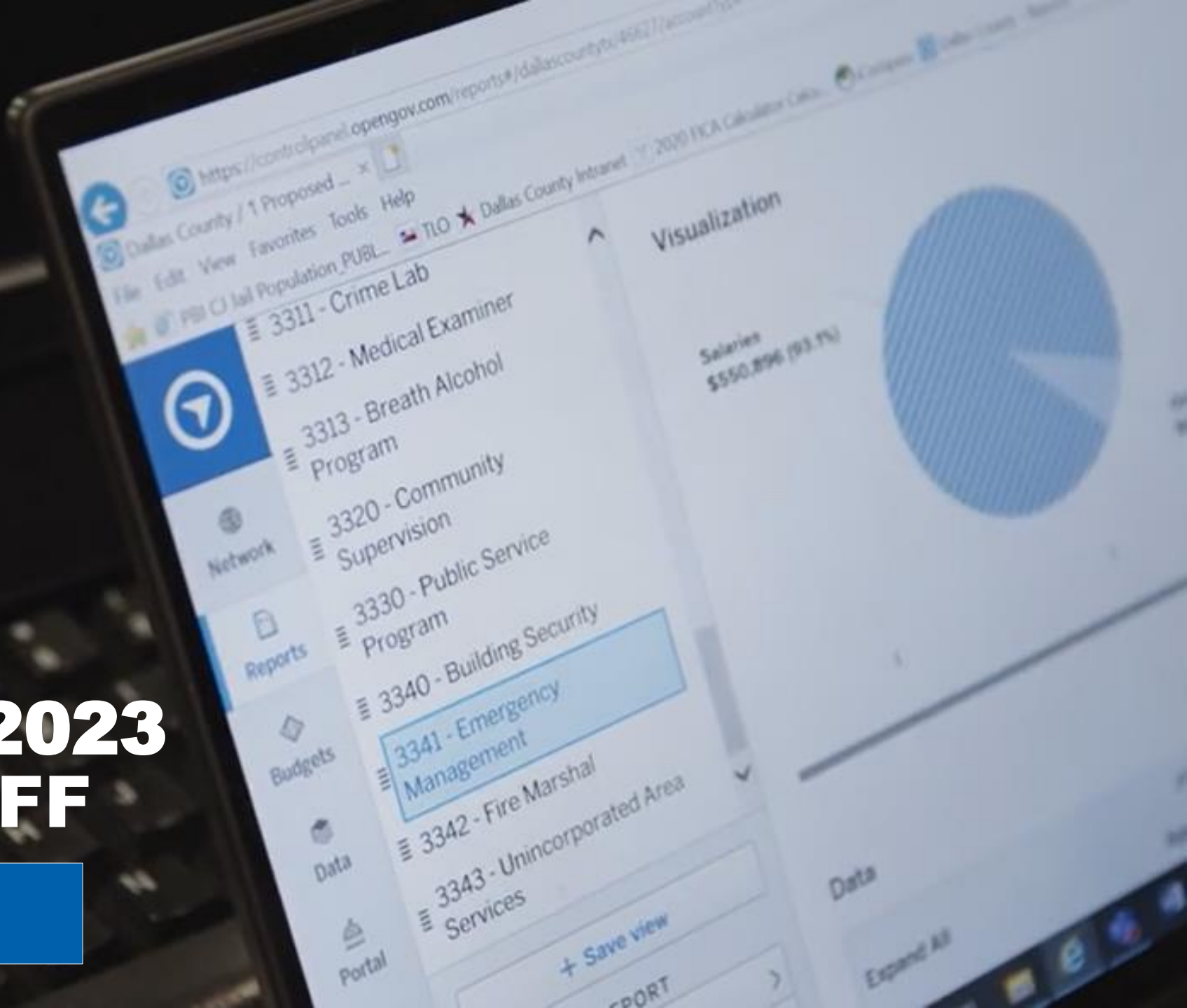# FISCAL YEAR 2023 BUDGET TIP-OFF

Ronica Watkins, PhD – Budget Officer
DC – Office of Budget & Evaluation

INTRODUCTIONS

Erica Terrazas • Christopher Williams • Joey Sanchez • Ashley Blanton • Faith Dingas • RoShunda Wilson

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What's on today's agenda?

