2.01	2.00	2.01	2.19	2.11	2.04	2.11	2.10	2.19	2.20	2.19	2.20	2.19	1.92	2.10	2.04	2.10	2.07	2.07	2.07	(0.03)
Clerk	7.45	6.94	7.00	7.00	7.00	6.99	6.40	6.41	6.40	6.38	7.00	6.70	7.00	6.74	7.00	6.35	6.52	5.86	6.41	5.82	5.82	(0.59)	
County Administrator	3.44	3.08	2.44	2.46	2.51	2.71	2.75	2.66	2.71	2.94	2.71	3.13	3.16	2.82	3.16	2.63	2.94	2.66	2.94	2.91	2.91	2.91	(0.03)
Commissioners	5.82	5.89	5.75	5.36	5.68	5.41	5.68	5.66	5.70	5.39	5.68	5.38	5.36	5.33	5.23	5.10	5.19	5.04	5.19	5.15	5.15	5.15	(0.04)
Board of Equalization	0.15	0.23	0.15	0.15	0.21	0.12	0.22	0.20	0.22	0.11	0.22	0.33	0.22	0.27	0.22	0.24	0.22	0.16	0.22	0.22	0.22	0.22	-
Planning Commission	0.28	0.30	0.27	0.28	0.29	0.18	0.29	0.18	0.28	0.23	0.50	0.49	0.50	0.50	0.45	0.30	0.00	-	0.00	-	-	-	-
Safety & Security	3.00	2.36	2.00	2.39	1.72	1.43	2.46	2.45	2.46	2.69	2.48	2.42	2.69	2.39	2.48	2.22	2.85	2.33	3.00	2.47	2.47	2.47	(0.53)
District Court	9.00	8.77	9.00	8.97	9.00	8.91	9.00	8.98	9.00	8.84	9.00	9.14	9.11	9.04	9.25	8.81	8.61	8.61	8.39	8.89	8.89	8.89	0.50
Juvenile Services	8.66	8.55	8.66	8.18	8.16	8.84	8.16	7.91	8.16	8.44	8.07	7.83	8.19	8.32	7.76	7.10	7.32	7.39	7.52	7.52	7.52	7.52	-
Prosecuting Attorney	10.56	10.46	10.56	10.72	10.81	10.91	11.00	11.15	11.69	11.39	11.91	10.95	11.85	10.91	10.85	11.34	11.77	12.00	10.32	10.62	10.62	10.62	0.30
Sheriff	43.09	42.28	42.54	42.12	46.92	44.61	47.18	47.79	47.12	49.47	48.58	48.60	48.46	50.49	47.97	48.07	49.57	49.49	49.51	49.08	49.08	49.08	(0.43)
Superior Court	1.14	1.03	1.09	1.10	1.09	1.23	1.74	1.75	1.76	1.77	2.16	2.21	2.15	2.17	2.22	2.38	2.03	2.24	2.03	2.01	2.01	2.01	(0.02)
Treasurer	4.73	4.84	4.63	4.69	4.71	4.65	4.61	4.53	4.61	4.68	4.61	4.60	4.61	4.58	4.46	4.25	4.38	4.40	4.39	4.38	4.38	4.38	(0.01)
Total General Fund	117.79	114.51	114.22	113.19	118.73	114.51	120.64	120.45	121.61	123.73	123.86	122.33	124.17	123.89	121.37	117.96	119.76	118.46	117.89	116.82	116.82	116.82	(1.07)
Auditor's O & M	-	-	-	-	-	-	-	0.07	-	-	-	0.12	-	0.10	0.25	0.10	0.25	0.23	0.56	0.56	0.56	0.56	-
Courthouse Facilitator	-	-	-	-	-	-	-	0.20	0.11	0.20	-	-	-	0.10	0.15	0.18	0.18	0.18	0.18	0.18	0.18	0.18	-
Boating Safety	0.25	0.27	0.25	0.27	0.25	0.23	0.26	0.26	0.26	0.27	0.26	0.26	0.26	0.29	0.27	0.11	0.25	0.03	0.15	0.15	0.15	0.15	-
Cooperative Extension	2.19	2.14	2.6	2.76	2.8	2.71	4.12	3.20	3.45	3.42	4.17	4.28	4.1	2.92	2.65	2.67	3.06	3.10	2.63	2.92	2.92	2.92	0.29
4H Alter School (Yippe)	-	2.20	3.32	2.36	2.00	1.93	1.31	1.65	1.31	2.00	1.26	2.11	1.26	1.79	1.26	1.44	1.26	1.31	1.26	1.34	1.34	1.34	0.08
Crime Victims	1.50	1.47	1.50	1.49	1.31	1.42	1.31	0.75	0.75	0.76	0.95	0.94	1.05	1.05	1.05	0.99	1.05	1.01	1.00	1.00	1.00	1.00	-
E-911 JeffCom	11.78	7.98	11.39	8.98	11.04	9.65	11.39	11.43	13.39	13.26	14.02	13.77	15.35	15.94	17.35	15.98	17.35	15.74	16.36	14.86	14.86	14.86	(1.50)
Public Health	36.08	34.08	37.40	37.47	37.99	35.54	34.01	33.30	35.49	36.57	38.72	39.14	38.79	38.03	35.75	33.73	35.26	32.57	34.13	33.03	33.03	33.03	(1.10)
Water Quality	2.40	2.85	2.95	3.03	2.78	1.89	1.93	0.78	1.95	1.60	2.40	3.48	6.03	5.44	6.75	5.99	5.79	4.95	5.24	5.48	5.48	5.48	0.24
