

WORK SESSION MINUTES

December 7, 2012

1:30 p.m.

Commissioners' Office Conference Room

PRESENT: Commissioners Leslie Lewis, Kathy George, and Mary Stern

STAFF: Laura Tschabold, Chuck Vesper.

Others: Nathalie Hardy, News-Register.

TOPIC: 2013-14 Budget

Leslie Lewis called the meeting to order at 1:31 p.m.

Laura Tschabold reviewed handouts showing projected discretionary revenue for 2013-14 (see Exhibit A) and the starting point for 2013-14 discretionary allocations to departments (see Exhibit B), noting that the allocation percentages are the same as they were originally set for 2012-13 before the sweep was done. She reviewed a handout comparing the 2013-14 initial figures to what departments are currently getting (see Exhibit C) and recommended starting with the initial figures, making adjustments after the audited balances are in (hopefully mid-December), and making further adjustments in April if necessary. Leslie agreed that using the projected figures for 2012-13 as a starting point is a safe approach.

Leslie stated that the \$18,116,331 tax revenue projected by Scott Maytubby seems high. She noted that it is more than \$500,000 higher than what was anticipated for 2012-13. Laura agreed to double-check the figures with Scott and make adjustments if necessary. Chuck Vesper stated that prior years tax revenue is very difficult to predict, and he would check with Scott on that as well.

Chuck stated that some departments have challenges such as pending arbitrations and negotiations, and when the budget is this tight, any increase in costs really has an effect. Leslie noted that a 2.6% increase in discretionary revenue doesn't cover the increase in payroll costs, and for some departments, payroll makes up 80% of their costs. Laura stated that she would like to extend a 1% PERS subsidy to departments from the reserve fund, although even with that, departments will still see a significant PERS increase. She said that the county still has a federal medical insurance rebate in the amount of \$128,000 that has to be used by December 2014, but it hasn't been applied yet because the county got such a good rate this year.

After further discussion about budget instructions, the meeting adjourned at 2:20 p.m.

Anne Britt
Secretary

Discretionary Resources									
Beginning Balance	896,172								
Taxes	16,775,800								
Prior Yr Taxes	650,000								
O & C	60,000								
State Shared	513,354								
Interest	35,000								
Misc	89,000								
Additional Revenue	0								
Total	19,019,326								
w/BB Adjustments	0								
Move to other Reserve	0								
Reserve For the Future	346,172								
Total Distributed	18,673,154								
ACCOUNT		NUMBER	DESCRIPTION	12-13 BUDGET		12-13 YTD		13-14 Projected	
010-002	301.01		BB	690,434		0		550,000	
010-002	301.02		Beg. Balance Reserve	226,985		0		346,172	
010-002	311.01		CURRENT TAXES	16,309,990		141,520		16,775,800	
010-002	311.02		PRIOR YR TAXES	525,000		166,692		650,000	
010-002	332.01		O&C FUNDS	65,000		0		60,000	
010-002	332.05		IN LIEU OF TAXES	19,000		3,334		19,000	
010-002	335.01		AMUSEMENT TAX	22,630		16,330		20,354	
010-002	335.02		CIGARETTE TAX	111,132		17,838		109,000	
010-002	335.03		LIQUOR TAX	360,426		78,831		365,000	
010-002	361.01		POOL INTEREST	20,000		9,087		35,000	
010-002	390.06		TRANSFER FROM SOLID	89,000		0		89,000	
			TOTAL REVENUE	18,439,597		433,632		19,019,326	
010-002	990.03		RESERVE FOR FUTURE	346,172		346,172		346,172	
			TOTAL FOR BALANCES	346,172		346,172		346,172	

