



# FY13 Year End Discussion with Board of Supervisors

October 8, 2013



# Agenda

- Review FY13
  1. Revenue / Expenditure Summary and Analysis
  2. Fund Balance Discussion Revenue Outlook
- FY 14 Budget Variances
- FY 13 Assignment of Fund Balance / FY 14 Budget Amendment
- FY 15 Budget Calendar



# FY 13 Revenue Analysis – All Governmental Funds

Property Tax Increase	\$ 1,200,000
Intergovernmental Revenue Decrease	(8,100,000)
Other Revenue Decrease	<u>(0)</u>
Total Revenue Increase	<u>\$ (6,900,000)</u>

# FY 13 Revenue Analysis – General Fund

Property Tax Increase	\$ 1,000,000
Intergovernmental Revenue	330,000
Other Revenue Increase	<u>230,000</u>
Total Revenue Increase	<u>\$ 1,560,000</u>

# FY 13 – Significant Favorable General Fund Budget Variances

Object	Dollar Variance	% Budget
Salaries	\$ 710,000	
Overtime	60,000	
Taxes / Retirement / Bonus	160,000	
Health Benefits	<u>590,000</u>	
Personal Services	1,520,000	2.3%
Rent Payments	117,000	
Sub-Recipient Reimbursements	(148,000)	
Jail Meds & Hospital	<u>365,000</u>	
Subtotal	334,000	0.6%
Line Items Under \$100,000 Savings	<u>1,280,000</u>	<u>2.4%</u>
Total Appropriation Savings	<u>\$ 3,300,000</u>	5.3%

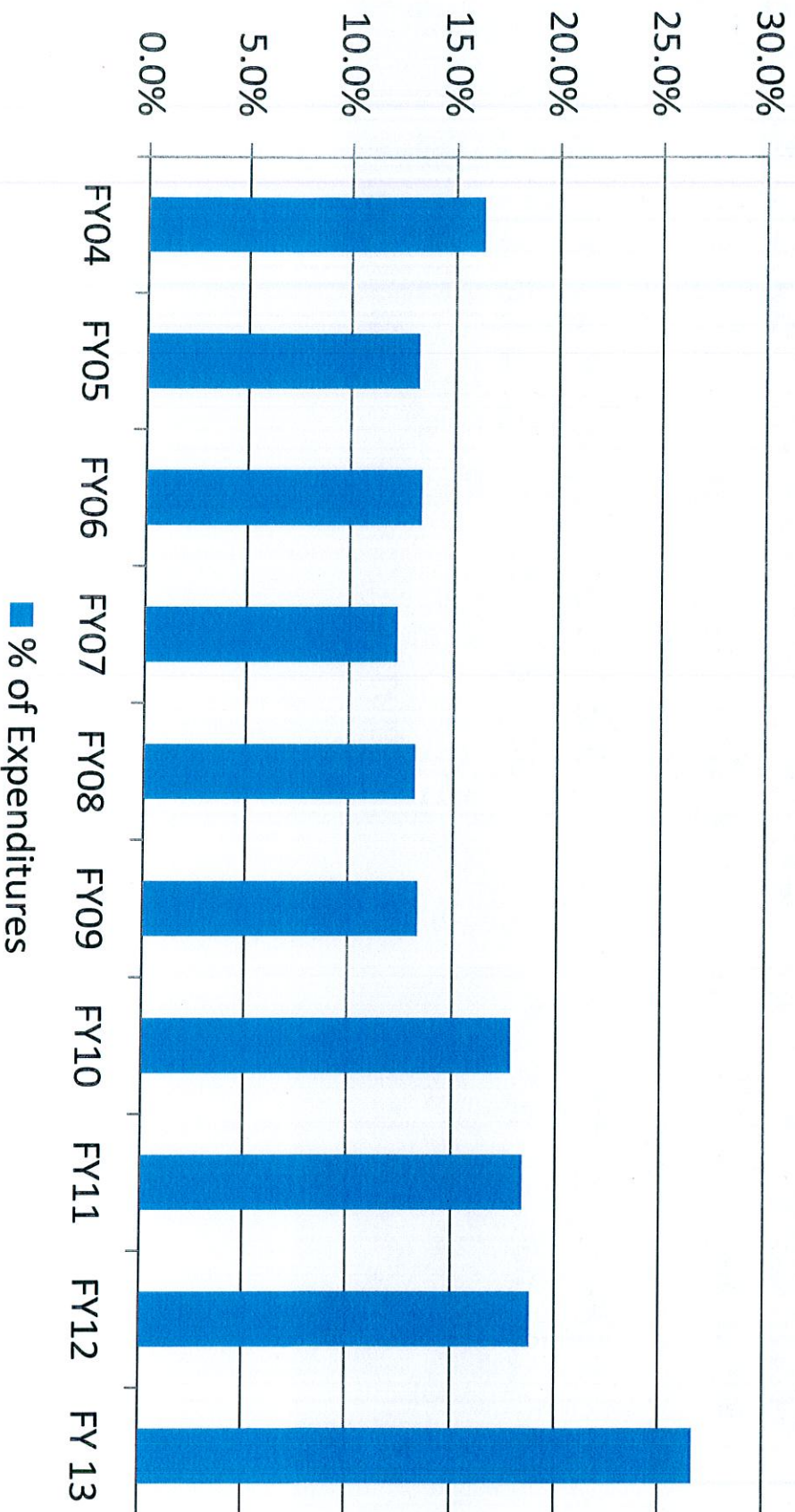
# Unrestricted / Unassigned General Fund Balance

