



# 2019 Preliminary Balanced Budget

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September 20, 2018

# Presentation Overview

- The Past
  - Historical Budgets
  - The Great Recession & Road to Recovery
  - TABOR Reset
- The Present
  - Budget Process
  - 2019 Preliminary Balanced Budget
- The Future
  - 2019-2023 Roadmap

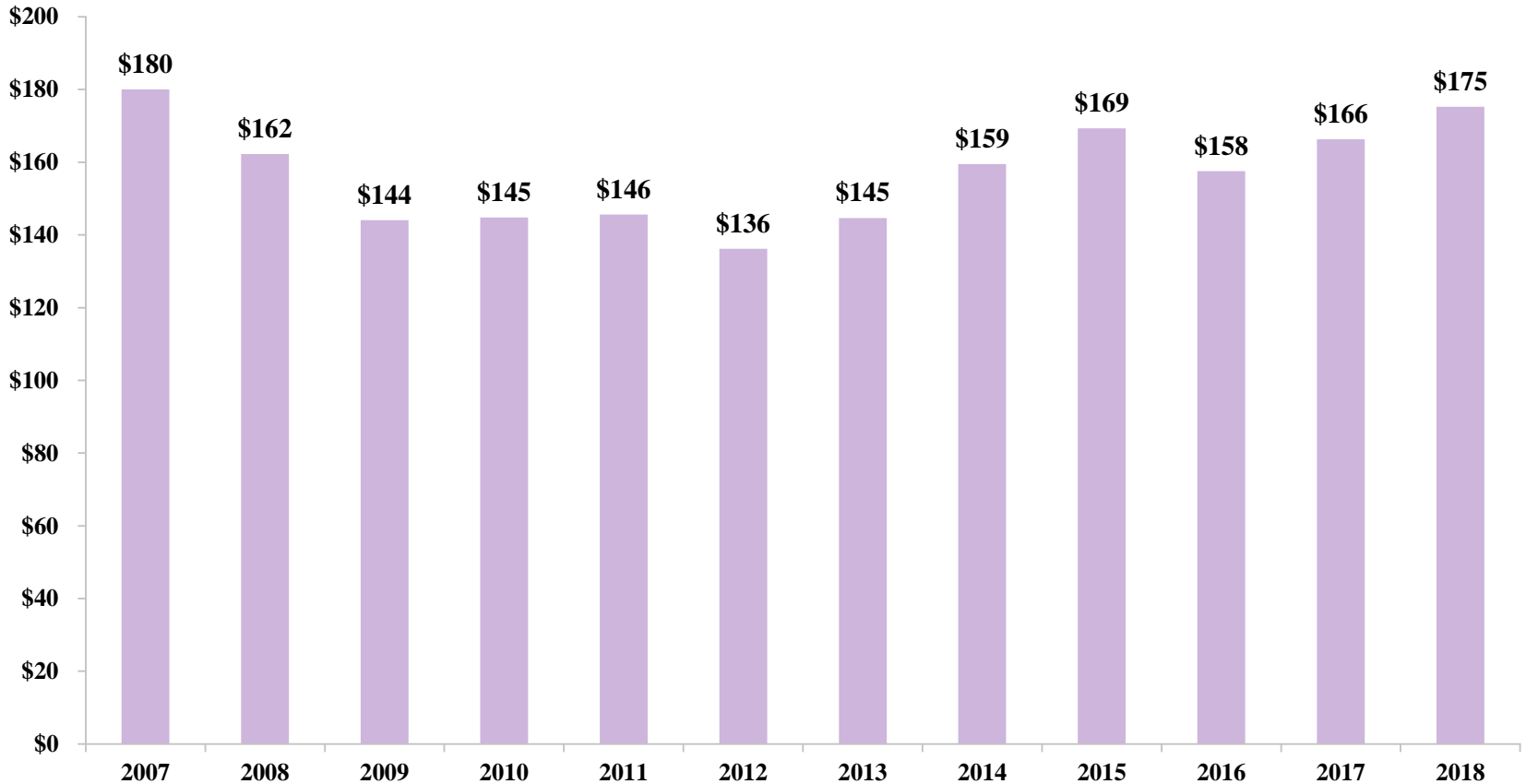


# The Past



# The Past

## BoCC Discretionary Budget Historical Annual Cost per Citizen



*2018 is still lower than 2007*



# Historical Review

- Challenges

- ▼ Significant Reductions to Property Tax Revenue - \$444M

- Mill Levy/Business Personal Property Tax - \$368.2M
- TABOR Restrictions - \$75.5M

- ▼ 2002-2005 Budget Reductions to Address Unfunded Mandates

- Courthouse and Jail – Service reductions to address unfunded mandate of \$7M annually

- ▼ 2006-2009 Budgets reduced 27% - \$45.2M

- Reduced Workforce 12%



# Historical Review

- Challenges
  - ▼ 2012-2016 Great Recession Property Tax Impacts - \$14M
  - ▼ 2012-2015 Unanticipated Disasters - \$10.9M
- Turnaround
  - ▲ 2013 – Public Safety Tax 0.23% - \$17M+ annually
  - ▲ 2013 – Economic recovery of Sales Tax
  - ▲ 2015 – Financial Roadmap Process Began
  - ▲ 2015-2018 – Reinvestment in Operations “Road to Recovery”



# “Road to Recovery”

## 2012-Current

- 2018/2019 - just now seeing discretionary revenue per citizen returning to pre-2009 levels
- During recovery period, EPC addressed local share of four Nationally Declared Disasters in four years
- Strategic Moves Initiative addressed failing building infrastructure
- Dedicated Public Safety Tax began in 2013 to address severe deficits in Public Safety
  - Allowed other critical needs to be addressed during budget hearings
- Full recovery of Property Tax in 2016
- Beginning to address critical operational and capital backlogs
- Five Year Roadmap process to ensure sustainability of budget changes



# TABOR Implications

- 2013 – TABOR Excess Revenue of \$2.0M
  - 2014 voter approved retention for parks projects (2015 budget)
- 2016 – TABOR Excess Revenue of \$14.5M
  - 2017 voter approved retention (2018 budget):
    - \$6M I-25 Gap Match
    - \$6M Local High Impact Road Safety Projects
    - \$1.5M Parks Infrastructure
    - \$1M Fire/Flood Recovery Projects
- 2017 – Reset base





