



## FY 2017 Recommended Budget Budget Question

**Board Question #: 21**

**BUDGET QUESTION:** How would the Recommended Budget change for each penny not added to the equalized tax rate?

**RESPONSE:** Please see the attached spreadsheet. Starting with the column at the far right, we show the budget at the recommended \$0.86 rate. Each column to the left of that far right column reduces the real estate tax rate by one penny and shows the expenditure adjustments that would be recommended to balance the budget at that reduced tax rate.

These recommendations are adaptable to Board priorities. For example, the recommendation to close convenience centers a few days per week could be implemented at any tax rate and the resulting savings could be shifted to provide additional funding for schools, public safety, or any other higher priority. Additionally, other potential adjustments the Board may want to consider include increasing Parks & Rec fees.

### Scenarios for Reduced Pennies

Reduction in Assumed Added Pennies	-0.03	-0.02	-0.01	0.00
	<b>\$0.83</b>	<b>\$0.84</b>	<b>\$0.85</b>	<b>\$0.86</b>
Real Estate revenue loss compared to Recommended Budget	\$3,900,000	\$2,600,000	\$1,300,000	\$0
PSC revenue loss compared to Recommended Budget	<u>\$112,462</u>	<u>\$49,983</u>	<u>\$37,487</u>	<u>\$0</u>
<b>Total Revenue Loss (A)</b>	<b>\$4,012,462</b>	<b>\$2,649,983</b>	<b>\$1,337,487</b>	<b>\$0</b>
<i>Potential Reductions at Each Penny Scenario:</i>				
Reduce An. Shelter costs to \$400K in FY17 (wall & floor repairs)	-\$268,109	-\$268,109	-\$268,109	\$0
Close all convenience sites 4 days per wk (open W, Sat., Sun.)	-\$312,000	\$0	\$0	\$0
Reduce CIP to exclude reserves (\$650K in project costs)	-\$79,846	-\$79,846	-\$79,846	\$0
Reduce transfer to Schools	-\$2,030,269	-\$1,737,740	-\$687,717	\$0
Contribution to Jail (revised figure)	-\$79,330	-\$79,330	-\$79,330	-\$79,330
Contribution to Juv. Det. Center (revised figure)	-\$75,362	-\$75,362	-\$75,362	-\$75,362
Remove 2 half year patrol deputies	-\$60,813	-\$60,813	\$0	\$0
Remove 2 DARE officers (Note: 1 is reduced in \$0.84 scenario)	-\$114,569	-\$57,285	\$0	\$0
Remove 1 Senior Accountant	-\$104,873	\$0	\$0	\$0
Remove Network Database Administrator	-\$114,150	\$0	\$0	\$0
1.5% instead of 2.0% compensation adjustment	-\$271,770	\$0	\$0	\$0
Reduce library funding to level funding	-\$60,000	\$0	\$0	\$0
Reduce Fiscal Stability Reserve - match to reduced revenue	<u>-\$441,371</u>	<u>-\$291,498</u>	<u>-\$147,124</u>	<u>\$0</u>
<b>Total Potential Expenditure Reductions (B)</b>	<b>-\$4,012,462</b>	<b>-\$2,649,983</b>	<b>-\$1,337,488</b>	<b>-\$154,692</b>
<b>Funding Still Needed to Balance/(Available) = (A+B)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$154,692</b>
Resulting added transfer to Schools (aka Schools debt service)	\$644,358	\$936,887	\$1,986,910	\$2,674,627
Resulting added County's debt service	<u>\$949,391</u>	<u>\$949,391</u>	<u>\$949,391</u>	<u>\$1,297,346</u>
	\$1,593,749	\$1,886,278	\$2,936,301	\$3,971,973