



2019 Original Adopted Budget Final BoCC Direction

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Chief Financial Officer
November 8, 2018

Presentation Overview

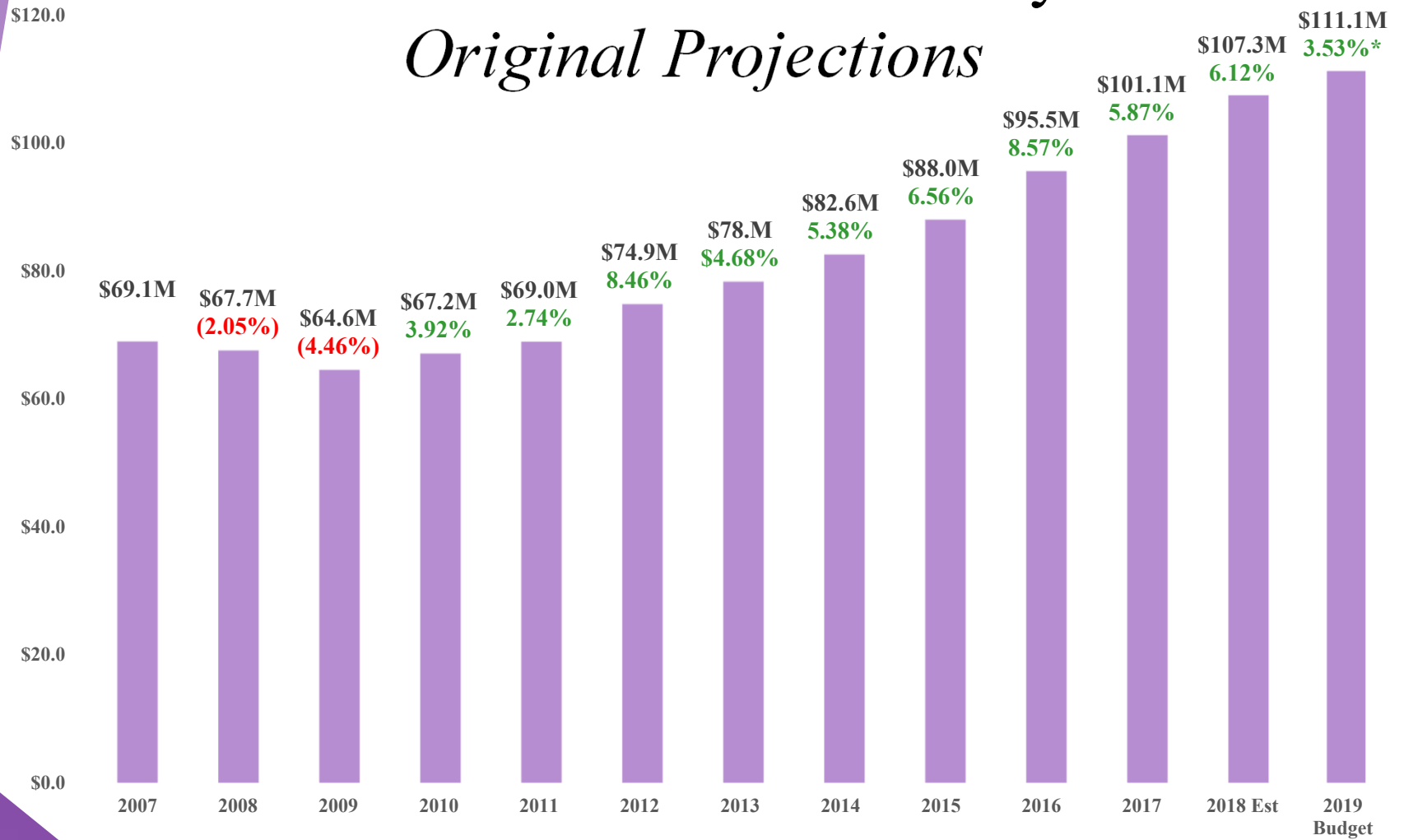
- Revenue Updates
- Reserve Strategy
- Investment in Human Capital
- Next Steps
- Updated Roadmap



