

Five Year Plan

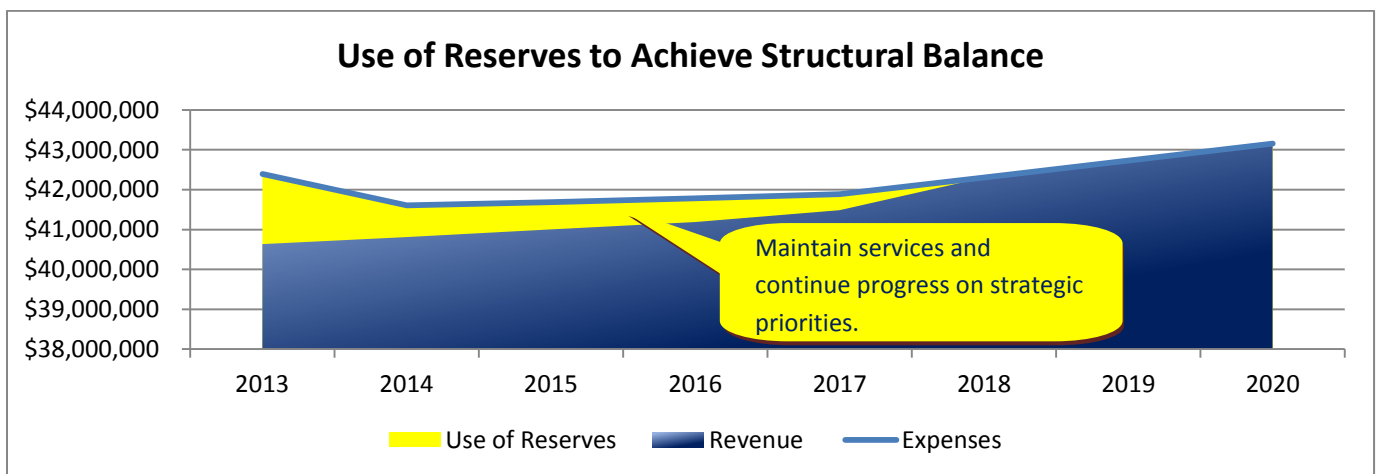
Revenues	2013	2014	2015	2016	2017
GF REVENUE	\$38,077,760	\$38,268,149	\$38,459,490	\$38,651,787	\$38,845,046
REVENUE SHARING	\$2,541,500	\$2,541,500	\$2,541,500	\$2,541,500	\$2,541,500
FUND BALANCE/STABLIZATION	\$1,760,235	\$800,000	\$685,000	\$592,703	\$399,444
Total	\$42,379,495	\$41,609,649	\$41,685,990	\$41,785,990	\$41,785,990

