

OFFICE OF THE COUNTY ADMINISTRATOR

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May 13, 2020

TO: Mahesh Sharma, County Administrator

FROM: David Farmer, CPA, MPA Director of Budget and Administrative Services

RE: FY20 May Budget Amendment

On May 28, 2020, the County will present its official public hearing on the 2020 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 March 2020. The Budget Amendment was presented in the County's two official newspapers on May 13, 2020, posted on the county website May 11, 2020 and social media on May 12, 2020. The amendment is scheduled to be approved May 28, 2020.

This budget amendment reflects the changes in revenues and expenditures related to COVID-19 as well as normal operating estimates such as separation benefits and reallocation of contingency expenditures.

Following are the highlights of this amendment:

Public Safety & Legal Services, an increase of \$937,107, is requested to be amended for appropriation of grant utilization, contract estimates, extradition of prisoner's placement out of county, salary and benefit review; and separation benefits.

Department	Amount	Description
Attorney	\$66,960	Forfeited Assets; Separation Benefits
Health	\$130,870	Medical Examiner Fees; Grant Utilization; Separation Benefits
JDC	(\$91,100)	Service Contracts; Charge for Service Contracts; Salary and Benefit Review
Non-Departmental	\$133,000	Fleet Operations; Allocation of Contingency
Sheriff	\$697,377	Extradition of Prisoners; Groceries; Separation Benefits; Salary and Benefit Review

Physical Health & Social Services, an increase of \$1,213,155, is requested to be amended for burials, grant utilization, salary and benefit, and separation contingency expenditures.

Department	Amount	Description
Community Services	\$47,500	Burials; Salary and Benefit Review;
Health	\$15,655	Grant Utilization; Separation Benefits
Non Departmental	\$1,150,000	Non-Congregate Care Public Assistance; Allocation of Contingency

Mental Health, ID & DD an increase of \$434,526, is requested to be amended to provide for mental health service estimates, transfer to region, and contingency expenditures.

County Environment & Education, an increase of \$308,243 is requested for FEMA Flood Mitigation, contingency allocation; contract amendments, and salary and benefit review.

Department	Amount	Description
Conservation	\$67,740	Salary and Benefit Review; Separation Benefits
Non Departmental	\$230,000	FEMA Flood Mitigation Program; Contingency Allocation
Planning and Development	\$9,500	Salary and Benefit Review
Humane Society	\$1,003	Contract Amendment

Roads and Transportation, an increase of \$23,320, is requested to be amended for line item detail for estimate of project and operations progress, including roadway maintenance, separation benefits, and equipment operations.

Administration	\$7,160
Engineering	\$73,660
Bridges and Culverts	\$50,000
Roadway Maintenance	(\$53,000)
Snow and Ice Control	(\$87,500)
Traffic Controls	\$58,000
Road Clearing	\$75,000
Equipment Operation	(\$120,000)
Tools, Maintenance & Supplies	\$20,000

Government Services to Residents, an increase of \$242,469, is requested to be amended for department review of elections, contingency and separation benefit expenditures.

Department	Amount	Description
Auditor	\$103,920	Elections
Non-Departmental	\$100,000	Allocation of Contingency
Recorder	\$38,549	Overtime, Separation Benefits

Administration, a decrease of \$135,317, is requested to be amended reallocation of salary and benefits; liability claims / insurance, facility maintenance, postage and publications.

Department	Amount	Description
Attorney	\$100,000	Liability Insurance Estimates; Auto / Property Claims
Auditor	\$24,680	Salary and Benefit Review
Information Technology	\$23,000	Contractual Services; Salary and Benefit Review
FSS	\$56,500	Required Building Maintenance, Utilities Estimate; Postage
Non-Departmental	(\$345,497)	Reallocation of Salary and Benefit Review; Contingency Allocation
Human Resources	\$3,000	Salary and Benefit Review
Board of Supervisors	\$7,000	Salary and Benefit Review
Treasurer	(\$4,000)	Publications

Capital Projects, an decrease of \$455, is requested to be amended for FY 20 Capital Project estimate – Conservation projects, vehicles, and Secondary Roads capital projects.

Revenues have been amended by a decrease of \$1,182,367 to reflect the decreased revenues from the COVID-19 Pandemic.

Revenue	Amount	Description
Penalties, Interest & Costs on Taxes	(\$293,500)	COVID-19
Other County Taxes (LOST / Gaming)	(\$861,258)	COVID-19
Intergovernmental	\$1,166,763	COVID-19 (Non-congregate Care Public Assistance)

Licenses and Permits	(\$7,500)	Dept. Estimate
Charges for Services	(\$918,347)	Dept. Estimate
Use of Money & Property	(\$307,652)	Dept. Estimate
Miscellaneous	\$39,127	Dept. Estimate

Unassigned fund balance of the General Fund is projected to decrease by \$3,594,237, based on the re-estimates of budget levels, and the release of restricted equity for statutory programs. If every dollar of the approved budget was expended, the June 30, 2020 unassigned fund balance is estimated to be 12.63%. If general fund revenues end higher than projected, or the county expends less than budgeted then the percentage will end the year higher than the projected 12.63%. Generally, the county expends 96% of the final expenditures budget. Additionally, we will discuss reallocating the planned capital transfers to fund current year expenditures in June.

If you have any questions, I will be available at the combined Committee of the Whole / Board Meeting and 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 28, 2020

APPROVING A BUDGET AMENDMENT TO THE FY20 COUNTY BUDGET

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

Section 1. A budget amendment to the current FY20 County Budget as presented by the County Administrator is hereby approved as follows:

<u>SERVICE AREA</u>	<u>FY20 AMENDMENT AMOUNT</u>
Public Safety and Legal Services	\$937,107
Physical Health and Social Services	\$1,213,155
Mental Health, ID & DD	\$434,526
County Environment and Education	\$308,243
Roads and Transportation	\$23,320
Government Services to Residents	\$242,469
Administration	(\$135,317)
Capital Projects	(\$455)

Section 2. Public Notice was published in the county's legal newspapers on May 13, 2020, published on the county website on May 11, 2020, and published on the county social media on May 12, 2020.

Section 3. This resolution shall take effect immediately.