



Jackson County Priorities & Target for 2015

2014 Board Retreat



Goals for Wrap Up

1

- Agree on strategic priorities in a very broad sense

2

- Come out with a target budget for 2015

3

- Work through budget options

Jackson Board of Commissioners Strategic Priorities



Influence

Core Services

1. Economic Development

2. Safe Community

5. Community & Social Supports

Vision

Cooperation Between Governments

4. Arts, Recreation & Cultural Opportunities

3. Healthy Community

Education

Internal Focus

External Focus

Organizational Goals

Improved Work Environment

Organizational Values

Quality

Integrity

Community

Teamwork

Efficiency

Accountability



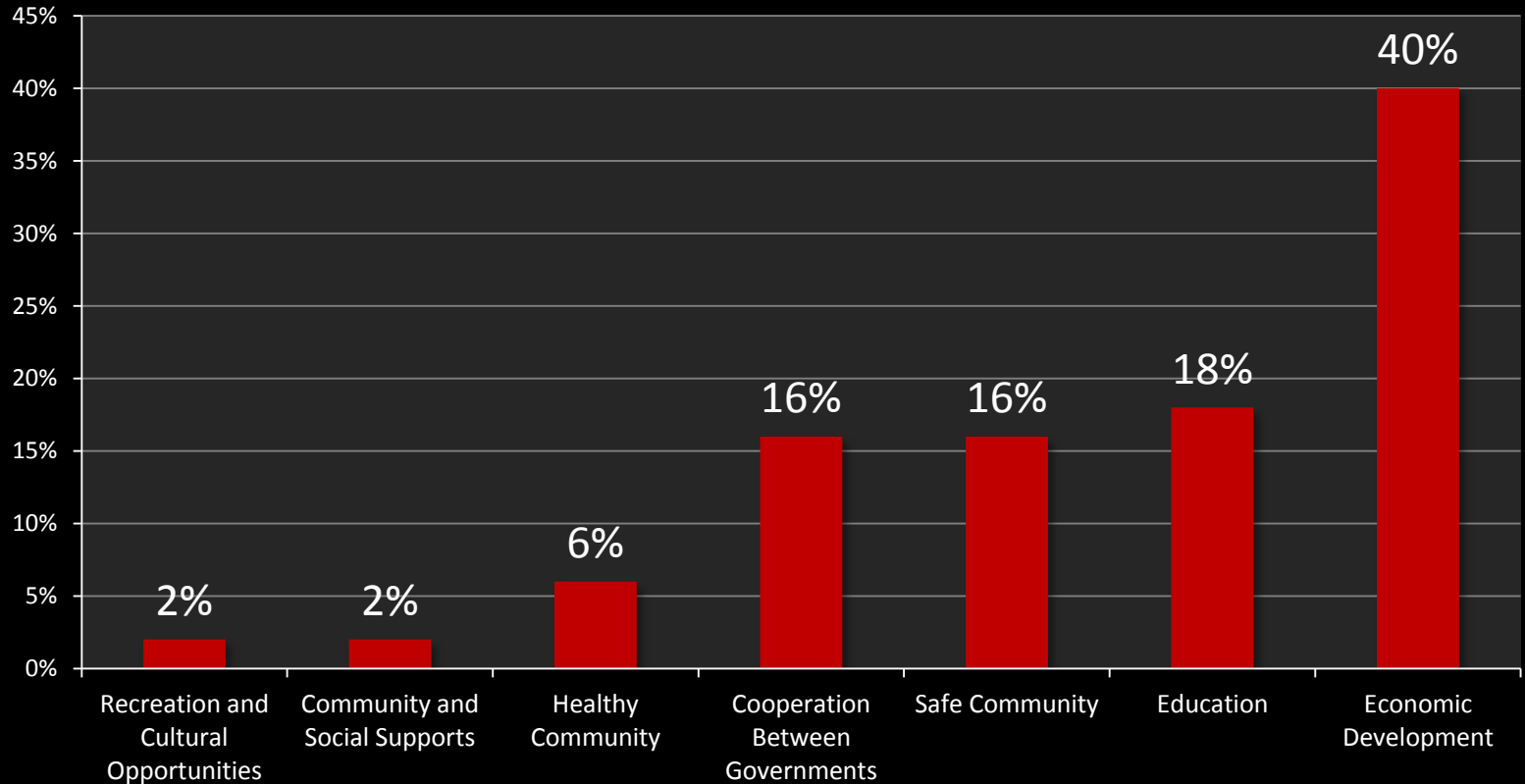
Priorities

1. Economic Development (Enterprise Group, Airport)
2. Safe Community (Law Enforcement, Courts)
3. Healthy Community (Health Department, HIO)
4. Arts, Recreation, & Cultural Opportunities (Parks)
5. Community & Social Supports (Aging)
 - Education (C2C)
 - Intergovernmental Affairs
 - Improved Work Environment



Citizen Priorities

Which Strategic Priority is Most Important to You



2013 National Citizen Survey



What aspirations
do you have for 2015?



Cascades

Wall Demolition Winter/Spring 2015?



Fair Grounds

Grounds Master Plan



Workforce Compensation Model Update & Alternative Merit/Tenure Systems



Jackson County Board of Commissioners Budget Retreat

FINANCIAL TARGET

Property Tax Forecast – 2015

2014 Budgeted Tax Revenue	\$21,729,872
Projected Increase (County Forecast)	1.25%
New Revenue from Appreciation	\$271,623
Projected Tax Revenue	\$22,001,495
Increase from Tax Giveaway Expirations	\$135,987
Personal Property Tax Exemptions	-\$175,000
Total New Tax Revenue	\$21,962,482
2015 New Revenue	\$232,610

Revenue Sharing



Governor Snyder's budget recommended 100% full funding for county revenue sharing.