Animal Services	3.34	3.13	3.18	2.85	3.36	3.02	3.27	2.89	2.25	2.84	2.64	3.13	2.64	2.89	2.67	2.54	2.06	2.62	2.06	1.06	1.06	1.06	(1.00)
JC Drug Fund	-	-	-	-	-	-	-	-	-	-	0.12	0.01	0.12	-	0.12	-	-	-	-	-	-	-	-
Trial Court Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.34	0.28	0.35	0.22	0.22	0.22	(0.13)
Community Development	17.13	15.23	17.13	16.89	20.66	18.77	24.73	23.07	26.01	24.12	25.89	24.66	25.89	23.77	15.2	13.30	11.38	11.74	17.3	14.80	14.80	14.80	(2.50)
Treasurer's O & M	0.22	-	0.22	0.13	0.15	0.15	0.15	0.15	0.07	0.15	0.14	0.14	0.15	0.14	0.29	0.30	0.29	0.29	0.29	0.29	0.29	0.29	-
Parks & Recreation	7.05	6.66	7.02	6.78	7.39	6.73	7.2	7.98	6.78	7.02	7.59	7.66	7.58	6.91	7.92	7.95	5.28	5.15	5.27	7.93	7.93	7.93	2.66
County Parks Improvement	0.27	0.43	0.59	0.89	0.73	0.86	0.86	0.95	0.82	0.82	0.77	0.54	0.71	0.89	0.75	0.80	0.25	0.23	0.24	0.07	0.07	0.07	(0.17)
Special Projects	2.24	1.37	1.05	1.78	1.06	1.01	0.42	0.14	0.00	-	0.00	-	0.00	-	0.00	-	0.00	0.21	1.05	1.18	1.18	1.18	0.13
Post Harvest Timber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Roads	55.30	53.06	53.51	49.82	53.40	52.88	53.73	50.87	55.22	46.85	51.97	46.16	50.63	44.69	51.90	43.70	51.47	46.51	49.69	45.97	45.97	45.97	(3.72)
Facilities Management	6.56	6.20	6.48	6.40	6.98	6.64	7.02	6.98	6.98	6.54	8.03	7.21	8.23	7.04	7.46	6.75	7.42	6.98	6.76	6.75	6.75	6.75	(0.01)
Flood/Stormwater Mgmt.	0.72	0.28	0.58	0.43	0.55	0.30	0.40	0.52	0.18	0.27	0.00	0.01	0.00	0.01	0.00	0.01	0.00	0.003	0.01	0.01	0.01	0.01	-
Brimmon Flood Control	0.01	-	0.00	-	0.00	-	0.01	-	0.01	-	0.01	-	0.01	0.01	0.01	0.01	0.02	0.02	0.01	0.01	0.01	0.01	-
Quitknee Flood Control	0.52	0.23	0.46	0.55	0.36	0.30	0.15	0.07	0.07	0.01	0.07	-	0.01	-	0.01	-	0.02	0.004	0.02	0.01	0.01	0.01	(0.01)
Construction & Renovation	3.46	2.88	2.66	2.81	2.66	2.90	2.35	5.61	0.83	0.82	0.55	0.64	0.53	0.61	0.24	0.16	0.18	0.67	0.49	0.22	0.22	0.22	(0.27)
Capital Improv-Courthouse	-	-	-	-	-	-	-	0.80	1.00	1.12	0.50	0.79	-	0.24	-	0.04	-	-	-	-	-	-	-
HJ Carroll Park	0.57	0.28	0.00	0.11	0.13	0.10	0.15	0.10	0.14	0.17	0.15	0.17	0.28	0.13	0.28	0.31	0.07	0.11	0.06	0.06	0.06	0.06	-
Solid Waste	8.48	7.71	8.26	8.18	8.27	8.22	7.60	7.74	7.80	7.88	8.23	8.13	8.28	8.10	9.33	8.39	9.30	9.33	9.22	9.26	9.26	9.26	0.04
Tri Area Sewer	-	-	-	-	-	-	-	0.31	1.04	0.66	1.11	1.05	1.12	1.05	0.68	0.91	1.13	1.20	1.25	1.32	1.32	1.32	0.07
ER & R	7.65	7.14	7.12	6.88	6.98	6.72	7.03	6.83	6.85	6.40	7.15	6.47	6.60	6.06	6.71	5.84	6.54	6.20	6.57	6.65	6.65	6.65	0.08
Information Services	7.33	5.46	5.94	5.90	6.00	6.14	6.01	5.73	6.99	5.96	7.02	6.77	7.14	7.09	7.13	6.91	7.38	7.16	7.37	7.37	7.37	7.37	-
Total Other Funds	175.09	161.06	173.61	166.76	176.85	168.11	175.41	172.18	179.91	171.54	183.93	177.64	186.76	175.18	176.18	159.10	167.58	157.81	169.52	162.71	162.71	162.71	(6.81)
Total All Funds	292.88	275.57	287.83	279.95	295.58	282.62	296.05	292.63	301.53	295.27	307.59	299.97	310.93	299.07	297.55	277.06	287.94	276.27	287.41	279.53	279.53	279.53	(7.88)

