

# FY23 Administration Recommended Budget

January 25, 2022



# FY 23 Scott County 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



# FY23 Budget Overview

- Incorporate Strategic Planning Goals into Departmental Budgets – FY 22 Amendment and FY 23 Budget.
- Incorporated ARPA funding into operating and capital plan.



# 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.

# Budget Goals: FY 23 Budget or FY 22 Amendment

## Top Policy Priorities:

- Juvenile Detention / Jail Capacity – Short & Long term capacity remedies including program review. (Most effective and efficient response to crime.)
  - Capital programming; programs
- Park View – Service / Infrastructure needs vs resources to address
  - Potential Professional Services, APRA Capital Project
- Long Term County Facilities (campus) / Space Utilization
  - Capital Programming
- Develop Long Term Road / Bridge Improvement plan
  - 5-year annual plan; Development stage for further study



# Budget Goals: FY 23 Budget or FY 22 Amendment

## Top Management Priorities:

- Cyber Security
  - \$150,000 set aside in FY2022 Capital Budget, future Capital Budget; ARPA Funding.
- Long Term Financing – Capital Improvement vs Operating Costs Analysis and Strategy
  - Further Study through budgeting
- Medic 28E Agreement and Implementation
  - Current study analysis



# Budget Goals: FY 23 Budget or FY 22 Amendment

- Top Management Priorities (Ongoing):**
- Business Continuity Of Operation Plan (COOP / COG)
    - Study Complete; Capital planning
  - Campus Security Plan
    - Current Study, \$68,000 reserved FY 22 within Capital Planning; \$32,000 FY 23
  - County Economic Develop Policy, Role, Initiatives, TIF
    - Dependent on Legislative Action
  - Industrial Park Development
    - Collaborative efforts with Partners
  - Lead Abatement
    - \$175,000 paid to date; up to \$500,000
  - SECC Radio System
    - Bond Issue in FY 2020; Debt and Capital investment; Intergovernmental relations; Summer of 2022 Completion
  - West Lake Restoration
    - Full year of services planned FY 23, dependent on lake level



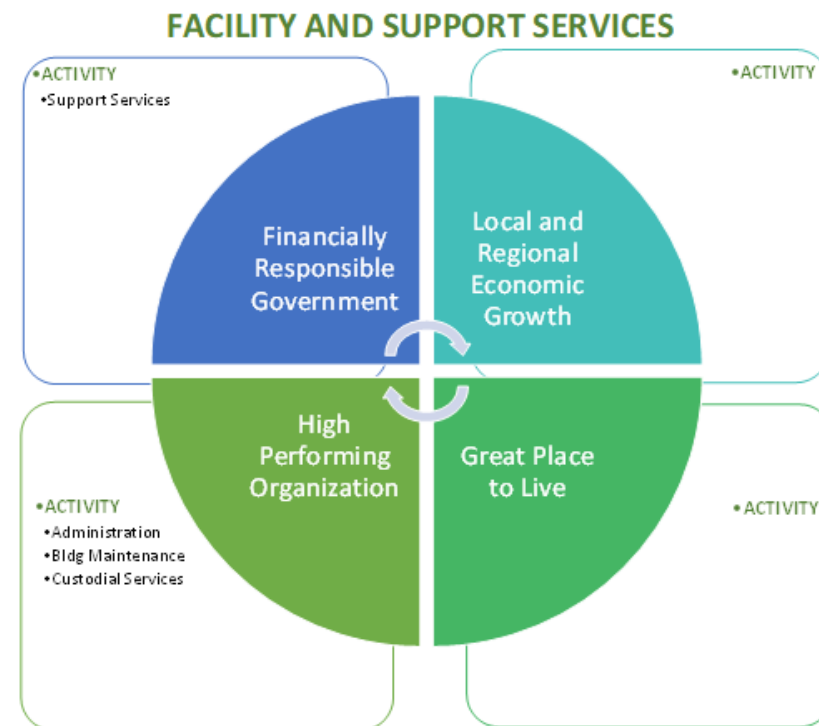
# Budget Goals: FY 23 Budget or FY 22 Amendment

## Department Goals

- Department Goals were defined in the December 2019 Strategic Plan, updated Fall of 2021.
  - Tied into BFO's.







### Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):	Analysis of Effectiveness: (How well are we doing?)
Board:	
Management:	
Management:	

Big Goals at a Glance

# Scott County P.R.I.D.E. Statement

## We Serve our Citizens with

**P**rofessionalism

Doing it Right

**R**esponsiveness

Doing it Now

**I**nvolvement

Doing it Together

**D**edication

Doing it with Commitment

**E**xcellence

Doing it Well



Choose  
Business  
Type:  
Foundation  
Core  
Quality of  
Life  
Community  
Add on

Choose  
Board Goal:  
Financially  
Responsible  
Economic  
Growth  
Performing  
Organization  
Great Place  
to Live

## BFO Points of Emphasis

### Tie Budget Dollars:

After salary and benefits – January  
Authorized Agencies – split of dollars

ACTIVITY/SERVICE:	Financial Management		DEPT/PROG:	Administration	
BUSINESS TYPE:	Choose One		RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Choose One		FUND:	01 General	BUDGET: \$320,000
OUTPUTS		2015-16	2016-17	2017-18	2018-19
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of Grants Managed		52	60	60	
Number of Budget Amendments		2	2	2	
Number of Purchase Orders Issued		663	700	700	
PROGRAM DESCRIPTION:					
Recommend balanced budget and capital plan annually. Forecast revenues and expenditures and analyze trends. Prepare reports and monitor and recommend changes to budget plan. Monitor and audit purchasing card program. Administer grants and prepare reports. Coordinate the annual audit and institute recommendations. Prepare special reports.					

### Program Description:

Define program description to include program, purpose how to achieve board goals.

