

BOARD OF EQUALIZATION



FY21 Budget Highlights

DEPARTMENTAL MISSION/GOALS:

The Board of Equalization examines, compares, and equalizes the assessments of the Shelby County Assessor of Property whenever an appeal is made in order to protect the rights of all citizens of Shelby County.

General Fund 010 – DEPT 2028 Board of Equalization

Summary	<u>FY19 Actual</u>	<u>FY20 Amended *</u>	<u>FY21 Proposed</u>	<u>FY21-20 Var</u>
Total Personnel	289,003	346,723	286,870	(59,853)
O&M	11,342	30,650	8,081	(22,569)
Net Expenditures	<u>(300,345)</u>	<u>(377,373)</u>	<u>(294,951)</u>	<u>82,422</u>

**Excludes carry forwards and one time expenditures*

CHANGES TO MAJOR CATEGORIES:

- **Personnel:** Decrease is based on county-wide reductions in the personnel budget through the elimination of vacant positions and reduction of variances between position budgets and actual salaries.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

OTHER FUNDS:

- No other funds.

GENERAL FUND

FY 2021 Considerations

Department 010-2028

Tameaka Stanton-Riley, Administrator

PERSONNEL

	Current	FY 2021 New Request	% Change
FTE	2.0	0.0	0.0%
Base Salary	298,758	-	0.0%
Fringe	55,763	-	
	<u>354,521</u>	<u>-</u>	0.0%

	FY 2017	FY 2018	FY 2019	FY 2020 ⁽²⁾
Total Budgeted Personnel ⁽¹⁾	309,635	434,621	347,289	344,446
Actual Under-spending	60,607	56,964	68,286	60,887

Vacancy Overview

	FY 2017	FY 2018	FY 2019	FY 2020
Budgeted FTEs	2.0	2.0	2.0	2.0
Monthly Average Vacancies	0.0	0.0	0.0	0.0
Actual Unspent as a % of Total Personnel	19.6%	13.1%	19.7%	17.7%

OPERATING & MAINTENANCE

	FY 2017	FY 2018	FY 2019	FY 2020 ⁽²⁾	FY 2021 Request	\$ Change	% Change
Adopted Budget	53,500	50,958	30,650	30,650	30,650	-	0.0%
Amended Budget	50,958	53,608	30,650	30,650			
Actual	14,064	22,668	11,342	7,831			
Variance	<u>36,894</u>	<u>30,940</u>	<u>19,308</u>	<u>22,819</u>			
% Unspent O&M	72.4%	57.7%	63.0%				
	% of O&M Budget Expended as of 3/31/20 ⁽³⁾			25.5%			

(1) Total personnel includes base salary, other compensation, fringe, and restricted salaries.

(2) As of 3/31/2020 Month-end close

(3) Normalized spend rate for 9 months = 75%

ADMINISTRATION AND FINANCE

*Board of Equalization
Tameaka Stanton-Riley, Administrator*

FY 2021 Budgetary Considerations

New Budget Request Summary

		<u># of New Positions</u>	<u>Base Salaries</u>	<u>Fringe Benefits</u>	FY21 TOTAL
SALARIES:	<i>Permanent</i>	0	-	-	\$ -
	<i>Temporary</i>		-	-	\$ -
	TOTAL SALARIES	0	-	-	\$ -
OTHER COMPENSATION:					\$ -
O&M:					\$ -
REVENUE: (subtract from cost)					\$ -
TOTAL FY21 NEW REQUEST:					\$ -

FTE Count – 5 Year History

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY21 New Request
GENERAL FUND								
010	2028	Board of Equalization	2.0	2.0	2.0	2.0	2.0	
FTE Changes								\$ -

FTE Vacancy Overview

FISCAL	<u>Total FTEs:</u>		Budgeted Vacancy Savings	Actual Under- spending	Variance (Add'l Unspent)	Actual Underspent as % of Total Personnel
	Monthly Avg	Budgeted Vacancies ⁽¹⁾				
	-					
2017	2.0	0.0	\$ -	\$ 60,607	\$ 60,607	19.6%
2018	2.0	0.0	\$ -	\$ 56,964	\$ 56,964	13.1%
2019	2.0	0.1	\$ 10,000	\$ 68,286	\$ 58,286	19.1%
2020	2.0	0.1	\$ 7,500 <i>9mo alloc.</i>	\$ 60,887	\$ 53,387	17.1%
			\$ 10,000 <i>full year</i>			

FY2020 YTD as of 3/31/2020

Positive = Underspending was more than budgeted.

Vacant FTEs

FISCAL	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	Monthly Avg
2017	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				0.0

(1) Budgeted vacancies calculated based on mean personnel costs divided by total budgeted vacancy savings.

