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# **FY 2013 JLBC Baseline**

**- Full Version -**

**January 13, 2012**

**JLBC**

# The 3-Year Budget Outlook

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- ❑ Given the current revenue forecast and active funding formulas, the General Fund is expected to generate a \$583 M balance in '12 and \$431 M in '13.
- ❑ The projected '14 budget, however, would have a small shortfall of \$(172) M with the expiration of the 1-cent sales tax.
- ❑ Slightly lower economic growth and plaintiff verdicts in budget lawsuits could turn these estimates into shortfalls of \$(360) M in '13 and \$(1) B in '14

# The Caveats

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- ❑ New permanent initiatives would reduce the '13 balance and increase the '14 shortfall
- ❑ A 3-Year budget forecast is inherently unreliable
  - A 2% error could change revenues by \$500 M in the 3<sup>rd</sup> year
- ❑ Serious federal deficit reduction could increase state costs
- ❑ Pending “budget” lawsuits could cost over \$475 M if plaintiffs are successful

# Legislative Considerations

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- ❑ Given the loss of the 1¢ sales tax in FY '14, Staff recommends that we track the impact of '13 decisions on '14 bottom line throughout the budget process
- ❑ The lack of budget reserves leaves no margin for error and hampers our credit rating
  - Pre-recession Rainy Day Fund exceeded \$600 M
  - Arizona has one of the worst state credit ratings
- ❑ The state annually suspends \$700 M in formula spending
  - If funded, the state would no longer have any balances
- ❑ Legislative budget oversight continues to decline
  - The General Fund represents only 31% of the budget, down from 44% in 2000.

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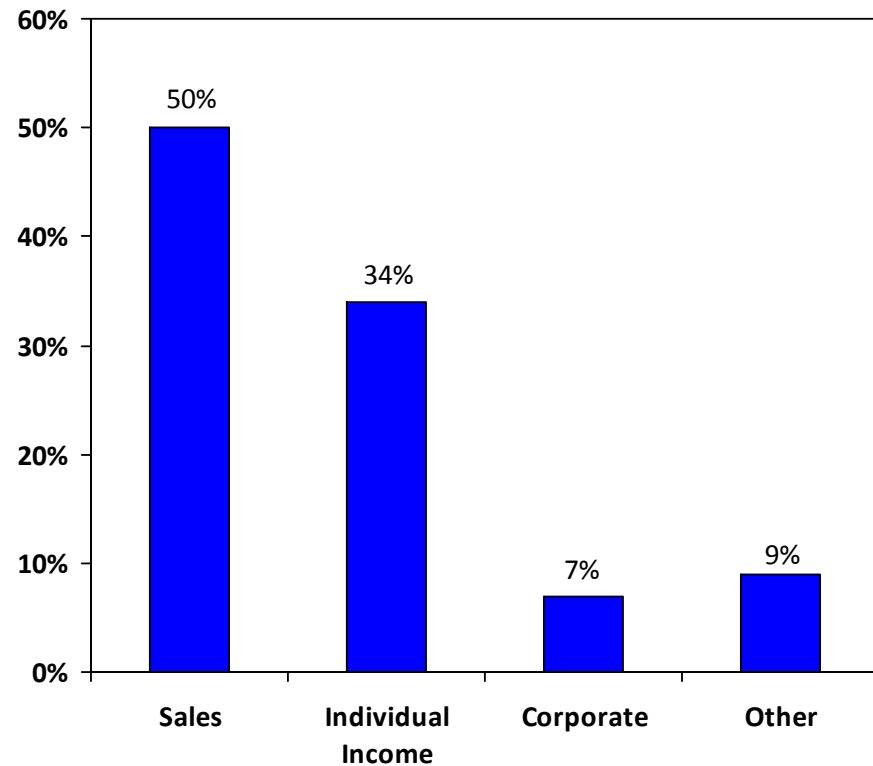
# Revenue Overview

JLBC

# FY 2012 General Fund Revenue

## - 91% Generated by 3 Taxes

| <u>Source</u>         | <u>(Millions)</u>               |
|-----------------------|---------------------------------|
| Sales and Use Tax     | \$ 4,508.2                      |
| Individual Income Tax | 3,058.3                         |
| Corporate Income Tax  | 617.7                           |
| Other                 | <u>775.4</u>                    |
| <b>TOTAL REVENUE</b>  | <b>\$ 8,959.6 <sup>1/</sup></b> |



<sup>1/</sup> January 2012 estimate. Excludes beginning balance, urban revenue sharing, and one-time revenue adjustments.

# In FY '11, 10.1% Revenue Growth Eliminated FY '11 Shortfall of \$(332) Million

- Followed by 7.4% Year to Date Growth in FY '12

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| <u>Tax Category</u> | <u>'11<br/>Over 10</u> | <u>'12 YTD<br/>Over 11</u> |
|---------------------|------------------------|----------------------------|
| Sales*              | 2%                     | 5%                         |
| Individual Income   | 18%                    | 8%                         |
| Corporate Income    | 36%                    | 34%                        |

\*without 1 cent

# Key Economic Measures

## - Comparing Current Arizona Status to a Healthy Economy

|                                | Healthy Economy | Current AZ Economy |
|--------------------------------|-----------------|--------------------|
| Annual Job Growth              | 3%              | 2.1%               |
| New Weekly Unemployment Claims | 15,000          | 25,000             |
| Pending Maricopa Foreclosures  | 5,000           | 20,000             |
| Single Family Permits          | 45,000          | 10,000             |
| Mortgages Underwater           | 5%              | 47%                |



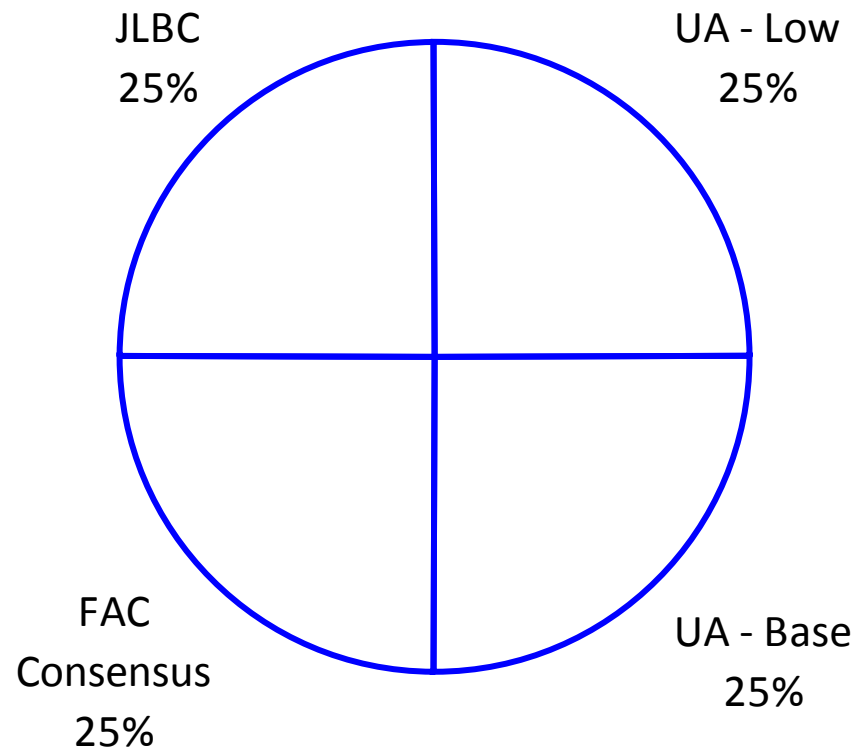
# Where Are We Headed Over the Next Few Years?

- Four-Sector Consensus Forecast Incorporates Different Economic Views, Including the FAC

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4-sector forecast equally weights:

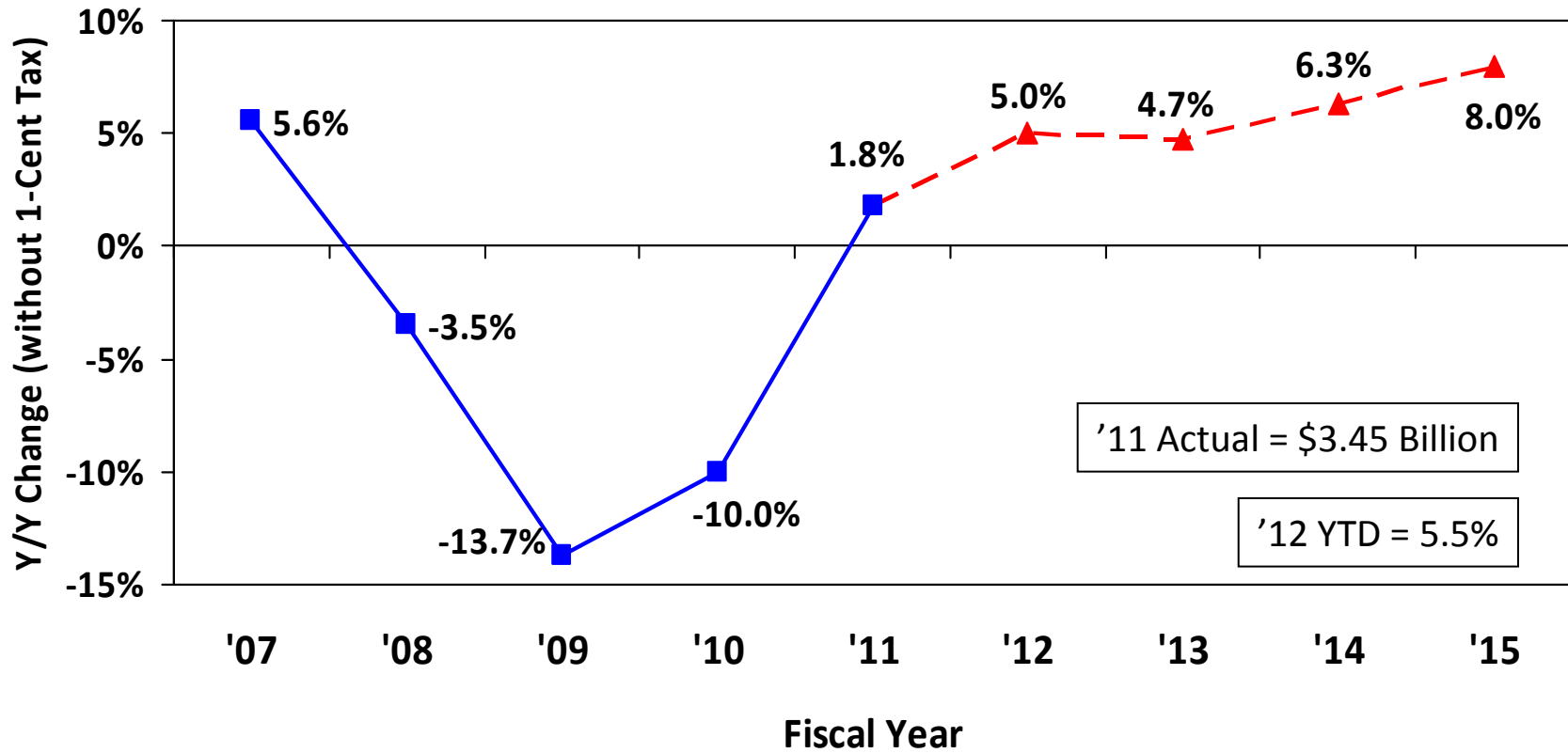
- FAC average
- UofA model – base
- UofA model – low
- JLBC Staff forecast
- Remaining revenues (10% of total) are staff forecast



