



Angela D. Alsobrooks  
County Executive

# PRINCE GEORGE'S COUNTY GOVERNMENT

## OFFICE OF MANAGEMENT AND BUDGET

### MEMORANDUM

**DATE:** March 20, 2023

**TO:** Josh Hamlin  
Director of Budget and Policy Analysis Division

**THRU:** Stanley A. Earley Director *SAE*  
Office of Management and Budget

**FROM:** Stephen J. McGibbon, Director  
Office of Finance

**RE:** First Round FY 2024 Proposed Budget Responses

*In an effort to facilitate an efficient and effective budget review and reporting process, we are submitting a request for budgetary information. Please respond to the questions and complete the following tables with the appropriate information. In some cases we have populated the tables with available known data. In instances where the tables need to be re-sized or modified to accommodate additional information, please feel free to do so.*

### APPROVED BUDGET

1. The FY 2023 Approved Budget includes an estimated \$45,353,500 for FY 2022 in American Rescue Plan Act (ARPA) - State and Local Fiscal Recovery Funds (SLFRF) in the Non-Departmental section of the budget.
  - a. Please identify how much of this amount was earmarked for the Office's use in FY 2022.  
  
\$241,200 was earmarked for the Office's use in FY 2022.
  - b. Please outline how much has been spent in FY 2022 by the Office and how the funds were used.

In FY 2022, \$36,920 of hazard pay was expended. The Office's two grant-funded positions were filled at the beginning of FY 2023.

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- c. What happened to the funds that were not spent in FY 2022?

**Unspent funds are rolled over to the next fiscal year.**

2. The FY 2023 Approved Budget includes an estimated \$7,353,600 for FY 2022 in *Coronavirus Aid, Relief and Economic Securities Act (CARES) - Coronavirus Relief Fund (CRF)* in the Non-Departmental budget.
  - a. Please identify how much of this amount was earmarked for the Office’s use in FY 2022.  
  
**N/A**
  - b. Please outline how much has been spent in FY 2022 by the Office and how the funds were used.  
  
**N/A**
  - c. What happened to the funds that were not spent in FY 2022?  
  
**N/A**

### **TELEWORK ARRANGEMENT**

3. In response to the COVID-19 pandemic many County agencies implemented telework arrangements for their non-essential personnel. To what extent does the Office continue to have any non-essential employees who are teleworking?

**After an initial training and onboarding period for some new hires, 100% of permanent Finance employees work a hybrid schedule, typically teleworking 3 days/week based on operational need and in-person service to constituents. This varies based on peak periods.**

**SUPPLEMENTAL BUDGET REQUEST**

4. Does the Office expect that a supplemental budget request may be necessary for FY 2024?

**No, the Office does not anticipate needing a supplemental budget request.**

a. If so, how much does the Office expect to request?

N/A

b. Please identify the specific factors, conditions, and trends that may necessitate the need for a supplemental appropriation for FY 2024.

N/A

**COMPENSATION**

*Staffing*

5. Please complete the following table on FY 2023 authorized and actual staffing levels

FY 2023 Authorized and Actual Staffing Levels									
	Full-Time			Part-Time			Limited Term		
	Authorized	Filled Positions	Vacancies	Authorized	Filled Positions	Vacancies	Authorized	Filled Positions	Vacancies
<b>General Fund</b>									
	67	60	7	0	0	0	1	1	0
<b>Total</b>	<b>67</b>	<b>60</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>
<i>YTD as of: 3/10/2023</i>									

6. For each currently vacant position, please complete the following table by identifying the position title, position number, grade, salary information, date the vacancy or creation of position occurred, organizational assignment, the status of recruitment efforts, and funding source (General Fund (GF), Internal Service Fund (IS), Enterprise Fund (EF), or Grants) for FY 2023.

