

# Budget Overview

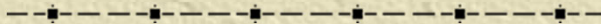
**Chuck Hicklin, County Controller**

**Department of Administration**

**Room 425 CCB**

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# Budget Overview

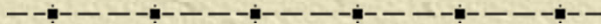
- The budget is divided between the Operating Budget and the Capital Budget.
- The Operating Budget funds expenses like staff, operating costs, contractual costs, etc. on-going activities in departments.
- The Operating Budget is funded from a wide variety of sources such as intergovernmental revenues, grants, fees, property taxes and sales tax.

# Budget Overview

- The Capital Budget funds one-time projects.
- Examples are: the jail consolidation project, vehicles and equipment, building remodeling, highway construction and major technology upgrades.
- The Capital Budget is primarily funded with the proceeds of debt issued by the County.

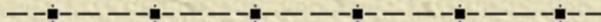
# Budget Overview

- Debt is generally issued in September of each year.
- The County is rated AAA by Standard & Poor's.
- The County currently has about \$681 million of debt outstanding.



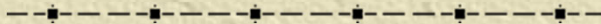
# Budget Overview

- **May/June**-Executive Distributes Budget Guidelines to Departments
- **June-July**-Departments Prepare Budget Requests
- **July-August**-Administration and County Executive Review Budget Requests. Copies of requests available in Co. Bd. Office.
- **September**-Departmental Budget hearing before the County Board.



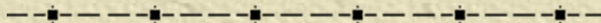
# Budget Overview

- **September**-Departmental Budget hearing before the County Board.
- **August-September**-County Executive Prepares Annual Budget
- **October 1**-County Executive Releases Budget
- **October**-Operating and Capital Budget Resolutions Introduced. Public hearing on Executive budget held before the Board.



# Budget Overview

- **October**-County Board Committees Review and Amend Executive Budget.
- **Late October**-Personnel and Finance Committee makes recommendation on operating and capital budget resolutions to the County Board.
- **Early November**-County Board Adopts Operating and Capital Budget Resolutions and Sets Tax Levy

