

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Policy Session Worksheet

Presentation Date: October 14, 2015 **Approx Start Time:** 9:00 **Approx Length:** 2.0 hours

Presentation Title: Quarterly General County Budget Committee Meeting

Department: Finance & County Administration

Presenters: Nancy Newton, Christa Wolfe, Diane Padilla

Other Invitees: Community members of Budget Committee

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

This is an informational meeting regarding budget monitoring for FY 2014-15 and issues affecting FY 2015-16 and future years

EXECUTIVE SUMMARY: This meeting will follow the agenda included in this packet.

FINANCIAL IMPLICATIONS (current year and ongoing): N/A, no budget deliberations

LEGAL/POLICY REQUIREMENTS:

The County is required to establish a budget committee pursuant to ORS 294.414.

PUBLIC/GOVERNMENTAL PARTICIPATION:

The presence of the budget committee ensures public participation in the budget process.

OPTIONS: N/A, information only

RECOMMENDATION: N/A, information only

ATTACHMENTS:

1. Attachment A: Meeting agenda
2. Attachment B: 2018 Excise Tax Impact: Mercer Summary
3. Attachment C: Budget to Actual Comparison FY 14 and FY 15
4. Attachment D: Cost Allocation Comparison FY 12 through FY 16

SUBMITTED BY:

Division Director/Head Approval _____ DP
Department Director/Head Approval _____ MG
County Administrator Approval _____ LB

For information on this issue or copies of attachments, please contact Diane Padilla @ 503-742-5425

ATTACHMENT A

Quarterly Budget Committee Meeting

Wednesday, October 14, 2015 ~ 9:00-11:00 a.m.

PSB Hearing Room

Budget Committee:

Public members: Jeff Caton, Eric Hofeld, Frank Magdlen, Ed Mura and Wilda Parks

Board members: Chair John Ludlow and Commissioners Jim Bernard, Paul Savas, Martha Schrader, and Tootie Smith

Staff: Administrator Don Krupp, Nancy Newton, Christa Wolfe, and Diane Padilla

1. Welcome and Introductions 9:00-9:05 (All)
2. Affordable Care Act Excise Tax 9:05-9:30 (Carolyn Williams, Employee Services)
3. Administrator's Report: 9:30-10:00 (Don Krupp)
 - Budget to Actual Comparison: FY 14 and FY 15
 - Allocated Cost Comparison: FY 12 through FY 16
4. FY 16 Budget Process Debrief 10:00-11:00 (All)
5. Adjourn 11:00 (All)

2018 Excise Tax Impact: Clackamas County

2018 Excise Tax Impact

What is the Excise Tax?

- 40% excise tax on “high cost” coverage, including medical, health FSA contributions, onsite medical clinics, and employer/employee contributions to HSAs
 - Does not include stand-alone insured dental and vision coverage or certain other coverage types
- Initial cap set at \$10,200/single and \$27,500 family
 - Higher thresholds (\$11,850/\$30,950) for retirees and workers in high-risk professions
 - Higher threshold (\$27,500) for single multiemployer plan coverage
 - Indexed to CPI (for 2019 only, CPI+1%)
- Aggregate cost determined using a methodology similar to that used for determining applicable COBRA premiums
- Employers must determine aggregate cost and report to insurer/administrator on value of coverage
 - Insurers responsible for tax for insured coverage
 - Benefit administrators responsible for tax for self-insured coverage
 - Employers responsible for tax for HSA contributions

- ❑ Excise tax is expected to have an impact to Clackamas County in 2018, and will grow in later years
- ❑ The excise tax could approach \$51,000 in 2018 and \$5,004,000 in 2030 if no plan changes are made for the Actives
- ❑ The excise tax could approach \$1,000 in 2023 and \$49,000 in 2030 if no plan changes are made for the Retirees
- ❑ The following assumptions were made:
 - 8% medical trend through 2018, 6% trend after 2018
 - Current enrollment provided by Kaiser and Clackamas County
 - Status quo plans (no plan changes)
 - No FSA contributions have been included
 - All plans are over 60% actuarial value
- ❑ By changing to a 2-tier budget rates the excise tax could change the Active plans to not exceeding the excise tax until 2023, with the Retiree plans not exceeding the plans until after 2030

2018 Excise Tax Impact - Actives

Based on Current Enrollment and 8% Annual Trend (6% after 2018)

| Excise Tax (in \$'000s) Tax begins in 2018 | GC Personal Option (PHP) | GC Open Option (PHP) | POA Personal Option (PHP) | POA Open Option (PHP) | GC PT \$1,000 Ded (PHP) | GC HMO (Kaiser) | POA HMO (Kaiser) | Total |
|---|-----------------------------|-------------------------|------------------------------|--------------------------|----------------------------|--------------------|---------------------|---------|
| 2018 | \$0 | \$51 | \$0 | \$0 | \$0 | \$0 | \$0 | \$51 |
| 2019 | \$43 | \$94 | \$0 | \$0 | \$0 | \$0 | \$0 | \$136 |
| 2020 | \$124 | \$161 | \$0 | \$0 | \$0 | \$0 | \$0 | \$285 |
| 2021 | \$210 | \$232 | \$0 | \$0 | \$0 | \$18 | \$2 | \$462 |
| 2022 | \$305 | \$323 | \$0 | \$0 | \$0 | \$99 | \$19 | \$745 |
| 2023 | \$418 | \$420 | \$0 | \$4 | \$0 | \$184 | \$36 | \$1,063 |
| 2024 | \$544 | \$529 | \$6 | \$63 | \$0 | \$280 | \$56 | \$1,477 |
| 2025 | \$680 | \$645 | \$20 | \$125 | \$0 | \$393 | \$79 | \$1,943 |
| 2026 | \$828 | \$771 | \$37 | \$196 | \$0 | \$525 | \$107 | \$2,463 |
| 2027 | \$986 | \$906 | \$54 | \$272 | \$0 | \$666 | \$137 | \$3,022 |
| 2028 | \$1,157 | \$1,052 | \$74 | \$358 | \$0 | \$818 | \$169 | \$3,627 |
| 2029 | \$1,344 | \$1,211 | \$96 | \$453 | \$1 | \$986 | \$204 | \$4,295 |
| 2030 | \$1,542 | \$1,381 | \$120 | \$554 | \$1 | \$1,165 | \$241 | \$5,004 |
| <i>First Year of Tax</i> | | | | | | | | |
| Employee Only | 2023 | 2022 | 2028 | 2027 | 2027 | 2025 | 2025 | |
| Employee + Family | 2019 | 2018 | 2024 | 2023 | N/A | 2021 | 2021 | |

Excise tax is not expected to be tax deductible

- Under an 8% annual trend in health care cost assumption (6% after 2018), we expect Clackamas County to be subject to the excise tax
 - May be mitigated depending on plan design and cost management

2018 Excise Tax Impact - Retirees

Based on Current Enrollment and 8% Annual Trend (6% after 2018)

| Excise Tax (in \$'000s) Tax begins in 2018 | GC Personal Option (PHP) | GC Open Option (PHP) | POA Personal Option (PHP) | POA Open Option (PHP) | GC PT \$1,000 Ded (PHP) | GC \$1000 Ded (Kaiser) | POA \$1000 Ded (Kaiser) | Total |
|---|-----------------------------|-------------------------|------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-------|
| 2018 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2020 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2021 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2022 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2023 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 |
| 2024 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 |
| 2025 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3 |
| 2026 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5 |
| 2027 | \$7 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9 |
| 2028 | \$13 | \$7 | \$0 | \$0 | \$1 | \$0 | \$0 | \$21 |
| 2029 | \$21 | \$11 | \$0 | \$0 | \$2 | \$0 | \$0 | \$34 |
| 2030 | \$29 | \$16 | \$0 | \$0 | \$3 | \$0 | \$0 | \$49 |
| <i>First Year of Tax</i> | | | | | | | | |
| Employee Only | 2028 | 2027 | N/A | N/A | N/A | N/A | N/A | |
| Employee + Family | 2023 | N/A | N/A | N/A | 2028 | N/A | N/A | |

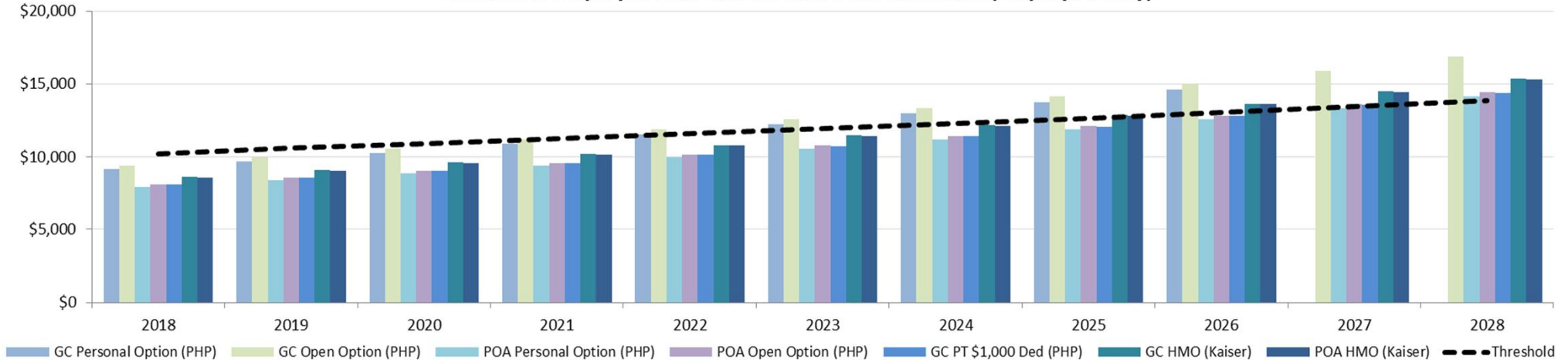
Excise tax is not expected to be tax deductible

