



2014 GENERAL FUND APPROPRIATION



Kick Off Discussion

Agenda

- ▶ Annual estimate of available funds
 - ▶ Review of changes and assumptions
- ▶ Review of current operating appropriation
- ▶ Review of known expense changes for 2014



Annual Estimate of Operating Revenue

	2011 Actual	2012 Actual	2013 Original Estimate	2013 Revised Estimate	2014 Original Estimate
Property Taxes	\$ 8,354,285	\$ 7,682,022	\$ 7,717,261	\$ 7,739,120	\$ 7,815,951
Sales Tax	\$ 20,973,758	\$ 21,767,404	\$ 22,466,000	\$ 22,531,840	\$ 22,982,477
Licenses & Permits	\$ 816,794	\$ 1,001,672	\$ 962,125	\$ 989,788	\$ 959,400
Intergovernmental	\$ 4,180,806	\$ 3,779,229	\$ 4,864,238	\$ 5,126,368	\$ 4,965,539
Charges for Services	\$ 9,753,476	\$ 10,055,874	\$ 9,365,310	\$ 10,317,223	\$ 10,031,566
Investment Income	\$ 1,133,627	\$ 880,997	\$ 969,500	\$ 697,478	\$ 606,857
Fines & Forfeitures	\$ 943,559	\$ 1,013,146	\$ 1,028,439	\$ 1,042,350	\$ 1,046,170
Other Revenues	\$ 942,917	\$ 927,158	\$ 985,642	\$ 1,233,076	\$ 1,061,843
Total Operating Revenues	\$ 47,099,223	\$ 47,107,502	\$ 48,358,515	\$ 49,677,243	\$ 49,469,803

Revenue Changes/Assumptions

- ▶ **Property Tax**
 - ▶ 2013 is actual receipts
 - ▶ 2014 has 1% growth - \$76,000 increase
- ▶ **Sales Tax**
 - ▶ 2013 revised to 3.5% average annual growth
 - ▶ 2014 growth level reduced to 2% - \$450,000 increase
- ▶ **Licenses & Permits**
 - ▶ 2013 revised to reflect actual near 2012 levels
 - ▶ 2014 estimated to drop back 3% - \$30,000 decrease



Revenue Changes / Assumptions

▶ Intergovernmental

▶ Casino Receipts

- ▶ 2013 - \$68K over original estimate based on $\frac{3}{4}$ of annual distributions
- ▶ 2014 – Kept at 2013 level which represents a 15% reduction from the April-Jul monthly average receipt levels to account for some racino impact

▶ Local Government Funds

- ▶ Based on the State estimates as published by the Auditor estimating a 2% growth over 2013 receipt estimates - \$24K

▶ Other Intergovernmental

- ▶ Probation Incentive Grant
 - 2013 Revenues of \$60K not expected in 2014



Revenue Changes/Assumptions

▶ Charges for Services

- ▶ 2013 Estimate is \$261K higher than 2012 actual
 - ▶ Sheriff Fees - \$110K
 - ▶ Conveyance Fee - \$384K
 - ▶ Board of Election – down \$171
- ▶ 2014 Estimate is \$286,000 less than 2013 estimate
 - ▶ BMV Revenues reduced to 6 months in 2014 - \$249,000 reduction
 - ▶ Conveyance Fee estimated at \$2.1M for 2013 and \$2.0M for 2014
 - ▶ Sheriff Fees reduced by \$50,000
 - ▶ CASC Charges for food/laundry/security in 2014 \$104,000 for average 40 clients



Revenue Changes / Assumptions

▶ Investment Income

- ▶ Based on current portfolio earnings and estimates for the Treasurer held funds the revenues will continue to fall in 2013 and into 2014
 - ▶ 2013 - \$183K reduction from 2012
 - ▶ 2014 - \$91K reduction from 2013 estimate

▶ Fines & Forfeitures

- ▶ Holding 2013 and 2014 at 2012 level

▶ Other Revenues

- ▶ Lease revenue in 2014 includes CASC and 6 months BMV - \$63K
- ▶ 2013 includes one time unclaimed money deposit of \$150K , CASC security deposit \$8K and Sheriff firearm sale proceeds - \$24K – all should be looked at as non operating



2014 Appropriation Target

Lesser of:

Estimated 2013 Operating Revenues \$49,677,243

Estimated 2014 Operating Revenues \$49,469,803

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2014 Operating Expense Target \$49,469,803

General Fund Operating Expenses

▶ 2013 Original Operating Appropriation	\$48,358,515
▶ Changes to date	<u>(\$ 181,038)</u>
▶ Current Operating Appropriation	\$48,177,477
▶ Operating Expense Target	\$49,469,803
▶ Funds that can be added to the Current appropriation level	\$ 1,292,326



Known Expense needs/savings in 2014

Healthcare 15% increase in contributions by dept	\$ 505,800
CASC - Full year at average 40 clients	405,900
Electricity - 25% Increase estimated (4.0706 to 5.0882) plus \$10,000 for Jail South CASC	122,500
2014 Statewide election cost at 2012 level	109,913
Jail food cost increase 7%	50,893
CASC Food Cost	74,460
Juvenile Court Assigned counsel	46,076
Juvenile Court/Probate Court staffing	25,000
Mandated Share Increase	20,000
PD transcript/books/psych evals	15,000
Current Staffing Cost Vs. 2013 Appropriation	(2,914)
2013 Addition for smokehead testing	(12,500)
Clerk of CP Savings due to new software	(12,752)
CP Court other expense savings	(16,103)
BMV 6 months then to new Deputy Registrar	(149,000)
TOTAL CHANGE	\$1,182,273

What is really available?

▶ Based on revenue growth	\$1,292,326
▶ Less: Known needs for revenues	<u>\$1,182,273</u>
▶ Available for other increases	<u>\$ 110,053</u>
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▶ Other request from Tax Budget	\$ 382,325