## BFO Points of Emphasis

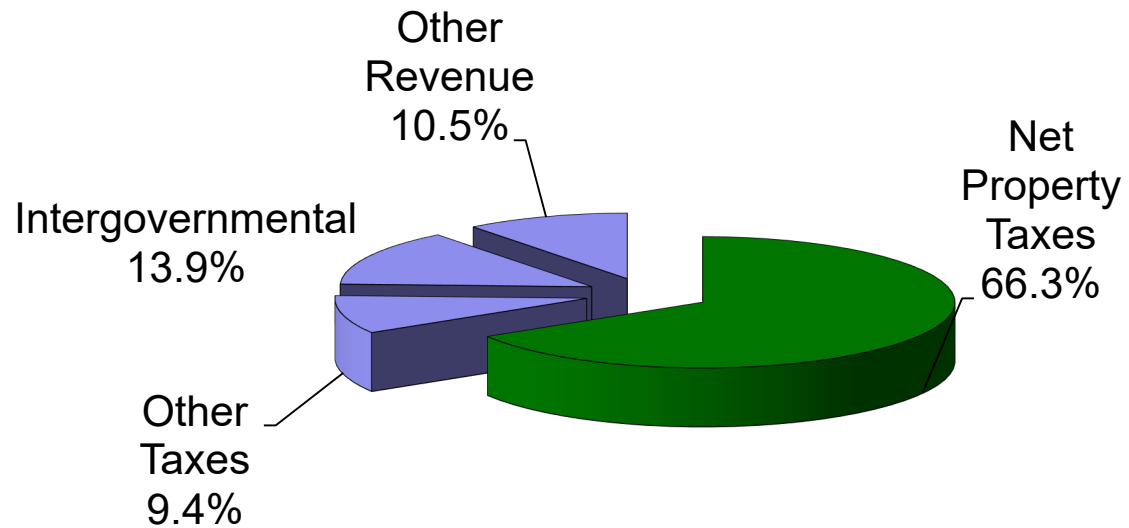
**Outcome and Effectiveness:**  
Tie Board and Department Goals to Outcomes;  
How will this be measured

PERFORMANCE MEASUREMENT		2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 PROJECTED
<b>OUTCOME:</b>	<b>EFFECTIVENESS:</b>				
Maintain minimum fund balance requirements for the County's general fund - according to the Financial Management Policy, and within legal budget	Maintain a 15% general fund balance, and each state service area to be 100% expended or below	19.9% / 100%	19.9% / 100%	19.9% / 100%	
Ensure that all Federal Grants receive a perfect score with no audit findings for County's annual Single Audit	Zero audit findings for federal grants related to the Single Audit	1	0	0	
Submit Budget CAFR/PAFR to GFOA obtains Award Certificate	Recognition of Achievements in Reporting	2	3	3	
Develop Training program for ERP users to increase comfort and report utilization	2 Training events outside of annual budget training	2	2	2	
Develop Fleet Management	Develop policies and				

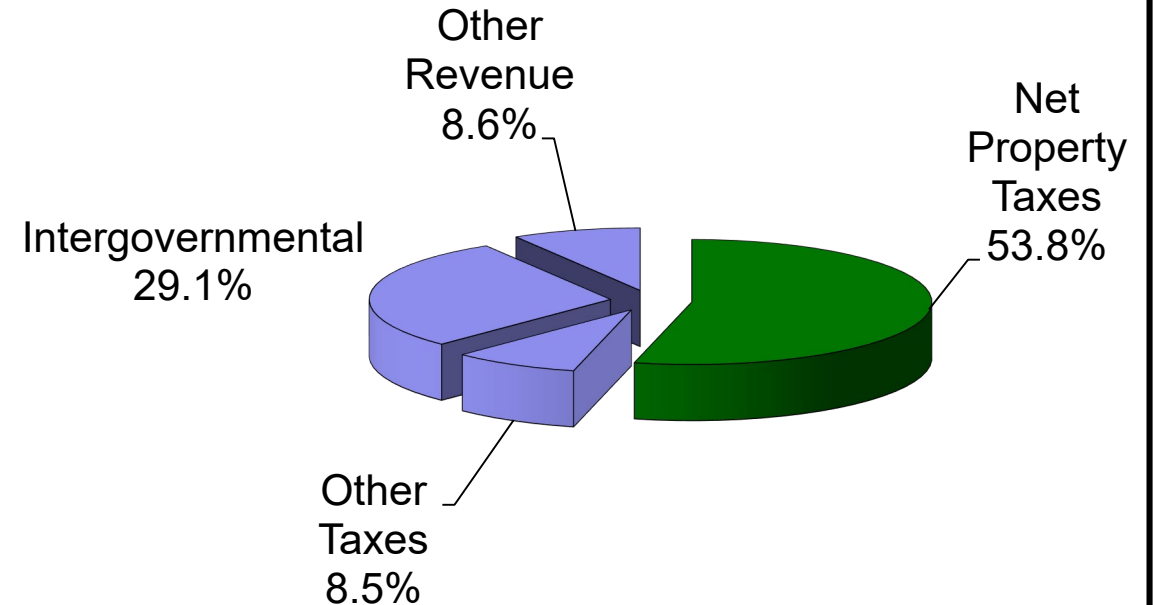
**Projected:**  
Update current and FY 22 status;  
How is FY 23 to be measured?

