



2017 Proposed Budget Presentation

Board of County Commissioners
Public Hearing
October 11, 2016



Introduction



- This is the County Manager's 2017 Proposed Budget presented to the Board of County Commissioners



- Public Hearing on the 2017 Adopted Budget will be held on December 6th





2017 Pre-Budget Process



The pre-budget process consisted of analyzing:

- Operating Expenditures
- Revenue Forecasts
 - Property tax assessments
 - TABOR/Annual Levy Law
 - Consumer Price Index
- Capital Requirements
- Road & Bridge Projects





Budget Realities



- TABOR/Annual Levy Law Limitations and Property Assessments
- Employee Recruitment and Retention
- Increases in Demand for Services
- Continuing decline in State & Federal funding and unfunded Mandates
- Infrastructure and Facility Needs
 - IT and Facilities Maintenance Plans
 - Facilities Master Plan
 - Road & Bridge – Increase for road construction and maintenance
- Use of Fund Balances
 - Projects/Capital
 - One-time expenses



Financial Climate Changes



- Updated Property Tax assessment for 2017 & beyond
 - 2017 – 1% increase
 - 2018 through 2021 forecasts
 - 3.5% increase in assessment years
 - 1.5% increase in non-assessment years
- More closely aligned budgets to actuals
 - Revenues \$2M increase per year
 - Expenditure reduction of \$6M per year
- Requests
 - Capital plan of \$59.0M
 - Business cases of \$10.8M



Proposed Budget Highlights



Revenue

- Revenues \$2.3M increase for 2017

Operating Expenditures

- An average 2.6% increase in salaries
- A 1.63% increase in benefits
- Proposed increase of 14.7 FTEs and 47.0 LTEs
- Business cases \$10.8 million





Proposed Budget Highlights



Capital

- Total Amount Requested \$64.8M
- Total Amount Approved \$59.0M
- Amount in 2016 Capital Plan for 2017 \$32.6M



Business Cases

- Total Amount Requested \$13.4M
- Total Amount Approved \$10.8M



2017 Proposed Mill Levy Allocation



Fund	2016 Adopted Mill Levy	2017 Mills	Proposed Temporary Reduction	2017 Proposed Mill Levy
General	15.595	14.576	0.969	15.545
Road & Bridge	1.248	3.280	-1.932	1.348
Social Services	1.306	1.710	-0.384	1.326
Capital Expenditure	0.942	1.912	-0.922	0.990
Subtotal	19.091	21.478	-2.269	19.209
Developmentally Disabled	1.000	1.000	0.000	1.000
Library	4.121	4.500	0.000	4.500
Law Enforcement Authority	2.928	3.223	-0.300	2.923
Meadow Ranch	8.687	10.937	-2.250	8.687
Mill Levy Total	35.827	41.138	-4.819	36.319

