



FY2020 ANNUAL BUDGET

October 31, 2019

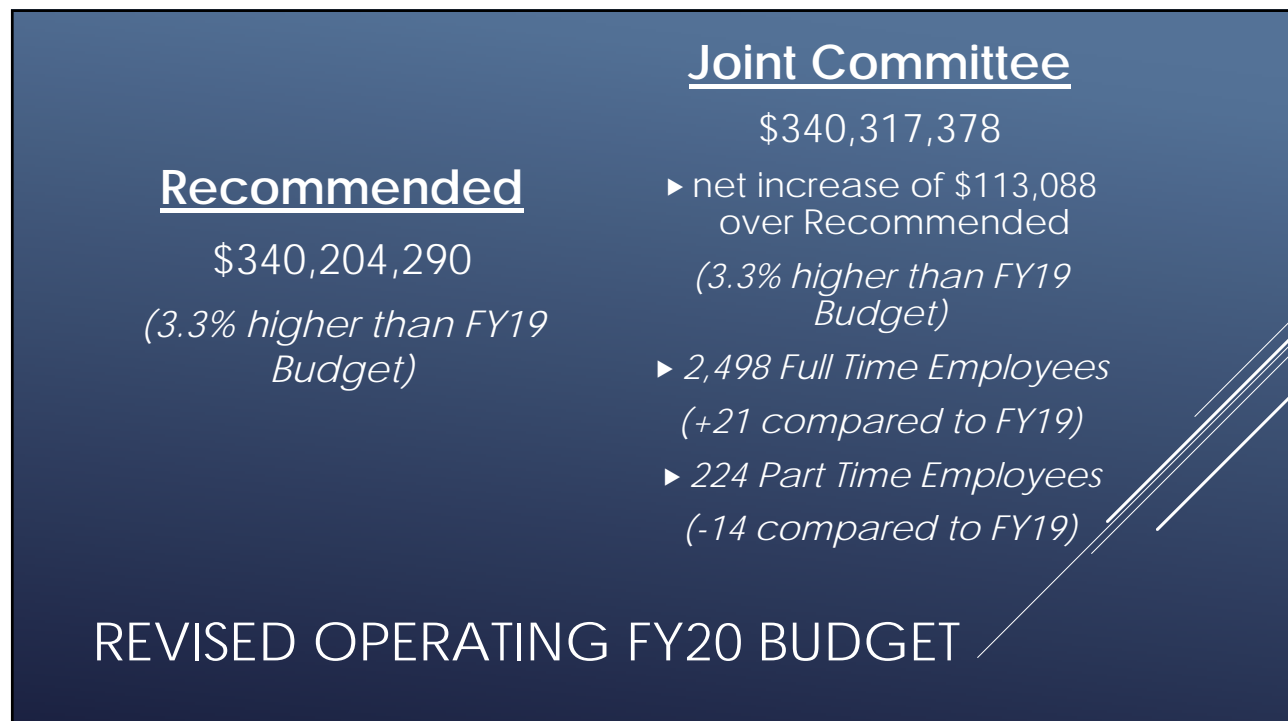
FOLLOW UP ITEMS

- ▶Balanced Budget with Amendments
- ▶Capital Funding/Fund Balance Reserve
- ▶Compliance with Budget and Finance Policies
- ▶Property Tax Levy Reduction Options

BALANCED BUDGET WITH AMENDMENTS

- ▶ Add Self Represented Litigant Coordinator
- ▶ Add 3 Pre-Trial Officers
- ▶ Add Commodities for 3 Pre-Trial Officers
- ▶ Reduce Dependent Children and County Board Member Expense funding
- ▶ Court Automation/Circuit Court Clerk/Circuit Courts Position Swap
- ▶ Reduce unfunded headcount in Health Department
- ▶ Reduce unfunded positions in Recorder of Deeds and Recorder Automation
- ▶ Add Veterans Service Officer
- ▶ Add IT Security NPR for Health Department
- ▶ Add Public Works revenue
- ▶ Remove \$400,000 capital expense and add Project Manager in Stormwater Fund; Add \$2 million capital project to Capital Improvement Fund
- ▶ Add Illinois Extension request for additional funding
- ▶ Add Sustainability Coordinator to County Administrator's Office

