

Amador County FY 14/15 Mid Year Budget Review

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County Administrative Officer
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FY 14/15 General Fund Budget

Beginning Fund Balance:	\$.44 M
Revenues:	\$34.22 M
Expenditures:	\$34.66 M
Positions:	235 - General Fund
	132 - Other Funds
	367 - Total

General Fund Revenue

Status of General Fund Revenues

Fiscal Year	Budget	Mid Year 6 month Jul-Dec	Percent of Budget	Year End Actual	FY ACTUAL PERCENT OF BUDGET
11/12	31.51	13.89	44.08%	32.92	104.47%
12/13	33.04	14.41	43.61%	32.29	97.73%
13/14	33.77	15.39	45.57%	33.57	99.41%
14/15	34.22	16.40	47.93%	36.23	105.85%
14/15*	34.22	15.20	47.93%	34.69	101.37%

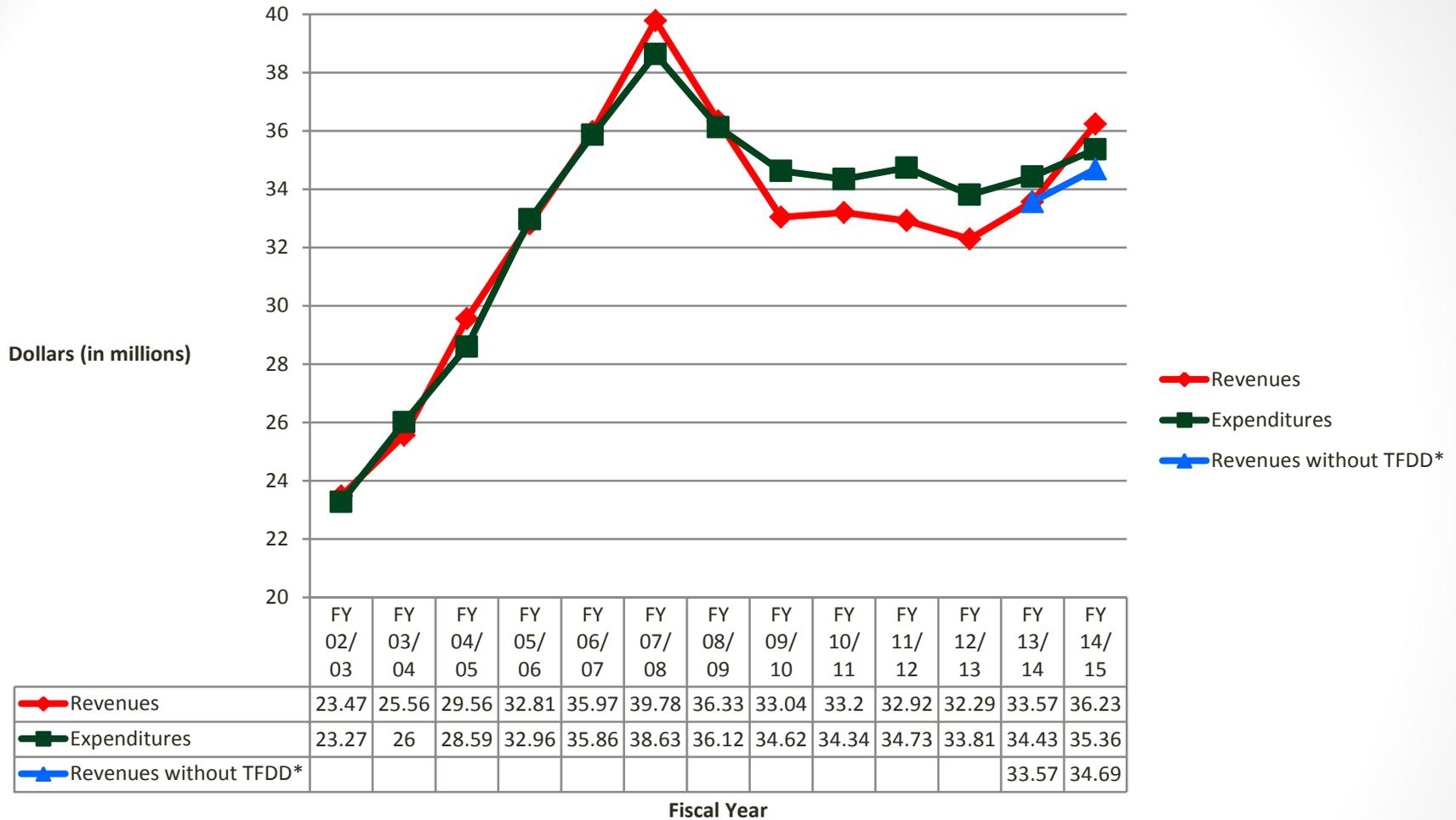
*14/15 Without Triple Flip Double Dip & Courthouse Sale Revenue

