

2021 Recommended Budget





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MATERIALS

This presentation and a PDF of the Recommended Budget are available on the Budget Department web page. Each Officeholder and Department Head should have received a PDF of the Recommended Totals and an Excel file of the expenditure lines related to your Office or Department. Please contact us for additional items or with questions.

Recommended substantial same as Requested

Fund 201 – Road & Bridge Fund – adjustments to S&B for 3 Maintenance Crew Workers and a Decision item for a Facilities Manager position

Fund 202 – Assessment Fund – requested change to computer maintenance line and increase to consultants to balance fund.

Fund 203 – Real Property Improvement

Fund 204 – 911 Fund – increase in contingency due to increase in sales tax estimate

Fund 205 – Sewer Fund

Fund 207 – Parks – Increase in Sales Tax caused increases in municipal distributions

Fund 208 – Senior Board Fund – Decrease in interest revenue projections caused grants awarded to be decreased

Fund 223 – Judicial Circuit Surcharge

Fund 232 – LEPC

Fund 236 – Prosecuting Attorney Training

Recommended substantial same as Requested

Fund 238 – Courthouse Administration

Fund 239 – Shelter for Victims

Fund 242 – Sheriff Federal Grants – 6 grant funded positions left as
Commission Decision item

Fund 243 – Sheriff DARE Project

Fund 245 – Sheriff K-9

Fund 246 – Sheriff Training

Fund 253 – Employee Appreciation

Fund 254 – School – Distributions lowered \$1,500 to balance to revenues

Fund 255 – Pass-Through

Fund 301 – Bond

Discretionary Funds listed for informational purposes:

Fund 222 – Drug Court

Fund 224 – Circuit Court Office

Fund 227 – Inmate Security – Position removed at their request

Fund 228 – Juvenile Incentive

Fund 231 – PA Forfeiture

Fund 233 – Collector Tax Maintenance – increase to benefits

Fund 234 – PA Administrative Handling Cost

Fund 235 – Prosecuting Attorney Delinquent Tax

Fund 237 – Recorder's User

Fund 241 – Sheriff Fee

Fund 244 – Sheriff Justice Forfeiture

Fund 247 – Sheriff Post Commission

Fund 248 – Sheriff Revolving

Fund 249 – Special Election

Fund 251 – Election Services

Fund 252 – Juvenile Domestic Relations Outreach

Fund 206 – LEST I

| FUND 206 LEST I | 2020 Budget | 2021 Request | 2021 Recommend | Recommend less Request |
|----------------------------|----------------------|----------------------|---------------------------|-----------------------------------|
| Juvenile | 527,877.89 | 547,880.91 | 547,880.91 | 0.00 |
| Pros Attny | 406,921.62 | 475,009.55 | 451,286.72 | -23,722.83 |
| Sheriff | 753,320.18 | 824,679.93 | 804,450.89 | -20,229.04 |
| Jail | 4,715,867.43 | 5,040,757.67 | 4,839,808.36 | -200,949.31 |
| Comm Oth | 282,052.68 | 441,207.00 | 441,607.00 | 400.00 |
| Muni Dist | 9,082,857.00 | 8,921,175.00 | 9,297,094.00 | 375,919.00 |
| Grand Total | 15,768,896.80 | 16,250,710.06 | 16,382,127.88 | 131,417.82 |

| FUND 206 LEST I | 2020 Budget | 2021 Request | 2021 Recommend | Recommend less Request |
|----------------------------|--------------------|---------------------|---------------------------|-----------------------------------|
|----------------------------|--------------------|---------------------|---------------------------|-----------------------------------|

| | | | | |
|------------|------------|------------|------------|------------|
| Pros Attny | 406,921.62 | 475,009.55 | 451,286.72 | -23,722.83 |
|------------|------------|------------|------------|------------|

Difference is vacancy added to recommended.

| | | | | |
|---------|------------|------------|------------|------------|
| Sheriff | 753,320.18 | 824,679.93 | 804,450.89 | -20,229.04 |
|---------|------------|------------|------------|------------|

Difference is vacancy added to recommended.

| | | | | |
|------|--------------|--------------|--------------|-------------|
| Jail | 4,715,867.43 | 5,040,757.67 | 4,839,808.36 | -200,949.31 |
|------|--------------|--------------|--------------|-------------|

Difference is vacancy added to recommended and an adjustment of \$-3,538.89 due to turnover in a position.

| | | | | |
|----------|------------|------------|------------|--------|
| Comm Oth | 282,052.68 | 441,207.00 | 441,607.00 | 400.00 |
|----------|------------|------------|------------|--------|

| | | | | |
|-----------|--------------|--------------|--------------|------------|
| Muni Dist | 9,082,857.00 | 8,921,175.00 | 9,297,094.00 | 375,919.00 |
|-----------|--------------|--------------|--------------|------------|

Difference is a \$400 increase in Springfield Plaza TIF payments and the remainder is increased distributions due to larger Sales Tax estimates.