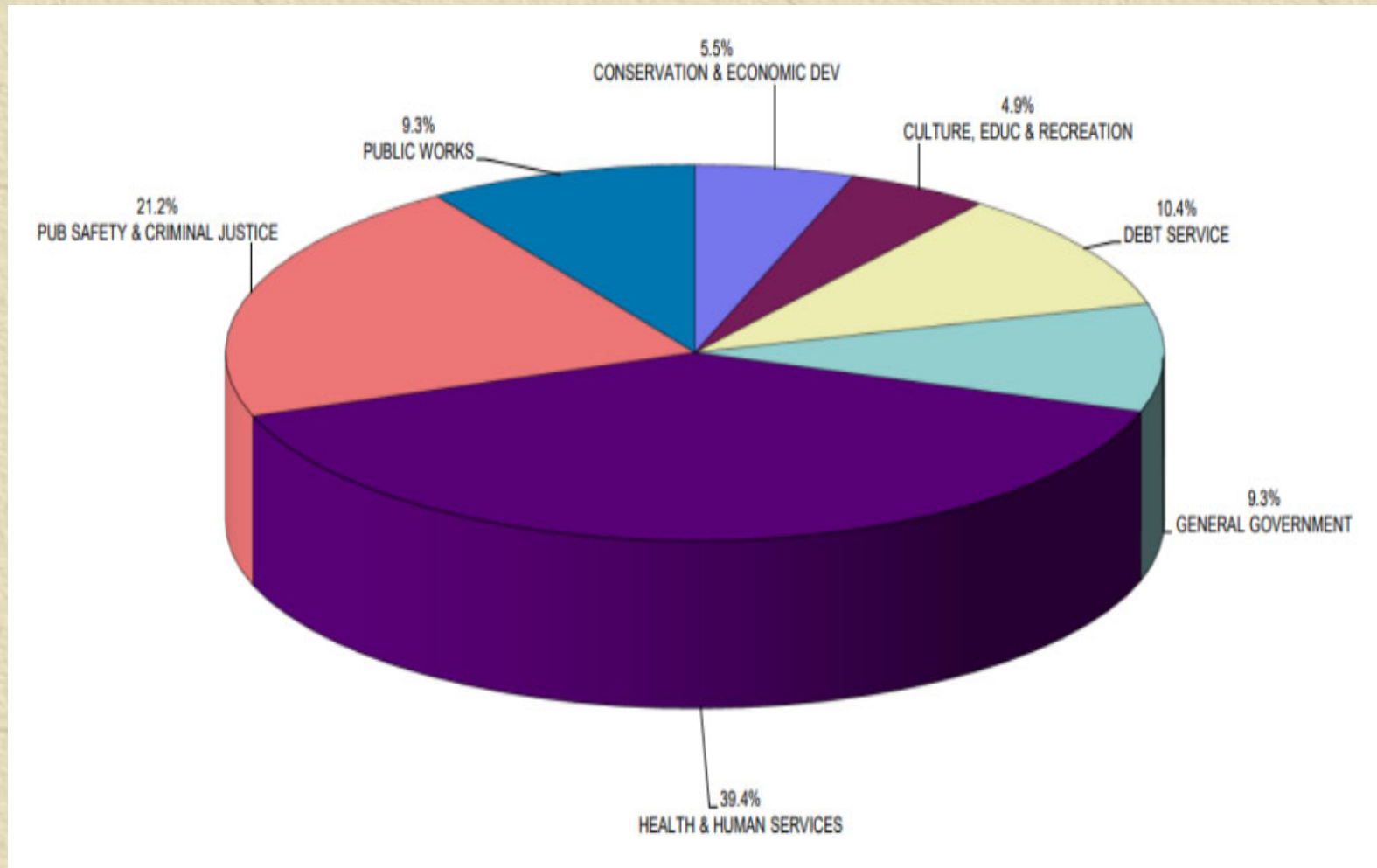


# 2024 Adopted Operating Budget Expenditures by Activity

General Government	\$73,254,206
Public Safety & Criminal Justice	\$167,070,787
Health & Human Services	\$311,266,713
Conservation & Economic Dev't	\$43,273,079
Culture, Education & Recreation	\$38,659,053
Public Works	\$73,478,989
Debt Service	\$82,295,627
<b>Total – All Activities</b>	<b>\$789,298,454</b>