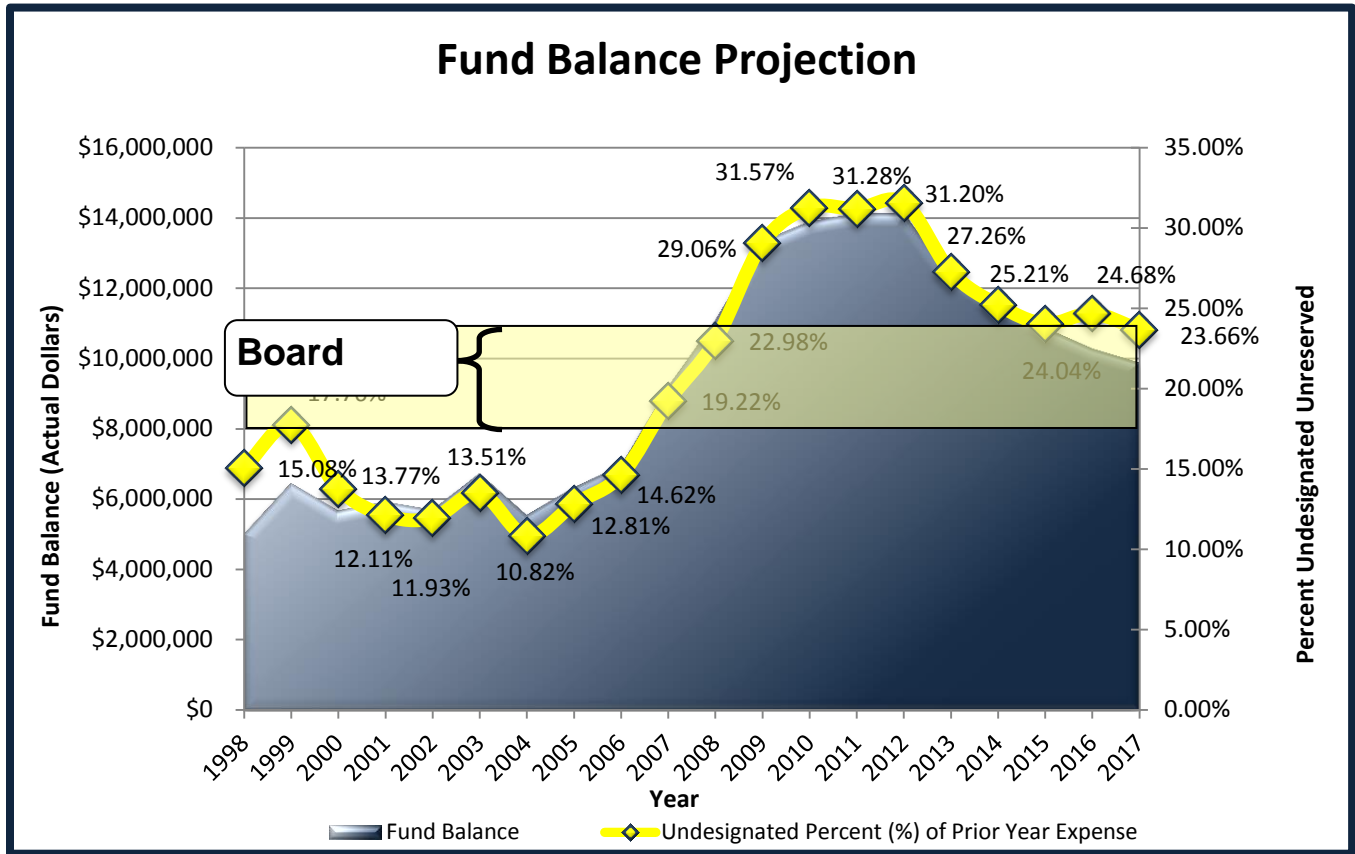
Expenditures	2013	2014	2015	2016	2017
BASE	\$41,717,719	\$42,379,495	\$41,609,649	\$41,685,990	\$41,785,990
OPEB INCREASE*	\$578,000	(\$278,000)	\$700,000		
RETIREMENT INCREASE	\$2,350,000				
REDUCTION TO OTHER FUNDS**	(\$2,266,224)				
OTHER ADJUSTMENTS		\$830,000		\$100,000	\$100,000
CUTS		(\$1,321,846)	(\$623,659)		
Total	\$42,379,495	\$41,609,649	\$41,685,990	\$41,785,990	\$41,885,990

*In 2013 the last of the balance in the OPEB fund will be used leaving a million dollar gap in expenses. This budget pre-funds 2014 by \$700,000 leaving a \$278,000 difference in 2014. In 2015, the full million will need to be built in to the budget.

** One time reductions in contributions to the Human Services Fund and use of Health Fund reserves.

The above five year plan and chart below show how the county proposes to responsibly use built-up reserves to mitigate the impact of reduced revenues on services over time and to continue progress on strategic priorities. It requires yearly expenditure cuts. The chart on the following pages shows the impact of the five year plan on the General Fund Undesignated Reserve Fund. The plan proposes to bring the reserve fund just under the Board’s upper limit of 24% fund balance by the year 2017.





Projected Changes to Fund Balances in 2013

FUND BALANCES					
	GENERAL	JAIL MILLAGE FUND	FACILITY MAINTENANCE OF EFFORT FUND	BUILDING AUTHORITY BONDS	NONMAJOR GOVERNMENTAL FUNDS
BEGINNING FUND BALANCE ON DECEMBER 31, 2010	\$13,345,045	\$291,086	\$5,665,906	\$121,676	\$13,070,666
INCREASES AND DECREASES*	\$548,112	\$232,339	(\$242,341)	(\$121,640)	\$889,222
BEGINNING FUND BALANCE ON DECEMBER 31, 2011	\$13,893,157	\$523,425	\$5,423,565	\$36	\$13,959,888
INCREASES AND DECREASES **	\$231,926	(\$107,000)	\$236,949	\$0	(\$2,236,318)
BEGINNING FUND BALANCE ON DECEMBER 31, 2012	\$14,125,083	\$416,425	\$5,660,514	\$36	\$11,723,570
INCREASES AND DECREASES ***	(\$1,760,235)	(\$201,000)	\$254,714	\$0	(\$1,485,611)
ENDING FUND BALANCES ON DECEMBER 31, 2013	\$12,364,848	\$215,425	\$5,915,228	\$36	\$10,237,959