Vacancies, FY 2023 YTD										
#	Position Title	Position Number	Grade	Salary			Date Vacated or Created	Organizational Assignment	Status of Recruitment Efforts	Funding Source
				Budgeted	Expended (Est.)	Lapse (Est.)				
1	Accountant III	30000052	G24	\$ 87,900	\$ 32,000	\$ (55,900)	12/3/2022	Payroll	Application Review	GF
2	Account Clerk III	30004096	G13	\$ 52,000	\$ 31,500	\$ (20,500)	10/22/2022	Accounts Payable	Anticipated 3/27/23 start	GF
3	Account Clerk III	30000854	G13	\$ 64,700	\$ 52,900	\$ (11,800)	2/27/2023	Accounts Payable	Interviewing	GF
4	Accountant I/II	30005407	G18/21	\$ 75,900	\$ 68,900	\$ (7,000)	2/13/2023	Revenue Collection	Anticipated 3/27/23 start	GF
5	Account Clerk III	30002572	G13	\$ 49,100	\$ 46,100	\$ (3,000)	12/19/2022	Revenue Collection	Anticipated 4/10/23 start	GF
6	Account Clerk III	30001690	G13	\$ 50,300	\$ 40,000	\$ (10,300)	3/28/2022	Tax Funds	Anticipated 4/24/23 start	GF
7	Accounting Technician	30001299	G17	\$ 65,400	\$ 58,200	\$ (7,200)	3/10/2023	Payroll	Posted with 3/16 closing	GF
YTD as of: 3/10/2023										

7. Overall, what impact have the vacant positions had on the Office’s operations and services?

**As a result of the vacancies, current employees, already working at capacity, have had to take on additional responsibilities, leading to increased overtime usage, extra duty hours, increased document and payment processing times, and increased backlogs in other areas of operation.**

**Adding to the strain, during this period, Treasury has had to dedicate resources to the implementation of the new Treasury system, the Elderly Property Tax Credit program, and required system changes in production.**

**The Accounting Division has been operating without a Payroll Supervisor since early December 2022, resulting in a lack of redundancies of duties with the Payroll Manager. This puts payroll operations at risk in the event of the Payroll Manager’s absence. In addition, a long-term payroll staff member resigned for another County agency, leading to further strain on that unit.**

8. How many of the Office’s employees have been or are expected to be assigned to another County agency or to another organization in FY 2023? Please identify each position by completing and updating the table below.

**The Office does not anticipate assigning any employees to another agency.**

9. Please identify staff members who are currently assigned to the Office from other County agencies. Please identify each position by completing the table below.

**No staff members are assigned to the Office from other County agencies.**

10. Please provide a breakdown of how proposed FY 2024 compensation was derived by completing the following reconciliation. Please include all pertinent assumptions and compensation adjustments (+/-) in your response, adding specific line items for each adjustment when applicable, to ensure final compensation total agrees with the proposed compensation amount.

<b>General Fund Compensation</b>	
<b>Description</b>	<b>Amount</b>
FY 2023 Approved Compensation	6,024,800
Funding for New Positions Above the Authorized FY 23 Complement (+)	178,000
Annualization of FY23 COLA and Merits	170,700
Funding for FY 2024 Merits (+)	116,600
Funding for FY 2024 COLA (+)	88,100
Annualization of salary adjustments (+)	32,200
Funding for Overtime (+)	30,000
Beneflex Opt Out	7,200
Funding for Vacant Positions (+)	(20,800)
Reduction in 1,000-hour positions (-)	(28,000)
Anticipated Attrition (-)	(49,900)
Vacancy lapse (-)	(67,400)
<b>FY 2024 Proposed Compensation</b>	<b>6,481,500</b>

11. Are all positions included in the FY 2024 Proposed Budget fully funded? If not, please explain why?

**Yes, they are fully funded.**

12. Please discuss the Office's FY 2023 attrition rate and provide the following information:

a) To date, how many people have separated from the Office in FY 2023?

**As of 3/10/2023, six employees have separated from the Office in FY 2023.**

b) To date, what is the attrition rate in FY 2023?

**As of 3/10/2023, the Office's attrition rate is 8.8%.**

c) Identify the key factors that contribute to the current attrition levels.