# Revenues by Source

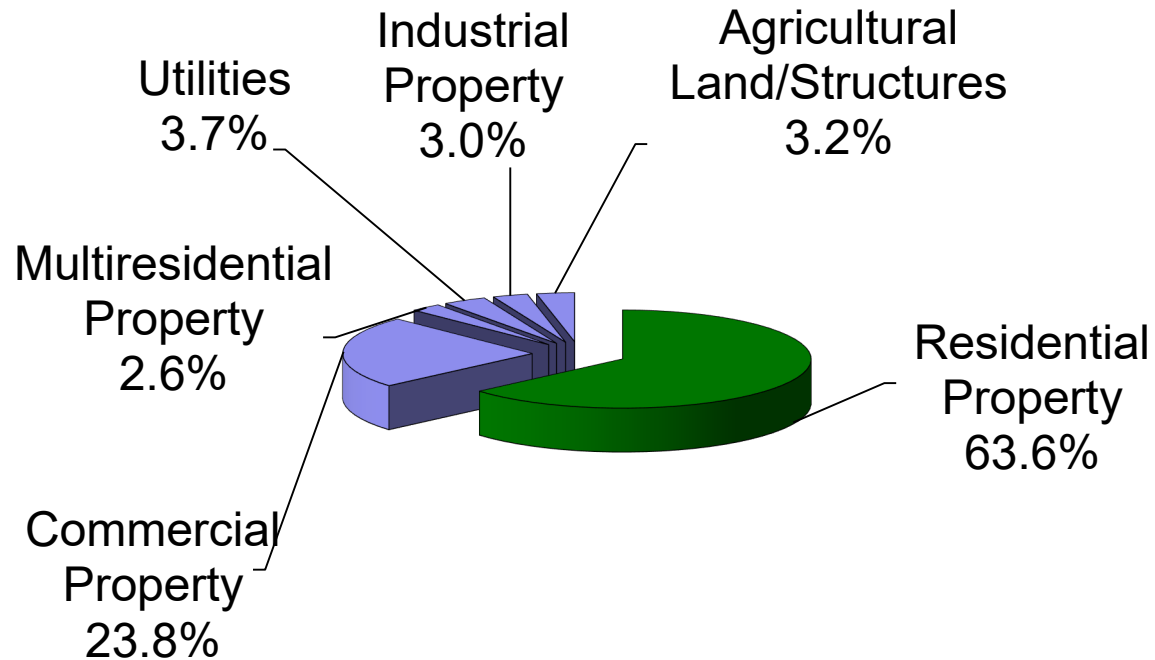
**FY22 BUDGET: \$89,348,445**



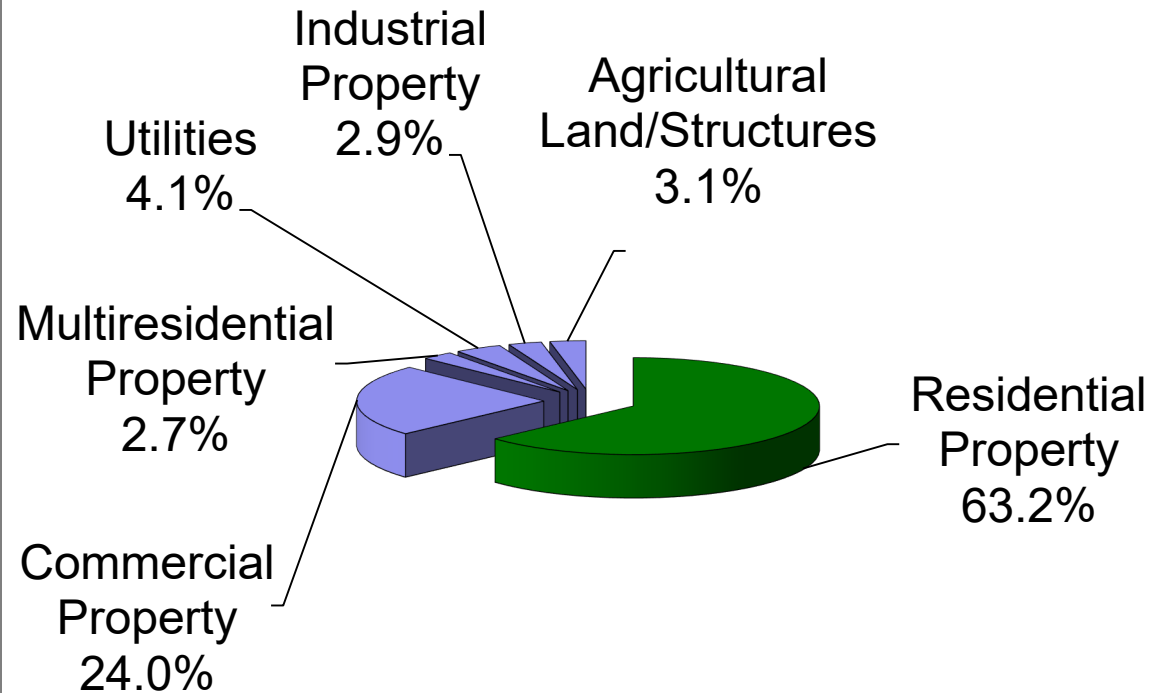
**FY23 BUDGET: \$109,524,645**



# Taxable Valuation



**FY 22 Total Tax Base: \$9,643,505,616**



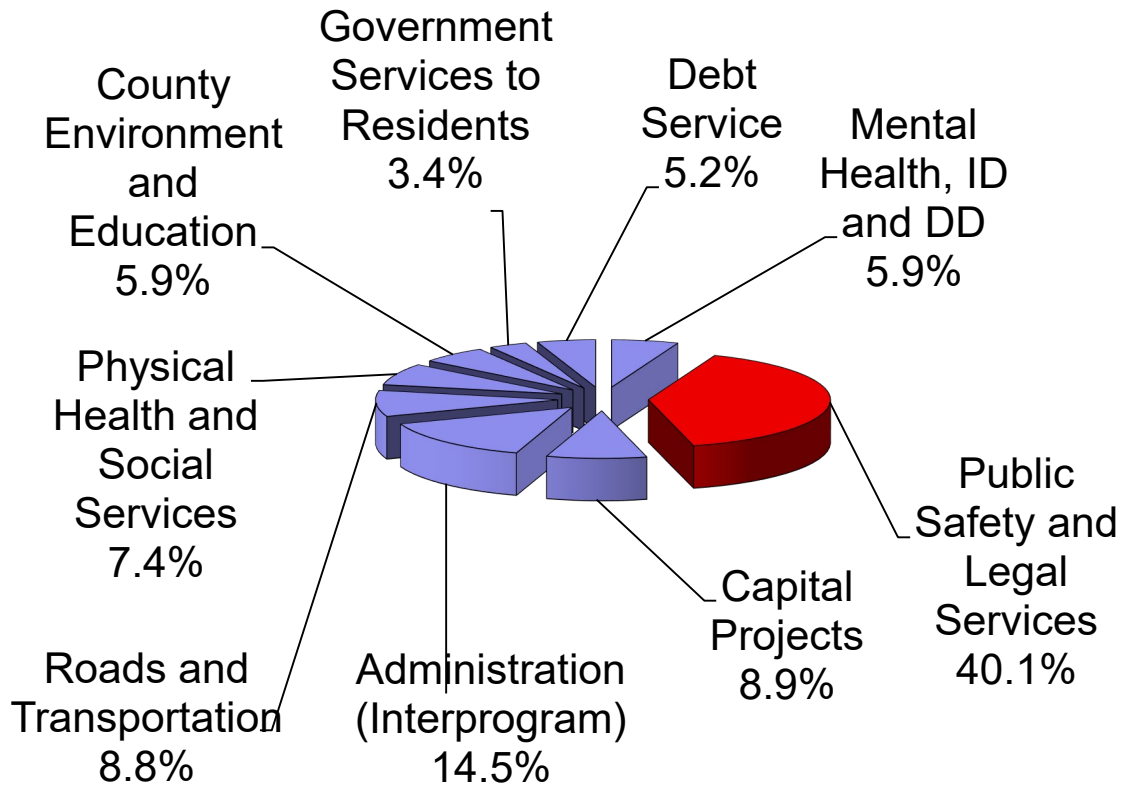
**FY 23 Total Tax Base: \$10,033,528,773**

