

Fund 101 General Revenue

Comparison to Sustainable Personnel Cost Plan

Changes in Expenditures net of specific Revenues:
2021 Request compared to 2018 Appropriated Budget

Impact of COVID 19

The Plan

The Sustainable Personnel Cost Plan was put in place at the end of 2017 for General Revenue Fund 101. The purpose of the plan was to support the Salary Restructure that occurred at the beginning of 2018. The basics of the plan were as follows:

- A balanced budget in 101 would take care of the personnel costs before the salary restructure
- A limited 1% COLA ($563 \text{ emp} * \$50,000 \text{ avg sal} * 1\% = \$281,500$) could be offset by average annual sales tax increases ($\$13,640,000 * 2\% = \$272,800$)
- With 563 employees in Fund 101, average turnover was the equivalent of 525 steps (105 positions with 5.1 years of service). This left 38 steps ($38 * \$50,000 * 1.5\% = \$28,500$) to be handled by 101 vacancy (time to rehire)
- The cost of the salary restructure was estimated at \$2,735,028.03 a year going forward
- Where would this money come from?

The Plan GR II

- Fund 102 Original Resolution had bond payments for a 1,407 bed jail facility and payments for 334 new staff (at 20% vacancy) to run the facility.
- Facility was reduced to being finished to 1,215 beds with shell space for 192 more and staff was reduced by 116 to 218 (at no vacancy) with a notion to fill in the space and hire staff using knowledge gained from initial operations at a future date using the remaining \$26.8M left in the 20 year plan for Fund 102.

WHAT IT LOOKED LIKE

PROPOSED TAX CHANGES	2018	2019	2020	2021	2022	2023
Jail Expansion to 1407	1,341,284.16	2,682,568.32	5,102,848.08	5,102,848.08	5,102,848.08	5,102,848.08
Jail Expansion to 1215	891,602.80	1,783,205.61	3,976,197.62	3,976,197.62	3,976,197.62	3,976,197.62
Savings from Jail Reduction	449,681.36	899,362.72	1,126,650.46	1,126,650.46	1,126,650.46	1,126,650.46
334 Jail Staff at 80%	-	-	9,392,942.59	9,801,457.09	10,228,279.98	15,911,588.29
218 Jail Staff at 100%	-	-	11,741,178.24	12,251,821.37	12,785,349.98	14,010,460.80
Savings Jail Staff	-	-	(2,348,235.65)	(2,450,364.27)	(2,557,070.00)	1,901,127.49
Total Cash from Change	449,681.36	899,362.72	(1,221,585.19)	(1,323,713.81)	(1,430,419.53)	3,027,777.96
Cummulative Operating Cash		1,349,044.08	127,458.89	(1,196,254.92)	(2,626,674.45)	401,103.50

The Plan

At the time The Plan was put together, the vacancy rate for the jail was running at 20%. If the County committed to keeping positions filled in GR II, then that normal vacancy would be occurring in GR I. That savings and funds from a bond paying off produced the additional cash flow in GR I to fund The Plan.

CURRENT GR TAX	2018	2019	2020	2021	2022	2023	2028
Savings from 20% Vacancy	-	-	2,541,358.10	2,660,989.69	2,786,411.93	3,171,673.08	3,885,906.83
QECB	-	-	155,700.00	155,700.00	155,700.00	155,700.00	155,700.00
Restructure Plan	(2,735,028.03)	(2,735,028.03)	(2,735,028.03)	(2,735,028.03)	(2,735,028.03)	(2,735,028.03)	(2,735,028.03)
Total Cash	(2,735,028.03)	(2,735,028.03)	(37,969.93)	81,661.66	207,083.90	592,345.05	1,306,578.80
Cummulative Cash	(2,735,028.03)	(5,470,056.06)	(5,508,025.99)	(5,426,364.33)	(5,219,280.43)	(4,626,935.38)	615,181.13

The Plan would drain the balances in GR I, at the time estimated to be \$7,738,864. With fiscal discipline the balance would not go below \$2.2 Million and would be fully recovered by 2028.

Where we are

Ending GR I Cash Balances					
	2017	2018	2019	2020	2021
The PLAN	7,738,864	5,003,836	2,268,808	2,230,838	2,312,500
ACTUAL	6,866,280	2,919,767	68,715		
PROJECTED				-2,431,693	-16,827,907
Change in Actual/Projected Cash Position					
		2018	2019	2020	2021
Actual Change		-3,946,512	-2,851,052	-2,500,408	-14,396,214
Less PLAN Change		-2,735,028	-2,735,028	-37,970	81,662
Net Unplanned		-1,211,484	-116,024	-2,462,438	-14,477,875
Changes AR, AP, Inv		-377,500	-921,325		
Due to Rev/Exp		-833,985	805,300		

*Note 2017 Changes in AR, AP, Inv was -2,227,084.

