

FY 22 Budget Parameters with the Board of Supervisors

October 15, 2020



Agenda

- Set parameters for department budget development



Future Budget Issues for FY 22 Budget or FY 20 Amendment

Mission:

Scott County Government

Is dedicated to Protecting, Strengthening and Enriching
Our Community by delivering Quality Services and
Providing Leadership with P.R.I.D.E



Future Budget Issues for FY 21 Budget or FY 21 Amendment

Vision 2032

Scott County is a GREAT PLACE TO LIVE and a GREAT Place for BUSINESS

Scott County 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL



Future Budget Issues for FY 22 Budget or FY 21 Amendment

Goals 2022

Financially Responsible County Government

Local and Regional Economic Growth

High Performing Organization = Exceptional County Services

Great Place to Live



County Budgeting – Budgeting for Outcomes

Mission - Scott County Government Is dedicated to Protecting, Strengthening and Enriching Our Community by delivering Quality Services and Providing Leadership with P.R.I.D.E

9 Service Areas

- 18 Operating Departments
- 13 Authorized Agencies
- Numerous partner agencies, boards, or commissions

Vision 2032 - Scott County is a GREAT PLACE TO LIVE and a GREAT Place for BUSINESS Scott County 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL

Goals – Strategic Plan and Departmental performance measurements (BFO's)

Financially Responsible

- County Wide
- Dept.

Economic Growth

- County Wide
- Dept.

Performing Organization

- County Wide
- Dept.

Great Place to Live

- County Wide
- Dept.

Future Budget Issues for FY 21 Amendment or FY 22 Budget

FY 21 Amendments:

COVID-19 (Matching, NCS, Adult / Juvenile Detention, Court, Supplies)

Mental Health services

Capital requests

Organization changes

Local Option Sales Tax

Inflation / Recession / Depression

Jail / Juvenile population / service adjustments

Strategic plan efforts

Unfunded mandates

Backfill dollars from state

Conservation services / revenues



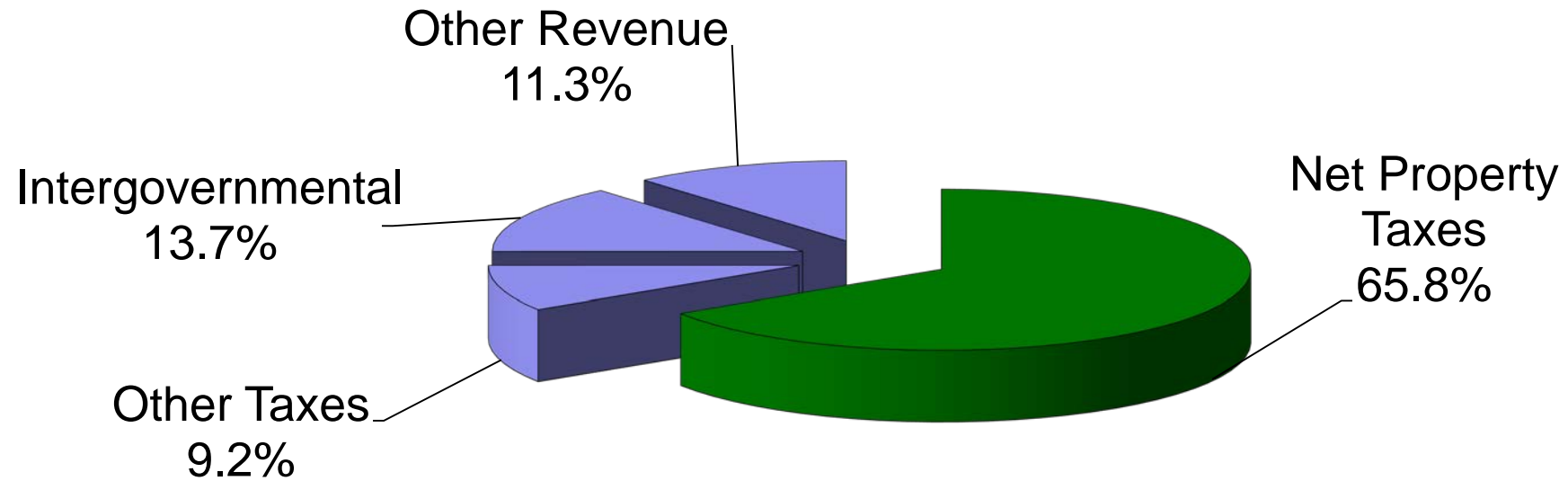
Review Annual Comment on Scott County – Moody's Investor Services

- Rating Aa1 – No Outlook
- Credit Position is excellent.
- Robust financial position, an exceptionally light debt burden and a mid-ranged pension liability.
- The largest industry sectors that drive the local economy are retail trade, health services, and manufacturing.
- 23.7% available fund balance as % of Operating Revenues (Aa1 Score); down from 24.7% 2018
- 26.6% Net Cash Balances as % of Operating Revenues down from 27.8% 2018.

