

DRAFT

2010 BUDGET GUIDELINES

PURPOSE

- Adopting budget guidelines will give sufficient time to make changes due to the impact of the State budget.
- Developing a long term strategy will allow us to deal with hard economic times.

THE PLAN

- Start developing the guidelines in February or March.
- Budget Committee will review draft and make suggestions to make a realistic budget plan. The final guidelines will then be adopted by the Committee.
- Guidelines will be given to the Departments to follow during the budget process.
- Those who follow the guidelines will not have to meet with the Budget Committee unless there are unforeseen circumstances such as an unacceptable increase in the amount to be raised by tax.

IDEAS FOR THE GUIDELINES

- 1) Per Diem employees only hired when it is mandated by law or is detrimental to the health of a resident. (i.e. per diems should only be hired for health care. Should not be used for acct. clerks or keyboard specialists).
- 2) No new positions without 100% funding from revenue source.
- 3) No salary increases or reclassifications.
- 4) Include increase in salary based on the Union contract. (Bargaining Unit only)
- 5) No increase in .4s contractual. Possibly look at contractual as a total and let the departments spend it where they need it most. (i.e. contracts, supplies, subscriptions).
- 6) Plan for equipment and furniture (.2's) that will definitely be in need of replacement. Include justification and cost.
- 7) Bonding should be a percent of the budget or tax rate. For example, 2009 bonding is 32% of the total appropriations. If we set a percentage we can limit how much we bond for new projects.
- 8) Capital Projects should be a percent of the budget or tax rate. For example, 2009 capital projects are 2% of the total appropriation.
- 9) Develop strategies to use fund balance. (i.e. - Sale of properties could be solely used to increase fund balance).
- 10) List of positions by title in each dept. and total for the whole county. Including Per Diems. Possibly create a chart to show increase or decrease of positions over several years.
- 11) Tax levy to increase no more than ____%. OR set a goal for the overall County tax rate to decrease each year. Rate for 2008 was 4.12, rate for 2009 was 3.92. Even though our rate decreased, our tax levy increased by 2.9%.

2009 Budget Fact Sheet

	2004	2005	2006	2007	2008	2009	% change 2008-2009
Total Expenses	\$ 97,422,256.00	\$ 107,284,791.00	\$ 111,244,254.00	\$ 136,183,223.00	\$ 139,665,254.00	\$ 146,245,803.00	4.71%
Total Revenues	\$ 63,096,990.00	\$ 69,212,761.00	\$ 75,283,649.00	\$ 95,613,181.00	\$ 100,685,006.00	\$ 105,191,309.00	4.48%
Use of Reserves/Fund Balance	\$ 8,936,078.00	\$ 11,146,623.00	\$ 6,427,500.00	\$ 7,825,000.00	\$ 3,999,500.00	\$ 5,049,491.00	26.25%
Tax Levy	\$ 25,389,188.00	\$ 26,925,407.00	\$ 29,533,105.00	\$ 32,745,042.00	\$ 34,980,748.00	\$ 36,005,003.00	2.93%
Tax Rate per 1000	\$ 4.46	\$ 4.02	\$ 3.82	\$ 3.54	\$ 3.31	\$ 3.15	-4.83%
Sales Tax	\$ 17,600,000.00	\$ 19,600,000.00	\$ 21,000,000.00	\$ 21,250,000.00	\$ 22,000,000.00	\$ 22,750,000.00	3.41%
*County Cost of DSS Programs	\$ 13,068,207.00	\$ 12,740,621.00	\$ 15,716,277.00	\$ 15,709,166.00	\$ 15,055,282.00	\$ 16,730,442.00	11.13%
*County Cost of Public Safety	\$ 10,028,364.00	\$ 9,842,873.00	\$ 10,525,441.00	\$ 10,730,504.00	\$ 11,501,963.00	\$ 12,271,630.00	6.69%
*County cost for Road Fund	\$ 6,283,055.00	\$ 6,550,957.00	\$ 6,784,783.00	\$ 7,261,975.00	\$ 8,134,380.00	\$ 7,812,721.00	-3.95%
*Tax Levy for Health Services	\$ 1,644,930.00	\$ 720,843.00	\$ 609,210.00	\$ 730,044.00	\$ 1,017,236.00	\$ 1,303,180.00	28.11%
*2004-2007 costs are actual							
2008-2009 costs are budgeted							