



FY12 Initial Budget Discussion with Board of Supervisors

October 14, 2010

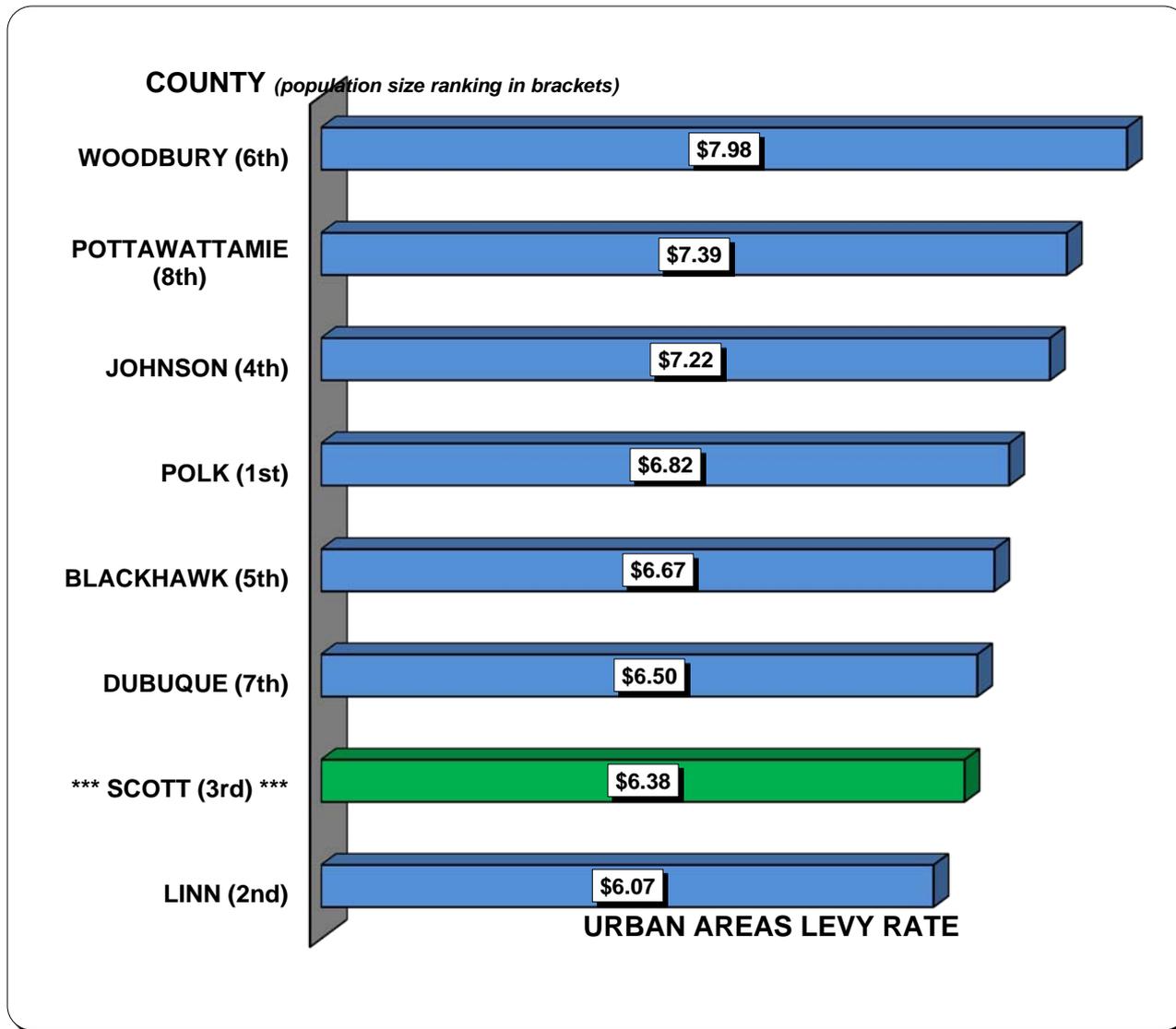


Agenda

- Review FY11
 1. County Levy Rate Comparisons
 2. Revenue Trends
 3. General Fund Balance
- Wall of Savings
- FY12 Direction
- FY12 Budget Issues
- FY12 Budget Calendar