This must still pass the legislature.

Assumption for Now:
Minimum of \$400,000
Maximum \$771,000

2015 Full Funding





Total Revenue Impact

Source	Low	High
Property Tax Revenue	\$ 232,610	\$ 232,610
Revenue Sharing	\$ 400,000	\$ 771,523
Court Fees	\$ -	\$ -
Clerk/Register of Deeds	\$ -	\$ -
Interest Income	\$ (150,000)	\$ (150,000)
Total	\$ 482,610	\$ 854,133



Jackson County Board of Commissioners Retreat

EXPENDITURE SUMMARY



Where is the Structural Deficit?

- Use of Fund Balances
 - General
 - Health
 - Human Services





Hole After 2014

\$2 Million

Structural Deficit



Fund Balance

Projected at End of 2014 \$2,000,000

(Undesignated & Unreserved above policy level of 24%)

2013 Surplus \$400,000

Revised Fund Balance Projection January 1, 2015 **\$2,400,000**





Health Insurance

Retiree

**As of 2015 – Pay as We
Go Retiree Health
Insurance**

Active

General Fund \$474,000





Retirement Impacts

Annual Required Contribution

\$5,400,000

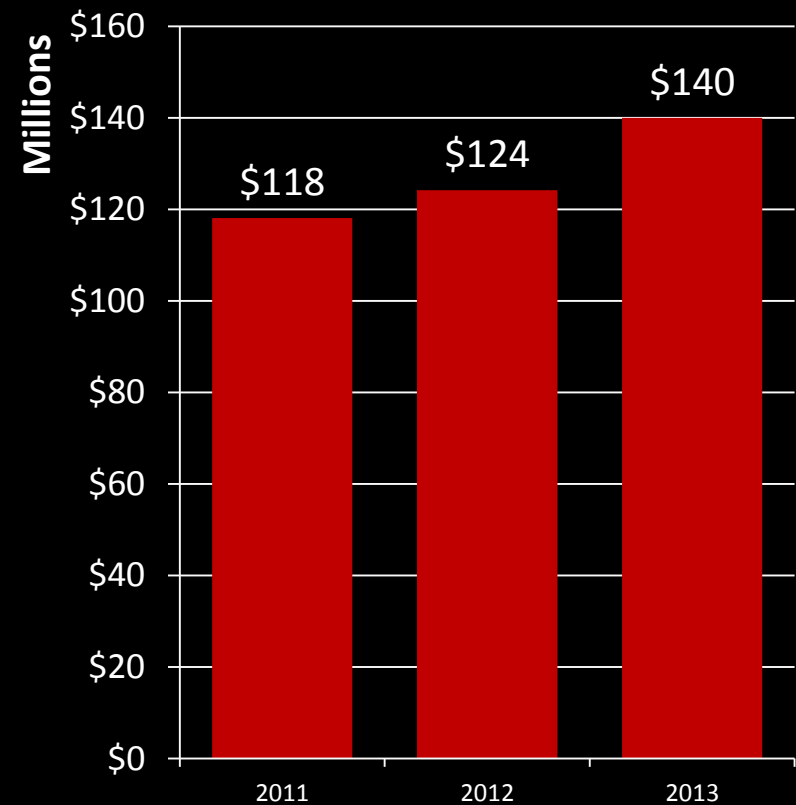
Pension Investments

- 2013 to 2014 was very good for the pension

Forecast

- **Level for 2015**
- **No change**

Pension Assets





Lifeways

We anticipate additional contributions

2015 Forecast

- **\$200,000 Increase**

Child Care Fund

Increased last year, will increase again

2015 Forecast

- **\$250,000 Increase**



Compensation (Wages)

- Step Increases \$150,000
 - Union Contract/Non-union Compensation Model

- Market Increases
 - 0% - 0
 - 1% - \$200k
 - 2% - \$400k
 - 3% - \$600k





Expense Impacts

Additional Impact	Low	High
Other Post-Employment Benefits	\$ (500,000)	\$ (500,000)
Retirement Contribution	\$ -	
Health Care Cost Increase	\$ 474,000	\$ 474,000
Child Care Fund	\$ 250,000	\$ 250,000
Lifeways	\$ 200,000	\$ 200,000
Compensation (step increases only)	\$ 150,000	\$ 150,000
Total	\$ 574,000	\$ 574,000



2015 Target

	Low	High
New Expense Impacts	\$ 574,000	\$ 574,000
New Revenue Impacts	\$ 482,610	\$ 854,133
Net New Impact	\$ (91,390)	\$ 280,133
Structural Hole	\$ (2,000,000)	\$ (2,000,000)
Use of Fund Balance	\$ 1,300,000	\$ 1,300,000
Target	\$ (791,390)	\$ (419,867)

Cuts of \$791,390 to \$419,867



Next Steps

- Receive ideas from Department Heads and Elected Officials about where to get savings or revenue (February 19, 2014)
- Input budget data (March 12, 2014)
- Meet with Department Heads and Elected Officials to review their budget (March 27, 2014)
- Create a recommendation (April 1, 2014)
- Present budget on (June 6, 2014)
- Public Hearing (June 17, 2014)



Closing Discussion