General Fund Expenditures

Status of General Fund Expenditures

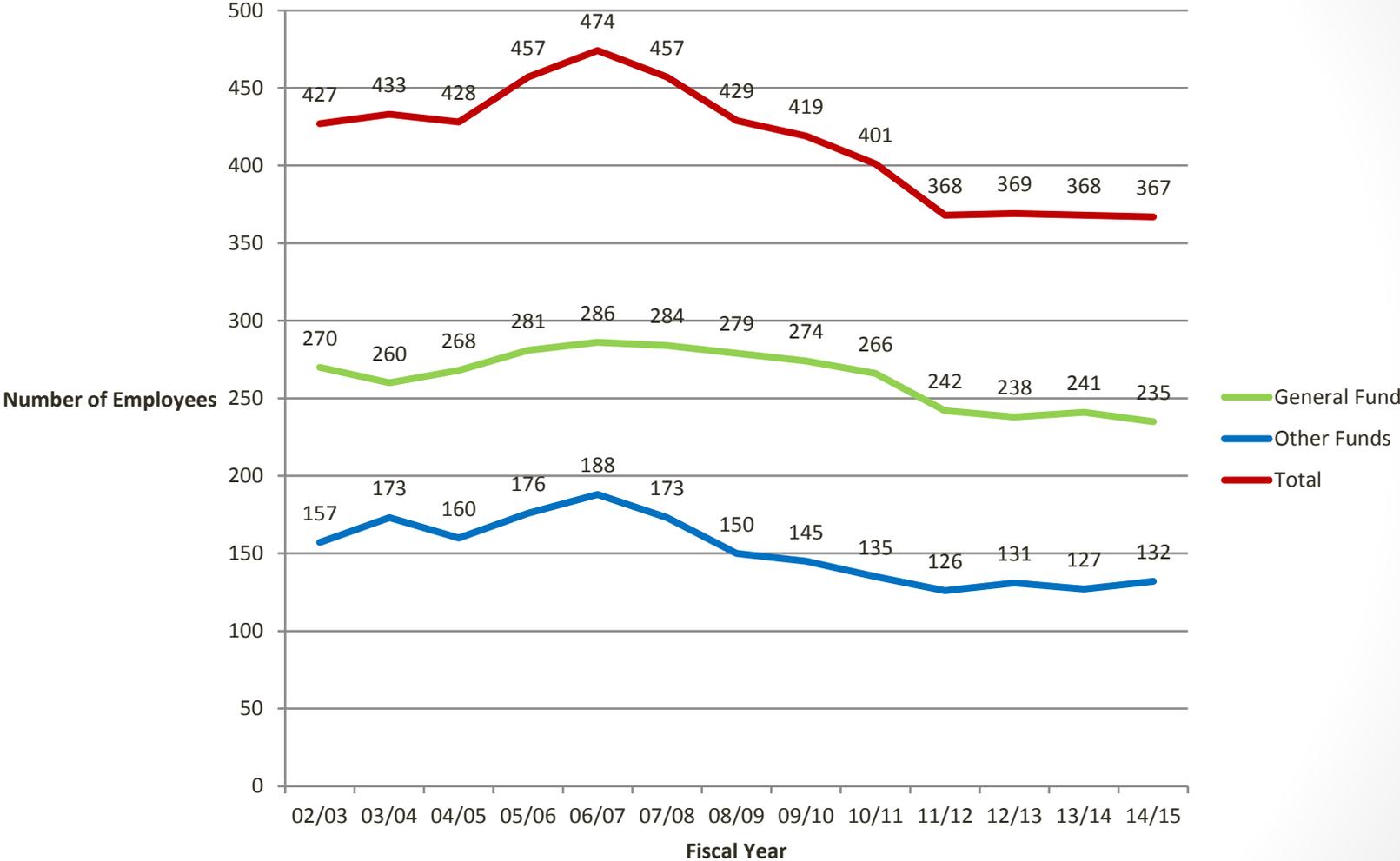
Fiscal Year	Current Year Budget	Prior Year Encumbrances	Total F/Y Budget Expenditures	Mid Year 6 month Jul-Dec	Percent of Budget	Year End Actual	FY ACTUAL PERCENT OF BUDGET
11/12	36.28	1.04	37.32	20.83	55.81%	34.73	93.06%
12/13	35.57	1.03	36.6	18.31	50.03%	33.81	92.38%
13/14	34.6	0.83	35.43	18.22	51.43%	34.43	97.18%
14/15	34.66	.6	35.26	18.92	53.65%	35.36	100.27%