**Of the six employees that separated in FY 2023, three were retirements, one employee transferred to another County agency, and one employee moved out of State. The sixth separation was an employee that resigned after less than two months in the position because a previous employer countered with a higher salary.**

d) What positions and/or position classification and grades are the most affected by attrition?

**The six separations were Accountants II/III, Account Clerks III/IV, an Information Technology Project Coordinator, and an Accounting Technician.**

e) What impact has attrition had or is having on the Office's operations?

**As a result of the vacancies, current employees, already working at capacity, have had to take on additional responsibilities, leading to increased overtime usage, extra duty hours, increased document and payment processing times, and increased backlogs in other areas of operation.**

**Adding to the strain, during this period, Treasury has had to dedicate resources to the implementation of the new Treasury system, the Elderly Property Tax Credit, and required system changes in production.**

**The Accounting Division has been operating without a Payroll Supervisor since early December 2022, resulting in a lack of redundancies of duties with the Payroll Manager. This puts payroll operations at risk in the event of the Payroll Manager's absence. In addition, a long-term payroll staff member transferred to another County agency, leading to further strain on that unit.**

The Office continues to lose institutional knowledge due to the retirement of long-term employees. We are trying to mitigate the impact by ensuring employees are cross-trained, procedures are documented, and vacancies are filled by well-qualified candidates. However, in many cases, finding qualified candidates has been challenging, resulting in the need to post positions multiple times. In addition, it is difficult to cross-train and cultivate employees that are already strained.

### OPERATING EXPENSES

13. Please identify, quantify, and explain expected or possible instances where categories of expenditures are **expected to exceed** and or **expected to be significantly lower** than authorized FY 2023 expenditure levels. What conditions, factors, and trends are driving these higher and/or lower than expected levels of expenditures for FY 2023?

The Office anticipates increased printing costs, over budget by \$110,000, due to implementation of the Elderly Property Tax Credit program, rising market costs, and the translation of print materials to Spanish.

Training costs are anticipated to be \$20,000 over budget to support employee retention and professional certification compliance activities.

Operating Contracts expenditures are expected to be under budget by \$20,000 due to less utilization of Wells Fargo banking services as a result of an increase in customer online payments and the discontinuation of cash acceptance by the Office.

14. Please complete the chart below regarding the FY 2022 actual, FY 2023 approved, and FY 2024 proposed operating budgets. Please add operating categories, as needed, to ensure the total operating budget is presented.

Commitment Items	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	\$ Change	Explain reason for budgetary change for each commitment item
Telephone	\$21,013	\$17,700	\$20,000	\$2,300	Align with historical expenditures
Printing	\$81,296	\$40,000	\$136,600	\$96,600	Increased paper costs; increased mailing costs associated with Elderly Property Tax Credit; Translation of print materials to Spanish
Periodicals	\$6,035	\$2,400	\$2,400	\$0	
Office Automation	\$732,800	\$790,500	\$849,800	\$59,300	Internal service charge
Training	\$14,289	\$10,000	\$55,200	\$45,200	Certification compliance; employee retention support
Advertising	\$450	\$500	\$500	\$0	
Membership Fees	\$1,995	\$2,200	\$2,800	\$600	Increase for anticipated costs
Mileage Reimbursement	\$684	\$500	\$800	\$300	Increase for anticipated costs
Disposal Fees	\$95	\$600	\$600	\$0	
General & Administrative Contracts	\$61,975	\$72,700	\$58,100	(\$14,600)	Discontinuation of transfer and recordation tax contract, services to be provided by the Office of Law
Operating Contracts	\$182,818	\$250,000	\$228,300	(\$21,700)	Increase in online payments; discontinuation of cash acceptance
General Office Supplies	\$22,604	\$18,300	\$23,400	\$5,100	Align with historical expenditures
Office and Operating Equipment Non-Capital	\$140,008	\$86,800	\$89,200	\$2,400	Increase in NXG and Workiva contracts
Other Operating Equipment Repair/Maintenance	\$697	\$1,000	\$1,000	\$0	
Miscellaneous	\$ 833	\$0	\$ 2,000	\$2,000	Interpreter fees
<b>TOTAL</b>	<b>\$ 1,267,592</b>	<b>\$ 1,293,200</b>	<b>\$ 1,470,700</b>	<b>\$ 177,500</b>	



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15. FY 2022, 2023 and FY 2024 Contracts: Please provide the information requested in the table below for **all** of the Office’s FY 2022 actual, FY 2023 currently executed and planned and not yet executed, and **all** planned contracts for FY 2024.