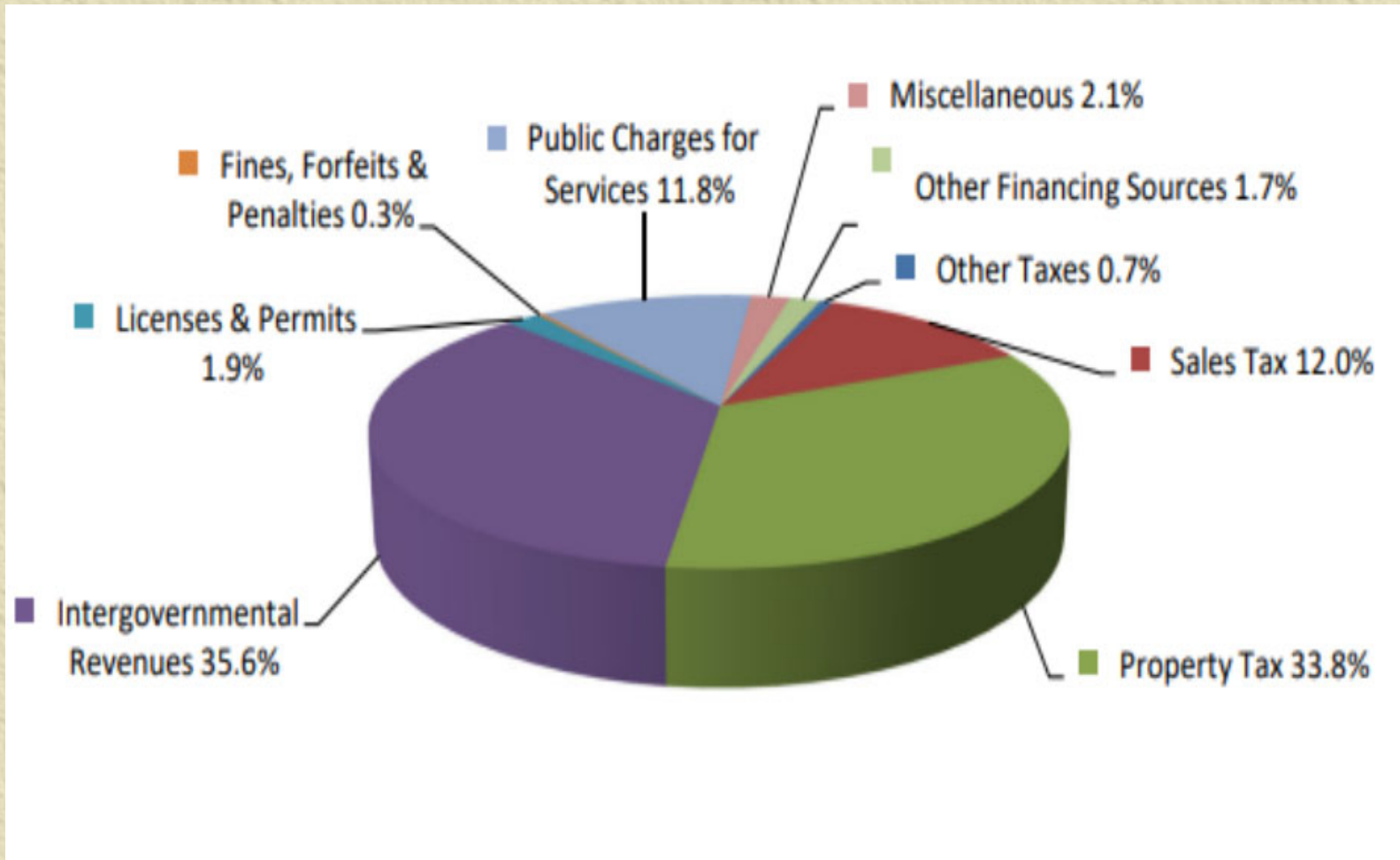
# 2024 Adopted Operating Budget Expenditures by Activity



# 2024 Adopted Operating Budget Revenues by Source

County Sales Tax	\$90,344,898
Licenses & Permits	\$14,391,945
Miscellaneous	\$16,076,888
County Property Tax	\$254,553,992
Other Financing Sources	\$12,915,093
Public Charges for Services	\$88,972,863