\* Includes Big 3 categories of sales tax, individual income and corporate income taxes

# Sales Tax

- The Consensus Forecasts Growth of 5.0% in FY '12 and 4.7% in FY '13



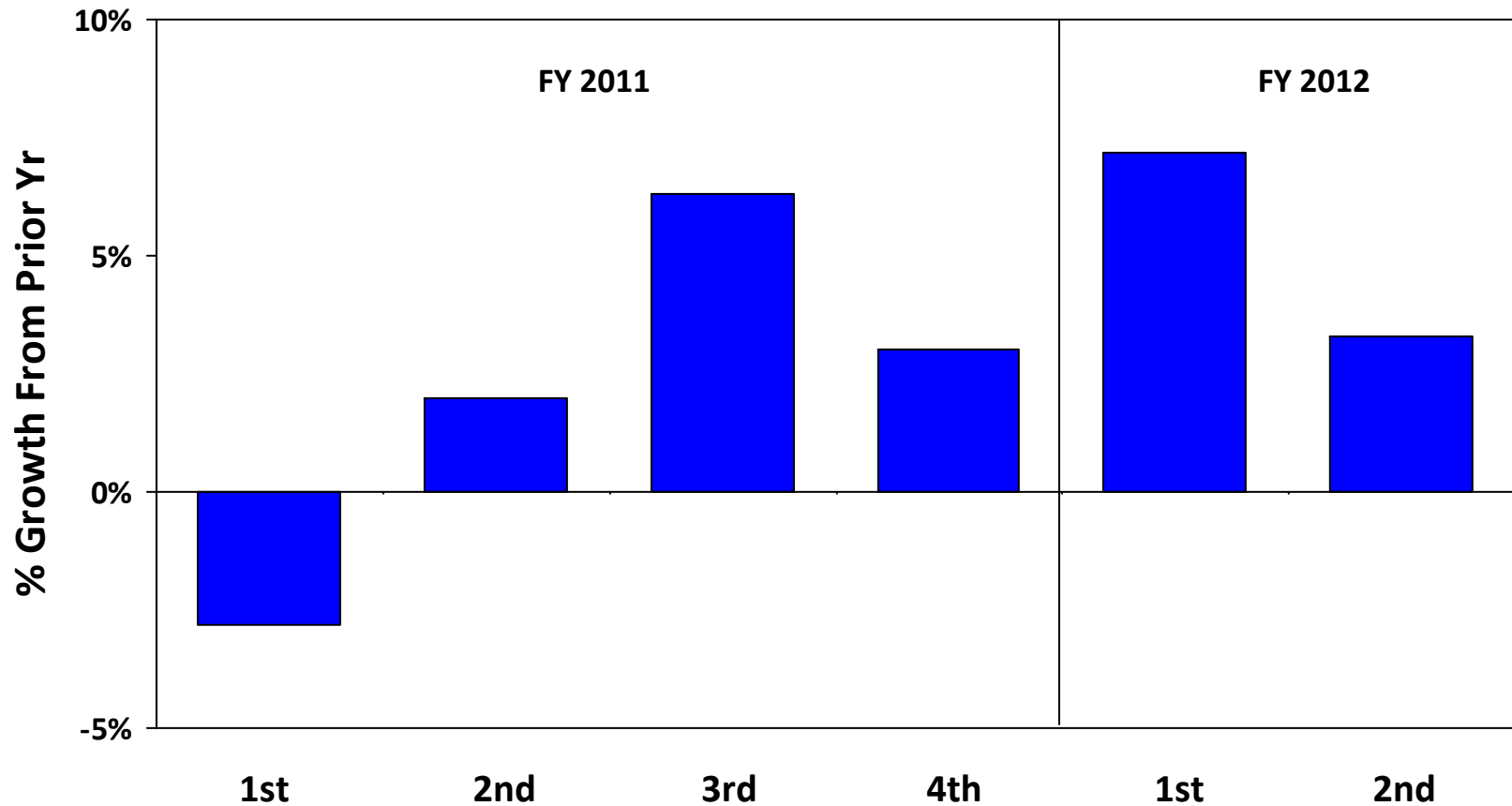
—■— Historical    -▲- 4-Sector Forecast

Percent Change in Base Revenue Excluding  
Tax Law Changes and 1-Cent Sales Tax



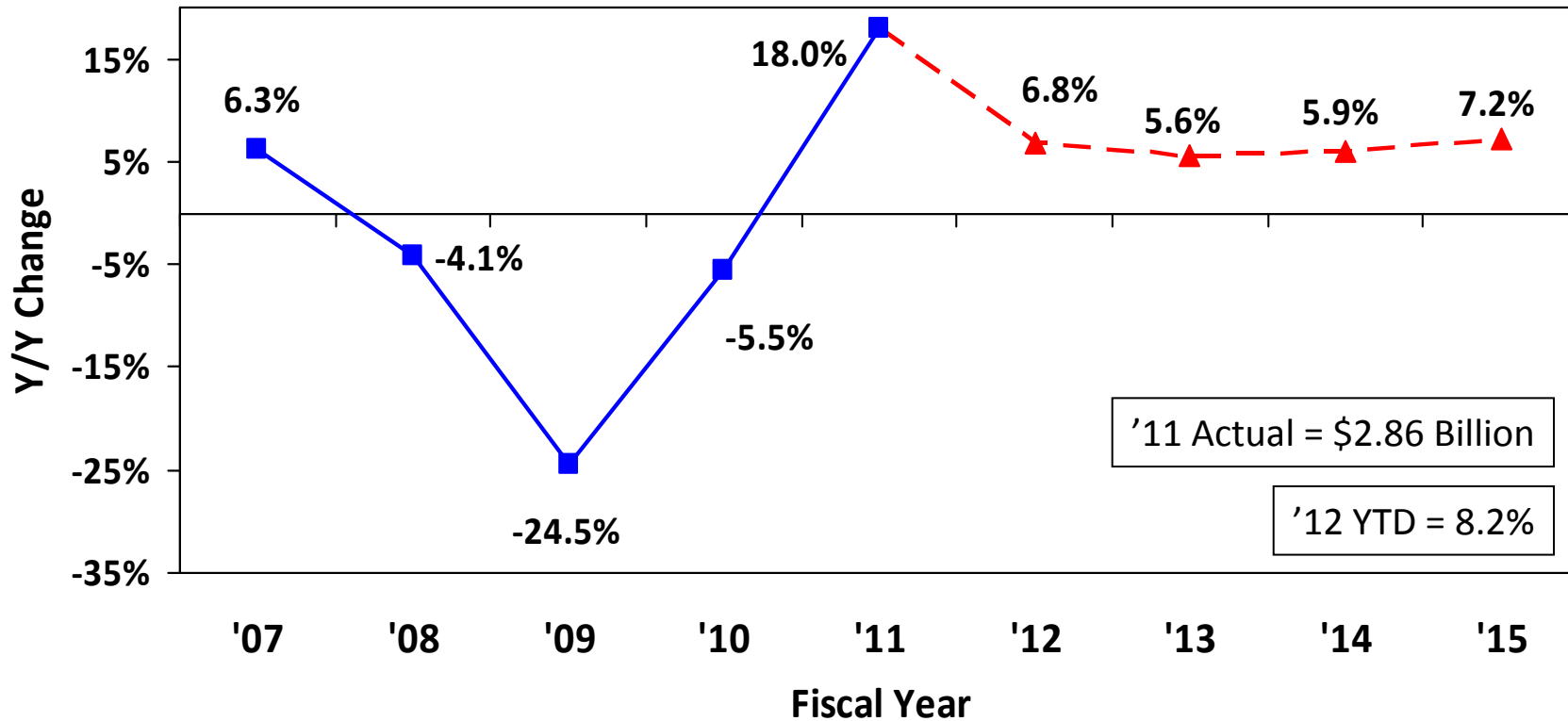
# Sales Tax Growth Rate Likely To Slow in 2<sup>nd</sup> Half