- Under an 8% annual trend in health care cost assumption (6% after 2018), we expect Clackamas County to be subject to the excise tax
 - May be mitigated depending on plan design and cost management

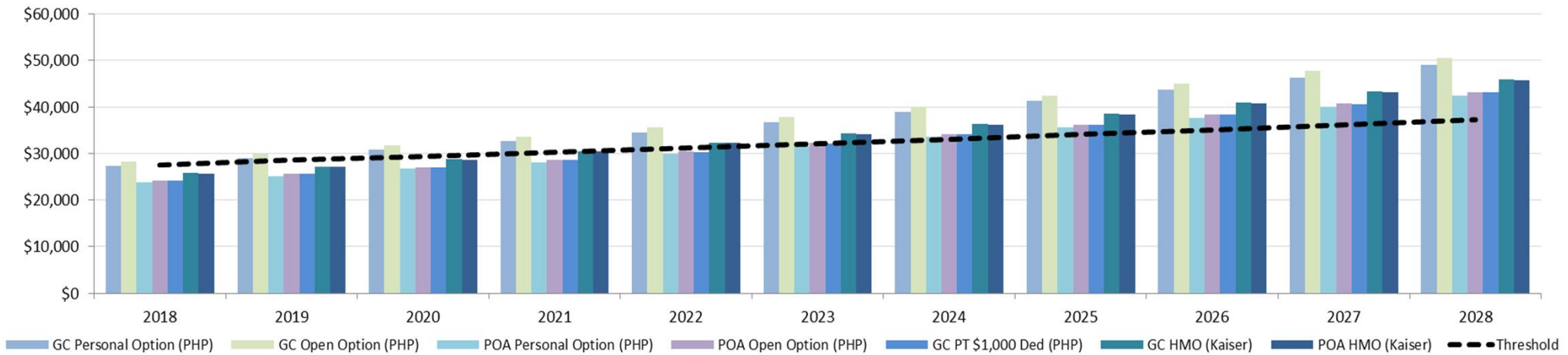
2018 Excise Tax Impact - Actives

Providence Health Plan (PHP) and Kaiser (KP)

Annual Per Employee Plan Cost vs. Excise Tax Threshold (Employee Only)

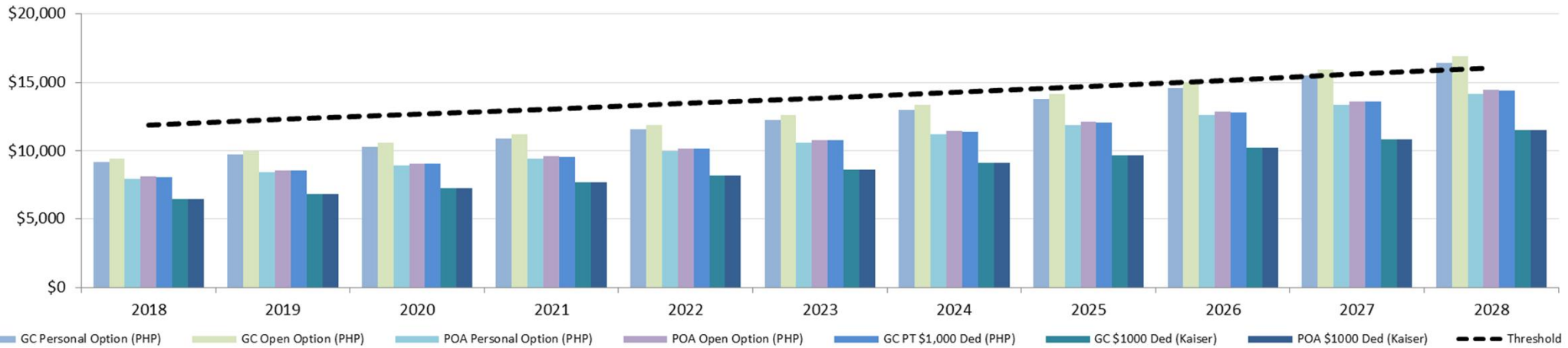


Annual Per Employee Plan Cost vs. Excise Tax Threshold (Employee + Family)

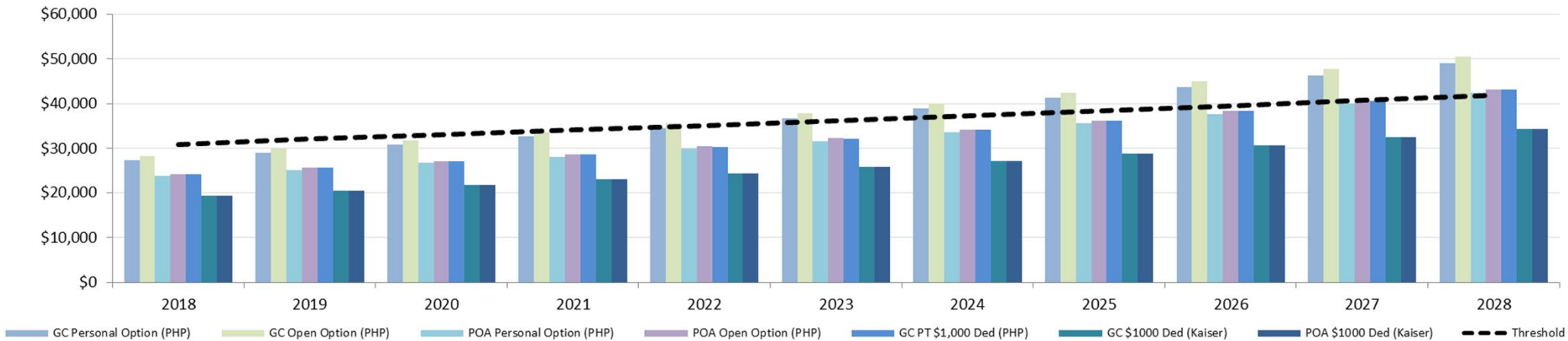


2018 Excise Tax Impact - Retirees Providence Health Plan (PHP) and Kaiser (KP)

Annual Per Employee Plan Cost vs. Excise Tax Threshold (Employee Only)



Annual Per Employee Plan Cost vs. Excise Tax Threshold (Employee + Family)



Disclaimer Statement

Mercer has prepared these projections exclusively for Clackamas County to estimate the range of the impact of federal Health Care Reform. These estimates may not be used or relied upon by any other party or for any other purpose than for which they were issued by Mercer. Mercer is not responsible for the consequences of any unauthorized use.

All projections are based on the information and data available at a point in time and the projections are not a guarantee of results which might be achieved. The projections are subject to unforeseen and random events and so must be interpreted as having a potentially wide range of variability from the estimates.

Further, the estimates set forth in this report have been prepared before all regulations needed to implement the Patient Protection and Affordable Care Act (PPACA) and Health Care Education and Reconciliation Act (HCERA) have been issued, including clarifications and technical corrections, and without guidance on complex financial calculations that may be required (for example, some Health Care Reform provisions will likely involve calculations at the individual employee level). Accordingly, these estimates are not Actuarial Opinions. Clackamas County is responsible for all financial and design decisions regarding PPACA and HCERA. Such decisions should be made only after Clackamas County's careful consideration of alternative future financial conditions and legislative scenarios, and not solely on the basis of the estimates illustrated here.

Clackamas County understands that Mercer is not engaged in the practice of law and this report, which may include commenting on legal issues or regulations, does not constitute and is not a substitute for legal advice. Accordingly, Mercer recommends that Clackamas County secure the advice of competent legal counsel with respect to any legal matters related to this report or otherwise.