Why is 2020 Projected Ending Balance so low?

	Budget 2020	Projected 2020	Major Differences	
Beginning Bal	1,557,509	68,715	(1,488,794)	\$-921,325 changes in AR, AP, INV; Sales Tax-205K; Jail -138k, Res Man -116k, Med Ex -56k over projection
Rev	43,680,654	45,422,521	1,741,866	\$1,910k Fed Board Rev
Exp	(42,916,707)	(42,540,456)	(644,704)	-507K Settlement on Jail Lawsuit, -231k Jail Sal & Ben not meeting vacancy
Savings	1,020,954	In above		
Transfers	(2,447,221)	(5,382,472)	(2,935,250)	\$-2,044k transfer of Fed Boarding Rev, \$-700k Jamestown, \$83k from sewer fund done in 2019
Ending	895,189	(2,431,693)	(3,326,881)	

- Continuing growth in Use of cash by AR, AP, and Inventory was not anticipated (\$3,525,908 2017 through 2019)
- Jail not completed by 2020 and renovations by 2023
- Bigger bond to accommodate a more expensive Sheriff Office/Jail
- Reduction of jail employees used to make bigger bond payments instead of cash flow for future infill and positions
- Jail no longer experiencing a 20% vacancy rate and no structure in place to transfer vacancy to GR I
- Current modified resolution has vacancy saving of 4.5% staying in GR II to help pay for future Jail operations
- 16 new positions and 22 promoted positions in GR I since 2018 Budget
- Higher cost for 15 ft and 3 pt unfrozen and 4 ft and 1 pt new medical positions compared to cost over medical contract
- Savings from QECB Bond begin in 2021 instead of 2020.
- Budget requests are greater than 2018 levels and many revenue estimates have decreased

2021 Request to 2018 Budget

101 Expenditures less Specific Revenues		
(Change 2021 Request to 2018 Budget)		
	2018	2021
Revenues & Transfers	36,108,347	36,545,799
Expenditures	-41,668,100	-50,942,013
Net Difference	-5,559,753	-14,396,214
Items not in 2021 101		
Contingency	1,173,188	0
Jail Reciprocity	817,600	0
Net Expenses	-3,568,965	-14,396,214
Planned Spend	2,735,028	-81,662
Savings in Budget	833,937	?
Net Difference	0	-14,477,876

2021 Request to 2018 Budget

101 Expenditures less Specific Revenues				
(Change 2021 Request to 2018 Budget)				
Office	Department	2018 Budget	2021 Request	21 Request vs 18 Budget
Sheriff	Sheriff	-4,952,164	-10,329,407	-5,377,243
UNALLOCATED	UNALLOCATED	15,842,250	14,983,123	-859,127
PA	PA	-2,994,611	-3,813,292	-818,681
Commission	OEM	-114,630	-859,117	-744,488
Court	Juv Court	-3,561,321	-4,261,775	-700,454
Commission	IS	-2,199,864	-2,888,560	-688,696
Court	Court	-1,645,649	-2,032,611	-386,962
Commission	Building Ops	-1,096,010	-1,461,545	-365,536
Commission	Resource Mgmt	162,866	-171,813	-334,679
Treasurer	Treasurer	168,593	-31,804	-200,396
Public Admin	Public Admin	-140,063	-311,847	-171,784
Recorder	Recorder	739,803	580,467	-159,336
Commission	Med Examiner	-518,365	-650,748	-132,383
Commission	Comm Unalloc	-518,045	-627,018	-108,973
Commission	Gen Services	-236,071	-335,328	-99,257
Court	Juv Detention	-546,380	-642,751	-96,371
Commission	Pretrial	-233,094	-314,736	-81,642

2021 Request to 2018 Budget

101 Expenditures less Specific Revenues				
(Change 2021 Request to 2018 Budget)				
Office	Department	2018 Budget	2021 Request	21 Request vs 18 Budget
Commission	HR	-217,559	-292,862	-75,303
PA	PA Title IV-D	-87,592	-149,638	-62,045
County Clerk	County Clerk	-52,485	-108,996	-56,511
Commission	County Admin	-158,376	-210,732	-52,356
County Clerk	Archives	-157,780	-207,307	-49,526
Commission	Purchasing	-207,995	-253,431	-45,436
Auditor	Auditor	-415,763	-443,738	-27,975
Commission	Budget	-142,694	-163,368	-20,673
Court	Circuit Clerk	101,000	91,000	-10,000
Commission	PIO	-60,858	-64,546	-3,688
PA	PA Victim Witness	0	-3,008	-3,008
Sheriff	HIDTA	0	-1,826	-1,826
Court	Juv Grants	-10,000	-11,111	-1,111
Commission	OEM Predisaster	0	3,935	3,935
Commission	Commission	-446,200	-407,851	38,349
Sheriff	Jail	-1,913,948	-1,683,662	230,286
Collector	Collector	2,718,497	2,957,468	238,971
County Clerk	Elections	-674,459	-277,778	396,681
	Net Expenses	-3,568,965	-14,396,214	-10,827,248

