

2017 Projection Kickoff



Cash Balance

	Beginning 2016	Ending 2016	Beginning 2017	Difference
General Revenue	11,963,887	9,509,492	9,509,492	(2,454,395)
Road & Bridge	13,099,700.63	17,798,147.90	17,798,147.90	4,698,447.27
Assessors	3,795,330.41	3,846,261.62	3,846,261.62	50,931.21

Reporting Huddle Process

2/14/2017

	Wednesday Payroll Post	Close Books	Week Days	Due Date	Week Days	Friday Finance	Tuesday Huddle
March	03/29/17	Friday, 04/07/17	6	Friday, 04/14/17	6	04/21/17	04/25/17
April	04/26/17	Friday, 05/05/17	5	Friday, 05/12/17	6	05/19/17	05/23/17
May	05/24/17	Friday, 06/09/17	6	Friday, 06/16/17	6	06/23/17	06/27/17
June	06/21/17	Friday, 07/07/17	6	Friday, 07/14/17	6	07/21/17	07/25/17
July	08/02/17	Monday, 08/07/17	5	Friday, 08/11/17	6	08/18/17	08/22/17
August	08/30/17	Friday, 09/08/17	6	Friday, 09/15/17	6	09/22/17	09/26/17
September	09/27/17	Friday, 10/06/17	5	Friday, 10/13/17	6	10/20/17	10/24/17

Payroll: Salary & Benefit Projection Tool Worksheet

Close the Books: Email will be sent out

Due Date: Projections are due to Financial Teammate

Financial Committee: Reviews projections, flags stories for Huddle.

Financial Teammate follows-up with any questions

Information is prepared for Huddle Scorecard

Huddle Process Continued

- You provide the numbers
- You provide the story behind the numbers
- Commission & Treasurer's Office uses your information to make important decisions

General Revenue Line-Item Owner & Teammate

REVENUE Category	Line-Item Owner	Financial Teammate
Sales Tax	Jeff Scott	Tina
Property Taxes	Justin Hill	Jeff
Other Taxes	Justin Hill	Jeff
Sheriff Fees	Meghin Payne	Tina
Collector's Comm.	Justin Hill	Jeff
Recorder Fees	Cheryl Dawson Spaulding	Tina
Resource Management	Kevin Barnes, Kent Morris & Dave O'Dell	Tina
Pub. Admin Fees	Lee Ann Walker	Tina
Other Fees	Justin Hill	Jeff
Grants	Tina Phillips	Tina
Interest	Justin Hill	Tina
Other Revenue	Justin Hill	Jeff

General Revenue Expenses

EXPENSES Office/Department	Line-Item Owner	Financial Teammate
Circuit Courts & Clerk	Jerry Moyer	Jeff
Juvenile	<i>Bill Prince / Debbie Allen</i>	Jeff
Prosecuting Attorney	<i>Dan Patterson / Teresa McCrosky</i>	Jeff
Sheriff	Meghin Payne	Tina
Jail	Meghin Payne	Tina
Auditor	Janet Price	Tina
Collector	Krissy Crockett	Jeff
County Clerk	Lorrie Bruer	Jeff
Public Administrator	Lee Ann Walker	Tina
Recorder	Cheryl Dawson Spaulding	Tina
Treasurer	Justin Hill	Jeff
County Commission	Tina Phillips	Jeff
Public Information Office	Trysta Herzog	Tina
Budget Office	Tina Phillips	Jeff
Human Resources	Camille Knowles	Tina
Purchasing	Chris Mericle	Tina
General Services	Paula Freeman	Tina
Pre-Trial	Stephanie Hamilton	Tina
Information Systems	Jess Kerr	Jeff
Emergency Management	Carole Kidwell	Jeff
Resource Management	Kevin Barnes Kent Morris & Dave O'Dell	Tina
Building Operations	David Dunn/Beverly Cornish	Jeff
Vehicle Operations	Angie Crews	Tina
Utilities	<i>Tina Phillips</i>	Tina
Other Non-Departmental	Jeff Scott	Tina
Supplement LEST 1	Janet Price	Tina
Debt Service	Jeff Scott	Tina
Contingency	Jeff Scott	Tina
Road & Bridge	Crystal Richards	Jeff
Assessment	Rick Kessinger & Bob Jaudes	Tina
Parks	Vanessa Brandon	Tina
LEST 1	Janet Price	Jeff

