

BCC INFORMAL REGULAR SESSION

DATE: Monday, June 18, 2012

<u>NAME</u>	<u>TITLE</u>	<u>AFFILIATION</u>	<u>PHONE/E-MAIL ADDRESS</u>
1. <u>John Senev</u>	<u>_____</u>	<u>Comm. Pres</u>	<u>_____</u>
2. <u>Connie Bare</u>	<u>Chief Dep. Treas</u>	<u>Treasurer</u>	<u>_____</u>
3. <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
4. <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
5. <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
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7. <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
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11. <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
12. <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

Clermont County 2013 Tax Budget Review June 18, 2012

General Fund Situation

Status of General Fund 12/31/2011:

	<u>Revenues</u>	<u>Expenses</u>	<u>Fund Impact</u>
Operating -2011	\$47.1M	\$47.6M	(\$0.5M)
Non-Operating - 2011	\$ 4.0M	\$ 1.5M	\$2.5M
TOTAL	\$51.1M	\$49.1M	\$2.0M

Fund Balance 12.31.2011 (Including Budget Stabilization) - \$14.3M (30% Op Exp)

2012 Appropriation:

	<u>Revenues</u>	<u>Expenses</u>	<u>Fund Impact</u>
Operating -2012	\$45.2M	\$49.9M	(\$4.7M)
Non-Operating - 2012	\$ 3.9M	\$ 1.1M	\$ 2.8M
TOTAL	\$49.1M	\$51.0M	(\$1.9M)

Est. Fund Balance 12.31.2012 (Inc. Budget Stabilization) - \$12.4M (24.8% Op Exp)

2012 Update at Tax Budget:

	<u>Revenues</u>	<u>Expenses</u>	<u>Fund Impact</u>
Operating -2012	\$45.7M	\$49.7M	(\$4.0M)
Non-Operating - 2012	\$ 3.8M	\$ 3.4M	\$ 0.4M
TOTAL	\$49.5M	\$53.1M	(\$3.6M)

Est. Fund Balance 12.31.2012 (Inc. Budget Stabilization) - \$10.8M (21.7% Op Exp)

See Page 3 for details to changes from Original 2012 Appropriation

2013 Tax Budget Request:

	<u>Revenues</u>	<u>Expenses</u>	<u>Fund Impact</u>
Operating -2013	\$47.8M	\$50.9M	(\$3.1M)
Non-Operating - 2013	\$ 2.9M	\$ 1.3M	\$ 1.6M
TOTAL	\$50.7M	\$52.2M	(\$1.5M)

Est. Fund Balance 12.31.2013 (Inc. Budget Stabilization) - \$9.4M (18.5% Op Exp)

See Page 4 for details to changes from Estimated 2012 Expense

2013 Tax Budget Issues

1. General Fund situation

Ongoing expenses exceed ongoing revenues by a total of \$7.1M during 2012 and 2013 based on the submitted 2013 Tax Budget request (\$4.0M in 2012 and \$3.1M in 2013)

The one time revenues are being used to cover ongoing services

- One time revenues expected after 2013 are down to \$4M from planned land sales and return of reserve funds with all of this expected by 2015
- The \$2.3M advance for the cash funding of the 800 Mhz system will be repaid to the Budget Stabilization fund in 2016

Fund balance will be used for operating expenses (\$5.2M in 2012 and 2013 at this tax budget level)

2. Capital Plan and impact on allocation of inside millage

Current Property Tax inside millage allocation		2013 Est Revenue
i. General Fund	2.1	\$8.6M
ii. County Capital Fund	1.0	\$4.1
iii. Park District	<u>0.1</u>	\$0.4
	3.2 mil	

The Tax Budget is the basis for the inside millage allocation

The Capital Plans being offered require the full 1mil through 2016 to be funded, not able to provide support to the General Fund

In 2017 some of the millage can be moved to General Fund depending on the plan selected

