

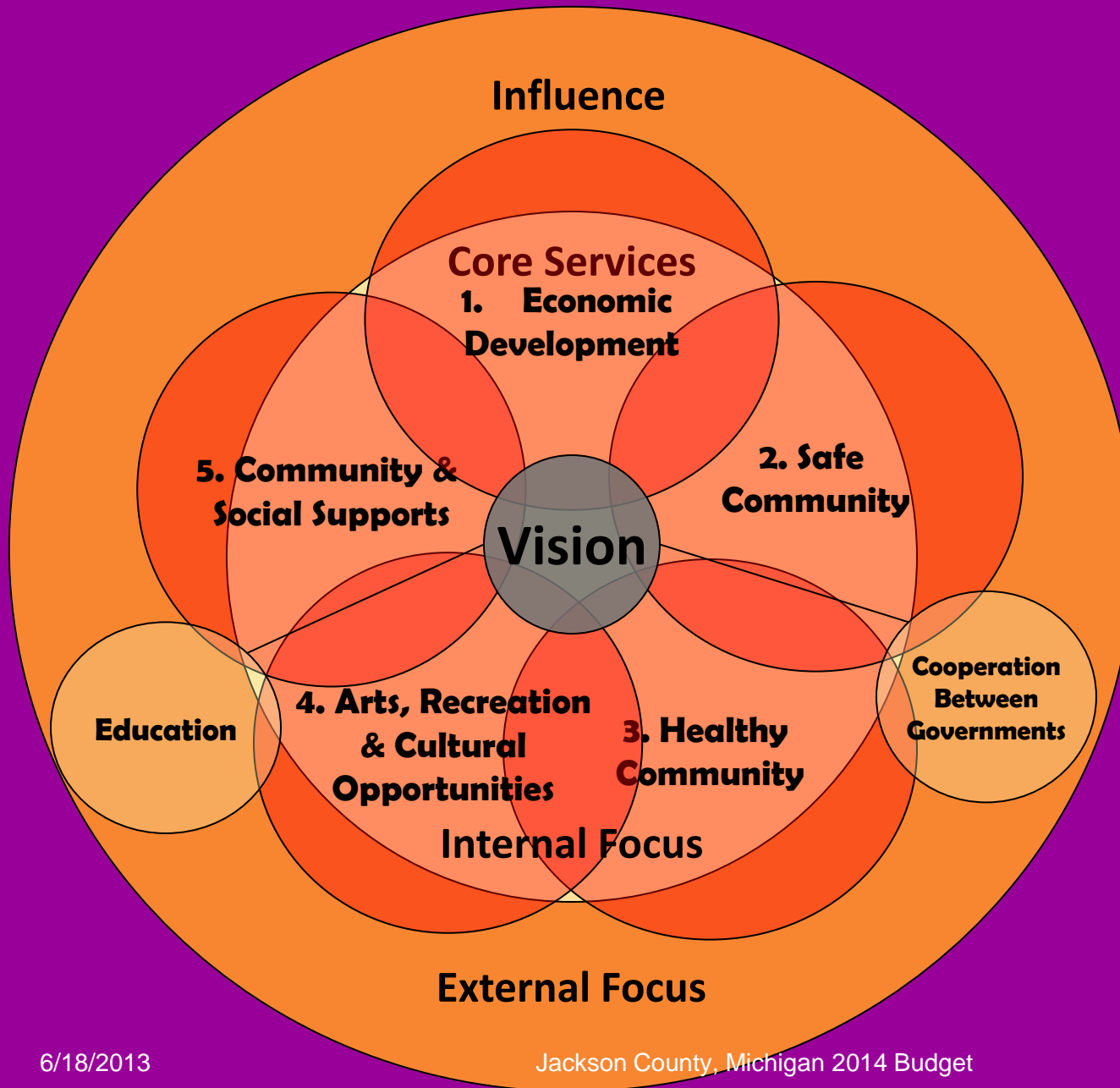


2014 Budget Options Revisited

Jackson County, Michigan

June 18, 2013

Jackson Board of Commissioners Strategic Priorities