- 5% Growth in 1<sup>st</sup> Half of '12 Compared To A Low FY '11 Base
- Sales Tax Recovery Began in 2<sup>nd</sup> Half of FY '11



# Individual Income Tax

- The Consensus Forecasts Growth of 6.8% in FY '12 and 5.6% in FY '13



'11 Actual = \$2.86 Billion

'12 YTD = 8.2%

—■— Historical    -▲- 4-Sector Forecast

Percent Change in Base Revenue Excluding Tax Law and One-Time Changes



# Components of Individual Income Tax Growth

- First Half of of FY '12

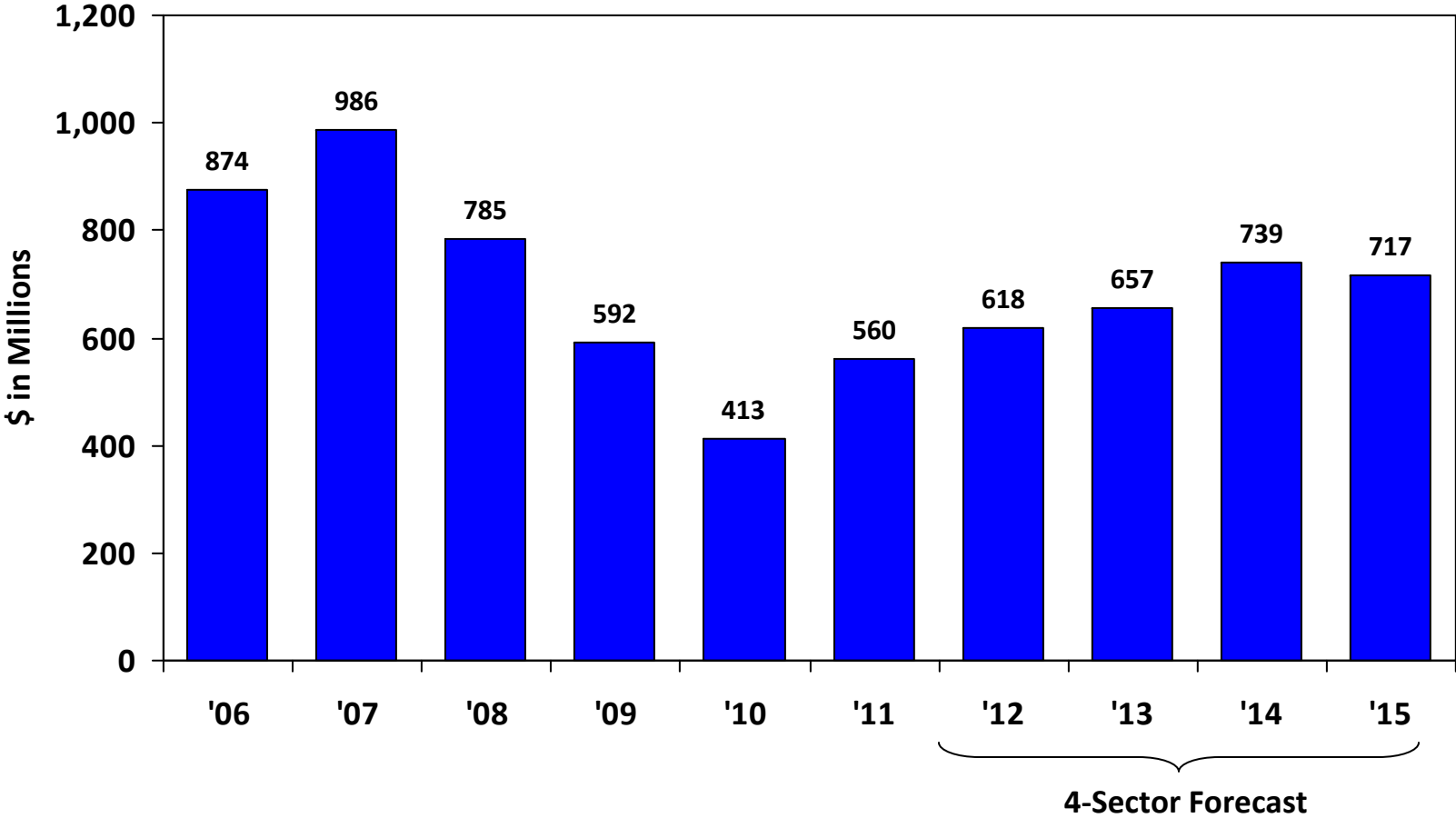
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|                |                |
|----------------|----------------|
| Withholding    | 3.4%           |
| Payments       | 15.6%          |
| <u>Refunds</u> | <u>(25.3)%</u> |
| Net            | 8.2%           |

- 3.4% Withholding increase is consistent with current 2% job growth and low wage inflation
- Payment increase/refund decline is likely a holdover of TY 2010's 18% liability growth

# Corporate Income Tax

- Forecast Remains Substantially Below FY '07 High Point



Includes enacted tax law changes and one-time adjustments.

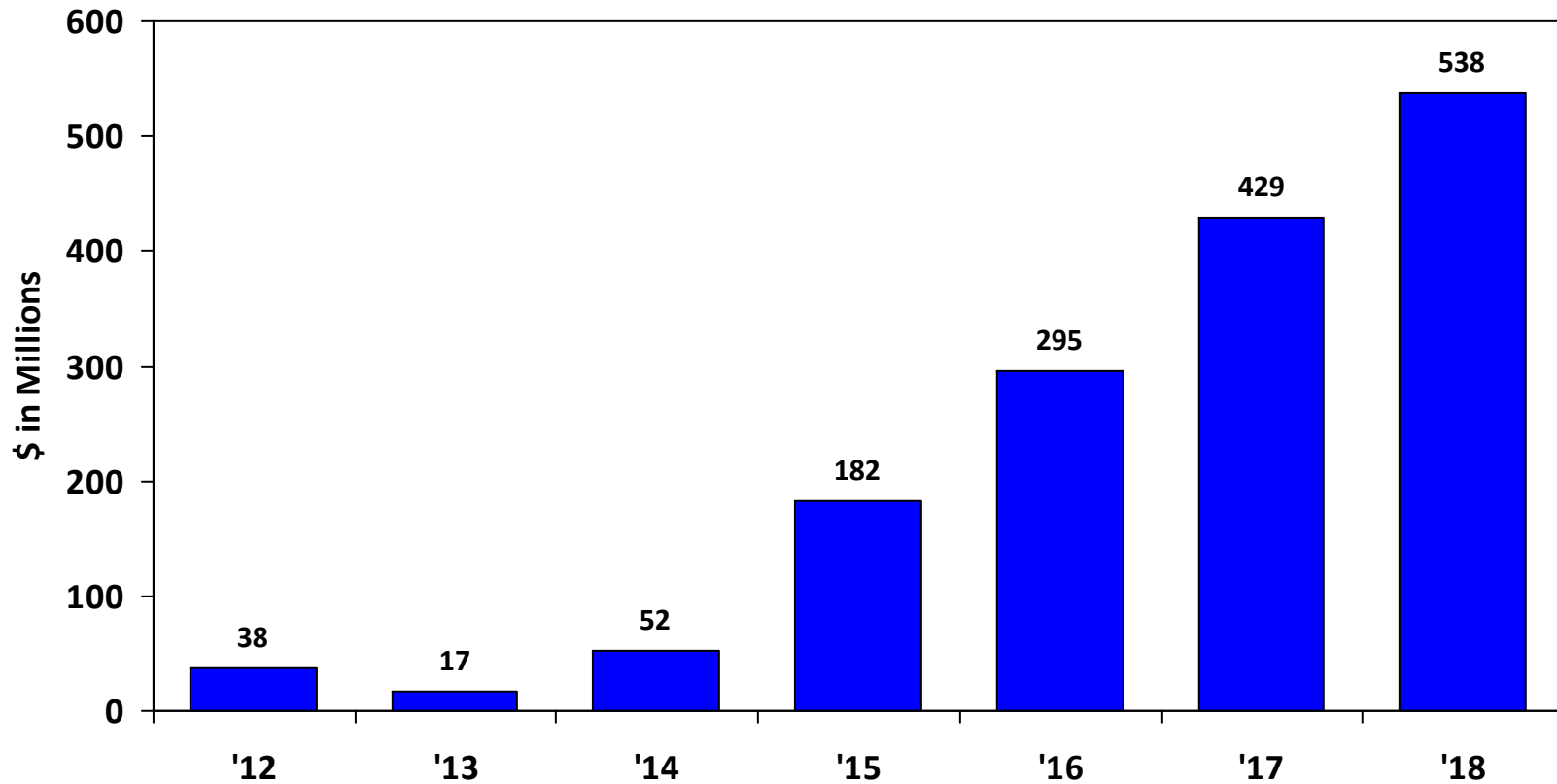


# Previously Enacted Tax Law Changes Will Reduce Revenue by \$(91) M in '13

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|  | <u>\$ in M</u> |
|--|----------------|
| <input type="checkbox"/> Fewer businesses will make early sales tax payments in June | \$(52)         |
| <input type="checkbox"/> Lottery Bond Debt Service Increase                          | (17)           |
| <input type="checkbox"/> Jobs Bill/Depreciation and \$3,000 tax credit               | (10)           |
| <input type="checkbox"/> Other   | <u>(12)</u>    |
| <b>Total</b>   | <b>\$(91)</b>  |