Any earlier need for the inside millage will require a modification of the 10 year capital plan

3. Basic Options (not necessarily recommendations)

- a. Reduction of projects in the Capital Plan and redirect some of the inside millage back to General Fund to cover operating expenses
- b. Reduction of Operating Expenses
 - i. Hold salaries and positions
 - ii. Reduce services provided
- c. Increase revenues
 - i. Sales Tax
 - ii. Public Safety Levy
 - iii. Investment Earnings

**2012 Update at Tax Budget:
Summary of Changes**

Operating Revenues- Increase of 2012 estimate by \$489K

Sales Tax increased due to higher than expected receipts this year		\$393K
Property Tax increased based on actual impact of revaluation		\$169K
Charges for services estimates decreased due largely to:		(\$241K)
Conveyance fees down	(\$128K)	
Board of Election Fees down	(\$185K)	
Recorder Fees increased	\$ 78K	
Intergovernmental revenue estimate has increased		\$126K
Board of Election reimbursement grant	\$34K	
Homestead/Rollback revenues estimated	\$71K	
Public Defender & Assigned Counsel increased	\$20K	
Investment Income		(\$ 28K)
Fine & Forfeitures		\$ 26K
Licenses & Permits increased based on YTD level		\$ 50K
Other Receipts		(\$ 6K)
		\$489K

Operating Expenses- Decrease of 2012 estimate by \$252K

Personnel changes/vacancies/unfilled new positions		(\$372K)
Purchased Services increase		\$104K
Common Pleas Court Capital Case	\$55K	
Assigned Counsel - Juvenile	\$47K	
Board of Elections training/ballots	\$24K	
New PD Lease/Membership Dues	\$19K	

Non-Operating Expenses- Increase of 2012 estimate by \$2.3M

Use of Budget Stabilization to cash fund the 800 Mhz replacement		\$2.3M *
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*Review of County Capital Plan Options.....

**2013 Tax Budget Request:
Summary of Changes vs. 2012**

Operating Revenues- Increase from 2012 estimate by \$2,121K

Sales Tax increase assumes 2% growth		\$437K
Property Tax increase assumes 1% growth		\$ 76K
Charges for services increases due largely to:		\$355K
Board of Election Fees	\$195K (2012 delayed receipt)	
Comm Center Fees	\$ 65K (based on 2011 cost)	
Recorder Fees	\$ 38K	
Conveyance Fee @1.5% growth	\$ 22K	
Intergovernmental revenue		\$1,091K
Casino Estimate	\$1,572K	
Local Government Funds	(\$ 500K)	
Grant reductions offset with Increase in Reimbursements for PD/Assigned Counsel		
Investment Income		\$ 142K
Assuming a small growth in earnings rate		
Other Revenues		\$ 20K
		\$2,121K

Operating Expense request is \$1,221K higher than 2012 Estimate

Additional Jail Beds (personnel, supplies, services)		\$ 543K
Salary/Position Requested Changes		\$ 562K
Services Increases \$181K (excluding Jail cost):		
OTCS Bargaining Support, ISD Training/New Hire exp		\$ 62K
OSU Extension request of additional support		\$ 51K
Safety Consultant - HR		\$ 50K
Autopsies		\$ 16K
Clerk of CP software lease		\$ 12K
Common Pleas Court reduction for completion of capital trial		(\$ 17K)
Other service increases		\$ 7K
Material & Supplies Increases \$19K (excluding Jail cost):		
Inmate food		\$ 35K
Muni Court for law library service cuts		\$ 8K
Common Pleas Clerk Postage		(\$ 12K)
Board of Elections - post presidential		(\$ 10K)
Other reductions		(\$ 2K)
Other Expense changes (\$82K):		
CECOS Effort		(\$ 40K)
General Fund support of contract deputies		(\$ 35K)
Maintenance expenses		\$ 9K
Utility expenses		(\$ 16K)
		\$1,223K