# Taxable Valuation Comparison

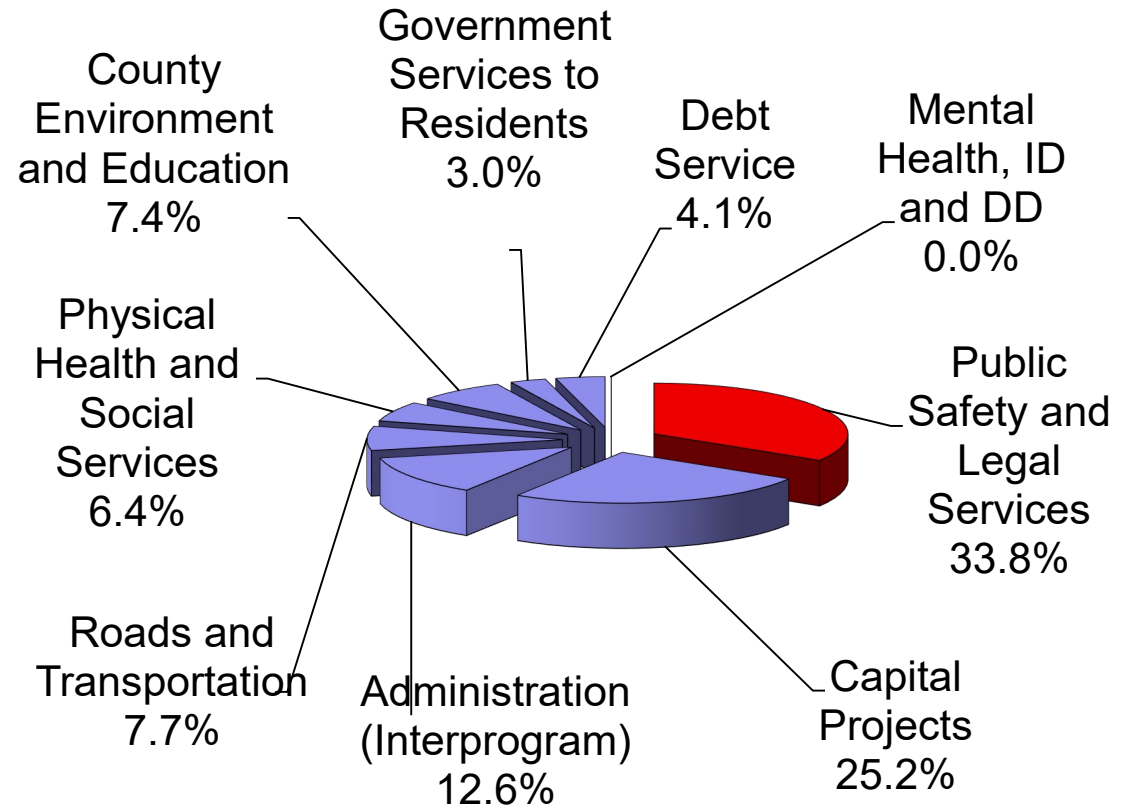
	January 1,2020 <u>For FY22</u>	% of <u>Total</u>	January 1,2021 <u>For FY23</u>	% of <u>Total</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>	
<b><u>COUNTY-WIDE</u></b>							
Residential Property	6,135,181,293	63.6%	6,342,678,065	63.2%	207,496,772	3.4%	←
Commercial Property	2,294,740,006	23.8%	2,411,349,998	24.0%	116,609,992	5.1%	
Multiresidential	253,947,530	2.6%	274,960,679	2.7%	21,013,149	8.3%	
Utilities	359,446,370	3.7%	406,794,566	4.1%	47,348,196	13.2%	←
Industrial Property	288,205,848	3.0%	287,265,565	2.9%	(940,283)	-0.3%	
Agricultural Land/Structures	<u>311,984,569</u>	3.2%	<u>310,479,900</u>	3.1%	<u>(1,504,669)</u>	<u>-0.5%</u>	
All Classes	9,643,505,616	100.0%	10,033,528,773	100.0%	390,023,157	4.0%	
<b><u>UNINCORPORATED AREAS</u></b>							
Residential Property	773,002,726	65.6%	805,010,731	66.4%	32,008,005	4.1%	←
Commercial Property	49,030,493	4.2%	51,249,751	4.2%	2,219,258	4.5%	
Multiresidential	9,043,985	0.8%	8,966,592	0.1%	(77,393)	-0.9%	
Utilities	75,757,668	6.4%	77,452,100	6.4%	1,694,432	2.2%	
Industrial Property	1,639,782	0.1%	1,716,129	0.1%	76,347	4.7%	
Agricultural Land/Structures	<u>270,739,437</u>	23.0%	<u>268,531,706</u>	22.1%	<u>(2,207,731)</u>	<u>-0.8%</u>	←
Total	1,179,214,091	100.0%	1,212,927,009	100.0%	33,712,918	2.9%	
Property in Cities	8,464,291,525	87.8%	8,820,601,764	87.9%	356,310,239	4.2%	
Property in Rural Areas	<u>1,179,214,091</u>	12.2%	<u>1,212,927,009</u>	12.1%	<u>33,712,918</u>	<u>2.9%</u>	
Total	9,643,505,616	100.0%	10,033,528,773	100.0%	390,023,157	4.0%	