# Enacted AZ Jobs Bill Will Not Have Major Fiscal Impacts Until FY 2015

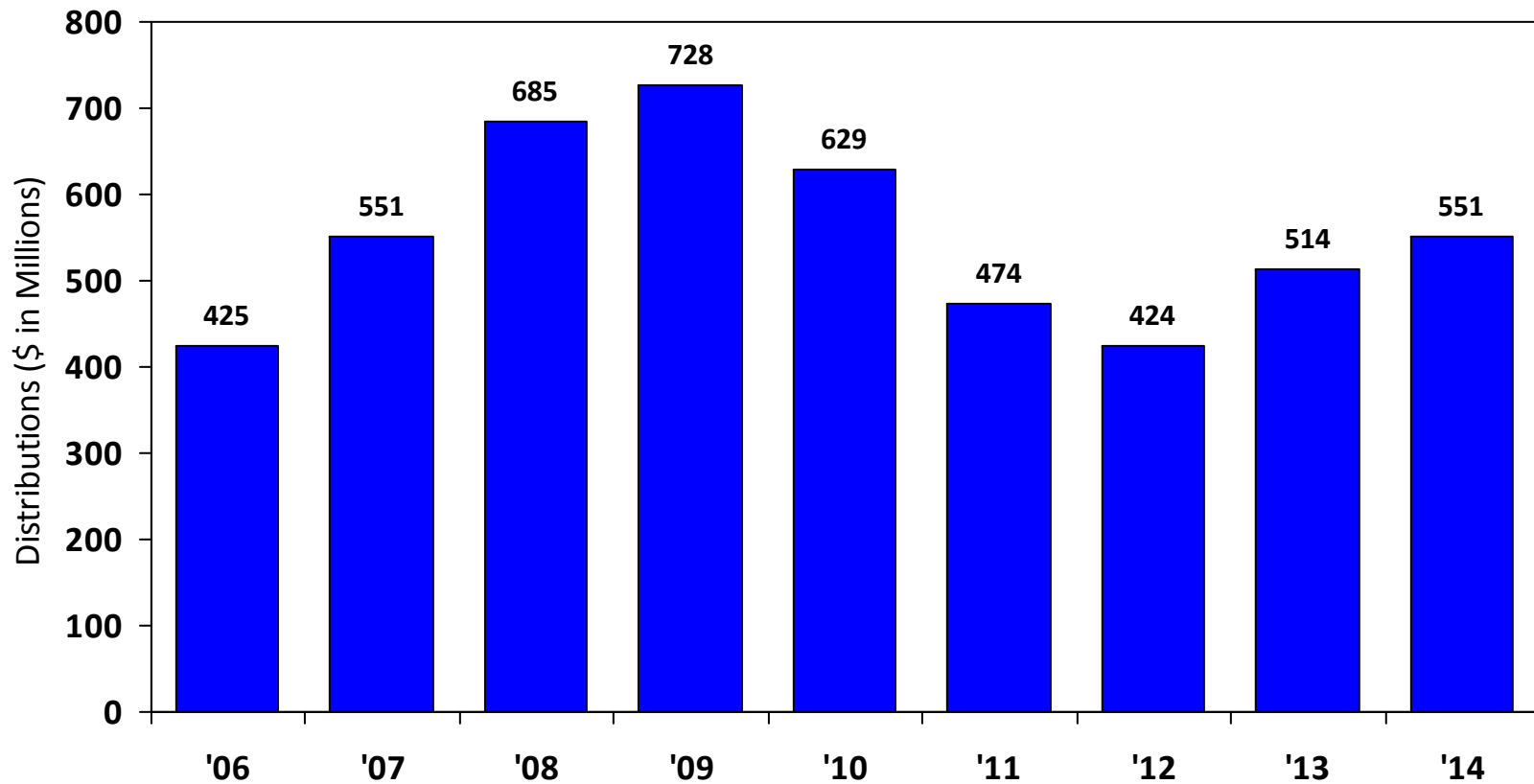


Revenue Loss/Spending Increase Relative to Original FY 2012 Baseline Forecast



# State's Distribution to Urban Revenue Sharing Will Increase by \$89 M in '13

– Amount Linked to Income Tax Collections 2 Years Prior

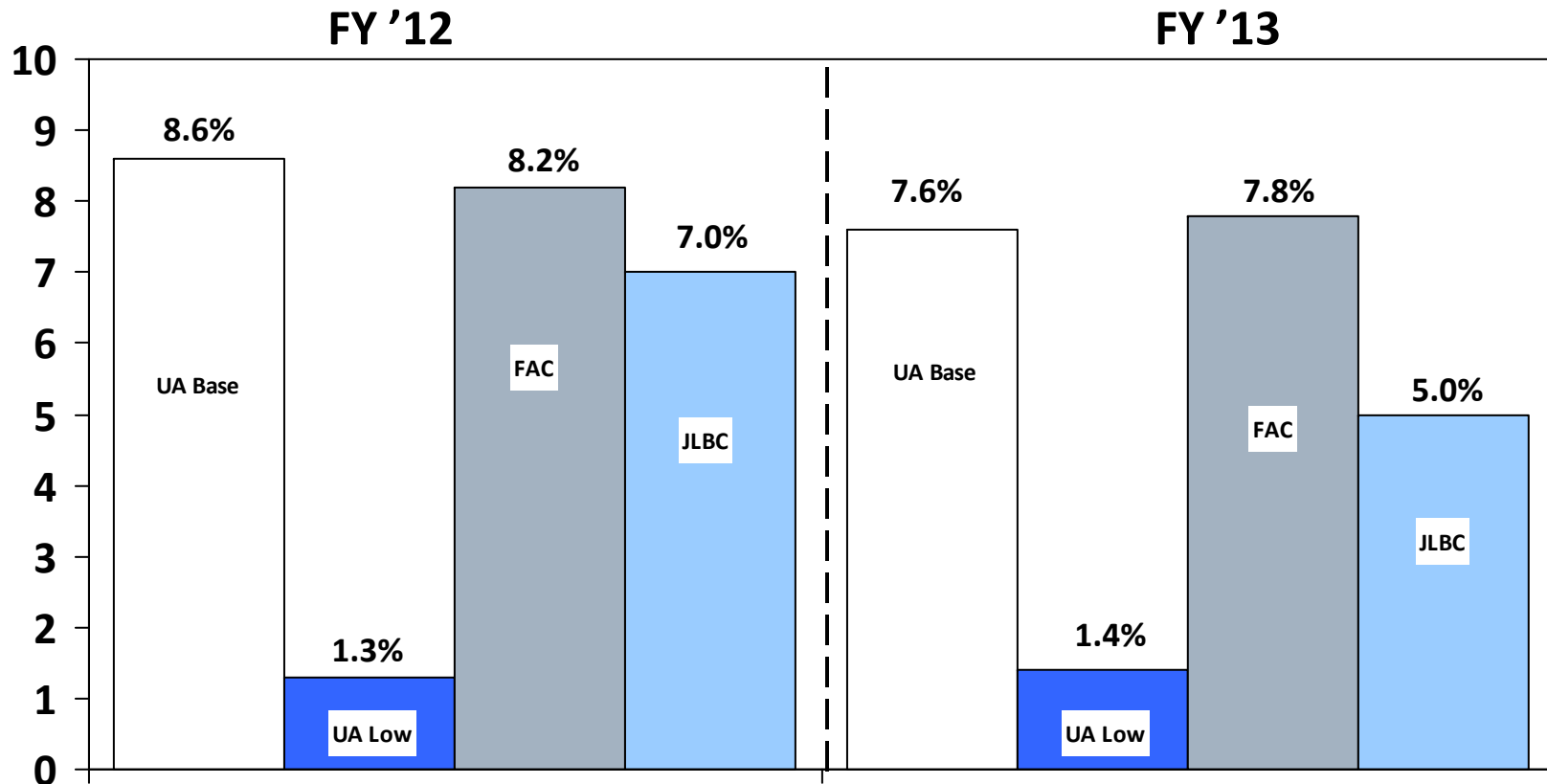


# Baseline Discontinues Fund Transfers and County Cash Payments in FY '13

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- ❑ Results in the loss of \$(357) M in revenue, including \$(328) M in fund transfers and \$(39) M in county cash payments
- ❑ Continuing some fund transfers may be re-evaluated during session, especially for internal state funds
  - State employee health insurance fund has \$250M balance
- ❑ While fund transfers have been eliminated, there has been no adjustment in appropriation level of appropriated funds