Subsequent Revenue Review

Sales and Use Tax History

Original Projections



Subsequent Revenue Review

2019 Sales and Use Tax

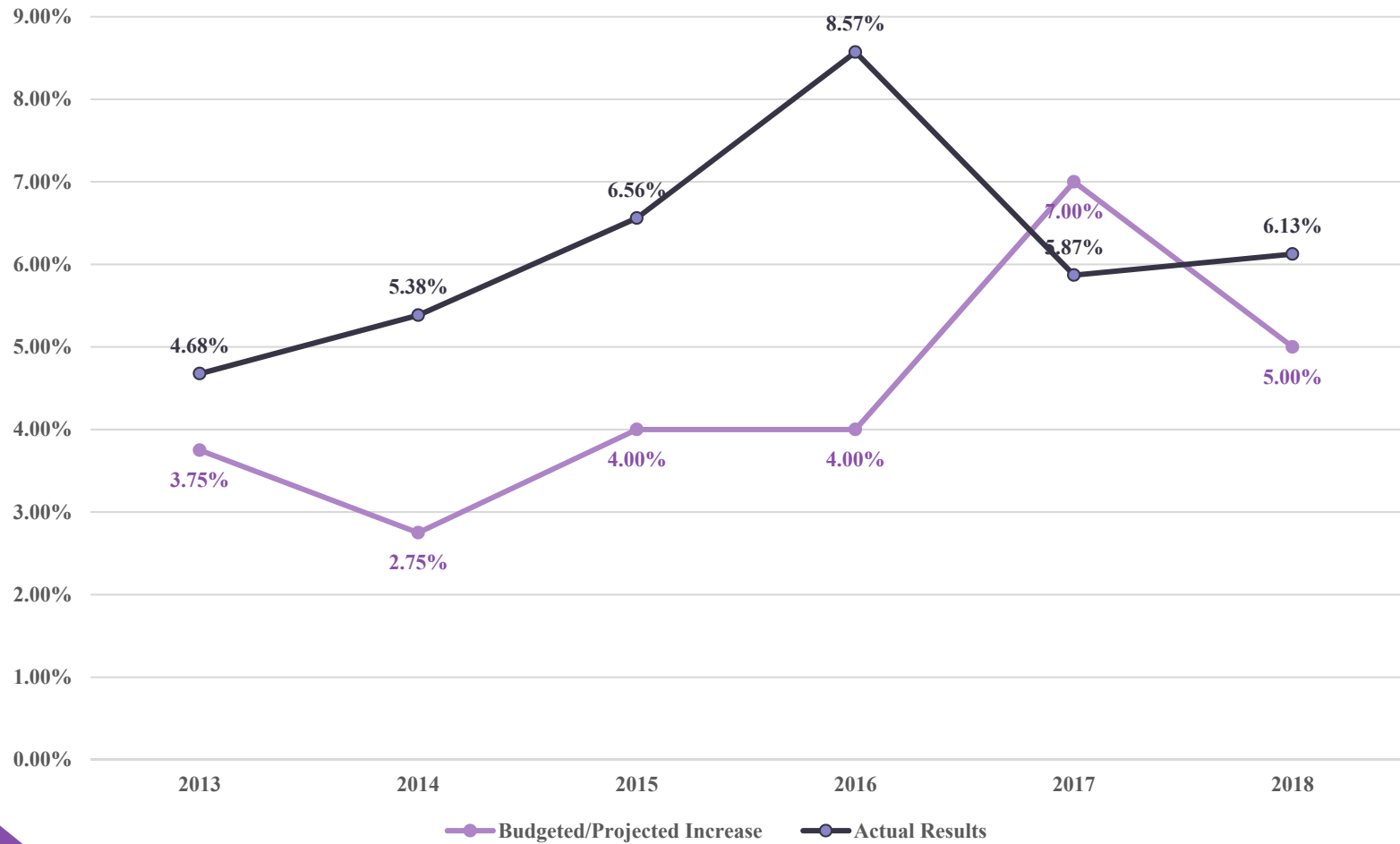
- 2019 – Revised estimate for 2018 base. Originally base reduced by \$1.0M for impacts of hail storm, revised to reduction of \$0.7M based on current sales tax collections
- 2019 – Projected increase of 4.50% equals an increase of \$4.1M over estimated 2018 projections
- Each 0.25% variance affects budget by \$266,595

2019 Percentage Projection	Impact on 2019 Budget/Roadmap
4.00%	(533,190)
4.25%	(266,595)
4.50%	-
4.75%	266,595
5.00%	533,190
5.25%	799,785
5.50%	1,066,380



Subsequent Revenue Review Sales and Use Tax

Projected Percentage Versus Actual Collections



Financial Services

Subsequent Revenue Review

2019 Updated Revenue Projections

Impacts to Financial Roadmap

▲ Sales Tax - \$300k

▼ Specific Ownership Taxes – (\$231k)

- Due to mill levy increases in other jurisdictions for 2019

▼ Public Trustee Fees – (\$86k)



Reserve Strategy

- As established in 2017 Roadmap, expectation is to reserve unanticipated General Fund revenues and General Fund underspending into an emergency reserve

