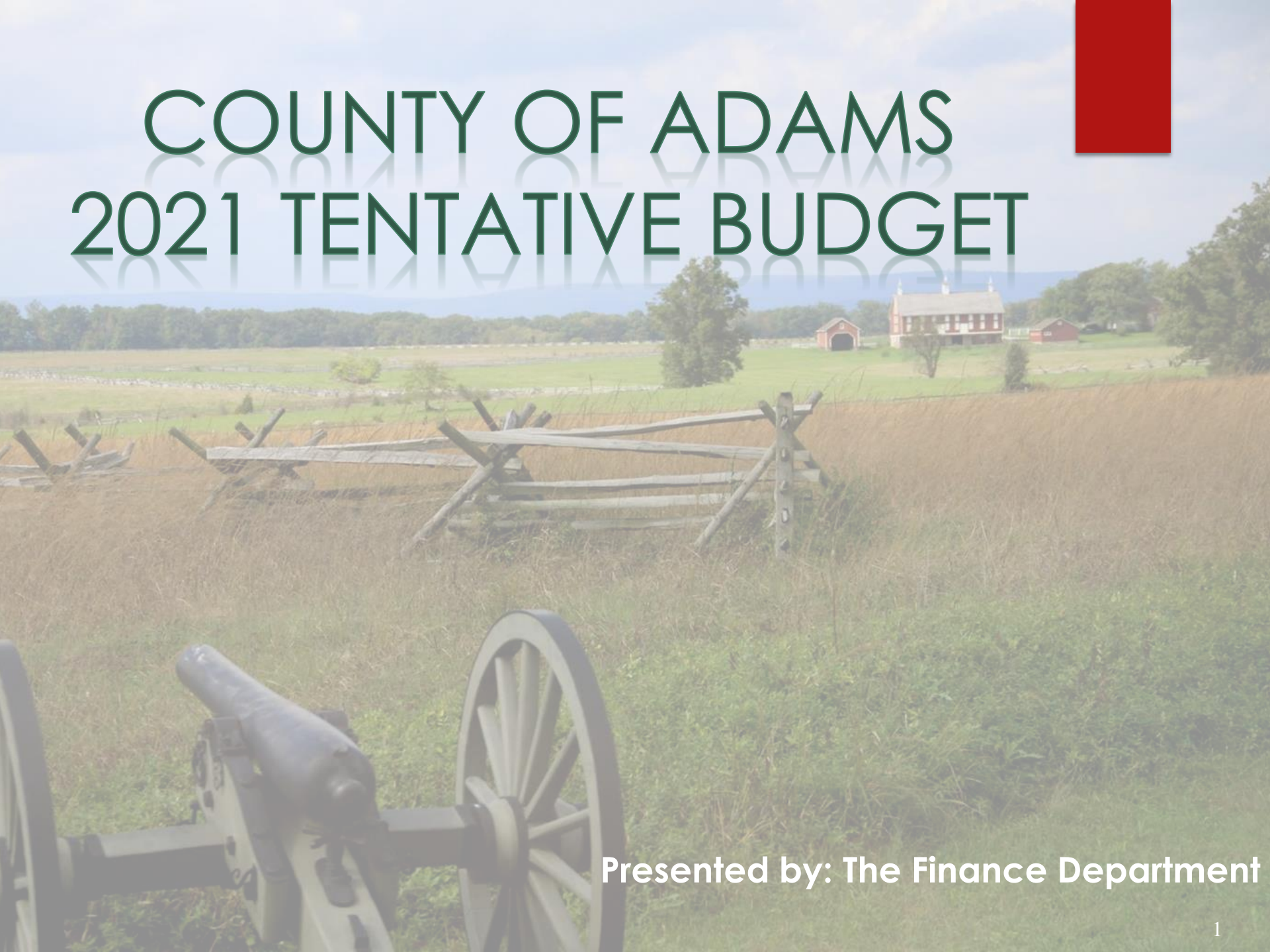


# COUNTY OF ADAMS 2021 TENTATIVE BUDGET



Presented by: The Finance Department

# 2021 BUDGET

➤ THE GOOD

➤ THE BAD

➤ THE BALANCED

# THE GOOD

▶ NO TAX  
INCREASE



# THE BAD

▶ THE  
PANDEMIC



# THE BALANCED



# RECIPE FOR A BALANCED BUDGET



COMMISSIONERS  
LEADERSHIP



COMMUNICATION



TEAM-WORK



RESERVES

# 2021 OVERVIEW

➤ TOTAL BUDGET	\$71,089,486
❖ Revenues	\$68,086,562
❖ Expenditures	\$71,089,486
❖ Deficit	(3,002,924)
➤ Appropriated Fund Balance	\$3,002,924

*The County will use reserves to balance the 2021 Budget.*

# FUND BREAKDOWN

	<u>REVENUES</u>	<u>EXPENDITURES</u>
GENERAL FUND	54,912,436	54,896,711
SPECIAL FUNDS	14,418,400	14,418,400
HOTEL TAX FUND	1,041,000	808,875
BRIDGE FUNDS	<u>717,650</u>	<u>965,500</u>
<b>ALL FUNDS</b>	<b>\$71,089,486</b>	<b>\$71,089,486</b>



- \$3,204,732 subsidy from the General Fund to balance the Special Revenue Funds.
- \$3,004,924 of appropriated fund balance is included in the General Fund.



# 2021 vs 2020

## 2020 Final Adopted Budget

	<u>Revenue</u>	<u>Expenditures</u>
General Fund:	\$55,444,803	\$55,444,803
Special Funds:	\$14,297,075	\$14,297,075