General Fund Revenues vs Expenditures

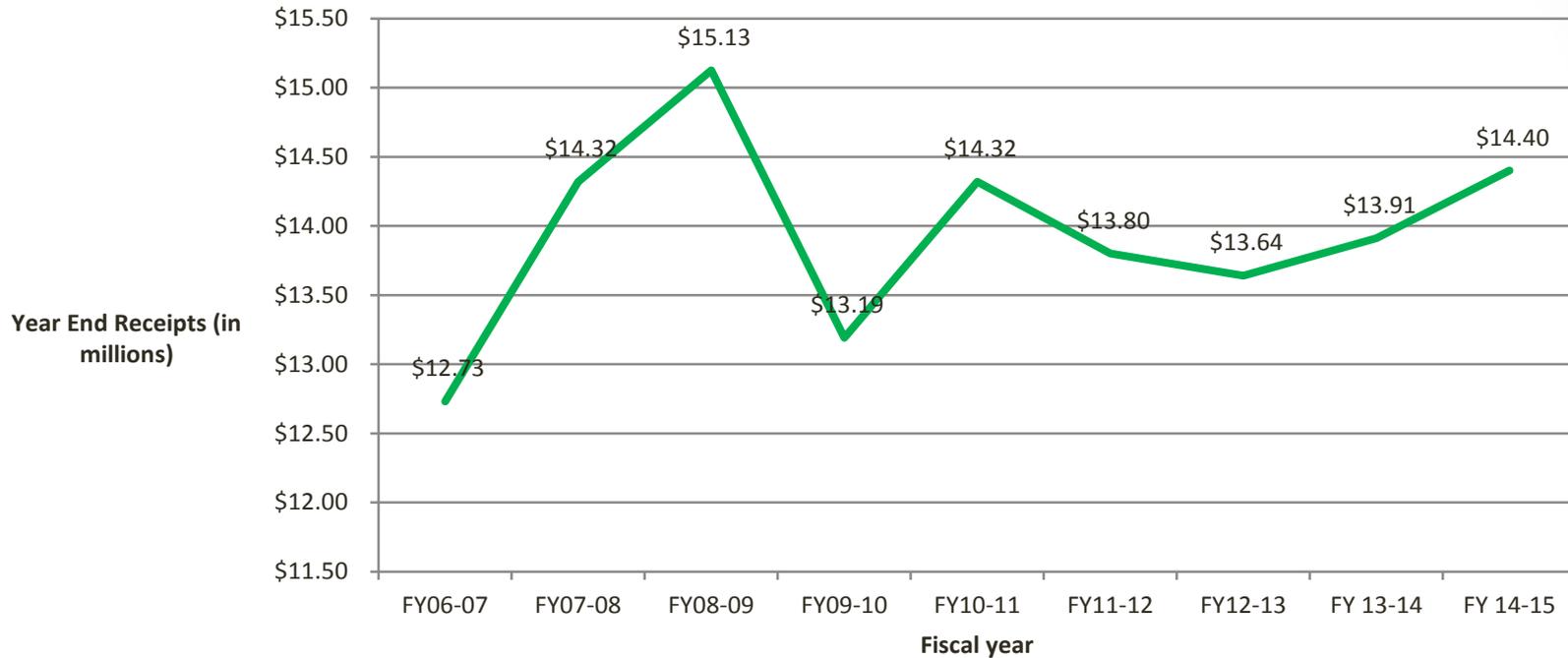


*TFDD-Triple Flip Double Dip & Courthouse Sale Revenue

Amador County Employee Count



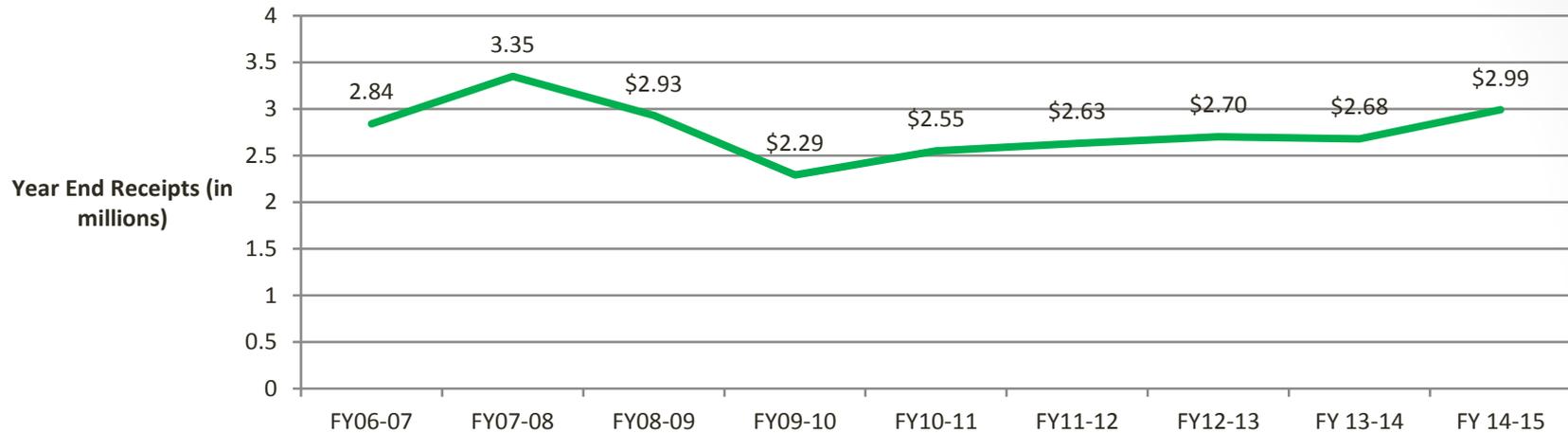
Property Taxes



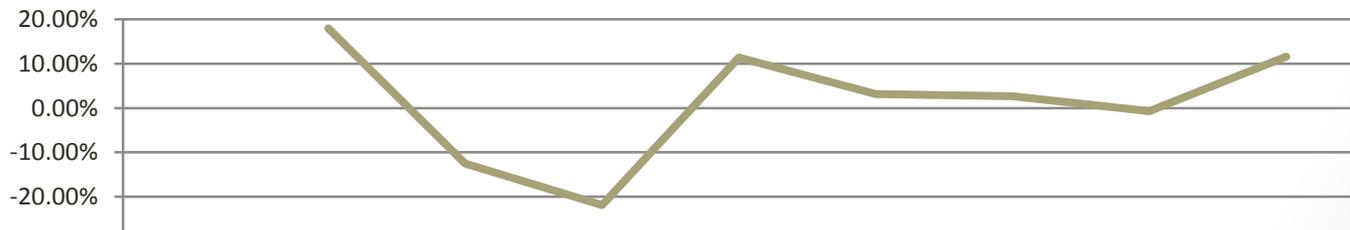
Annual Percentage Change								
FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY 13-14	FY 14-15
\$ 12.73	\$ 14.32	\$ 15.13	\$ 13.19	\$ 14.32	\$ 13.80	\$ 13.64	\$ 13.91	\$ 14.40
	12.49%	5.62%	-12.79%	8.57%	-3.63%	-1.16%	1.98%	3.52%