RESERVE STRATEGY						
	2018 Budget (Excess from 2017)	2019 Budget (Excess from 2018 - Est.)	2020 Budget (Excess from 2019 - Est.)	2021 Budget (Excess from 2020 - Est.)	2022 Budget (Excess from 2021 - Est.)	2023 Budget (Excess from 2022 - Est.)
<i>Rolling Balance</i>	500,000	1,546,771	3,126,785	5,376,785	7,626,785	9,876,785
<i>General Fund Underspending</i>	1,511,373	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
<i>General Fund Unanticipated Revenue</i>	(464,602)	330,014	1,000,000	1,000,000	1,000,000	1,000,000
<i>Rolling Reserve Balance</i>	1,546,771	3,126,785	5,376,785	7,626,785	9,876,785	12,126,785



Next Steps

- Final direction today on budget
- Next three weeks – staff prepares all required budget documents
- November 29, 2018 – Approval of:
 - 2019 Original Adopted Budget
 - Mill Levy Resolution
 - Transfer Resolution



Investment in Human Capital

2019 Adjust to Minimum, COLA, and Equity

Department/Office	Minimum Adjustment	2% COLA	Equity Increases 0.75%	Total Salary Increases
Total General Fund Impact	\$ 414,194	\$2,535,788	\$ 950,924	\$3,900,906

- Each 0.25% change in increase equals \$316,975



2019 Original Adopted Budget - Critical Needs 2019-2023

Department/Office	Critical Need	Critical Needs- On-Going	Critical Needs-One-Time	TOTAL NEEDS	Included in 2019 Roadmap	Other Funding Sources	Deferred to Future Roadmaps
Coroner	Additional Forensic Pathologist - Accreditation	140,000		200,000	140,000	60,000	0
County Attorney	2 Attorneys and 2 Paralegals	300,000	15,000	315,000			315,000
County Attorney	Litigation Case Mgmt System	40,000	30,000	70,000		70,000	0
County Wide	Investment in Human Capital	3,768,039		3,768,039	3,768,039		0
County Wide	Investment in Human Capital Additional Need	132,867		132,867	132,867		0
County Commissioners*	Statutory Pay Increase w/FICA, Retirement	77,583		77,583	77,583		0
County-Wide Elected*	Statutory Pay Increase w/FICA, Retirement	206,978		206,978	206,978		0
CSD - CSU Extension	Extension Agent - Family and Consumer Science Agent	17,687		17,687		17,687	0
CSD - Parks	Recreation Programming in County Parks		7,500	7,500		7,500	0
CSD - Parks	County Parks/Park Operations Staffing	150,000		150,000	100,000		50,000
CSD - Parks	County Parks - Major Maintenance Funds	150,000		150,000	100,000		50,000
CSD - Parks	County Parks - Forest Management Funds	150,000		150,000	100,000		50,000
CSD - Parks	County Parks - Capital Improvements	750,000		750,000			750,000
CSD - Pretrial Svcs	Pretrial Services Program	100,000		100,000	100,000		0
CSD - Veterans Services	Office staff expansion (2 FTEs)	116,159	9,900	126,059			126,059
Clerk & Recorder	Security camera replacement - Powers and UTC		140,300	140,300		140,300	0
District Attorney	New Court House Division (9 FTEs, one-time office exp)	881,218	52,962	934,180	187,932		746,248
District Attorney	Deputy DA II for Juvenile Division & SVU-2	220,502	9,136	229,638	55,600		174,038
District Attorney	Sr. Paralegal (1FTE)	72,403	3,985	76,388	36,490		39,898
District Attorney	Investigators for Special Victims Unit & Investigations -2	179,294	11,616	190,910	45,197		145,713
DPW - OEM	Level A One Suit		6,500	6,500		6,500	0
DPW - OEM	Bunker Gear		42,500	42,500		42,500	0
DPW - R&B	High Impact Road Safety Projects and Stormwater	12,700,000		12,700,000	7,000,000		5,700,000
FACSIM	Maintenance Techs (3)	135,000		135,000	135,000		0
FACSIM	Judicial Building-Remodel for 2 judges and staff		75,000	75,000		75,000	0
FACSIM	County Professional Bldg - Add'l Judge Support		75,000	75,000		75,000	0
FACSIM	Invest in Countywide Building Capital and Maintenance	37,900	6,596,137	6,634,037	250,000		6,384,037
FACSIM - ADA	ADA - Updates/modifications in Various Buildings		677,799	677,799	167,299	210,500	300,000
Public Health	Increased County Support to Public Health-Phase in 5 yrs	1,000,000		1,000,000	150,000		850,000
HR & Risk	Safety coordinator - (1FTE)	82,915		82,915		82,915	0
HR & Risk	HRIS System		300,000	300,000		300,000	0
Information Technology	Software Maintenance - Enterprise Class Systems	350,000		350,000	350,000		0
Information Technology	Information Security Program	760,000	340,000	1,100,000	1,100,000		0
Information Technology	MS Office Lifecycle Replacement Program	600,000		600,000	600,000		0
	TOTAL NEEDS	23,118,545	8,393,335	31,571,880	14,802,985	1,087,902	15,680,993

