



2021 Financial Roadmap Update

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County Controller

August 4, 2020

2020-2024 Approved Roadmap

OPERATIONAL STRATEGY

Dept/Office	Critical Needs	2020	2021	2022	2023	2024
Beginning Operational Savings		2,522,979	389	320,380	687,237	2,272,870
Revenues		149,342,251	154,667,612	161,857,499	165,543,329	171,148,066
Expenditures		(147,472,583)	(144,084,466)	(145,132,466)	(145,147,466)	(146,217,650)
Invest in High Impact Road Infrastructure	Additional On-Going (2016-2019 Increase of \$10.8M)	(345,000)	(500,000)	(4,200,000)	(5,200,000)	(5,200,000)
Other Sources/Uses		1,350,000	50,000	200,000	2,046,363	2,250,000
Countywide - Invest in Human Capital	1.5% Allocation of Personnel Budgets*	(1,795,719)	(1,795,719)	(1,795,719)	(1,795,719)	(1,795,719)
Countywide - Invest in Human Capital	Future Impacts of 2020 Personnel Budget Allocation*		(53,872)	(53,872)	(53,872)	(53,872)
Countywide - Invest in Human Capital	Equity Adjustments (1%) - 2021					
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2021		(2,613,806)	(2,613,806)	(2,613,806)	(2,613,806)
Countywide - Invest in Human Capital	Equity Adjustments (1%) - 2022					
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2022			(2,692,220)	(2,692,220)	(2,692,220)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2023				(2,772,849)	(2,772,849)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2024					(2,828,306)
Board of County Commissioners	Statutory Pay Increase w/FICA, Retirement		(45,921)	(45,921)	(75,163)	(75,163)
Countywide Elected Officials	Statutory Pay Increase w/FICA, Retirement				(78,013)	(78,013)
Community Services - Parks	Dedicated Forest Management Funds	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Major Maintenance Funds	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Park Maintenance Positions (4)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Parks Capital Improvements		(750,000)	(750,000)	(750,000)	(750,000)
Community Services-Veterans' Services	Office Staff Expansion-Mt Carmel (2) and Ops	(126,519)	(83,889)	(83,889)	(83,889)	(83,889)
Community Services	Criminal Justice Support/Pretrial (2) & Northern Nature Center Staffing	(147,700)	(137,700)	(137,700)	(356,013)	(306,013)
County Attorney	2 Attorneys, 2 Paralegals & \$15,000 start up IT	(74,230)	(213,960)	(345,960)	(345,960)	(345,960)
Countywide Facility Needs	Major Facility Improvements (one-time amounts)	(250,000)	(250,000)	(1,000,000)	(1,000,000)	(1,000,000)
Countywide Facility Needs	ADA Requirements (one-time amounts)	(300,000)				
Countywide Facility Needs	Facility Critical Needs	(838,000)	(1,329,199)			
Countywide	Grant match funds, Next Gen ASR/TRS System/ERP Replacement		(550,000)	(550,000)	(550,000)	(5,550,000)
Countywide	Humane Society Contract Increase	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
District Attorney	Critical Needs Support*	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)
Human Resources & Risk Management	NeoGov Onboard Module		(34,000)	(34,000)	(34,000)	(34,000)
Planning & Community Development	Staffing/address current and proj devpt workload -IPT & 1 FTE	(110,089)	(110,089)	(110,089)	(110,089)	(110,089)
Public Health	Increase for County Support to Public Health		(250,000)	(400,000)	(800,000)	(800,000)
Public Information	Census Marketing	(10,000)				
Public Works - Fleet	Diesel Station/Hydraulic Lift/Light Fleet Replacements	(800,000)	(650,000)	(800,000)	(600,000)	(600,000)
Total Funded Critical Needs		(4,392,257)	(10,263,155)	(16,358,176)	(18,810,230)	(26,384,899)
Ending Operational Savings after previously considered items		389	320,380	687,237	2,272,870	818,387
*1.5% allocation of personnel budget excluding DA's Office. DA provided lump sum for 2020 for all critical needs.						

2021 Revenue Estimates

- Sales tax for 2020 – Flat with 2019
 - 4.5% increase 2021 over 2020, 4% every year after
- Property tax – recovery of EPC’s 2020 temporary mill levy reduction
- Sheriff revenues – down due to elimination of work release program, fewer traffic citations
- Interest revenue – down due to decreased rates from economic conditions
- Beginning operational savings of \$4 million, from cost savings achieved in 2020