ADMINISTRATION AND FINANCE*Board of Equalization
Tameaka Stanton-Riley, Administrator***Operating Changes – 5 Year History (Adopted Budget)**

Fund	Dept	Dept Description	FY16 Adopted	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Request
GENERAL FUND								
010	2028	Board of Equalization	74,500	53,500	50,958	30,650	30,650	30,650
Operating & Maintenance Changes			-	(21,000)	(2,542)	(20,308)	-	-

FY17 (21,000) Commission mandated cut to reduce General Fund expenditures by \$2 million county-wide.

FY18 (2,542) HR 1-Time purchase of Performance Appraisal System

FY19 (20,308) BOE Temp staff contract cancellation

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
TOTAL REVENUE SOURCES	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
TOTAL OTHER SOURCES	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
TOTAL APPROPRIATION SOURCES	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
5102 - Salaries & Labor	125,965	125,965	(0)	100%	129,744	129,744	(0)	100%	133,636	133,636	0	100%	135,641	100,728	(34,913)	74%	135,641	113,274	(22,367)	-16.5%
5109 - Temporary Labor	130,811	76,726	(54,085)	59%	237,729	187,156	(50,573)	79%	163,117	100,337	(62,780)	62%	163,117	67,988	(95,130)	42%	163,117	136,220	(26,897)	-16.5%
51 - Salaries-Regular Pay	256,776	202,691	(54,085)	79%	367,473	316,900	(50,573)	86%	296,753	233,974	(62,779)	79%	298,758	168,716	(130,042)	56%	298,758	249,494	(49,264)	-16.5%
5234 - Other Supplemental Pay	-	-	-	0%	-	49	49	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
5266 - Longevity	3,702	1,704	(1,998)	46%	3,702	1,704	(1,998)	46%	2,202	1,744	(458)	79%	2,202	1,368	(834)	62%	2,202	1,839	(363)	-16.5%
52 - Salaries-Other Compensation	3,702	1,704	(1,998)	46%	3,702	1,753	(1,949)	47%	2,202	1,744	(458)	79%	2,202	1,368	(834)	62%	2,202	1,839	(363)	-16.5%
5510 - Retirement Benefits - County	21,250	21,538	288	101%	27,181	27,538	357	101%	30,710	31,110	401	101%	29,610	22,288	(7,323)	75%	29,610	25,034	(4,577)	-15.5%
5511 - Other Post Employment Benefits	7,986	8,094	108	101%	7,279	7,374	96	101%	4,971	5,036	65	101%	3,174	1,987	(1,187)	63%	3,174	1,314	(1,860)	-58.6%
5515 - Social Security Employer Contributions	8,110	4,235	(3,875)	52%	14,739	11,187	(3,552)	76%	10,113	5,830	(4,283)	58%	10,113	3,845	(6,269)	38%	10,113	8,446	(1,668)	-16.5%
5516 - Medicare Employer Contributions	3,723	2,771	(952)	74%	5,328	4,449	(879)	83%	4,303	3,318	(985)	77%	4,332	2,376	(1,956)	55%	4,332	3,618	(714)	-16.5%
5520 - Group Life Insurance Benefit	528	887	359	168%	913	913	(0)	100%	941	1,039	98	110%	1,139	851	(289)	75%	1,139	952	(188)	-16.5%
5543 - Group Health Insurance - HMO	5,192	5,289	97	102%	5,385	5,386	1	100%	5,385	5,386	1	100%	5,385	4,039	(1,346)	75%	5,385	4,497	(888)	-16.5%
5560 - Long Term Disability Benefit	403	399	(4)	99%	415	414	(2)	100%	428	461	34	108%	515	383	(133)	74%	515	430	(85)	-16.5%
5591 - On-Job-Injury Benefit Expense	1,541	1,184	(356)	77%	1,837	1,583	(254)	86%	1,187	949	(238)	80%	1,195	683	(512)	57%	1,195	998	(197)	-16.5%
5592 - Unemployment Compensation Benefit	424	235	(189)	55%	367	159	(208)	43%	297	157	(140)	53%	299	120	(179)	40%	299	249	(49)	-16.5%
55 - Fringe Benefits	49,157	44,632	(4,524)	91%	63,446	59,004	(4,442)	93%	58,334	53,286	(5,048)	91%	55,763	36,571	(19,192)	66%	55,763	45,537	(10,226)	-18.3%
