



AGENDA ITEM SUMMARY

(Must be submitted NLT 3PM Wednesday for next week agenda)

Department: BOCC

WORK SESSION **Meeting Date:** 11/20/2017

REGULAR AGENDA **Meeting Date:** 12/05/2017

Required Originals Approved and Attached?

Will be provided on:

Item Summary:*

- | | | |
|---|---|---|
| <input type="checkbox"/> Call for Hearing | <input type="checkbox"/> Contract/Agreement/MOU** | Contract # |
| <input type="checkbox"/> Resolution | <input type="checkbox"/> Proclamation | <input checked="" type="checkbox"/> Budget Item |
| <input type="checkbox"/> Draft Ordinance | <input type="checkbox"/> Final Ordinance | <input type="checkbox"/> Other |
- Documents exempt from public disclosure attached:

Executive Summary:

The 2018 Draft Budget projects General Fund Revenues at \$38,586,360 (which includes an additional \$700,000 from the voter-approved 1/10 of 1% Juvenile Detention Facilities tax, and a reduction of \$600,000 which is no longer being transferred from the Roads Department), and General Fund Expenditures of \$39,620,524, projecting a use of General Fund Reserves of \$1,034,164. This leaves year-end reserves of \$9,465,836, meeting the BOCC goal to leave \$9.0 to \$9.5 million at year-end. The budget includes \$908,546 in special, departmental new expenditure asks, \$625,693 of which are "one-time" expenditures, using the increase in beginning reserve balance which resulted from our improved financial performance in 2017, and do not increase the "structural deficit". The remaining \$282,843, however, were on-going departmental new expenditure asks that only came with \$43,894 of specific, new money, and increase our "structural deficit" problem by \$238,949 per year. I estimate that with this budget's staffing make-up (assuming no additional staff increases are approved) we will have an annual "structural deficit" going forward, of approximately \$500,000 per year (plus any cost increases due to COLA's or inflation that exceed 1/2% per year), also assuming there are no major economic changes, up or down. Since the Commissioners already decided that we would no longer consider any layoffs in 2018 in order to balance the budget, it would take about 7 furlough days, or a 1.26% "across-the-board" cut in every General Fund department, or an on-going increase in annual revenue of \$500,000, in order to achieve a structurally balanced budget.

The Commissioners will hold two public hearings on Tuesday, December 5th at 10:30 AM and 6:00 PM, where they will get an update on any last minute changes to the budget, and take testimony from staff and the public, before their final consideration and adoption of the budget no later than December 12th, 2017.

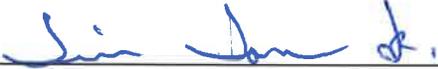
* Submit original and 5 copies
 ** Submit 3 originals and 5 copies

Budgetary Impact : (Is there a monetary impact? If so, are funds for this already allocated or is a budget change necessary? If this is a contract and a budget change is necessary, the budget change form must be submitted with the item at work session and for the regular agenda) **If a budget Action is required, has it been submitted and a copy attached?**

This is the Draft Budget for 2018.

Recommended Action : (Does the Board need to act? If so, what is the department's recommendation?)

Ask me or Debi Cook any questions you might have, before the public hearings.

County Official Signature:  _____

Date Submitted: 11/15/2017

* Submit original and 5 copies
** Submit 3 originals and 5 copies