# The Present: Budget Process



# Budget Process

## Compiling the 2019 Budget

### Budget Process Policy:

- Section 5.2 starts the annual budget process
  - Restricted Funds, Partially Restricted Funds and Unrestricted Funds
- Section 5.3 – 2018 Budget for Restricted Funds (Completed)
  - Road and Bridge Escrow
  - Conservation Trust Fund
  - Household Hazardous Waste Fund
  - Schools Trust Fund
  - Local Improvement Districts



# Budget Process

## Compiling the 2019 Budget

### Budget Process Policy:

- Section 5.4 – 2018 Budget for Partially Restricted Funds (Completed)
  - Community Investment Fund (CIP)
    - Ensured funding for Annual Lease Obligations
    - Includes SERIES 2007 refunding savings
  - Self-Insurance Fund
    - Ensured funding for anticipated insurance claims – Health & Risk
    - Significant discussions with Benefit Consultants about the increasing health care costs
    - Includes increased liability insurance costs
    - Includes Reserve for required GASB Fund Balance to address the “Incurred But Not Reported” (IBNR) claims - Actuarially Determined



# Budget Process

## Compiling the 2019 Budget

### Budget Process Policy:

- Section 5.4 – 2018 Budget for Partially Restricted Funds (Completed)
  - Department of Human Services
    - Ensured funding for statutory county match
    - State Fiscal Year 2018/2019 - state & federal allocations increased \$10.3M across all programs for mandated services
    - Increase in County Match of \$520,000
    - The increase in County match of additional allocations is offset by earned incentives
    - Includes significant reorganization cost savings



# Budget Process

## Compiling the 2019 Budget

### Budget Process Policy:

#### Section 5.4 – 2018 Budget for Partially Restricted Funds (Completed)

- Road and Bridge Fund
  - On a multiyear plan to address backlog of road infrastructure
  - Additional funding can be provided through the Roadmap



# Budget Process

## Compiling the 2019 Budget

### Budget Process Policy:

Section 5.5 – 2018 Budget for Unrestricted General Fund (In Process)

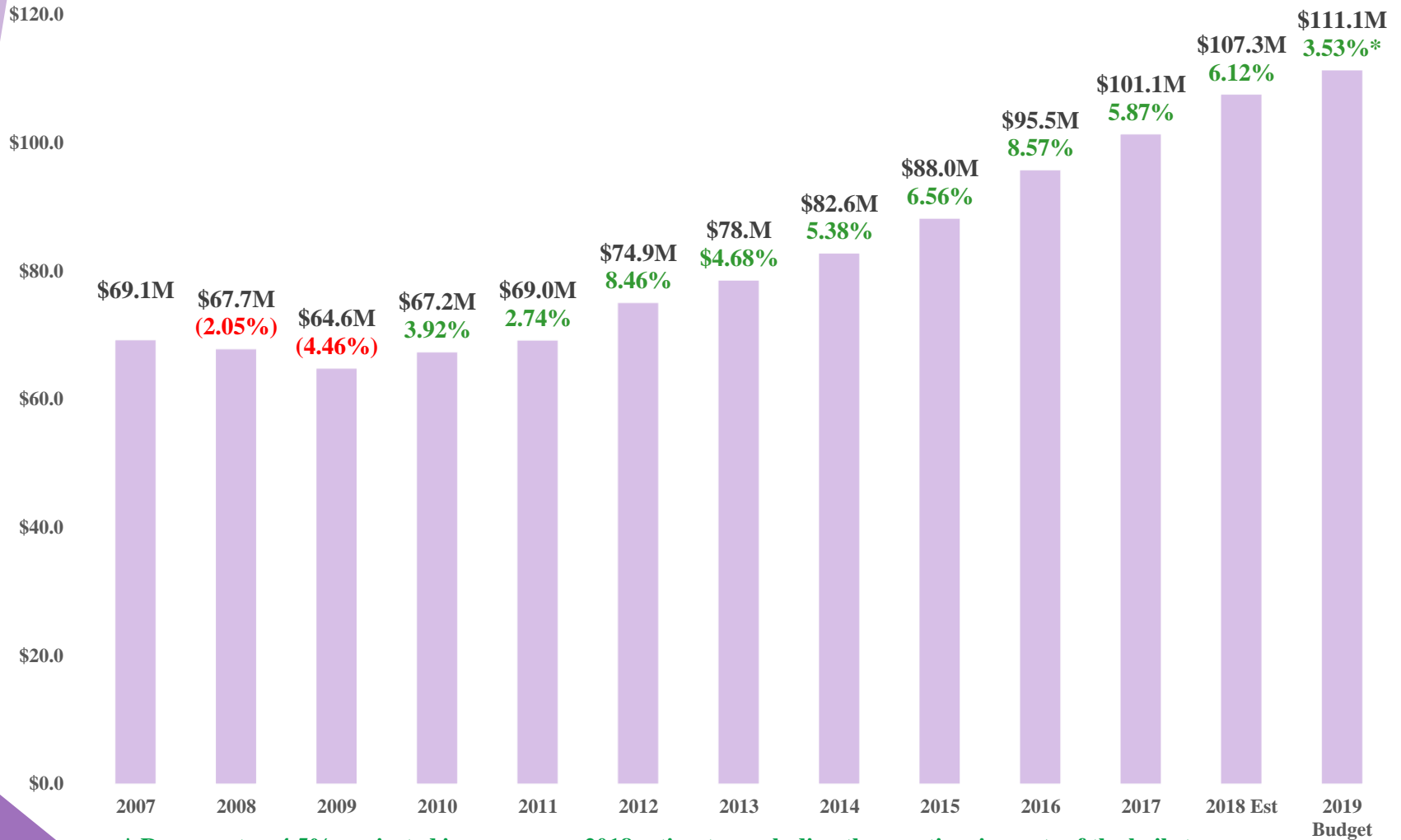
### Revenue Estimates – *Sales and Use Tax:*

- Up 6.09% through July over 2017 (6.125% is needed to make budget)
  - Includes two months of higher collections due to hail storms
  - “Retail” is up 6.07% (54% of budgeted revenue)
  - “Food services” is up 7.18% (12% of budgeted revenue)
  - “Accommodations” is up 6.78% (4% of budgeted revenue)
- The average increase over the last five years is 6.21%
- On-going trending \$1M down without affects of recent hail storms
- Staff recommends an increase of 4.50% over 2018 estimate excluding the one-time effect of the hail
- 2019 Sales and Use Tax preliminary budget (1%) is \$111.1M