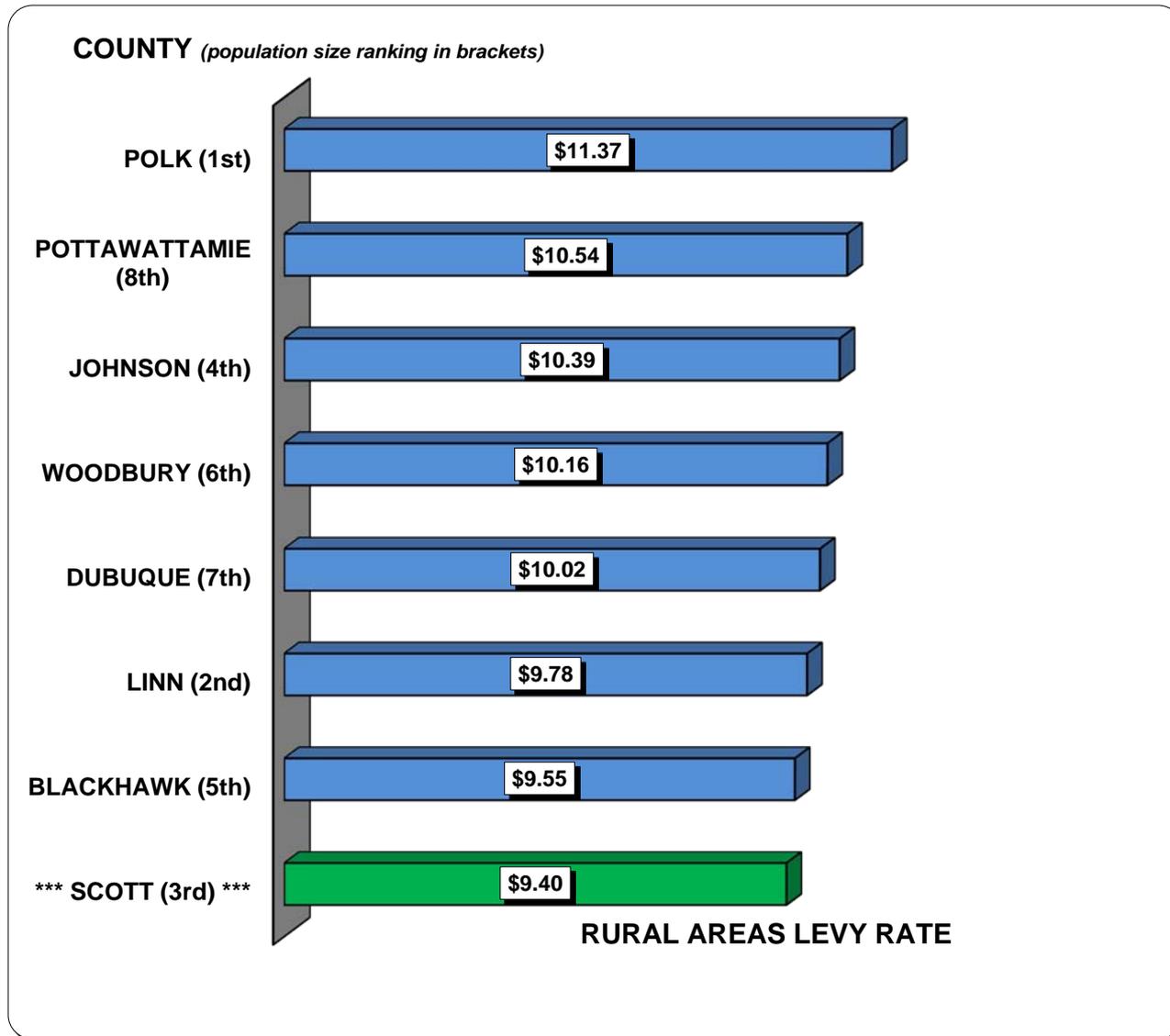


FY11 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



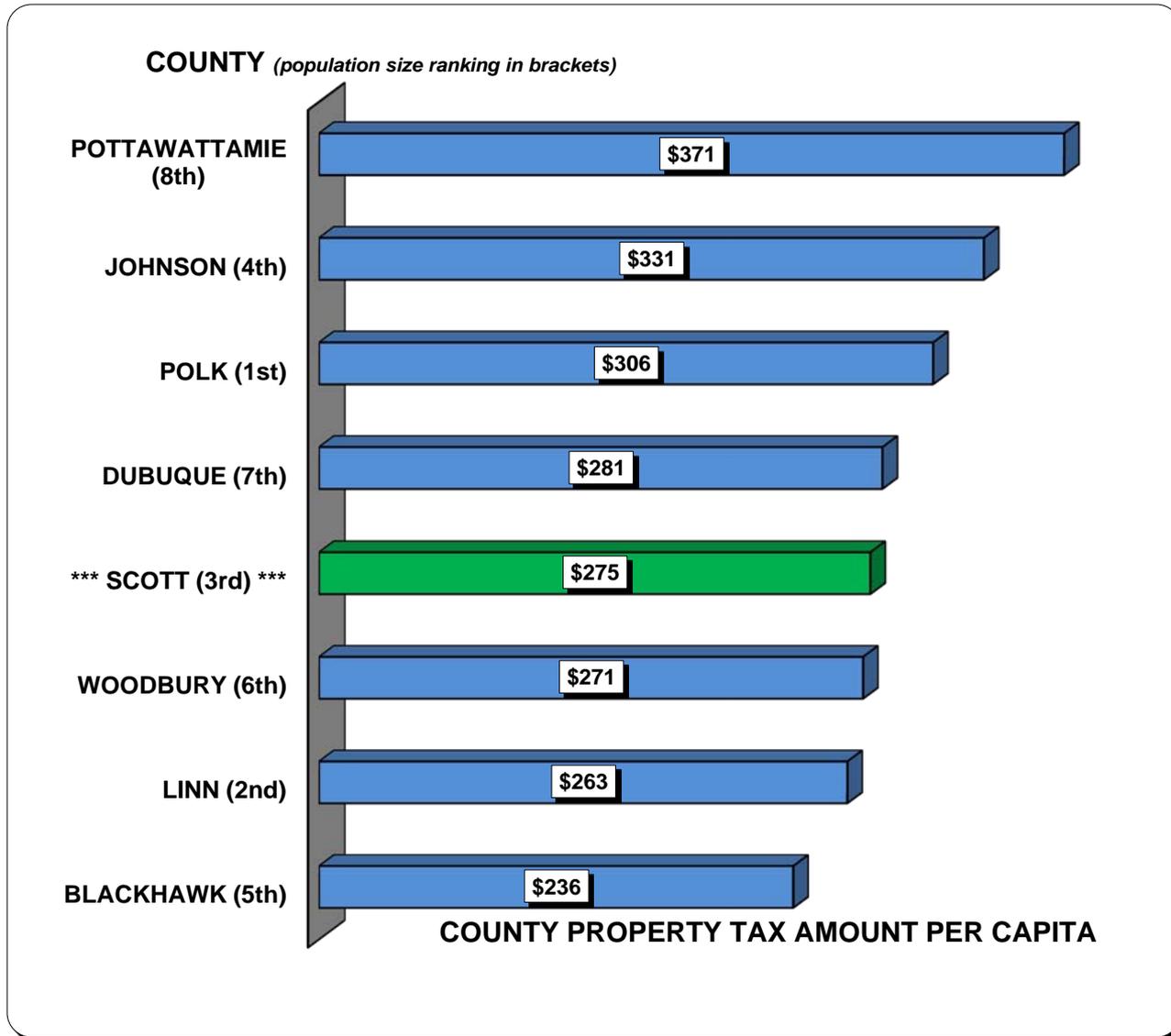
While ranking 3rd in size Scott County ranks **SECOND LOWEST** among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year FY11

