



# MARCH BUDGET SOUNDINGS

March 19, 2025

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**Presented**

**to the**

**Board of Commissioners**

**by the**

**Finance Department**

**GENERAL FUND:**

## MARCH 19, 2025 SOUNDINGS:

## Contingency Actions

Beginning Contingency as of January 1, 2025:	\$1,000,000
Less April Soundings: 4/2/25	0
Less April Soundings: 4/16/25	0
Less May Soundings: 5/7/25	0
Less May Soundings: 5/21/25	0
Less June Soundings: 6/4/25	0
Less June Soundings: 6/18/25	0
Less July Soundings: 7/9/25	0
Less August Soundings: 8/6/25	0
Less August Soundings: 8/20/25	0
Less September Soundings: 9/3/25	0
Less September Soundings: 9/17/25	0
Less October Soundings: 10/1/25	0
Less October Soundings: 10/15/25	0
Ending Contingency Balance:	<u>\$1,000,000</u>

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**Department Name & Agency Number**

Amount

Total Request from Contingency	\$0
Total Fund Impact	\$0

**GENERAL FUND**

**Strategic Priority Area: Open and Responsible Government**

**Action Required:**

The BOC approved the FY2025 Final Adopted Budget and FY2025 Budget resolution on January 29, 2025. Upon review of the post agenda detail, it was discovered that the total of \$13.9 million was correct, but the detail (\$4.9 million for three purposes) should have been \$4.6 million for three purposes. The BOC is requested to modify the ending language for accurate record keeping purposes.

**Board of Commissioners**

**Post Agenda**

**January 29, 2025**

**COUNTY MANAGER'S ITEMS**

**Open & Responsible Government**

**25-0070 Finance**

Review and approve the FY2025 Final Adopted Budget and FY2025 Budget Resolution. **(APPROVED)**

a. A motion was made by Vice-Chairman Ellis and seconded by Commissioner Abdur-Rahman, to approve the budget as proposed, inclusive of a \$13.9 million reserve, \$4.9 million into the risk management fund for the DOJ consent order, litigation, and additional compliance costs, \$4.9 million for the operating reserve for the DOJ consent order, as well as \$4.9 million for a facility reserve with no additional enhancements to the budget. The motion passed by the following vote:

**Yea:** Pitts, Thorne, Ellis, Ivory, and Abdur-Rahman

**Nay:** Barrett, and Arrington

b. A substitute motion was made by Commissioner Barrett and seconded by Commissioner Arrington, to approve the proposed budget with enhancements totaling \$24,787,564.00. The motion failed by the following vote:

**Yea:** Barrett, and Arrington

**Nay:** Pitts, Thorne, Ellis, Ivory, and Abdur-Rahman

**Purpose (Justification):**

The BOC approval is requested to modify the ending language to accurately reflect that the \$13.9 million reserve was inclusive of \$4.6 million into the risk management fund for the DOJ consent order, litigation and additional compliance costs, \$4.6 million for the operating reserve for the DOJ consent order, as well as \$4.6 million for a facility reserve with no additional enhancements to the budget. This adjustment corrects the detail amount and aligns it with the Revised Proposed recommendation released on January 5, 2025. No additional funding or budgetary changes are required.

## Risk Fund 725

## BUDGET SOUNDINGS FACT SHEET

**RISK FUND**

March 19, 2025 Soundings

**Strategic Priority Area: Open and Responsible Government****Action Required:**

Increase funding to the County Attorney's budget of \$4,634,421 for 10 new positions, 24 salary increases and additional professional services funding for outside counsel.

<u>Department</u>	<u>Funding Line</u>	<u>Funding Line Name</u>	<u>Increase</u>	<u>Decrease</u>
County Attorney	725-235-XXXX-1500	Personnel Contingency	\$ 1,967,758	
County Attorney	725-235-XXXX-1900	Operating Contingency	\$ 52,881	
County Attorney	725-235-2350-1160	Professional Services	\$ 2,613,782	
Non-Agency (Contingency)	725-999-P001-1900	Contingency		\$ 4,634,421

**Purpose (Justification):**

Board of Commissioners' action is requested to amend (increase) the County Attorney's budget to fund the following:

- 1) Creation of 10 (ten) new positions for tax appeals and open records request functions  
2025 total cost - \$1,394,964  
2026 recurring costs supported by General fund will be \$1,353,083
- 2) Increase the salary of 24 (twenty-four) County Counsel positions salary increases to the top of the range for recruitment and retention purposes  
2025 total cost - \$636,675  
2026 recurring costs supported by the following:  
General fund - \$323,966  
All funds that pay a Risk Fund premium - \$257,200  
Water and Sewer Revenue fund - \$55,509
- 3) Increase professional services funding for outside counsel  
2025 nonrecurring total cost of \$ 2,613,782

**Source of funding:**

The 2024 General fund nonrecurring underruns are the funding source as identified during the FY2025 budget adoption process. These funds were transferred into the Risk fund Non-Agency contingency budget reserved for the DOJ consent order. **Transfer amount from the Risk fund Non-Agency department to the County Attorney's department is \$4,634,421.**

**The requested personnel actions will require recurring funding from all funds beginning in FY2026 with primary support from the General fund. Total FY2026 recurring costs - \$1,978,758.**

New Positions							
Position Title	Grade	Function	Position Count	Yearly Total (Salary and Benefits)	Operating Costs		Fund
Administrative Specialist	10	Open Records Requests	4	\$ 280,444			General
Administrative Coordinator II	16	Open Records Requests	1	\$ 88,805			General
Paralegal	K5	Tax Appeals	1	\$ 114,190			General
Associate County Counsel	K8	Tax Appeals	1	\$ 182,127			General
Assistant County Counsel	K9	Tax Appeals	1	\$ 202,166			General
Sr. Assistant County Counsel	K10	Tax Appeals	1	\$ 224,608			General
Supervising County Counsel	K11	Tax Appeals	1	\$ 249,744			General
Recurring Operating Costs for new positions (cell phone, membership dues, etc.)					\$ 11,000		
<b>Recurring Costs</b>			<b>10</b>	<b>\$ 1,342,083</b>	<b>\$ 11,000</b>	<b>\$1,353,083</b>	<b>&lt;--2026 Total</b>
Non Recurring Operating Costs for new positions (equipment, furniture, etc.)					\$ 41,881		
<b>2025 Recurring and Nonrecurring Costs</b>			<b>10</b>	<b>\$ 1,342,083</b>	<b>\$ 52,881</b>	<b>\$1,394,964</b>	<b>&lt;--2025 Total</b>

Current Positions			
Position Title	Grade	Position Count	Total Cost of Increase (Salary and Benefits)
Associate County Counsel	K8	1	\$ 20,874
Assistant County Counsel	K9	3	\$ 70,134
Sr. Assistant County Counsel	K10	13	\$ 340,392
Supervising County Counsel	K11	7	\$ 205,275
<b>Total Recurring Costs</b>		<b>24</b>	<b>\$ 636,675</b>

Total Recurring Costs by Fund		
General	22	\$ 1,677,049
Risk (All Funds)	10	\$ 257,200
Water Sewer	2	\$ 55,509
<b>Total</b>	<b>34</b>	<b>\$ 1,978,758</b>

**Professional Services (Non Recurring) \$ 2,613,782**