5635 - Restricted Salaries	-	-	-	0%	-	-	-	0%	(10,000)	-	10,000	0%	(12,277)	-	12,277	0%	(10,000)	(10,000)	-	0.0%
56 - Restricted Salaries	-	-	-	0%	-	-	-	0%	(10,000)	-	10,000	0%	(12,277)	-	12,277	0%	(10,000)	(10,000)	-	0.0%
TOTAL SALARIES	309,635	249,028	(60,607)	80%	434,621	377,656	(56,964)	87%	347,289	289,003	(58,286)	83%	344,446	206,655	(137,791)	60%	346,723	286,870	(59,853)	-17.3%
6016 - Computer Supplies	2,000	-	(2,000)	0%	2,000	136	(1,864)	7%	-	-	-	0%	-	752	752	100%	-	-	-	0.0%
6026 - Expendable Furnishings & Equipment	3,000	4,943	1,943	165%	13,000	6,194	(6,806)	48%	5,000	-	(5,000)	0%	5,000	-	(5,000)	0%	5,000	(3,389)	(8,389)	-167.8%
6052 - Office Supplies	3,000	588	(2,412)	20%	3,000	3,180	180	106%	3,000	1,994	(1,006)	66%	3,451	251	(3,200)	7%	3,451	(2,339)	(5,790)	-167.8%
60 - Supplies & Materials	8,000	5,531	(2,469)	69%	18,000	9,510	(8,490)	53%	8,000	1,994	(6,006)	25%	8,451	1,003	(7,448)	12%	8,451	(5,729)	(14,180)	-167.8%
6433 - Hospitality Expenses	1,000	200	(800)	20%	1,000	429	(571)	43%	1,000	533	(467)	53%	1,000	-	(1,000)	0%	1,000	(678)	(1,678)	-167.8%
6436 - Insurance - Property & Liability	300	-	(300)	0%	300	-	(300)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6446 - Local Transportation	-	-	-	0%	-	-	-	0%	-	0	0	100%	-	0	0	100%	-	-	-	0.0%
6462 - Publications & Subscriptions	2,700	-	(2,700)	0%	2,700	-	(2,700)	0%	1,000	-	(1,000)	0%	1,000	-	(1,000)	0%	1,000	(678)	(1,678)	-167.8%
64 - Services & Other Expenses	4,000	200	(3,800)	5%	4,000	429	(3,571)	11%	2,000	533	(1,467)	27%	2,000	0	(2,000)	0%	2,000	(1,356)	(3,356)	-167.8%
6602 - Agency Temporary Staff	10,000	-	(10,000)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6678 - Professional Services - Other	7,458	-	(7,458)	0%	7,458	-	(7,458)	0%	3,000	-	(3,000)	0%	3,000	-	(3,000)	0%	3,000	(2,034)	(5,034)	-167.8%
66 - Professional & Contracted Services	17,458	-	(17,458)	0%	7,458	-	(7,458)	0%	3,000	-	(3,000)	0%	3,000	-	(3,000)	0%	3,000	(2,034)	(5,034)	-167.8%
6850 - Copy Machines - Inside	3,000	2,535	(465)	84%	3,000	2,936	(64)	98%	3,000	2,577	(423)	86%	3,000	1,690	(1,310)	56%	3,000	3,000	-	0.0%
6852 - Printing - Inside	2,000	431	(1,569)	22%	2,000	-	(2,000)	0%	2,000	-	(2,000)	0%	2,000	39	(1,961)	2%	2,000	2,000	-	0.0%
6854 - Mail Services - Inside	10,500	1,719	(8,781)	16%	10,500	3,731	(6,769)	36%	5,000	746	(4,254)	15%	5,000	457	(4,543)	9%	5,000	5,000	-	0.0%
6860 - PC Replacement Installments	-	-	-	0%	2,650	2,650	(0)	100%	2,650	2,198	(452)	83%	2,199	2,198	(1)	100%	2,199	2,199	-	0.0%
6874 - Telecommunication Services - Inside	6,000	3,648	(2,352)	61%	6,000	3,412	(2,588)	57%	5,000	3,294	(1,706)	66%	5,000	2,444	(2,557)	49%	5,000	5,000	-	0.0%
68 - Interfund Services	21,500	8,333	(13,167)	39%	24,150	12,730	(11,421)	53%	17,650	8,815	(8,835)	50%	17,199	6,828	(10,371)	40%	17,199	17,199	-	0.0%
TOTAL OPERATING & MAINTENANCE	50,958	14,064	(36,894)	28%	53,608	22,668	(30,940)	42%	30,650	11,342	(19,308)	37%	30,650	7,831	(22,819)	26%	30,650	8,081	(22,569)	-73.6%

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
TOTAL OTHER USES	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
TOTAL APPROPRIATED USES	360,593	263,092	(97,501)	73%	488,229	400,325	(87,904)	82%	377,939	300,345	(77,594)	79%	375,096	214,486	(160,611)	57%	377,373	294,951	(82,422)	-21.8%
BALANCE	(360,593)	(263,092)			(488,229)	(400,325)			(377,939)	(300,345)			(375,096)	(214,486)			(377,373)	(294,951)	82,422	