Contracts, FY 2022, FY 2023 and FY 2024										
Vendor/Contractor Name	1 = MBE 2 = CBB 3 = CBSB 4 = CLB Unknown	Summary of Contract Services	FY 2022	FY 2023 Approved Budget					FY 2024	
			FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Actual/Estimated Contract Amount	Current Contract Term (month/year-month/year)	Number of Additional Option Years Available	Contract Status: Executed (E), Planned Not Executed (PE)	FY 2024 Proposed Contract Amount	Funding Source: General Fund (GF), Grants (GR), Other Fund (OF)
Bloomberg	None	Investment software	\$ 29,460	\$ 29,500	\$ 29,500	7/1/2022-6/30/2023	3	E	\$ 29,500	GF
Brinks	None	Armored car services	\$ 2,337	\$ 9,900	\$ 9,900	9/27/2021-10/6/2024	1	E	\$ 10,000	GF
Carl Harris & Associates	None	Tax sale foreclosures; transfer and recordation taxes	\$ 17,693	\$ 25,000	\$ 17,000	7/1/2022-6/30/2023	0	E	\$ -	GF
GFOA	None	ACFR review	\$ 1,265	\$ 1,300	\$ 1,300	N/A	0	E	\$ 1,300	GF
TBD	None	Auditing services	\$ -	\$ -	\$ 17,700	N/A	0	PE	\$ -	GF
Bingham Arbitrage	None	Arbitrage services	\$ 9,300	\$ -	\$ 3,000	2/1/2023-1/31/2024	1	PE	\$ 2,600	GF
Telezgyology, Inc.	None	Smart lockers	\$ -	\$ -	\$ 11,700	3/9/2021-2/28/2025	2	PE	\$ 7,700	GF
Ipreo, Inc.	None	Capital consulting	\$ 1,920	\$ -	\$ -	N/A	0	E	\$ -	GF
TBD	None	Employment/legal payroll services	\$ -	\$ 7,000	\$ 7,000	N/A	0	PE	\$ 7,000	GF
Wells Fargo Bank NA	None	Banking services	\$ 169,318	\$ 190,000	\$ 202,000	7/1/2022-12/31/2023	0	E	\$ 201,300	GF
Principal Financial	None	Custodianship services	\$ 13,500	\$ 27,000	\$ 27,000	1/1/2023-12/31/2023	0	E	\$ 27,000	GF
Loctek Inc	None	Door locks	\$ 1,995	\$ -	\$ -	N/A	0	E	\$ -	GF
Ngen LLC	None	Laptops for temporary staff	\$ 9,900	\$ -	\$ -	N/A	0	E	\$ -	GF
Other	None	Ngen charge/printing	\$ 889	\$ -	\$ -	N/A	0	E	\$ -	GF
N/A	None	Postage/stamp machine maintenance	\$ 292	\$ 3,100	\$ -	N/A	0	PE	\$ 1,000	GF
Workiva	None	ACFR preparation software	\$ 84,766	\$ 42,000	\$ 45,200	7/1/2022-06/30/2023	0	E	\$ 46,000	GF
Fiscal Technologies	None	NXG - AP forensics software	\$ 42,166	\$ 41,700	\$ 42,200	05/25/2022-04/30/2025	2	E	\$ 42,200	GF
Total			\$ 384,801	\$ 376,500	\$ 413,500	\$ -	\$ 9	\$ -	\$ 375,600	

16. Multi-year and Personal Services Contracts: Does the Office anticipate any multi-year contracts over \$500,000 and personal services contracts over \$100,000 in FY 2024? If so, please list them below.