Other Special Funds:	\$1,130,000	\$1,130,000
<b>Overall:</b>	<b>\$70,871,878</b>	<b>\$70,871,878</b>
	<u>Contingency</u>	\$ -

## 2021 Tent. Adopted Budget

	<u>Revenue</u>	<u>Expenditures</u>
General Fund:	\$54,912,436	\$54,896,711
Special Funds:	\$14,418,400	\$14,418,400
Other Special Funds:	\$717,650	\$965,500
Hotel Tax Fund	\$1,041,000	\$808,875
<b>Overall:</b>	<b>\$71,089,486</b>	<b>\$71,089,486</b>
	<u>Contingency</u>	\$ -

# KEY DRIVERS



➤ TOTAL WAGES	\$26,839,962
➤ HEALTH INSURANCE	9,230,319
➤ OTHER BENEFITS	4,742,736
➤ SUBSIDY-SPECIAL FUNDS	3,204,732

***COMBINED TOTAL OF \$44M, or 62% of the overall budget***

# General Operating Fund FUND BALANCE

	2019	2020	2021	20/21
General	\$26,467,050	\$25,475,269	\$24,483,488	-4%

- ❖ Trend – Growth
- ❖ Appropriated Fund Balance
- ❖ Overall % Change



\*The 2020 amounts are projections based off pre-audited numbers

# Salaries and Benefits

12

	2019	2020	2021	20/21
Salaries	\$24,490,739	\$26,104,185	\$26,839,962	3%
Benefits	\$11,860,421	\$13,758,722	\$13,973,054	2%
	\$36,351,160	\$39,862,907	\$40,813,016	

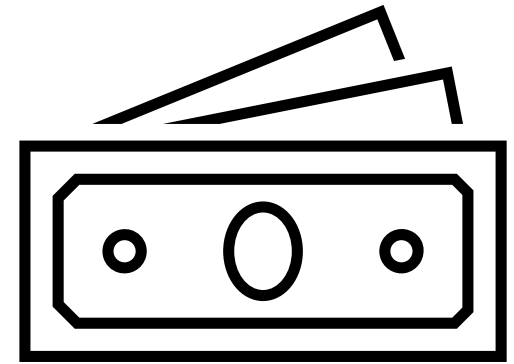
- ❖ Position Requests
- ❖ Health Insurance
- ❖ Compensation