2017 YEAR-END EXPENSE PROJECTIONS		YEAR-TO-DATE							
Purchasing		PERIOD ENDING	03/31/17						
101-12-413		%	25.00%						
		By:	Chris Mericle						
Account	2017 Budget	YTD Exp	YTD Encumb	Exp + Enc Total	Remaining Balance	YTD Prct Used	Projected Year End Expense	Projected Amount (over)/under Budget	Comments
101-12-413-51102 Salary - Purchasing	133,542.86	0.00	-	0.00	133,542.86	0.00%		133,542.86	
101-12-413-51201 FICA -Purchasing	10,619.95	0.00	-	0.00	10,619.95	0.00%		10,619.95	
101-12-413-51211 LAGERS -Purchasing	8,190.56	0.00	-	0.00	8,190.56	0.00%		8,190.56	
101-12-413-51221 Group Insurance - Purchasing	22,312.55	0.00	-	0.00	22,312.55	0.00%		22,312.55	
101-12-413-51301 Worker's Compensation - Purchasing	208.71	0.00	-	0.00	208.71	0.00%		208.71	
101-12-413-52257 Legal Counsel - Purchasing	250.00	0.00	-	0.00	250.00	0.00%		250.00	
101-12-413-53301 Training & Meetings - Purchasing	950.00	0.00	-	0.00	950.00	0.00%		950.00	
101-12-413-53306 Dues & Subscriptions - Purchasing	351.82	0.00	-	0.00	351.82	0.00%		351.82	
101-12-413-54401 Office Equip.Repair/Maint - Purchasing	18,000.00	0.00	-	0.00	18,000.00	0.00%		18,000.00	
101-12-413-55501 Office Supplies -Purchasing	500.00	0.00	-	0.00	500.00	0.00%		500.00	
101-12-413-55541 Legal Notices - Purchasing	2,000.00	0.00	-	0.00	2,000.00	0.00%		2,000.00	
11									
Total	196,926.45	0.00	0.00	0.00	196,926.45	0.00%	-	196,926.45	0

- 1) Update the year-to-date period ending
- 2) Update %

- 3) Year-to-date Expenses
- 4) Year-to-date Encumbrances
- 5) Enter Projected Year-End Expense

CASH VS ACRUAL

- ▶ Cash – Money received only when cash is received, regardless of those payments

- ▶ Accrual – Revenue recognized when earned, regardless of when cash is received



income only

es income regardless of

Items in BLUE are meant to be filled in by the user

Enter the name of your department or office.

Enter the number for the month-end information you are using

Department:		NAME OF YOUR DEPARTMENT GOES HERE									
Which Month ending	2	(ie enter 3 for March)									
Number of Pay periods	4										
Insurance periods	4										
	Budget	Actual	Budget to Date	Savings Realized	Projected Savings	Projection					
101-13-442-51102	621,051.60	81,965.97	95,546.40	13,580.43	24,058.81	583,412.36					
101-13-442-51109	(75,000.00)	0.00	(11,538.46)	(11,538.46)	-	(63,461.54)					
Enter Account XXX-XX-XXX-XXXX	-	-	-	-	-	-					
Enter Account XXX-XX-XXX-XXXX	-	-	-	-	-	-					
Total FICA	47,806.09	6,214.98	7,354.78	1,139.80	1,840.50	44,825.79	7.65%				
Total LAGERS	36,036.75	3,965.44	5,544.12	1,578.68	4,858.87	29,599.20	General 5.9% Sheriff 7.9%				
Total Group Insurance	156,132.11	18,769.37	24,782.87	6,013.50	15,294.61	134,824.00	7,829.64 Health7,098, Dental 322.80, Life 3				
Total	786,026.55	110,915.76	121,689.71	10,773.95	46,052.79	729,199.81					
	Estimated	Full Salary	Salary Savings	FICA Savings	LAGERS Savings	Insurance Savings	Lagers Rate	Depart/Off Portion	Salary Line #	Savings on Benefits	
Position	Rehire										
1803-005	4/1/2017	19,198.40	1,840.94	140.83	670.31	2,702.83	5.90%	100%	1	Y	
1803-011	5/1/2017	19,198.40	3,418.89	261.55	763.41	3,346.37	5.90%	100%	1	Y	
1901-003	6/1/2017	28,204.80	7,418.25	567.50	1,262.88	4,011.35	5.90%	100%	1	Y	
1902-002	7/1/2017	32,968.00	11,380.73	870.63	1,636.03	4,654.88	5.90%	100%	1	Y	
1803-010	9/12/2016	21,361.60	-	-	51.79	-	5.90%	100%	1	Y	
1901-001	9/12/2016	29,057.60	-	-	70.45	-	5.90%	100%	1	Y	
1803-002	12/23/2016	21,361.60	-	-	404.00	579.18	5.90%	100%	1	Y	

Hints & Tips:

- Leave a position on the sheet until you reach a month when all the savings are 0.
- Do not have the same position on the sheet twice. If a person is terminated from a position that is already on the sheet enter a new estimated rehire and start the savings all over.
- Payoffs on retirements and other terminations will be handled in the **Savings Realized** column

Remember, we're here to help.

Call your financial teammate with any questions you may have.

You are not alone in this process!!!