The information contained in this document and in any attachments is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code or imposed by any legislative body on the taxpayer or plan sponsor.



| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| All Departments | | | | | | | | |
| Fund Bal at End of Prior Yr | 94,849,712 | 94,960,091 | 110,379 | 0% | 102,486,396 | 102,644,949 | 158,553 | 0% |
| Prior Year Revenues | 3,811,178 | 8,586,146 | 4,774,968 | 125% | 4,676,311 | 5,345,402 | 669,091 | 14% |
| Taxes | 108,972,624 | 111,650,742 | 2,678,118 | 2% | 114,205,141 | 116,760,870 | 2,555,729 | 2% |
| Licenses & Permits | 11,743,250 | 14,622,171 | 2,878,921 | 25% | 12,474,782 | 14,823,140 | 2,348,358 | 19% |
| Grant Revenues | 218,970 | 0 | -218,970 | -100% | 617,037 | 60,000 | -557,037 | -90% |
| Federal Revenues | 26,544,334 | 22,924,468 | -3,619,866 | -14% | 26,798,456 | 24,475,329 | -2,323,127 | -9% |
| State Revenues | 93,446,660 | 84,649,270 | -8,797,390 | -9% | 91,267,631 | 88,363,501 | -2,904,130 | -3% |
| Local Government & Other Agencies | 16,001,896 | 14,583,394 | -1,418,502 | -9% | 17,427,317 | 17,808,937 | 381,620 | 2% |
| Matching Funds | 991,157 | 400,685 | -590,472 | -60% | 972,849 | 1,202,312 | 229,463 | 24% |
| Charges for Services | 93,236,737 | 95,575,366 | 2,338,629 | 3% | 100,006,782 | 104,505,361 | 4,498,579 | 4% |
| Fines & Penalties | 5,232,416 | 4,813,002 | -419,414 | -8% | 4,872,580 | 5,100,040 | 227,460 | 5% |
| Miscellaneous Revenue | 40,746,835 | 37,395,414 | -3,351,421 | -8% | 47,356,341 | 47,981,141 | 624,800 | 1% |
| Miscellaneous Sales | 37,600 | 138,847 | 101,247 | 269% | 34,100 | 36,829 | 2,729 | 8% |
| Other Financing Sources | 7,416,701 | 5,157,971 | -2,258,730 | -30% | 6,729,859 | 6,887,387 | 157,528 | 2% |
| Interfund Transfers | 117,158,301 | 113,787,465 | -3,370,836 | -3% | 112,667,562 | 107,176,016 | -5,491,546 | -5% |
| Revenue Summary | 620,408,371 | 609,245,032 | -11,163,339 | -2% | 642,593,144 | 643,171,214 | 578,070 | 0% |
| Personnel Services | 221,446,440 | 207,196,341 | -14,250,099 | -6% | 225,135,158 | 211,181,646 | -13,953,512 | -6% |
| Materials & Services | 143,055,615 | 118,668,162 | -24,387,453 | -17% | 167,398,655 | 142,415,185 | -24,983,470 | -15% |
| Debt Service | 18,800,278 | 17,329,568 | -1,470,710 | -8% | 14,134,330 | 13,134,854 | -999,476 | -7% |
| Special Payments | 0 | 0 | 0 | 0% | 2,743,024 | 82,807 | -2,660,217 | -97% |
| Interfund Transfer | 117,158,301 | 113,787,415 | -3,370,886 | -3% | 112,667,561 | 107,176,016 | -5,491,545 | -5% |
| Indirect Costs | 5,831,369 | 5,755,418 | -75,951 | -1% | 4,130,361 | 4,109,590 | -20,771 | -1% |
| Cost Allocation Charges | 25,233,037 | 25,251,806 | 18,769 | 0% | 24,447,548 | 24,435,609 | -11,939 | 0% |
| Capital Outlay | 33,173,825 | 18,611,373 | -14,562,452 | -44% | 31,311,656 | 12,938,038 | -18,373,618 | -59% |
| Reserve for Future Expenditures | 23,866,649 | 0 | -23,866,649 | -100% | 20,672,929 | 0 | -20,672,929 | -100% |
| Contingency | 31,842,857 | 0 | -31,842,857 | -100% | 39,951,922 | 0 | -39,951,922 | -100% |
| Expenditure Summary | 620,408,371 | 506,600,083 | -113,808,288 | -18% | 642,593,144 | 515,473,745 | -127,119,399 | -20% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| General Fund Combined | | | | | | | | |
| Fund Bal at End of Prior Yr | 22,377,892 | 22,377,892 | 0 | 0% | 24,027,415 | 24,027,415 | 0 | 0% |
| Prior Year Revenues | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Taxes | 99,804,630 | 102,180,626 | 2,375,996 | 2% | 104,420,000 | 106,735,943 | 2,315,943 | 2% |
| Licenses & Permits | 1,751,027 | 1,807,623 | 56,596 | 3% | 1,748,000 | 1,879,919 | 131,919 | 8% |
| Federal Revenues | 112,487 | 1,493,045 | 1,380,558 | 1227% | 221,000 | 1,689,883 | 1,468,883 | 665% |
| State Revenues | 4,682,668 | 5,153,495 | 470,827 | 10% | 4,859,613 | 4,329,106 | -530,507 | -11% |
| Local Government & Other Agencies | 3,000 | 5,425 | 2,425 | 81% | 4,800 | 3,767 | -1,033 | -22% |
| Matching Funds | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Charges for Services | 15,522,692 | 14,338,539 | -1,184,153 | -8% | 15,610,411 | 15,591,057 | -19,354 | 0% |
| Fines & Penalties | 0 | 4,991 | 4,991 | 0% | 20,000 | 398 | -19,602 | -98% |
| Miscellaneous Revenue | 18,335,480 | 17,727,078 | -608,402 | -3% | 18,536,653 | 17,300,832 | -1,235,821 | -7% |
| Miscellaneous Sales | 3,500 | 99,907 | 96,407 | 2754% | 0 | 0 | 0 | 0% |
| Other Financing Sources | 400,100 | 49 | -400,051 | -100% | 100 | -120 | -220 | -220% |
| Interfund Transfers | 2,018,500 | 1,268,500 | -750,000 | -37% | 3,295,087 | 1,533,333 | -1,761,754 | -53% |
| Revenue Summary | 165,011,976 | 166,457,170 | 1,445,194 | 1% | 172,743,079 | 173,091,533 | 348,454 | 0% |
| Personnel Services | 38,229,886 | 35,733,947 | -2,495,939 | -7% | 39,234,243 | 35,896,679 | -3,337,564 | -9% |
| Materials & Services | 7,040,276 | 5,740,750 | -1,299,526 | -18% | 6,929,827 | 7,171,490 | 241,663 | 3% |
| Debt Service | 244,303 | 244,303 | 0 | 0% | 244,303 | 244,303 | 0 | 0% |
| Special Payments | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Interfund Transfer | 93,491,551 | 93,491,551 | 0 | 0% | 95,152,740 | 95,252,740 | 100,000 | 0% |
| Indirect Costs | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Cost Allocation Charges | 6,992,233 | 7,094,888 | 102,655 | 1% | 7,393,222 | 7,393,222 | 0 | 0% |
| Capital Outlay | 315,000 | 124,316 | -190,684 | -61% | 232,500 | 78,653 | -153,847 | -66% |
| Reserve for Future Expenditures | 13,699,533 | 0 | -13,699,533 | -100% | 11,160,850 | 0 | -11,160,850 | -100% |
| Contingency | 4,999,194 | 0 | -4,999,194 | -100% | 12,395,394 | 0 | -12,395,394 | -100% |
| Expenditure Summary | 165,011,976 | 142,429,755 | -22,582,221 | -14% | 172,743,079 | 146,037,087 | -26,705,992 | -15% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| County Administration | | | | | | | | |
| Charges for Services | 1,507,841 | 1,507,835 | -6 | 0% | 1,735,207 | 1,735,209 | 2 | 0% |
| Miscellaneous Revenue | 0 | 366 | 366 | 0% | 0 | 1,038 | 1,038 | 0% |
| Interfund Transfers | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Revenue Summary | 1,507,841 | 1,508,201 | 360 | 0% | 1,735,207 | 1,736,247 | 1,040 | 0% |
| Personnel Services | 2,442,876 | 2,101,576 | -341,300 | -14% | 2,539,284 | 2,358,726 | -180,558 | -7% |
| Materials & Services | 269,053 | 233,397 | -35,656 | -13% | 283,667 | 268,936 | -14,731 | -5% |
| Cost Allocation Charges | 659,377 | 659,377 | 0 | 0% | 793,373 | 793,373 | 0 | 0% |
| Expenditure Summary | 3,371,306 | 2,994,350 | -376,956 | -11% | 3,616,324 | 3,421,035 | -195,289 | -5% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Assessor | | | | | | | | |
| State Revenues | 1,575,000 | 1,527,205 | -47,795 | -3% | 1,650,000 | 1,420,762 | -229,238 | -14% |
| Charges for Services | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Miscellaneous Revenue | 561,000 | 560,509 | -491 | 0% | 565,000 | 755,454 | 190,454 | 34% |
| Interfund Transfers | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Revenue Summary | 2,136,000 | 2,087,714 | -48,286 | -2% | 2,215,000 | 2,176,216 | -38,784 | -2% |
| Personnel Services | 5,247,315 | 4,914,676 | -332,639 | -6% | 5,263,075 | 4,877,028 | -386,047 | -7% |
| Materials & Services | 1,099,730 | 991,752 | -107,978 | -10% | 1,163,826 | 1,072,102 | -91,724 | -8% |
| Cost Allocation Charges | 732,318 | 732,318 | 0 | 0% | 758,459 | 758,459 | 0 | 0% |
| Expenditure Summary | 7,079,363 | 6,638,746 | -440,617 | -6% | 7,185,360 | 6,707,589 | -477,771 | -7% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Emergency Management | | | | | | | | |
| Fund Bal at End of Prior Yr | 645,916 | 705,387 | 59,471 | 9% | 807,138 | 785,989 | -21,149 | -3% |
| Prior Year Revenues | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Grant Revenues | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Federal Revenues | 1,864,084 | 1,210,994 | -653,090 | -35% | 567,875 | 594,571 | 26,696 | 5% |
| Local Government & Other Agencies | 9,450 | 24,327 | 14,877 | 157% | 10,000 | 36,131 | 26,131 | 261% |
| Charges for Services | 10,500 | 8,710 | -1,790 | -17% | 500 | 1,908 | 1,408 | 282% |
| Miscellaneous Revenue | 1,400 | 10,077 | 8,677 | 620% | 1,800 | 28,509 | 26,709 | 1484% |
| Interfund Transfers | 1,547,448 | 1,547,448 | 0 | 0% | 1,703,161 | 1,703,161 | 0 | 0% |
| Revenue Summary | 4,078,798 | 3,506,943 | -571,855 | -14% | 3,090,474 | 3,150,269 | 59,795 | 2% |
| Personnel Services | 1,587,380 | 1,360,490 | -226,890 | -14% | 1,478,300 | 1,413,082 | -65,218 | -4% |
| Materials & Services | 1,829,266 | 1,060,396 | -768,870 | -42% | 780,363 | 532,325 | -248,038 | -32% |