FY20 CHANGES AT JOINT COMMITTEES



CAPITAL FUNDING/ FUND BALANCE RESERVE

Dedicated Annual Funding						
Funding Source	Types of Capital Improvements					
	Public Works	Transportation	Major Construction	Facility Improvements	Stormwater	Vehicle, Computer & System Replacements
Grants	\$0	\$0	\$0	\$0	\$0	\$0
User Fees/Charges	\$11,000,000					
Tax Levy		\$12,300,000			variable	
Special Revenue Funds		\$49,400,000				\$0
General Obligation Bonds	\$0	\$0	\$0			
Operational Contribution			\$0	\$0	\$0	\$0
Reallocation of Surplus			\$0	\$0	\$0	\$0
TOTAL DEDICATED FUNDING	\$11,000,000	\$61,700,000	\$0	\$0	\$0	\$0

DEDICATED CAPITAL FUNDING

Capital Improvement Fund (Fund 106)					
	FY20	FY21	FY22	FY23	FY24
Revenue					
Undesignated Fund Balance	\$ 37,339,627	\$ 15,819,859	\$ 619,859	\$ 43,719,859	\$ 4,969,859
Operating Fund Capital Contribution	\$ 3,143,135	\$ 13,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Reallocation to Capital from FY18	\$ 5,201,097	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Health Department Medicaid Match	\$ 1,200,000				
Bond Proceeds			\$ 90,000,000		
Expenses					
Construction Capital Projects	\$ 12,750,000	\$ 21,200,000	\$ 41,900,000	\$ 36,750,000	\$ 1,150,000
Facility Assessment Improvements	\$ 8,770,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Information Technology Improvements	\$ 4,194,000	\$ 3,000,000	\$ 6,000,000	\$ 3,000,000	\$ 1,000,000
Energy & Environment Improvements	\$ 2,150,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
3010 Grand 1st Floor Renovation	\$ 1,200,000				
Stormwater Improvements	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Estimated Ending Fund Balance 11-30-20	\$ 15,819,859	\$ 619,859	\$ 43,719,859	\$ 4,969,859	\$ 3,819,859
Resulting Operating Funds Fund Balance %	32.00%				