# Consensus Predicts Base Growth Rate of 5.3% in FY '12 and 5.1% in FY '13\*

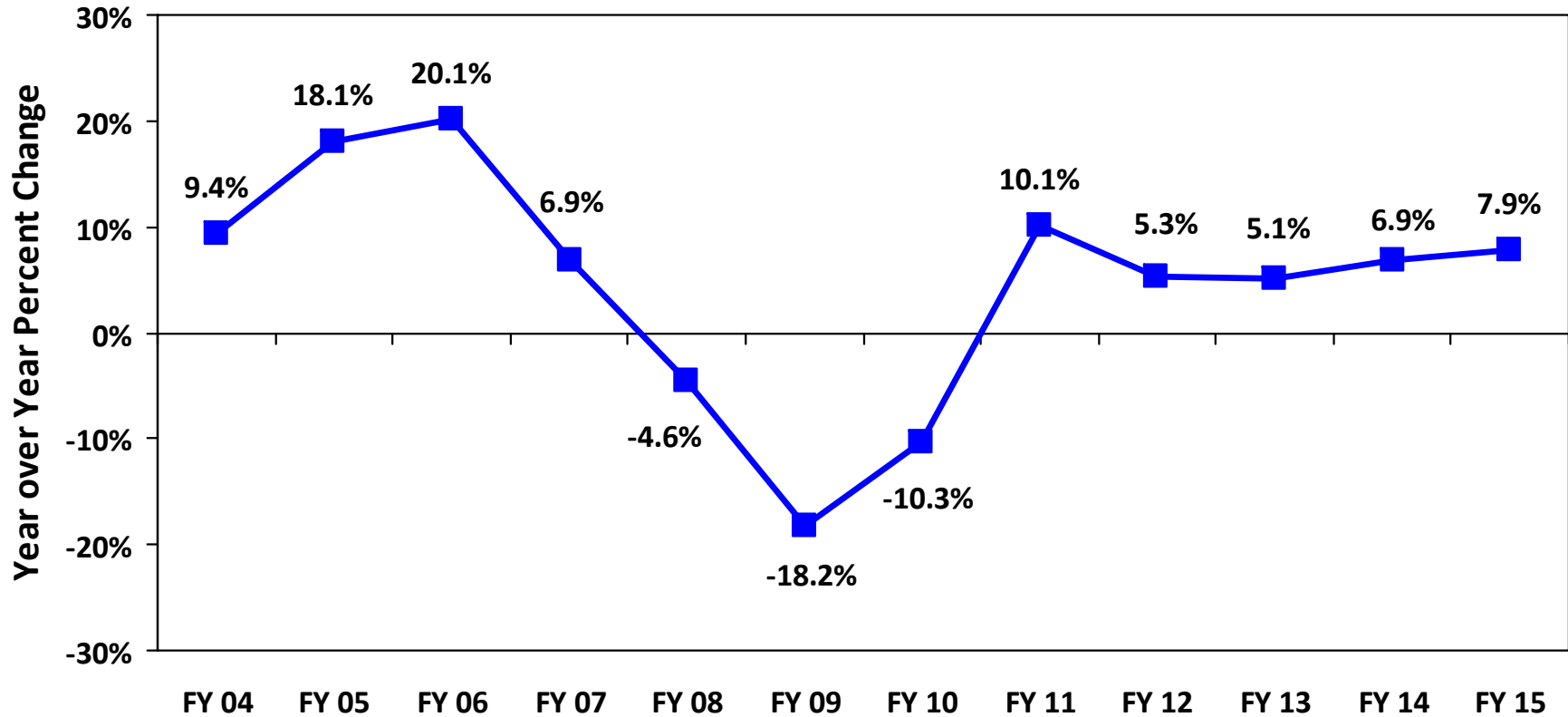


Details in Appendix A

\* Weighted Big 3 average growth prior to 1-Cent sales tax is 6.3% in FY '12 and 5.5% in FY '13. After adjusting for small tax categories, the base growth rate is 5.3% in FY '12 and 5.1% in FY '13.



# Consensus Forecasts Steadily Rising Revenue Growth Rate Through FY '15

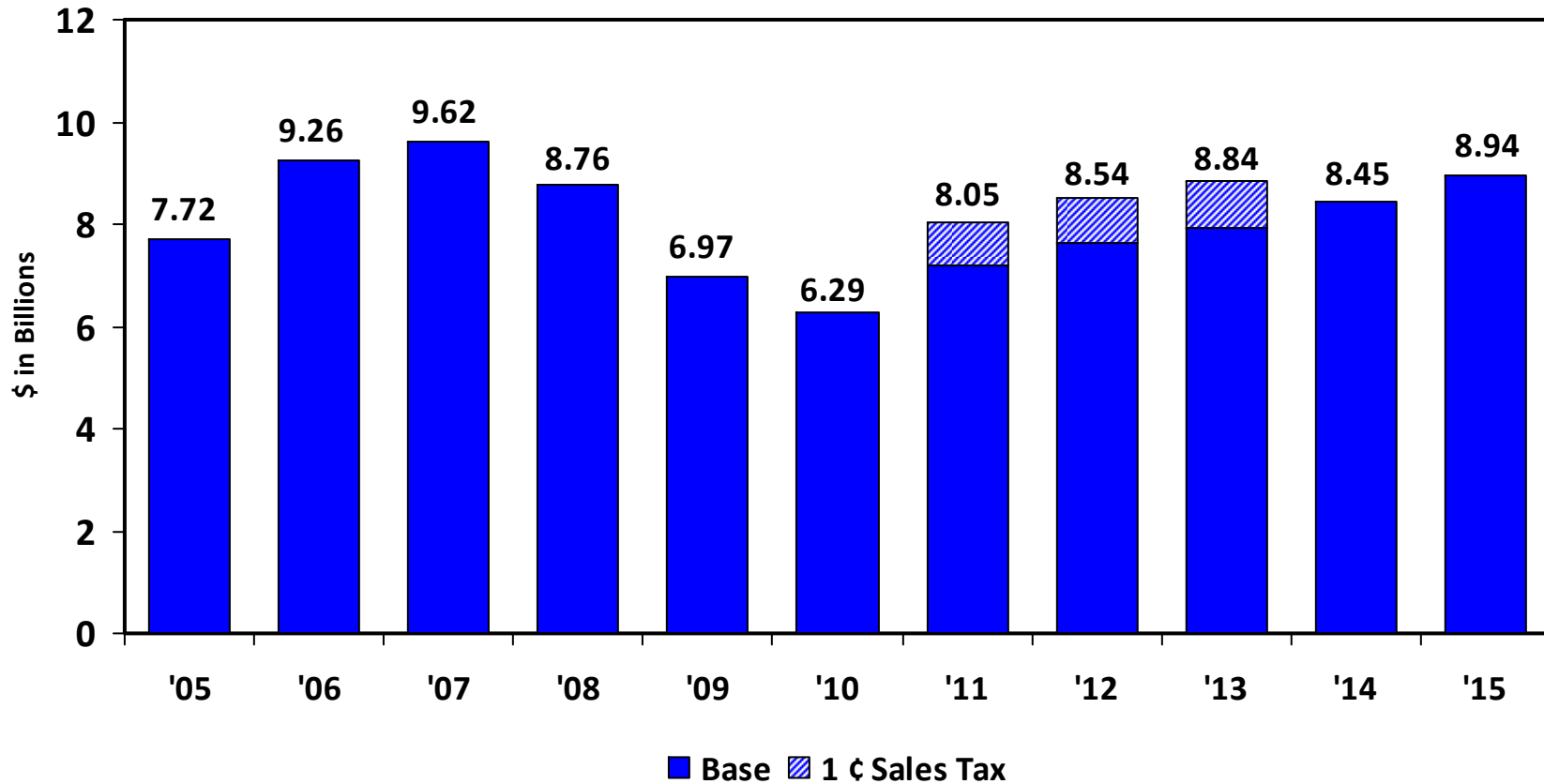


Percent Change in Base revenues excluding balance forward, tax law changes, one-time revenues, and urban revenue sharing

# Detail of FY '13 and '14 Revenue Changes

|  | \$ in Millions                 |                                |
|--|--------------------------------|--------------------------------|
|  | <u>FY '13 Above<br/>FY '12</u> | <u>FY '14 Above<br/>FY '13</u> |
| Base Revenue Growth (5.1%/6.9%)  | 415                            | 541                            |
| Previously Enacted Legislation   | (91)                           | 75                             |
| Elimination of One-Time Revenues<br>- Fund Sweeps/County Cash Payments | (357)                          | --                             |
| Urban Revenue Sharing  | (89)                           | (38)                           |
| 1¢ Sales Tax Expires   | --                             | (913)                          |
| <b>Total</b>   | <b>(121)</b>                   | <b>(335)</b>                   |

# Consensus Forecasts Remains Below FY '07 High



Excludes balance forward and other one-time revenues. Includes tax law changes and Urban Revenue Sharing.

# Risks to the Economic Forecasts

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- ❑ Consequences of the European Debt Crisis on the U.S. Economy
  - Difficult to predict outcome, leading some national forecasters to place recession risk at 30%
- ❑ Cannot predict natural disasters or political events ahead of time
  - What will be the Japanese earthquake or Arab Spring of 2012?
- ❑ Consensus forecast assumes above average long-run growth
  - Projections usually become more cautious in the outyears
- ❑ To address these concerns:
  - Develop an alternative revenue scenario with rates 2% below Consensus
  - Cap long term growth rates at 7%

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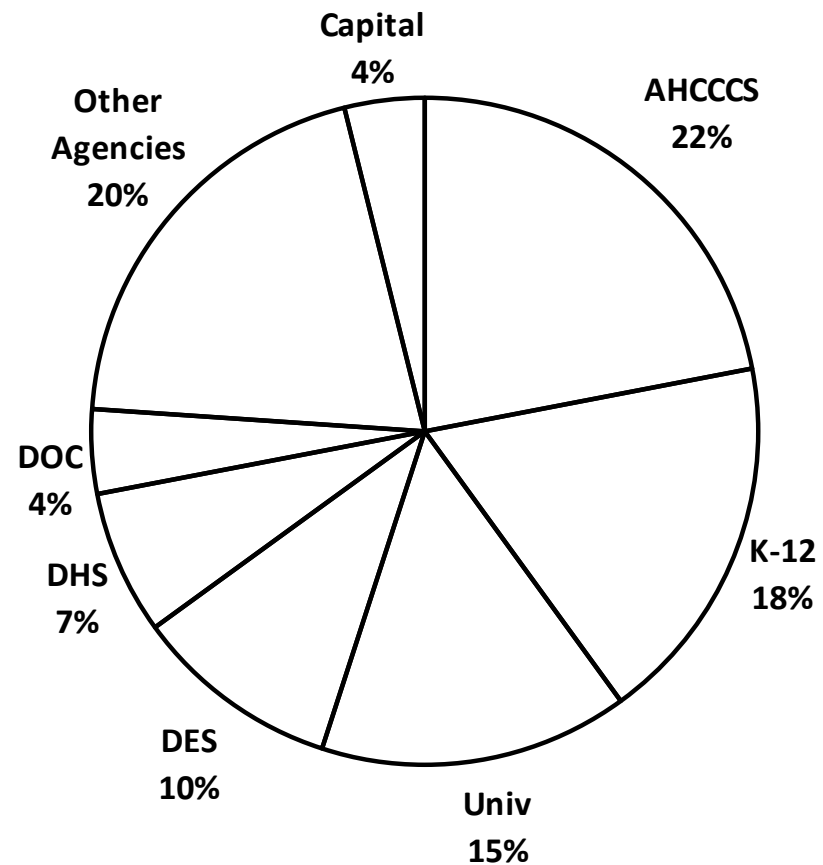
# Spending Overview