Rev Exp	REV						
FUND	1000						
Values							
				Sum of 2012	Sum of	Sum of	
	Sum of 2009	Sum of 2010	Sum of 2011	Original	Current	TOTAL	Sum of 2013
GF REV TYPE	Actual	Actual	Actual	Budget	Revised	ESTIMATED	BUDGET
					Budget	2012	REQUEST
Sales Tax	(19,182,726)	(19,926,480)	(20,973,758)	(21,210,000)	(21,210,000)	(21,803,000)	(22,040,000)
Charges For Services	(9,321,719)	(9,379,669)	(9,753,476)	(9,297,803)	(9,297,803)	(9,056,464)	(9,411,446)
Property Taxes	(8,303,034)	(8,374,512)	(8,354,285)	(7,518,379)	(7,518,379)	(7,687,131)	(7,762,758)
Intergovernmental	(4,797,688)	(4,875,346)	(4,180,806)	(3,621,346)	(3,621,346)	(3,746,963)	(4,837,644)
Non-Operating	(1,949,774)	(2,644,160)	(3,968,440)	(3,863,730)	(3,863,730)	(3,844,589)	(2,892,464)
Investment Income	(2,705,487)	(1,722,697)	(1,133,627)	(914,755)	(914,755)	(887,281)	(1,028,994)
FINES & FORFEITURES	(1,278,072)	(1,131,033)	(943,559)	(949,628)	(949,628)	(975,500)	(977,200)
Other Revenues	(757,305)	(753,432)	(931,066)	(933,475)	(933,475)	(927,828)	(947,106)
Licenses & Permits	(974,861)	(896,621)	(816,794)	(759,310)	(759,310)	(809,310)	(809,310)
Grand Total	(49,270,667)	(49,705,949)	(51,055,812)	(49,068,427)	(49,068,427)	(49,538,066)	(50,706,922)

		Values							
ORG	ORG DESCRIPTION	Sum of 2009	Sum of 2010	Sum of 2011	Sum of	Sum of	Sum of 2013	Variance	CMB Comments
		Actual	Actual	Actual	Current Revised Budget	TOTAL ESTIMATED 2012	BUDGET REQUEST	to 2012 Approp	
11000	AUDITOR - GENERAL OFFICE	961,482	941,931	966,043	999,462	999,462	1,001,223	0.2%	Change in PT position
12000	BUREAU OF INSPECTION - AUDIT	88,192	106,375	83,579	105,090	105,090	105,590	0.0%	
13000	AUDITOR - BMV	302,236	313,126	314,470	336,119	336,119	344,063	2.4%	Additional PT position
14000	TAX MAP - AUDITOR	85,665	94,666	98,490	108,486	108,486	107,101	-1.2%	Fringe adjustment
16000	BUDGET COMMISSION	922	982	1,087	1,200	1,200	1,200	0.0%	
31000	BOARD OF COUNTY COMMISSIONERS	1,020,236	980,810	937,767	1,037,806	865,357	1,010,345	-2.6%	Staff Changes/Retirement pay in 2012
31300	CAPITAL EXPENDITURES - GENERAL FUND	497,144	15,250	0	0	0	0		
31302	RISK MANAGEMENT	757,104	568,215	1,219,303	704,185	669,094	656,000	-6.8%	Reduction in claims estimates
31304	DITCH MAINTENANCE	0	0	0	1,000	1,000	1,000	0.0%	
32328	LEGISLATIVE & EXECUTIVE - OPERATING	653,378	798,774	466,251	598,153	586,833	602,493	1.1%	\$40K reduction in CECOS offset with OSU extension request for additional \$51K
32329	LEGISLATIVE & EXECUTIVE - NON-OPERATING	2,436,385	2,079,672	721,603	747,500	785,805	885,500	18.5%	Advance increase for CTC
33328	JUDICIAL - OPERATING	139,934	164,217	170,962	260,249	269,186	183,249	-29.6%	moved LLRB supplement to 051861 in 2013
33329	JUDICIAL - NON-OPERATING	460,999	116,741	65,410	43,500	0	40,000	-8.0%	Revised advance estimate
34328	PUBLIC SAFETY - OPERATING	964,272	194,691	91,543	108,450	110,450	110,450	1.8%	Adds LEPC Local match
34329	PUBLIC SAFETY - NON-OPERATING	303,476	111,109	0	10,000	0	25,000	150.0%	Advance Increase estimated
35328	HUMAN SERVICES - OPERATING	1,055,613	830,333	828,343	842,895	815,992	815,992	-3.2%	Reduction in Mandated Share to DJFS
35329	HUMAN SERVICES - NON-OPERATING	157,547	0	0	0	0	0		
36328	HEALTH - OPERATING	0	0	0	14,000	23,248	20,948	48.6%	D&K supplement of Humane Society contract
39000	HEALTH	381,395	433,453	372,758	423,300	443,272	443,300	4.7%	Children w/Medical handicaps at maximum
41000	TB CLINIC	45,000	41,498	41,498	41,498	41,498	40,000	-3.6%	Reduction in TB cases
44000	OFFICE OF MANAGEMENT & BUDGET	262,792	251,247	249,963	274,258	271,165	275,091	0.3%	Staff sharing increase, indirect cost contract/unemployment contract increases
45000	BCC PUBLIC INFORMATION	198,242	183,623	184,162	193,116	199,979	204,488	5.9%	Added Family Health plan and software subscription
46000	HUMAN RESOURCES	202,649	176,197	183,071	193,465	193,627	244,773	26.5%	\$50K for county-wide Safety Consultant