Exhibit A 1/2

Table 1 2013-14 Discretionary Allocation

Department / Team	2012-13	+/-	Net	Percent	2013-14	\$\$ Change	% Change	Total Team	% Total
Department / Team									
Criminal Justice									
21 Community Corrections	451,695		451,695	2.48%	463,376	11,681	2.59%		
10-18 District Attorney	1,610,828		1,610,828	8.85%	1,652,486	41,658	2.59%		
10-41 Jail	3,975,169		3,975,169	21.84%	4,077,972	102,803	2.59%		
10-48 Dispatch	535,037		535,037	2.94%	548,974	13,937	2.59%		
10-74 Juvenile Probation	1,078,932		1,078,932	5.93%	1,106,835	27,903	2.59%		
10-77 Juvenile Detention	1,098,166		1,098,166	6.03%	1,126,566	28,400	2.59%		
10-42 Marine Patrol	17,924		17,924	0.10%	18,388	464	2.59%		
10-43 Sheriff	3,575,019		3,575,019	19.64%	3,667,474	92,455	2.59%		
10-86 Courthouse Campus Security	145,819		145,819	0.80%	149,590	3,771	2.59%		
10-22 Support Enforcement	66,443		66,443	0.37%	68,443	1,718	2.59%		
Total Criminal Justice					12,879,723			12,879,723	68.97%
Health & Human Services									
16 H&HS	1,446,084		1,446,084	7.94%	1,483,482	37,398	2.59%	1,483,482	7.94%
General Government									
10-10 Administrative Services	374,634		374,634	2.06%	384,323	9,689	2.59%		
10-13 Commissioners	368,380		368,380	2.02%	377,907	9,527	2.59%		
10-12 Assessor	1,128,807		1,128,807	6.20%	1,158,000	29,193	2.59%		
10-40 Eng Management	106,844		106,844	0.59%	109,807	2,763	2.59%		
10-15 Clerk	0		-	0.00%	-	-	-		
40-16 Maintenance	439,059		439,059	2.41%	450,414	11,355	2.59%		
10-17 Information Systems	525,671		525,671	2.89%	539,266	13,595	2.59%		
10-25 County Counsel	178,993		178,993	0.98%	183,622	4,629	2.59%		
10-23 Treasurer	12,152		12,152	0.07%	12,466	314	2.59%		
Total General Government					3,215,604			3,215,604	17.22%
Culture & Recreation									
10-81 Parks	95,168		95,168	0.52%	97,629	2,461	2.59%	97,629	0.52%
Land Use									
10-21 Surveyor	5,418		5,418	0.03%	5,558	140	2.59%		
10-20 Planning	52,899		52,899	0.29%	54,267	1,368	2.59%		
Total Land Use					59,825			59,825	0.32%
Community Services									
10-33 Transportation	265,380		265,380	1.46%	272,243	6,863	2.59%	272,243	1.46%
Non Departmental									
10-39 Non Departmental	473,796		473,796	2.60%	486,049	12,253	2.59%		
80 Transfer to Insurance Res (PER)	-		-	0.00%	-	-	-		
40 Transfer to Capital Improvement	102,856		102,856	0.57%	105,516	2,660	2.59%		
10-92 Contingency	71,241		71,241	0.39%	73,083	1,842	2.59%		
Total Non Departmental					664,648			664,648	3.56%
40 Transfer to Software Res									
Grand Total	18,202,414	-	18,202,414	100.00%	18,673,154	470,740	2.59%	18,673,154	

EX. B 1/1

Department / Team	May 2012	Total Team		Initial 13-14	Total Team		Difference
Criminal Justice							
21 Community Corrections	451,695			463,376			11,681
10-18 District Attorney	1,643,552			1,652,486			8,934
10-41 Jail	3,946,484			4,077,972			131,488
10-48 Dispatch	556,754			548,874			(7,880)
10-74 Juvenile Probation	961,533			1,106,835			145,302
10-77 Juvenile Detention	1,008,487			1,126,566			118,079
10-42 Marine Patrol	17,924			18,388			464
10-43 Sheriff	3,575,019			3,667,474			92,455
10-86 Courthouse Campus Security	179,207			149,590			(29,617)
10-22 Support Enforcement	58,052			68,161			10,109
Total Criminal Justice		12,398,707	69%		12,879,723	69%	
Health & Human Services							
16 H&HS	1,213,212			1,483,482			270,270
		1,213,212	7%		1,483,482	8%	-
General Government							
10-10 Administrative Services	336,359			384,323			47,964
10-13 Commissioners	384,542			377,907			(6,635)
10-12 Assessor	1,047,543			1,158,000			110,457
10-40 Emg Management	106,844			109,607			2,763
10-15 Clerk				-			
40-16 Maintenance	439,059			450,414			11,355
10-17 Information Systems	525,671			539,266			13,595
10-25 County Counsel	113,922			183,622			69,700
10-23 Treasurer	12,000			12,466			466
Total General Government		2,965,940	16%		3,215,604	17%	
Culture & Recreation							
10-81 Parks	95,168			97,629			2,461
		95,168	1%		97,629	1%	
Land Use							
10-21 Surveyor	5,418			5,558			140
10-20 Planning	52,899			54,267			1,368
Total Land Use		58,317	0%		59,825	0%	
Community Services							
10-33 Transportation	264,468			272,243			7,775
		264,468	1%		272,243	1%	-
Non Departmental							
10-39 Non Departmental	473,796			486,049			12,253
80 Transfer to Insurance Res (PERS & PEL)				-			
40 Transfer to Capital Improvement	102,856			105,516			2,660
10-92 Contingency	171,393			73,083			(98,310)
Total Non Departmental		748,045	4%		664,648	4%	
							-
40 Transfer to Software Res	349,568	349,568	2%	-			(349,568)
Grand Total	18,093,425	18,093,425	100%	18,673,154	18,673,154	100%	579,729

Ex. C 1/1