# FY 2012 Total Spending is \$27 Billion

## - General and Non-General Fund

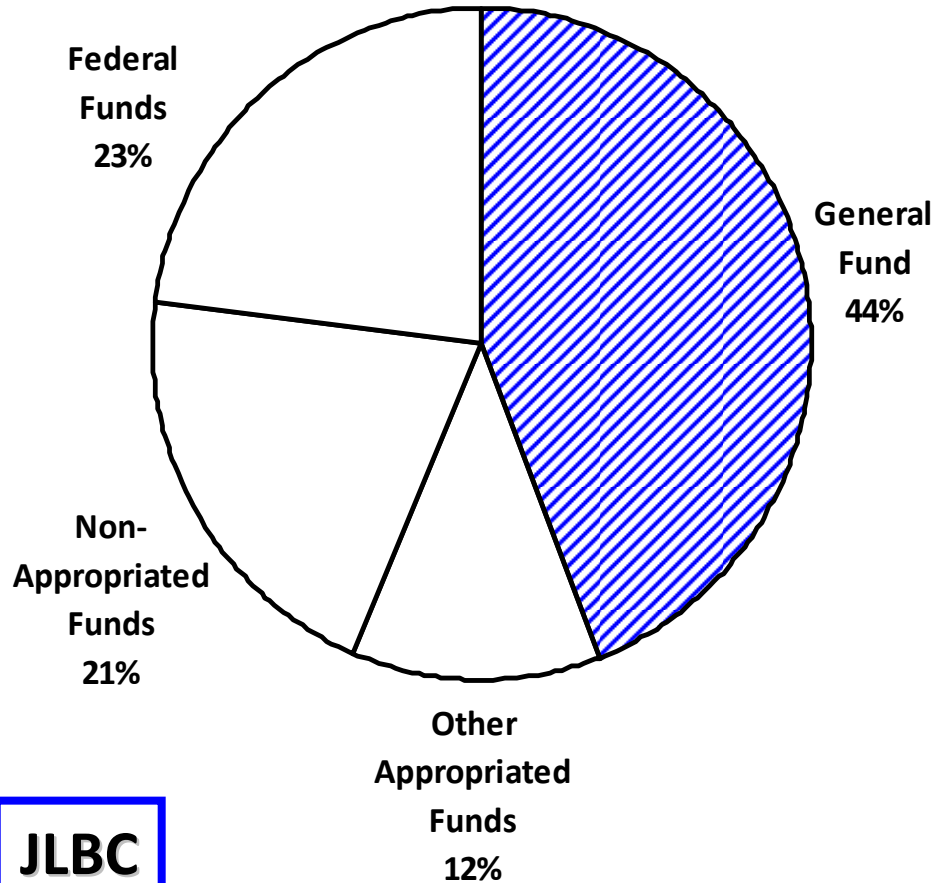
| <u>Budget Unit</u> | <u>(Millions)</u>  |
|--------------------|--------------------|
| AHCCCS             | \$ 5,993.2         |
| Education (K-12)   | 4,923.4            |
| Universities       | 3,971.3            |
| Economic Security  | 2,710.3            |
| Health Services    | 1,780.0            |
| Corrections        | 1,062.2            |
| Other Agencies     | 5,286.1            |
| Capital            | <u>1,194.4</u>     |
| <b>TOTAL</b>       | <b>\$ 26,920.9</b> |



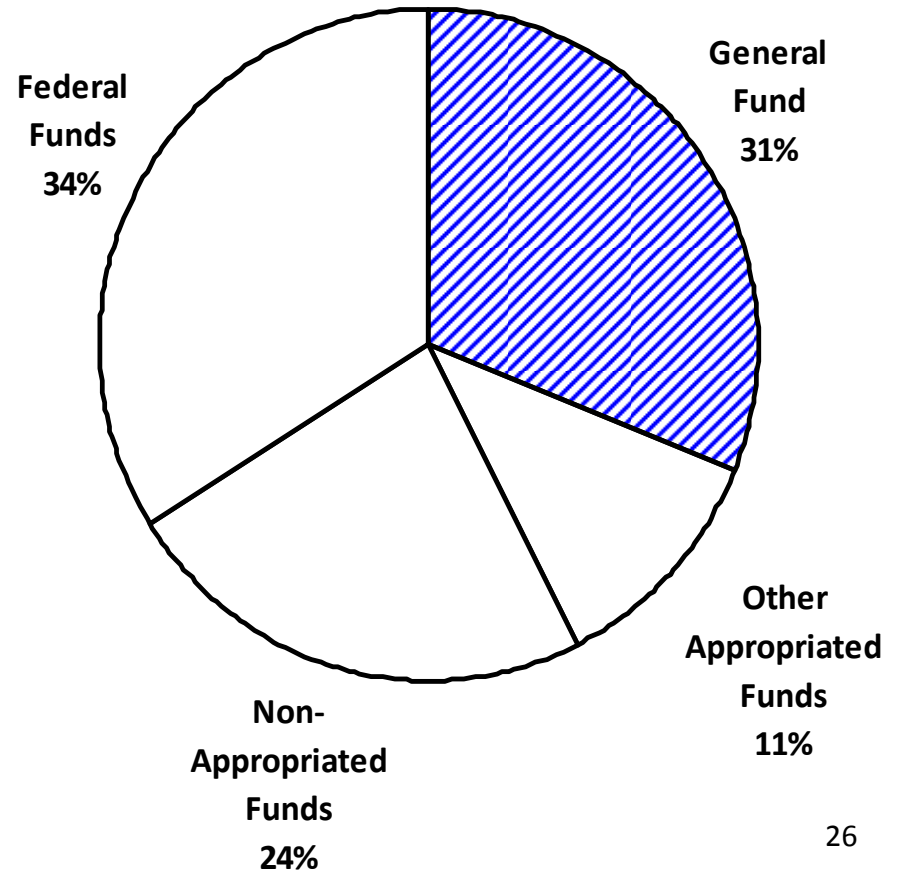
# Legislative Oversight is Declining

- General Fund % of Budget Has Fallen  
From 44% in FY 2000 to 31% in FY 2012

FY 2000



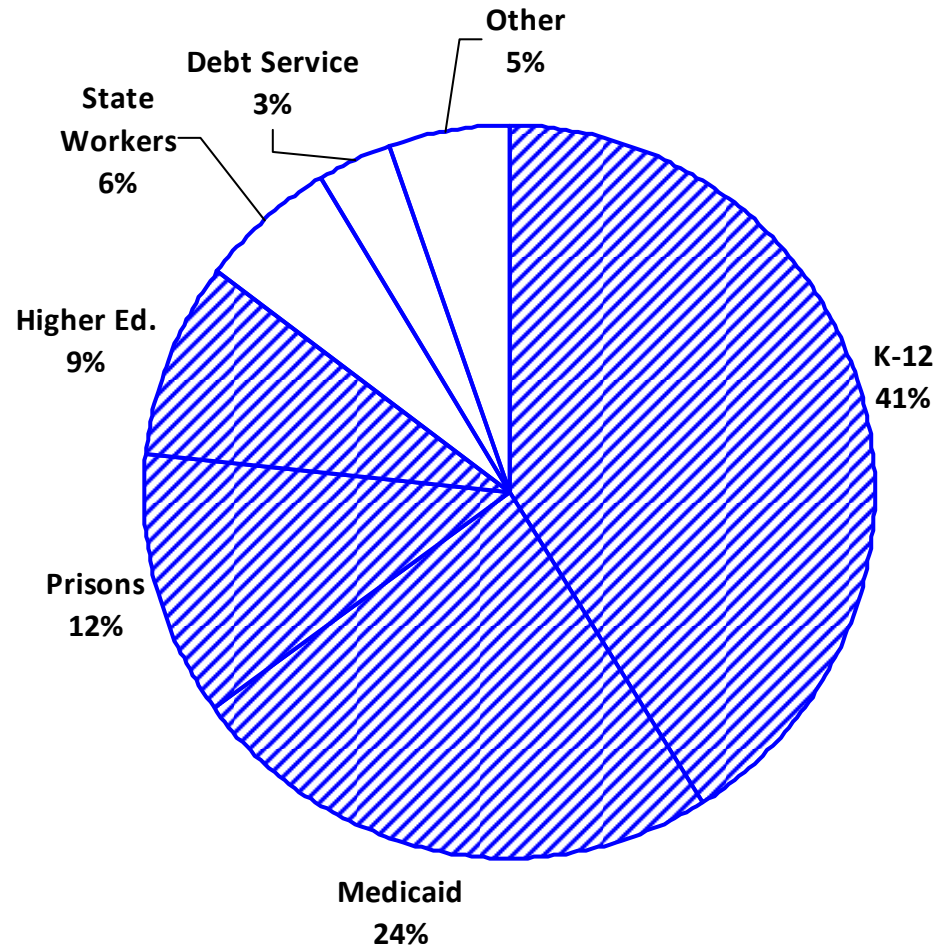
FY 2012



# The 3 Main Drivers of General Fund Spending Are Education, Health, and Prisons

- Represents 86% of On-Going General Fund Budget

|                  | <u>(FY '12 \$ in<br/>Millions)</u> |
|------------------|------------------------------------|
| Education (K-12) | \$ 3,413.7                         |
| Medicaid         | 1,959.8                            |
| Prisons          | 975.0                              |
| Higher Education | 718.9                              |
| State Workers    | 486.6                              |
| Debt Service     | 272.9                              |
| Other            | <u>449.5</u>                       |
| <b>TOTAL</b>     | <b>\$ 8,276.4</b>                  |