2022 YEAR-END FORECAST

2022 BUDGET HIGHLIGHTS

2023 COUNTY PRIORITIES

2023 BUDGET PLANNING

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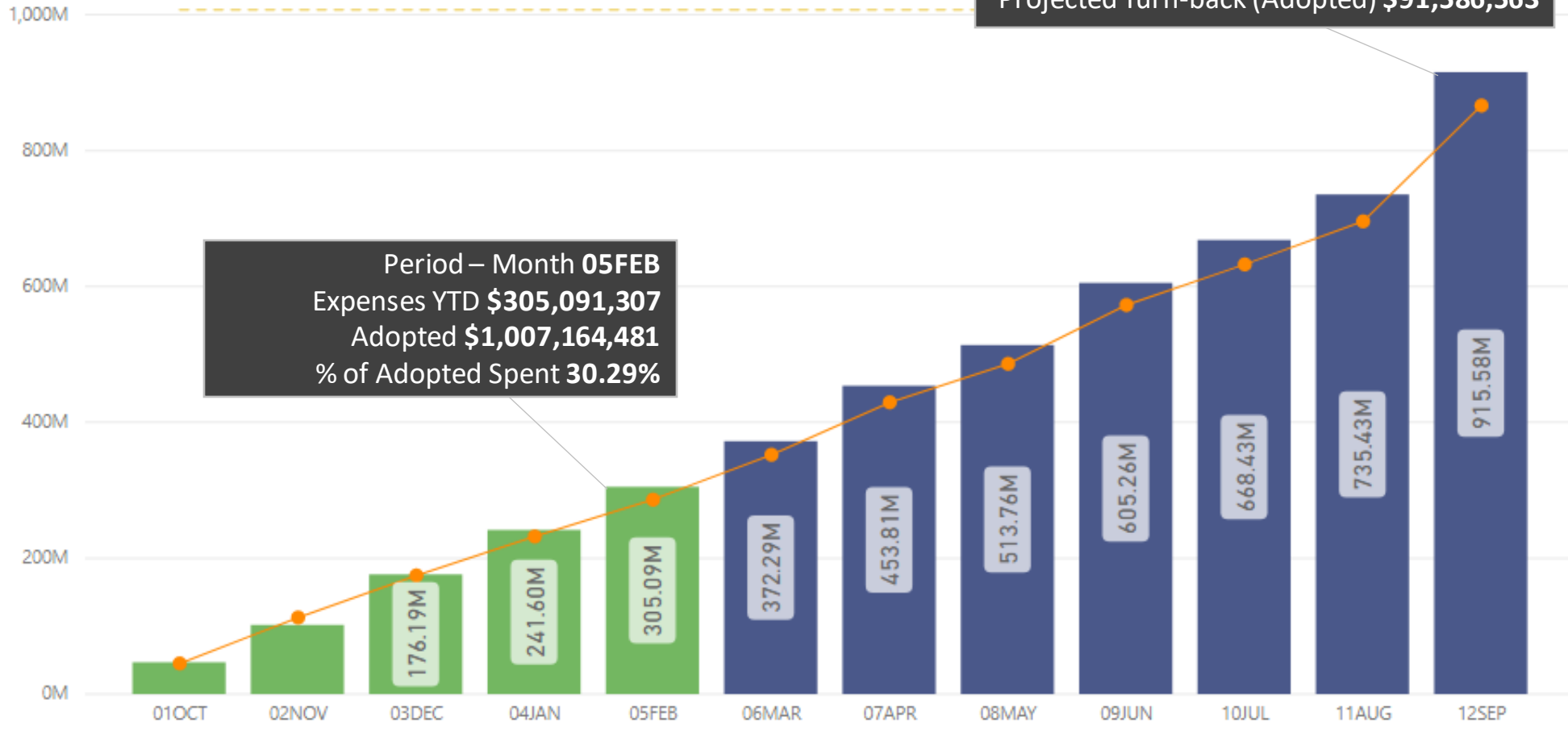
2022 YEAR-END FORECAST