| Cost Allocation Charges | 261,671 | 261,671 | 0 | 0% | 240,628 | 240,628 | 0 | 0% |
| Capital Outlay | 40,000 | 38,397 | -1,603 | -4% | 0 | 5,315 | 5,315 | 0% |
| Reserve for Future Expenditures | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Contingency | 360,481 | 0 | -360,481 | -100% | 591,183 | 0 | -591,183 | -100% |
| Expenditure Summary | 4,078,798 | 2,720,954 | -1,357,844 | -33% | 3,090,474 | 2,191,350 | -899,124 | -29% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Emergency Communications | | | | | | | | |
| Fund Bal at End of Prior Yr | 782,989 | 706,124 | -76,865 | -10% | 963,181 | 1,114,394 | 151,213 | 16% |
| Federal Revenues | 100,000 | 37,324 | -62,676 | -63% | 0 | 73,386 | 73,386 | 0% |
| State Revenues | 1,459,718 | 1,451,776 | -7,942 | -1% | 1,441,700 | 1,421,872 | -19,828 | -1% |
| Local Government & Other Agencies | 17,434 | 5,759 | -11,675 | -67% | 18,580 | 18,580 | 0 | 0% |
| Charges for Services | 4,557,003 | 4,559,255 | 2,252 | 0% | 4,859,409 | 4,848,013 | -11,396 | 0% |
| Miscellaneous Revenue | 18,000 | 14,414 | -3,586 | -20% | 13,200 | 15,695 | 2,495 | 19% |
| Other Financing Sources | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Revenue Summary | 6,935,144 | 6,774,652 | -160,492 | -2% | 7,296,070 | 7,491,940 | 195,870 | 3% |
| Personnel Services | 4,940,913 | 4,647,295 | -293,618 | -6% | 5,373,413 | 5,133,255 | -240,158 | -4% |
| Materials & Services | 828,695 | 695,295 | -133,400 | -16% | 693,513 | 661,554 | -31,959 | -5% |
| Cost Allocation Charges | 317,978 | 317,978 | 0 | 0% | 306,450 | 306,450 | 0 | 0% |
| Capital Outlay | 0 | 0 | 0 | 0% | 20,000 | 0 | -20,000 | -100% |
| Reserve for Future Expenditures | 847,558 | 0 | -847,558 | -100% | 602,694 | 0 | -602,694 | -100% |
| Contingency | 0 | 0 | 0 | 0% | 300,000 | 0 | -300,000 | -100% |
| Expenditure Summary | 6,935,144 | 5,660,568 | -1,274,576 | -18% | 7,296,070 | 6,101,259 | -1,194,811 | -16% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Counsel | | | | | | | | |
| Local Government & Other Agencies | 3,000 | 5,425 | 2,425 | 81% | 4,800 | 3,767 | -1,033 | -22% |
| Charges for Services | 810,600 | 886,142 | 75,542 | 9% | 826,750 | 856,337 | 29,587 | 4% |
| Interfund Transfers | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Revenue Summary | 813,600 | 891,567 | 77,967 | 10% | 831,550 | 860,104 | 28,554 | 3% |
| Personnel Services | 1,879,593 | 1,696,361 | -183,232 | -10% | 1,933,515 | 1,817,461 | -116,054 | -6% |
| Materials & Services | 122,167 | 103,214 | -18,953 | -16% | 141,060 | 99,900 | -41,160 | -29% |
| Cost Allocation Charges | 100,108 | 100,108 | 0 | 0% | 109,668 | 109,668 | 0 | 0% |
| Expenditure Summary | 2,101,868 | 1,899,683 | -202,185 | -10% | 2,184,243 | 2,027,029 | -157,214 | -7% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Clerk | | | | | | | | |
| Fund Bal at End of Prior Yr | 647,032 | 664,905 | 17,873 | 3% | 736,215 | 727,662 | -8,553 | -1% |
| Charges for Services | 3,728,602 | 2,851,008 | -877,594 | -24% | 2,988,129 | 3,087,078 | 98,949 | 3% |
| Miscellaneous Revenue | 289,000 | 230,295 | -58,705 | -20% | 225,000 | 261,229 | 36,229 | 16% |
| Other Financing Sources | 0 | -745 | -745 | 0% | 0 | -267 | -267 | 0% |
| Interfund Transfers | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Revenue Summary | 4,664,634 | 3,745,463 | -919,171 | -20% | 3,949,344 | 4,075,702 | 126,358 | 3% |
| Personnel Services | 1,852,834 | 1,533,273 | -319,561 | -17% | 1,651,947 | 1,575,839 | -76,108 | -5% |
| Materials & Services | 1,190,975 | 590,923 | -600,052 | -50% | 881,092 | 722,304 | -158,788 | -18% |
| Cost Allocation Charges | 406,368 | 406,368 | 0 | 0% | 388,405 | 388,405 | 0 | 0% |
| Capital Outlay | 330,000 | 133,667 | -196,333 | -59% | 50,000 | 0 | -50,000 | -100% |
| Reserve for Future Expenditures | 21,048 | 0 | -21,048 | -100% | 261,023 | 0 | -261,023 | -100% |
| Contingency | 135,072 | 0 | -135,072 | -100% | 19,537 | 0 | -19,537 | -100% |
| Expenditure Summary | 3,936,297 | 2,664,231 | -1,272,066 | -32% | 3,252,004 | 2,686,548 | -565,456 | -17% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Treasurer | | | | | | | | |
| Charges for Services | 304,500 | 292,093 | -12,407 | -4% | 289,500 | 317,834 | 28,334 | 10% |
| Other Financing Sources | 0 | 769 | 769 | 0% | 0 | 0 | 0 | 0% |
| Interfund Transfers | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Revenue Summary | 304,500 | 292,862 | -11,638 | -4% | 289,500 | 317,834 | 28,334 | 10% |
| Personnel Services | 548,077 | 545,450 | -2,627 | 0% | 591,805 | 558,160 | -33,645 | -6% |
| Materials & Services | 62,028 | 52,921 | -9,107 | -15% | 60,842 | 58,174 | -2,668 | -4% |
| Cost Allocation Charges | 42,627 | 42,627 | 0 | 0% | 48,319 | 48,319 | 0 | 0% |
| Expenditure Summary | 652,732 | 640,998 | -11,734 | -2% | 700,966 | 664,653 | -36,313 | -5% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Sheriff | | | | | | | | |
| Fund Bal at End of Prior Yr | 4,395,612 | 4,395,611 | -1 | 0% | 4,550,657 | 4,435,299 | -115,358 | -3% |
| Prior Year Revenues | 0 | 915 | 915 | 0% | 0 | 10,942 | 10,942 | 0% |
| Taxes | 9,167,994 | 9,470,500 | 302,506 | 3% | 9,785,141 | 10,024,928 | 239,787 | 2% |
| Licenses & Permits | 528,000 | 598,643 | 70,643 | 13% | 479,804 | 612,434 | 132,630 | 28% |
| Federal Revenues | 1,906,796 | 1,822,588 | -84,208 | -4% | 1,681,659 | 1,630,098 | -51,561 | -3% |
| State Revenues | 7,713,107 | 7,832,039 | 118,932 | 2% | 7,774,044 | 7,687,400 | -86,644 | -1% |
| Local Government & Other Agencies | 8,690,000 | 8,017,173 | -672,827 | -8% | 8,733,790 | 8,352,765 | -381,025 | -4% |
| Charges for Services | 2,440,653 | 2,231,690 | -208,963 | -9% | 2,281,633 | 2,686,042 | 404,409 | 18% |
| Fines & Penalties | 862,866 | 799,720 | -63,146 | -7% | 795,455 | 807,474 | 12,019 | 2% |
| Miscellaneous Revenue | 5,703,844 | 5,549,422 | -154,422 | -3% | 5,761,052 | 5,588,595 | -172,457 | -3% |
| Other Financing Sources | 90,000 | 40,537 | -49,463 | -55% | 15,000 | 53,257 | 38,257 | 255% |
| Interfund Transfers | 50,810,546 | 50,810,546 | 0 | 0% | 53,118,272 | 53,118,272 | 0 | 0% |
| Revenue Summary | 92,309,418 | 91,569,384 | -740,034 | -1% | 94,976,507 | 95,007,506 | 30,999 | 0% |
| Personnel Services | 69,362,101 | 67,174,809 | -2,187,292 | -3% | 70,826,871 | 67,596,391 | -3,230,480 | -5% |
| Materials & Services | 16,906,700 | 14,697,557 | -2,209,143 | -13% | 18,295,598 | 15,864,761 | -2,430,837 | -13% |
| Debt Service | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Interfund Transfer | 852,636 | 851,471 | -1,165 | 0% | 1,651,373 | 1,651,432 | 59 | 0% |
| Cost Allocation Charges | 3,947,163 | 3,893,256 | -53,907 | -1% | 3,834,717 | 3,834,717 | 0 | 0% |
| Capital Outlay | 448,963 | 516,631 | 67,668 | 15% | 194,052 | 137,425 | -56,627 | -29% |
| Reserve for Future Expenditures | 350,000 | 0 | -350,000 | -100% | 100,000 | 0 | -100,000 | -100% |
| Contingency | 441,855 | 0 | -441,855 | -100% | 73,886 | 0 | -73,886 | -100% |
| Expenditure Summary | 92,309,418 | 87,133,724 | -5,175,694 | -6% | 94,976,497 | 89,084,726 | -5,891,771 | -6% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| District Attorney | | | | | | | | |
| Fund Bal at End of Prior Yr | 412,626 | 439,021 | 26,395 | 6% | 541,287 | 541,286 | -1 | 0% |
| Prior Year Revenues | 26,395 | 0 | -26,395 | -100% | 0 | 1,496 | 1,496 | 0% |
| Federal Revenues | 1,739,698 | 1,284,186 | -455,512 | -26% | 1,644,059 | 1,300,762 | -343,297 | -21% |
| State Revenues | 755,500 | 729,268 | -26,232 | -3% | 878,893 | 840,130 | -38,763 | -4% |
| Charges for Services | 297,108 | 252,241 | -44,867 | -15% | 294,498 | 339,953 | 45,455 | 15% |
| Miscellaneous Revenue | 20,000 | 20,639 | 639 | 3% | 20,000 | 20,691 | 691 | 3% |
| Interfund Transfers | 8,537,470 | 8,537,470 | 0 | 0% | 8,713,066 | 8,713,066 | 0 | 0% |
| Revenue Summary | 11,788,797 | 11,262,825 | -525,972 | -4% | 12,091,803 | 11,757,384 | -334,419 | -3% |
| Personnel Services | 8,958,989 | 8,518,007 | -440,982 | -5% | 9,185,145 | 8,876,752 | -308,393 | -3% |
| Materials & Services | 1,863,529 | 1,284,049 | -579,480 | -31% | 2,024,644 | 1,428,208 | -596,436 | -29% |
| Cost Allocation Charges | 916,959 | 916,959 | 0 | 0% | 716,016 | 716,016 | 0 | 0% |
| Capital Outlay | 49,320 | 2,523 | -46,797 | -95% | 165,998 | 73,267 | -92,731 | -56% |
| Expenditure Summary | 11,788,797 | 10,721,538 | -1,067,259 | -9% | 12,091,803 | 11,094,243 | -997,560 | -8% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Justice Court | | | | | | | | |
| Fund Bal at End of Prior Yr | 1,747,462 | 1,268,500 | -478,962 | -27% | 195,087 | -53,227 | -248,314 | -127% |
| Federal Revenues | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Fines & Penalties | 4,248,250 | 3,868,739 | -379,511 | -9% | 3,924,125 | 4,113,933 | 189,808 | 5% |