2017 Proposed Budget Summary

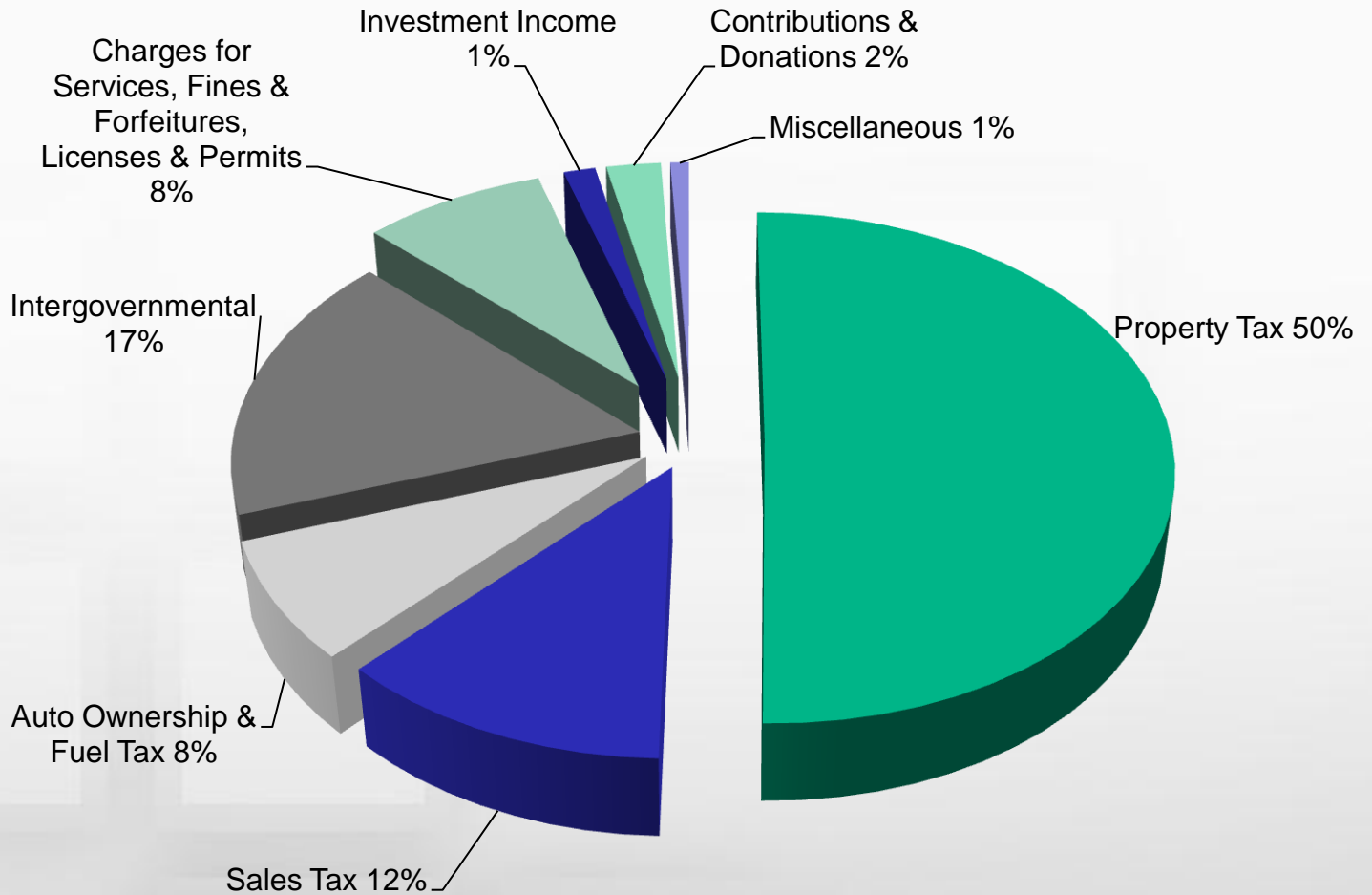


In Millions of Dollars

	2016 Adopted	2016 Amended ¹	2017 Proposed	Variance 2017 to 2016 Adopted	Variance 2017 to 2016 Amended
Revenues					
• Revenues	\$401.1	\$402.8	\$415.3	\$14.2	\$12.5
• Transfers	\$93.6	\$93.8	\$96.8	\$3.2	\$3.0
• Use of Fund Balance	\$21.2	\$43.6	\$29.2	\$8.0	-\$14.4
Expenditures					
• Operating	\$416.7	\$430.0	\$441.7	\$25.0	\$11.7
• Capital	\$34.5	\$44.6	\$37.4	\$2.9	-\$7.2
• Interdepartmental	\$64.7	\$65.6	\$62.2	-\$2.5	-\$3.4
Total Budget	\$515.9	\$540.2	\$541.3	\$25.4	\$1.1