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Expenses

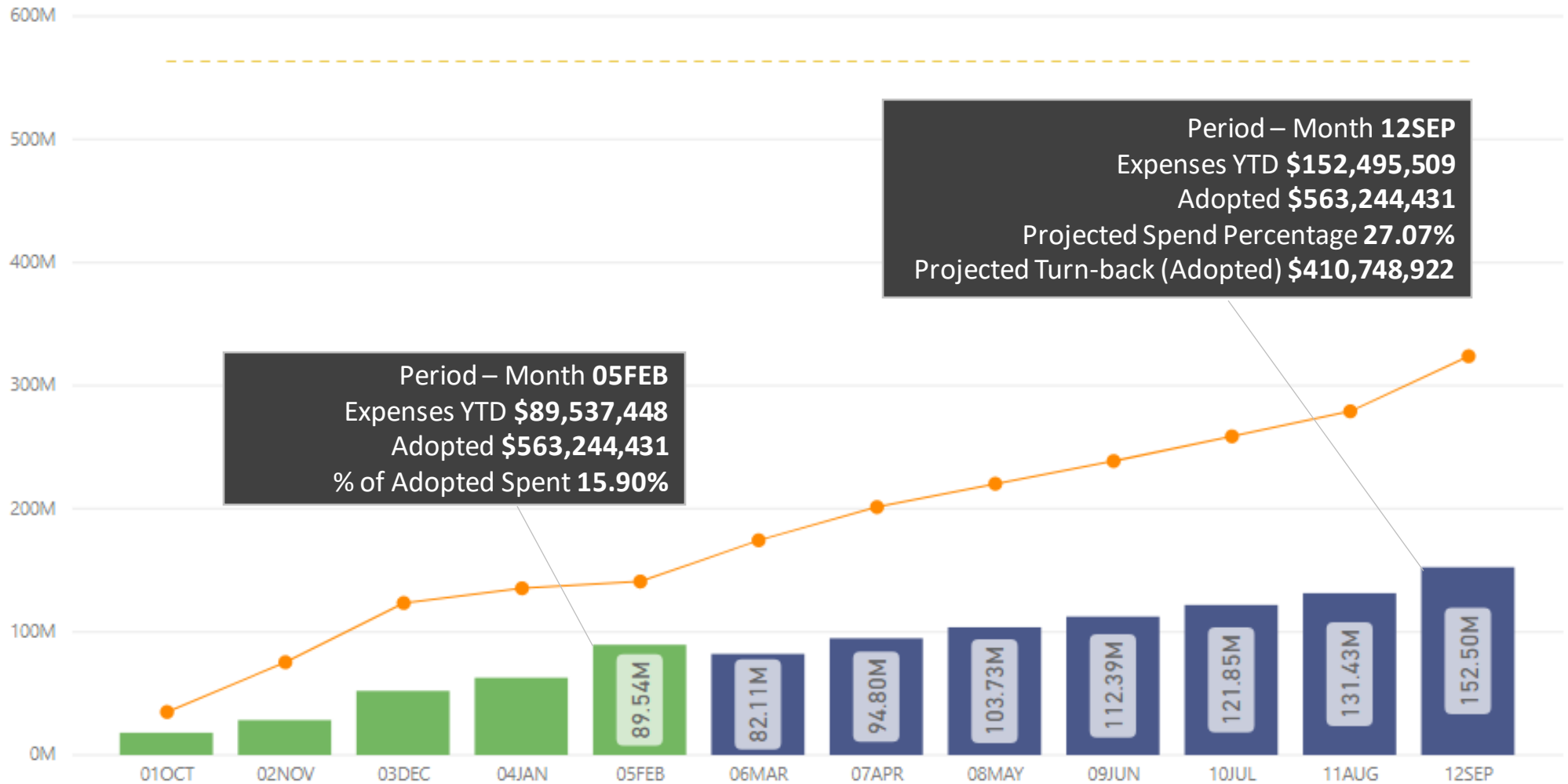Legend: ● Expense YTD ● Projection --- Adopted ●— PY Actuals

Period – Month **12SEP**
Expenses YTD **$915,577,917**
Adopted **$1,007,164,481**
Projected Spend Percentage **90.91%**
Projected Turn-back (Adopted) **$91,586,563**

Period – Month **05FEB**
Expenses YTD **$305,091,307**
Adopted **$1,007,164,481**
% of Adopted Spent **30.29%**

Bar values:
- 03DEC: 176.19M
- 04JAN: 241.60M
- 05FEB: 305.09M
- 06MAR: 372.29M
- 07APR: 453.81M
- 08MAY: 513.76M
- 09JUN: 605.26M
- 10JUL: 668.43M
- 11AUG: 735.43M
- 12SEP: 915.58M