Sales Taxes

Total Sales Tax Collected



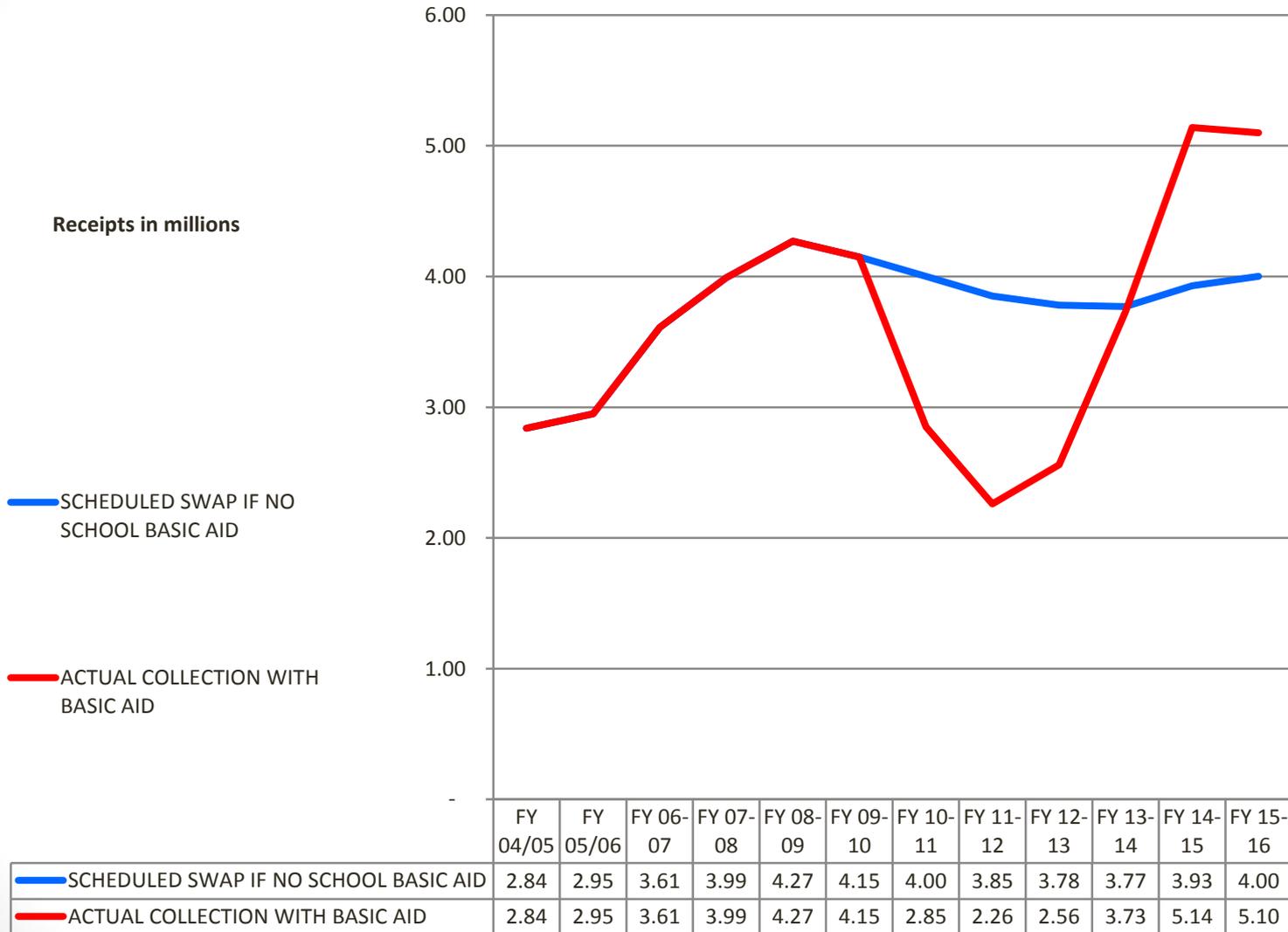
Percentage Change From Prior Year



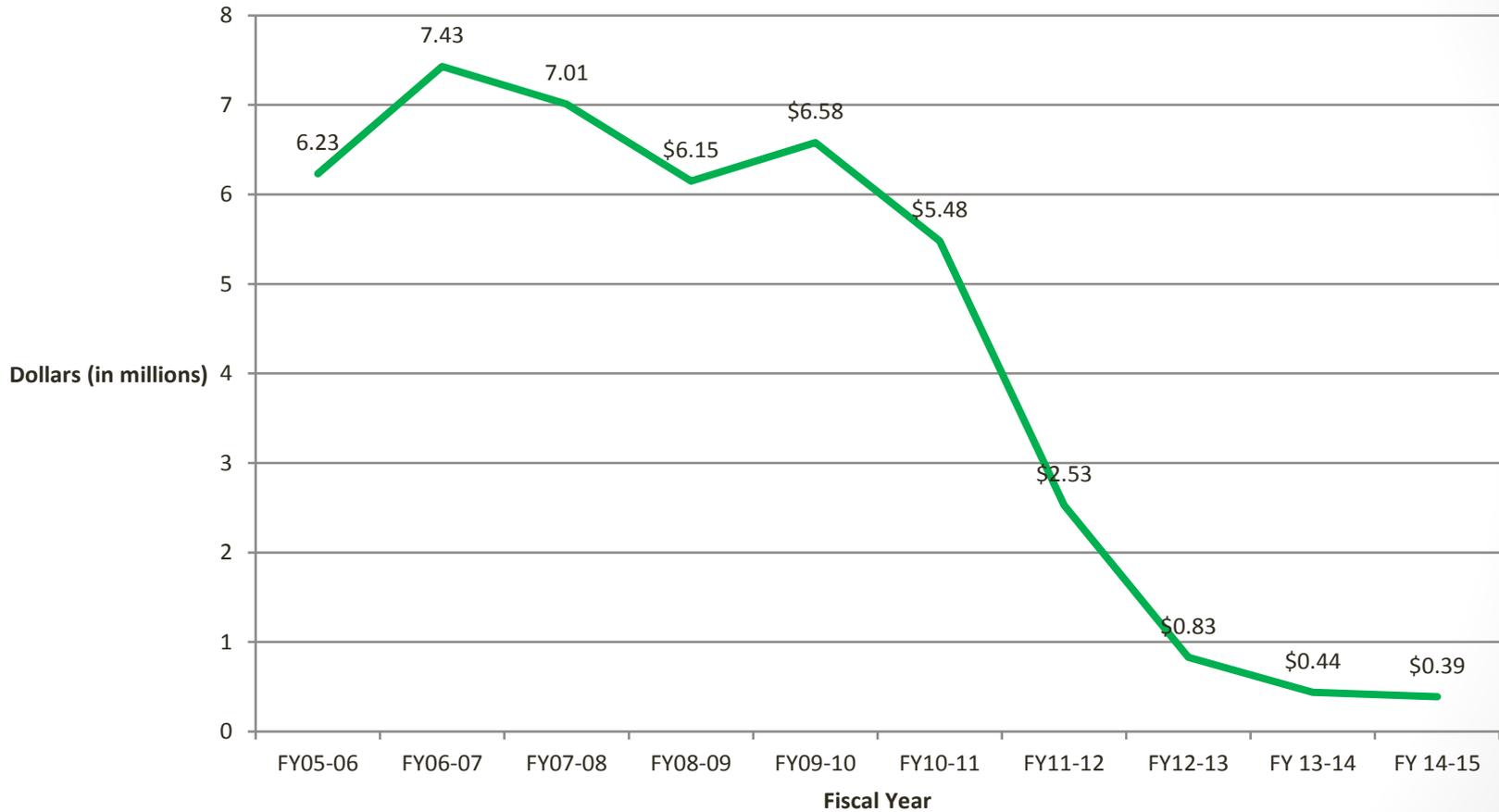
Fiscal Year	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15
Percentage Change From Prior Year		17.96%	-12.54%	-21.84%	11.35%	3.14%	2.66%	-0.74%	11.57%