ORG	ORG DESCRIPTION	Values			Sum of 2012 Current Revised Budget	Sum of TOTAL ESTIMATED 2012	Sum of 2013 BUDGET REQUEST	Variance to 2012 Approp	OMB Comments
		Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Actual					
45301	ADMIN BLDG MAILROOM	48,191	53,605	39,541	37,625	37,525	37,784	0.4%	Vehicle operating cost increases (fuel/maint)
51861	LAW LIBRARY - GENERAL FUND	0	0	0	0	0	79,097		was in 033328 at \$75937 in 2012
52000	JAIL TREATMENT	0	8,736	58,644	46,866	46,866	48,118	2.7%	3% salary increase
63328	CRIMINAL JUSTICE - OPERATING	0	0	108,505	133,045	125,357	132,000	-0.8%	No TASC support in 2013
53329	CRIMINAL JUSTICE NON-OPERATING	0	31,716	280,807	92,925	38,272	96,925	4.3%	2013 increase for unemployment - PT position vacant to date in 2012
83000	COMMUNITY PLANNING & DEVELOPMENT	194,589	120,188	57,118	57,615	38,577	100,072	73.7%	new planner position
84000	PLANNING COMMISSION	1,531	650	1,375	2,000	2,000	2,000	0.0%	
68000	GEOGRAPHIC INFORMATION SYS	0	0	221,832	238,385	221,811	247,857	3.8%	Reclassification/Promotion of two positions
71000	ECONOMIC DEVELOPMENT	715,973	534,778	6,500	0	0	0		
71329	ECONOMIC DEVELOPMENT	0	128,007	386,296	266,479	259,506	256,914	-3.6%	Staff sharing changed
101600	FACILITIES MANAGEMENT	2,817,491	2,799,654	2,609,872	2,740,782	2,740,782	2,730,997	-0.4%	Reductions in Non-Personnel expenses, increased staffing 1/2 FTE
102000	INFORMATION SYSTEMS DIVISION	1,940,203	1,901,322	1,541,745	1,587,244	1,442,300	1,580,631	-1.0%	\$38K increase in non-personnel offset with personnel changes
103000	RECORDS RETENTION	209,848	202,403	200,760	201,139	199,538	203,475	1.2%	Personnel/travel/supplies increases not offset with requested reduction in Maintenance
111000	COMMUNICATIONS CENTER	21,356	7,193	-1,089	2,458,076	2,380,766	2,684,925	5.2%	Staffing change/reduction of a supervisor/increased 3 ERT positions
111361	COMMUNICATIONS CENTER	1,741,089	1,858,562	1,708,101	0	0	0		
111362	COMMUNICATIONS CENTER	827,540	590,450	682,040	0	0	0		
121000	PERMIT CENTRAL	233,115	230,663	211,865	198,172	198,464	196,724	-0.7%	Staffing change plus a promotion - Hansen s/w maint increase
121371	BUILDING INSPECTION	781,454	684,178	685,988	624,480	613,440	618,939	-0.9%	Inspector supplement increases/travel
191000	BOARD OF ELECTIONS	1,042,775	1,022,845	1,100,618	1,414,328	1,319,210	1,308,172	-7.5%	non-presidential year
201000	COURT OF APPEALS	153,949	162,234	144,453	151,676	130,497	135,000	-11.0%	3.4% increase over actual 2012
211000	CLERK OF COMMON PLEAS COURTS	1,008,065	862,362	884,466	1,013,532	1,016,532	1,021,001	0.7%	3% Salary Increase/Added s/w lease