Budget Projections 2012

Draft recommended budget for budget.com mittee 11-16-11

11-16-11

GENERAL FUND	2009 Actual	2010 Actual	2010 Proj Incr	2011 Projected	2012 Proj Incr	2012 Recommend Budget	2013 Proj Incr	2013 projected Budget	2014 Proj Incr	2014 projected Budget	2015 Proj Incr	2015 projected Budget	2016 Proj Incr	2016 projected Budget
Beginning Fund Balance	2,799,352	2,381,014		2,324,208		2,407,913		2,093,904		1,843,937		1,753,511		1,943,538
Revenues	14,752,219	14,830,905	-0.8%	14,817,363	-0.8%	14,693,603	2.5%	15,114,107	2.9%	15,552,416	3.3%	16,064,090	3.3%	16,592,599
New Revenues (From Rd levy shift)		216,000	1.5%	219,550										
One time revenues	197,000		**	600,000	Note**	267,184								
Special Purpose Sales Tax Revenue				372,000	1.5%	646,000	3.3%	667,318	3.3%	689,339	3.3%	712,088	3.3%	735,587
TOTAL REVENUES	14,752,219	15,243,905	5%	16,008,913		15,606,787		15,781,425		16,241,755		16,776,178		17,328,185
Expenditures Base Budget	(15,170,557)	(15,300,711)		(15,761,069)	-0.7%	(15,645,428)	3.5%	(16,158,324)	3.7%	(16,437,153)	3.7%	(16,753,688)	3.7%	(17,110,199)
Transfer To Capital Imp. for capital repair & maint.				(75,000)				(100,000)		(100,000)		(100,000)		(100,000)
Transfer to Capital Improvement for debt service				(250,000)				(235,000)		(235,000)		(150,000)		
Other Adjustments														
One time cost for deputy and prosecutor						(169,000)								
Other One time costs- Assessor software						(267,184)								
Permanent reductions for Prelim. Budget submittal														
Labor Negot. Or Across the Board Dept Cuts					-2.0%			300,000	-1.7%	275,000	-1.5%	250,000		
Fund Equity Transfer In	(15,170,557)	(15,300,711)	5%	(16,086,069)		(16,081,612)		(16,193,324)		(16,497,153)		(16,753,688)		(17,210,199)
Interfund Loans				160,861		160,816		161,933		164,972		167,537		172,102
Estimated carryover														
Ending Fund Balance	2,381,014	2,324,208		2,407,913		2,093,904		1,843,937		1,753,511		1,943,538		2,233,627
Reserves - Required 10% of Expend.	1,517,056	1,530,071		1,608,607		1,608,161		1,619,332		1,649,715		1,675,369		1,721,020
Reserves - Revenue Stabilization Reserve				100,000		100,000		100,000		100,000		100,000		100,000
Reserved for one-time expenditure in 2012				169,000										
Unreserved Cash & Investments	863,958	794,137		530,306		385,743		124,605		3,796		168,169		412,607
Note: Difference in Revenues and Expenditures:	(418,338)	(56,806)		(77,156)		(474,825)		(411,900)		(255,398)		22,490		117,987

*** Note - 2011 One-time revenues
 It is estimated that the General Fund will receive up to 600K in one-time revenues from DNR, Private Harvest, PLT, L&J Reimbursement. The use of those funds is proposed to be dedicated to:
 250,000 To Capital Improvement earmarked for debt service
 75,000 To Capital Improvement earmarked for capital repair & maint.
 169,000 One year funding of deputy and prosecuting attorney
 100,000 Revenue stabilization reserve for projected lean years (e.g. DNR)
 594,000 Total