FY 14/15 includes one time adjustment of .01 million

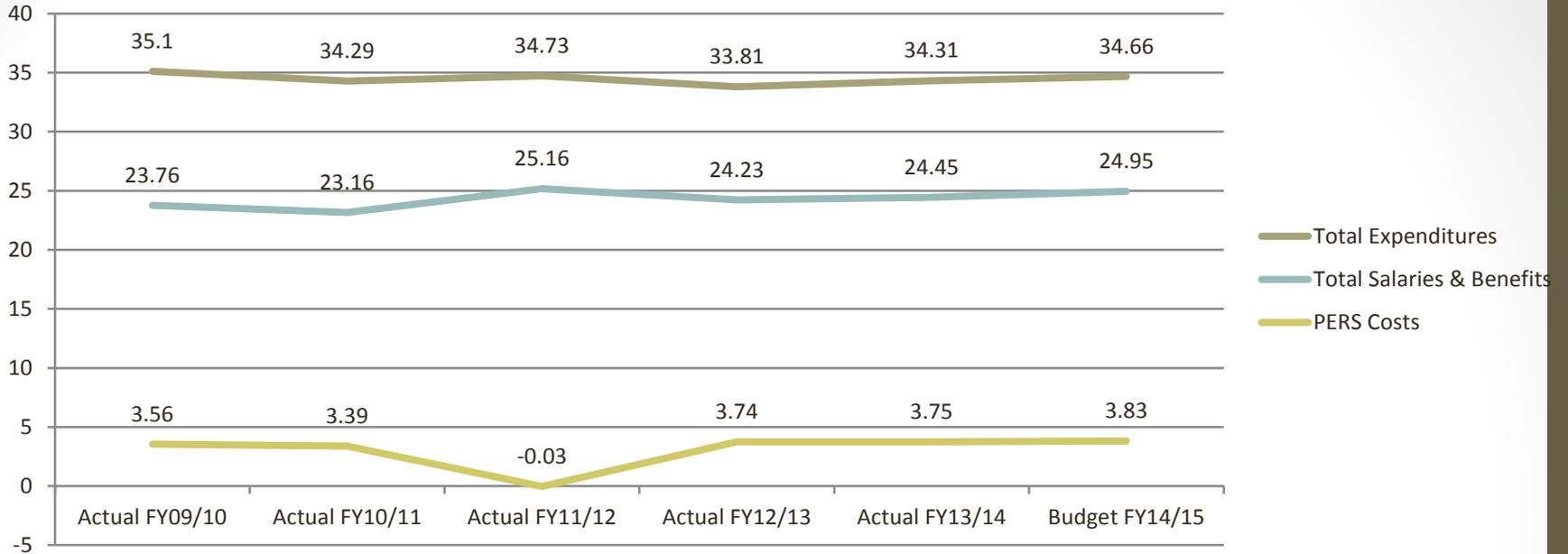
Vehicle License Fees (Swap)