# Overall Budget

**FY22 BUDGET: \$93,683,430**



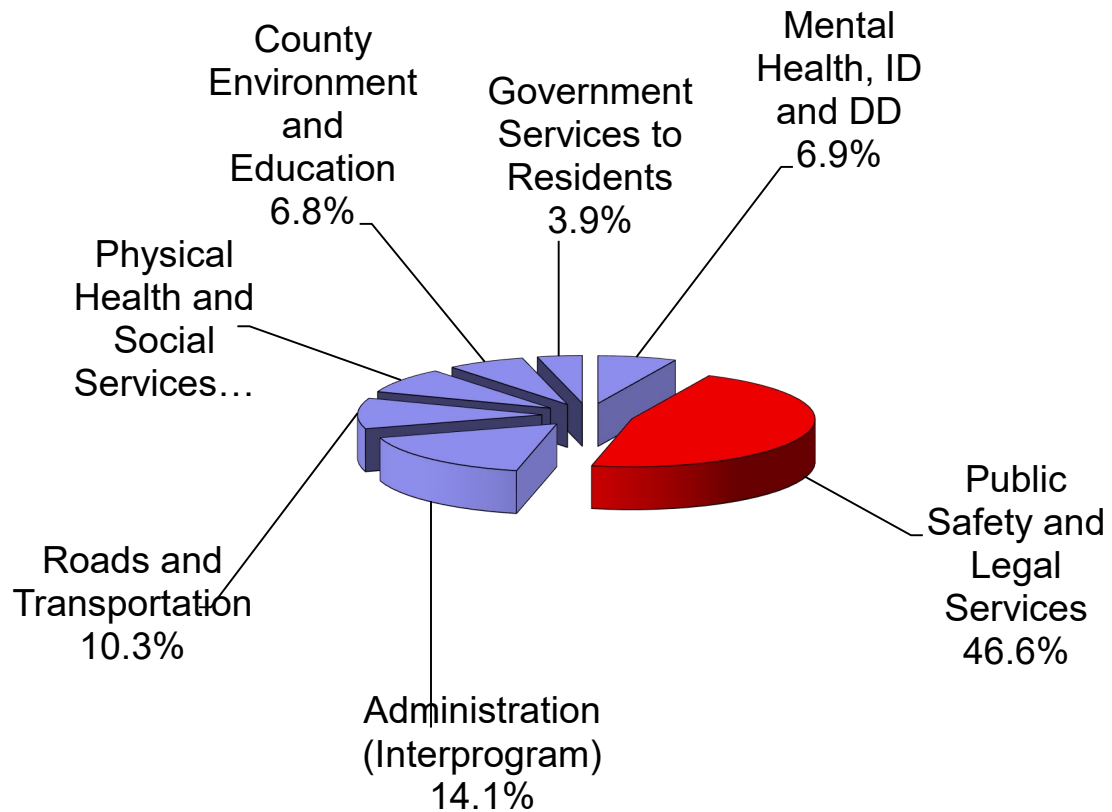
**FY23 BUDGET: \$119,368,505**



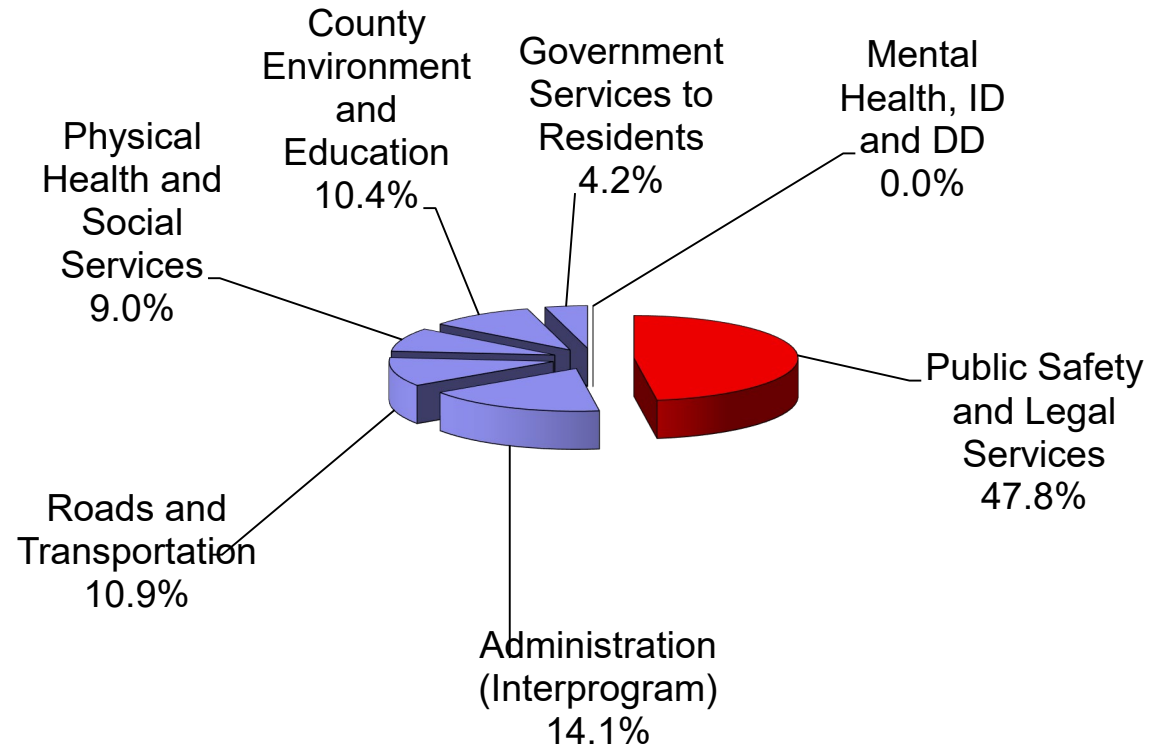


# FY 23 Operating Budget

**FY22 BUDGET: \$80,610,994**



**FY23 BUDGET: \$84,451,206**

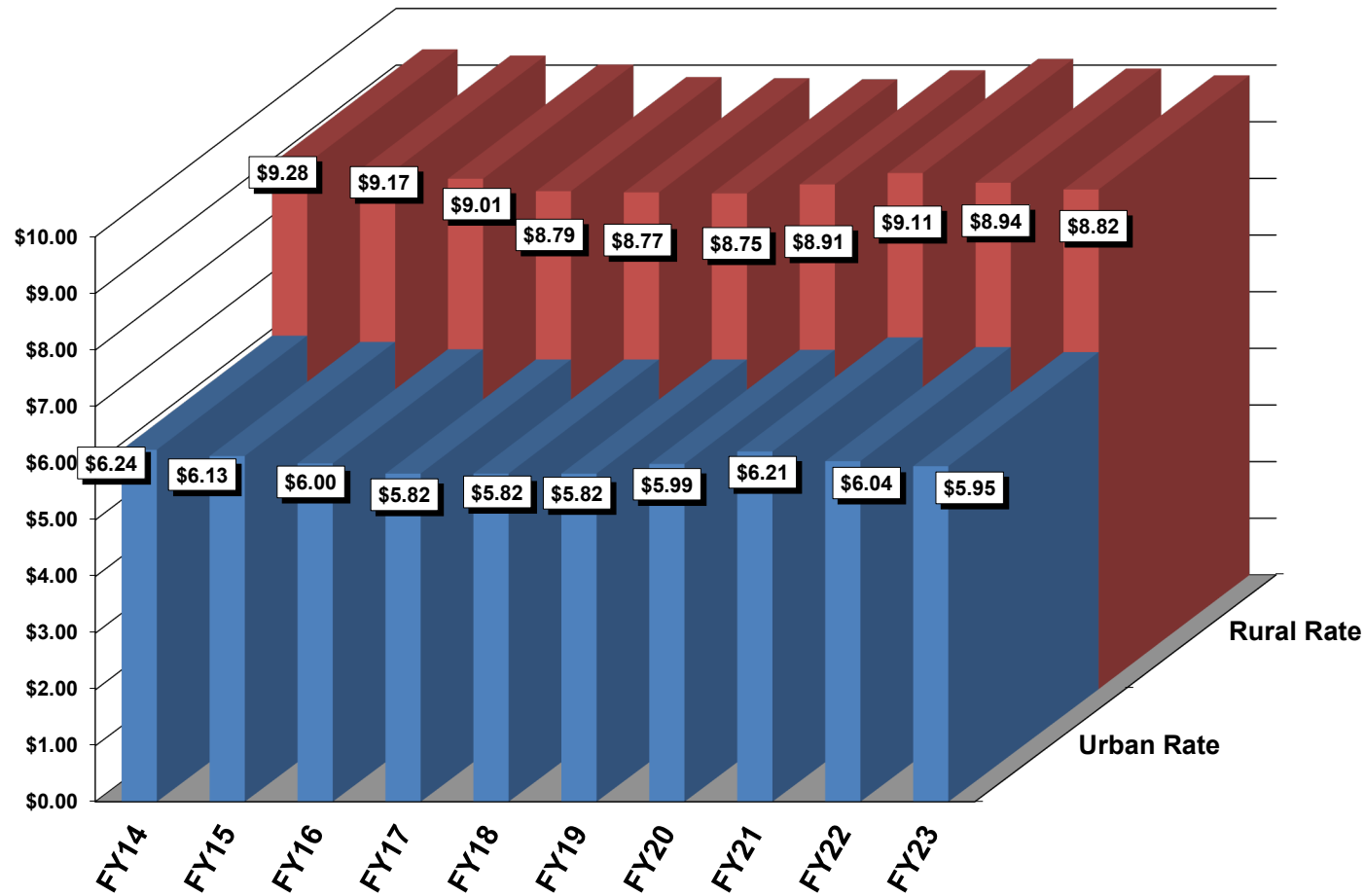


# FY23 Budget Overview

- General Fund Budget
  - COLA / Steps / Benefit Estimates
  - Required transfers – SECC, EMA, Secondary Roads
  - Strategic Plan - \$377,000 use of assigned fund balance spending in FY 23
  - Increased tax support for Capital improvements - \$1.1 million
  - Departmental goals and outcomes fully funded
- Ending General Fund Unassigned Balance Estimate \$12,190,501 or 17.0% of FY 23 expenditures
- Urban Levy Rate      ↓      FY22 – \$6.04      FY23 – \$5.95
- Rural Levy Rate      ↓      FY22 – \$8.94      FY23 – \$8.82



