

ALLEN COUNTY COUNCIL 2024 BUDGET PRE-ALLOCATION MEETING

Thursday, July 20, 2023

Discussion section of regularly scheduled meeting

- 2024 Budget Overview-Auditor
- 2024 Budget Pre-Allocation Discussion

2024 ALLEN COUNTY BUDGET PRE-ALLOCATION SUMMARY

July 20, 2023

2024 General Fund Projected Revenue:		\$ 132,344,563
2024 Property Tax Estimate	\$ 75,420,358	
2024 Other General Fund Revenue Estimate	\$ <u>56,924,205</u>	
	\$ 132,344,563	
Prior Year Adjusted General Fund Budget Allocations		<u>\$ 131,595,926</u>
2024 Revenue exceeding 2023 Adjusted Allocations		<u>\$ 748,638</u>
Auditor Recommendations:		
Add:		
2023 Rollover Estimate*	\$ 2,500,000	
Less:		
Allocation for County Council Capital line**	\$ (500,000)	
Estimate for 3% COLA increase	\$ (2,565,774)	
Amount available to fund allocation increase requests		\$ 182,864

*Annually have rollover in the 3% region, if not more.

**Estimate based on historical avg capital requests throughout the year

In addition to the estimated amount available above, the following amount is estimated to be available and unappropriated into 2024 and could be used for non-recurring expenses. \$ 45,000,000

General Operating Fund

2024 Estimated Revenue & Adj. 2023 Budget Allocation

2024 Projected Revenue (exc. Arc & Mental Health)

132,344,563

Breakdown:

	<u>2023</u>	<u>2024</u>	\$ Difference	% Difference
General Fund Property Tax Levy	81,735,624	85,005,049	3,269,425	4.00%
Less MH & Arc Levy	(3,945,698)	(4,096,777)	(151,079)	3.83%
Less estimated Circuit Breaker Credit	(5,782,720)	(5,487,914)	294,806	-5.10%
= Working GF Levy	72,007,206	75,420,358	3,413,152	4.74%
General, LIT & LIT Pub Safety Rev.	51,923,803	56,924,205	5,000,402	9.63%
= Total Proj. Revenue	123,931,009	132,344,563	8,413,554	6.79%

2023 Budget per Budget Book-including LIT & LIT Public Safety Funds **130,828,840**

Less Arc & Mental Health levy	(3,945,698)
Less County Council Other Capital	(500,000)
Plus Step Increases, incl PERF & FICA	305,179
Changes in:	
Sheriff Pension (\$2,775,000)	225,000
Group Insurance - Health (\$11,500,000)	1,000,000
Other County Wide Expenses	163,268
Changes in department operating allocation adjustments:	
Increase in Election Board Budget for Election Year	292,075
Increase due to Superior Ct ACP personnel move to Gen Fund	572,271
Increase due to comp study changes	1,992,191
Increase due to salary reclassification/additions YTD 2023	662,799
Total adjustments	767,086

2023 Adjusted Budget Allocation used for 2024 Budget Analysis

131,595,926

Amount that 2024 projected revenue exceeds 2023 Allocations

748,638

Auditor Recommendations:

Add 2024 Rollover Estimate	2,500,000
Less Allocation for Capital	(500,000)
Less Estimate for 3% COLA	(2,565,774)

2024 Anticipated revenues available to fund appeal requests

182,864

In addition to the above:

Estimated EXISTING unappropriated funds available for non-recurring expenses* 45,000,000