Credit opinion May 15, 2020; Median- US Local Government General obligation Debt Rating Methodology

FY 21 Revenue Budget

FY21 BUDGET: \$87,324,826



Other Revenue Considerations

| Type | Revenue Stream | Impact |
|--------------------|------------------------|---|
| Other Taxes | Local Option Sales Tax | Limited growth; continues to grow; but potential recession? |
| Other Revenue | Interest Income | Reduced revenues from investments / cash held |
| Other Revenue | Charges for Services | Camping / Conservation / variable activity – social distancing guidelines |
| Intergovernmental | COVID-19 Grants | FEMA / State funding for continued services |
| Net Property Taxes | EMA / SECC Tax request | Pass-through tax authority. |

FY22 Budget Preparation

- Budgets are to be prepared for Outcomes:
 - All Budgeting For Outcome pages to include County Board Goal
 - Financially Responsible
 - Performing Organization
 - Economic Growth / Great Place to Live
 - All BFO Pages to include County Business Type
 - Core
 - Foundation
 - Quality of Life
 - Community Add On



FY22 Budget Preparation

- **Personnel**

- Apply approved salary steps and COLA recommendation to FY 2022 budget
- Budget Health Costs 7% for January 2022 increase (maintain Health/Dental Insurance Fund Balance at 3 months).

- **Non-Personnel**

- Adjustments for BOS Strategic Plan elements (Specific Accounts) within departmental budgets, highlight within departmental analysis.
- Review individual line items in departments to recommend funding shifts
 - Maintenance, Extradition of Prisoners / Service Contracts, Workers Comp / Insurance
- FY 20 Operating Budget, all funds, 91.7% of amended budget, 97.3% of original budget.
 - FY 20 General Fund Purchased Services – 96.4% of original budget; Supplies and Materials – 95.0% of original budget.
 - Include operating / capital estimates for requested staffing changes.



FY22 Budget Preparation

- **Funding outside organizations**
 - **Budget County Contribution FY22 Budgets at 0% growth for Authorized Agencies. Review agencies that have new funding sources.**
 - New requests for funding for programming will be evaluated through evaluation tool.
 - Including CAT Funding requests
 - Budget Evaluation Tool: matching entity's mission to Scott County mission; Program Goals to County Goals; County Service Responsibility; Residents Served; Performance Measurement Outcomes; and Performance Effectiveness.
 - Any new requests for fiscal year 2022 must be received in writing by **December 4, 2020**. Follow up meetings will be scheduled accordingly.



FY22 Budget Preparation

- **Capital Budget**

- Property tax transfer for capital funds (General, Vehicle, Electronic Equipment) to reflect 5 year capital plan.
- Requests to include assessment of all project costs and operating costs adjustments; project description; need; and any outside funding.



FY22 Budget Preparation

- **Program Guidelines for departments and current funded agencies**
 - Departments may submit new programs for consideration.
 - New Programs must have offsetting revenue and/or show operating costs savings or other program reduction.
 - Program /changes must show benefit to community and include measurement.



FY 22 Budget Preparation

- Presentation to Departments and Authorized Agencies October 23, 2020 9:00 AM.



Summary of Parameters

| Budgeting For Outcomes | Revenues | Expenditures |
|---|-------------------------------------|---|
| Strategic Plan – Management and Policy Agenda items | Local Option Sales Taxes | Personnel – Salaries and Wages |
| FY 21 Amendment / FY 22 Budget items | Commercial and Industrial Back Fill | Adjustments for BOS Strategic Plan Elements |
| 2022 Goals, Vision, Mission | Mental Health Levy | Authorized Agency |
| Scott County P.R.I.D.E. | Interest income | Applications for new requests |
| Departmental Goals | Refunds and Reimbursements | Capital requests |
| | Charges for Services | Line item Adjustments – Out of County Placement, Utilities, Maintenance |
| | Recession / depression / inflation | |

SCOTT COUNTY FY22 BUDGET PREPARATION CALENDAR OF EVENTS

- October 15, 2020 Work Session with Board of Supervisors and County Administrator/Budget Director on FY22 Budget
- October 19, 2020 Organizational change forms due to Human Resources and Administration.
- October 23, 2020 FY21 Budget Orientation Session for County Departments and Authorized Agencies

- ***November 20, 2020 FY22 Budget Submissions, FY21 Budget Amendment Submissions, FY22 County Departments BFO Submissions, Capital Improvement Forms Due***

- *NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 22*
- January 7, 2021 Department Capital Review



SCOTT COUNTY FY22 BUDGET PREPARATION CALENDAR OF EVENTS

- January 19, 2021 Special COW Presentation of County Administrator's FY22 Budget Recommendations
- January 21, 2021 Set Resolution of "Total Maximum Property Tax Dollars" and Public Hearing, 10-20 day notice period.
- February 2, 2021 Special COW Board of Supervisors Budget Review
- February 3, 2021 Publish "Notice of Total Maximum Property Tax Dollars" in the North Scott Press, Quad City Times, Website
- February 9, 2021 Special COW Board of Supervisors Budget Review
- February 16, 2021 Special COW Board of Supervisors Budget Review
- February 18, 2021 Public Hearing on "Total Maximum Tax Dollars"; Adopt Resolution of Total Maximum Tax Dollars; Set Public Hearing on Budget in Quad City Times, North Scott Press, Website, 10-20 day notice period
- March 3, 2021 Publish the FY 22 Budget Estimate and FY 21 Amendment
- March 18, 2021 Public Hearing on Budget Estimate and Budget Amendment at 5:00 p.m.; Adopt via Resolution
- March 31, 2021 File Budget Forms with State Office of Management