X-axis: 01OCT, 02NOV, 03DEC, 04JAN, 05FEB, 06MAR, 07APR, 08MAY, 09JUN, 10JUL, 11AUG, 12SEP

Y-axis: 0M, 200M, 400M, 600M, 800M, 1,000M

2022 BUDGET HIGHLIGHTS

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Budget Highlight	Description
Adopted Tax Rate	No New Revenue Rate of $0.227946 per $100 valuation was adopted on September 29, 2021, per Court Order 2021-0986.
Workforce Investment	• All Salary Structures and Incumbent's salaries increased by 2% effective November 2021. • All County staff and Elected Officials received a 3.33% Cost of Living Adjustment (COLA), effective January 2022 • Added 38 FTEs to General Fund and 118 FTEs with ARP Funds (under review by Human Resources Commission)
Vehicle Replacement	
Technology Investments	
Community Based Contracts	

# 2023 COUNTY PRIORITIES

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COUNTY PRIORITIES

- Mission, Vision, Values
- County Staff Retention
- OKRs – Objective Key Results
- Facility Management & Maintenance
- Environmentally Sustainable Vehicles
- Realign Spend at Department Roll-Up Level
- Increase Employee Compensation Based Upon Hay Study
- Develop a Strategy to Operate Within a 3.5% Property Tax Cap
- Upgrade the County's Enterprise Risk Planning (ERP) System

2023 BUDGET PLANNING

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BASED UPON STATE STATUE, PROPERTY TAX REVENUE GROWTH IS CAPPED AT 3.5% ANNUAL GROWTH AS OF FISCAL YEAR 2021.

ASSESSED VALUE
$291,250,432,162

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PER $100
$2,912,504,322

×

TAX RATE
$0.227946
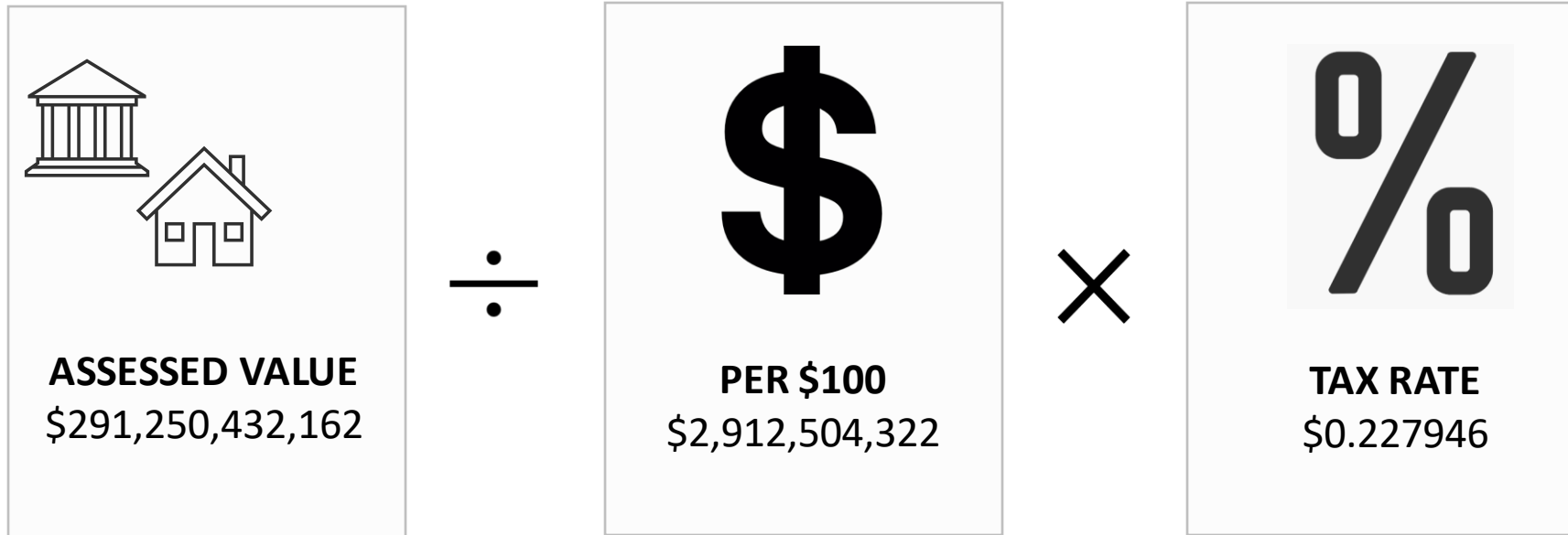
= $663,894M x 3.5% = ~$23.24M

The % of property tax collected was budgeted at 98.45% in the prior fiscal year

REVENUES

Things to Consider…

• Other Revenue Sources (i.e., Charge or Services)