Fines, Forfeitures & Penalties	\$2,119,900
Intergovernmental Revenue	\$268,338,507
Other Taxes	\$5,363,389
Fund Balance Applied (Levied)	\$36,220,979
<b>Total – All Revenue Sources</b>	<b>\$789,298,454</b>

# 2024 Adopted Operating Budget Revenues by Source



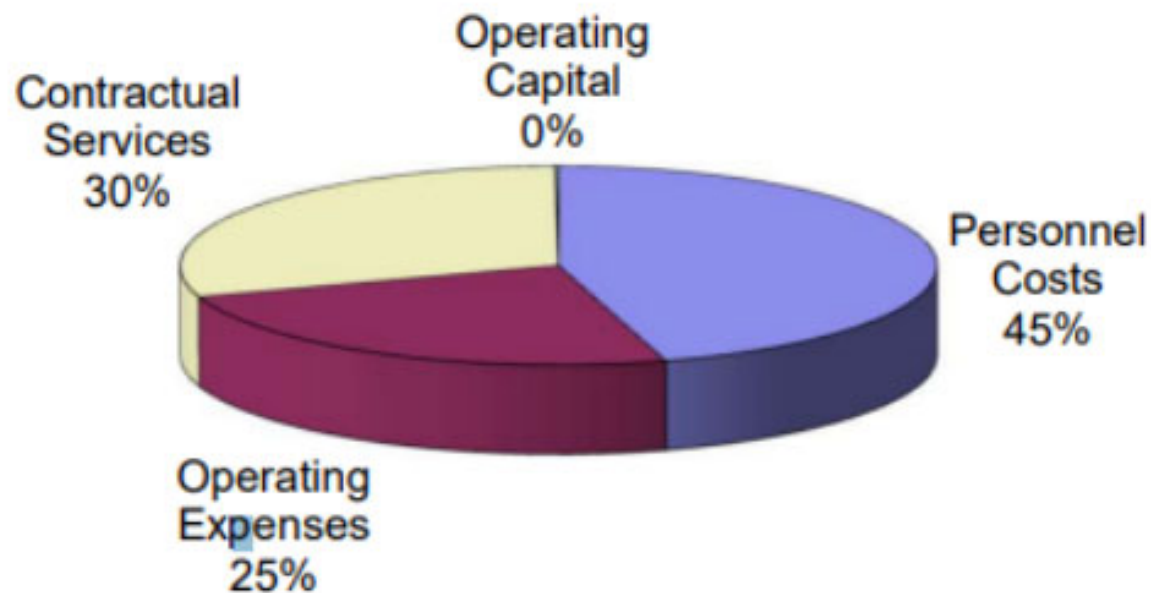
# 2024 Adopted Operating Budget GPR Funds by Activity

