



**Greene County, Missouri
2015-2018 High Involvement Planning**

**Financial Advisory Task Force
Study Session 1**

May 16, 2014

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Budget Officer**

Agenda

- What is High Involvement Planning
- Why look long-range
- A Year in Review
- General Fund HIP
- What If's
- What's next?



What is High Involvement Planning?

H.I.P. – What is it?

- Long-range, collaborative, financial planning & management process
- Holistic approach to **long-range** planning
 - Annual operations
 - Capital Needs
- **Collaborative** - Harness wisdom & input of stakeholders
- **Planning** - Capture and estimate needs
- **Management** - Coordinate and prioritize needs
- **Public Input & Trust**



Background

2013 High Involvement Planning

- Captured needs in Phases
- “Show Stoppers”
- Sustainability

Background

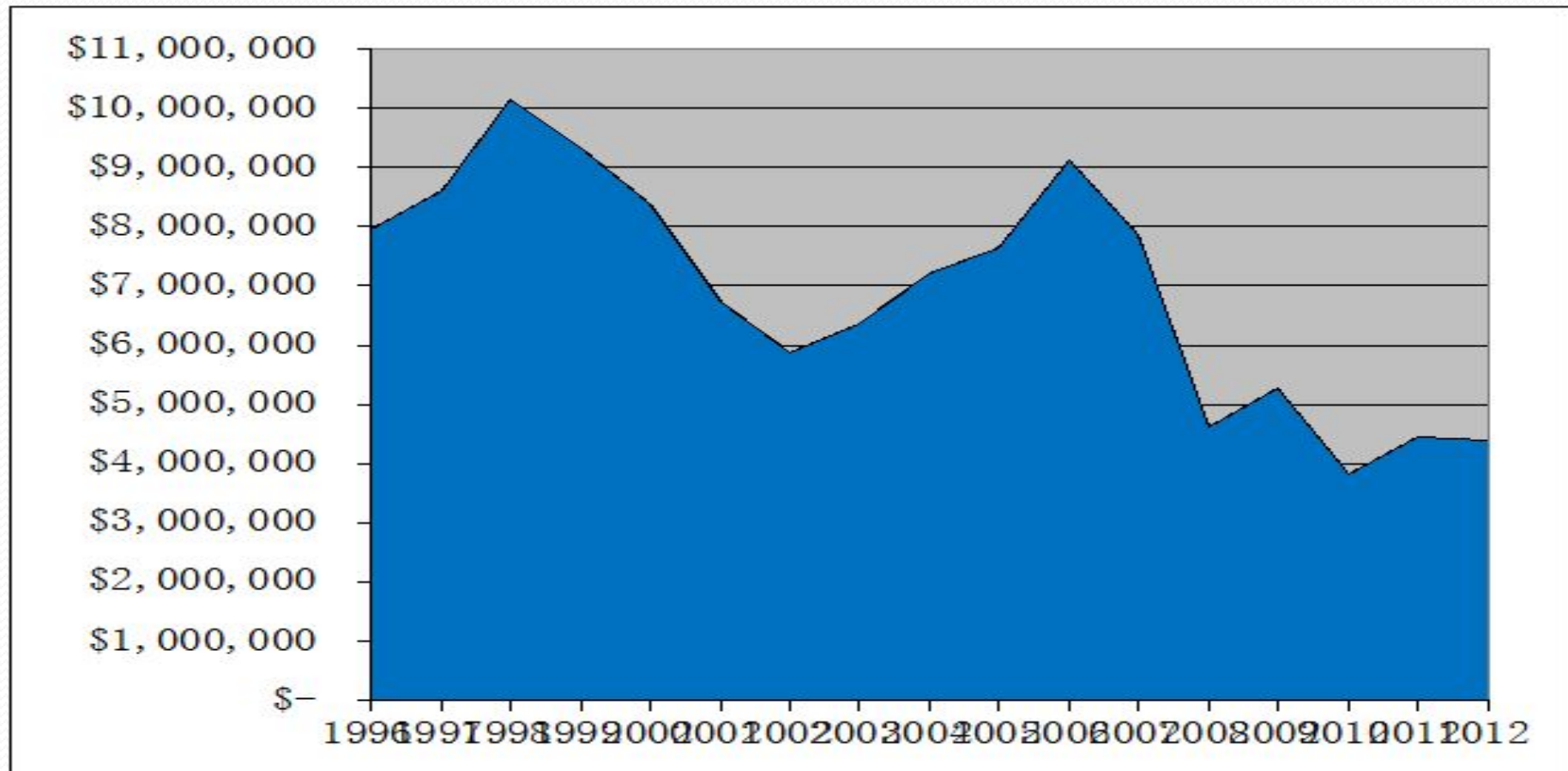
2014 High Involvement Planning

- Repackaged
 - Statutory, Contractual, AND Sustainability
- Revenue – new and existing sources
- Operating & Capital Needs:
 - Personnel, Supplies & Services, Capital, and Maintenance & Facility needs
- Realistic – Strategic – Specific - Descriptive

