

## Summary of Adopted/Proposed Budget Comparison

### FY 2011-12

Presentations on operational budgets by individual departments will give more detail on changes to those Funds.

Major Operating Funds all show decreased FTE's and budgets. Fund 243, Community Corrections and Fund 255, Public Health will be the most affected by the State budgeting woes, although other departments such as Veterans and Juvenile Justice have been informed of decreased support. These proposed decreases have been reflected in their budgets for FY 11-12 except for Public Health. It is expected that Public Health will be reduced once the State budget is more clearly defined.

Special Revenue Funds have dedicated monies specific to their programs for the majority of their support. Most of the self sustaining Funds show decreased budgets and FTE's. As the County continues to provide limited or no support to these operational funds, programs will need to be reduced or eliminated unless new revenues are approved. Fund 245, Transit has projected increased ridership, resulting in the need to hire additional bus drivers, increasing their FTE's by 2.

Enterprise Funds operates under a business model. Fund 530, Airports has requested a part time office position. Their budget also includes capital projects funded by Federal Aviation monies.

Internal Service and Internal Vendor Funds support other county programs and services. With declining budgets, ISF reduced FTE's by four. The .25 FTE increase in Fleet is a reallocation of a lead mechanic from Public Works to better reflect the work load.

Capital Project and Capital Reserve Fund changes will be covered at a later date.

The proposed budget for FY 11-12 shows a decrease of approximately sixteen (16) million dollars from the FY 10-11 appropriated budget, largely due to decreased revenues and declining beginning fund balances as operational funds use reserves to support essential programs.

## General Fund Overview, FY 2011-12:

Beginning Fund Balance decreased by 25% from FY 2010-11, reflecting the continuing tight budgeting by Departments and declining revenue sources.

Revenues overall for FY 11-12 are projected to show a decrease as the economy continues to impact fees and grants.

The good news is property tax collections are predicted to show a slight increase of 2.2% and Forestry receipts from timber sales is up 16%.

Payments in lieu of taxes from the Dept of Interior were authorized from 2009 to 2011. We will receive the final payment in FY 11-12 for approximately \$215,000. Future payments have not been authorized at this time.

On the Requirements/expenditure portion of the budget, mandated services such as Assessor, Clerk, Treasurer and Surveyor continue to require partial General Fund support, up 12% from last fiscal year.

Planning revenues are still in decline and with the decrease in Economic Development support (\$50,000 to \$40,000) General Fund budgeted support increased from 19.4% to 27.4% (\$48,300). 25% is considered reasonable General Fund support for County planning activities that cannot be fee based.

Transfer continues of \$3 million to Public Safety as part of the Public Safety Plan.

Transfers from General Fund monies continue to be requested by Departments that are struggling with declining revenues while increased service level needs by our citizens continues to grow.

Contingency is budgeted to decline from FY 10-11 at 27% of budget to 19% of budget, still sufficient to cover costs until November.

Overall the General Fund budget has declined by approximately 7.6%.

# JOSEPHINE COUNTY ANNUAL BUDGETED FTE