# Ten Year Levy Rate Comparison



# Levy Rate Impact

<b>Urban Levy Rate:</b>	<b>\$100,000</b>	<b>\$150,000</b>	<b>\$300,000</b>
	<b><u>Home</u></b>	<b><u>Home</u></b>	<b><u>Home</u></b>
Amount of Annual Increase in Property Taxes	-\$18.75 -5.50%	-\$28.13 -5.50%	-\$56.25 -5.50%
 <b>Rural Levy Rate:</b>	 <b>\$100,000</b>	 <b>\$150,000</b>	 <b>\$300,000</b>
	<b><u>Home</u></b>	<b><u>Home</u></b>	<b><u>Home</u></b>
Amount of Annual Increase in Property Taxes	-\$26.93 -5.34%	-\$40.39 -5.34%	-\$80.78 -5.34%
	<b><u>120 Acres of Land</u></b>	<b><u>160 Acres of Land</u></b>	<b><u>200 Acres of Land</u></b>
Amount of Annual Increase in Property Taxes	-\$23.53 -1.49%	-\$31.37 -1.49%	-\$39.21 -1.49%
 <b><i>Combined Farm Home and Land</i></b>	 -\$50.45 -2.42%	 -\$71.76 -2.50%	 -\$119.99 -2.50%