# 2019 Preliminary Balanced Budget

## Sales & Use Tax (1%) Projections *(in Millions)*



\* Represents a 4.5% projected increase over 2018 estimates excluding the one-time impacts of the hail storms



# Budget Process

## Compiling the 2019 Budget

Budget Process Policy: Section 5.5 (Continued)

### Revenue Estimates – *Property Tax*:

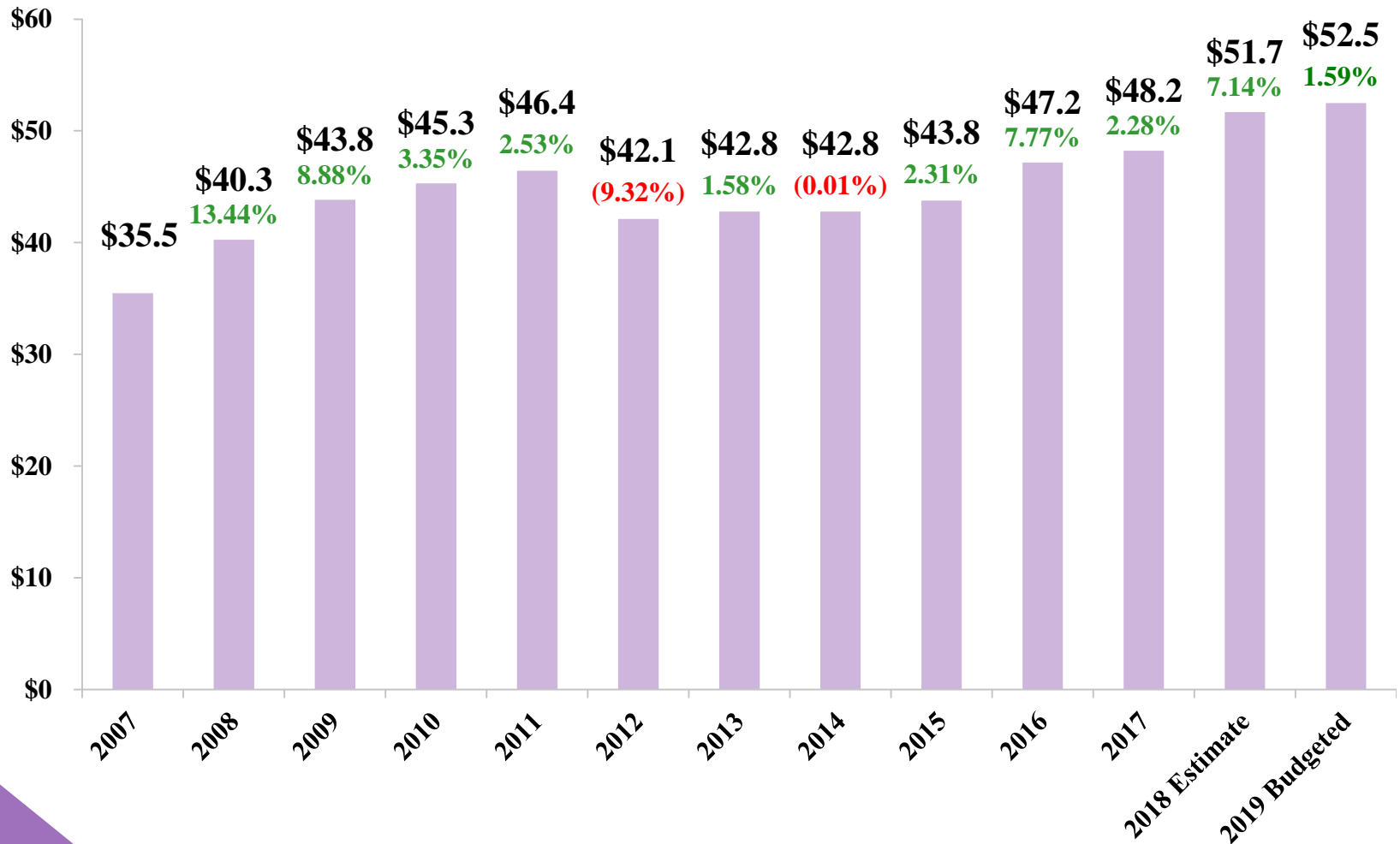
- Property Tax revenue increase of 1.59% to \$52.5M
  - Based on Preliminary Certification of Assessment
  - Not a re-assessment year
  - Allowable abatement mill of 0.103 mills
  - 2018 Projected mill levy of 8.068 collectible in 2019
  - 2017 assessed and collecting in 2018 is \$51.7M