¹As of August 23, 2016

2017 Revenues by Category



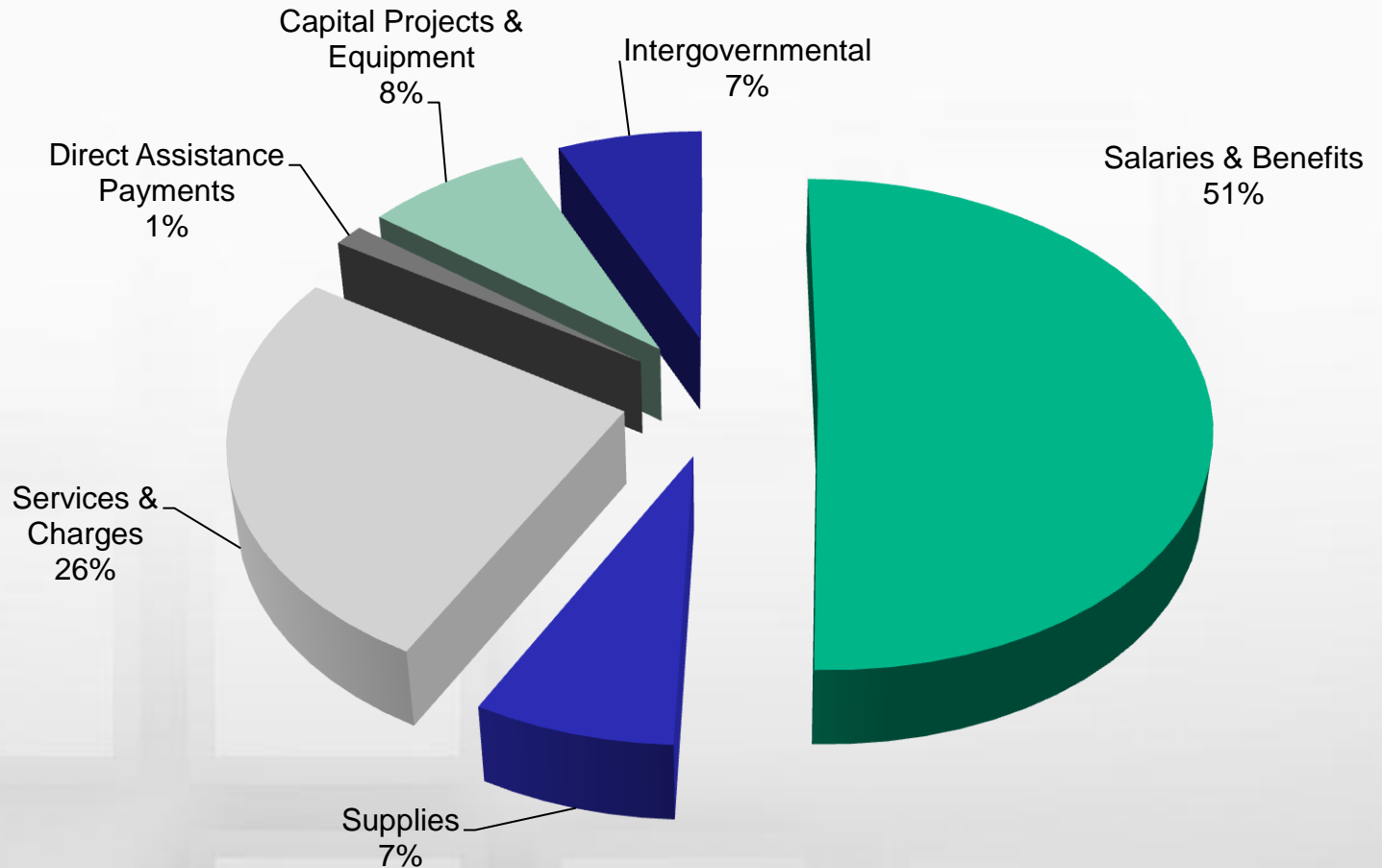


Revenue Highlights



2016 Adopted Revenues	\$515.9M
2017 Revenues	
• Taxes	\$290.0M
• Intergovernmental	\$ 71.6M
• Charges for Services	\$ 28.0M
• Investment Income	\$ 6.0M
• Miscellaneous	<u>\$ 19.6M</u>
Subtotal	\$415.2M
Intra-County Transfers	\$ 96.8M
Use of Fund Balance	\$ 29.3M
Total Revenues	\$541.3M

