

OFFICE OF THE COUNTY ADMINISTRATOR

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Item 15
4/30/19

April 22, 2019

TO: Mahesh Sharma, County Administrator
FROM: David Farmer, CPA, Director of Budget and Administrative Services
RE: FY19 Budget Amendment

On May 16, 2019, the County will present its official public hearing on the 2019 Budget Amendment. This budget amendment is the County's annual estimate of expenditures and transfers that were adjusted or calculated since the budget was approved in February 2019. The Budget Amendment will be presented in the County's two official newspapers on May 1, 2019. The amendment is scheduled to be approved May 16, 2019.

Following are the highlights of this amendment:

Public Safety & Legal Services, an increase of \$665,692, is requested to be amended for appropriation of change in venue expenditures, grant utilization, contract estimates, extradition of prisoner's placement out of county, termination benefits.

Department	Amount	Description
Attorney	\$39,280	Change in venue for trial
Health	\$64,522	Pharmacy Services / Grant Utilization
JDC	\$141,210	Service Contracts; Charge for Service Contracts; Salary and Benefit Review
Non-Departmental	(\$35,000)	Allocation of Contingency
Sheriff	\$455,680	Extradition of Prisoners; Groceries; Change in venue for trial; Termination Benefits

Physical Health & Social Services, an increase of \$30,079, is requested to be amended for grant utilization and salary and benefit contingency expenditures.

Department	Amount	Description
Community Services	\$47,436	Overhire of position, Termination Benefits; Burial / Cremation costs
Health	\$4,643	Grant Utilization; Termination Benefits
Non Departmental	(\$20,000)	Allocation of Contingency
CASI	(\$2,000)	Contribution to Agencies, Correction of February Adjustment.

County Environment & Education, a decrease of (\$3,539) is requested for contract amendments, and maintenance and supply adjustments.

Department	Amount	Description
Planning and Development	\$4,000	Benefits Review
Library	(\$7,539)	Contribution to Agencies, Correction of February Amendment.

Roads and Transportation, an increase of \$384,447, is requested to be amended for line item detail for estimate of project and operations progress, including roadway maintenance, retro pay, and equipment operations.

Administration	\$10,947
Engineering	(\$5,500)
Bridges and Culverts	\$40,000
Roadway Maintenance	\$270,000
Snow and Ice Control	(\$1,500)
Road Clearing	\$15,000
Equipment Operation	\$52,500
Tools, Maintenance & Supplies	\$3,000

Government Services to Residents, an increase of \$41,477, is requested to be amended for department review of maintenance expenditures, benefit estimates, and cemetery maintenance expenditures.

Department	Amount	Description
Auditor	\$49,477	Elections Equipment Maintenance; Poll Workers salaries; election costs
Non-Departmental	(\$20,000)	Allocation of Contingency
Recorder	\$12,000	Salary and Benefit Review

Administration, an increase of \$349,747, is requested to be amended from utility benefit expenditures, liability insurance estimates, and professional services.

Department	Amount	Description
Administration	\$3,000	Salary and Benefit estimate
Attorney	\$217,255	Liability Insurance Estimates; Property Claims
Information Technology	\$800	Termination Benefits
FSS	\$99,253	Required Building Maintenance, Utilities Estimate; Termination Benefits
Non-Departmental	(\$25,000)	Allocation of Contingency
Human Resources	\$35,225	Termination Benefits
Board of Supervisors	\$10,000	Salary and Benefit Review
Treasurer	\$9,214	Termination Benefits

Capital Projects, an increase of \$3,339,141, is requested to be amended for FY 19 Capital Project estimate – Conservation Vehicles, SECC Radio Infrastructure Project, Windows and Cladding Project, and Secondary Roads capital projects.

Debt Service, an increase of \$6,600,000, is requested to reflect the calling and defeasance of the 2009 bonds. This is tentative of issuance of debt by the County.

Revenues have been amended by \$20,883,841 to reflect the grant utilization, permits, charges for services, interest revenue, general estimates and the issuance of debt for refinancing and SECC infrastructure.

Revenue	Amount	Description
Penalties, Interest & Costs on Taxes	\$65,000	Dept. Estimate
Intergovernmental	\$208,126	Grant estimate and utilization
Licenses and Permits	\$2,500	Dept. Estimate
Charges for Services	(\$5,600)	Dept. Estimate
Use of Money & Property	\$54,750	Dept. Estimate
Miscellaneous	\$61,215	Dept. Estimate
Proceeds of Fixed Asset Sales	\$32,850	Dept. Estimate
General- Long Term Debt Proceeds	\$20,465,000	Estimate of principal sold

Transfers between funds are recommend to change by \$43,141 to fund Capital from the conservation capital projects from the use of restricted assets within the capital fund and Recorders ECM project.

Unassigned fund balance of the General Fund is projected to decrease by \$847,730, based on the re-estimates of budget levels, and the release of restricted equity for statutory programs.

If you have any questions I will be available at the Committee of the Whole and Public Hearing for further information.