Rev Exp EXP									
FUND 1000									
		Values			Sum of	Sum of	Sum of	Variance	
ORG	ORG DESCRIPTION	Sum of 2009	Sum of 2010	Sum of 2011	2012	TOTAL	2013	to 2012	OMB Comments
		Actual	Actual	Actual	Revised Budget	ESTIMATED 2012	BUDGET REQUEST	Approp	
231000	COMMON PLEAS COURT	1,241,766	1,231,037	1,266,225	1,382,144	1,449,903	1,448,599	4.8%	\$37K services for assigned counsel rate increase/capital case - \$35K for 3% increase
231226	COMMON PLEAS COURT	0	0	1,738	0	0	0		
231227	COMMON PLEAS COURT	0	0	6,855	0	0	0		
231228	COMMON PLEAS COURT	0	0	1,883	0	0	0		
231229	COMMON PLEAS COURT	0	0	799	0	0	0		
232000	JURY COMMISSION	183,272	172,515	175,592	182,994	175,427	186,460	1.9%	2.5% Salary Action
241000	COMMON PLEAS ADULT PROBATION	1,057,587	972,705	1,020,908	1,078,459	1,080,782	1,162,169	8.0%	HB86 impact adds PO and training requirements
251000	DOMESTIC RELATIONS COURT	1,007,639	968,680	1,017,947	1,037,697	1,054,895	1,023,666	-1.3%	Change in magistrate staffing
251508	DCM REL/RODENBERG FOUNDATION TRAINING GRANT - NON-	0	0	1,251	3,749	3,749	3,749	0.0%	
271000	JUVENILE COURT	1,383,155	1,329,665	1,405,235	1,454,518	1,501,515	1,533,023	5.4%	Impact of Juv Rule 3 pending changes, assigned counsel, 3% salary actions
281000	JUVENILE DETENTION	1,440,398	1,375,372	1,379,283	1,511,281	1,511,261	1,537,119	1.7%	3% Merit Increase
282000	JUVENILE PROBATION	425,779	362,418	387,312	381,038	381,038	382,893	0.5%	
301000	PROBATE COURT	362,434	354,494	387,699	387,380	387,360	383,230	1.0%	3% Merit Increase
321000	CLERK OF MUNICIPAL COURT	1,340,019	1,244,015	1,254,865	1,284,832	1,308,895	1,337,119	4.1%	adds a position
341000	MUNICIPAL COURT	1,000,358	874,153	838,061	883,004	888,004	879,268	1.9%	3% Salary Action, Books, Interpreter, Assigned Counsel
355000	DUI COURT (GENERAL FUND)	88,245	208	0	0	0	0		
362000	MUNI CRT ELECTRONIC MONITORING	131,564	146,918	136,874	143,436	143,436	151,335	5.5%	Increase in monitoring costs & 3% salary actions
364000	MUNI COURT ADULT PROBATION	657,111	598,918	591,690	616,664	616,664	639,039	3.6%	3% salary actions
371000	PROSECUTING ATTORNEY	474,594	473,225	480,180	435,762	432,489	435,762	0.0%	
372000	PROSECUTOR CIVIL DIVISION	716,199	597,540	498,138	523,073	518,324	523,073	0.0%	
373000	PROSECUTOR COMMON PLEAS CRIMINAL	847,668	761,751	807,715	674,195	658,489	668,701	-23.5%	Down 1 position
374000	PROSECUTOR JUVENILE/ADULT PROTECTION	180,763	177,698	175,144	182,745	177,539	185,026	1.2%	Salary Increase
375000	PROSECUTOR MUNI CRIMINAL DIVISION	414,025	366,079	408,035	397,524	475,998	397,524	0.0%	
391000	COUNTY CORONER	269,584	309,226	337,884	329,050	329,050	349,945	6.3%	Salary Increases/Autopsies/Training
401000	PUBLIC DEFENDER	1,307,240	1,290,810	1,292,436	1,332,727	1,351,852	1,347,327	1.1%	3% salary action plus staffing changes - rent increase - books increase - maintenance increase
411000	RECORDER	433,748	376,492	368,548	405,484	403,084	406,001	0.1%	Fringe/travel/paper increase

