

Comparison of Recommended Revenues to Requested Expenditures for the 2023 Budget

October 7, 2022

2023 Recommended Revenues vs. Requested Expenditures - All Funds

| <u>Fund</u> | <u>Fund Name</u> | <u>Recommended Revenues</u> | <u>Requested Expenditures</u> | <u>Revenues less Expenditures</u> |
|-------------|------------------------|---------------------------------|-----------------------------------|---------------------------------------|
| 101 | General Revenue | 71,865,846 | 88,165,446 | (16,299,601) |
| 201 | Road & Bridge | 40,489,555 | 36,645,313 | 3,844,242 |
| 202 | Assessment | 2,501,000 | 3,337,098 | (836,098) |
| 206 | LEST | 28,479,778 | 29,603,145 | (1,123,368) |
| | | 143,336,178 | 157,751,003 | (14,414,825) |
| | | | | |
| <u>Fund</u> | <u>Fund Name</u> | <u>Recommended Revenues</u> | <u>Requested Expenditures</u> | <u>Revenues less Expenditures</u> |
| | Major Funds | 143,336,178 | 157,751,003 | (14,414,825) |
| 226 | Federal Stimulus | 2,223,334 | 22,200,834 | (19,977,500) |
| 301 | Bond | 10,226,827 | 18,069,213 | (7,842,386) |
| | All Other Funds | 47,273,306 | 47,675,811 | (402,505) |
| | TOTAL ALL FUNDS | 203,059,645 | 245,696,860 | (42,637,216) |

2023 Recommended Revenues vs. Requested Expenditures - All Funds

| <u>Fund</u> | <u>Fund Name</u> | <u>Recommended Revenues</u> | <u>Requested Expenditures</u> | <u>Revenues less Expenditures</u> |
|-------------|---------------------|---------------------------------|-----------------------------------|---------------------------------------|
| 203 | RPI | 9,053,266 | 9,053,266 | 0 |
| 204 | E-911 | 9,245,750 | 8,414,000 | 831,750 |
| 205 | Sewer | 37,501 | 270,468 | (232,967) |
| 207 | Parks | 17,531,229 | 17,352,060 | 179,169 |
| 208 | Senior Svcs | 2,968,225 | 3,268,225 | (300,000) |
| 222 | Drug Court | 202,500 | 332,000 | (129,500) |
| 223 | 31st Circuit Surchg | (38,000) | 0 | (38,000) |
| 224 | Circ Clk Garnishmt | 62,633 | 95,450 | (32,817) |
| 227 | Inmate Security | 836,000 | 836,911 | (911) |
| 231 | PA Forfeiture | 100 | 0 | 100 |
| 232 | LEPC | 25,381 | 31,905 | (6,524) |
| 233 | Collector Tax Maint | 321,250 | 749,656 | (428,406) |
| 234 | PA Adm Handling | 23,000 | 23,293 | (293) |
| 235 | PA Delinquent Tax | 18,500 | 15,000 | 3,500 |

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| <u>Fund</u> | <u>Fund Name</u> | <u>Recommended Revenues</u> | <u>Requested Expenditures</u> | <u>Revenues less Expenditures</u> |
|-------------|---------------------|---------------------------------|-----------------------------------|---------------------------------------|
| 236 | PA Training | 10,000 | 7,500 | 2,500 |
| 237 | Recorder's User | 185,000 | 545,100 | (360,100) |
| 238 | Courthouse Admin | 170 | 1,870 | (1,700) |
| 239 | Shelter for Victims | 49,900 | 50,000 | (100) |
| 241 | Shf Fees | 50,000 | 50,000 | 0 |
| 242 | Shf Fed Grants | 609,207 | 596,509 | 12,698 |
| 243 | Shf D.A.R.E. | 0 | 7,500 | (7,500) |
| 244 | Shf Forfeiture | 40,500 | 43,000 | (2,500) |
| 246 | Shf Taining | 10,000 | 10,000 | 0 |
| 247 | Shf POST Comm. | 7,000 | 7,000 | 0 |
| 248 | Shf Revolving | 180,780 | 200,576 | (19,796) |
| 249 | Special Election | 400,000 | 400,000 | 0 |
| 251 | Election Svcs | 333,414 | 204,523 | 128,891 |
| 254 | School | 5,110,000 | 5,110,000 | 0 |

**Analysis of Changes from 2022 Budget to 2023
Recommended Revenues and Requested Expenditures**

| Road & Bridge | Revenues | Expenditures | Rev. less Exp. |
|--------------------------|--------------------|---------------------|-----------------------|
| | <u>Budget</u> | <u>Budget</u> | |
| 2022 | 37,050,222 | 37,587,641 | (537,419) |
| | <u>Recommended</u> | <u>Requested</u> | |
| 2023 | 40,489,555 | 36,645,313 | 3,844,242 |
| | <u>Increase</u> | <u>Increase</u> | |
| Change | 3,439,333 | (942,328) | 4,381,661 |

Note: For the 2022 Budget, the estimated ending fund balance for Road & Bridge was \$32,586,356.