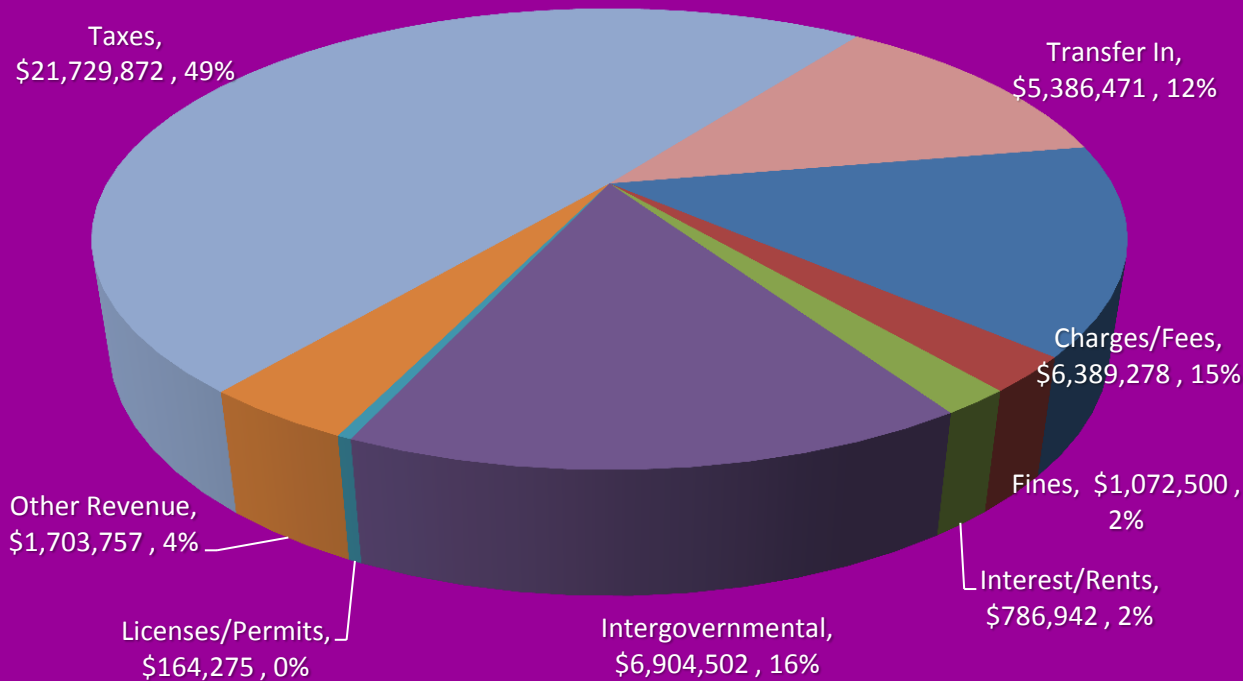
Organizational Goals

Improved Work Environment

2014 Revenues



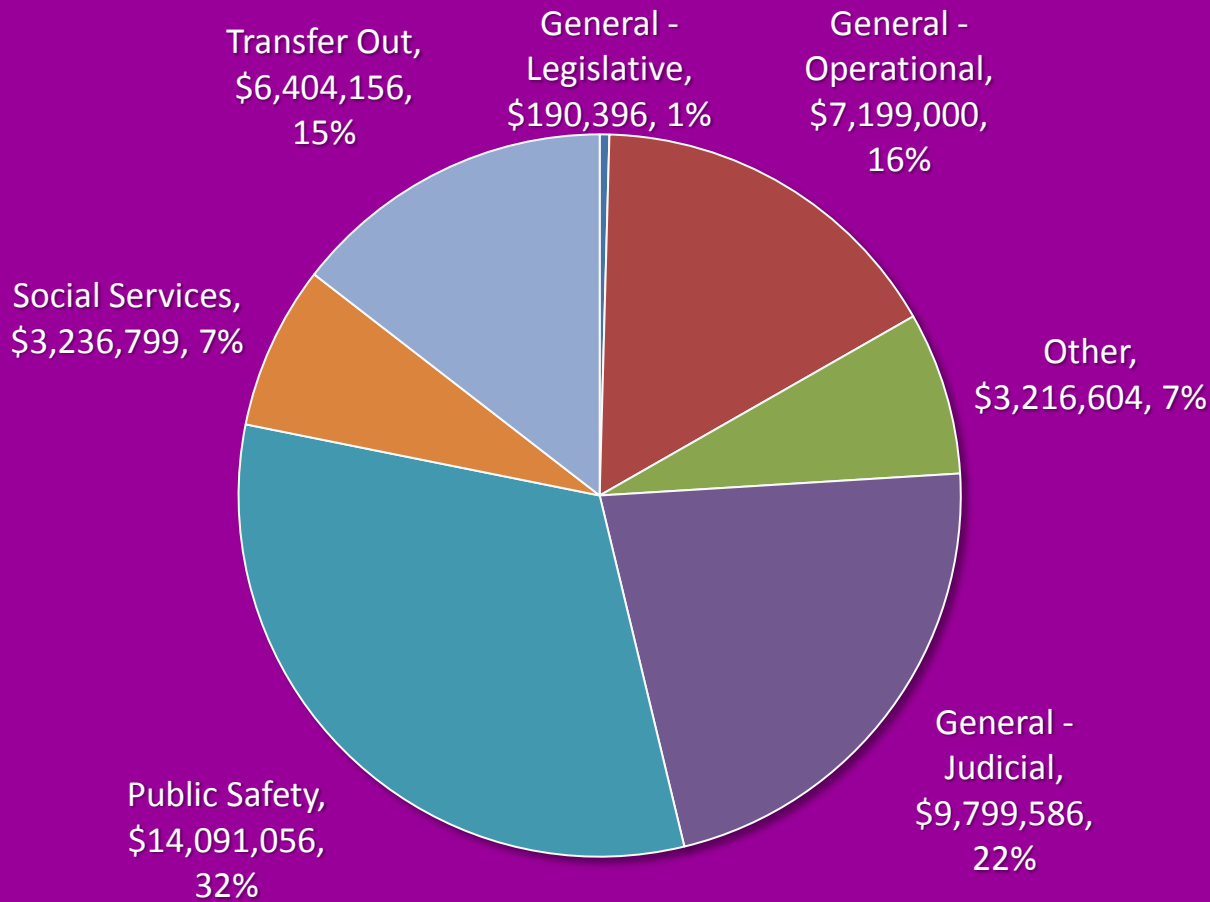
\$44,137,597



2014 Expenditures by Group



\$44,137,597