FY11 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



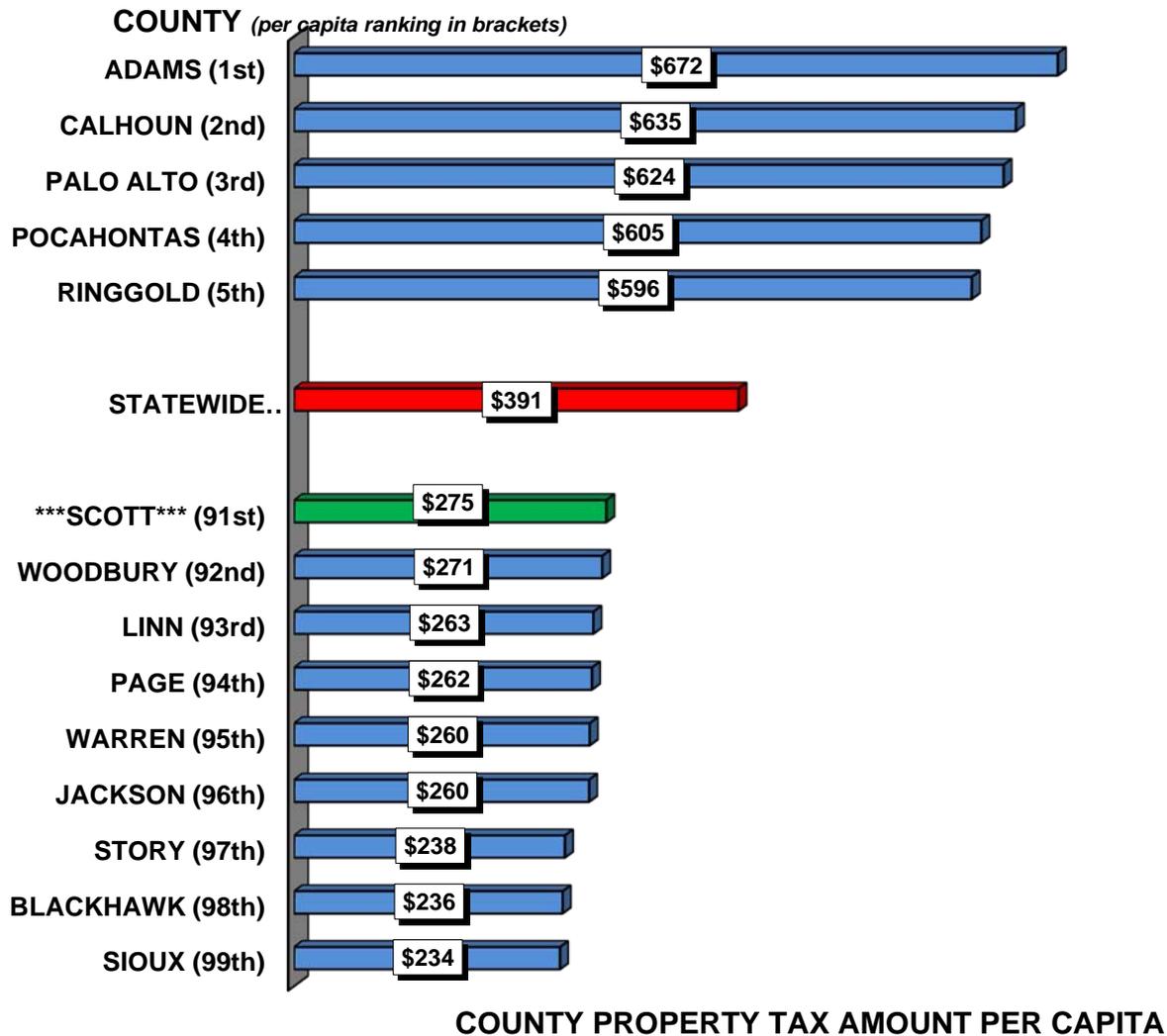
While ranking 3rd in size Scott County ranks the *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year FY11

FY11 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks fourth *LOWEST* among the eight largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year FY11. These figures are based on 2009 population estimates.

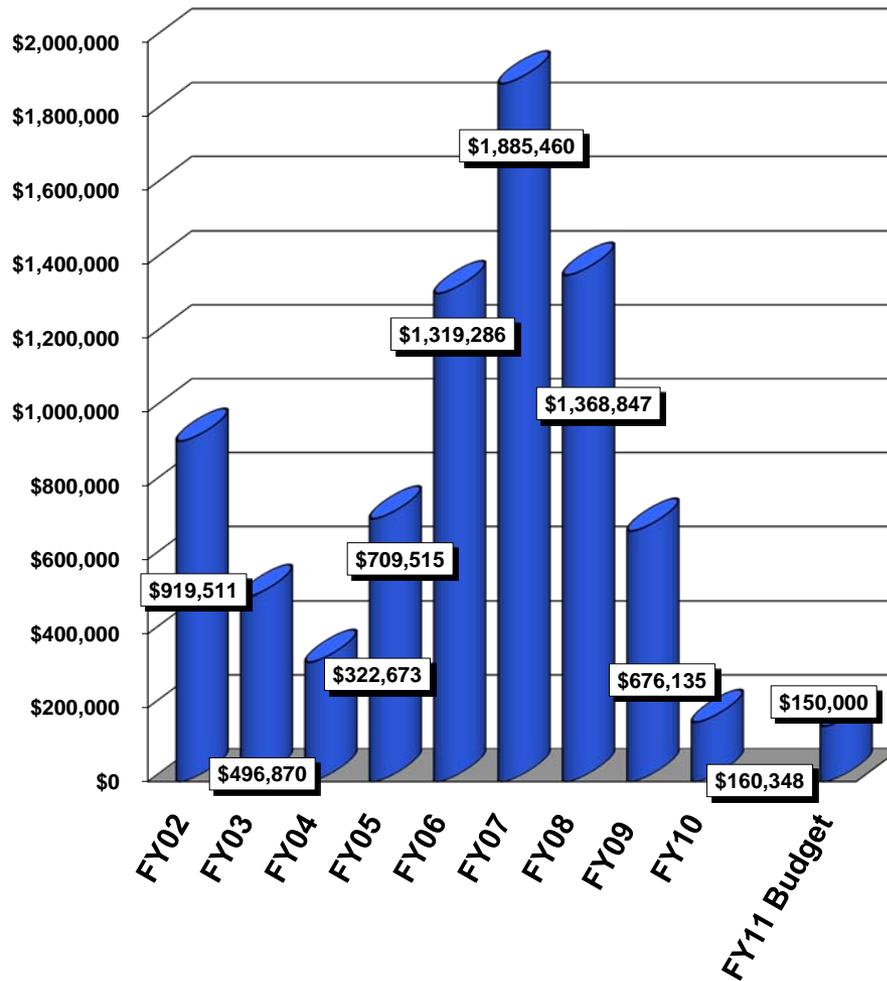
FY11 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES



Scott County has the 9th *LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties for Fiscal Year FY11

INTEREST INCOME

TEN YEAR COMPARISON and FY11 BUDGET AMOUNT



This graph shows the wild ride of interest rates' impact on investment earnings by the County during the last ten years. Currently rates are at almost zero.