Fund 216 – LEST II

| FUND 216 LEST II | 2020 Budget | 2021 Request | 2021 Recommend | Recommend less Request |
|-----------------------------|---------------------|----------------------|---------------------------|-----------------------------------|
| Juvenile | 793,115.97 | 808,936.07 | 808,936.07 | 0.00 |
| Pros Attny | 857,743.82 | 925,256.31 | 871,335.21 | -53,921.10 |
| Sheriff | 2,899,764.13 | 6,283,079.62 | 2,430,025.02 | -3,853,054.60 |
| Jail | 2,654,729.56 | 2,793,330.58 | 2,739,660.44 | -53,670.14 |
| PreTrial | 115,756.60 | 121,113.95 | 111,351.47 | -9,762.48 |
| Vehicle | 212,000.00 | 215,800.00 | 215,800.00 | 0.00 |
| Comm Oth | 40,934.00 | 44,020.00 | 44,020.00 | 0.00 |
| Grand Total | 7,574,044.08 | 11,191,536.53 | 7,221,128.21 | -3,970,408.32 |

| FUND 216 LEST II | 2020 Budget | 2021 Request | 2021 Recommend | Recommend less Request |
|--|--------------------|---------------------|---------------------------|-----------------------------------|
| Pros Attny | 857,743.82 | 925,256.31 | 871,335.21 | -53,921.10 |
| Difference is vacancy added to recommended and \$41.25 in adjustments to Part-time salary and benefits lines. | | | | |
| Sheriff | 2,899,764.13 | 6,283,079.62 | 2,430,025.02 | -3,853,054.60 |
| Difference is \$34,536.60 vacancy added to recommended and \$3,818,518 for 131 vehicle requests. This will be a Commission Decision item. | | | | |
| Jail | 2,654,729.56 | 2,793,330.58 | 2,739,660.44 | -53,670.14 |
| Difference is vacancy added to recommended. | | | | |
| PreTrial | 115,756.60 | 121,113.95 | 111,351.47 | -9,762.48 |
| Difference is vacancy added to recommended of \$-4,468.64 and \$-5,293.84 in salary and benefit adjustments due to the turnover of a long-term employee. | | | | |

LEST II Equipment Reserve Account

| | Total | Jail | Sheriff | PA | Juv | Crt Sec | Pretrial |
|-------------------------|--------------|------------|--------------|------------|----------|----------|------------|
| 2019 Total | 578,472.42 | (1,796.88) | 489,852.23 | 89,594.46 | 120.74 | 0.00 | 701.87 |
| 2020 Budget | (605,680.00) | 0.00 | (604,180.00) | 0.00 | 0.00 | 0.00 | (1,500.00) |
| 2020 Est. Transfer | 322,602.60 | 19,996.20 | 271,519.60 | 16,941.80 | 9,315.00 | 2,760.00 | 2,070.00 |
| 2021 Est. Begin Balance | 295,395.02 | 18,199.32 | 157,191.83 | 106,536.26 | 9,435.74 | 2,760.00 | 1,271.87 |
| Requests | 3,818,518.00 | 0.00 | 3,818,518.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Spending in 2019 ended up being more than budget. Due to that the amounts budgeted for 2020 are more than the total balance at the beginning of 2020. This has resulted in a lower than typical beginning balance for 2021.

How does GR II Stack-up compared to the June 2019 Modified Resolution?



General Revenue II

Modified Resolution vs. 2021 Recommended Budget

| | Modified Resolution | 2021 Recommended |
|----------------------------------|------------------------|---------------------|
| <u>Beginning of 2021:</u> | | |
| Total | 35,004,729 | 24,751,500 |
| Cash reserves | (11,826,305) | (16,260,807) |
| Available for operations | 23,178,424 | 8,490,693 |
| | | |
| 2021 Revenues | 26,309,500 | 28,607,300 |
| 2021 Expenditures | (27,378,363) | (23,454,734) |
| Less Transfers | | (9,396,571) |
| Cash for Future Bond Payments | | 4,741,161 |
| | | |
| <u>End of 2021:</u> | | |
| Total | 33,935,866 | 25,248,656 |
| Cash reserves | (12,401,517) | (16,968,421) |
| Available for operations | 21,534,349 | 8,280,235 |
| | | |
| Behind resolution by: | | (13,254,114) |
| Last year by: | | (14,687,731) |