• Amount from American Rescue Plan (ARP) Funds

• Amount of Emergency Reserves & Other Fund Balances

• Implications of spending $14M of Emergency Reserves in FY2022

EXPENSES

Things to Consider…

- Environmental sustainable vehicles

- Facility Management & Maintenance

- Upgrade from Oracle – EBS to Oracle – Fusion

- Develop strategy to operate within 3.5% property tax cap

- Increase employee compensation based upon Hay Study

- Budgeting appropriately at the fund and department roll-up level

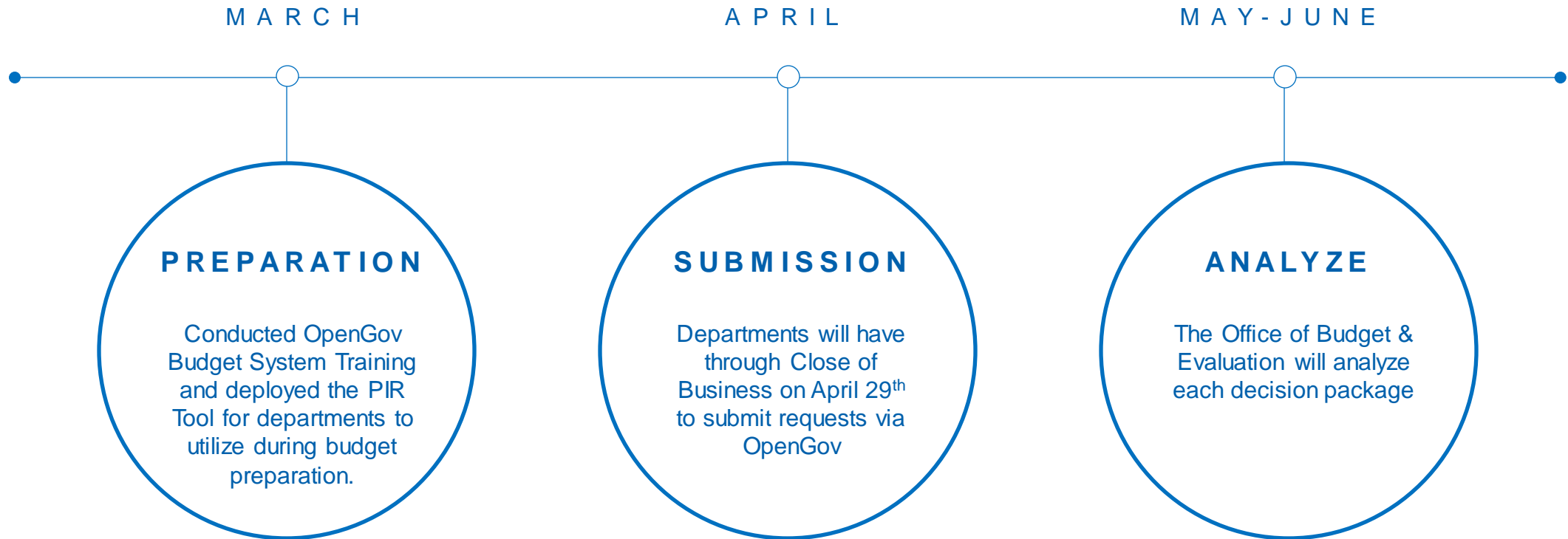- Funding OKR as well as the County's Mission, Vision, and Values

NEXT STEPS

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Suggested Calendar

Milestone	Description	Start	End	#Work-Days
Communicate Priorities	Budget Contact coordinates with Department Director to send instructions to each department (cost center) on what type of budget requests should be submitted.	**FRI-MAR-25-2022**	**MON-MAR-28-2022**	2
Compile Requests	Each Cost Center utilizes the Program Improvement Request (PIR) Tool through Office 365 link to submit its "wish list" to the Department Budget Contact.	**MON-MAR-28-2022**	**TUE-APR-05-2022**	7
Management Consensus	Director, Budget Contact, and Management Team agree on which items will be requested in priority order for the FY2023 Budget Process.	**TUE-APR-05-2022**	**FRI-APR-15-2022**	9
Submit via OpenGov	Budget Contact follows the FY2023 OPENGOV – BST MANUAL to key requests within the budget system.	**FRI-APR-15-2022**	**FRI-APR-29-2022**	10

