

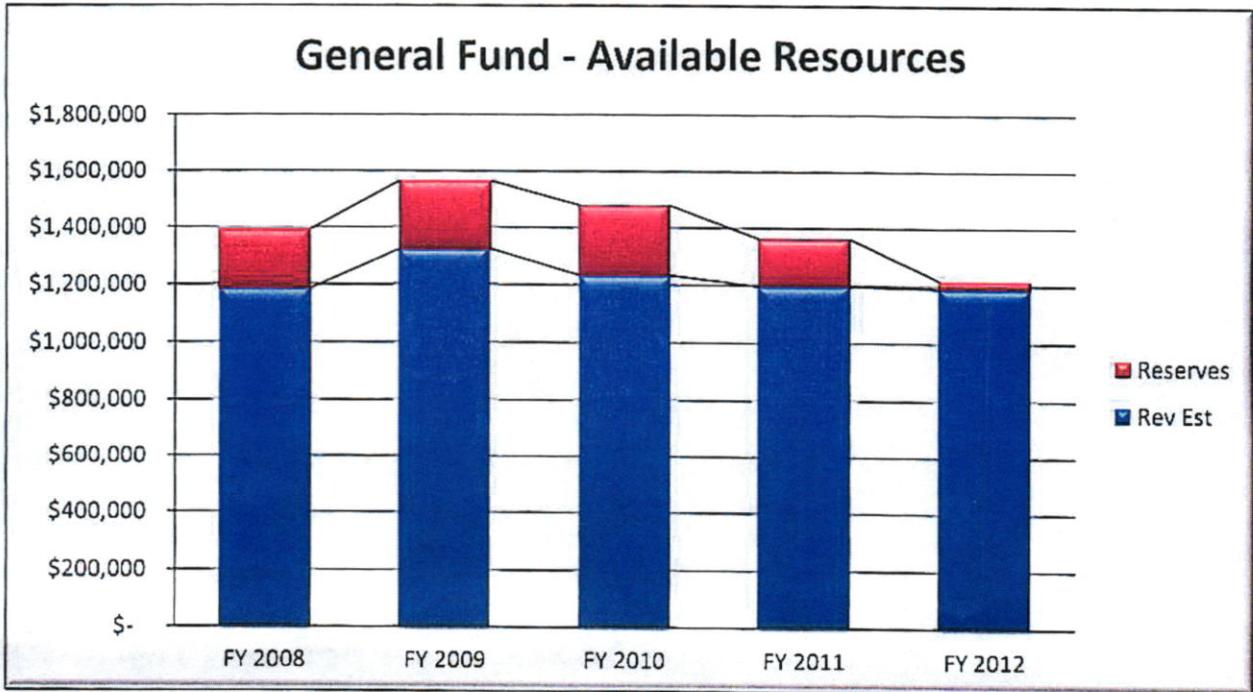
# Agenda for November Budget Meetings

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## 1. Overview

### a. General Fund Revenue Expectations

The County's annual budget is based on the estimate of available resources which includes the beginning cash reserves plus estimated revenues for the upcoming year. The following chart shows the amount of available resources for the General Fund for the last 5 years.



Property tax revenues for next year are based on Jan 1 2012 Property values times tax rates adopted next September 2012. The tax levy is expected to be relatively flat next year.

It is important for departments to identify and accurately estimate sources of revenue during the budget process. Once the revenue estimate is made, only new sources can be added.

### b. The 27th Payroll

Every 11 years, there are 27 bi-weekly payrolls that fall within our fiscal year. If the Thursday pay date is continued, this extra payroll will fall in fiscal 2012-13. If the pay date is changed back to Friday, the extra payroll will be delayed to fiscal 2013-14. The extra payroll costs approximately \$30 million for General Fund payroll and another \$5 million in other funds.

### c. Budget Allocations and New Budget Controls

## 2. Employee Benefits and Position Controls

## 3. Budget Forms and Procedures

## 4. Department Input

a. Opportunities to reduce operating expenses with capital or technology.

b. Revenue enhancement.

c. Zero-based or program-based budget concepts.

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