FY06 – 4.213%

FY07 – 5.059%

FY08 – 3.781%

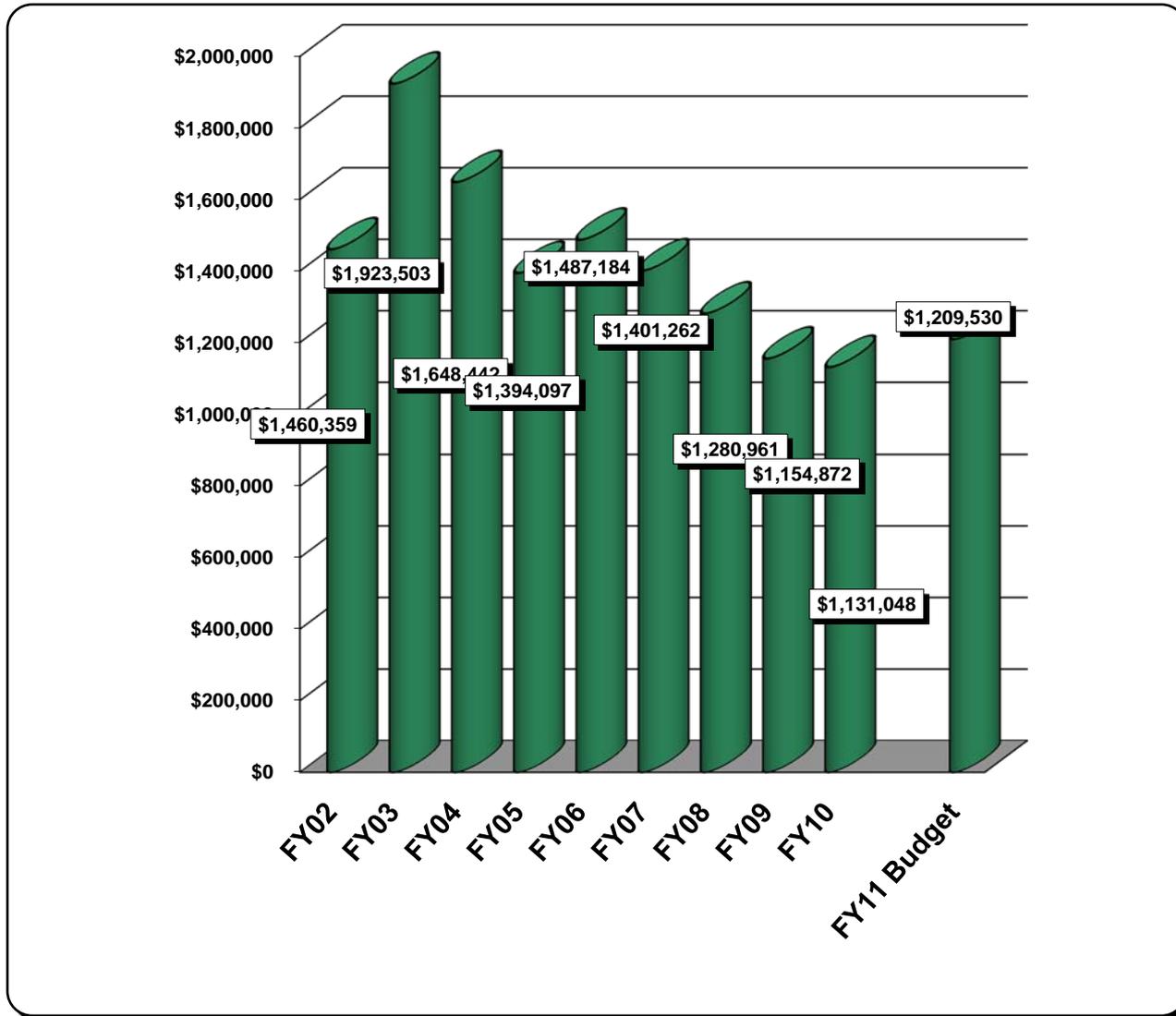
FY09 - 1.69 %

FY10 - .3811%

FY11 - currently earning .375%

RECORDER INCOME

TEN YEAR COMPARISON and FY11 BUDGET AMOUNT

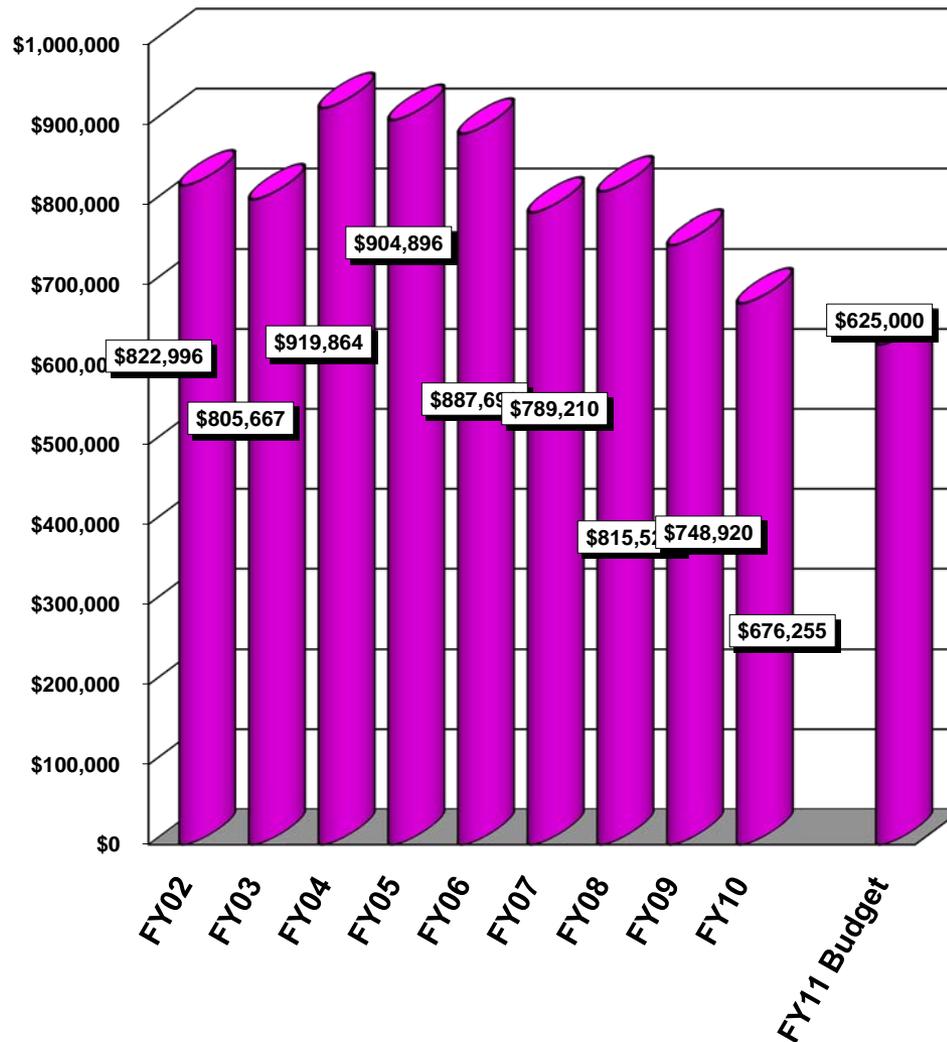


This graph shows the impact of interest rate changes on real estate filings income by the Recorder's Office during the last ten years.

This revenue source has been declining since FY06. We are projecting a slight increase for FY11.