| Miscellaneous Revenue | 12,000 | 5,922 | -6,078 | -51% | 5,000 | 3,098 | -1,902 | -38% |
| Other Financing Sources | 5,150 | -4,836 | -9,986 | -194% | 0 | -2,430 | -2,430 | 0% |
| Revenue Summary | 6,012,862 | 5,138,325 | -874,537 | -15% | 4,124,212 | 4,061,374 | -62,838 | -2% |
| Personnel Services | 890,853 | 835,951 | -54,902 | -6% | 917,192 | 838,859 | -78,333 | -9% |
| Materials & Services | 1,615,659 | 1,734,777 | 119,118 | 7% | 2,053,313 | 1,815,791 | -237,522 | -12% |
| Interfund Transfer | 2,407,500 | 2,407,500 | 0 | 0% | 225,087 | 30,000 | -195,087 | -87% |
| Cost Allocation Charges | 213,324 | 213,324 | 0 | 0% | 208,471 | 208,471 | 0 | 0% |
| Capital Outlay | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Contingency | 885,526 | 0 | -885,526 | -100% | 720,149 | 0 | -720,149 | -100% |
| Expenditure Summary | 6,012,862 | 5,191,552 | -821,310 | -14% | 4,124,212 | 2,893,121 | -1,231,091 | -30% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Juvenile | | | | | | | | |
| Fund Bal at End of Prior Yr | 539,443 | 539,443 | 0 | 0% | 2,202,647 | 2,202,647 | 0 | 0% |
| Prior Year Revenues | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Grant Revenues | 51,959 | | -51,959 | -100% | 17,435 | 0 | -17,435 | -100% |
| Federal Revenues | 524,378 | 243,795 | -280,583 | -54% | 146,284 | 620,220 | 473,936 | 324% |
| State Revenues | 1,502,018 | 1,419,839 | -82,179 | -5% | 1,625,632 | 1,280,605 | -345,027 | -21% |
| Local Government & Other Agencies | 61,300 | 46,235 | -15,065 | -25% | 125,173 | 107,230 | -17,943 | -14% |
| Charges for Services | 21,125 | 26,915 | 5,790 | 27% | 337,526 | 549,272 | 211,746 | 63% |
| Fines & Penalties | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Miscellaneous Revenue | 6,000 | 1,905,452 | 1,899,452 | 31658% | 3,500 | 31,848 | 28,348 | 810% |
| Interfund Transfers | 6,411,309 | 6,411,309 | 0 | 0% | 6,783,559 | 6,783,559 | 0 | 0% |
| Revenue Summary | 9,117,532 | 10,592,988 | 1,475,456 | 16% | 11,241,756 | 11,575,381 | 333,625 | 3% |
| Personnel Services | 5,287,389 | 5,002,112 | -285,277 | -5% | 5,419,289 | 5,300,189 | -119,100 | -2% |
| Materials & Services | 3,185,135 | 2,898,221 | -286,914 | -9% | 5,177,826 | 3,390,601 | -1,787,225 | -35% |
| Cost Allocation Charges | 490,008 | 490,008 | 0 | 0% | 489,641 | 489,641 | 0 | 0% |
| Capital Outlay | 5,000 | 0 | -5,000 | -100% | 5,000 | 1,702 | -3,298 | -66% |
| Contingency | 150,000 | 0 | -150,000 | -100% | 150,000 | 0 | -150,000 | -100% |
| Expenditure Summary | 9,117,532 | 8,390,341 | -727,191 | -8% | 11,241,756 | 9,182,133 | -2,059,623 | -18% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|--------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Public and Government Affairs | | | | | | | | |
| Fund Bal at End of Prior Yr | 709,443 | 709,443 | 0 | 0% | 545,707 | 483,707 | -62,000 | -11% |
| Local Government & Other Agencies | 326,000 | 335,051 | 9,051 | 3% | 274,000 | 328,913 | 54,913 | 20% |
| Charges for Services | 1,302,885 | 1,303,174 | 289 | 0% | 1,188,740 | 1,189,116 | 376 | 0% |
| Miscellaneous Revenue | 434,408 | 387,612 | -46,796 | -11% | 500,480 | 370,322 | -130,158 | -26% |
| Miscellaneous Sales | 3,500 | 0 | -3,500 | -100% | 0 | 0 | 0 | 0% |
| Interfund Transfers | 669,820 | 669,820 | 0 | 0% | 671,980 | 671,980 | 0 | 0% |
| Revenue Summary | 3,446,056 | 3,405,100 | -40,956 | -1% | 3,180,907 | 3,044,038 | -136,869 | -4% |
| Personnel Services | 1,934,248 | 1,704,250 | -229,998 | -12% | 2,219,272 | 1,930,532 | -288,740 | -13% |
| Materials & Services | 1,317,806 | 1,117,117 | -200,689 | -15% | 1,276,506 | 1,036,083 | -240,423 | -19% |
| Interfund Transfer | 200,000 | 200,000 | 0 | 0% | 0 | 0 | 0 | 0% |
| Cost Allocation Charges | 203,357 | 203,357 | 0 | 0% | 194,796 | 194,796 | 0 | 0% |
| Capital Outlay | 72,922 | 36,252 | -36,670 | -50% | 151,575 | 24,179 | -127,396 | -84% |
| Reserve for Future Expenditures | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Contingency | 46,007 | 0 | -46,007 | -100% | 0 | 0 | 0 | 0% |
| Expenditure Summary | 3,774,340 | 3,260,976 | -513,364 | -14% | 3,842,149 | 3,185,590 | -656,559 | -17% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Employee Services | | | | | | | | |
| Fund Bal at End of Prior Yr | 10,715,297 | 10,747,219 | 31,922 | 0% | 10,177,499 | 10,298,971 | 121,472 | 1% |
| Charges for Services | 7,945,244 | 7,861,973 | -83,271 | -1% | 9,347,478 | 9,219,643 | -127,835 | -1% |
| Miscellaneous Revenue | 3,833,347 | 4,864,569 | 1,031,222 | 27% | 14,921,624 | 14,996,430 | 74,806 | 1% |
| Interfund Transfers | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Revenue Summary | 22,493,888 | 23,473,761 | 979,873 | 4% | 34,446,601 | 34,515,044 | 68,443 | 0% |
| Personnel Services | 3,952,302 | 3,977,772 | 25,470 | 1% | 4,130,284 | 4,011,137 | -119,147 | -3% |
| Materials & Services | 9,765,250 | 9,221,337 | -543,913 | -6% | 23,934,066 | 23,338,130 | -595,936 | -2% |
| Cost Allocation Charges | 337,982 | 337,982 | 0 | 0% | 353,398 | 353,398 | 0 | 0% |
| Reserve for Future Expenditures | 998,393 | 0 | -998,393 | -100% | 989,395 | 0 | -989,395 | -100% |
| Contingency | 7,690,678 | 0 | -7,690,678 | -100% | 5,288,427 | 0 | -5,288,427 | -100% |
| Expenditure Summary | 22,744,605 | 13,537,091 | -9,207,514 | -40% | 34,695,570 | 27,702,665 | -6,992,905 | -20% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Finance | | | | | | | | |
| Fund Bal at End of Prior Yr | 7,882,734 | 8,559,768 | 677,034 | 9% | 10,381,341 | 10,567,616 | 186,275 | 2% |
| Federal Revenues | 0 | 0 | 0 | 0% | 224,000 | 150,924 | -73,076 | -33% |
| Charges for Services | 14,721,555 | 13,245,237 | -1,476,318 | -10% | 15,430,598 | 13,392,639 | -2,037,959 | -13% |
| Fines & Penalties | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Miscellaneous Revenue | 4,932,822 | 4,012,443 | -920,379 | -19% | 2,423,321 | 2,564,428 | 141,107 | 6% |
| Other Financing Sources | 20,100 | 78,562 | 58,462 | 291% | 40,100 | 50,083 | 9,983 | 25% |
| Interfund Transfers | 3,976,959 | 3,975,794 | -1,165 | 0% | 3,750,000 | 3,750,049 | 49 | 0% |
| Revenue Summary | 31,534,170 | 29,871,804 | -1,662,366 | -5% | 32,249,360 | 30,475,739 | -1,773,621 | -5% |
| Personnel Services | 7,793,154 | 6,965,134 | -828,020 | -11% | 8,532,746 | 7,514,148 | -1,018,598 | -12% |
| Materials & Services | 11,189,665 | 9,604,237 | -1,585,428 | -14% | 12,114,372 | 9,407,561 | -2,706,811 | -22% |
| Interfund Transfer | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Cost Allocation Charges | 805,803 | 805,803 | 0 | 0% | 821,133 | 821,133 | 0 | 0% |
| Capital Outlay | 10,190,763 | 3,109,023 | -7,081,740 | -69% | 10,862,973 | 3,493,352 | -7,369,621 | -68% |
| Reserve for Future Expenditures | 2,802,700 | 0 | -2,802,700 | -100% | 659,990 | 0 | -659,990 | -100% |
| Contingency | 314,757 | 0 | -314,757 | -100% | 901,590 | 0 | -901,590 | -100% |
| Expenditure Summary | 33,096,842 | 20,484,197 | -12,612,645 | -38% | 33,892,804 | 21,236,194 | -12,656,610 | -37% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Technology Services | | | | | | | | |
| Fund Bal at End of Prior Yr | 2,084,686 | 2,111,197 | 26,511 | 1% | 2,410,931 | 2,410,932 | 1 | 0% |
| Prior Year Revenues | 26,503 | 26,503 | 0 | 0% | 0 | 0 | 0 | 0% |
| Licenses & Permits | 0 | 10,222 | 10,222 | 0% | 0 | 16,388 | 16,388 | 0% |
| Federal Revenues | 277,176 | 277,175 | -1 | 0% | 0 | 0 | 0 | 0% |
| State Revenues | 35,000 | 65,466 | 30,466 | 87% | 35,000 | 61,600 | 26,600 | 76% |
| Charges for Services | 12,946,781 | 12,972,737 | 25,956 | 0% | 13,018,900 | 13,660,507 | 641,607 | 5% |
| Miscellaneous Revenue | 793,751 | 752,266 | -41,485 | -5% | 813,481 | 373,599 | -439,882 | -54% |
| Interfund Transfers | 467,995 | 467,543 | -452 | 0% | 35,000 | 35,000 | 0 | 0% |
| Revenue Summary | 16,631,892 | 16,683,109 | 51,217 | 0% | 16,313,312 | 16,558,026 | 244,714 | 2% |
| Personnel Services | 7,283,006 | 6,534,128 | -748,878 | -10% | 7,393,162 | 7,371,012 | -22,150 | 0% |
| Materials & Services | 4,120,073 | 3,542,929 | -577,144 | -14% | 4,916,945 | 3,706,597 | -1,210,348 | -25% |
| Interfund Transfer | 559,499 | 559,046 | -453 | 0% | 0 | 0 | 0 | 0% |
| Indirect Costs | 1,312,048 | 1,312,048 | 0 | 0% | 1,213,651 | 1,213,651 | 0 | 0% |
| Cost Allocation Charges | 665,829 | 665,832 | 3 | 0% | 471,984 | 471,984 | 0 | 0% |
| Capital Outlay | 2,586,141 | 1,658,195 | -927,946 | -36% | 1,950,499 | 1,281,534 | -668,965 | -34% |
| Reserve for Future Expenditures | 0 | 0 | 0 | 0% | 161,775 | 0 | -161,775 | -100% |
| Contingency | 105,296 | 0 | -105,296 | -100% | 205,296 | 0 | -205,296 | -100% |