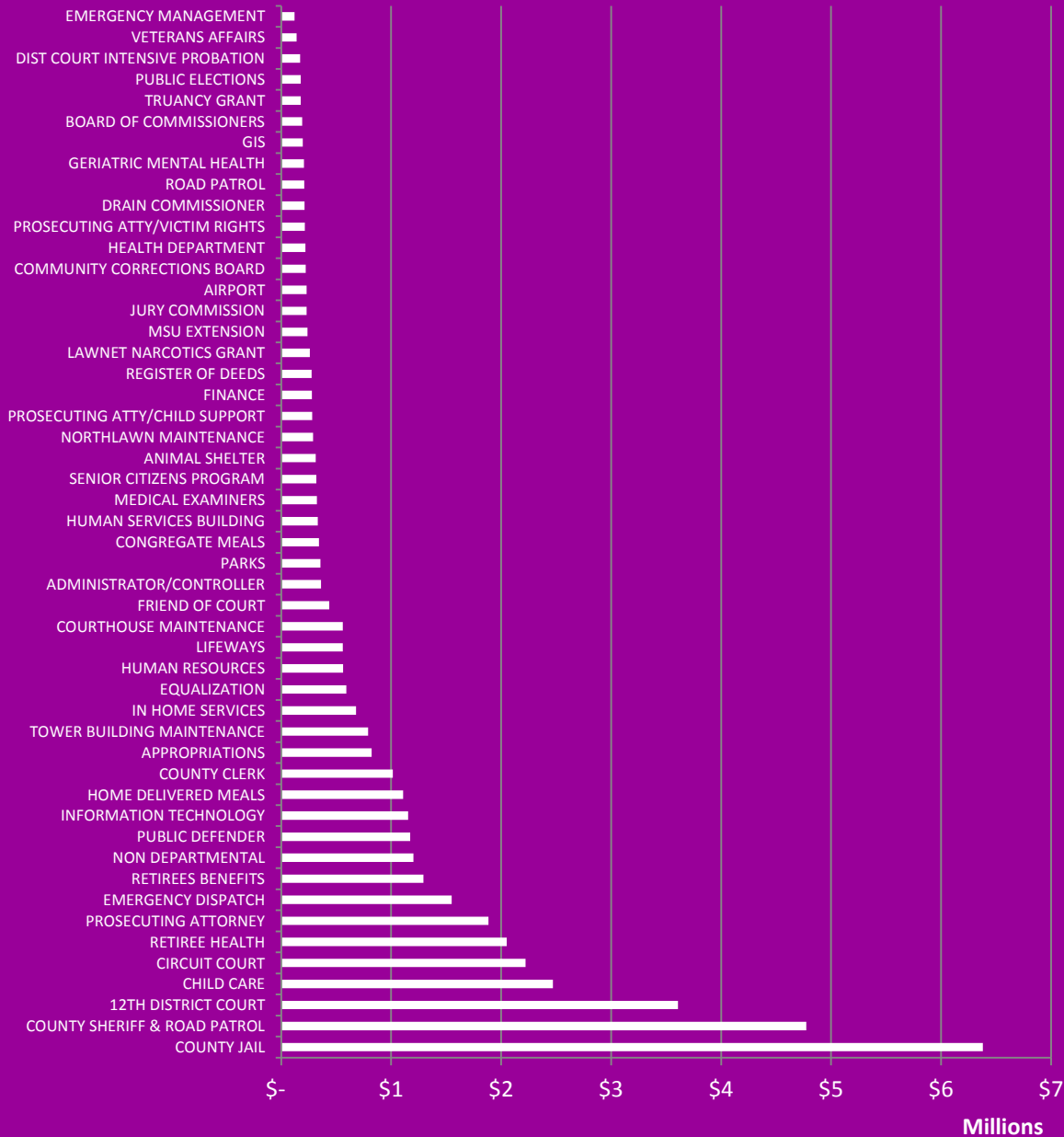
2014 Budget Impacts



Lifeways	\$	560,000
OPEB (Retiree Health)	\$	1,100,000
Pension	\$	2,350,000
Child Care	\$	300,000
<hr/>		
Total	\$	4,310,000