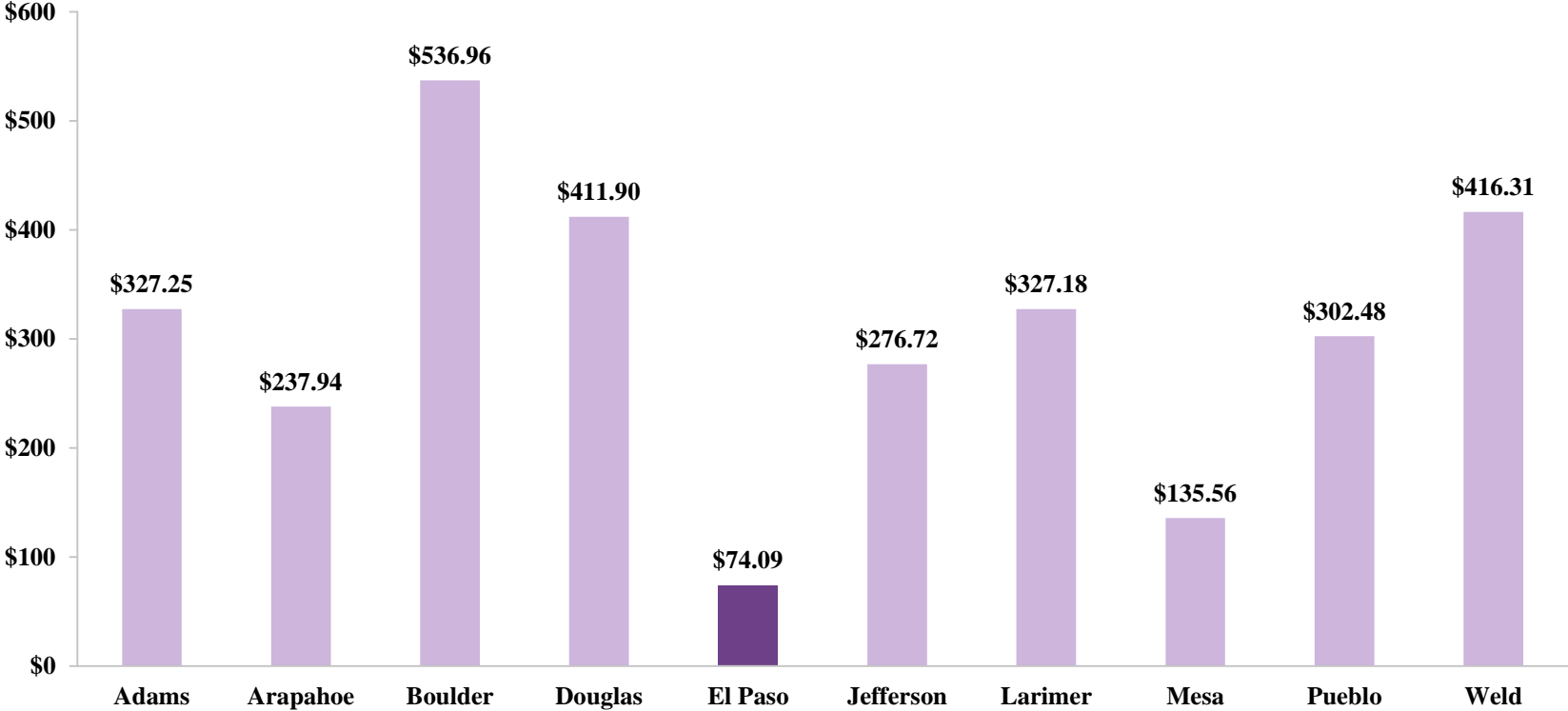


# 2019 Preliminary Balanced Budget

## Property Taxes – All Funds *(in Millions)*



# 2018 Property Tax Per Citizen 10-County Comparison



Source: 10-Conty Budget Book

El Paso County Financial Services Department



# Budget Process

## Compiling the 2019 Budget

Budget Process Policy: Section 5.5 (Continued)

Revenue Estimates – Other Revenue Lines:

▲ Increase in Specific Ownership Tax Budget by \$100k

- Potential affects of other jurisdictions pending elections:

District	Requested PT Increase (millions)	Affect on EPC Retained SOT
Harrison 2	\$16.2	\$231k
Lewis Palmer 38	\$6.2	\$89k
Ellicott 22	\$0.6	\$8k
<b>Total Possible</b>	<b>\$23.0</b>	<b>\$328k</b>

▲ Increase in Interest Earnings budget by \$50k

▲ Increase in Developer Fees budget by \$349k

▼ Reduction in Sheriff's Office Fees & IGAs budget by \$974k

▼ Reduction in Parks & Recreation Fees budget by \$100k



# Budget Process

## Compiling the 2019 Budget

### Budget Process Policy: Section 5.5 (Continued)

- 2019 Expenditure Budgets
  - Retain 2018 Expenditure Budget
  - Increase utilities \$100k
  - Incorporate critical needs as outlined in the Financial Roadmap
- With Strategy Phase of the budget (5.5.3.2), meetings held with Countywide Elected Officials and Department Executive Directors
- Re-evaluated critical needs due to increased service demands, population growth, and mandated pressures
  - Additions to the 2018 Roadmap as well as continuation of the items previously considered



# Budget Process

## Compiling the 2019 Budget

- Critical expenditures items to consider:
  1. Investment in Human Capital Management
  2. High Impact Road Safety Projects
  3. Cybersecurity/Technology
  4. TABOR Calculation Impacts
  5. Emergency Funds
  6. Statutory Requirements and Accumulated Backlog of Deferred Operational Requirements



# Budget Process

## Compiling the 2019 Budget

### 1. Investment in Human Capital Management

- 2018 budget - moved all employees to minimum of 87.72% of the 2015 salary study midpoint
  - Midpoints were 3 years old, and ranges should be moving up
- Retained Employer's Council to assist with updating salary study to more closely align positions in pay grades and occupational groups at January 1, 2019 amounts
- Updated data expected early October 2018
- Defined Occupational Groups will help more closely monitor groups which may be harder to retain/attract
- Updated study will refine the results of the current study



# Budget Process

## Compiling the 2019 Budget

### 1. Investment in Human Capital Management

- New Occupational Groups:
  - Business Operations
  - Elected/Appointed Officials
  - Engineering
  - Executive
  - Health/Environment
  - Information Technology
  - Labor/Trades
  - Legal
  - Public Safety Sworn
  - Public Safety Non-Sworn



