2014-2015 Budget Workshop

June 9, 2014
Budget Workshop Agenda

• Introduction

• Departmental Reviews

• What’s Next
Introduction
Our GF Budgeting History

**Reductions**

- 164 Positions Non-Sworn
- 28 PW Positions
- 2 Non-Sworn
- 197 Non-Sworn Positions, Service Level Reductions
- Service Level Reductions
- 119 Non-Sworn Positions, Service Level Reductions
- Self-Funded Health Insurance
- ATB Spending Reductions
- 27 Police Officers
- 32 Fire Fighters
- 5 Police
- 18 Fire
- 12 Police
- 18 Fire
- 13 Fire
- 8 Police
- 11 Civilians-New Community Centers
- 9 Non-Sworn

**Additions**

- 27 Police Officers
- 32 Fire Fighters
- PS Capital Program
Our GF Budgeting History Summary

Reductions

- Non-Sworn Position Cuts – 508
- Service Level Cuts & Efficiencies
- Across the Board Cuts

*Cuts came from Non-Sworn when Needed*

Additions

- Police Additions – 79
- Fire Fighter Additions – 113
- Non-Sworn Additions – 18

*After 2009, Sworn strength maintained through cuts to Non-Sworn, Transport Fees and Awarded Grant Revenues*
Our GF Budget History Since 2009 – Cuts in Words

• FY2009
  – Holiday Bonuses ($300k)
  – PWK and FRP Landscaping ($1M)
  – Business Incentives ($200k)

• FY2010
  – 197 Civilian Position Deletions
  – TM Contract Reductions ($0.5M)
  – OPD Overtime and Line Up Pay ($3M)
  – PWK Equipment and Landscaping ($390k)
  – Code Enforcement Board Up Services ($250k)
  – FPR Mowing, Pool Hours, Athletic Supplies ($460k)
  – Community Organization Funding ($260k)
  – OFD Vehicles and Special Teams Pay ($490k)
Our GF Budget History Since 2009 – Cuts in Words

• FY2011
  – 119 Civilian Position Deletions
  – Fleet Replacement ($2.8M)
  – CIP Contribution ($4.5M)
  – OPD Attrition ($1.8M)

• FY2012
  – Risk Premium ($3M)
  – Self Insured Health Funding ($4.5M)

• FY2013
  – Additional Attrition ($1.2M)

• FY2014
  – Additional Attrition ($15M)
## Our Budgeting History
### Cuts in Numbers

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre 2009 Cuts</td>
<td>$62,000,000</td>
<td>$11,000,000</td>
<td>$12,000,000</td>
<td>$12,000,000</td>
<td>$12,000,000</td>
<td>$12,000,000</td>
<td>$12,000,000</td>
<td>$13,000,000</td>
</tr>
<tr>
<td>FY2009 Cuts</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>2,000,000</td>
</tr>
<tr>
<td>FY2010 Cuts</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>10,000,000</td>
<td>15,000,000</td>
</tr>
<tr>
<td>FY2011 Cuts</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>10,000,000</td>
<td>10,000,000</td>
</tr>
<tr>
<td>FY2012 Cuts</td>
<td>8,000,000</td>
<td>8,000,000</td>
<td>8,000,000</td>
<td>8,000,000</td>
<td>3,000,000</td>
<td>3,000,000</td>
<td>3,000,000</td>
<td>3,000,000</td>
</tr>
<tr>
<td>FY2013 Cuts</td>
<td>1,000,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>FY 2014 Cuts</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
</tr>
<tr>
<td>FY2015 Cuts</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
</tr>
<tr>
<td>Total For Year</td>
<td>$62,000,000</td>
<td>$13,000,000</td>
<td>$29,000,000</td>
<td>$45,000,000</td>
<td>$52,000,000</td>
<td>$53,000,000</td>
<td>$67,000,000</td>
<td>$80,000,000</td>
</tr>
<tr>
<td>Cumulative Since 2009</td>
<td>2,000,000</td>
<td>19,000,000</td>
<td>51,000,000</td>
<td>91,000,000</td>
<td>132,000,000</td>
<td>187,000,000</td>
<td>232,000,000</td>
<td></td>
</tr>
<tr>
<td>Cumulative Since 2003</td>
<td>$62,000,000</td>
<td>$75,000,000</td>
<td>$100,000,000</td>
<td>$149,000,000</td>
<td>$201,000,000</td>
<td>$254,000,000</td>
<td>$321,000,000</td>
<td>$379,000,000</td>
</tr>
</tbody>
</table>
What does this mean to taxpayers?

• The cumulative savings for all the cuts that have been made to the General Fund equal $379 million; almost a full year’s General Fund Budget

• Savings 2001-2014 for a homestead with taxable value of $150,000 would total $3,158*

• For FY 2015 = Avoidance of an additional Ad Valorem Tax Rate of $3.22 per $1000 of taxable valuation over and above that needed to fill the current gap which would be equivalent to $483 for a homestead with taxable value of $150,000.*

*Based on 2014 Best Estimate Tax Roll
Balancing the Budget

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rev/Exp Difference before initial budget balancing</td>
<td>$43-53,000,000</td>
</tr>
<tr>
<td>4.5% Across the Board Expense Cut – Departments to manage</td>
<td>(15,000,000)</td>
</tr>
<tr>
<td>Move GF CIP Transfer to CIP Fund Balance/Gas Tax</td>
<td>(4,000,000)</td>
</tr>
<tr>
<td>Forfeiture Fund to fund school resource officers</td>
<td>(2,500,000)</td>
</tr>
<tr>
<td>Fee Adjustments</td>
<td>(500,000)</td>
</tr>
<tr>
<td>Remaining Needed to Balance through Revenue Enhancement or Program/Service Reduction</td>
<td>$20-30,000,000</td>
</tr>
</tbody>
</table>

*Without previous budget cuts made from 2001-2014 that remain in effect today, this difference would be approximately $43 million higher, or a gap for 2014-15 of $63-73 million!*