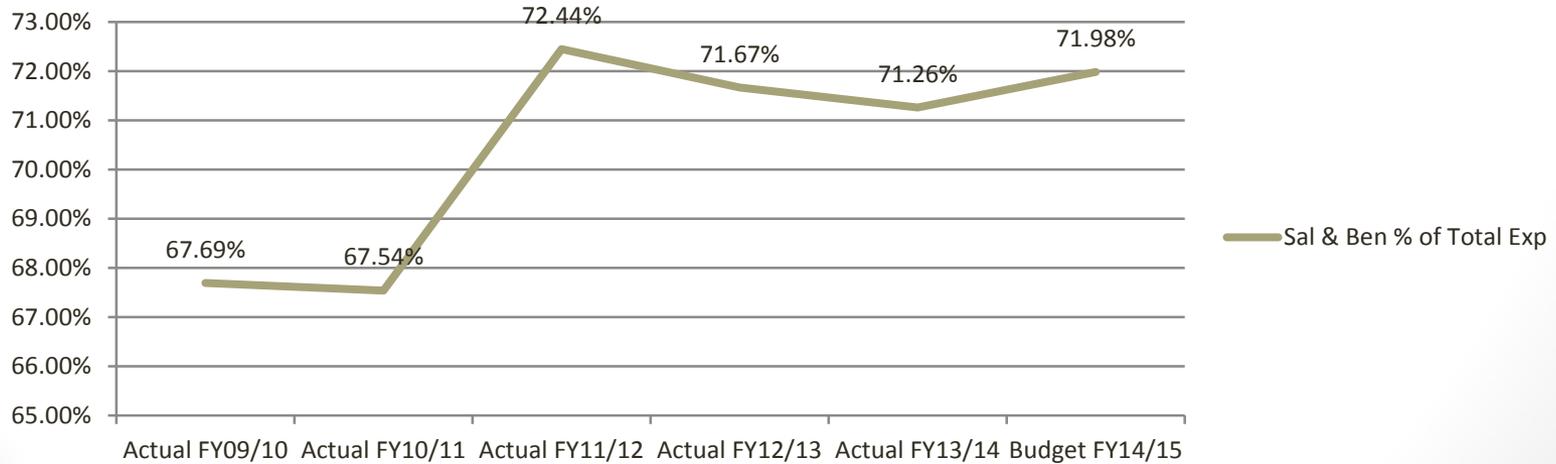
General Fund-Fund Balance Carry Over (Unreserved)