General Government	\$19,122,009
Public Safety & Criminal Justice	\$140,610,937
Health & Human Services	\$133,543,638
Conservation & Economic Dev.	\$5,291,188
Culture, Education & Recreation	\$22,445,140
Public Works	\$2,799,071
Debt Service	\$77,446,840
<b>Total – All Activities</b>	<b>\$401,258,823</b>

# 2024 Adopted Operating Budget Uses of Funds by Expense Category

<b>Personnel Costs</b>	<b>\$358,587,403</b>
<b>Operating Expenditures</b>	<b>\$192,886,307</b>
<b>Contractual Services</b>	<b>\$236,753,004</b>
<b>Operating Capital</b>	<b>\$1,071,740</b>
<b>Total – All Categories</b>	<b>\$789,298,454</b>

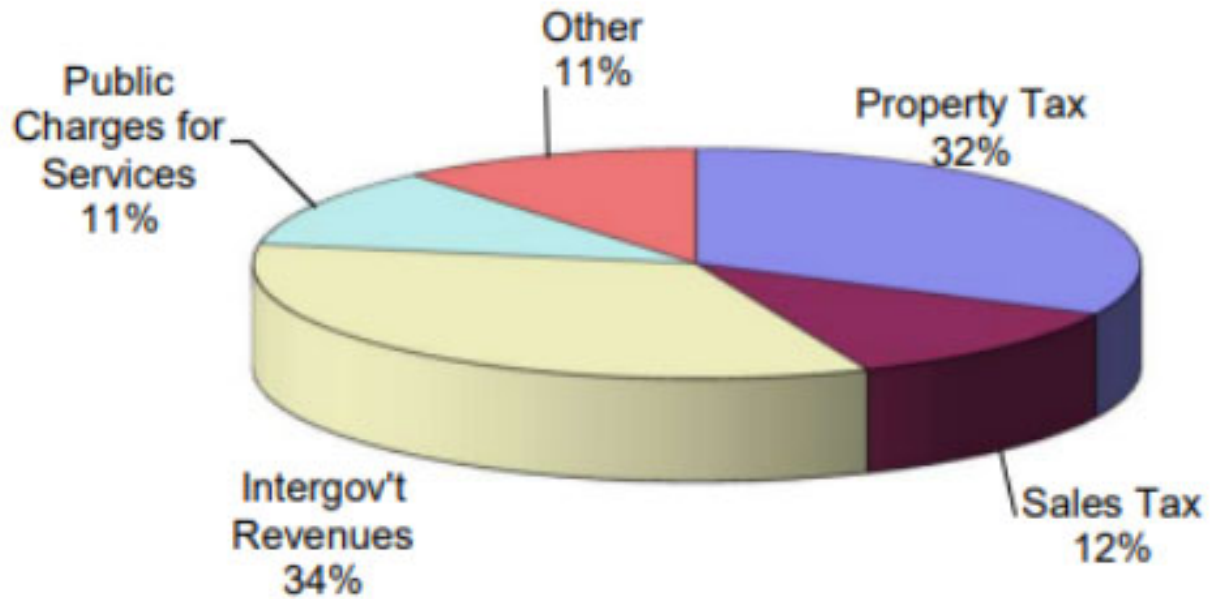
# 2024 Adopted Operating Budget Uses of Funds by Expense Category