Why is 2021 beginning cash available for operations behind resolution by **(14,687,731)?**

| | <u>Shortfalls</u> |
|-----------------------------|--------------------|
| Additional cash reserves | (6,861,617) |
| No boarding transfers | (5,135,685) |
| Lower sales tax revenues | (2,863,620) |
| Temporary jail rent | (2,410,253) |
| Trunked radio system | (1,491,395) |
| Reciprocity | (1,256,887) |
| Jail S&B/operating | (697,322) |
| | <hr/> (20,716,779) |
| | <u>Savings</u> |
| Mental health spending | 2,536,336 |
| Equip new jail | 2,458,238 |
| Animal shelter construction | 1,450,000 |
| | <hr/> 6,444,574 |
| Net shortfall | (14,272,205) |

Fund 101 – GR I

| | | |
|--------------------------------------|-------------|--|
| Estimated Cash Bal., January 1, 2021 | 125,700 | |
| Revenues | 46,990,294 | |
| Net Transfers | -4,503,713 | |
| Total Available | 42,612,281 | |
| 2020 Recommended Expenses | | |
| Salaries and Benefits | -32,201,975 | |
| All Other | -10,844,167 | |
| Projected Savings | 837,787 | |
| Total Expenditures | -42,208,354 | Sustainable Personnel Cost Plan |
| Projected Balance, December 31, 2021 | 403,927 | 2,312,500 |
| Current year change | 278,227 | 81,662 |

101 Recommended

How did we get there?

COLAs, Steps, Insurance and Lager cost increases were all figured into Salaries and Benefits.

Liability reserve was used to cover a large settlement in 2020. Planned transfers of Federal Boarding revenue for 2020 and 2021 are not budgeted, so the funds can support General Revenue I spending.

The sources of cash are expected to be \$46,990k while total uses of cash are expected to be \$46,712k.

Just a Bandage – Projecting Forward

While working on a project to combine the LEST Funds; it became evident that turnover has slowed to a point where the assumptions behind our Sustainable Personnel Plan are no longer appropriate. The growth of Salary and Benefits is outpacing the growth in Sales Tax.

The solution to this problem needs to be a process involving all offices and departments. This simply cannot be achieved between now and January 31, 2021.

Budget will host a series of meetings between February and August of 2021. These meetings will analyze sources of revenue and the ability to increase them and expenditures that are not required to meet statutory requirements. Every avenue will be pursued before looking at the impact of reducing future COLAs and/or step increases.

Commission Decision Points

Note this is just the recommended budget and a beginning point for Commission to discuss needs with every officeholder, department head, or other affected organization.

Traditionally, all new equipment, capital, position requests, and any and all salary adjustments beyond a COLA become Commission Decision items. Any additional items that are requested and not recommended by the budget office for the full requested amount will also become Commission Decision items, unless the party affected chooses not to meet with Commission.

Decision Points

Fund 101 Requests not in recommended

6,050,929 Salary & Benefits

1,010,028 Vacancy; 5,040,901 new position
and increases

1,900,624 All Other expenditures

51,315 Pros Attny; 677,075 Sheriff; 28,364 Jail;
20,500 Archives; 34,650 Pub Admin; 2,700
Commission; 27,779 Med Ex; 231,905 IS; 659,962
OEM; 69,648 Building Ops; 31,100 Res Mgmt;
65,524 Health

Decision Points

Fund 102 Requests not in recommended

698,440 Position Related Requests

370,692 Vacancy; 327,748 new positions and upgrades;

690,014 All Other expenditures

312 Pros Attny; 480 Sheriff; 434,000 Jail; 6,365 PIO; 2,400 Purch; 250 Med Exam; 66,000 IS; 3,000 OEM; 66,000 Building Ops; 80,000 Env

Fund 201 Requests not in recommended

47,409 New position

Decision Points

Fund 206 Requests not in recommended

241,362 Vacancy

Fund 208 Requests not in recommended

15,000 Grants Awarded

Fund 216 Requests not in recommended

146,555 Vacancy

3,818,518 All Other expenditures

Vehicles for Sheriff

Fund 242 Requests not in recommended

99,650 Position requests

Budget Calendar (Subject to Change)

- November 13: Recommended Budget to Commission Hearings & Department Meetings (if requested by Department)

Tuesday Nov 17 1:30 to 5:00

Thursday Nov 19 8:00 to 9:30, 2:30 to 5:00

Friday Nov 20 10:00 to Noon, 1:30 to 5:00

Monday Nov 23 8:00 to 10:00, 1:30 to 3:00

(meetings will be posted as blocks of time)

- December 2 – December 15: Commission Decision Meetings
- January 15 – Finish Budget Book make available for review
- January 29 – Final Public Hearing on Budget & Adoption



Email Tina Phillips to schedule a meeting with Commission & Budget Office to discuss your department budget concerns.

Comments?
Questions?

Email your
Friendly
Budget
Team: Jeff,
Mike & Tina