**No, the Office does not anticipate any multi-year contracts over \$500,000 or personal service contracts over \$100,000 in FY 2024.**

**RECOVERIES**

17. Please provide a list of anticipated recoveries due to the Office for each Fund (General Fund (GF), Internal Service (IS), Enterprise Fund (EF), or Grants) in FY 2023 and FY 2024 proposed budget.

Recoveries, FY 2023 and FY 2024				
	Description	FY 2023 Estimate	FY 2024 Proposed Budget	Fund (GF, IS, EF, Grants)
1	IS39 - Computer Services	\$115,000	\$ 119,800	1900
2	IS68 - Unemployment	\$10,200	\$ 11,700	1902
3	IS69 - Life & Health	\$43,000	\$ 46,800	1903
4	IS70 - General Liability	\$230,000	\$ 252,900	1905
5	IS75 - Auto Liability	\$150,000	\$ 169,700	1909
6	IS76 - Property Liability	\$245,300	\$ 268,600	1913
7	IS77 - Worker's Compensation	\$380,000	\$ 411,700	1917
8	CP35 - Capital Projects	\$875,000	\$ 946,800	3000
9	EF45 - Solid Waste	\$880,000	\$ 903,300	5000
10	EF49 - Stormwater	\$450,000	\$ 464,300	5100
11	EF56 - Redevelopment Authority	\$88,000	\$ 90,600	5900
12	PF21 - Corrections Supplemental	\$43,800	\$ 49,700	7000
13	PF23 - AFSCME	\$48,000	\$ 50,000	7002
14	PF24 - General Schedule	\$48,000	\$ 50,000	7003
15	PF25 - Fire Civilian	\$48,000	\$ 50,000	7004
16	PF26 - Police Civilian	\$48,000	\$ 50,000	7005
17	PF27 - Corrections Officers	\$48,000	\$ 50,000	7006
18	PF28 - Deputy Sheriff	\$48,000	\$ 50,000	7007
19	PF71 - Deputy Sheriff Supplemental	\$45,000	\$ 49,700	7008
20	PF73 - Fire Service	\$114,200	\$ 117,900	7009
21	PF74 - Police	\$124,100	\$ 129,100	7010
22	OF31 - OPEB	\$56,000	\$ 57,800	7011
	<b>Total</b>	<b>\$4,137,600</b>	<b>\$4,390,400</b>	

## **WORKLOAD & PROGRAM MANAGEMENT**

18. Does the Office plan to make any organizational changes or modifications in FY 2023 or FY 2024? If so, please identify the specific planned changes; the goals, objectives and rationale for the planned changes; an assessment of the impact that the planned changes are anticipated to have on the Office's operations; and the short-term and long-term fiscal implications for the Office and the County.

**The FY 2024 Proposed Budget includes two new permanent part-time employees to assist with the implementation and administration of the Elderly Property Tax Credit program. The Proposed Budget also includes funding for a full-time Systems Analyst to support the new Treasury System. In the long-term, the new Treasury System will allow the sunsetting of the County's mainframe system at a considerable cost savings and will increase automation and operational efficiency.**

19. Has the anticipated filling of two Document Reviewer (Account Clerk IV) positions and implementation the new Treasury system during FY 2023 allowed for more workload efficiency and cost saving measures?

**Although workload efficiencies and cost savings are expected, it is too early to quantify. The document reviewer positions were filled in the last 60 days and one was filled internally, leaving a vacancy in another business unit within the Treasury Division.**

20. What program initiative, or emerging factors, trends, and conditions may affect the Office's workloads and performance in FY 2024? Please identify the factors, trends, and conditions and describe the impact they may have on the Office.