2024 Allen County General/LIT Pre-Allocation

		2023	2024	2024	Council	401a/	2024	2024
		Approved	Step	Comp	Approved	PERF	Adjustment	Budget
	Department	Budget	Increase	Study	Adjustments	Adjust		Pre-Allocation
01	Clerk	3,069,281	3,592	97,381		(644)		3,169,610
02	Auditor	1,278,614	(5,726)	13,147		(11,781)		1,274,254
03	Treasurer	852,733	(5,914)	6,687		(2,964)		850,542
04	Recorder	-	-	-	-	-		-
05,52	Sheriff, Jail	32,893,358	134,275	547,221	427,586	-		34,002,440
	CCP - E911	1,448,241						1,448,241
06	Surveyor	1,286,696	(9,648)	49,922	139,140	17,828		1,483,938
07	Coroner	1,027,789	2,039	3,965	-	250		1,034,043
08	Prosecutor	7,447,120	26,509	178,244	-	35,867		7,687,740
09	Assessor	1,995,453	(1,843)	98,643	-	6,922		2,099,175
16	Wayne Assessor	751,618	3,222	20,666	-	1,131		776,637
29	Building Dept	2,565,453	15,193	99,435	-	900		2,680,981
31	County Extension	424,767	(11,575)	5,825		(3,115)		415,902
34	Election Board	1,009,045	1,332	852	-	(7,350)	292,075	1,295,954
35	Voter Registration	453,603	-	1,262	-	-		454,865
37	Planning Services	1,919,041	(4,055)	43,545	-	(1,755)		1,956,776
39	County Services	728,843	832	23,396	-	(4,516)		748,555
40-01	Commissioners	1,802,307	2,061	30,344	-	61		1,834,773
40-10	Unemp/Wrks Cmp/Pension/Retire	3,928,227					225,000	4,153,227
40-10	Employee Hlth/Life Ins	10,586,400					1,163,268	11,749,668
40-10	Consult/Liability/Soldier Brl	1,095,200						1,095,200
41	Information Systems (iMap)	4,965,784	-	-	-	-		4,965,784
42	County Council Capital Items	696,139	-	-	-	(3,191)		692,948
43	Human Resources	789,750	(6,406)	57,015	-	(5,667)		834,692
45	Soil & Water	180,427	3,536	3,859	-	-		187,822
47	Building Maintenance	4,606,606	(11,008)	35,839	-	(8,861)		4,622,576
48	Homeland Security	323,391	-	4,406	-	-		327,797
49	NIRCC	1,461,407	(3,197)	26,989	-	-		1,485,199
54	Youth Services	2,831,339	(16,384)	32,516	-	7,076		2,854,547
55	ACJC	13,698,316	57,249	218,248	-	(33,149)		13,940,664
61	Circuit Court	2,727,438	27,035	60,733	80,070	1,186		2,896,462
62	Superior Court	7,430,776	1,173	140,540	572,271	4,923		8,149,683
63	Public Defender	4,419,547	24,699	19,736	-	-		4,463,982
74	Park and Rec	636,445	5,436	28,405	-	-		670,286
79	Memorial Coliseum	-	-	-	-	-		-
80	Environmental Management	31,000	-	-	-	-		31,000
90	Community Corrections	5,520,988	72,752	166,222	-	-		5,759,962
	TOTAL	126,883,142	305,179	2,015,043	1,219,067	(6,849)	1,680,343	132,095,925
	ARC & MH	3,945,698						3,945,698
	Grand Total	130,828,840	305,179	2,015,043	1,219,067	(6,849)	1,680,343	136,041,623