RIVERBOAT GAMING INCOME

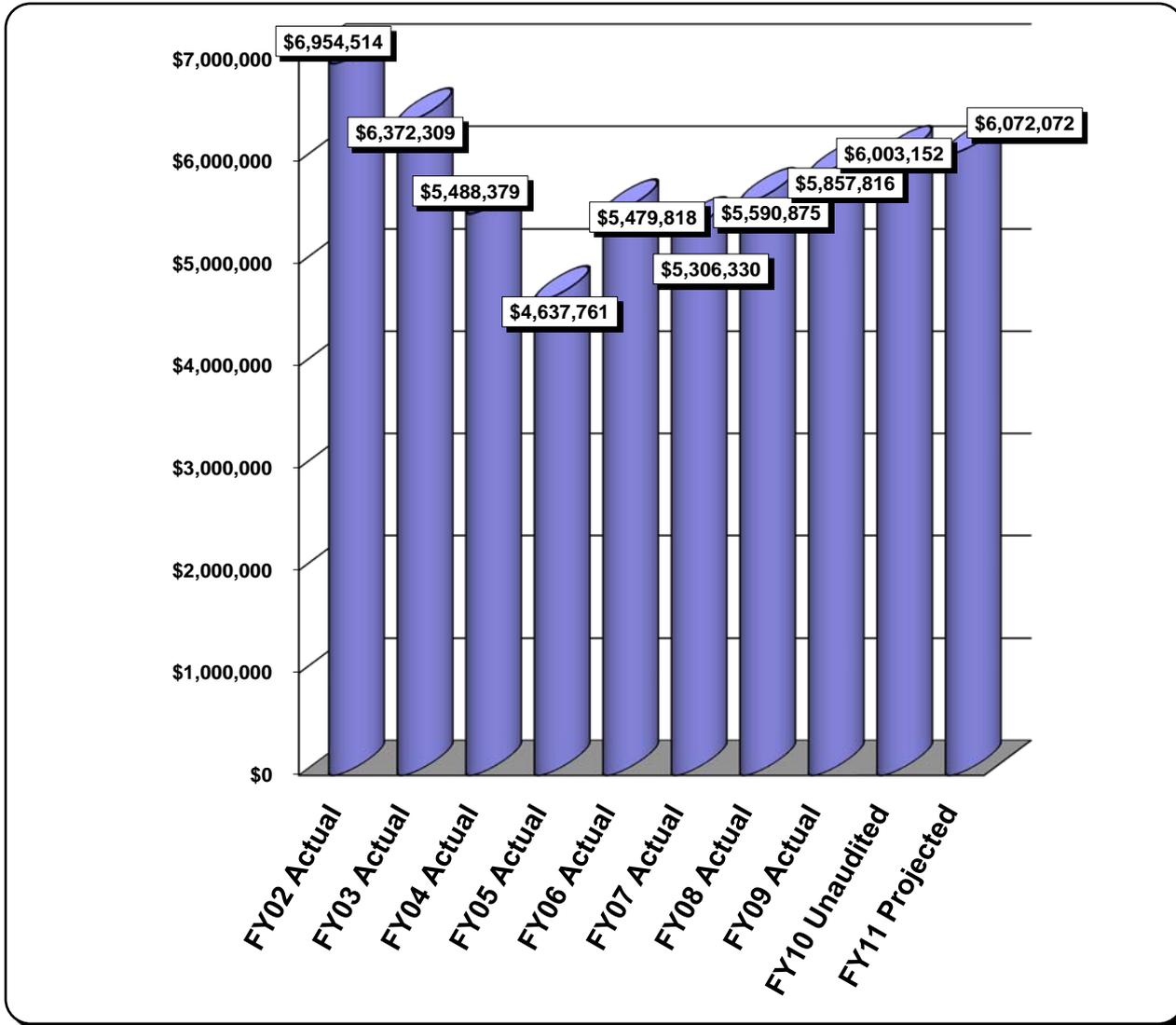
TEN YEAR COMPARISON and FY11 BUDGET AMOUNT



Gaming revenue has been declining since FY05. For FY11 - FY15, we will lose an additional \$53,180 per year due to a RIF assessment from 2005 and 2006. Our FY11 budget projection of \$625,000 should be very close. Riverboat Gaming income is used to support capital projects.