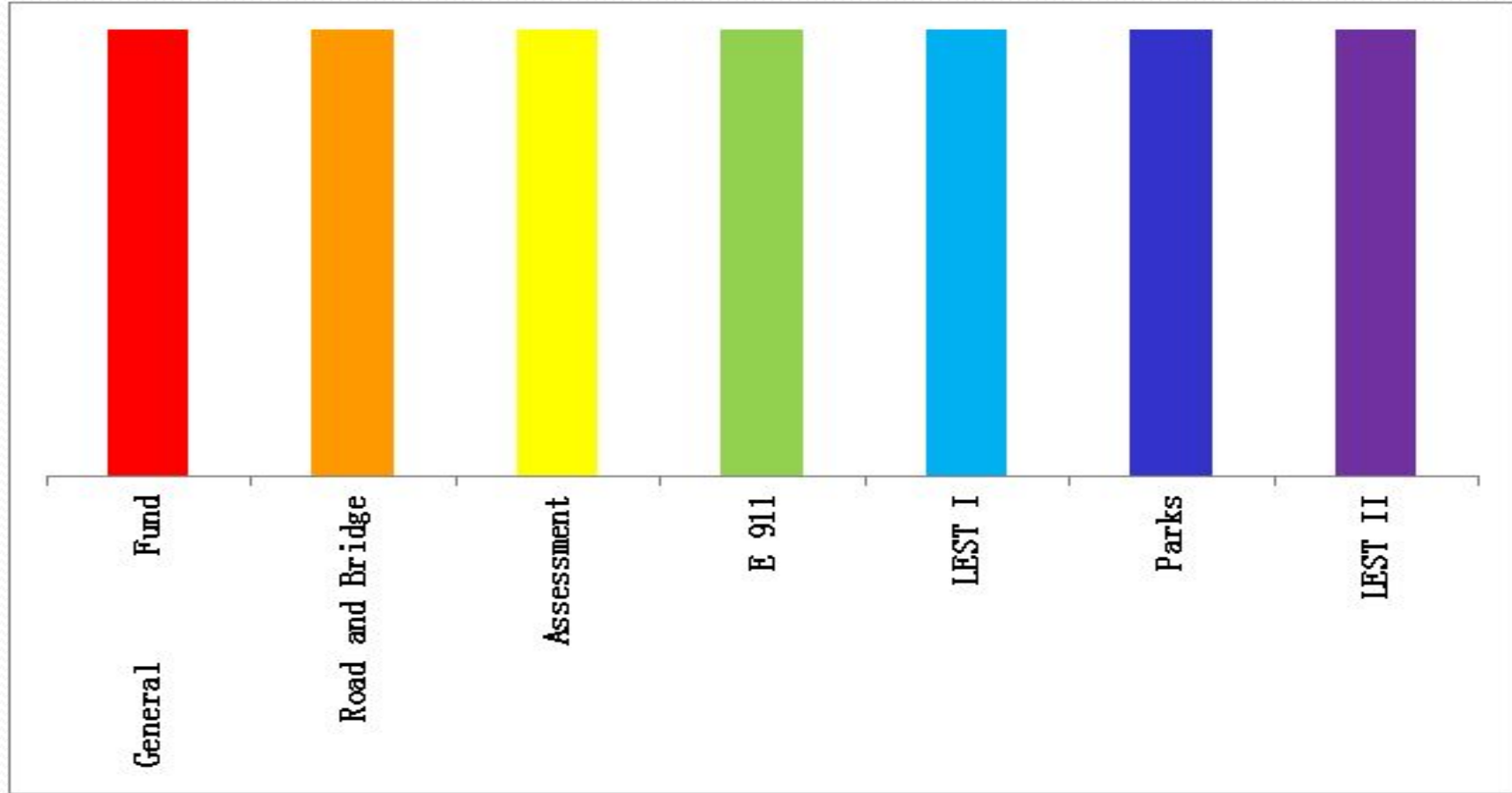


Why We Must Look Long-range

General Fund Cash Balance



General Fund Cash Balance



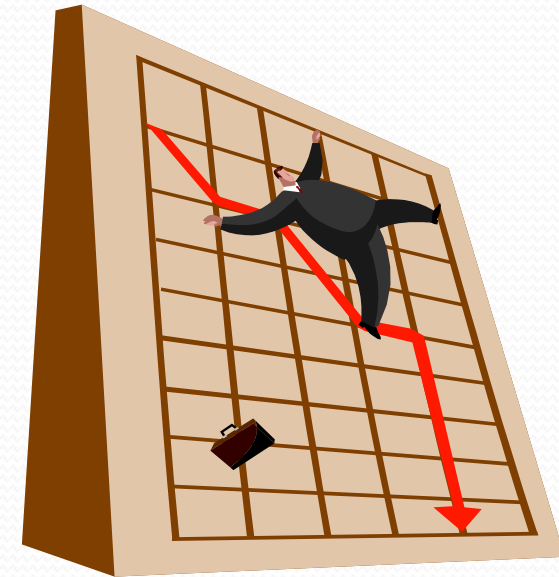
Offices and Departments



- **Public Safety**
 - Circuit Court
 - Circuit Clerk
 - Juvenile
 - Prosecuting Attorney
 - Pros Atty – Title IV-D
 - Sheriff
 - Jail
 - Pre-Trial
 - Medical Examiner
- **Non-Public Safety**
 - Auditor
 - Collector
 - County Clerk
 - Public Administration
- **Non-Public Safety (cont'd)**
 - Recorder
 - Treasurer
 - County Commission
 - Budget
 - Human Resources
 - Purchasing
 - General Services
 - Information Systems
 - Emergency Management
 - County Administrator
 - Building Operations
 - Resource Management
 - Health Department

A Year in Review

Mid-2013 HIP Cash Balance Projection



<u>General Fund</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Projected Beginning Cash Balance	\$3,984,000	\$1,906,100	\$ 903,100	\$(1,045,900)
Anticipated Additional Revenue	58,300	582,000	955,000	1,168,000
Contractual & Statutory Obligations	(2,136,200)	(1,585,000)	(2,904,000)	(2,308,000)
Projected Ending Cash Balance	<u>\$1,906,100</u>	<u>\$ 903,100</u>	<u>\$(1,045,900)</u>	<u>\$(2,185,900)</u>