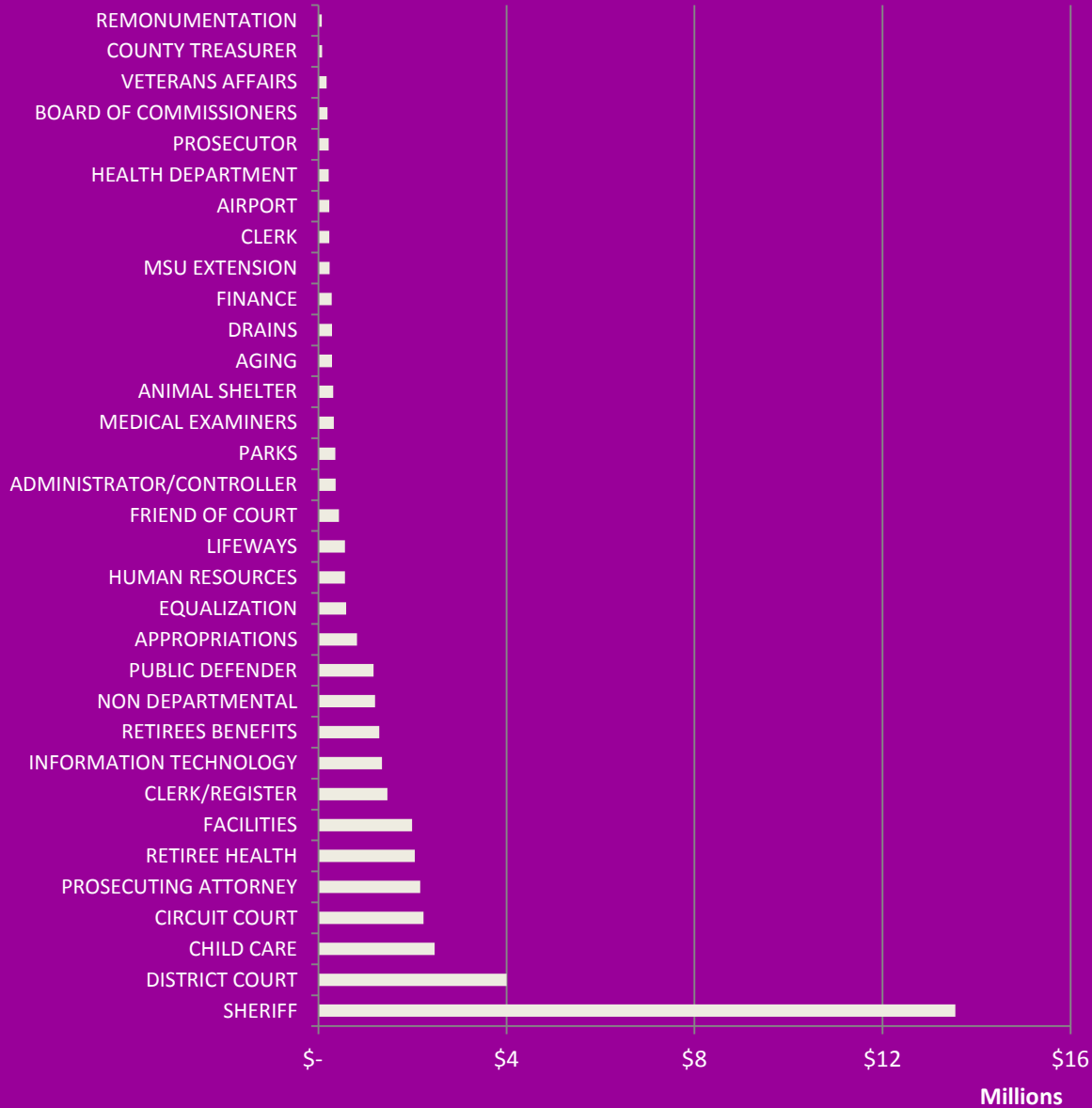
General Fund Expenses by Program



2015 Outlook



General Fund Expenses by Department



2015 Outlook

This Budget Includes



Various Revenue Enhancements

Additional CRP Funding for FOC	\$	60,000
Prosecutor	\$	120,000
Vital Records	\$	20,000
District Court	\$	300,000
	\$	<u>500,000</u>

This Budget Includes



Various Expenditure Savings

Department on Aging	\$	34,535
Equalization	\$	3,000
Treasurer	\$	3,150
Airport	\$	4,750
Parks	\$	35,819
Youth Center	\$	28,000
Circuit Court (Furlough Days)	\$	110,000
Health Department	\$	38,870
	\$	258,124

This Budget Includes



Various Program Eliminations

Animal Control	\$	245,093
Parks Police	\$	11,386
Jackson Transit Authority	\$	100,000
	\$	<u>356,479</u>

This Budget Includes



Alignment of Pre-65 Retiree Health

- **Alternative Rate 1 (Recommended) (\$225,542)**
 - No Deductible \$20 OV, \$100,ER, \$10,\$20,\$40 Rx
- **Alternative Rate 2 (\$338,128)**
 - No Deductible \$20 OV, \$100,ER, \$10,\$20,\$40 Rx
 - 90% Coinsurance with OOP \$1,000/\$2,000
- **Alternative Rate 3 (\$373,846)**
 - \$100/\$200 Deductible, \$20 OV, \$100,ER, \$10,\$20,\$40 Rx
 - 90% Coinsurance with OOP \$1,000/\$2,000
- **Active Employees in 2014**
 - No deductible \$20 OV, \$150, ER, \$10,\$20,\$40 Rx

This Budget Includes



County Sheriff Changes

Originally Proposed

- Elimination of 1 Sergeant
- Administrator/Controller Does Emergency Management