2017 Expenditures by Category





Expenditure Highlights



2016 Adopted Expenditures	\$515.9M
2017 Expenditures	
• Salaries & Benefits	\$242.3M
• Supplies	\$ 34.9M
• Services & Charges	\$125.3M
• Direct Assistance Payments	\$ 6.8M
• Intergovernmental	\$ 32.4M
• Interdepartmental	<u>\$ 62.2M</u>
Subtotal	\$503.9M
Capital Projects	\$ 37.4M
Total Expenditures	\$541.3M



Personnel

- 2016 Adopted Positions - 3,000.45 FTE/GFP
- Position changes in 2016 – net reduction of 4.00 FTE/GFP

Department	2016 Adopted	2016 Inc / (Dec)	2017 Business Cases	2017 Proposed
Assessor	56.00	2.00		58.00
Board of County Commissioners	6.00			6.00
Clerk & Recorder	112.50			112.50
Coroner	14.00			14.00
County Attorney	36.00			36.00
County Manager	114.00			114.00
Development & Transportation	310.40		8.00	318.40
District Attorney	177.35		2.00	179.35
Finance & Information Technology	116.00			116.00
Human Services	713.75	(7.00)	5.50	712.25
Library	215.00			215.00
Parks	124.10		1.20	125.30
Public Health	158.35	1.00	2.00	161.35
Sheriff	824.00			824.00
Surveyor	1.00			1.00
Treasurer	13.00			13.00
Public Trustee	9.00			9.00
TOTAL	3,000.45	(4.00)	18.70	3,015.15



Personnel



Proposed additions for 2017 – 18.70 FTE/GFP

- Development & Transportation – Road & Bridge
 - 8.00 FTE – Construction Crew and Interns
- District Attorney
 - 2.00 GFP – Victim Services personnel
- Human Services – Community & Workforce Development
 - 0.50 FTE – Veterans Services Officer
- Human Services – Head Start
 - 5.00 GFP – Head Start Teachers
- Parks – Open Space
 - 1.20 FTE – Research and Planning Assistants
- Public Health
 - 2.00 FTE – Environmental Health Specialists

2017 Proposed Total – 3,015.15 FTE



Personnel

- 2017 Proposed Positions
 - Regular/Grant Funded – 18.70 FTE/GFP
 - Limited Term – 43.00 LTE

Department	FTE	GFP	LTE
Airport			1.00
Community & Workforce Development	0.50		
County Attorney			1.00
District Attorney		2.00	
Head Start		5.00	
Open Space	1.20		20.00
Public Health	2.00		
Road & Bridge	8.00		19.00
Transportation & Engineering			2.00
Total	11.70	7.00	43.00

Capital Improvement Plan Highlights



2016 Adopted Capital Projects \$44.0M

2017 Proposed Capital Projects

- Roadway & bridges \$23.7M
- Open Space \$ 9.8M
- Facilities \$ 4.2M
- Fleet vehicles \$ 6.3M
- Information Technology \$ 2.1M
- Airport \$ 3.9M
- Library \$ 6.4M
- Sheriff's Office \$ 2.6M

Total 2017 Proposed Capital Projects \$59.0M

2017 – 2021 Capital Improvements total \$172.1 million

- General Fund projects total \$37.0 million



Budget Realities



- TABOR/Annual Levy Law Limitations and Property Assessments
- Employee Recruitment and Retention
- Increases in Demand for Services
- Continuing decline in State & Federal funding and unfunded Mandates
- Infrastructure and Facility Needs
 - IT and Facilities Maintenance Plans
 - Facilities Master Plan
 - Road & Bridge – Increase for road construction and maintenance
- Use of Fund Balances
 - Projects/Capital
 - One-time expenses



2017 Budget



Public Hearing on the Adopted Budget December 6, 2016



www.jeffco.us/budget