PIR Tool Instructions

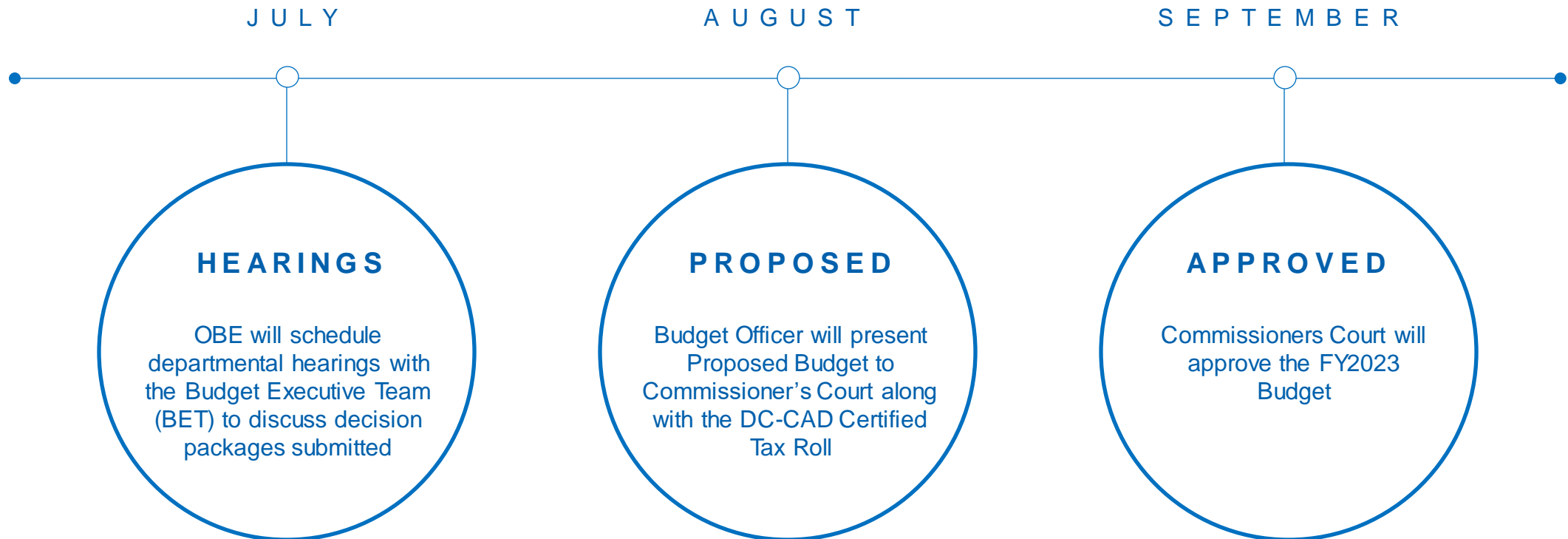| STEP	INSTRUCTION
1	Access the Budget Resource Page and click on **Document Library** on the left-hand pane.
2	Click on the **PIR PROCESS (DEPARTMENTAL)** folder and access your department's folder.
3	Click on your departments PIR Tool **(i.e., SHERIFF PIR TOOL)** and begin keying your budget requests. All Cost Centers within a department can key requests to the same worksheet at the same time.
Note #1	**DO NOT –** download the PIR Tool and fill it out or it will not function as designed.
Note #2	**RECLASS FORM –** upload a completed form to your department's folder for each reclassification request.

- **Reference the OpenGov – Budget System Training Manual to key request in OpenGov after completing the PIR Tool**
- **Spread the word that Commissioners Court wants to know which departments submitted/did not submit on-time**

Timeline

MARCH APRIL MAY-JUNE

PREPARATION

Conducted OpenGov Budget System Training and deployed the PIR Tool for departments to utilize during budget preparation.

SUBMISSION

Departments will have through Close of Business on April 29th to submit requests via OpenGov

ANALYZE

The Office of Budget & Evaluation will analyze each decision package

The detailed FY2023 Budget Calendar can be viewed on the Budget Resource Page within the [Document Library](#)

Timeline (continued)

J U L Y   A U G U S T   S E P T E M B E R

HEARINGS

OBE will schedule departmental hearings with the Budget Executive Team (BET) to discuss decision packages submitted

PROPOSED

Budget Officer will present Proposed Budget to Commissioner's Court along with the DC-CAD Certified Tax Roll

APPROVED

Commissioners Court will approve the FY2023 Budget

The detailed FY2023 Budget Calendar can be viewed on the Budget Resource Page within the Document Library

Questions & Answers

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