**Analysis of Changes from 2022 Budget to 2023
Recommended Revenues and Requested Expenditures**

| Assessment | Revenues | Expenditures | Rev. less Exp. |
|-------------------|--------------------|---------------------|-----------------------|
| | <u>Budget</u> | <u>Budget</u> | |
| 2022 | 2,440,026 | 3,139,053 | (699,027) |
| | <u>Recommended</u> | <u>Requested</u> | |
| 2023 | 2,501,000 | 3,337,098 | (836,098) |
| | <u>Increase</u> | <u>Increase</u> | |
| Change | 60,974 | 198,045 | (137,071) |

Note: For the 2022 Budget, the estimated ending fund balance for the Assessment fund was \$4,200,673.

**Analysis of Changes from 2022 Budget to 2023
Recommended Revenues and Requested Expenditures**

| LEST | Revenues | Expenditures | Rev. less Exp. |
|-------------|--------------------|---------------------|-----------------------|
| | <u>Budget</u> | <u>Budget</u> | |
| 2022 | 25,326,766 | 26,538,370 | (1,211,604) |
| | <u>Recommended</u> | <u>Requested</u> | |
| 2023 | 28,479,778 | 29,603,145 | (1,123,368) |
| | <u>Increase</u> | <u>Increase</u> | |
| Change | 3,153,012 | 3,064,776 | 88,236 |

Note: For the 2022 Budget, the estimated starting fund balance for LEST was \$1,245,812 and included a planned spend-down of \$1,211,604 (excluding projected savings). The estimated ending fund balance was \$49,230.

Recommended Revenues less Requested Expenditures

| LEST | 2023 Recommended Revenues | 2023 Requested Expenditures | Revenues less Expenditures |
|-------------------|--------------------------------------|--|---------------------------------------|
| Distrib./Non-Dept | 11,826,014 | 12,653,430 | (827,416) |
| Juvenile | 0 | 1,490,578 | (1,490,578) |
| Pretrial | 0 | 132,228 | (132,228) |
| Prosecuting Atty | 0 | 1,523,829 | (1,523,829) |
| Sheriff | 229,678 | 13,803,080 | (13,573,402) |
| Unallocated Rev. | 16,424,086 | 0 | 16,424,086 |
| | 28,479,778 | 29,603,145 | (1,123,368) |

Requested Expenditures & Comparison to 2022 Budget

| LEST | 2022 Budgeted <u>Expenditures</u> | 2023 Requested <u>Expenditures</u> | <u>Increase</u> |
|-------------------|--|---|------------------------|
| Distrib./Non-Dept | 11,074,807 | 12,653,430 | 1,578,623 |
| Juvenile | 1,502,175 | 1,490,578 | (11,597) |
| Pretrial | 128,587 | 132,228 | 3,641 |
| Prosecuting Atty | 1,411,064 | 1,523,829 | 112,765 |
| Sheriff | 12,421,736 | 13,803,080 | 1,381,343 |
| | 26,538,370 | 29,603,145 | 3,064,776 |

Requested Expenditures & Comparison to 2022 Budget - Non-Departmental Breakdown

| LEST | 2022 Budgeted <u>Expenditures</u> | 2023 Requested <u>Expenditures</u> | <u>Increase</u> |
|------------------|--|---|------------------------|
| Non-Departmental | 222,973 | 472,102 | 249,129 |
| Vehicles | 247,830 | 355,314 | 107,484 |
| Distributions | 10,604,004 | 11,826,014 | 1,222,010 |
| | 11,074,807 | 12,653,430 | 1,578,623 |

**Analysis of Changes from 2022 Budget to 2023
Recommended Revenues and Requested Expenditures**

| Gen. Revenue | Revenues | Expenditures | Rev. less Exp. |
|---------------------|--------------------|---------------------|-----------------------|
| | <u>Budget</u> | <u>Budget</u> | |
| 2022 | 68,419,265 | 78,573,984 | (10,154,719) |
| | <u>Recommended</u> | <u>Requested</u> | |
| 2023 | 71,865,846 | 88,165,446 | (16,299,601) |
| | <u>Increase</u> | <u>Increase</u> | |
| Change | 3,446,580 | 9,591,463 | (6,144,882) |

Note: The 2022 planned spend-down figure above excludes projected savings for contingency, off-book vacancy, and other Court savings. The anticipated spend-down including these projected savings was \$7,152,994.