2024 General Fund - Misc. Revenue

	5 Year	2023	2023 YTD	2024	23/24	%
	Average	Est	6/30/2023	Est	Est Diff	Change
Financial Institution Tax	420,776	550,000	240,007	500,000	-50,000	-9.09%
Vehicle License Excise Tax	5,393,892	5,730,240	3,085,728	5,771,465	41,225	0.72%
Local Income Tax Cert Shares (LIT)	19,319,307	21,019,639	16,504,667	21,650,228	630,589	3.00%
LIT Public Safety	3,840,701	4,189,613	3,294,744	4,315,301	125,688	3.00%
Commercial Veh. Excise (CVET)	408,975	420,000	223,443	435,000	15,000	3.57%
Riverboat Wagering Tax Revenue	451,380	441,311		441,311	0	0.00%
Intergovernmental Revenue						
Cable Franchise Fees	395,337	390,000	182,997	380,000	-10,000	-2.56%
ABC Excise Tax	20,050	20,000	20,823	20,000	0	0.00%
Opioid Lawsuit Distribution	141,724			15,900		0.00%
Child Support -IVD-Indirect costs	390,979	300,000	34,283	150,000	-150,000	-50.00%
State Reimburs Emergency Prep	91,205	90,000		90,000	0	0.00%
Juvenile Justice Center	260,475	300,000	175,286	325,000	25,000	8.33%
Youth Services	1,263,553	2,200,000	2,109,647	3,000,000	800,000	36.36%
County Departmental Revenue						
Department of Planning	973,553	950,000	671,813	1,250,000	300,000	31.58%
Building Department	2,707,128	2,200,000	1,618,688	2,900,000	700,000	31.82%
Auditor	14,914	5,000	1,759	5,000	0	0.00%
Treasurer	183,599	185,000	36,838	75,000	-110,000	-59.46%
Recorder	1,091,873	925,000	365,244	800,000	-125,000	-13.51%
Sheriff	1,243,182	1,168,000	869,789	1,225,000	57,000	4.88%
Surveyor	290,103	300,000	183,394	300,000	0	0.00%
NIRCC	905,171	1,000,000	787,755	1,100,000	100,000	10.00%
Data Processing	109,781	75,000	27,085	100,000	25,000	33.33%
Public Defender Reimbursement	1,702,910	1,900,000	1,490,973	1,900,000	0	0.00%
Coroner	29,932	30,000	9,425	30,000	0	0.00%
Fines and Forfeitures						
Clerk	851,781	800,000	400,746	800,000	0	0.00%
Miscellaneous Revenue						
-Child Spt Reimb Clerk	160,446	150,000	88,329	160,000	10,000	6.67%
-Child Spt Reimb Pros	1,109,618	1,000,000	515,032	1,100,000	100,000	10.00%
-Child Spt Reimb Courts	101,613	100,000	58,348	100,000	0	0.00%
-Child Spt Reimb ACJC	75,070	75,000	44,443	75,000	0	0.00%
-Reimbursements	110,912	15,000	5,925	15,000	0	0.00%
-Co Misc	157,177	200,000	173,786	200,000	0	0.00%
-Unclaimed Surplus	208,627	185,000		185,000	0	0.00%
Property Tax Refunds	227,550	200,000	90,855	200,000	0	0.00%
Election revenue	288,881	500,000		0	-500,000	-100.00%
Interest on Investments	1,253,853	2,000,000	2,618,062	5,000,000	3,000,000	150.00%
Rental of Co. Property	262,731	250,000	112,135	250,000	0	0.00%
Sale of County Property	50,812	50,000	48,416	50,000	0	0.00%
Care of Fed/State Prisoners	3,334,113	2,000,000	77,018	2,000,000	0	0.00%
-Exam of Records	214,803	0	91,646		0	0.00%
SSI Payments	16,320	10,000	7,600	10,000	0	0.00%
2020 CARES ACT Money						
Total Miscellaneous Revenue	50,074,986	\$51,923,803	\$36,266,730	\$56,924,205	\$4,984,502	9.60%