# Baseline Spending Estimates Are Based on Active Spending Formulas

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- Baseline assumes continued suspension of inactive formulas (See Appendix B)
  - The annual statutory suspensions save \$730 M each year
  - Most savings involve K-12 operating formulas (\$300 M) and School Facilities Board formulas resulting from '90s litigation (\$400 M)
- Formula spending adjustments are projected to cost \$30 M in FY '13 and \$268 M in FY '14
  - Lower level of FY '13 spending due to K-12 enrollment losses and elimination of \$79 M in one-time “27<sup>th</sup> payroll” spending
  - FY '14 growth is more comparable to prior years, but uncertainty due to federal health care requirements

# Detail of the FY '13 and '14 General Fund Baseline Spending Adjustments

|  | \$ in M                        |                                |
|--|--------------------------------|--------------------------------|
|  | <u>FY '13 Above<br/>FY '12</u> | <u>FY '14 Above<br/>FY '13</u> |
| K-12 Formula – Enrollment decline in '13, followed by gain in '14                  | (28)                           | 39                             |
| Medicaid caseload, no inflation, \$40 M in '14 for Federal health care requirement | 99                             | 206                            |
| Debt Service   | 50                             | 20                             |
| Extra Pay Period – One time savings  | (79)                           | 0                              |
| Other  | (12)                           | 3                              |
| <b>Total</b>   | <b>30</b>                      | <b>268</b>                     |

\* Baseline supports an FTE ceiling of 52,100 positions. Recommend ceiling reduction since 8,600 of those positions are vacant.

# FY '13 K-12 Operating Formula Adjustments are \$(28) M

## - Continues the Annual Formula Suspensions of \$275 M

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\$ in M

|             |   |
|-------------|---|
| \$(58)      | Lower formula costs in FY 12—primarily (1.2)% student count decline |
| 51          | 0.4% student growth + special ed growth in FY 13                    |
| (39)        | New restrictions on Homeowner's Rebate                              |
| 35          | Replace one-time federal stimulus                                   |
| (23)        | Property taxes from new construction                                |
| <u>6</u>    | Other formula issues  |
| <b>(28)</b> | <b>Total</b>  |

## Other Baseline Education Issues

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- ❑ Continues K-12 new construction moratorium
  - SFB has requested \$165 M for 18 new schools, including \$20 M for 7 projects exceeding capacity in FY '13
- ❑ Continues current practice of no funding of University enrollment growth
  - Formula would have otherwise cost \$21.8 M in FY 2013
- ❑ Reduces Community College funding by \$(5) M due to formula reductions
  - Low property value districts receive less equalization aid since they grew more quickly than the average rural district

# Loss of Some of the Proposed Medicaid Waiver Plan Offset by Other Technical Adjustments

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- ❑ Enacted FY '12 Budget included Executive's proposed \$524 M in savings, primarily from enrollment freezes, provider reductions, and program reductions
- ❑ Federal government ultimately approved \$301 M in savings, including Childless Adult and Medicaid Spenddown Program freezes and 5% provider reduction
- ❑ Executive is offsetting the \$(223) M loss in savings as follows:

|                                      | <u>\$ in M</u> |
|--------------------------------------|----------------|
| Reinstating the Payment Rollover     | \$118          |
| Prescription Drug Rebate Savings     | 85             |
| Net Medicaid Funding Formula Savings | 20             |



# Medicaid Formula Adjustments Cost \$99 M in FY '13

## - Represent Cumulative AHCCCS, DHS and DES Cost

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|  | <u>\$ in M</u> |
|--|----------------|
| <input type="checkbox"/> Loss of One-time FY '12 Adjustments (Rollover, etc.)                      | \$(223)        |
| <input type="checkbox"/> Annualization of Waiver Package Savings                                   | 223            |
| <ul style="list-style-type: none"> <li>• Includes Enrollment Freezes and Provider Rates</li> </ul> |                |
| <input type="checkbox"/> New Regular Enrollment Growth   | 99             |
| <ul style="list-style-type: none"> <li>• Includes Impact of Lower Federal Match Rate</li> </ul>    | <hr/>          |
| <b>Total</b>   | <b>99</b>      |

# Federal Health Care Legislation Will Result in Both New Costs and Savings in 2014

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- ❑ As of January 2014, Medicaid eligibility expands from 100% to 133% of federal poverty level
  - Federal government pays 100% of the cost for the first several years.
  - 70% of the uninsured population in this new category is projected to sign up.
- ❑ Over 100,000 Childless Adults who are expected to lose coverage during the enrollment freeze will again become eligible in January 2014.
  - By 2015, the Childless Adult population is expected to achieve its pre-freeze levels.
  - Federal government will pay for over 80% of the cost compared to 65% now.
  - The higher match rate also applies to a projected 120,000 Childless Adults who are expected to remain on the program during the enrollment freeze.
- ❑ The “refinancing” of the existing Childless Adults to a higher federal match will generate savings to offset the cost of restoring the coverage of 100,000 members.

# Will More Currently Eligible But Non-participating Individuals Sign Up for Coverage?

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- ❑ Additional publicity on the availability of health care may induce some of these 275,000 individuals to apply—but the current reasons for non-participation are not well understood.
- ❑ Unlike individuals above 133% of poverty, there are no financial penalties if Medicaid eligible participants fail to sign up.
- ❑ Given lack of hard data, 50% of the currently eligible non-participants are projected to enroll.
- ❑ Any of the projected population estimates are subject to considerable change.
  - When Medicaid increased to 100% of poverty in 2000, the expansion was expected to add 100,000 persons by 2005. The 2005 expansion population was actually 200,000.

# In FY '15, the Federal Health Care Changes Could Cost the State \$140 M

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- The federal health care changes are projected to add 310,000 new participants and allow the refinancing of 120,000 existing enrollees at a higher federal match rate:

|                                       | <u>#</u>       | <u>Fed Match Rate</u>       |
|---------------------------------------|----------------|-----------------------------|
| 100-133% Poverty Level Newly Eligible | 75,000         | 100%                        |
| Restored Childless Adult Population   | 105,000        | 85%                         |
| Currently Eligible New Participants   | <u>130,000</u> | 65%                         |
| Total                                 | 310,000        |                             |
| Refinance Remaining Childless Adults  | 120,000        | Increase from<br>65% to 85% |

- In FY 2014, the federal health care changes are expected to cost \$40 M as the population ramps up with the implementation of the changes in January 2014.
- Three years in advance, these estimates are highly speculative and could change considerably.

# Baseline Does Not Include New Prison Beds, Pending Legislative Authorization

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- ❑ Statute requires Dept. of Corrections to award 5,000 private prison bed contract
  - Given flat prison population, ADC is not proceeding
  - Currently have historically low (1,400) bed shortfall
- ❑ ADC now seeks 2,000 private beds in '15 and \$50 M to construct 500 state beds in '13
- ❑ FY '12 budget shifted responsibility of sentences of less than a year to counties starting in FY '13
  - Governor seeking repeal
  - No Baseline savings as we lack county decisions on taking inmates or paying State to incarcerate them

# Spending Risks

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- ❑ The State is subject to numerous “budget” lawsuits, such as the Medicaid childless adult coverage freeze and provider rate reduction and the K-12 inflator.
  - If plaintiffs successful, cost could exceed \$475 M.
- ❑ Any serious federal deficit reduction would likely lead to a reduction in state aid
- ❑ State must monitor its requirements under the \$1 B sale/leaseback agreement for potential costs
  - By using tax-exempt financing, State may be required to use cash balances above 5% to buy tax-exempt securities
  - State could exceed threshold by \$167 M in '12 and \$13 M in '13
  - State may be able to fulfill its requirements as part of its regular investment of the operating fund

# FY '12 – '14 Budget Projections

- ❑ The projected General Fund balance is \$583 M in FY '12 and \$431 M in FY '13.
- ❑ With the expiration of the 1-cent sales tax in FY '14, State is forecasted to have relatively small shortfall of \$(172) M.