As of January, 2021 the median value of owner-occupied housing units, 2015 - 2019 was \$163,200 (U.S. Census.gov, as of January 21, 2022)

# Levy Rate Impact – Commercial / Industrial

Urban Levy Rate:	<b>\$250,000 <u>Commercial</u></b>	<b>\$1,000,000 <u>Commercial</u></b>	<b>\$3,000,000 <u>Commercial</u></b>	<b>\$5,000,000 <u>Commercial</u></b>
Amount of Annual Increase in Property Taxes	-\$20.69 -1.5%	-\$82.77 -1.5%	-\$248.32 -1.5%	-\$413.87 -1.5%
Rural Levy Rate:	<b>\$250,000 <u>Commercial</u></b>	<b>\$1,000,000 <u>Commercial</u></b>	<b>\$3,000,000 <u>Commercial</u></b>	<b>\$5,000,000 <u>Commercial</u></b>
Amount of Annual Increase in Property Taxes	-\$27.22 -1.4%	-\$108.88 -1.4%	-\$326.65 -1.4%	-\$544.41 -1.4%



# Levy Rate Impact - Multiresidential

Urban Levy Rate:	\$250,000	\$1,000,000	\$3,000,000	\$5,000,000
	<u>Multiresidential</u>	<u>Multiresidential</u>	<u>Multiresidential</u>	<u>Multiresidential</u>
Amount of Annual Increase in Property Taxes	-\$56.20 -5.6%	-\$244.79 -5.6%	-\$674.36 -5.6%	-\$1,123.93 -5.6%
Rural Levy Rate:	\$250,000	\$1,000,000	\$3,000,000	\$5,000,000
	<u>Multiresidential</u>	<u>Multiresidential</u>	<u>Multiresidential</u>	<u>Multiresidential</u>
Amount of Annual Increase in Property Taxes	-\$80.75 -5.4%	-\$323.00 -5.4%	-\$969.01 -5.4%	-\$1,615.01 -5.4%



# FY 2022 Change in Tax Dollars by Class – Urban Rate

	Change in rate (\$0.17)	Revaluation		Rollback			
<u>COUNTY-WIDE</u>	<u>Rate Increase</u>	<u>Revaluation Percentage</u>	<u>Valuation Dollars</u>	<u>Rollback Percentage</u>	<u>Dollars</u>	<u>Total Percentage</u>	<u>Dollars</u>
Residential Property	(\$1,006,635)	1.9%	\$694,795	2.4%	\$877,636	4.3%	\$565,796
Commercial Property	(393,663)	-0.3%	(42,902)	0.0%	-	-0.3%	(436,565)
Multiresidential	(37,269)	21.8%	295,147	-5.2%	(70,402)	16.6%	187,476
Utilities	(63,898)	-2.3%	(53,388)	0.0%	(34,818)	-3.8%	(152,104)
Industrial Property	(51,345)	-4.0%	(74,608)	0.0%	-	-4.0%	(125,953)
Agricultural Land/Structures	<u>(51,711)</u>	0.1%	<u>1,879</u>	3.1%	<u>57,821</u>	3.2%	<u>7,989</u>
All Classes	<u>(\$1,604,521)</u>		<u>\$820,923</u>		<u>\$830,237</u>		<u>\$46,639</u>
Estimated Taxes at \$6.04 / \$6.21; Gross dollars before credits							

# FY 2023 Change in Tax Dollars by Class – Urban Rate

	Change in rate (\$0.09)	Revaluation		Rollback			
<u>COUNTY-WIDE</u>	<u>Rate Increase</u>	<u>Revaluation Percentage</u>	<u>Valuation Dollars</u>	<u>Rollback Percentage</u>	<u>Dollars</u>	<u>Total Percentage</u>	<u>Dollars</u>
Residential Property	(\$564,437)	7.5%	\$2,779,237	-4.1%	(\$1,519,316)	1.0%	\$695,484
Commercial Property	(211,116)	5.1%	706,872	0.0%	-	8.1%	495,756
Multiresidential	(23,363)	13.9%	213,204	-5.6%	(85,895)	18.0%	103,946
Utilities	(33,069)	11.7%	254,014	0.0%	32,566	-3.2%	253,511
Industrial Property	(26,515)	-0.3%	(5,222)	0.0%	-	2.0%	(31,737)
Agricultural Land/Structures	<u>(28,703)</u>	-6.1%	<u>(114,948)</u>	5.6%	<u>97,483</u>	6.8%	<u>(46,168)</u>
All Classes	<u>(\$887,203)</u>		<u>\$3,833,157</u>		<u>(\$1,475,162)</u>		<u>\$1,470,792</u>
Estimated Taxes at \$5.95 / \$6.04; Gross dollars before credits							