\*Combined total of \$40.8M, or 57% of the total budget

# TOP FIVE REVENUE PROGRAMS

➤ TAX SERVICES	\$41,165,785
➤ CHILDREN & YOUTH	8,481,981
➤ 911 TELECOMM.	2,166,983
➤ COURT ADMINISTRATION	1,972,700
➤ CORRECTIONAL FACILITY	1,333,250

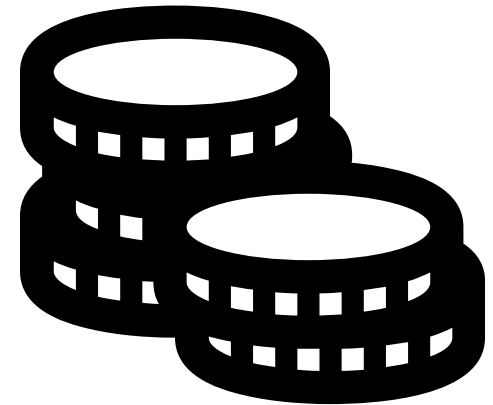
**COMBINED TOTAL OF \$55M, OR 78% OF THE TOTAL BUDGET**



# TOP FIVE EXPENDITURE PROGRAMS

- CORRECTIONAL COMPLEX \$13,299,264
- CHILDREN & YOUTH 9,656,372
- COURT ADMINISTRATION 9,450,901
- COUNTY DEBT 4,429,719
- 911 TELECOMM. 4,091,876

**COMBINED TOTAL OF \$41M, OR 58% OF THE TOTAL BUDGET**

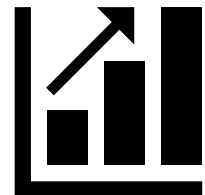


# PROGRAM GROWTH

15

	2020	2021
Correctional Complex	\$12,997,698	\$13,299,264
Court Services	9,002,870	9,450,901
Planning & Develop.	1,528,216	1,848,898
Information Technology	1,596,427	1,723,959

**Combined Total of \$26M, or 37% of the total budget**



# 4 YEAR BUDGET MODEL PROJECTION

16

4 YEAR CONSOLIDATED VIEW	2021	2022	2023	2024
REVENUES	68,086,562	71,756,141	73,788,771	75,821,400
EXPENDITURES	71,089,486	73,970,102	76,138,001	78,305,900
NET RESULT	(3,002,924)	(2,213,961)	(2,349,230)	(2,484,500)



# 2021 CAPITAL BUDGET

17

**2017**

**2018**

**2019**

**2020**

**2021**

\$1,951,368

\$2,523,975

\$2,879,703

\$3,125,805

\$2,307,784

## 2021 PROJECTS

- \$530,000 – GESA PROJECT CONTINUATION
- \$280,000 – UPGRADE COURTHOUSE FIRE PROTECTION SYSTEM
- \$350,000 – PAINT WATER TOWER
- \$113,184 – DIGITAL INTERCOM SYSTEM FOR PRISON
- \$350,000 – NEW AUDIO SYSTEM FOR COURTROOMS



# LONG TERM CAPITAL PROGRAM

18

4-YEAR PLAN	2020	2021	2022	2023
EXPENDITURES	\$4,733,776	\$2,718,070	\$3,060,068	\$3,138,325



# THANK YOU ADAMS COUNTY!!!

19

- Thank you to all those who helped with this budget process.
- Any questions or comments can be addressed to the County Manager or Commissioners Office at 717-337-9820.
- This Budget will be uploaded to the County website and displayed on the counter in the Commissioners Office, Room201, for the next 20 days.



# A SPECIAL THANK YOU!



## THE ADAMS COUNTY FINANCE DEPARTMENT

### TEAM MEMBERS:

- Melissa Devlin  
Director
- Phil Swope  
Staff Accountant
- Sara Brensinger  
Purchasing Coordinator
- Todd Garrett  
Budget Analyst I

The Finance Office may be reached at 717-337-9821.