# 2024 Operating Budget Sources of Funds by Revenue Category

<b>Property Tax</b>	<b>\$254,553,992</b>
<b>Sales Tax</b>	<b>\$90,344,898</b>
<b>Intergovernmental Revenue</b>	<b>\$268,338,507</b>
<b>Public Charges for Service</b>	<b>\$88,972,863</b>
<b>Other</b>	
<b>Other Taxes</b>	<b>\$5,363,389</b>
<b>Licenses &amp; Permits</b>	<b>\$14,391,945</b>
<b>Fines, Forfeits &amp; Penalties</b>	<b>\$2,119,900</b>
<b>Miscellaneous Revenue</b>	<b>\$16,076,888</b>
<b>Other Financing Sources</b>	<b>\$12,915,093</b>
<b>Fund Balance/Retained Earnings Applied</b>	<b>\$36,220,979</b>
<b>Total – All Categories</b>	<b>\$789,298,454</b>

# 2024 Operating Budget Sources of Funds by Revenue Category

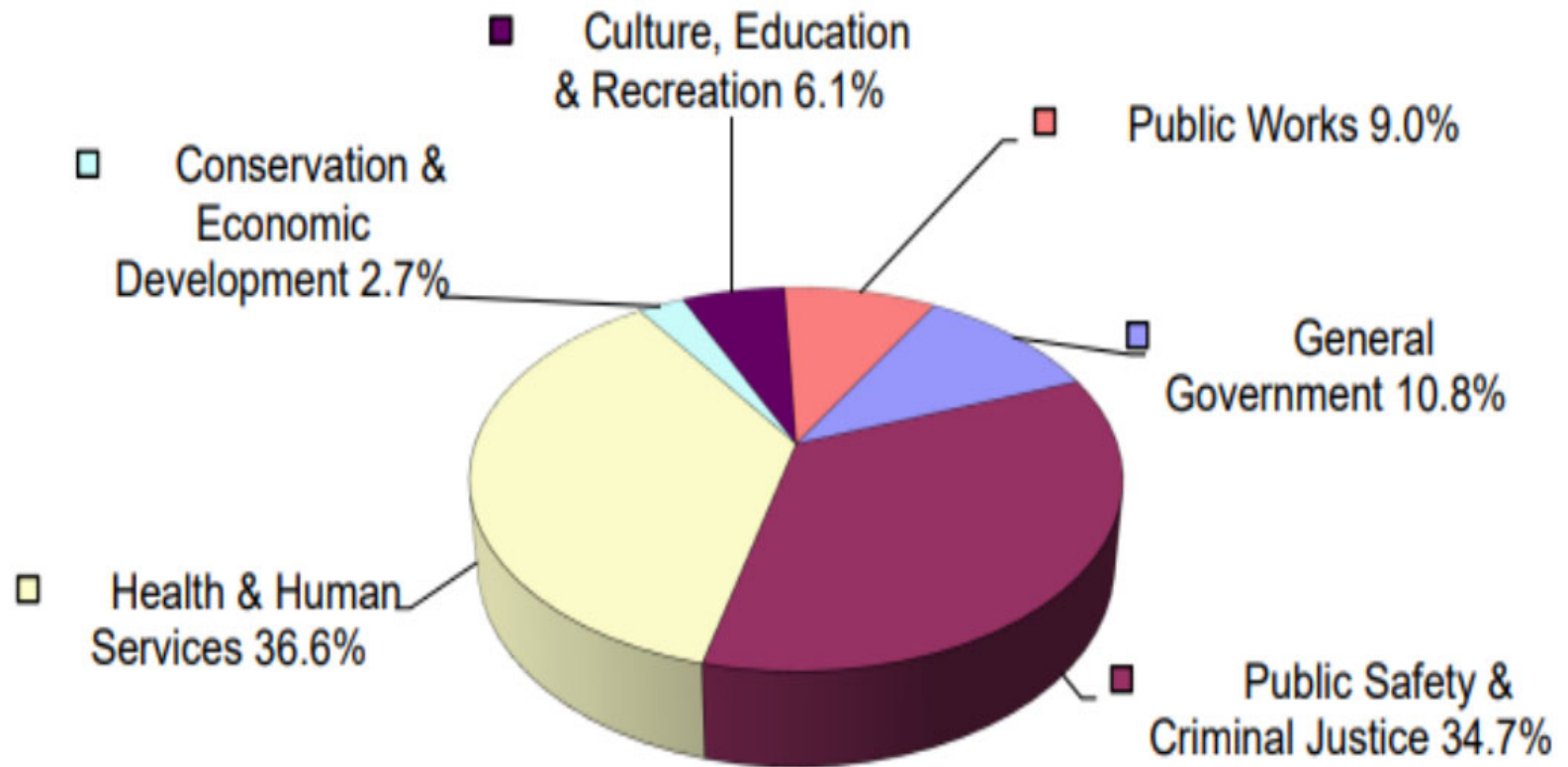




# Positions by Activity 2020 Through 2024

Activity	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Adopted 2024
General Government	291.45	290.45	299.85	303.35	307.35
Public Safety & Criminal Justice	935.8	935.8	950.2	963	982.5
Health & Human Services	881.15	890.15	945.9	1,004.60	1,038.35
Conservation & Economic Dev't	59	61.7	66	73	77
Culture, Education & Recreation	148.95	149.95	157.4	167.9	172.85
Public Works	234.5	235.5	239.5	245.5	255.5
<b>Total – All Activities</b>	<b>2,550.85</b>	<b>2,563.55</b>	<b>2,658.85</b>	<b>2,757.35</b>	<b>2,833.55</b>

# 2024 Budget Positions by Activity



# State Levy Limit

The annual operating levy increase is limited to the percentage increase in equalized value due to Net New Construction.

<u>Year</u>	<u>NNC</u>	<u>Levy Increase</u>
2020	2.519%	\$2,985,784
2021	2.119%	\$2,576,887
2022	2.216%	\$2,754,369
2023	2.695%	\$3,425,231
2024	2.761%	\$3,603,213
2025 est.	2.620%	\$3,516,268

# State Levy Limit

Exemptions to the state levy limit:

Bridge Aid Levy

Library Levy

Payments on County Debt

# General Fund Policy

The County's current policy is that at the end of each fiscal year, the General Fund should equal 10% of the budgeted expenditures in the General Fund and the Human Services Fund for the following fiscal year.

# General Fund Policy

<u>Year</u>	<u>GF Balance</u>
2020	\$54,982,037
2021	\$62,090,829
2022	\$62,608,500
2023*	\$55,574,336
2024	\$57,898,842

\*2023 is the first year the policy was implemented

# Challenges

## Slower Sales Tax Growth

<u>Year</u>	<u>Sales Tax Increase</u>
2021	\$10,740,573
2022	\$10,117,875
2023	\$3,274,003
2024 est	\$1,676,615
2025 est	\$1,710,147