**The Office continues to lose institutional knowledge due to the retirement of long-term employees. We are trying to mitigate the impact by ensuring employees are cross-trained, procedures are documented, and vacancies are filled by well-qualified candidates. However, in many cases, finding qualified candidates has been challenging, resulting in the need to post positions multiple times. In addition, it is difficult to cross-train and cultivate employees that are already strained.**

21. Please identify and quantify any known or anticipated operational or fiscal impacts that the proposed Maryland State budget, or other actions taken or being considered by the Maryland General Assembly, may have on the Office's programs and operations.

**HB1078 Prince George's County - Property Tax Credit - Offset of Annual Tax Increases PG 412-23, if enabled, would require considerable resources operationally to implement and manage. The proposed legislation requires that eligible homeowners apply for the property tax credit annually, likely leading to a consistent volume of applications year after year. The Office estimates that at least 2 new full-time employees would be needed to administer the credit.**

**EQUIPMENT & INFORMATION TECHNOLOGY**

22. Please complete the chart below regarding the Office’s FY 2023 estimated equipment purchases and FY 2024 proposed equipment budget.

	Description (Type and quantity of equipment purchase)	FY 2023 Equipment Cost (Purchased to date)	FY 2023 Equipment Cost (Planned to be purchased)	FY 2024 Equipment Cost (Proposed to be purchased)	Purpose for Request
1	Printer	\$ -	\$ 700	\$ -	Treasury printing
2	Monitors	\$ -	\$ 1,600	\$ 1,000	New permanent employees; current employee replacements
	<b>Total</b>	\$ -	\$ 2,300	\$ 1,000	

23. Please complete the chart below and identify the Office’s key IT initiatives, including the project name, summary for the purposes and benefits associated with each project, initiation year, estimated completion date, total project cost, amount of funding spent to date, and proposed FY 2024 funding amount.

IT Initiatives							
	Project Name	Summary of Project Purpose and Benefits	Year Initiated	Estimated Completion Date	Total Project Cost	Amt of funding spent to date	Proposed FY 2024 Funding Amount
1	Treasury system replacement	Replacement of Legacy Tax Billing and Collection System	2020	6/30/2024	\$503,298	\$503,298	\$0

24. Please provide an update on the Office’s efforts to replace the legacy Tax Billing and Collection System, including what has been accomplished to date, any changes in cost to implement the new system, funding included in the FY 2024 budget, changes to start/end dates for implementation, and any challenges the Office has faced and/or is facing with implementation.

The Treasury system is being developed in-house through a partnership between Finance and OIT. The implementation has experienced delays as OIT lost key resources on the project and other resources were redeployed to perform required modifications to the current legacy system. The target go-live date has been moved to Spring 2024.

Despite these setbacks, the project is approximately 50% complete. Development, OIT first line testing, and end user testing are continuous. A weekly project working session focuses on design and project movement. Additional work and testing sessions are scheduled as required.

**OTHER ISSUES**

*Bond Issuance*

25. Please provide the projected issuance of Consolidated Public Improvement Bonds for FY 2024 and the slated projects for these bonds.

**The FY 2024 bond sale is projected in May 2024. The final list of projects has not been developed because the FY 2024 budget has not been approved. A list of potential projects can be determined by reviewing the FY 2024 proposed budget for any projects with General Obligation or Revenue Bonds.**

*Property Tax Revenue*

26. Please provide the total amount collected in unpaid property taxes during the FY 2023 tax sale to include any challenges the Office has faced and/or is currently facing.

**The FY 2023 Tax Sale will take place May 8, 2023.**

**The results of the FY 2022 Tax Sale, held May 9, 2022, are as follows:**

Limited	\$ 621,765.03
Public	\$ 8,236,018.46
<b>Total</b>	<b>\$ 8,857,783.49</b>

**In FY 2022, the Office experienced a shift between the Limited Sale and the Public Sale due to legislation restricting the Limited Sale to vacant lots or improved lots which are abandoned/uninhabitable AND bidders that are Prince George’s County residents. FY 2022 was also the last year for the Limited Sale as it has since been ruled unconstitutional.**

*Risk Management*

27. Please provide the projected Risk Management Fund balance and the estimated accident/injury claims payment for FY 2020 to FY 2023 (projected) in the tables below. Also, please identify the employees assigned to Risk Management and their responsibilities.