	<u>Unrestricted / Unassigned Fund</u> Balance	GF Expenditures	<u>% of Expenditures</u>
FY04	\$5,488,379	\$33,558,736	16.4%
FY05	\$4,637,761	\$34,942,213	13.3%
FY06	\$5,479,818	\$40,849,406	13.4%
FY07	\$5,306,330	\$43,269,454	12.3%
FY08	\$5,845,193	\$44,266,321	13.2%
FY09	\$5,956,480	\$44,638,584	13.3%
FY10	\$7,618,061	\$42,743,169	17.8%
FY11	\$9,247,282	\$50,231,644	18.4%
FY12	\$9,477,799	\$50,424,989	18.8%
FY 13	\$13,464,124	\$50,556,803	26.6%

# Mental Health / Developmental Disabilities Fund

	Cash Basis	Accrual Basis
Cash as June 30, 2013	\$46,083	\$46,083
Fund Balance as of June 30, 2013	\$46,083	\$(388,766)
Fiscal 14 transition funding	\$4,592,220	\$4,592,220
Property tax and other funding	\$3,756,213	\$3,756,213
FY 14 Budgeted revenues	\$8,348,333	\$8,348,333
FY 14 Budgeted expenditures	\$8,032,093	\$8,032,093

# Unrestricted / Unassigned as a Percent of Expenditures





# General Fund Balance Components

Account	2013 Amount	2013 %	2012 Amount	2012 %
Restricted	\$ 999,373	6.64%	\$ 999,402	5.71%
Nonspendable	191,333	1.27%	4,232,927	24.18%
Assigned	393,499	2.62%	2,798,913	15.99%
Unassigned	<u>13,459,289</u>	<u>89.47%</u>	<u>9,477,799</u>	<u>54.13%</u>
Total	<u>\$ 15,043,494</u>	<u>100.00%</u>	<u>\$ 17,509,043</u>	<u>100.00%</u>

# FY 14 Budget Items

Salary / Benefit Adjustments
Utilities
IT Service Contracts
MH / DD Transition to regional services
Debt Service
Capital Programs

# FY 13 Assignment of Fund Balance – FY 14 Budget Amendment Recommendation

1. Health Benefit Savings - \$150,000
  - Assign to Internal Service – Health Benefit Fund
2. Fund Balance - \$3,150,000
  - Assign to Restricted Building Construction Fund in Capital Improvements

Projected FY 14 Ending Unassigned Fund  
Balance

\$10,160,000 or 19.5%

# SCOTT COUNTY FY15 BUDGET PREPARATION CALENDAR OF EVENTS

October 22	Work Session with Board of Supervisors and County Administrator / Budget Manager on FY 15 Budget
October 25, 2012/ 1:00 p.m.	FY15 Budget Orientation Session for County Departments and Authorized Agencies
<b>November 22, 2012</b>	<p><b>FY15 Budget Submissions Due</b></p> <p><b>FY14 Budget Amendment Submissions Due</b></p> <p><b>FY15 County Departments BFO Submissions Due</b></p> <p><b>Capital Improvement Forms Due</b></p> <p><b>Organizational Change forms due into Human Resources, Departments and Administration</b></p> <p><b>NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 22!</b></p>
December 3, 2013	Draft Audit Presentation to the Board
January 17, 2014	File Budget Estimate (based on budget requests) with County Auditor
January 28, 2014	Presentation of County Administrator's Recommendation on FY15 Budget
January 28 – February 13	Publication of FY15 Budget Estimate and FY14 Budget Amendment
January 29, 2014	Board of Supervisors Budget Review
January 29, 2014	Publish the FY15 Budget Estimate and FY14 Budget Amendment in the North Scott Press (send info to paper on Monday, January 20)
January 29, 2014	Publish the FY15 Budget Estimate and FY14 Budget Amendment in the Quad City Times and Bettendorf News (send info to papers on Monday, January 20)
January 30, 2014	Set Public Hearing for FY15 Budget Estimate and FY14 Budget Amendment
February 13, 2014	Public Hearing on Budget Estimate 5:30 p.m.
March 13, 2014	Adoption of FY15 Budget Plan – 5:30 p.m.
March 15, 2014	File Budget Forms with State Office of Management