ORG	ORG DESCRIPTION	Values			Sum of 2012 Current Revised Budget	Sum of TOTAL ESTIMATED 2012	Sum of 2013 BUDGET REQUEST	Variance to 2012 Approp	OMB Comments
		Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Actual					
431000	SHERIFF ADMINISTRATION	834,544	814,033	781,122	784,511	784,511	775,045	1.4%	2% increase
431508	SHERIFF/RODENBERG FOUNDATION TRAINING GRANT - NON-	0	0	5,013	10,000	10,000	0	-100.0%	No grant expense planned
432503	ADULT DETENTION ADMINISTRATION	337,969	309,988	313,374	327,150	327,150	332,040	1.5%	2% increase
432504	ADULT DETENTION CORRECTIONS	5,241,314	5,696,953	5,981,110	6,428,485	6,428,485	6,923,900	7.7%	2% increase/ additional co's/inmate medical increases
432505	ADULT DETENTION KITCHEN	817,903	608,634	635,220	679,097	679,097	755,095	11.2%	Increased food cost/50 additional beds/2% salary actions/Reduction in WC claim est
432506	ADULT DETENTION MAINTENANCE	244,582	221,907	237,654	245,818	245,818	248,663	1.2%	2% increase
433000	SHERIFF CIVIL DIVISION	484,329	474,604	479,867	516,025	516,025	523,435	1.4%	2% increase
434000	SHERIFF COURT SERVICES	1,286,064	1,253,663	1,350,769	1,383,432	1,383,432	1,386,523	0.9%	2% increase - staffing changes
435000	SHERIFF CRIME LAB	55,075	63,660	59,539	64,393	62,831	63,801	-0.9%	2% increase - staff change
436000	SHERIFF FLEET MAINTENANCE	310,587	318,096	372,942	395,364	395,364	397,971	0.7%	Maintenance increase
437000	SHERIFF INVESTIGATIONS	775,316	702,389	705,468	812,999	812,999	834,497	2.6%	2% salary action
438000	SHERIFF ROAD PATROL	3,728,916	3,457,624	3,400,978	3,578,679	3,629,910	3,695,214	3.3%	2% salary plus bringing back contract deputy to General fund plus clerk salary increases
439000	SHERIFF SCALES PROGRAM	84,078	82,183	82,975	83,647	83,647	85,728	2.6%	2% salary action plus increase in holiday pay hours
440000	SHERIFF RECORDS & SUPPORT	154,950	122,097	110,065	113,436	113,436	112,645	-0.7%	
471000	TREASURER	761,787	623,302	618,801	643,822	645,479	661,862	2.6%	3% salary action - changes in health plans
491000	VETERANS SERVICE COMMISSION	680,641	715,553	799,434	876,028	876,028	861,091	-1.7%	Staffing vs. Budget request - 4% salary actions - no changes to non-personnel expenses
492186	VETERANS PUBLIC ASSISTANCE	727,326	795,070	914,599	1,000,000	1,000,000	1,000,000	0.0%	
Grand Total		54,778,610	49,751,600	49,044,226	51,045,130	50,714,792	52,156,944	2.15%	