# Challenges

Slower Sales Tax Growth

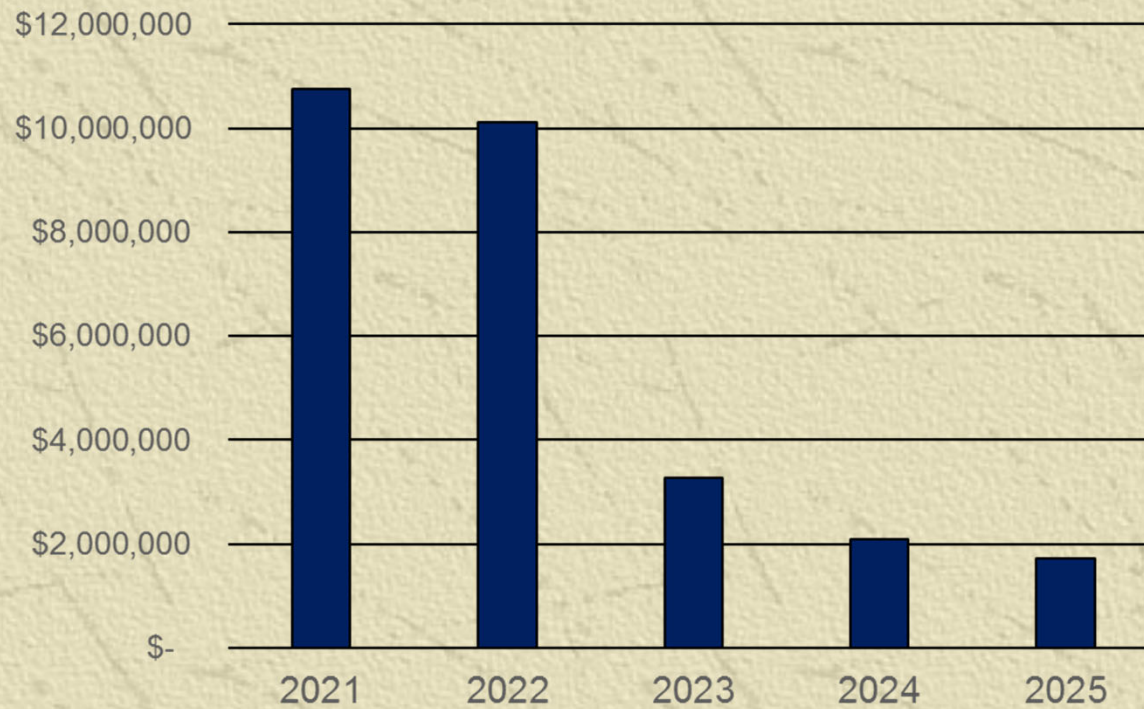
Increases in Health Insurance Expense

Reliance on Prior Year Surpluses



# Challenges

**Increase in County Sales Tax Collections**



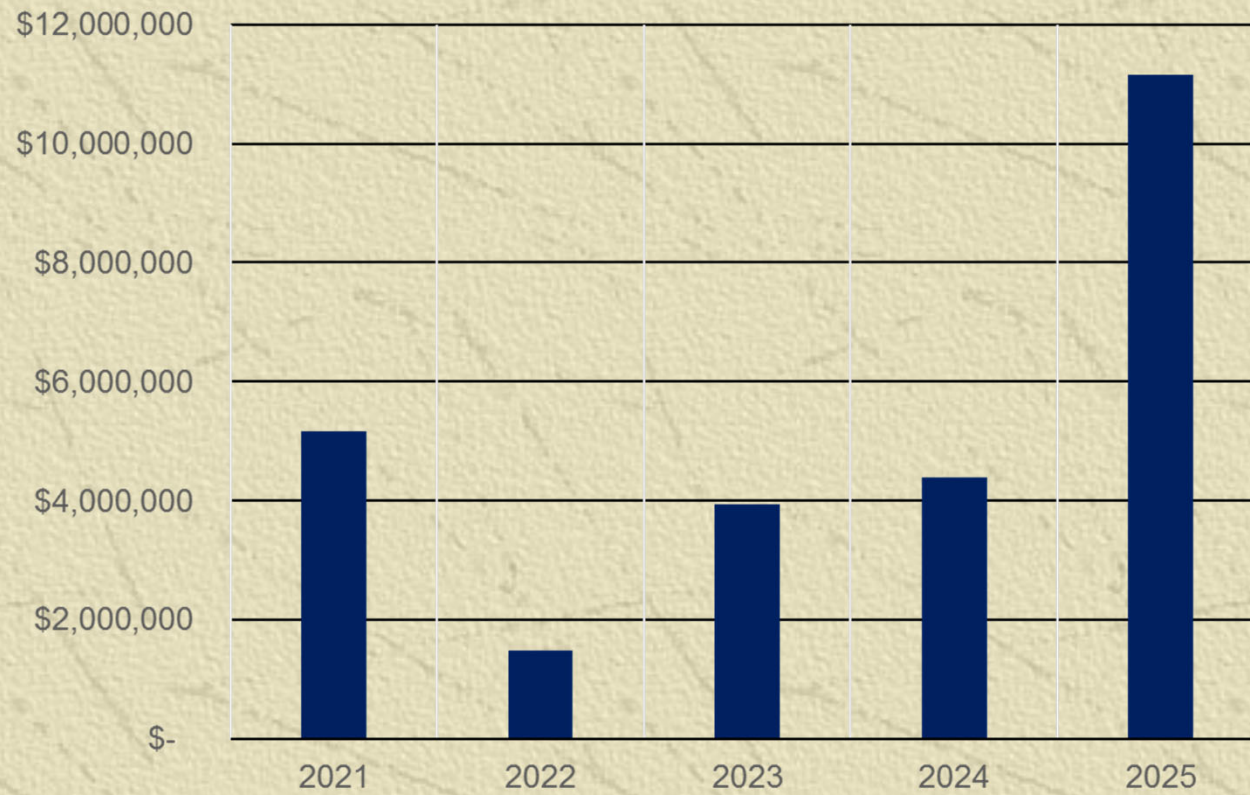
# Challenges

## Health Insurance Costs

<u>Year</u>	<u>Insurance Cost Increase</u>
2021	\$5,165,595
2022	\$1,486,154
2023	\$3,933,489
2024	\$4,398,151
2025	\$11,160,327