| Expenditure Summary | 16,631,892 | 14,272,178 | -2,359,714 | -14% | 16,313,312 | 14,044,778 | -2,268,534 | -14% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|---------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Transportation and Development | | | | | | | | |
| Fund Bal at End of Prior Yr | 15,491,894 | 15,490,823 | -1,071 | 0% | 19,791,148 | 19,791,147 | -1 | 0% |
| Prior Year Revenues | 0 | 4,023,791 | 4,023,791 | 0% | 367,499 | 701,372 | 333,873 | 91% |
| Licenses & Permits | 8,615,287 | 11,504,955 | 2,889,668 | 34% | 9,504,300 | 11,602,926 | 2,098,626 | 22% |
| Federal Revenues | 2,979,839 | 2,608,650 | -371,189 | -12% | 3,815,290 | 2,515,645 | -1,299,645 | -34% |
| State Revenues | 34,329,846 | 28,899,290 | -5,430,556 | -16% | 30,310,800 | 25,779,425 | -4,531,375 | -15% |
| Local Government & Other Agencies | 1,244,879 | 1,246,714 | 1,835 | 0% | 1,715,729 | 1,754,895 | 39,166 | 2% |
| Matching Funds | 0 | 10,491 | 10,491 | 0% | 0 | 0 | 0 | 0% |
| Charges for Services | 6,362,999 | 7,524,404 | 1,161,405 | 18% | 6,661,622 | 7,922,509 | 1,260,887 | 19% |
| Fines & Penalties | 67,300 | 74,338 | 7,038 | 10% | 72,500 | 110,081 | 37,581 | 52% |
| Miscellaneous Revenue | 2,377,770 | 697,696 | -1,680,074 | -71% | 2,228,920 | 3,082,920 | 854,000 | 38% |
| Miscellaneous Sales | 17,000 | 12,854 | -4,146 | -24% | 13,500 | 11,684 | -1,816 | -13% |
| Other Financing Sources | 294,311 | 559,392 | 265,081 | 90% | 1,147,121 | 1,124,731 | -22,390 | -2% |
| Interfund Transfers | 9,580,460 | 7,874,582 | -1,705,878 | -18% | 10,225,385 | 7,528,238 | -2,697,147 | -26% |
| Revenue Summary | 81,361,585 | 80,527,980 | -833,605 | -1% | 85,853,814 | 81,925,573 | -3,928,241 | -5% |
| Personnel Services | 25,532,173 | 24,097,398 | -1,434,775 | -6% | 25,788,550 | 23,698,419 | -2,090,131 | -8% |
| Materials & Services | 13,602,887 | 11,962,952 | -1,639,935 | -12% | 17,230,075 | 13,582,515 | -3,647,560 | -21% |
| Debt Service | 4,865,558 | 3,865,558 | -1,000,000 | -21% | 4,431,836 | 3,878,815 | -553,021 | -12% |
| Interfund Transfer | 5,442,962 | 3,657,984 | -1,784,978 | -33% | 5,605,595 | 2,908,448 | -2,697,147 | -48% |
| Cost Allocation Charges | 4,961,510 | 4,961,510 | 0 | 0% | 3,859,714 | 3,859,716 | 2 | 0% |
| Capital Outlay | 18,104,250 | 12,579,638 | -5,524,612 | -31% | 14,880,322 | 6,641,472 | -8,238,850 | -55% |
| Reserve for Future Expenditures | 1,786,000 | 0 | -1,786,000 | -100% | 3,100,000 | 0 | -3,100,000 | -100% |
| Contingency | 7,543,070 | 0 | -7,543,070 | -100% | 11,457,007 | 0 | -11,457,007 | -100% |
| Expenditure Summary | 81,838,410 | 61,125,040 | -20,713,370 | -25% | 86,353,099 | 54,569,385 | -31,783,714 | -37% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|---|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Health, Housing and Human Services | | | | | | | | |
| Fund Bal at End of Prior Yr | 5,213,362 | 5,084,048 | -129,314 | -2% | 6,973,313 | 7,283,450 | 310,137 | 4% |
| Prior Year Revenues | 2,743,746 | 4,458,551 | 1,714,805 | 62% | 3,834,356 | 4,584,024 | 749,668 | 20% |
| Licenses & Permits | 891,374 | 790,643 | -100,731 | -11% | 818,670 | 835,458 | 16,788 | 2% |
| Grant Revenues | 167,011 | 0 | -167,011 | -100% | 599,602 | 60,000 | -539,602 | -90% |
| Federal Revenues | 16,573,398 | 13,426,798 | -3,146,600 | -19% | 18,370,151 | 15,452,500 | -2,917,651 | -16% |
| State Revenues | 40,669,823 | 37,043,123 | -3,626,700 | -9% | 41,785,424 | 44,715,481 | 2,930,057 | 7% |
| Local Government & Other Agencies | 1,925,712 | 1,133,842 | -791,870 | -41% | 2,503,914 | 3,324,774 | 820,860 | 33% |
| Matching Funds | 991,157 | 390,193 | -600,964 | -61% | 972,849 | 1,202,312 | 229,463 | 24% |
| Charges for Services | 27,852,224 | 31,522,405 | 3,670,181 | 13% | 31,678,814 | 35,649,843 | 3,971,029 | 13% |
| Fines & Penalties | 0 | 0 | 0 | 0% | 0 | 1,907 | 1,907 | 0% |
| Miscellaneous Revenue | 2,483,473 | 288,940 | -2,194,533 | -88% | 826,916 | 922,161 | 95,245 | 12% |
| Other Financing Sources | 440,000 | 385,105 | -54,895 | -12% | 560,020 | 609,532 | 49,512 | 9% |
| Interfund Transfers | 12,959,402 | 12,916,297 | -43,105 | 0% | 9,513,704 | 9,391,931 | -121,773 | -1% |
| Revenue Summary | 112,910,682 | 107,439,945 | -5,470,737 | -5% | 118,437,733 | 124,033,373 | 5,595,640 | 5% |
| Personnel Services | 46,563,468 | 42,382,654 | -4,180,814 | -9% | 46,398,769 | 43,327,099 | -3,071,670 | -7% |
| Materials & Services | 51,328,307 | 45,392,648 | -5,935,659 | -12% | 55,908,550 | 52,428,921 | -3,479,629 | -6% |
| Interfund Transfer | 2,886,937 | 2,843,833 | -43,104 | -1% | 3,804,342 | 2,015,903 | -1,788,439 | -47% |
| Indirect Costs | 4,519,321 | 4,443,370 | -75,951 | -2% | 2,916,710 | 2,895,939 | -20,771 | -1% |
| Cost Allocation Charges | 5,007,303 | 4,977,320 | -29,983 | -1% | 5,423,105 | 5,411,164 | -11,941 | 0% |
| Capital Outlay | 511,000 | 116,672 | -394,328 | -77% | 809,325 | 733,260 | -76,065 | -9% |
| Reserve for Future Expenditures | 243,732 | 0 | -243,732 | -100% | 321,977 | 0 | -321,977 | -100% |
| Contingency | 1,850,614 | 0 | -1,850,614 | -100% | 2,854,955 | 0 | -2,854,955 | -100% |
| Expenditure Summary | 112,910,682 | 100,156,497 | -12,754,185 | -11% | 118,437,733 | 106,812,286 | -11,625,447 | -10% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|--|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Business and Community Services | | | | | | | | |
| Fund Bal at End of Prior Yr | 16,735,714 | 16,575,741 | -159,973 | -1% | 14,358,023 | 14,530,516 | 172,493 | 1% |
| Prior Year Revenues | 0 | 1,750 | 1,750 | 0% | 0 | 0 | 0 | 0% |
| Licenses & Permits | 50,829 | 31,240 | -19,589 | -39% | 30,008 | 6,340 | -23,668 | -79% |
| Federal Revenues | 156,478 | 113,978 | -42,500 | -27% | 126,638 | 91,992 | -34,646 | -27% |
| State Revenues | 2,136,845 | 1,986,357 | -150,488 | -7% | 2,388,750 | 2,120,724 | -268,026 | -11% |
| Local Government & Other Agencies | 285,500 | 267,921 | -17,579 | -6% | 121,000 | 22,350 | -98,650 | -82% |
| Matching Funds | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Charges for Services | 5,036,817 | 5,125,449 | 88,632 | 2% | 5,431,384 | 5,360,530 | -70,854 | -1% |
| Fines & Penalties | 54,000 | 65,214 | 11,214 | 21% | 60,500 | 66,248 | 5,748 | 10% |
| Miscellaneous Revenue | 870,470 | 933,157 | 62,687 | 7% | 860,179 | 962,830 | 102,651 | 12% |
| Miscellaneous Sales | 17,100 | 26,085 | 8,985 | 53% | 20,600 | 25,146 | 4,546 | 22% |
| Other Financing Sources | 6,167,140 | 4,099,254 | -2,067,886 | -34% | 4,967,618 | 5,052,500 | 84,882 | 2% |
| Interfund Transfers | 10,232,337 | 9,948,625 | -283,712 | -3% | 5,416,683 | 4,570,334 | -846,349 | -16% |
| Revenue Summary | 41,743,230 | 39,174,771 | -2,568,459 | -6% | 33,781,383 | 32,809,510 | -971,873 | -3% |
| Personnel Services | 6,191,930 | 5,161,091 | -1,030,839 | -17% | 5,948,237 | 5,371,425 | -576,812 | -10% |
| Materials & Services | 15,896,599 | 8,185,533 | -7,711,066 | -49% | 14,364,640 | 6,852,868 | -7,511,772 | -52% |
| Debt Service | 4,247,488 | 4,201,731 | -45,757 | -1% | 0 | 0 | 0 | 0% |
| Special Payments | 0 | 0 | 0 | 0% | 2,741,439 | 0 | -2,741,439 | -100% |
| Interfund Transfer | 6,231,662 | 6,027,000 | -204,662 | -3% | 2,453,000 | 1,606,651 | -846,349 | -35% |
| Cost Allocation Charges | 648,757 | 648,757 | 0 | 0% | 721,718 | 721,718 | 0 | 0% |
| Capital Outlay | 835,466 | 420,377 | -415,089 | -50% | 2,221,912 | 514,750 | -1,707,162 | -77% |
| Reserve for Future Expenditures | 1,297,000 | 0 | -1,297,000 | -100% | 1,144,000 | 0 | -1,144,000 | -100% |
| Contingency | 6,394,328 | 0 | -6,394,328 | -100% | 4,186,437 | 0 | -4,186,437 | -100% |
| Expenditure Summary | 41,743,230 | 24,644,489 | -17,098,741 | -41% | 33,781,383 | 15,067,412 | -18,713,971 | -55% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|-------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Tourism and Cultural Affairs | | | | | | | | |
| Fund Bal at End of Prior Yr | 299,871 | 830,550 | 530,679 | 177% | 490,986 | 658,446 | 167,460 | 34% |
| Local Government & Other Agencies | 56,621 | 62,305 | 5,684 | 10% | 62,517 | 62,517 | 0 | 0% |
| Miscellaneous Revenue | 22,500 | 10,126 | -12,374 | -55% | 9,500 | 15,279 | 5,779 | 61% |
| Interfund Transfers | 3,743,408 | 3,156,052 | -587,356 | -16% | 3,621,120 | 3,556,549 | -64,571 | -2% |
| Revenue Summary | 4,122,400 | 4,059,033 | -63,367 | -2% | 4,184,123 | 4,292,791 | 108,668 | 3% |
| Personnel Services | 1,005,958 | 926,352 | -79,606 | -8% | 1,088,337 | 1,052,842 | -35,495 | -3% |
| Materials & Services | 2,716,399 | 2,474,234 | -242,165 | -9% | 2,742,672 | 2,700,057 | -42,615 | -2% |
| Contingency | 400,043 | 0 | -400,043 | -100% | 353,114 | 0 | -353,114 | -100% |
| Expenditure Summary | 4,122,400 | 3,400,586 | -721,814 | -18% | 4,184,123 | 3,752,899 | -431,224 | -10% |