Option #1 County Capital Fund plan:

- Revenues
 - 1.0 Mil of Property Tax continues into this fund until 2017 when it can drop to 0.8 Mil
 - Allows \$800K of property tax to be redirected to General Fund Operating Revenue
 - The Budget Stabilization Fund will be utilized as financing for the 800 Mhz System replacement project via an advance in 2012/2013 to be repaid in 2016
 - The 1993 and 1995 transfers to the Telephone Capital fund will be repaid to the County Capital fund
 - Expense Plan
 - New Construction includes the following buildings:
 - Record Center - 2012/2013
 - Engineer Facility – 2014/2015
 - Attorney Building – 2018/2019
 - Domestic/Juvenile Expansion – 2020/2021
 - Building Maintenance average \$673K/year - \$6.8M
 - Building Updates/Remodels include:
 - Heritage 2nd Floor - \$0.2M - 2012
 - Fleet improvements – \$0.3M - 2012
 - Generators (Admin/Common Pleas) – \$0.8M - 2012
 - Common Pleas HVAC addition – \$0.1M - 2013
 - Admin Building – \$0.1M - 2016
 - Equipment Replacements include:
 - 800 Mhz Replacement - \$10M – 2012
 - Board of Election equipment replacements - \$3.7M - \$368K/year 2012/2021
 - Pager Project - \$800K – 2012
 - ISD Capital Equipment Replacements and Sheriff MDC Replacements - - \$2.0M - \$170-200K/year
 - Vehicle Replacements - \$3.6M - \$300-370K/year
 - Misc Equipment Replacements - \$0.4M - \$\$40K/year
 - Annual Tax Settlement Fees - \$75K/year for the 1Mil - \$60K/year for the 0.8Mil
 - Repayment of the advance to the budget stabilization fund - \$2.3M – 2016
-
- Cash Balance 1/1/2012 \$ 9,828,598
 - Revenue Plan 2012-2021 \$39,401,024
 - Expense Plan 2012-2021 (\$49,874,388)
 - Expected Balance 12/31/2021 (\$ 644,766)

County Capital Fund Project Plan (4007)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	10 Year Plan Total
1/1 Cash Balance	\$ 8,535,186	\$ 1,899,418	\$ 2,118,267	\$ 5,386	\$ 698,492	\$ 0	\$ 971,047	\$ 42,093	\$ 13,140	\$ (19,812)	\$ (644,794)
Revenue Plan											
Property Tax	\$ 4,022,336	\$ 4,022,336	\$ 4,022,336	\$ 4,022,336	\$ 4,022,336	\$ 5,217,888	\$ 5,217,888	\$ 5,217,888	\$ 5,217,888	\$ 5,217,888	\$ 39,207,024
Advance from Budget Stabilization	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
Repayment of TTD Capital Transfers	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000
	\$ 7,222,336	\$ 4,022,336	\$ 4,022,336	\$ 4,022,336	\$ 4,022,336	\$ 5,217,888	\$ 5,217,888	\$ 5,217,888	\$ 5,217,888	\$ 5,217,888	\$ 42,407,024
Expense Plan (See Attached)	\$ 15,060,485	\$ 3,794,458	\$ 6,138,793	\$ 3,588,780	\$ 4,887,264	\$ 2,546,822	\$ 3,645,822	\$ 3,248,222	\$ 3,218,222	\$ 3,848,822	\$ 48,878,288