Recommended Revenues less Requested Expenditures - by Officeholder

| General Revenue | 2023 Recommended Revenues | 2023 Requested Expenditures | Revenues less Expenditures |
|------------------------|--------------------------------------|--|---------------------------------------|
| Auditor | 0 | 495,946 | (495,946) |
| County Clerk | 435,084 | 1,264,828 | (829,744) |
| Collector | 11,569,611 | 881,502 | 10,688,109 |
| Commission | 2,314,100 | 31,621,710 | (29,307,610) |
| 31st Circuit | 1,408,756 | 9,548,317 | (8,139,561) |
| Prosecuting Atty | 1,232,924 | 8,051,432 | (6,818,508) |
| Public Admin | 400,000 | 771,147 | (371,147) |
| Recorder | 1,333,000 | 552,634 | 780,366 |
| Sheriff | 12,541,901 | 34,702,741 | (22,160,841) |
| Treasurer | 1,040,000 | 275,189 | 764,811 |
| Unallocated Rev. | 39,590,470 | 0 | 39,590,470 |
| | 71,865,846 | 88,165,446 | (16,299,601) |

Recommended Revenues less Requested Expenditures - Commission Breakdown

| General Revenue | 2023 Recommended Revenues | 2023 Requested Expenditures | Revenues less Expenditures |
|------------------------|--------------------------------------|--|---------------------------------------|
| Budget/Non-Dept. | 16,401 | 7,780,962 | (7,764,561) |
| Building Operations | 0 | 3,935,795 | (3,935,795) |
| County Admin | 0 | 258,019 | (258,019) |
| Commission | 0 | 475,673 | (475,673) |
| General Services | 0 | 419,063 | (419,063) |
| Health Department | 0 | 4,481,923 | (4,481,923) |
| Human Resources | 0 | 404,923 | (404,923) |
| Information Services | 0 | 4,758,949 | (4,758,949) |
| Mental Health | 0 | 1,250,500 | (1,250,500) |
| Medical Examiner | 0 | 982,558 | (982,558) |
| Emergency Mgmt | 1,065,889 | 1,330,734 | (264,844) |
| Public Information | 0 | 147,660 | (147,660) |
| Pretrial | 0 | 755,389 | (755,389) |
| Purchasing | 0 | 296,074 | (296,074) |
| Resource Mgmt | 1,231,810 | 3,244,502 | (2,012,692) |
| Vehicles | 0 | 1,098,987 | (1,098,987) |
| | 2,314,100 | 31,621,710 | (29,307,610) |

Changes in Reliance on Unallocated Revenues - by Officeholder

| General Revenue | 2022 Revenues less Expenditures | 2023 Revenues less Expenditures | Revenues less Expenditures |
|------------------------|--|--|---------------------------------------|
| Auditor | (510,038) | (495,946) | 14,092 |
| County Clerk | (1,344,518) | (829,744) | 514,774 |
| Collector | 9,957,211 | 10,688,109 | 730,898 |
| Commission | (23,989,920) | (29,307,610) | (5,317,690) |
| 31st Circuit | (7,728,516) | (8,139,561) | (411,045) |
| Prosecuting Atty | (5,923,645) | (6,818,508) | (894,863) |
| Public Admin | (364,450) | (371,147) | (6,697) |
| Recorder | 1,054,072 | 780,366 | (273,706) |
| Sheriff | (17,715,994) | (22,160,841) | (4,444,847) |
| Treasurer | 191,766 | 764,811 | 573,045 |
| Unallocated Rev. | 36,219,312 | 39,590,470 | 3,371,158 |
| | (10,154,719) | (16,299,601) | (6,144,882) |

Changes in Reliance on Unallocated Revenues - Commission Breakdown

| General Revenue | 2022 Revenues less Expenditures | 2023 Revenues less Expenditures | Revenues less Expenditures |
|------------------------|--|--|---------------------------------------|
| Budget/Non-Dept. | (7,495,829) | (7,764,561) | (268,732) |
| Building Operations | (2,122,761) | (3,935,795) | (1,813,034) |
| County Admin | (240,135) | (258,019) | (17,884) |
| Commission | (452,230) | (475,673) | (23,443) |
| General Services | (320,092) | (419,063) | (98,971) |
| Health Department | (2,817,949) | (4,481,923) | (1,663,974) |
| Human Resources | (370,124) | (404,923) | (34,799) |
| Information Services | (4,046,533) | (4,758,949) | (712,416) |
| Mental Health | (1,251,816) | (1,250,500) | 1,316 |
| Medical Examiner | (766,161) | (982,558) | (216,397) |
| Emergency Mgmt | (305,519) | (264,844) | 40,675 |
| Public Information | (154,853) | (147,660) | 7,193 |
| Pretrial | (748,540) | (755,389) | (6,849) |
| Purchasing | (285,862) | (296,074) | (10,212) |
| Resource Mgmt | (1,917,325) | (2,012,692) | (95,367) |
| Vehicles | (694,191) | (1,098,987) | (404,796) |
| | (23,989,920) | (29,307,610) | (5,317,690) |

Ongoing Budgeting Process Timeline

- October 11 – November 4: Pre-meetings with Offices and Departments while preparing the Recommended Budget
- November 15: Recommended Budget Presentation
- November 16 – November 23: Office and Department meetings with Commission
- December 1 – December 15: Commission decision meetings