| Budget to Actual Comparison | Year Ended June 30, 2014 | | | | Year Ended June 30, 2015 | | | |
|--|---------------------------------|---------------------|----------------------------|------------------------------------|---------------------------------|---------------------|----------------------------|------------------------------------|
| | FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget | FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |
| Non-Departmental and Pass-Through | | | | | | | | |
| Fund Bal at End of Prior Yr | 26,545,631 | 26,132,310 | -413,321 | -2% | 27,477,900 | 26,866,112 | -611,788 | -2% |
| Prior Year Revenues | 1,014,534 | 74,636 | -939,898 | -93% | 357,792 | 47,568 | -310,224 | -87% |
| Taxes | 99,804,630 | 102,180,626 | 2,375,996 | 2% | 104,420,000 | 106,735,943 | 2,315,943 | 2% |
| Licenses & Permits | 1,657,760 | 1,686,468 | 28,708 | 2% | 1,642,000 | 1,750,144 | 108,144 | 7% |
| Grant Revenues | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Federal Revenues | 422,487 | 1,898,979 | 1,476,492 | 349% | 222,500 | 2,045,231 | 1,822,731 | 819% |
| State Revenues | 3,269,803 | 3,694,885 | 425,082 | 13% | 3,377,388 | 3,035,503 | -341,885 | -10% |
| Local Government & Other Agencies | 3,382,000 | 3,438,642 | 56,642 | 2% | 3,857,814 | 3,797,015 | -60,799 | -2% |
| Charges for Services | 3,390,300 | 3,404,098 | 13,798 | 0% | 3,636,094 | 3,688,928 | 52,834 | 1% |
| Fines & Penalties | 0 | 4,991 | 4,991 | 0% | 20,000 | 398 | -19,602 | -98% |
| Miscellaneous Revenue | 18,387,050 | 17,151,196 | -1,235,854 | -7% | 18,177,368 | 17,986,983 | -190,385 | -1% |
| Miscellaneous Sales | 0 | 99,907 | 99,907 | 0% | 0 | 0 | 0 | 0% |
| Other Financing Sources | 400,000 | -68 | -400,068 | -100% | 0 | -19 | -19 | 0% |
| Interfund Transfers | 8,221,147 | 7,471,979 | -749,168 | -9% | 9,115,632 | 7,353,878 | -1,761,754 | -19% |
| Revenue Summary | 166,495,342 | 167,238,649 | 743,307 | 0% | 172,304,488 | 173,307,684 | 1,003,196 | 1% |
| Personnel Services | 18,191,881 | 17,117,555 | -1,074,326 | -6% | 18,455,965 | 16,559,289 | -1,896,676 | -10% |
| Materials & Services | 4,145,692 | 2,834,596 | -1,311,096 | -32% | 3,355,085 | 3,447,798 | 92,713 | 3% |
| Debt Service | 9,687,232 | 9,262,280 | -424,952 | -4% | 9,702,494 | 9,256,039 | -446,455 | -5% |
| Special Payments | 0 | 0 | 0 | 0% | 1,585 | 82,807 | 81,222 | 5124% |
| Interfund Transfer | 98,577,105 | 97,240,580 | -1,336,525 | -1% | 98,928,154 | 98,963,583 | 35,429 | 0% |
| Cost Allocation Charges | 4,514,595 | 4,617,250 | 102,655 | 2% | 4,707,553 | 4,707,553 | 0 | 0% |
| Capital Outlay | 0 | 0 | 0 | 0% | 0 | 31,783 | 31,783 | 0% |
| Reserve for Future Expenditures | 15,520,218 | 0 | -15,520,218 | -100% | 13,332,075 | 0 | -13,332,075 | -100% |
| Contingency | 5,525,130 | 0 | -5,525,130 | -100% | 12,850,341 | 0 | -12,850,341 | -100% |
| Expenditure Summary | 156,161,853 | 131,072,261 | -25,089,592 | -16% | 161,333,252 | 133,048,852 | -28,284,400 | -18% |