County Capital Fund Expense Plan (4007)

		Historically	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	19 Year Plan Total
Renovate/Office Moves			\$ 15,480,494	\$ 818,750	\$ 818,750	\$ 818,750	\$ 818,750	\$ 818,750	\$ 818,750	\$ 818,750	\$ 818,750	\$ 818,750	\$ 25,853,144
Heritage	2nd Floor Heritage (includes 320K for Three Women and 100 rooms of 1st-3rd Floor Centers, first Rainbow payment)	New Provisions	\$ 198,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,818
Other			\$ 198,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,818
	Two Settlement Fees	Required to collect revenues	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 80,800	\$ 80,800	\$ 80,800	\$ 80,800	\$ 80,800	\$ 675,800
Total Plan/Request			\$ 16,160,495	\$ 3,794,495	\$ 4,136,750	\$ 3,096,750	\$ 2,667,750	\$ 2,648,822	\$ 3,246,822	\$ 3,246,822	\$ 3,246,822	\$ 3,246,822	\$ 47,574,388
Advance Repayment			\$ -	\$ -	\$ -	\$ -	\$ 2,308,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,308,000
Total Capital Plan			\$ 16,160,495	\$ 3,794,495	\$ 4,136,750	\$ 3,096,750	\$ 4,975,750	\$ 2,648,822	\$ 3,246,822	\$ 3,246,822	\$ 3,246,822	\$ 3,246,822	\$ 49,874,388

Option #2 County Capital Fund plan:

- Revenues
 - 1.0 Mil of Property Tax continues into this fund until 2017 when it can drop to 0.63 Mil
 - Allows \$1.5M of property tax to be redirected to General Fund Operating Revenue
 - The Budget Stabilization Fund will be utilized as financing for the 800 Mhz System replacement project via an advance in 2012/2013 to be repaid in 2016
 - The 1993 and 1995 transfers to the Telephone Capital fund will be repaid to the County Capital fund
 - Expense Plan
 - New Construction includes the following buildings:
 - Record Center - 2012/2013
 - Engineer Facility – 2014/2015
 - Building Maintenance average \$673K/year - \$6.8M
 - Building Updates/Remodels include:
 - Heritage 2nd Floor - \$0.2M - 2012
 - Fleet improvements – \$0.3M - 2012
 - Generators (Admin/Common Pleas) – \$0.8M - 2012
 - Common Pleas HVAC addition – \$0.1M - 2013
 - Admin Building – \$0.1M - 2016
 - Equipment Replacements include:
 - 800 Mhz Replacement - \$10M – 2012
 - Board of Election equipment replacements - \$3.7M - \$368K/year 2012/2021
 - Pager Project - \$800K – 2012
 - ISD Capital Equipment Replacements and Sheriff MDC Replacements - \$2.0M - \$170-200K/year
 - Vehicle Replacements - \$3.6M - \$300-370K/year
 - Misc Equipment Replacements - \$0.4M - \$40K/year
 - Annual Tax Settlement Fees - \$75K/year for the 1Mil - \$47K/year for the 0.8Mil
 - Repayment of the advance to the budget stabilization fund - \$2.3M – 2016
- | | |
|-------------------------------|-----------------------|
| • Cash Balance 1/1/2012 | \$ 9,828,598 |
| • Revenue Plan 2012-2021 | \$35,982,038 |
| • Expense Plan 2012-2021 | <u>(\$45,810,638)</u> |
| • Expected Balance 12/31/2021 | (\$ 2) |