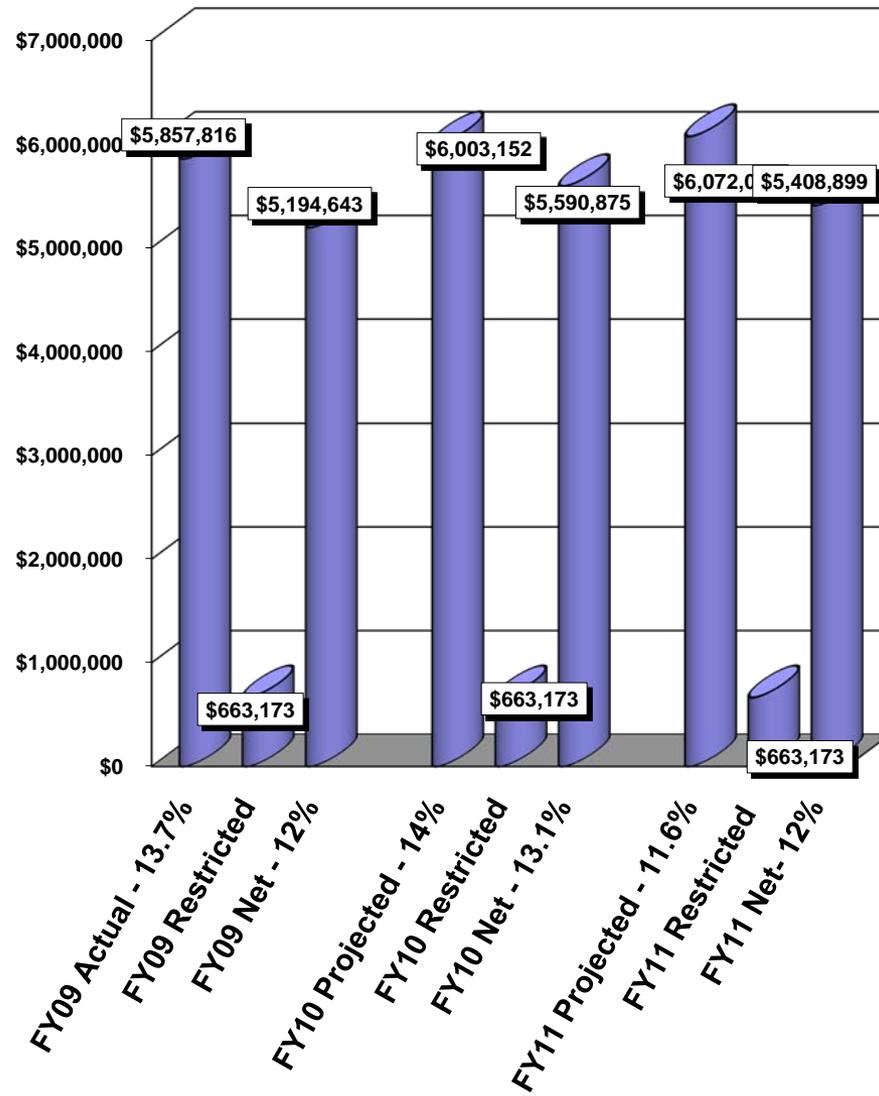
GENERAL FUND UNRESERVED ENDING FUND BALANCE

TEN YEAR COMPARISON



The FY10 Fund Balance is not final, so we are reporting the balance last calculated when we re-estimated the FY10 budget. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

Restricted Fund Balance



Restrictions included Forefited Assets, REAP, Justice Funds, Dare Funds

Wall of Savings

- FY10 Savings \$1,052,875
- FY11 Savings (to date)
 - Personnel \$21,918
 - Supplies \$199,940
 - \$221,858

*Wall also tracks productivity initiatives



FY12 Preparation

- **Continue Wall of Savings / LEAN concept**
FY11 to date -\$221,858
- **Continue to grow Health Insurance Fund Balance**
Savings to date (through 9/30/10) \$706,443
- **Continue \$575,000 property tax transfer to capital fund**
- **Departmental Budgets**
 1. Non-Personnel (budget 0% growth from FY11)
 2. Adjust non-general fund budgets to expected revenues (i.e. Secondary Roads, MHDD)
- **Authorized Agencies**
Require FY12 Budgets at 0% growth



FY12 Budget Issues

Fund Balance

Impact of segregating restricted funds

Impact of fully operational SECC Operating Budget

Operating Budget

Negotiations

Capital Budget

IT Master Plan Funding

Life Cycle Vehicle Replacement Schedule



FY12 Budget Issues

Department Reports

Secondary Roads – Rock Issue

Any others?



SCOTT COUNTY FY12 BUDGET PREPARATION CALENDAR OF EVENTS

September 17, 2010	Organizational Change forms due into Human Resources Department and Administration
September 28, 2010	FY10 End of the Year Report by Department Heads and Elected Officials
October 14, 2010/5:30 p.m.	Initial Board of Supervisors discussion with County Administrator/Budget Manager on FY12 Budget
October 21, 2010/ 3:30 p.m.	FY12 Budget Orientation Session for County Departments and Authorized Agencies
November 12, 2010	FY12 Budget Submissions Due FY11 Budget Amendment Submissions Due
November 23, 2010	Draft Audit Presentation to the Board
November 24, 2010	Capital Improvement & Vehicle Forms & FY12 County Departments Budgeting for Outcomes Due
January 27, 2011	Presentation of County Administrator's Recommendation on FY12 Budget Publication of FY12 Budget Estimate and FY11 Budget Amendment
January 27 – March 3	Board of Supervisors Budget Review
January 27, 2011	File Budget Estimate (based on budget requests) with County Auditor
February 2, 2011	Publishing of FY12 Budget Estimate and FY11 Budget Amendment in North Scott Press (send info to paper on January 25)
February 3, 2011	Publishing of the FY12 Budget Estimate and FY11 Budget Amendment in Quad City Times and Bettendorf News (send info to papers on January 25)
February 3, 2011	Set Public Hearing for FY12 Budget Estimate and FY11 Budget Amendment
February 17, 2011	Public Hearing on Budget Estimate 5:30 p.m.
March 3, 2011	Adoption of FY12 Budget Plan – 5:30 p.m.
March 15, 2011	File Budget Forms with State Office of Management