Impact of COVID-19

Overall sales tax is YTD 1.5% over 2019. We are projecting sales tax to end \$70,000 higher than budget. 2021 can be \$600,000 more than requested.

Results of Activity for specific Economic periods compared to previous year

Received In	Sep			Aug			Jul			Jun			May		
	2020	2019		2020	2019		2020	2019		2020	2019		2020	2019	
Oct	253,146	212,835	18.94%	1,764,247	1,621,858	7.07%	267,416	382,838	11.49%	35,768	16,193	8.86%	3,325	16,922	-3.10%
Sept				253,000	262,146	-3.49%	1,948,442	1,812,398	19.63%	880,504	859,256	8.13%	6,985	21,058	-2.51%
Aug							393,168	144,920	171.30%	1,456,268	1,314,830	11.16%	216,839	235,958	-1.90%
Jul										323,443	285,789	13.01%	1,838,060	1,828,813	-1.15%
Jun										67	573	-64.48%	104,536	136,396	-23.36%
May										148	30	395.10%	2		
Apr															
Mar															
Feb															
	40,311 18.94% Up			133,243 7.07% Up			268,870 11.49% Up			219,526 8.86% Up			-69,399 -3.10% Down		

Received In	April			March			Feb			Jan			Total		
	2020	2019		2020	2019		2020	2019		2020	2019		2020	2019	
Oct	3,653	2,999	-17.57%	3,227	5,338	-10.79%	592	187	7.99%	1,025	1,032	5.97%	2,079,253	2,047,367	0.82%
Sept	5,599	7,350	-17.63%	6,526	6,297	-10.73%	3,180	6,545	7.97%	118,529	3,511	5.97%	3,222,764	2,978,561	0.73%
Aug	29,062	16,607	-17.61%	10,508	21,577	-10.76%	4,583	9,642	8.16%	4,209	10,637	0.34%	2,114,638	1,754,171	-1.01%
Jul	172,074	511,088	-18.28%	46,151	16,074	-10.42%	16,121	4,820	8.46%	7,337	13,394	0.66%	2,403,184	2,659,978	-4.42%
Jun	1,472,402	1,581,397	-4.48%	900,986	877,723	-11.67%	30,546	10,248	7.90%	7,813	13,808	0.97%	2,516,350	2,620,145	-2.77%
May	227,547	198,067	14.80%	1,178,309	1,370,431	-19.27%	426,993	213,862	6.91%	50,546	17,631	1.27%	1,883,545	1,800,021	-2.23%
Apr		151	-100.00%	158,674	285,752	-44.43%	1,452,221	1,581,051	-4.51%	376,010	491,109	-0.37%	1,986,905	2,358,064	-5.31%
Mar					2		206,873	156,421	32.25%	1,399,645	1,328,041	7.21%	1,606,517	1,484,463	9.59%
Feb				121						201,634	165,535	21.81%	201,755	165,535	21.88%
	-407,323 -17.57% Down			-278,692 -10.79% Down			158,333 7.99% Up			122,049 5.97% Up			146,607 0.82% Up		

We are not aware of any significant invoices related to COVID-19 that have not been already awarded or will not be covered by CARES Act or Stafford Act funds.

Reserve for 2021:

IS 3,446

PA 15,320

GR 18,766

Hwy 10,000

No impact recognized from sales tax or expenses. Less than 30,000 in expenses anticipated next year that are not budgeted. This leaves an analysis of declines in other revenues in 2020 as the only possible impact figure to account for over the next two years.

GOALS

- Eliminate \$10,827,248 in requests to get to 2018 levels
- Evaluate possible savings on budgeted items and compare to 2018
- Determine possible amount of vacancy transfer if any based on new resolution
- Find an additional \$4,817,996 to balance year and get past balances to a level to guaranty future COLAs and Step increases

Next public presentation is Friday, November 13, 2020. This will be the Recommended Budget. Between now and then my department will be reaching out to Offices and Departments to get a better understanding of requests and to ask other questions.

For more detail on todays presentation please email my department and we will be happy to share any information you request. Please remember these supporting documents are working papers and not at the level of explanation or organization as a presentation.