General Fund Salaries-Benefits, PERS Costs and Total Expenditures

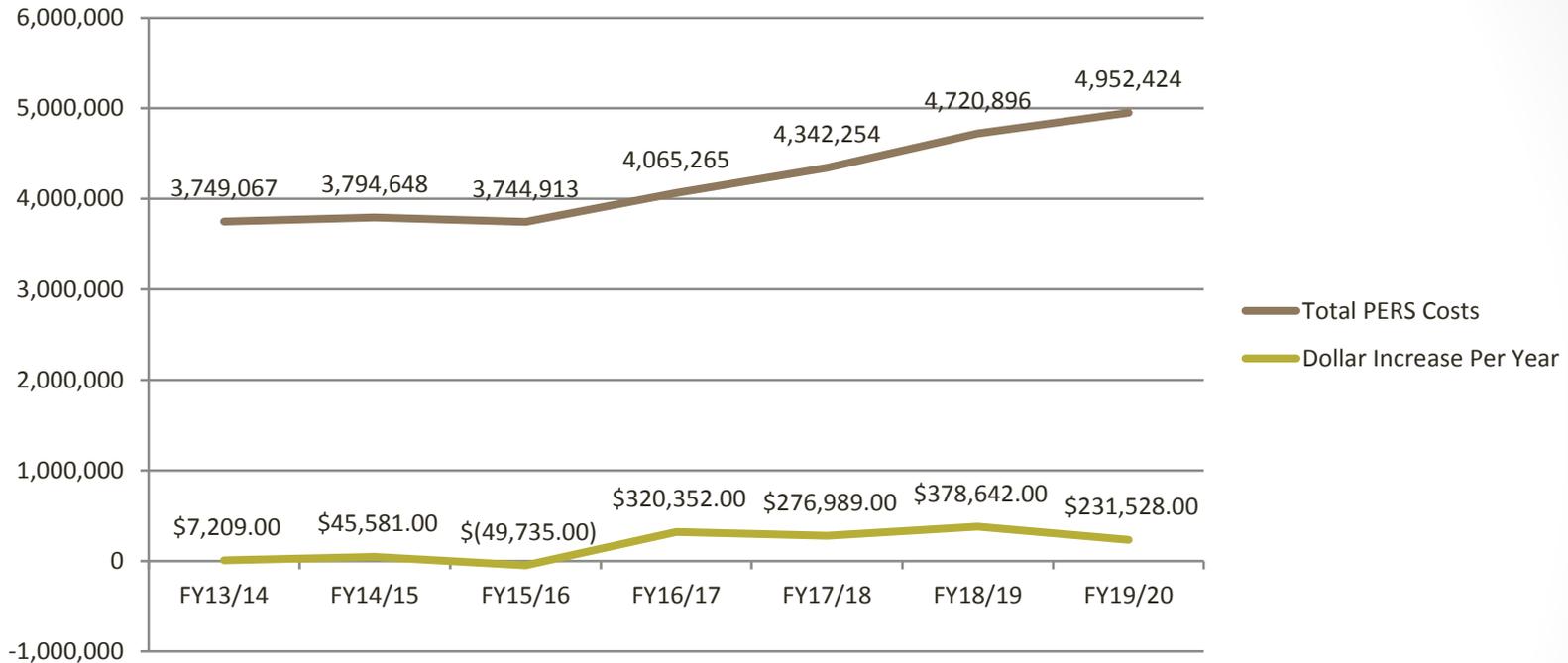


Salary & Benefits as a % of Total General Fund Expenditures



General Fund PERS Cost

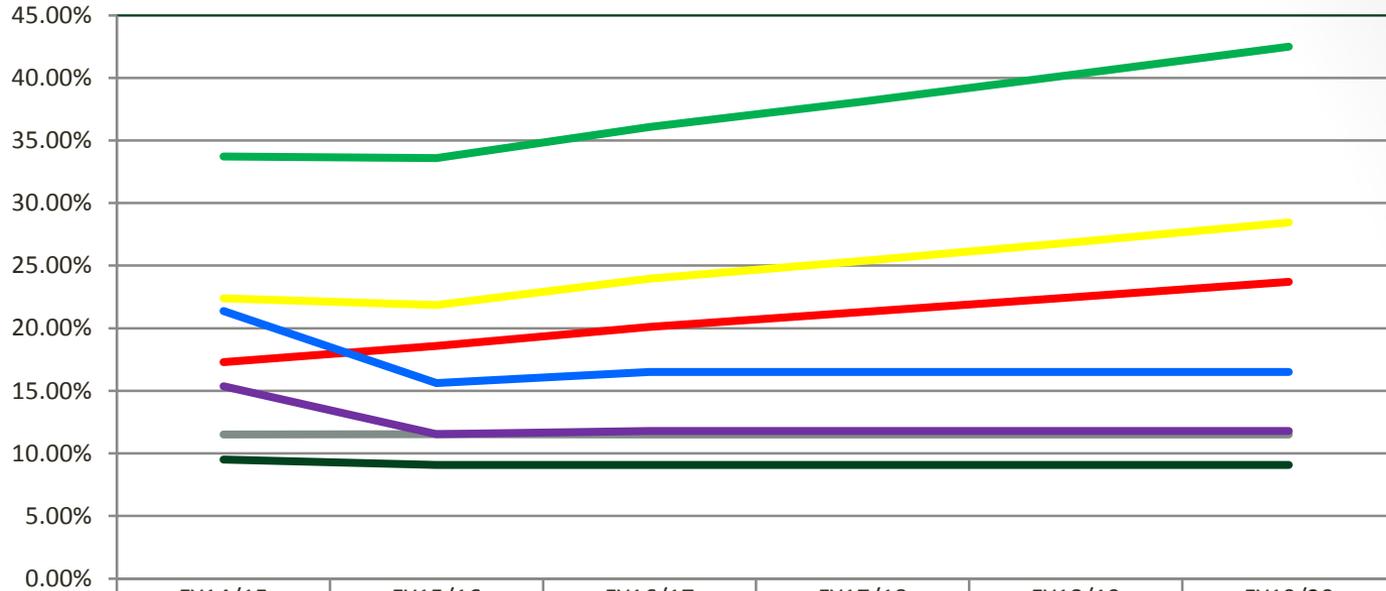
Projected For 5 Years based on PERS estimates



PERS costs will be increasing a total of \$1,157,776 over the next five years (with our current staffing level). FY 15/16 is lower because all Safety Units have a small decrease that year, before increasing (see next slide).

By comparison, Property tax increases over the next five years, estimating a 2% increase per year, would be approximately \$1,498,763.

AMADOR COUNTY CALPERS EMPLOYER CONTRIBUTION RATES



	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
Miscellaneous Group-All Tiers	17.29%	18.59%	20.10%	21.30%	22.50%	23.70%
Safety Peace Officer Tier 1	33.71%	33.61%	36.07%	38.10%	40.29%	42.49%
Safety Peace Officer Tier 2	21.37%	15.63%	16.50%	16.50%	16.50%	16.50%
Safety Peace Officer Tier 3	11.50%	11.53%	11.50%	11.50%	11.50%	11.50%
Safety-Local Prosecutor Tier 1	22.38%	21.85%	23.97%	25.38%	26.87%	28.44%
Safety-Local Prosecutor Tier 2	15.37%	11.53%	11.80%	11.80%	11.80%	11.80%
Safety-Local Prosecutor Tier 3	9.50%	9.07%	9.07%	9.07%	9.07%	9.07%

- Miscellaneous Group-All Tiers
 — Safety Peace Officer Tier 1
 — Safety Peace Officer Tier 2
- Safety Peace Officer Tier 3
 — Safety-Local Prosecutor Tier 1
 — Safety-Local Prosecutor Tier 2
- Safety-Local Prosecutor Tier 3

WHAT CHANGED IN 14/15?

❖ Unanticipated Revenues

- ❖ School District has reverted to “non-basic aid status” for 14/15, therefore we will receiving our property tax in lieu of vehicle license fees from ERAF (County) funds instead of from the State in future years. This is in addition to the repayment of the vehicle license fee payback from FY 12/13 which was budgeted for \$1.2 million.
- ❖ One time revenue from sale of Courthouse of \$322k
- ❖ One time revenue from property sale (Bergo)of \$240k

❖ Expenditure Changes

- ❖ Early Retirement Incentive Salary savings
- ❖ Voluntary Reduced Work Schedule Salary Savings
- ❖ Safety employees contributing an additional 1% of the EMPC, bringing the total paid to 9%
- ❖ Transfer \$175k to Public Works to cover excess costs associated with the Rabbit Creek Causeway Project
- ❖ Approximately \$122k increase to Assessor’s budget for legal costs associated with a special assessment

Requested Changes

- ❖ Use \$610,000 of one time revenues (VLF payback & Courthouse) to increase contingency to 1 million
- ❖ Reserve remainder of revenues, \$923,134.00 for Board approved special projects (Jail – \$200k)

2015/16 Projection Assumptions

❖ Property Taxes to increase by 2.5%

- ❖ Results in increased revenue of about \$360,000

❖ Sales Tax expected to grow at 2%

- ❖ Results in increase of \$48k

❖ Contingency set at \$1 million (3%)

❖ Receive VLF Swap reimbursement for lost 13/14 revenue, apx. 1.1 million

- ❖ In Governor's preliminary budget
- ❖ School District expected to not be in Basic Aid status for 15/16
- ❖ This will be the last year of payback
- ❖ Revenues will be reserved for one-time uses

❖ State is projecting a \$700k payback for previous mandates, but has not indicated what that payback is for. Last year's payback came back solely dedicated to Behavioral Health. Payback is not included in 15/16 projections

2015/16 Projection Assumptions

- ❖ No contribution to OPEB Account (\$240k)
- ❖ No contributions from General Fund to Realignment Funds
- ❖ No pay increases budgeted
- ❖ No savings from extension of voluntary 36 hour workweek (\$100k)
- ❖ Projects Medical Insurance costs to increase by 7% as of 1/1/16
- ❖ Possible Contribution to Public Works due to severe decrease in Highway Users Tax in 15/16