- Elimination of 2 Road Patrol Deputies

Total **\$300,000**

Revised Proposal

- \$120,000 in Revenue Increases for 2013 Carried Over to 2014
- 911 Fee Balance \$70,000
- Reduction in Expense Lines of \$26,500
- Sheriff Continues Emergency Management (\$84,339)

Total **\$300,839**

This Budget Includes



Total

Revenue Changes	\$	500,000
Expenditure Savings	\$	258,124
Program Eliminations	\$	356,479
Retiree Health Care Changes	\$	225,542
Law Enforcement Changes	\$	300,839
		<hr/>
	\$	1,640,984



Where this Budget Leaves Us

☀ Fund Balance	28.8%
☀ Excess GF Reserves	\$2,123,320
☀ Draws down a number of non-general fund reserves	
☀ Additional carryover from 2013 will assist 2014	\$240,000
☀ Structural Deficit for 2015	\$2,000,000

Discussion



Items Under Debate

Animal Control	\$245,000
JTA	\$100,000

Options

Retiree Health (2)	\$112,586
Retiree Health (3)	\$148,304
Act 88 Millage	\$337,969
Airport Tower Closure	\$70,000
Other Appropriations	\$180,340

Next Steps



- Capital Improvement Program (CIP)
 - Needs to be balanced and presented
- Public Hearing must be advertised 10 days
- Public Hearing must occur before adoption, but adoption can occur at the same meeting

Timeline Options



Proceed to Adoption

- Present Capital Plan at Study Session on July 12
- Advertise Public Hearing on July 12
- Hold Public Hearing July 23
- Adoption, July 23

Deliberate More

- Presentation at August work session August 9
- Adoption August 20