2013 Ending Cash = \$6.152-Million

A Year In Review:

2013 General Fund Cash Flow

REVENUES:

Sales Tax	328,000
Building & Planning Revenues	117,000
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Revenue Greater than Budget	\$ 445,000
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2013 General Fund Cash Flow, cont

EXPENDITURES:

Savings -

Salary Savings - Vacant Positions	\$ 825,000
Salary Savings - 90-Day Policy	175,000
Deferred Mtce & Other Needs	340,000
Budgeted Contingency Unspent	174,000

Beyond Budget -

November Election	(122,000)
Out of County Inmates	(277,000)
Jamestown	(778,000)

Net Savings from Expenditures	<u>\$ 337,000</u>
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2013 General Fund Cash Flow, cont

LEST I Savings:

Sales Tax (Less Municipal Share)	\$ 171,000
Salaries & Benefits	653,000
Trunked Radio System O & M	140,000
Total Subsidy Savings	<u>\$ 964,000</u>

**General Fund subsidizes LEST I approx. \$1.6-million annually*

2013 General Fund Cash Recovery

Recap:

Revenue Greater than Budget	\$	445,000
Net Savings from Expenditures		337,000
LEST I Supplement Savings		964,000
		<hr/>
Cash Recovery from Operations	\$	1,746,000

2013 General Fund Cash Flow

Cash Balance:

