

Attachment #1

Douglas County Budget Update

June 15, 2015

J. Lorenz



Expense Budget Requests

Department	Budget Request	Request Over Target	% Total Overage
Juvenile Court	\$7,079,852	\$2,383,085	47.1
Employee Fringe Benefits	\$31,800,000	\$1,100,000	21.8
Assessor/Register of Deeds	\$5,044,655	\$253,693	5.0
911 Communications	\$6,174,403	\$239,768	4.7
Corrections	\$34,764,314	\$179,624	3.6
County Attorney	\$8,201,816	\$155,249	3.1
Juvenile Assessment Center	\$877,457	\$136,714*	2.7
District Court	\$3,995,980	\$115,662	2.3
Youth Center	\$8,001,889	\$108,049*	2.1
Public Property	\$4,007,940	\$93,804	1.9
Sheriff	\$14,935,222	\$87,872	1.7
GIS	\$374,612	\$78,157	1.6
Outside Office Expense	\$1,952,125	\$62,000	1.2
Capital Improvement	\$670,000	\$35,000	0.7
Clerk	\$1,704,583	\$26,354	0.5
Other	\$54,940,450	(\$137,941)	--
Total General Fund	\$184,525,298	\$4,917,090	100.0

* 100% offset by grant revenues

Revenue Projections

Department	Projection	Decrease from Last Year
Treasurer	\$11,432,770	\$670,000
Clerk of the District Court	\$1,515,510	\$66,290
Assessor/Register of Deeds	\$4,160,000	\$32,500
Total		\$768,790

Budget Deficit Calculation

	F14/15 (Adopted)	F15/16 (Requested)	Difference	% Increase
Taxes, Departmental Revenues & Transfers	\$247,487,879	\$258,166,990	\$10,679,111	4.3%
Total Expense Budgets	\$247,541,515	\$262,233,063	\$14,691,548	5.9%
Deficit	(\$53,636)	(\$4,066,073)	(\$4,012,437)	

Funding deficit of \$4,066,073 from a property tax hike would require an increase of approximately 2.1 cents to the tax levy in F15/16.

Expense Budget – Potential Adjustments

Department	Budget Request	Request Over Target	Potential Reductions
Juvenile Court	\$7,079,852	\$2,383,085	\$600,000
Employee Fringe Benefits	\$31,800,000	\$1,100,000	-
Assessor/Register of Deeds	\$5,044,655	\$253,693	\$253,693
911 Communications	\$6,174,403	\$239,768	-
Corrections	\$34,764,314	\$179,624	\$100,000
County Attorney	\$8,201,816	\$155,249	\$75,000
Juvenile Assessment Center	\$877,457	\$136,714*	-
District Court	\$3,995,980	\$115,662	\$50,000
Youth Center	\$8,001,889	\$108,049*	-
Public Property	\$4,007,940	\$93,804	\$50,000
Sheriff	\$14,935,222	\$87,872	\$87,872
GIS	\$374,612	\$78,157	-
Outside Office Expense	\$1,952,125	\$62,000	\$31,000
Capital Improvement	\$670,000	\$35,000	\$35,000
Clerk	\$1,704,583	\$26,354	-
Emergency Management	\$350,200	(\$8,562)	\$25,000
Treasurer	\$5,871,087	(\$64,028)	(\$200,000)
Other	\$48,719,163	(\$65,351)	(\$11,911)
Total General Fund	\$184,525,298	\$4,917,090	\$1,119,476

* 100% offset by grant revenues

Revenue Budget – Potential Adjustments

Department	Revenue Projection	Potential Increase
Youth Center	\$4,912,219	\$112,781
Sheriff	\$11,432,770	\$92,230
Public Property	\$3,291,100	\$58,900
Risk Insurance	\$450,000	\$50,000
County Attorney	\$1,178,552	\$51,448
Clerk of District Court	\$1,515,510	\$34,490
Election Commission	\$147,755	\$27,245
Miscellaneous	\$50,000	\$25,000
Purchasing	\$168,000	\$12,000
General Equipment	\$20,000	\$5,000
Outside Office	\$6,000	\$4,000
Total	–	\$473,094

Budget Deficit Reductions

Budget deficit (as requested):	\$4,066,073
Less:	
Expense reductions	(\$1,119,476)
Revenue increases	<u>\$473,094</u>
Modified Deficit	\$2,473,503
Less:	
Reduce Juvenile Court budget	(\$200,000)
Reduce Health Center budget	<u>(\$200,000)</u>
Modified Deficit from Expense Reductions/Revenue Increases	\$2,073,503



Budget Deficit Reductions (cont.)

Modified Deficit from Expense Reductions /Revenue Increases	\$2,073,503
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Option 1: Fund Deficit from Fund Reserves:

Inheritance Tax	\$1,000,000
General Fund	<u>\$1,073,503</u>
Total	\$2,073,503

Option 2: Fund Deficit from Mill

Levy Increase:

1.5 cent increase generates	\$2,940,000
1.25 cent increase generates	\$2,450,000
1.0 cent increase generates	\$1,960,000



Attachment # 2

GENERAL FUND
10 YEAR HISTORY

<u>BFY</u>	<u>Expense Budget</u>	<u>Actual Expense</u>	<u>Year End Balance Over/(Under)</u>
2014	171,487,758	167,295,806	(4,191,952)
2013	170,957,446	166,009,915	(4,947,531)
2012	165,439,821	162,579,710	(2,860,111)
2011	161,308,979	158,414,037	(2,894,942)
2010	164,352,471	162,022,307	(2,330,164)
2009	160,974,169	156,922,362	(4,051,807)
2008	152,457,833	148,304,988	(4,152,845)
2007	146,634,422	141,789,200	(4,845,223)
2006	145,558,064	139,978,754	(5,579,310)
2005	134,970,491	130,853,294	(4,117,197)
2004	129,287,830	124,454,130	(4,833,700)