# Budget Process

## Compiling the 2019 Budget

### 2. High Impact Road Safety Projects

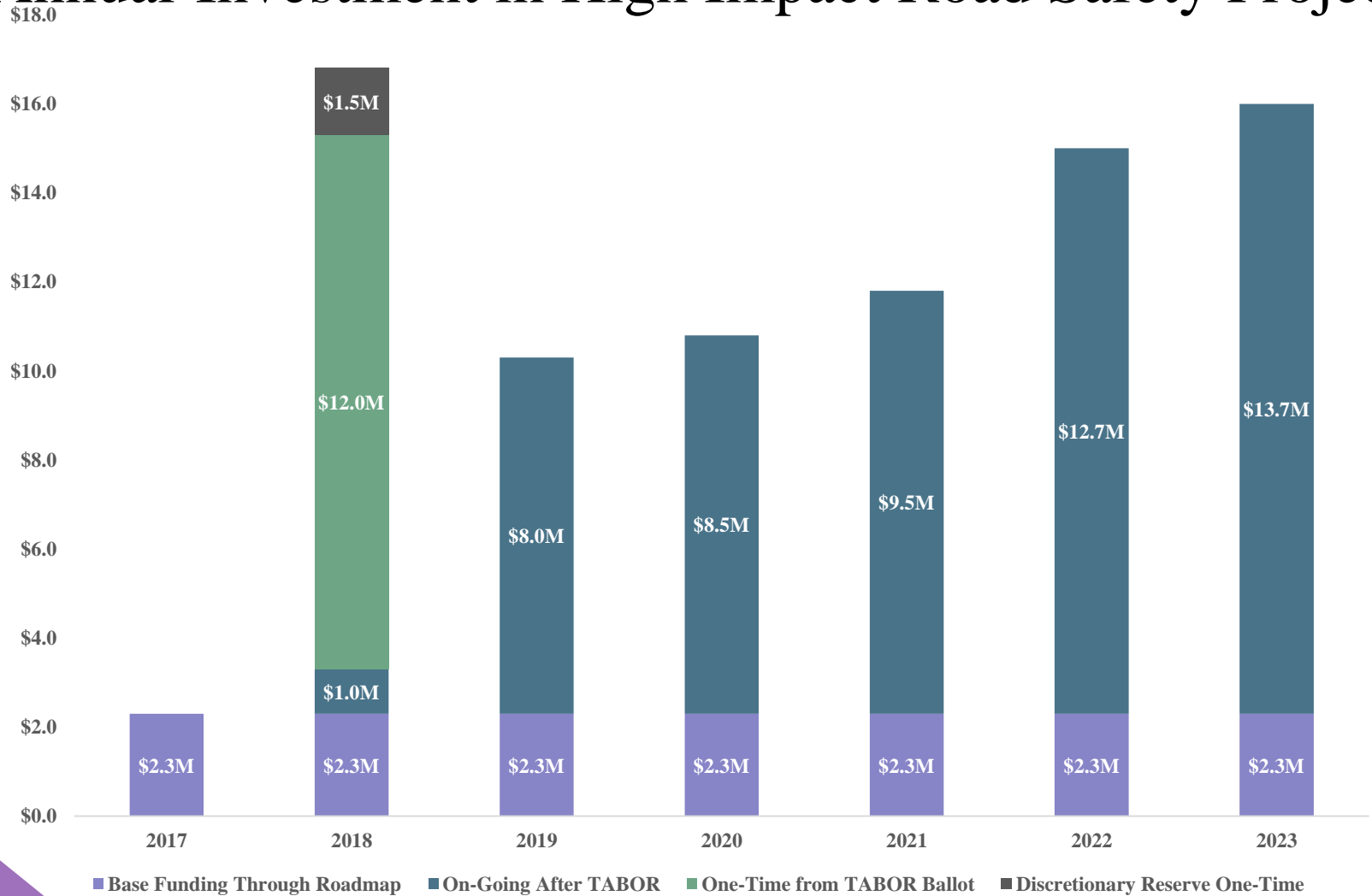
- 2018 Budget – additional \$14.5M invested in High Impact Road Safety Projects
  - \$6.0M – TABOR – Road & Bridge Fund One-Time
  - \$1.0M – Road & Bridge Fund additional On-Going from discretionary revenues (Total On-Going now \$3.3M)
  - \$6.0M – TABOR – I-25 Gap Match One-Time
  - \$1.5M – I-25 Gap Match One-Time from Discretionary Revenues
- 2019-2023 Roadmap has Road Infrastructure as a top priority, as a significant backlog still exists





# Budget Process

## Annual Investment in High Impact Road Safety Projects



■ Base Funding Through Roadmap ■ On-Going After TABOR ■ One-Time from TABOR Ballot ■ Discretionary Reserve One-Time

El Paso County Financial Services Department



# Budget Process

## Compiling the 2019 Budget

### 3. Cybersecurity/Technology

- Increasing threat profile over last five years
- Must protect citizens and employees
- Personal Identifying Information (PII)
  - \$500k credit monitoring
- Cyber attacks
  - CDOT \$1.5M cost and 6 weeks to 80% recovery
  - Baltimore 911 dispatch system - 17 hours down
  - Mecklenburg County, NC - 60 days to recover
  - Atlanta - many weeks to recover and estimated \$20M
- Microsoft Office security risks
- E-mail security risks



# Budget Process

## Compiling the 2019 Budget

### 4. TABOR Calculation Impacts - PRELIMINARY

- Early estimates (through August) show above TABOR Cap
- TABOR calculation **very preliminary** – numerous variables can drastically change before finalized in about 6 months:
  - CPI Increase – June estimates will change several times by Feb/Mar 2019
  - Growth calculation – Using August preliminary – not finalized until December 2018 with final Certification of Valuation
  - Sales Tax impacts of two major hail storms in same area
  - Increased revenue for restricted sources such as Community Corrections, State Grants, Highway User Tax and additional State allocations for DHS
- 2019 Roadmap – \$1.1M reserved for TABOR overage
- Staff is closely monitoring TABOR revenues



# Budget Process

## Compiling the 2019 Budget

### 5. Emergency Reserve Funds

- 2018 budget hearings – Emergency Reserve was increased:

Beginning Reserve	\$	500,000
Additions	\$	1,046,771
Reserve as of 1/1/2018	\$	1,546,771

- 2019 budget strategy – add any 2018 General Fund Unrestricted Underspending and Unanticipated Revenue:

Reserve as of 1/1/2018	\$	1,546,771
Anticipated Underspending	\$	1,000,000
Unanticipated Revenue	\$	300,000
Anticipated Reserve as of 1/1/2019	\$	2,846,771



