

FY 2020 Budget Overview

General Fund

January 16, 2019

General Fund Revenue

- Local tax economic growth \$6.7 million (not including reassessment)
 - Traditional revenue sharing split would allocate \$3.8 million to Schools and \$2.9 million to General Fund.
- Program Specific general fund revenue \$480,621 not shared with schools.
- Reassessment revenue at current tax rate of .61 equates to \$3.4 million.
 - Traditional revenue sharing split would allocate \$1.94 million to Schools and \$1.46 million to General Fund.
- Economic and Reassessment revenue would allocate \$5.74 million to Schools and \$4.36 million to General Fund.

Requested General Fund Expenditure Increases

\$15 Million

- Capital \$5.7 million (vehicles 1.8m, Albin 1.2m, radios 830k, microwave system 561k)
- Positions (including associated capital and operating supplies) \$5.7 million
- 4% salary increase split between cost of living (COLA) and merit \$2.1 million
- Other operating \$1.5 million
- Total General Fund increase in requests \$15 million. Available funding for this increase is either \$2.9 million without reassessment or \$4.5 million with reassessment with the assumption that fund balance funding for FY 2020 is consistent with current year (\$1.965 million)

County Administrator's Proposed Budget Cuts Fire and Rescue

- Radio Equipment (100 replacement – year 1) \$780,000
- Motor Vehicle Insurance Assistance \$151,506
- Fuel Assistance to Fire Companies \$197,077
- Six relief positions and Assistant Fire Marshall \$648,385

County Administrator's Proposed Budget Cuts Sheriff

- All replacement vehicles will be prioritized by the Vehicle Replacement Model to determine cuts
- Law Enforcement Simulator Trainer - \$160,000
- Repair/Maint-Vehicle and Gasoline – amount unknown at this time
- 9 School Resource Officers and 2 Investigators are priority for funding with possibly 6 other positions being cut

County Administrator's Proposed Cuts Public Safety Communications

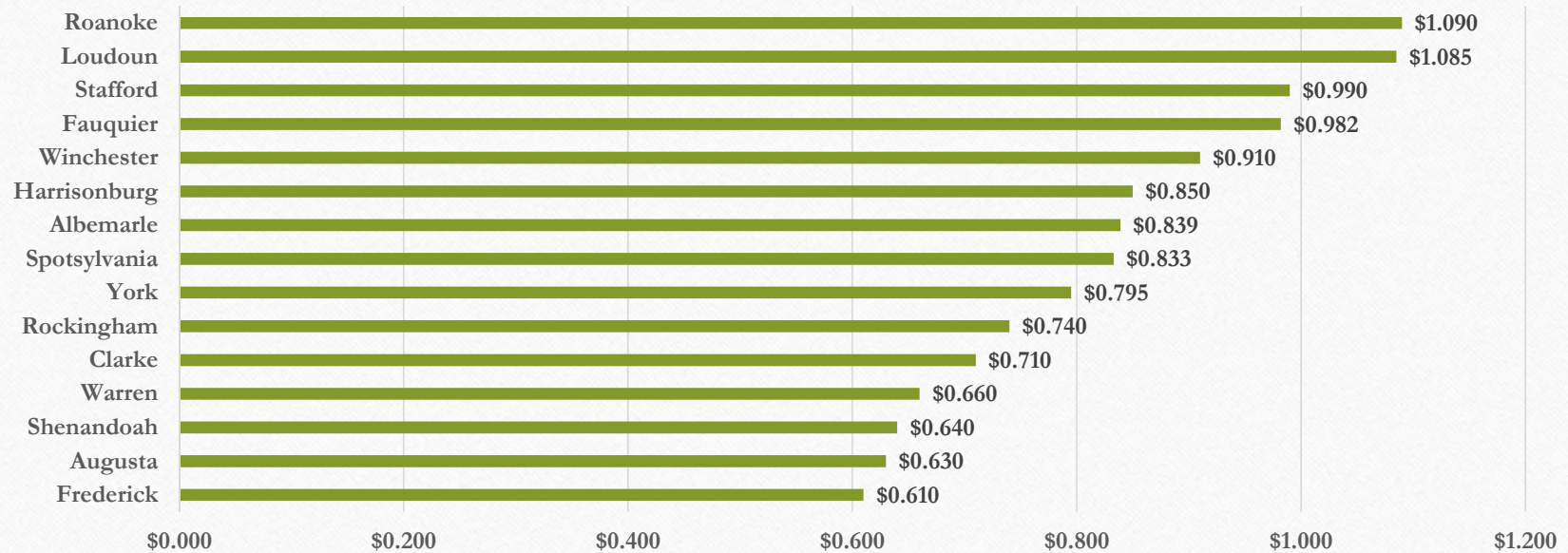
- Communication Equipment – Update entire microwave system \$561,340

School Projected Budget Needs

\$12.4 Million

- Cost to stand still (includes health insurance) \$3.0 million
- Capital Assets Preservation Program \$2.9 million
- Debt Service \$1.7 million
- Salary increases (4%) \$4.8 million

Real Estate Tax Comparison to Similar and Surrounding Localities



General Fund Unreserved Fund Balance

Current Balance \$42.9 Million

Fund Balance policy is 17% of General Fund revenues which equates to \$30.5 million. Fund Balance could be used to fund capital.

Questions that need answers

- Are we advertising the additional revenue from the reassessment? If so, we need to give a 30 day public hearing notice of the effective tax increase with a scheduled public hearing March 13, 2019.
- Fire and Rescue Contingency funding for FY 19 includes funding for 6 firefighters. Could we move forward in the current year with these positions, thus reducing firefighter requests by 6 additional positions for FY20?

Upcoming

- Department budget presentations with the Board will start January 23rd at the 5:30 worksession.
 - Reassessment Ad discussion deadline
 - Sheriff and Fire and Rescue Budget
- Does the Board want to request a joint worksession with the School Board on February 20th?
- February 13th Meeting – Other Departments
- Link will be sent by IT to iPad for all department detail.
- What additional information is needed?