

General Fund	2017-18 Budget	2018-19 Requests	Requested Change
Financing			
Fund Balance Available incl. Encumbrances	\$12.6	\$5.4	(\$7.2)
General Purpose Revenues	\$134.6	\$140.4	\$5.8
Total Financing	\$147.2	\$145.8	(\$1.4)
Net Expenditures			
General Government	\$21.1	\$22.5	\$1.4
Health & Human Services	\$25.1	\$26.3	\$1.2
Land Use & Community Services	\$7.7	\$8.5	\$0.8
Public Safety & Justice	\$75.2	\$83.2	\$8.0
Subtotal Net Expenditures	\$129.1	\$140.5	\$11.4
Debt Service	\$5.1	\$5.1	\$0.0
Capital Improvements	\$0.0	\$0.0	\$0.0
Contingency	\$6.7	\$2.1	(\$4.6)
Net Expenditures before Reserves	\$140.9	\$147.7	\$6.8
Increase Reserves to achieve 10%	\$6.3	\$0.4	(\$5.9)
Net Expenditures with Reserves	\$147.2	\$148.1	\$0.9
Preliminary Budget Shortfall	\$0.0	(\$2.3)	(\$2.3)

Revenue Growth Offsets Reduced Fund Balance. Financing is decreasing overall by \$1.4 million based on better revenue estimates of \$5.8 million offset by a reduction in prior year fund balance available of \$7.2 million, which includes one-time funding of \$3.4 million for encumbrances (prior year obligations). It is projected that General Purpose Revenues will continue with modest growth of 5%, primarily from increased property tax, transient occupancy tax and minor increases in sales tax, deed transfer and cannabis business tax based on current experience and economic trends.

Expenditure Increases Support Current Operations. Expenditures are primarily increasing based on net expenditures of \$11.4 million from departments offset by a one-time reduction in Contingencies of \$4.6 million and Reserves of \$5.9 million, leaving a budget shortfall of \$2.3 million. The major cost driver for current operations is rising costs for health insurance and retirement.

While budget requests are under review, most departments have raised fees wherever possible, used one-time revenues to cover one-time costs, unfunded vacancies due to financial constraints, and only funded new programs and staffing with new ongoing offsetting revenues. At this time, no additional General Funds are available for capital improvements or major infrastructure repairs, replacing aging equipment like voting equipment systems, and new local initiatives without offsetting funding, unless additional budget to actual savings occurs in the current year.

General Fund	2017-18 Budget	2017-18 Estimates	Estimated Change
Financing			
Fund Balance Available	\$12.6	\$12.6	\$0.0
General Purpose Revenues	\$134.6	\$137.1	\$2.5
Total Financing	\$147.2	\$149.7	\$2.5
Net Expenditures			
General Government	\$21.1	\$20.8	(\$0.3)
Health & Human Services	\$25.1	\$24.6	(\$0.5)
Land Use & Community Services	\$7.7	\$8.7	\$1.0
Public Safety & Justice	\$75.2	\$77.8	\$2.6
Subtotal Net Expenditures	\$129.1	\$131.9	\$2.8
Debt Service	\$5.1	\$5.1	\$0.0
Capital Improvements	\$0.0	\$1.0	\$1.0
Contingency	\$6.7	\$0.0	(\$6.7)
Net Expenditures before Reserves	\$140.9	\$138.0	(\$2.9)
Increase Reserves to achieve 10%	\$6.3		\$0.0
Net Expenditures with Reserves	\$147.2	\$144.3	(\$2.9)
Preliminary Budget Savings	\$0.0	\$5.4	\$5.4

General Fund	2017-18 Budget	2018-19 Requests	Requested Change
Financing			
Fund Balance Available incl. Encumbrances	\$12.6	\$5.4	(\$7.2)
General Purpose Revenues	\$134.6	\$140.4	\$5.8
Total Financing	\$147.2	\$145.8	(\$1.4)
Net Expenditures			
General Government	\$21.1	\$22.5	\$1.4
Health & Human Services	\$25.1	\$26.3	\$1.2
Land Use & Community Services	\$7.7	\$8.5	\$0.8
Public Safety & Justice	\$75.2	\$83.2	\$8.0
Subtotal Net Expenditures	\$129.1	\$140.5	\$11.4
Debt Service	\$5.1	\$5.1	\$0.0
Capital Improvements	\$0.0	\$0.0	\$0.0
Contingency	\$6.7	\$2.1	(\$4.6)
Net Expenditures before Reserves	\$140.9	\$147.7	\$6.8
Increase Reserves to achieve 10%	\$6.3	\$0.4	(\$5.9)
Net Expenditures with Reserves	\$147.2	\$148.1	\$0.9
Preliminary Budget Shortfall	\$0.0	(\$2.3)	(\$2.3)

Revenue Growth Offsets Reduced Fund Balance. Financing is decreasing overall by \$1.4 million based on better revenue estimates of \$5.8 million offset by a reduction in prior year fund balance available of \$7.2 million, which includes one-time funding of