# Budget Process

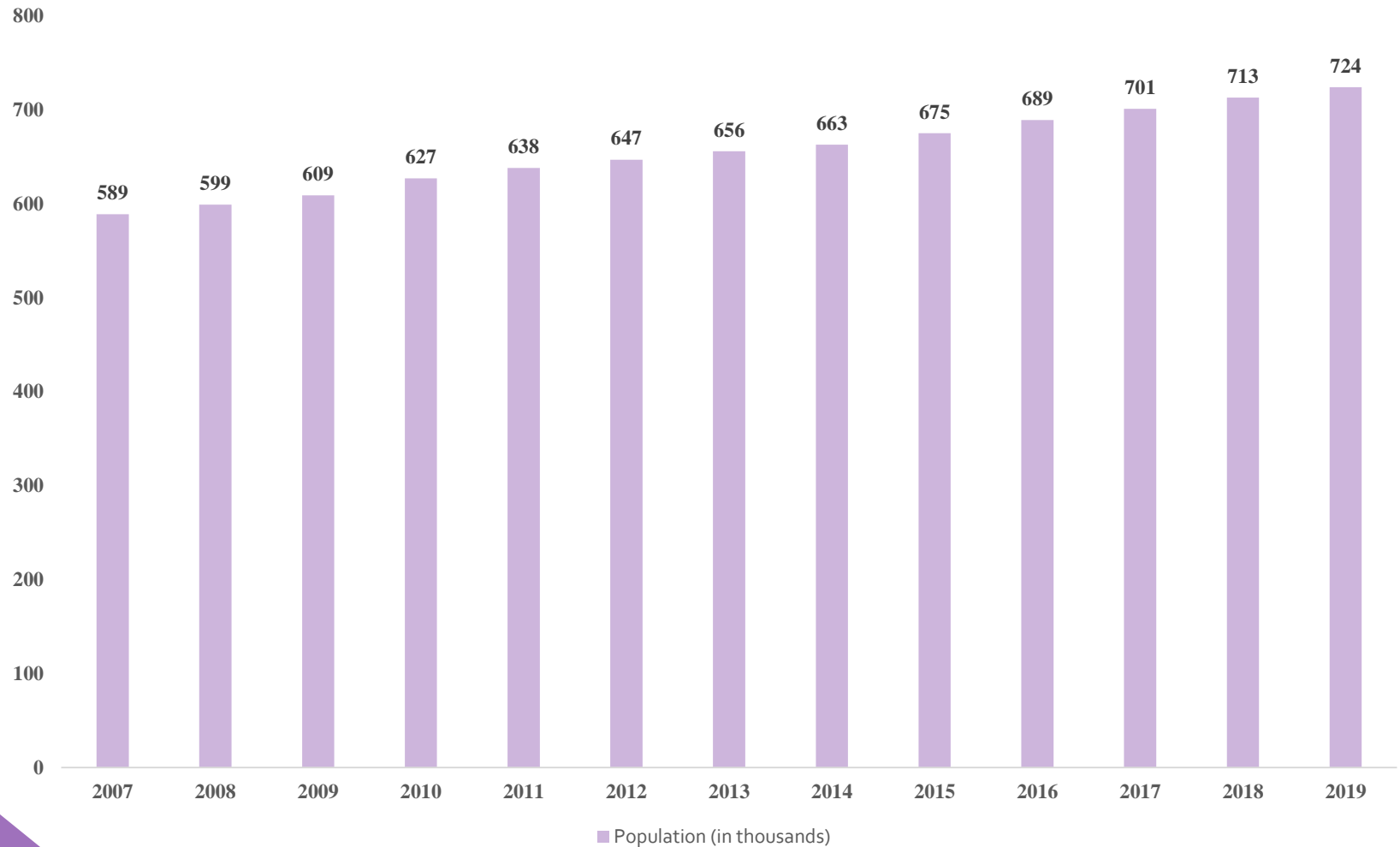
## Compiling the 2019 Budget

### 6. Statutory Requirements and Accumulated Backlog of Deferred Operational Requirements

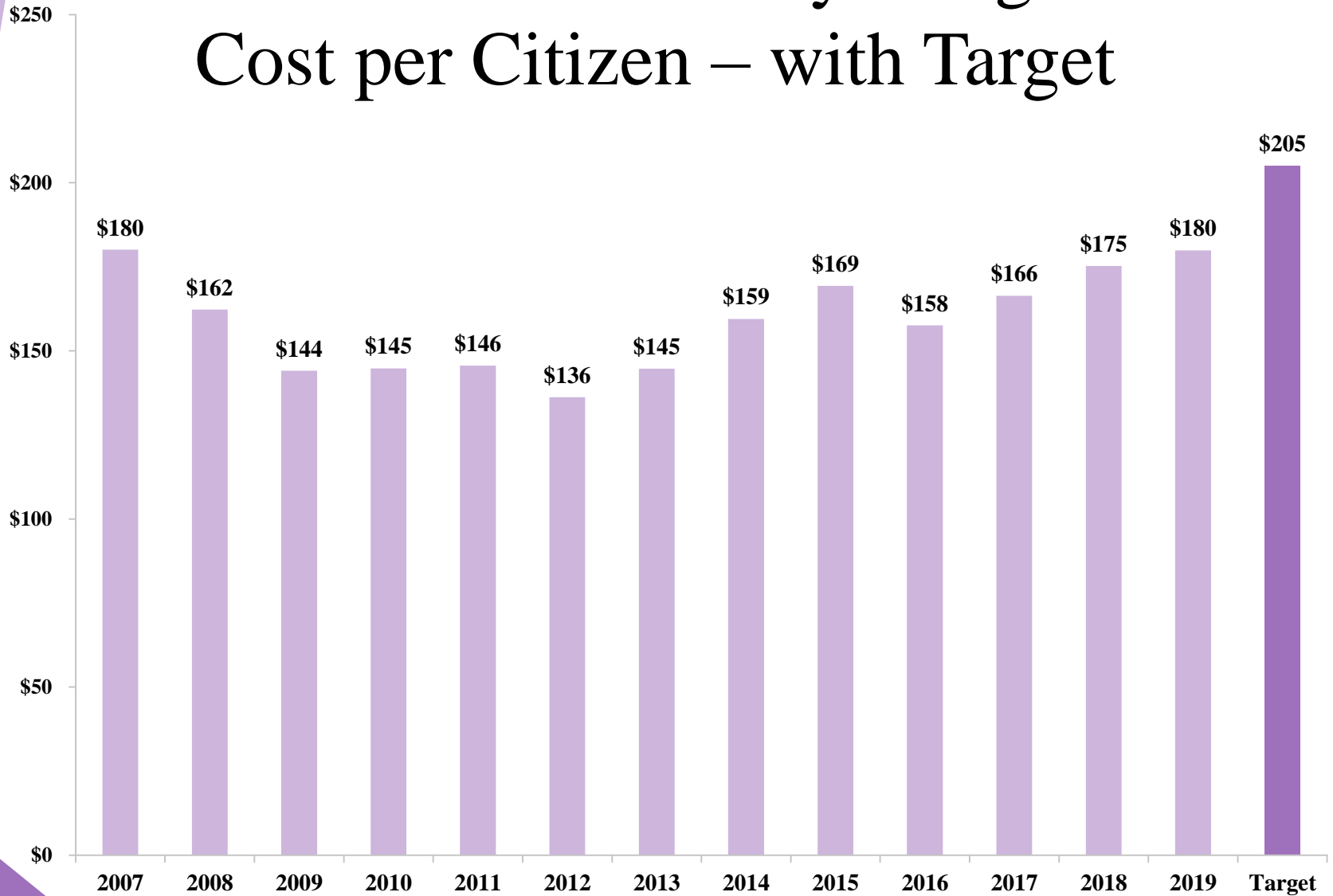
- Pressures for County services goes up consistently and across all areas
  - Population Growth
  - Additional mandated or needed services – deferred during Great Recession
- Needs outlined in the Roadmap
- With reinvestments in operations, we are now able to perform studies to assess full needs
- Result of studies – critical needs can now be articulated:
  - Cybersecurity and Technology
  - Roads and Drainage
  - Human Capital
  - Facilities
  - Legal
- 2019 discretionary revenue per citizen will be about \$180
- County estimates \$205 discretionary revenue per citizen would be needed to provide appropriate funding for all offices/departments