5 yr 100 Series Rollover by Dept

Dept	2022	2021	2020	2019	2018	3 Yr Avg	5 Yr Avg
Clerk	\$ 299,163	\$ 183,438	\$ 237,460	\$ 239,297	\$ 235,038	\$ 240,020	\$ 238,879
Auditor*	\$ 112,589	\$ 146,732	\$ 86,930	\$ 59,285	\$ 628,721	\$ 115,417	\$ 206,851
Treasurer	\$ 26,148	\$ 25,114	\$ 13,539	\$ 16,637	\$ 10,244	\$ 21,600	\$ 18,336
Recorder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff	\$ 159,161	\$ 16,827	\$ 231,445	\$ 122,075	\$ 31,899	\$ 135,811	\$ 112,281
Surveyor	\$ 94,987	\$ 16,544	\$ 56,196	\$ 60,093	\$ 18,274	\$ 55,909	\$ 49,219
Coroner	\$ 21,837	\$ 44,846	\$ (606)	\$ 3,184	\$ 12,146	\$ 22,025	\$ 16,281
Prosecutor	\$ 390	\$ 817	\$ 103	\$ 73	\$ 3	\$ 437	\$ 277
County Assessor	\$ 319,191	\$ 244,852	\$ 269,901	\$ 93,670	\$ 138,598	\$ 277,982	\$ 213,243
Wayne Assessor	\$ 59,416	\$ 18,968	\$ 15,293	\$ 18,376	\$ 22,857	\$ 31,226	\$ 26,982
Building Dept	\$ 141,447	\$ 134,112	\$ 86,150	\$ 86,041	\$ 96,112	\$ 120,569	\$ 108,772
County Extension	\$ 2,328	\$ 390	\$ 716	\$ 395	\$ 2,916	\$ 1,145	\$ 1,349
Election Board	\$ 135,160	\$ 12,612	\$ 72,914	\$ 35,402	\$ 9,879	\$ 73,562	\$ 53,194
Voter Registration	\$ 43,816	\$ 44,656	\$ 53,510	\$ 34,038	\$ 27,549	\$ 47,328	\$ 40,714
DPS	\$ 82,896	\$ 139,408	\$ 95,905	\$ 4,785	\$ 69,271	\$ 106,070	\$ 78,453
Purchasing	\$ 16,846	\$ 30,110	\$ 19,451	\$ 22,144	\$ 7,688	\$ 22,136	\$ 19,248
Commissioners	\$ 32,483	\$ 69,012	\$ 46,961	\$ 41,869	\$ 53,619	\$ 49,485	\$ 48,789
County Wide Exp	\$ 90,064	\$ 2,251	\$ 1,923	\$ 3,352	\$ 137,238	\$ 31,413	\$ 46,966
IT	\$ 513	\$ 575	\$ 246	\$ 483	\$ 6,886	\$ 444	\$ 1,740
County Council	\$ 2,282	\$ 3,758	\$ 3,908	\$ 2,797	\$ 5,585	\$ 3,316	\$ 3,666
HR	\$ 64,581	\$ 53,323	\$ 19,927	\$ 9,059	\$ 27,601	\$ 45,944	\$ 34,898
Soil and Water	\$ 1,468	\$ 20,639	\$ 41,175	\$ 16,441	\$ 440	\$ 21,094	\$ 16,033
County Maint	\$ 184,218	\$ 224,147	\$ 212,080	\$ 139,205	\$ 101,839	\$ 206,815	\$ 172,298
Emergency Mgmt	\$ 593	\$ 559	\$ 597	\$ 6,054	\$ 346	\$ 583	\$ 1,630
NIRCC	\$ 67,006	\$ 26,482	\$ 29,540	\$ -	\$ 14,820	\$ 41,009	\$ 27,570
Jail	\$ 498,562	\$ 282,263	\$ 754,907	\$ 551,060	\$ 121,685	\$ 511,911	\$ 441,695
YSC	\$ 142,277	\$ 36,052	\$ 39,037	\$ 64,868	\$ 48,162	\$ 72,455	\$ 66,079
ACJC	\$ 833,837	\$ 584,428	\$ 754,404	\$ 733,986	\$ 218,050	\$ 724,223	\$ 624,941
Circuit Ct	\$ 3,998	\$ 1,427	\$ 67,786	\$ 11,885	\$ 10,765	\$ 24,404	\$ 19,172
Sup Ct	\$ 77,250	\$ 174,055	\$ 71,574	\$ 69,911	\$ 11,625	\$ 107,626	\$ 80,883
Pub Defender	\$ 26,851	\$ 62,742	\$ 91,194	\$ 164,953	\$ 220,427	\$ 60,262	\$ 113,233
Parks & rec	\$ 91,492	\$ 69,317	\$ 66,292	\$ 48,574	\$ 11,478	\$ 75,701	\$ 57,431
Coliseum**	\$ 685,500	\$ 959	\$ 1,105,812	\$ -	\$ -	\$ 597,424	\$ 358,454
Environ Mgmt	\$ 8,974	\$ 7,609	\$ 4,070	\$ -	\$ -	\$ 6,884	\$ 4,131
ACCC	\$ 321,528	\$ 22,429	\$ (24)	\$ -	\$ -	\$ 114,644	\$ 68,787
Total	\$ 4,648,853	\$ 2,701,453	\$ 4,550,315	\$ 2,659,993	\$ 2,301,763	\$ 3,966,874	\$ 3,372,476

*2018 Contains FICA from IRS audit

**Not anticipated to be in Gen Fund going forward