FY15-16 General Fund Budget Projection

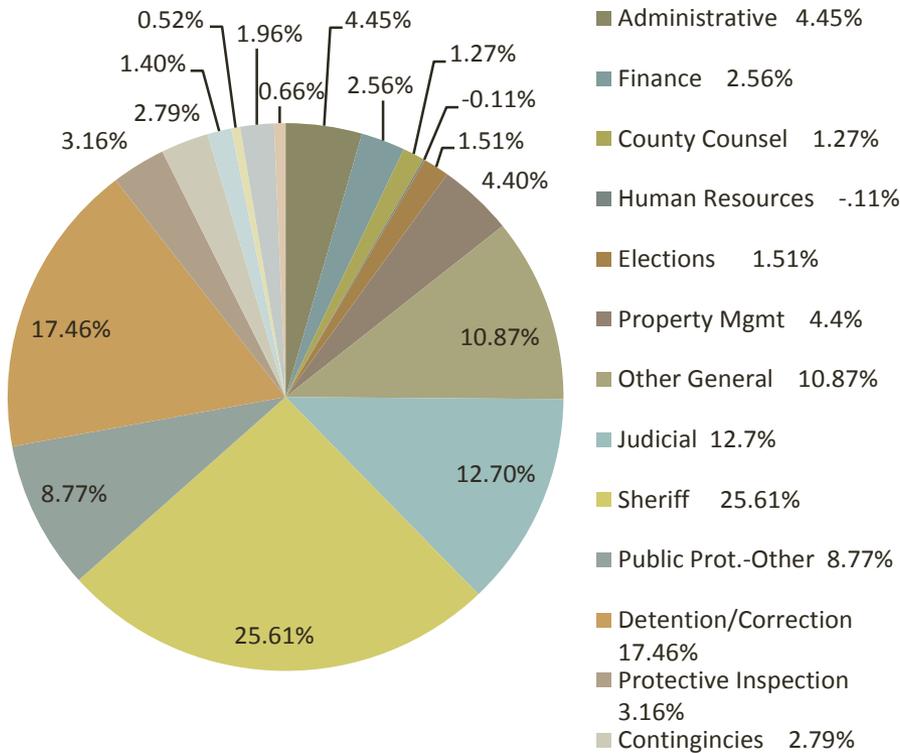
Funding Sources:	<i>Estimate (in millions)</i>
15-16 Projected Revenue	\$35.75M
Unreserved Balance	\$1.0M
<i>Total Funding Sources for FY15-16</i>	<i>\$36.75M</i>
Funding Uses:	
15-16 Projected Expenditures (includes contingency)	\$(35.91)M
Increase Reserves by VLF Payback	\$(1.1)M
Estimated Deficit	\$(.26)M

FY15-16 Budget:

- ❖ **Department Salaries & Benefits will be increased based on Step and Longevity increases, new PERS rates and estimated Health and Worker's Comp Increases**
- ❖ **All Services and Supplies will be held to the budgeted 14/15 amount (with the exception of minor equipment which will be zero), unless increased department funding can justify additional spending. Departments can move costs around to different line items.**
- ❖ **Fixed assets will be zero.**
- ❖ **No department cuts anticipated at this time, unless reduced department revenues require it.**

FY15/16 General Fund Costs

General Fund Major Category Costs



Administrative:	Board	Judicial:	District Attorney
	CAO		Grand Jury
Finance:	Auditor		Public Defender
	Treasurer		Victim Witness
	Tax Collector	Sheriff:	Sheriff
Property Mgmt:	Assessor		Court Bailiff
	Facilities Maint.		Dispatch
Other General:	Records Mgmt		Narcotics
	Operating Transfers	Detention/Correction:	Jail
	Promotions		Probation
	Surveyor/Eng.	Protective Inspection:	Grants
	Info Tech		Ag Commissioner
Public Protection-Other	Public Guardian\ Conservator		Building
	Clerk/ Recorder		Grading
	Animal Control	Public Assistance:	General Relief
	Special Services		Veteran's Services
	Coroner	Education:	Library
	Public Guardian		Coop Extension
	Code Enforcement	Cultural Services:	Parks & Rec.
	Emergency Services		Museum
	Airport Land Use		Archives
	Planning		

FY14-15 Mid-Year Budget Review

Public Works Department

- ❖ HUTA (Highway User Tax Account) funds are projected by the Dept. of Finance to be reduced by approximately \$725,000 in 15/16
- ❖ This is caused by two things: reduction in gas prices, and a “true-up” by the State to account for surplus balance in the excise tax swap account.
- ❖ Needless to say, this will significantly affect a Department with an operating cost of approximately \$2.8M. Public Works is projecting a deficit of approximately the same amount as the HUTA losses for 15/16
- ❖ Following 15/16, the “true-up” issue should be resolved, so revenues will return to their previous levels outside of the gas price effects.

Public Works Department - Options

- ❖ Utilize some of the Triple Flip Double Dip from either 14/15 or 15/16 to keep the Department whole
- ❖ Assume that the \$700k mandate payback from the State will go to the General Fund and transfer that to the Road Fund
- ❖ Transfer funds from the General Fund to cover all or part of the Road Fund Deficit
- ❖ Need direction no later than 3/10 BOS Meeting so that budgets can be given to Departments and the process can begin

FY15-16 Budget Calendar

- ❖ **Mar 16 – Budgets go to Departments**
- ❖ **April 6 – Budgets Submittals Due**
- ❖ **April 20-24 – CAO/Department Head Meetings**
- ❖ **Week of May 5 – Budget Workshop**
- ❖ **Week of May 19 – Second Budget Workshop if needed**
- ❖ **June 9 – Board Budget Hearing**

Questions?