	Risk Management , FY 2020 through FY 2023			
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate*	FY 2023 Estimate
<b>Fund Balance</b>	<b>\$(163,981,288)</b>	<b>\$(183,083,144)</b>	<b>\$(187,769,621)</b>	<b>\$(200,000,000)</b>

\*This number will most likely change because a claim reserved at \$400K was omitted from the actuarial data and is being recalculated.

	<b>Accident and Injury Claims , FY 20 through FY 23</b>			
	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>
<b>Payments</b>	<b>\$33,752,992</b>	<b>\$52,156,377</b>	<b>\$33,501,861</b>	<b>\$40,000,000</b>

**Rick Schnabele, Risk Manager - Administers the County’s risk and insurance management program.**

**Tracey Hogans-Case, Claims Manager - Oversees claims administration services: Third party administrator.**

**Darrell Bowie, Safety Officer - Develops, promotes, and implements the County’s occupational safety program.**

**Tammie Milliner, Account Clerk III - Provides administrative support for the Risk Management Section.**

28. Given the County’s current fiscal situation, has the Office (with the Office of Management and Budget) considered a revised plan to reduce the deficit (i.e. annual funding amounts, length of time to reduce deficit, etc.)? Please discuss the Office’s plans to reduce the deficit. How much additional funding was used to offset workers’ compensation claim expenses in FY 2023? How much funding, if any, is included in the proposed FY 2024 budget to reduce the deficit?

**There is a plan to offset a large \$20 million settlement to give the Risk Management Fund an additional \$5 million a year for four years starting in FY 2021. A \$4 million payment was made in FY 2022.**

**A decision was made to use the Undiscounted Expected Reserve figures this year in calculating Fund Member contributions as opposed to the Discounted Low End Reserve figures, which were used in the past. This will result in higher contributions to help reduce the deficit.**

**We are not aware of any additional funding to offset workers’ compensation claim expenses in FY 2023.**

29. Provide the following information related to accident/injury claims for FY 2022 and FY 2023 (as of 2/1/23):

Accounts	Number of County Claims Recd in FY 2022	Total FY 2022 Payments	Number of County Claims Recd in FY 2023	Total FY 2023 Payments
Workers' Compensation	1,034	\$ 27,751,029	543	\$ 15,947,376
Auto Liability	562	\$ 2,629,652	280	\$ 2,011,613
General Liability	461	\$ 3,084,338	256	\$ 959,356
Property Damage	3	\$ 36,842	1	\$ 26,081
<b>Total</b>	<b>2,060</b>	<b>\$ 33,501,861</b>	<b>1,080</b>	<b>\$ 18,944,426</b>

30. Also, please provide a break-down of the workers' compensation claims by agency for FY 2022 in the table below. Add agencies if needed.

FY 22 - County Workers' Compensation		
Department	Claims Rec'd	Payments
County Executive	0	\$ -
County Council	0	\$ -
Circuit Court	3	\$ 39,829
State's Attorney	0	\$ 128,947
Office of Finance	1	\$ 97
OMB	0	\$ -
Board of License Commissioners	0	\$ -
Office of Law	1	\$ 16,060
OHRM	1	\$ 12,144
OIT	0	\$ 19,132
Board of Elections	4	\$ 480
Central Services	15	\$ 310,904
Family Services	1	\$ -
Office of Community Relations	0	\$ 17,460
Police	336	\$ 12,009,704
Fire/EMS	369	\$ 8,245,820
DoE	42	\$ 459,642
Sheriff	30	\$ 1,931,694
Corrections	180	\$ 3,316,711
Homeland Security	7	\$ 218,839
DPIE	15	\$ 121,309
DPW&T	19	\$ 603,064
Health Department	7	\$ 285,023
Housing and Community Development	1	\$ 13,853
Social Services	1	\$ -
Non-Departmental	1	\$ 317
<b>TOTAL</b>	<b>1034</b>	<b>\$ 27,751,029</b>

31. Please discuss any measures that the Office of Finance/Risk Management has taken or plans to take to further reduce accident/injury claims by employees.