Updated Financial Roadmap

OPERATIONAL STRATEGY						
Dept/Office	Critical Needs	2019	2020	2021	2022	2023
Beginning Operational Savings		8,200,000	3,097,979	1,010,628	1,169,947	1,210,039
Revenues		144,698,213	151,077,644	155,961,288	163,205,892	167,618,819
Expenditures		(134,667,314)	(137,126,874)	(134,090,388)	(134,138,388)	(134,153,388)
Estimated Tabor Overage		(329,935)				
High Impact Road Infrastructure	Add'l On-Going (2016-2018 Increase of \$3.3M)	(7,000,000)	(7,500,000)	(8,500,000)	(11,700,000)	(12,700,000)
Additional Emergency Reserve Contribution		0	0	0	0	0
Countywide-Invest in Human Capi Salary Adjustments to Minimum - 2019		(414,194)	(414,194)	(414,194)	(414,194)	(414,194)
Countywide-Invest in Human Capi Pay for Performance/COLA (2%) - 2019		(2,535,788)	(2,535,788)	(2,535,788)	(2,535,788)	(2,535,788)
Countywide-Invest in Human Capi Equity Adjustments (0.75%) - 2019		(950,924)	(950,924)	(950,924)	(950,924)	(950,924)
Countywide-Invest in Human Capi Equity Adjustments (1%) - 2021				(1,306,903)	(1,306,903)	(1,306,903)
Countywide-Invest in Human Capi Pay for Performance/COLA (2%) - 2021				(2,613,806)	(2,613,806)	(2,613,806)
Countywide-Invest in Human Capi Equity Adjustments (1%) - 2022					(1,346,110)	(1,346,110)
Countywide-Invest in Human Capi Pay for Performance/COLA (2%) - 2022					(2,692,220)	(2,692,220)
Countywide-Invest in Human Capi Pay for Performance/COLA (2%) - 2023						(2,772,849)
Board of County Commissioners*	Statutory Pay Increase w/FICA, Retirement	(77,583)	(77,583)	(123,504)	(123,504)	(152,746)
County-Wide Elected Officials*	Statutory Pay Increase w/FICA, Retirement	(206,978)	(206,978)	(206,978)	(206,978)	(284,991)
Community Services - Outreach	Pretrial Services Program (100%)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Community Services - Parks	Dedicated Forest Management Funds	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Major Maintenance Funds	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Park Maintenance Positions (4)	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Parks Capital Improvements			(750,000)	(750,000)	(750,000)
Information Technology	Software/Hardware	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
FSIM - Facilities	Maintenance Techs (3)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
Community Services-Veterans Ser	Office Staff Expansion-Mt Carmel (2) & O	0	(126,059)	(83,429)	(83,429)	(83,429)
Coroner	Add'l Forensic Pathologist-Accreditation	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
Dept of Public Health	Increase County support Public Health	(150,000)	(300,000)	(450,000)	(600,000)	(1,000,000)
Information Technology	Information Security Program	(1,100,000)	(622,500)	(527,500)	(570,000)	(570,000)
Information Technology	Microsoft Office Lifecycle Replacement	(600,000)	(525,000)	(450,000)	(450,000)	(450,000)
Countywide Facility Needs	Major Facility Improve. (10 yr 1-time)	(250,000)	(250,000)	(250,000)	0	(1,000,000)
Countywide Facility Needs	ADA Required Improvements	(167,299)	(300,000)			
County Attorney	2 Attorneys, 2 Paralegals, \$15K start up	0	(115,000)	(165,000)	(300,000)	(300,000)
District Attorney	Dep Dist Atty II for Juv Div	(55,600)	(111,000)	(111,000)	(111,000)	(111,000)
District Attorney	Investigator	(45,197)	(90,394)	(90,394)	(90,394)	(90,394)
District Attorney	Sr. Paralegal	(36,490)	(72,981)	(72,981)	(72,981)	(72,981)
District Attorney	Staff to support new judges (9)	(187,932)	(664,720)	(934,180)	(934,180)	(934,180)
Ending Operational Savings		3,097,979	1,010,628	1,169,947	1,210,039	367,954

To The Spreadsheet...