Beginning Cash Balance	\$ 4,404,000
Cash Recovery from Operations	<u>1,746,000</u>
Ending Cash Balance	<u><u>\$ 6,150,000</u></u>

(Adjusted to standard accrual)



General Fund HIP

2014 HIP Revenues

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Building Permits	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Planning & Zoning	11,250	11,250	11,250	11,250
Property Tax	(437,900)	148,700	(380,700)	205,800
Sales Tax	175,080	350,160	525,240	700,320
County Traffic Court	130,000	130,000	130,000	130,000
Franchise Fees	11,600	23,200	34,800	46,400
Transfers	10,000	10,000	10,000	10,000
Morgue Lease	37,400	38,500	39,700	40,900
Public Administrator Fees	40,000	60,000	60,000	80,000
Emergency Management	75,150	60,190	60,190	60,190
Investment Interest	-	10,000	20,000	30,000
Projected Revenues	\$ 62,580	\$ 852,000	\$ 520,480	\$ 1,324,860

General Fund Total Department Needs

- 2015 - \$10.1-million
- 2016 - \$11.6-million
- 2017 - \$10.8-million
- 2018 - \$11.7-million



Totals by Category



	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Personnel	\$ 7,246,000	\$ 8,089,000	\$ 8,387,000	\$ 8,998,000
Supplies/Services	1,019,000	1,570,000	1,099,000	1,530,000
Capital	1,221,000	1,493,000	1,022,000	978,000
Maintenance/Facility	612,000	403,000	308,000	243,000
	\$ 10,098,000	\$ 11,555,000	\$ 10,816,000	\$ 11,749,000

Statutory



<u>Department</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Circuit Court	\$ 96,340	\$ 83,460	\$ 84,840	\$ 86,300
Collector	3,100	4,150	5,200	6,300
Voter Registration	(488,130)	417,810	(345,000)	187,400
Public Administrator	-	-	40,000	-
Resource Management	-	3,600	3,600	3,600
	<u>\$(388,690)</u>	<u>\$509,020</u>	<u>\$(211,360)</u>	<u>\$283,600</u>

**Negative Expenditure is a reduction of expenditure compared to 2014 baseline budget.*

Contractual

<u>Department</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Human Resources	\$ 350	\$ 350	\$ 350	\$ 350
Medical Examiner	12,630	12,980	14,340	14,710
Information Systems	-	-	45,000	-
Emergency Management	57,650	58,580	77,570	60,650
Pre-Disaster	34,900	19,940	19,940	19,940
Health Department	407,940	407,940	407,940	407,940
County Operations	(28,400)	21,640	(28,300)	11,740
Contracts	(59,450)	(100,950)	(100,950)	(100,950)
Transfers - Debt Service	161,560	1,271,590	1,292,870	1,302,120
Transfers - LEST I	165,140	(767,790)	(824,810)	(882,550)
TOTAL	\$ 752,320	\$ 924,280	\$ 903,950	\$ 833,950

2014 HIP Cash Projection

Statutory & Contractual Obligations



	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Projected Beginning Cash	\$ 6,152,000	\$ 7,121,000	\$ 6,819,950	\$ 6,238,650	\$ 6,066,540
Projected Revenues	35,723,000	62,580	852,000	520,480	1,324,860
Projected Expenditures	(34,754,000)				
Statutory Expenditures		388,690	(509,020)	211,360	(283,600)
Contractual Expenditures		(752,320)	(924,280)	(903,950)	(833,950)
Projected Ending Cash	\$ 7,121,000	\$ 6,819,950	\$ 6,238,650	\$ 6,066,540	\$ 6,273,850



What If....

- \$3 Jail Per Diem increase
- Building Permits (+/-20%)
- Sales Tax better than 1.5%....what if FLAT...or worse?
- Pay improvements 1, 2,...%
- Federal Inmate Population – increase avg 5 more/day
- Out-of-county inmates increase
- New Judge(s) funded by State...
 - Location, location, location
 - Personnel – Bailiff(s), Prosecuting Attorneys
 - Supplies & Capital



Questions

What's next...

- Questions & Comments from Task Force
 - May 23 (Friday)
- Office Holders & Department Heads
 - Review Department Summaries and confirm
- Next Meeting – June 19
 - Discussion of What If Scenarios \$\$