In 2023, the Office of Finance / Risk Management will continue its virtual loss prevention safety training sessions each month. The virtual training will be dedicated to meeting Annual OSHA Required Program Training and County specific training across all agencies.

The Office of Finance also has 30 sponsored on-demand safety training courses available on the County's NEOGOV Learning Management System.

The Annual OSHA Required Program Trainings are offered as follows:

JANUARY - Hazard Communication 1910.1200

FEBRUARY - PPE and Safe Power Tools 1910.132

MARCH - Powered Industrial Trucks (PIT) Classroom 1910.178

APRIL - Powered Work Platforms and Aerial Lifts - 1910.66

MAY - Fall Prevention Slips, Trips, Falls and Ladders - 1910.23-1910.26

JUNE - Summer Safety and Heat Stress

JULY - Ergonomics and Safe Lifting

AUGUST - Distracted Driving: Preventing Motor Vehicle Accidents

SEPTEMBER - National Preparedness Month Courses

OCTOBER - Fire Prevention and Fire Extinguisher 1910.39; 1910.157, Subpart L

NOVEMBER - Winter Work Safety

DECEMBER - Electrical Safety and Lockout/Tagout 1910.331 - 1910.335; 1910.110

Forklift operation training classes for County employees will be available beginning March 2023. The goal is to have all forklift operators certified/re-certified by June 2023.

Risk Management hosts quarterly virtual Departmental Risk Coordinator meetings to enhance safety awareness among committee members and create a stronger safety culture within the County. Some Departmental on-site safety training classes have resumed.

To support the County's goal of maintaining a safe workplace, Finance, in collaboration with the Police Department, has hosted a series of in-person Active Shooter Safety Training classes for County employees.



*Other Postemployment Benefits*

32. Please provide an update on the County’s plan to fully fund its Other Postemployment Benefit Plan (OPEB) cost. How much was contributed to the OPEB trust fund in FY 2023 and how much is planned for FY 2024? Will the County’s contribution for FY 2023 and FY 2024 be sufficient to meet PAYGO claims?

The County currently uses a PAYGO funding strategy. Contributions to the OPEB trust are based on annual results of operations. In FY 2023, the County’s contribution toward the OPEB trust fund is \$37.8 million; General Fund \$28.0 million; Storm Water Management \$3.4 million; Solid Waste Enterprise \$3.1 million; Information Technology \$1.6 million; and Fleet Management \$1.7 million.

In FY 2024, the County’s contribution toward the OPEB trust fund is \$56.5 million. Due to potential volatility of claims expense, this Office cannot answer definitively if the FY 2023 and 2024 contributions are sufficient to meet PAYGO claims.

33. Please provide a breakdown of the proposed FY 2024 OPEB contributions, by fund.

<b>Fund</b>	<b>Proposed FY24 Contribution</b>
General	\$ 44,048,400.00
Information Technology	\$ 1,562,900.00
Fleet	\$ 1,867,600.00
Stormwater	\$ 5,092,100.00
Solid Waste	\$ 3,893,700.00
<b>Total</b>	<b>\$ 56,464,700.00</b>

*Miscellaneous*

34. Please provide the current balance, and vesting schedule with respect to the Bail Bond Forfeiture Fund, which have a 10-year vesting period after which they can be used for specific purposes. Please provide the SAP fund and/or cost center to which these funds are recorded and a schedule that details the vesting years for the current balance of funds.

<b>Bail Bond balance on 3/3/23</b>		
<b>GL</b>	<b>Amount</b>	<b>Ten years or older</b>
242020	443,990.30	-
242021	1,056,880.20	877,233.48
<b>TOTAL</b>	<b>1,500,870.50</b>	<b>877,233.48</b>