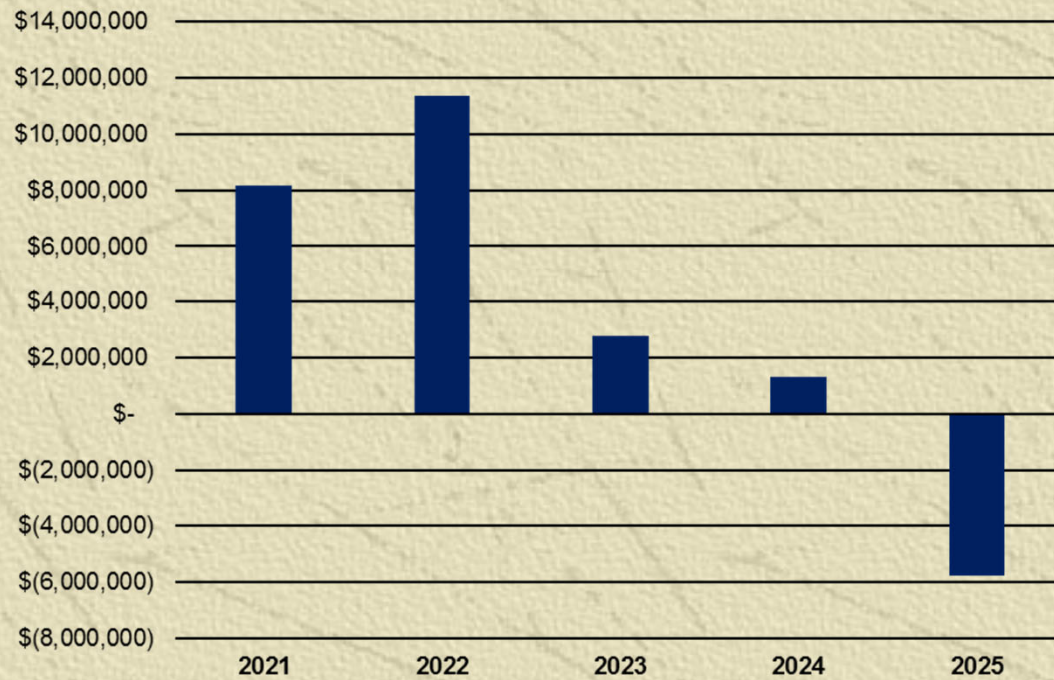
# Challenges

**Increase in County Health Insurance Costs**



# Challenges

Sales Tax & Operating Levy Increase Less Health Insurance Increase



# Challenges

<u>Year</u>	<u>Application of Surplus</u>
2021	\$29,585,066
2022	\$11,749,592
2023	\$35,603,626
2024	\$28,089,050
2025	\$42,216,018 est

# Contact Information

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