# BoCC Discretionary Budget 2007-2019 Population Growth



# BoCC Discretionary Budget Cost per Citizen – with Target



# The Future: 2019-2023 Roadmap





# Financial Roadmap – Revenue Changes

- Available revenue in the Roadmap decreased by \$2.9M from 2018 anticipated
  - ▼ Decrease in base of sales tax - \$1.0M
  - ▼ Increase in sales tax allocation to Self-Insurance Fund - \$1.2M
  - ▲ Increase in projected fees & charges - \$0.7M
  - ▼ Decrease in base of specific ownership taxes - \$0.6M
  - ▼ Decrease in Sheriff IGA & fees/fines - \$0.9M
  - ▲ Increase in investment earnings - \$0.5M
  - ▼ Decrease in Parks & Recreation fees - \$0.1M
  - ▼ Decrease in other miscellaneous revenues total - \$0.3M



# 2019-2023 Financial Roadmap

## *Reserve Strategy*

<b>RESERVE STRATEGY</b>					
	<b>2019 Budget (Excess from 2018)</b>	<b>2020 Budget (Excess from 2019)</b>	<b>2021 Budget (Excess from 2020)</b>	<b>2022 Budget (Excess from 2021)</b>	<b>2023 Budget (Excess from 2022)</b>
<i>Rolling Balance</i>	<i>1,546,771</i>	<i>2,846,771</i>	<i>4,846,771</i>	<i>6,846,771</i>	<i>8,846,771</i>
General Fund Underspending	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
General Fund Unanticipated Revenue	300,000	1,000,000	1,000,000	1,000,000	1,000,000
<i>Rolling Reserve Balance</i>	<i>2,846,771</i>	<i>4,846,771</i>	<i>6,846,771</i>	<i>8,846,771</i>	<i>10,846,771</i>

Note: This reserve is in addition to the minimum Fund Balance Policy Reserve and Cash Flow Reserve



# 2019-2023 Financial Roadmap

## *Department & Office Critical Needs*

- Departments and Offices submitted \$6.4M of on-going critical needs and \$5.6M of one-time critical needs for 2019
- Many projects and needs deferred during the Great Recession are now becoming critical and urgent
- Other drivers include new development and growing population, new or amended legislation and additional mandated or expected services
- The County will never have resources to fund everything but the Financial Roadmap provides the framework and foundation for a sustainable budgeting process



# 2019 Critical Needs

## *As Submitted*

Department/Office	Critical Need	Year	Critical Needs- On-Going	Critical Needs- One-Time	TOTAL NEEDS
Coroner	Additional Forensic Pathologist - Accreditation	2019	140,000		140,000
County Attorney	Attorney and staff increases for increased workload (4 FTEs - 2 attorneys/2 paralegals)	2019	300,000	15,000	315,000
County Attorney	Litigation Case Mgmt System	2019	40,000	30,000	70,000
CSD - CSU Extension	Extension Agent - Family and Consumer Science Agent	2019	17,687		17,687
CSD - Parks	Recreation Programming in County Parks	2019		7,500	7,500
CSD - Parks	County Parks/Park Operations Staffing (2 FTEs)	2019	100,000		100,000
CSD - Parks	County Parks Capital Projects	2020	750,000		750,000
CSD - Parks	County Parks - Major Maintenance Funds	2019	100,000		100,000
CSD - Parks	County Parks - Forest Management Funds	2019	100,000		100,000
CSD - Pretrial Svcs	Pretrial Services Program - Additional on-going need for expanded staff	2019	100,000		100,000
CSD - Veteran's Services	Office staff expansion (2 FTEs)	2019	116,159	9,900	126,059
District Attorney	New Court House Division (9 FTEs and one-time office expenses)	2019	881,218	52,962	934,180
District Attorney	Deputy DA II for Juvenile Division and Special Victims Unit (SVU) - (2 FTEs)	2019	220,502	9,136	229,638
District Attorney	Sr. Paralegal (1FTE)	2019	72,403	3,985	76,388
District Attorney	Investigators for Special Victims Unit (SVU) and Investigations Division (2 FTES)	2019	179,294	11,616	190,910
DPW - Fleet	Lifts - replacement (L/ S) 3 yrs	2019	200,000		200,000
DPW - Fleet	Light Fleet - replacement	2019	300,000		300,000
DPW - OEM	Level A One Suit	2019		6,500	6,500
DPW - OEM	Bunker Gear	2019		42,500	42,500
DPW - R&B	Master Trainer (1 FTE)	2019	106,289		106,289
DPW - R&B	Inspector x 2 - Stormwater - (2 FTEs)	2019	282,699	90,000	372,699
DPW - R&B	Reclamation Staff x 5 (5 FTEs)	2019	326,920		326,920
DPW - R&B	Crew Headsets	2019		50,000	50,000
DPW - R&B	Asset Management - collection	2019		500,000	500,000
DPW - R&B	DOT - campus utilization study	2019		250,000	250,000
DPW - R&B	ADA data collection (curbs / sidewalks / signals)	2019		300,000	300,000