Budget to Actual Comparison

| Year Ended June 30, 2014 | | | |
|--------------------------|--------------|---------------------|-----------------------------|
| FY 14 Budget | FY 14 Actual | Over / Under Budget | Percent Over / Under Budget |

| Year Ended June 30, 2015 | | | |
|--------------------------|--------------|---------------------|-----------------------------|
| FY 15 Budget | FY 15 Actual | Over / Under Budget | Percent Over / Under Budget |

| Growth in Allocated Cost Charges to Departments | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 | FY 15-16 Budgeted | Change FY 15- 16 | Percent Chg FY 15-16 | Average Change |
|---|-------------|-------------|-------------|-------------|----------------------|---------------------|-------------------------|-------------------|
| Finance Alloc Cost | 1,887,457 | 2,016,332 | 1,520,507 | 1,852,755 | 1,850,067 | -2,688 | -0.1% | |
| Tech Svc Alloc Cost | 8,427,767 | 7,438,517 | 6,743,012 | 8,191,124 | 8,818,417 | 627,293 | 7.7% | |
| Building Maint Alloc Cost | 6,622,097 | 4,447,348 | 4,395,938 | 5,262,968 | 5,369,048 | 106,080 | 2.0% | |
| PGA Alloc Cost | 887,185 | 1,153,635 | 1,106,815 | 1,011,748 | 1,031,069 | 19,321 | 1.9% | |
| Records Mgt Alloc Cost | 701,916 | 534,161 | 369,095 | 253,918 | 251,995 | -1,923 | -0.8% | |
| Purchasing Alloc Cost | 614,273 | 617,362 | 540,928 | 635,015 | 589,369 | -45,646 | -7.2% | |
| Courier Alloc Cost | 77,744 | 74,869 | 68,695 | 116,857 | 124,007 | 7,150 | 6.1% | |
| Personnel Admin Alloc Cost | 2,038,099 | 2,118,556 | 1,678,714 | 2,131,922 | 2,230,738 | 98,816 | 4.6% | |
| County Admin Alloc Cost | 1,194,216 | 1,285,231 | 1,314,986 | 1,608,211 | 1,585,764 | -22,447 | -1.4% | |
| Mailroom Overhead Allocation | 100,817 | 118,932 | 93,984 | 114,218 | 118,370 | 4,152 | 3.6% | |
| Electric Utility Alloc | | 1,265,972 | 1,226,594 | 1,305,612 | 1,318,586 | 12,974 | 1.0% | |
| Natural Gas Utility Alloc | | 428,297 | 333,149 | 393,800 | 408,670 | 14,870 | 3.8% | |
| Water Utility Alloc | | 309,959 | 395,691 | 407,421 | 425,009 | 17,588 | 4.3% | |
| Trash Removal Alloc | | 202,497 | 173,116 | 209,773 | 211,650 | 1,877 | 0.9% | |
| Growth in Total Allocated Cost without Insurance | 22,551,571 | 22,011,668 | 19,961,224 | 23,495,342 | 24,332,759 | 837,417 | 3.6% | |
| Percent Change | | -2.4% | -9.3% | 17.7% | 3.6% | | | 2.4% |
| Total County Expense | 476,472,802 | 524,949,807 | 506,600,083 | 514,698,247 | 570,795,603 | | | |
| Percent Change | | 10.2% | -3.5% | 1.6% | 10.9% | | | 4.8% |
| Casualty Insurance | 2,041,600 | 1,800,268 | 1,720,949 | 2,840,317 | 5,963,500 | 3,123,183 | 110.0% | |
| Percent Change | | -11.8% | -4.4% | 65.0% | 110.0% | | | 39.7% |
| Worker Compensation | 1,151,231 | 1,411,658 | 904,242 | 906,765 | 1,289,533 | 382,768 | 42.2% | |
| Percent Change | | 22.6% | -35.9% | 0.3% | 42.2% | | | 7.3% |

Growth in Revenue from all sources
to Cost Allocating Operations (fund
balance removed)

| | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 | FY 15-16 Budgeted | Change FY 15- 16 | Percent Chg FY 15-16 | Average Change |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------|-------------------------|-------------------|
| Finance | 2,981,579 | 3,174,012 | 3,119,501 | 3,277,733 | 3,783,849 | 506,116 | 15.4% | |
| Tech Svc | 21,423,774 | 16,678,828 | 15,941,950 | 15,380,605 | 15,459,007 | 78,402 | 0.5% | |
| Building Maint (includes utilities) | 7,314,269 | 7,553,949 | 8,667,603 | 9,022,471 | 9,509,918 | 487,447 | 5.4% | |
| PGA | 1,712,402 | 1,988,914 | 1,975,728 | 2,096,881 | 2,613,522 | 516,641 | 24.6% | |
| Records Mgt | 856,613 | 693,573 | 697,337 | 406,392 | 508,665 | 102,273 | 25.2% | |
| Purchasing | 749,255 | 740,918 | 808,980 | 863,648 | 912,771 | 49,123 | 5.7% | |
| Courier and Mail | 548,719 | 586,990 | 557,068 | 642,950 | 841,969 | 199,019 | 31.0% | |
| Personnel Admin | 4,327,566 | 4,568,721 | 4,781,290 | 4,834,809 | 5,519,924 | 685,115 | 14.2% | |
| County Admin | 2,769,825 | 3,001,334 | 2,994,465 | 3,421,035 | 3,667,398 | 246,363 | 7.2% | |
| Total Allocated Cost | 42,684,002 | 38,987,239 | 39,543,922 | 39,946,524 | 42,817,023 | 2,870,499 | 7.2% | |
| Percent Change | | -8.7% | 1.4% | 1.0% | 7.2% | | | 0.2% |
| Total County Revenue | 470,646,538 | 520,587,586 | 516,095,538 | 540,852,013 | 569,184,066 | | | |
| Percent Change | | 10.6% | -0.9% | 4.8% | 5.2% | | | 4.9% |
| Casualty Insurance | 2,258,775 | 2,043,421 | 1,837,629 | 3,127,132 | 7,432,557 | 4,305,425 | 137.7% | |
| Percent Change | | -9.5% | -10.1% | 70.2% | 137.7% | | | 47.1% |
| Worker Compensation | 1,253,796 | 1,552,739 | 1,117,602 | 986,584 | 1,404,771 | 418,187 | 42.4% | |
| Percent Change | | 23.8% | -28.0% | -11.7% | 42.4% | | | 6.6% |