2021-2025 Roadmap with Updated Revenue Projections

OPERATIONAL STRATEGY						
Dept/Office	Critical Needs	2021	2022	2023	2024	2025
Beginning Operational Savings		4,000,000	2,716,211	484,116	(586,815)	(4,926,575)
Revenues		153,887,877	160,721,800	164,263,940	169,717,364	173,467,190
Expenditures		(148,964,076)	(150,364,709)	(150,379,709)	(151,449,893)	(151,494,893)
Invest in High Impact Road Infrastructure	Additional On-Going <i>(2016-2020 Increase of \$11.1M)</i>	(155,000)	(3,855,000)	(4,855,000)	(4,855,000)	(4,855,000)
Other Sources/Uses				2,025,386	2,250,000	2,250,000
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2021	(2,748,454)	(2,748,454)	(2,748,454)	(2,748,454)	(2,748,454)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2022		(2,803,423)	(2,803,423)	(2,803,423)	(2,803,423)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2023			(2,859,492)	(2,859,492)	(2,859,492)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2024				(2,916,681)	(2,828,306)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2025					(2,975,015)
Board of County Commissioners	Statutory Pay Increase w/FICA, Retirement	(43,566)	(43,566)	(73,514)	(73,514)	(116,998)
Countywide Elected Officials	Statutory Pay Increase w/FICA, Retirement			(73,611)	(73,611)	(73,611)
Community Services - Parks	Parks Capital Improvements	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Community Services	Northern Nature Center Staffing			(218,313)	(168,313)	(168,313)
County Attorney	Attorneys & Paralegals (1 Atty 2021, 1 Atty in 2022)	(147,371)	(304,742)	(314,742)	(324,742)	(334,742)
Countywide Facility Needs	Major Facility Improvements (ongoing starting in 2022)		(750,000)	(750,000)	(750,000)	(750,000)
Countywide Facility Needs	Facility Critical Needs	(1,329,199)				
Countywide	Grant match funds	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Countywide	Next Gen ASR/TRS System/ERP Replacement	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Countywide	ERP Replacement				(5,000,000)	(5,000,000)
Human Resources & Risk Management	NeoGov Onboard Module	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Public Health	Increase for County Support to Public Health	(250,000)	(400,000)	(800,000)	(800,000)	(800,000)
Public Works - Fleet	Hydraulic Lift/Light Fleet Replacements	(200,000)	(350,000)	(150,000)	(150,000)	(150,000)
Total Funded Critical Needs		(6,207,590)	(12,589,185)	(14,955,163)	(22,607,230)	(25,547,354)
Ending Operational Savings after previously considered items		2,716,211	484,116	(586,815)	(4,926,575)	(8,501,632)

2021-2025 Roadmap with Updated Revenue Projections & Possible Changes

OPERATIONAL STRATEGY

Dept/Office	Critical Needs	2021	2022	2023	2024	2025
Beginning Operational Savings		4,000,000	2,866,211	784,116	(136,815)	673,425
Revenues		153,887,877	160,721,800	164,263,940	169,717,364	173,467,190
Expenditures		(148,964,076)	(150,364,709)	(150,379,709)	(151,449,893)	(151,494,893)
Invest in High Impact Road Infrastructure	Additional On-Going <i>(2016-2020 Increase of \$11.1M)</i>	(155,000)	(3,855,000)	(4,855,000)	(4,855,000)	(4,855,000)
Other Sources/Uses				2,025,386	2,250,000	2,250,000
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2021	(2,748,454)	(2,748,454)	(2,748,454)	(2,748,454)	(2,748,454)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2022		(2,803,423)	(2,803,423)	(2,803,423)	(2,803,423)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2023			(2,859,492)	(2,859,492)	(2,859,492)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2024				(2,916,681)	(2,828,306)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2025					(2,975,015)
Board of County Commissioners	Statutory Pay Increase w/FICA, Retirement	(43,566)	(43,566)	(73,514)	(73,514)	(116,998)
Countywide Elected Officials	Statutory Pay Increase w/FICA, Retirement			(73,611)	(73,611)	(73,611)
Community Services - Parks	Parks Capital Improvements	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Community Services	Northern Nature Center Staffing			(218,313)	(168,313)	(168,313)
County Attorney	Attorneys & Paralegals (1 Atty 2021, 1 Atty 2022)	(147,371)	(304,742)	(314,742)	(324,742)	(334,742)
Countywide Facility Needs	Major Facility Improvements (ongoing starting in 2022)		(750,000)	(750,000)	(750,000)	(750,000)
Countywide Facility Needs	Facility Critical Needs	(1,329,199)				
Countywide	Grant match funds					
Countywide	Next Gen ASR/TRS System/ERP Replacement	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Countywide	ERP Replacement					
Human Resources & Risk Management	NeoGov Onboard Module	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Public Health	Increase for County Support to Public Health	(250,000)	(400,000)	(800,000)	(800,000)	(800,000)
Public Works - Fleet	Hydraulic Lift/Light Fleet Replacements	(200,000)	(350,000)	(150,000)	(150,000)	(150,000)
Total Funded Critical Needs		(6,057,590)	(12,439,185)	(14,805,163)	(17,457,230)	(20,397,354)
Ending Operational Savings after previously considered items		2,866,211	784,116	(136,815)	673,425	2,248,368

2021-2025 Roadmap with Updated Revenue Projections & Possible Changes

RESERVE STRATEGY					
	2021 Budget <i>(Excess from 2020)</i>	2022 Budget <i>(Excess from 2021)</i>	2023 Budget <i>(Excess from 2022)</i>	2024 Budget <i>(Excess from 2023)</i>	2025 Budget <i>(Excess from 2024)</i>
<i>Rolling Balance</i>	<i>3,025,386</i>	<i>3,025,386</i>	<i>4,775,386</i>	<i>5,000,000</i>	<i>5,000,000</i>
General Fund Underspending	0	1,250,000	1,250,000	1,250,000	1,250,000
General Fund Unanticipated Revenue	0	500,000	1,000,000	1,000,000	1,000,000
Use of Emergency Reserve	0	0	0	0	0
Other Sources/Uses	0	0	(2,025,386)	(2,250,000)	(2,250,000)
TABOR Overage	0	0	0	0	0
<i>Rolling Reserve Balance</i>	<i>3,025,386</i>	<i>4,775,386</i>	<i>5,000,000</i>	<i>5,000,000</i>	<i>5,000,000</i>

2021 Budget Process

- Already collected 2021 Additional Funding Requests from Departments & Offices
 - Done before COVID-19 impacts, need to reevaluate
- Budget Strategy Meetings with all departments & offices – August 19, 2020
- Assessor’s Preliminary Certification of Valuation – August 25, 2020
- Preliminary Balanced Budget to BoCC – October 8, 2020
- Additional Budget Hearings (Critical Need Presentations) – October 20 & 22, 2020
- Assessor’s Final Certification of Valuation – November 25, 2020
- 2021 Original Adopted Budget Hearing – December 8, 2020



Questions?