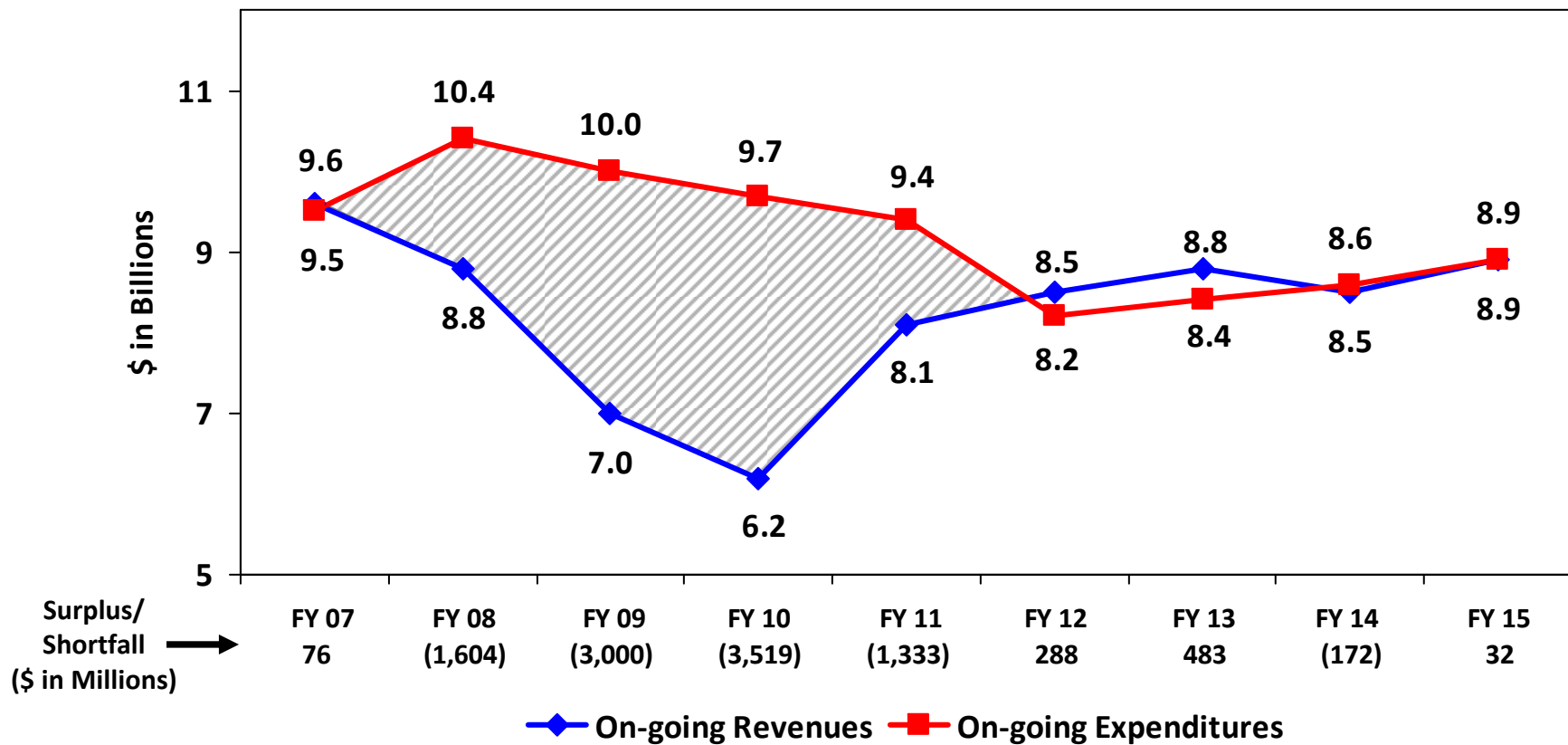
|                | <u><b>12</b></u> | <u><b>13</b></u> | <u><b>14</b></u>  |
|----------------|------------------|------------------|-------------------|
| Revenues       | \$8.9 B          | \$8.8 B          | \$8.5 B           |
| Spending       | \$8.3 B          | \$8.4 B          | \$8.6 B           |
| <b>Balance</b> | <b>\$583 M</b>   | <b>\$431 M*</b>  | <b>\$(172) M*</b> |

\*Excludes estimated prior year balance

# Strong FY '13 Position Helps State Absorb Loss of 1-Cent in FY '14

- Assumes State Does Not Enact Permanent New Initiatives

"The Structural Balance"



Counts 1 ¢ TPT as on-going in FY '11 – FY '13





# What if Projections Are Not Accurate?

- Short Term Balances Disappear & \$(1) B FY '14 Shortfall

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Alternative Assumptions:

- 2% Slower Revenue Growth
- Plaintiffs Prevail in Budget Lawsuits

| <b>Projected Balance (+)/Shortfall (-)</b> |            |            |            |
|--|------------|------------|------------|
| (\$ in M)                                  |            |            |            |
|  | <u>'12</u> | <u>'13</u> | <u>'14</u> |
| Baseline                                   | 583        | 431        | (172)      |
| Alternative                                | 325        | (367)      | (1,072)    |

# Appendix A: January 2012 4-Sector Forecast

|  | FY 2012      | FY 2013     | FY 2014      | FY 2015      |
|--|--------------|-------------|--------------|--------------|
| <b>Sales Tax</b>   |              |             |              |              |
| JLBC Forecast  | 5.1%         | 5.0%        | 7.1%         | 7.3%         |
| UA – Low   | 2.1%         | 1.2%        | 4.9%         | 9.3%         |
| UA – Base  | 5.8%         | 5.8%        | 6.6%         | 9.5%         |
| FAC  | 6.9%         | 6.8%        | 6.5%         | 6.2%         |
| Average:   | <b>5.0%</b>  | <b>4.7%</b> | <b>6.3%</b>  | <b>8.0%</b>  |
| <b>Individual Income Tax</b>                                       |              |             |              |              |
| JLBC Forecast  | 8.8%         | 5.0%        | 6.9%         | 7.5%         |
| UA – Low   | 0.2%         | 1.6%        | 3.9%         | 6.9%         |
| UA – Base  | 10.1%        | 7.9%        | 5.5%         | 7.4%         |
| FAC  | 8.2%         | 7.7%        | 7.0%         | 7.0%         |
| Average:   | <b>6.8%</b>  | <b>5.6%</b> | <b>5.9%</b>  | <b>7.2%</b>  |
| <b>Corporate Income Tax</b>  |              |             |              |              |
| JLBC Forecast  | 10.0%        | 4.9%        | 7.1%         | 2.4%         |
| UA – Low   | 2.0%         | 2.2%        | 21.7%        | 17.0%        |
| UA – Base  | 17.8%        | 16.1%       | 21.9%        | 12.8%        |
| FAC  | 15.9%        | 14.2%       | 9.8%         | 7.0%         |
| Average:   | <b>11.4%</b> | <b>9.7%</b> | <b>15.1%</b> | <b>10.0%</b> |
| JLBC Weighted Average:   | <b>7.0%</b>  | <b>5.0%</b> | <b>7.0%</b>  | <b>7.0%</b>  |
| UA Low Weighted Average  | <b>1.3%</b>  | <b>1.4%</b> | <b>5.8%</b>  | <b>9.0%</b>  |
| UA Base Weighted Average   | <b>8.6%</b>  | <b>7.6%</b> | <b>7.5%</b>  | <b>9.0%</b>  |
| FAC Weighted Average:  | <b>8.2%</b>  | <b>7.8%</b> | <b>7.0%</b>  | <b>6.6%</b>  |
| “Big-3” Weighted Average   | <b>6.3%</b>  | <b>5.5%</b> | <b>6.9%</b>  | <b>7.9%</b>  |
| Consensus Weighted Average:*                                       | <b>5.3%</b>  | <b>5.1%</b> | <b>6.9%</b>  | <b>7.9%</b>  |
| Adjusted Consensus Weighted Average:**                             | <b>5.2%</b>  | <b>4.7%</b> | <b>6.7%</b>  | <b>6.7%</b>  |
| * Consensus Big-3 Categories adjusted for small revenue categories |              |             |              |              |
| ** Consensus Weighted Average adjusted for tax law changes         |              |             |              |              |



# Appendix B: Funding Formula Suspensions

## Statutory Funding Formula Suspensions\*

| <u>Agency</u>                              | <u>Formula</u>   | <u>FY 2013 Cost<br/>If Funded</u> |
|--|--|-----------------------------------|
| Community College                          | Capital State Aid Suspension   | \$23,708,400                      |
| Department of Education                    | Soft-Capital Formula   | \$188,120,700                     |
|  | Charter School Additional Assistance                                   | \$17,656,000                      |
|  | Capital Outlay Revenue Limit (CORL)                                    | \$63,684,600                      |
|  | Fund JTEDs at 91%  | \$4,849,100                       |
|  | Department of Emergency & Military Affairs                             | Governor’s Emergency Fund         |
| Department of Environmental Quality        | WQARF  | \$8,000,000                       |
| Department of Health Services              | Restoration to Competency  | \$1,740,600                       |
|  | SVP  | \$2,670,300                       |
| School Facilities Board                    | Building Renewal   | \$248,897,300                     |
| Tourism                                    | Tourism Funding Formula  | \$15,551,600                      |
| Universities                               | Financial Aid Trust  | <u>6,188,900</u>                  |
| <b>Subtotal</b>                            |  | <b>\$582,167,500</b>              |
| Future Year Cost – School Facilities Board | New School Construction (If enrollment returns to pre-recession level) | <u>\$150,000,000</u>              |
| <b>Total</b>                               |  | <b>\$732,167,500</b>              |
| <b>Non-Statutory Formula Suspensions</b>   |  |                                   |
| Department of Administration               | Building Renewal   | \$25,696,000                      |
| Universities                               | General Fund Enrollment  | \$21,801,100                      |
|  | Building Renewal   | <u>\$97,630,700</u>               |
| <b>Subtotal</b>                            |  | <b>\$145,127,800</b>              |

\* Excludes AHCCCS suspensions.

# STAFF OF THE JOINT LEGISLATIVE BUDGET COMMITTEE

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- Director
  - Richard Stavneak
  - Linda Monsanto
  - Steve Schimpp
  - Stefan Shepherd
- Assistant Directors
  - Eric Jorgensen
  - Leatta McLaughlin
  - Hans Olofsson
- Chief Economist
  - Jack Brown
  - Bob Hull
  - Amy Upston
- Principal Fiscal Analysts
  - Eric Billings
  - Steve Grunig
  - Art Smith
  - Marge Zylla
- Senior Fiscal Analysts
  - James Alcantar
  - Benjamin Beutler
  - Breanne Bushu
  - Brett Searle
  - Jon Stall
- Fiscal Analysts
  - Sandy Kelley
  - Mya Trivison
- Administrative Assistant/JLBC Clerk
- Administrative Assistant/JCCR Clerk