# 2019 Critical Needs

## *As Submitted*

Department/Office	Critical Need	Year	Critical Needs- On-Going	Critical Needs- One-Time	TOTAL NEEDS
Facilities & Strategic Infrastructure Mgmt	Judicial Building-Remodel for 2 judges and staff	2019		750,000	750,000
Facilities & Strategic Infrastructure Mgmt	County Professional Bldg - DA support for additional district judges	2019		600,000	600,000
Facilities & Strategic Infrastructure Mgmt	Criminal Justice Center (CJC)-Replace Property Conveyer	2019		250,000	250,000
Facilities & Strategic Infrastructure Mgmt	Central Utility Plant (CUP)-Overhall unit 1	2019		65,000	65,000
Facilities & Strategic Infrastructure Mgmt	Judicial Building - Replace current units	2019		200,000	200,000
Facilities & Strategic Infrastructure Mgmt	Criminal Justice Center (CJC)-Replace & test Surge Suppressors	2019		15,000	15,000
Facilities & Strategic Infrastructure Mgmt	Criminal Justice Center (CJC)-Power factor conditioners	2019		125,000	125,000
Facilities & Strategic Infrastructure Mgmt	Centennial Hall - Roof - total	2019		384,000	384,000
Facilities & Strategic Infrastructure Mgmt	Paint & Body - Akers - Make up air unit	2019		75,000	75,000
Facilities & Strategic Infrastructure Mgmt	Juror Parking Lot - Deploy parking gates	2019		40,000	40,000
Facilities & Strategic Infrastructure Mgmt	Criminal Justice Center (CJC)-Automatic flush valves	2019		421,000	421,000
Facilities & Strategic Infrastructure Mgmt	Centennial Hall & Sheriff's Office - UPS batteries replacement	2019	17,400		17,400
Facilities & Strategic Infrastructure Mgmt	Centennial Hall, Sheriff's Office, Judicial Bldg., Technical Support Bldg., Corner's Office and CJC - UPS Testing	2019	10,000		10,000
Facilities & Strategic Infrastructure Mgmt	Office of Emergency Mgmt (OEM) - OH Doors PM - 16	2019	2,800		2,800
Facilities & Strategic Infrastructure Mgmt	Metro Jail - OH Doors PM - 4	2019	700		700
Facilities & Strategic Infrastructure Mgmt	DOT Operations Center - OH Doors PM - 40	2019	7,000		7,000
FSIM - ADA	ADA - Updates/modifications in Various Buildings	2019		677,799	677,799
Health Department	Increase for County Support to Public Health (\$250K each year until \$1M ongoing)	2019-2022	250,000		250,000
Human Resources & Risk	Safety coordinator - (1FTE)	2019	82,915		82,915
Human Resources & Risk	HRIS System	2019		300,000	300,000
Information Technology	Software Maintenance - Enterprise Class Systems	2019	350,000		350,000
Information Technology	Information Security Program	2019	760,000	340,000	1,100,000
Information Technology	MS Office Lifecycle Replacement Program	2019	600,000		600,000
	<b>TOTAL NEEDS</b>		<b>6,413,986</b>	<b>5,621,898</b>	<b>12,035,884</b>



# 2019-2023 Financial Roadmap **Balanced**

<b>OPERATIONAL STRATEGY</b>						
<b>Dept/Office</b>	<b>Critical Needs</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Beginning Operational Savings</b>		8,200,000	2,516,404	650,376	1,029,475	1,340,809
<b>Revenues</b>		<b>144,625,713</b>	<b>150,997,967</b>	<b>155,874,006</b>	<b>163,110,556</b>	<b>167,514,957</b>
<b>Expenditures</b>		<b>(134,504,876)</b>	<b>(136,958,740)</b>	<b>(133,927,950)</b>	<b>(133,975,950)</b>	<b>(133,990,950)</b>
<b>Estimated Tabor Overage</b>		<b>(1,134,315)</b>				
Invest in High Impact Road Infrastructure	Additional 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
County Wide - Invest in Human Capital	Equity Adjustments per Salary Study - 2019	(1,442,765)	(1,442,765)	(1,442,765)	(1,442,765)	(1,442,765)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2019	(2,325,274)	(2,325,274)	(2,325,274)	(2,325,274)	(2,325,274)
County Wide - Invest in Human Capital	Equity Adjustments per Salary Study - 2021			(1,508,317)	(1,508,317)	(1,508,317)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2021			(2,400,635)	(2,400,635)	(2,400,635)
County Wide - Invest in Human Capital	Equity Adjustments per Salary Study - 2022				(1,500,000)	(1,500,000)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2022				(2,478,815)	(2,478,815)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2023					(2,528,391)
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 - Community 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' Services	Office Staff Expansion-Mt Carmel (2) and Ops	0	(126,059)	(83,429)	(83,429)	(83,429)
Coroner	Additional Forensic Pathologist - Accreditation	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
Clerk and Recorder	Security camera replacement/Powers and	0				
Dept of Public Health	Increase for County support to 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 Improvements (10 yr one-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 & \$15,000 start up IT	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)
<b>Ending Operational Savings</b>		<b>2,516,404</b>	<b>650,376</b>	<b>1,029,475</b>	<b>1,340,809</b>	<b>1,005,897</b>

# Financial Roadmap & The Strategic Plan

The 2019-2023 Financial Roadmap addresses many items in the Strategic Plan:

- **Goal 1:** *Maintain and Promote a Financially Sustainable County Government that is Transparent and Effective*
  - Strategy A – Increase Innovation, Efficiency & Transparency
  - Strategy B – Invest in Human Capital
  - Strategy C – Allocate Funding Streams Designated for Capital Investment and Operational Needs
  - Strategy E – Ensure responsible and Appropriate Use of Local Tax Dollars
- **Goal 2:** *Enhance Understanding of Civic Services*
  - Strategy C – Develop and Implement a Strategic Technology Infrastructure to Engage Citizens



# Financial Roadmap & The Strategic Plan

- **Goal 3:** *Maintain and Improve the County Transportation System, Facilities, Infrastructure and Technology*
  - Strategy A – Provide a Safe, Sustainable, Integrated and Efficient Multi-Modal Transportation Infrastructure System
  - Strategy C – Provide Maintenance and Facilities Improvements
  - Strategy D – Improve and Update the County Park System
- **Goal 5:** *Ensure a Safe and Healthy Community*
  - Strategy A – Support a High Level of Public Safety
  - Strategy B – Support a High Level of Community Safety (OEM, Buildings, Community Partnerships)





# 2019 Budget Process

## Preliminary Balanced Budget

- Department & Elected Official Offsites – Budget Strategy – August 9 & September 5, 2018
  - *Overview of County Financial Condition and Discussion of Critical Needs*
- Budget Hearing #1 – September 20, 2018
  - *Presentation of Preliminary Balanced Budget Document and County's Financial Condition*



# 2019 Budget Process

## Original Adopted Budget

- Budget Hearings #2 and #3 – October 16<sup>th</sup> and 18<sup>th</sup>
  - *Department/Offices Critical Needs Presentations*
  - *Chief Financial Officer– Updated Revenue Projections & Five Year Forecast*
  - *Citizen Outreach Group Presentation to BoCC*
- Budget Hearing #4 – November 8<sup>th</sup>
  - *BoCC Direction on the 2019 Original Adopted Budget*
- Budget Hearing #5 – November 29<sup>th</sup>
  - *Resolution #1 – 2019 Original Adopted Budget*
  - *Resolution #2 – Certify County mill levy*
  - *Resolution #3 – Authorize the Treasurer to transfer between funds*



# Questions and Presentation of the Preliminary Balanced Budget Document