REALLOCATION TO 32% FUND BALANCE

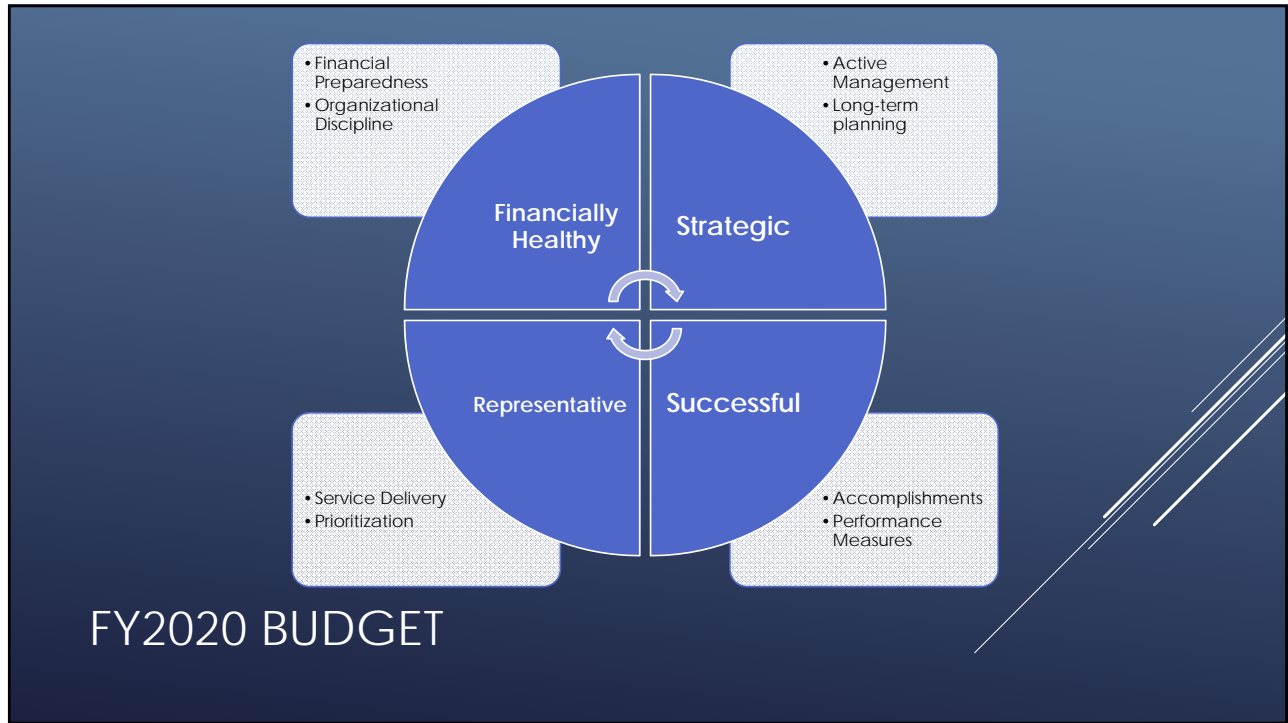
Capital Improvement Fund (Fund 106)					
	FY20	FY21	FY22	FY23	FY24
Revenue					
Undesignated Fund Balance	\$ 37,339,627	\$ 18,778,065	\$ 578,065	\$ 43,678,065	\$ 4,928,065
Operating Fund Capital Contribution	\$ 3,143,135	\$ 10,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Reallocation to Capital from FY18	\$ 8,159,303	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Health Department Medicaid Match	\$ 1,200,000				
Bond Proceeds			\$ 90,000,000		
Expenses					
Construction Capital Projects	\$ 12,750,000	\$ 21,200,000	\$ 41,900,000	\$ 36,750,000	\$ 1,150,000
Facility Assessment Improvements	\$ 8,770,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
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3010 Grand 1st Floor Renovation	\$ 1,200,000				
Stormwater Improvements	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Estimated Ending Fund Balance 11-30-20	\$ 18,778,065	\$ 578,065	\$ 43,678,065	\$ 4,928,065	\$ 3,778,065
Resulting Operating Funds Fund Balance %	31.00%				

REALLOCATION TO 31% FUND BALANCE

FY20 BUDGET AND FINANCE POLICIES COMPLIANCE

BUDGET AND FINANCE POLICIES COMPLIANCE

Current Revenues = Current Expenses	✓
Balanced Budget	✓
Estimated tax levy in September	✓
Regular budget vs. actual reports	✓
5 year revenue and expense projections	✓
PTELL limitation	✓
5 year plan for capital improvements	✓
1% - 4% contribution for capital improvements	1%
Status quo budget	✓
Property Tax Operating Undesignated fund balances of 27.5% - 35%	31% or 32%
FICA, IMRF, and Risk Liability Fund fund balance of 12%	12%
0.2% - 0.3% contingency, split evenly between personnel/non-personnel	0.2% or 0.3%



PROPERTY TAX LEVY REDUCTION OPTIONS

- ▶ Property Tax Levy Freeze (Same Levy as Last Year)
 - ▶ Requires ~\$605,000 reduction
- ▶ Property Tax Levy Reduction (Lower Levy than Last Year)

PROPERTY TAX LEVY REDUCTION

TAX LEVY REDUCTION OPTIONS

- ▶ Reduction in 3% Salary Increase for employees
- ▶ Reduction in Contingency from 0.3% to 0.2%
- ▶ Further reduction to Compensation Study allocation
- ▶ Reduction to Bridge Tax or Matching Tax levies (capital levies)
- ▶ Diversion of Video Gaming revenue* to offset operational expenses supporting existing behavioral health programming
- ▶ Utilization of Sales Tax for Transportation & Public Safety* to offset transportation and/or public safety operations

* Would require Board action

November 7, 2019 F&A Committee Meeting
and
November 14, 2019 Board Meeting

- ❖ Tax Levy Ordinances
- ❖ Budget Ordinance including
Capital Improvement Fund

NEXT STEPS