

OFFICE OF THE COUNTY ADMINISTRATOR

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Item 7
5/16/17

May 4, 2017

TO: Mahesh Sharma, County Administrator
FROM: David Farmer, CPA, Director of Budget and Administrative Services
RE: FY17 Budget Amendment

On May 18, 2017, the County will present its official public hearing on the 2017 Budget Amendment. This budget amendment is the County's annual estimate of expenditures and transfers that were adjusted or calculated since the budget was last amended in February 2017. The Budget Amendment was presented in the County's two official newspapers on May 3rd, 2017. The amendment is scheduled to be approved May 18, 2017. The following are detailed explanations for the budget amendment and were previously communicated to the Board of Supervisors on May 2, 2017.

Following are the highlights of this amendment:

Public Safety & Legal Services, an increase of \$394,527, is requested to be amended for appropriation of special attorney prosecution, medical examiner expenditures, and for salary and benefit contingency expenditures.

Department	Amount (rounded)	Major Description
Attorney	\$55,000	Special Attorney Prosecution, Termination Payouts
Health	\$57,000	Medical Examiner Autopsies
JDC	\$33,000	Salary and Benefit Estimate Contingency
Non-Departmental	(\$52,000)	Vehicle Maintenance;
Sheriff	\$302,000	Salary and Benefit Estimate Contingency - \$63,000; Termination Payouts - \$184,000; Vehicle Maintenance- \$54,000

Physical Health & Social Services, an increase of \$38,318, is requested to be amended for grant utilization and salary and benefit contingency expenditures.

Department	Amount (rounded)	Description
Community Services	\$14,000	Salary and Benefit Contingency
Health	\$26,000	Salary and Benefit Estimate Contingency / Grant Utilization / Vehicle Maintenance
Non-Departmental	(\$2,000)	Vehicle Maintenance

Mental Health, ID and DD, an increase of \$11,835 is for estimate of general expenditures.

Department	Amount (rounded)	Description
Community Services	\$12,000	Salary and Benefit Contingency, Termination Payouts

County Environment & Education, an increase of \$64,370 is requested for capital reclassifications, utilities, supplies, and salary and benefit contingency expenditures.

Department	Amount (rounded)	Description
Conservation	\$66,000	Salary and Benefit Contingency, Termination Payouts
Planning and Development	\$800	Salary and Benefit Contingency / Vehicle Maintenance
Non-Departmental	(\$3,000)	Vehicle Maintenance

Roads and Transportation, a decrease of \$529,000, is requested to be amended for line item detail for departmental estimate of project activity.

Program	Amount (rounded)	Description
Administration and Engineering	\$20,000	Department Review
Roadway Maintenance	(\$259,000)	Department Review – Snow and Ice Control
General Roadway Maintenance	(\$290,000)	Equipment Operation

Government Services to Residents, an increase of \$150,355, is requested to be amended for department review of expenditures, salary and benefit estimates, and cemetery maintenance expenditures.

Department	Amount (rounded)	Description
Auditor	\$125,000	2 local special elections, reserve for a third election / Salary and Benefit Contingency
Recorder	\$9,000	Termination Payout
Treasurer	\$16,000	Salary and Benefit Contingency, Termination Payouts

Administration, a net increase of \$164,983, is requested to be amended from salary and benefit expenditures, termination payouts, and emergency building maintenance.

Department	Amount (rounded)	Description
Administration	\$11,000	Salary and Benefit Contingency
Attorney	\$4,000	Salary and Benefit Contingency, Termination Payouts
Auditor	\$23,000	Salary and Benefit Contingency
BOS	\$21,000	Contracted Services
FSS	\$58,000	Salary and Benefit Contingency, Termination Payouts - \$42,000 / Vehicle Maintenance - \$5,000 / Emergency Building Maintenance - \$18,000 / Department Reallocations (\$7,000)
Human Resources	\$18,000	Salary and Benefit Contingency
IT	\$25,000	Salary and Benefit Contingency
Non-Departmental	(\$6,000)	Vehicle Maintenance
Treasurer	\$12,000	Salary and Benefit Contingency

Debt Service, an increase of \$7,250, is requested to be amended for FY 17 contractual services related to debt compliance.

Capital Projects, an increase of \$124,360, is requested to be amended for FY 17 Capital Project estimates.

Department	Amount (rounded)	Description
5th and Western Improvements	(\$75,000)	Project Scope Change
JDC – Boiler Room and Abatement	\$55,000	Scope Change
Storage	\$47,000	Legal Authorization for Forfeiture Funds
Various	\$36,000	Project Review / 2 Years of Vehicle Equipment
Conservation Project Review	\$267,000	Wapsi Road Timing, SCP Pool House, Other projects
Secondary Roads	(\$205,000)	Timing of Road Projects – Allen’s Grove Bridge Project

Revenues have been amended by \$486,552 to reflect the increased gaming taxes, permits, charges for services, and general estimates.

Revenue	Amount (rounded)	Description
Other County Taxes / TIF Tax Revenues	\$85,000	Gaming Taxes
Intergovernmental	\$2,000	Net Grant Utilization
Licenses and Permits	\$85,000	Dept. Estimate –Weapons Permits / Road Use Permits
Charges for Services	\$124,000	Dept. Estimate – External Prisoners, Postage, Roads
Miscellaneous	\$197,000	Dept. Estimate – Insurance Refund; Miscellaneous
Proceeds of Fixed Asset Sales	(\$7,000)	Dept. Estimate

Transfers between funds are recommend to change by \$181,209 to fund Conservation capital projects from the use of Conservation reserve funds.

Unassigned fund balance of the General Fund is projected to decrease by about \$480,000, based on the re-estimates of budget levels. The projected unassigned fund balance is 19.3% if all expenditures were to occur.

If you have any questions, I will be available at the May 18th Public Hearing for further information.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

May 18, 2017

APPROVING A BUDGET AMENDMENT TO THE FY17 COUNTY BUDGET

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. A budget amendment to the current FY17 County Budget as presented by the County Administrator is hereby approved as follows:

<u>SERVICE AREA</u>	<u>FY17 AMENDMENT AMOUNT</u>
Public Safety and Legal Services	\$394,527
Physical Health and Social Services	\$38,318
Mental Health, ID & DD	\$11,835
County Environment and Education	\$64,370
Roads and Transportation	(\$529,000)
Government Services to Residents	\$150,355
Administration	\$164,983
Debt Service	\$7,250
Capital Projects	\$124,360
Operating Transfers Out	\$181,209

Section 2. This resolution shall take effect immediately.