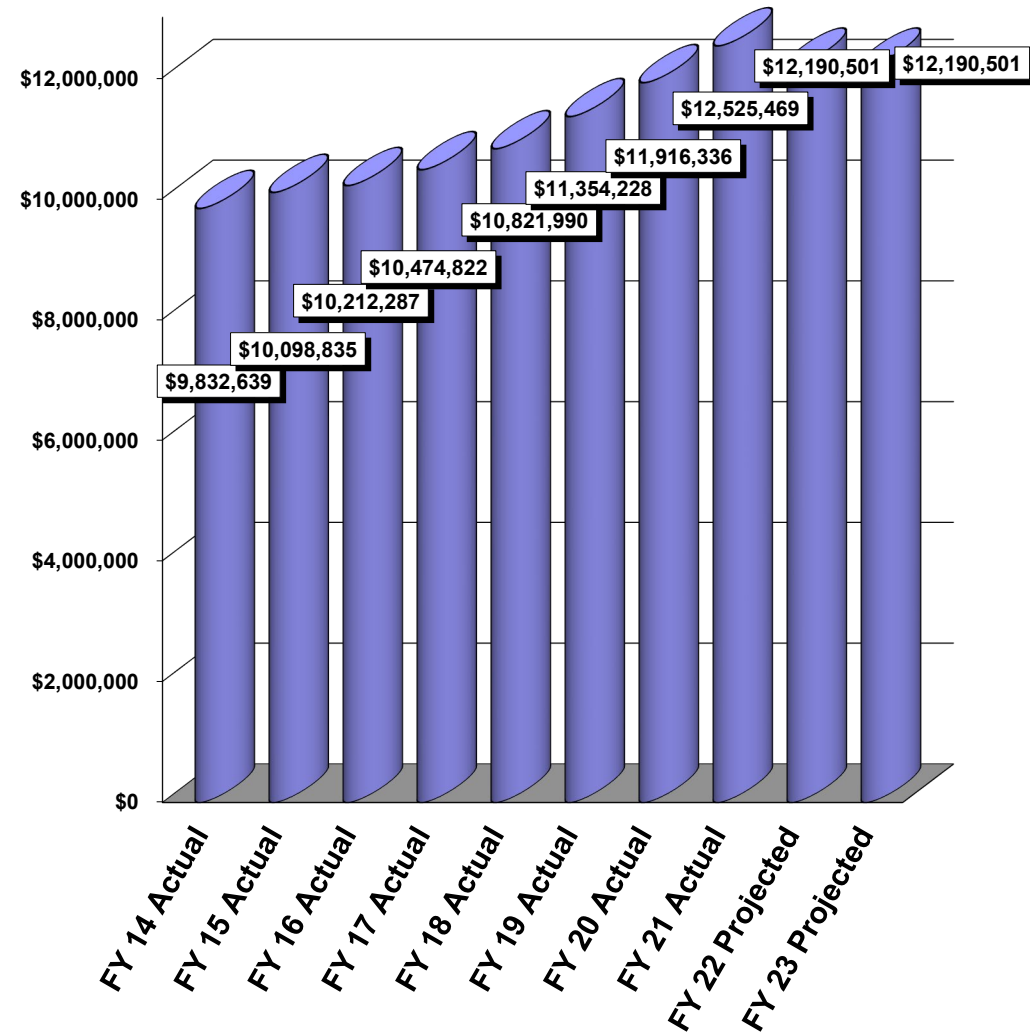
# Change in Tax Dollars

FY 22	County-Wide	Unincorporated	Total
Rate decrease	(\$1,604,521)	(\$197,727)	(\$1,802,248)
Revaluation / Growth / Decline Change	820,923	44,945	865,868
Rollback Change	<u>830,237</u>	<u>70,657</u>	<u>900,895</u>
	<u>46,639</u>	<u>(\$82,124)</u>	<u>(\$35,485)</u>

FY 23	County-Wide	Unincorporated	Total
Rate decrease	(\$887,203)	(\$201,587)	(\$1,088,790)
Revaluation / Growth / Decline Change	3,833,157	142,740	3,975,897
Rollback Change	<u>(1,475,163)</u>	<u>(46,115)</u>	<u>(1,521,278)</u>
	<u>\$1,470,792</u>	<u>(\$104,962)</u>	<u>\$ 1,365,830</u>

# Fund Balance Review

Fiscal Year	Unassigned Percent
FY 12	18.8%
FY 13	18.3%
FY 14	20.0%
FY 15	20.0%
FY 16	19.8%
FY 17	20.0%
FY 18	20.0%
FY 19	20.0%
FY 20	20.0%
FY 21	20.0%
FY 22 Projected	18.1%
FY 23 Projected	17.0%



# FY23 Changes to Operating Budget

- Personnel: Cost of living wage increases of \$932,849 applied to salary and benefits in General Fund.

Group	FY 2023 COLA
Nonunion	3.0%
AFSCME	3.0%
Teamsters	3.0%
DSA	2.5%
PPME	3.0%
Elected Officials	8% Sheriff; 4% all others

- General Fund increase is \$2,269,839 or 7.4% of FY 22 budgeted salaries of \$30,492,721 to FY 23 budgeted salaries of \$32,762,560; includes newly budgeted positions and org. changes by departments.



# FY23 Changes to Operating Budget

- Benefits
  - Budgeted Health Insurance at 8% increase based on recent experience
- Impact of all benefits to General Fund increase is \$1,169,932 or 9.3% of FY 22 Budget of \$12,646,452 to FY 23 Budget of \$13,816,384; includes newly budgeted positions



# FY 23 Changes to Operating Budget

Organizational Change Requests	Department Request
Administration: 0.25 FTE Intern	\$8,406
Community Services – Reclassifications: Senior Office Assistant, Senior Administrative Assistant	\$6,283
Health: 1.0 FTE Senior Administrative Assistant	\$78,016
Human Resources: 1.0 FTE Office Assistant	\$19,666
Sheriff: 11.0 FTE (5.0 Deputy (Patrol), 1.0 Lieutenant (Patrol), 1.0 Classification Specialist, 4.0 Correction Sergeants, 0.0 Sex Offender Registry Specialist)	\$1,046,948
Treasurer: 1.0 FTE Multi-Service Clerk	<u>\$63,964</u>
	\$1,223,283

The above does not include costing of FY 22 organizational changes approved January 20, 2022 or before.



# FY 23 Changes to Operating Budget

Utilities: \$496,196

Health Grants: \$565,262

Out placement of adults and juveniles: \$500,000

Changes for Authorized Agencies:

- Library – (\$18,972)
- Emergency Management Agency - \$60,000
- SECC - \$65,000

External funding request received from outside agencies

- Capital Plan and General Non Departmental



# ARPA – Coronavirus State & Local Fiscal Recovery Fund

	FY 2022 Amendment	FY 2023 Budget	FY 2024 Projected	FY 2025 Projected
Operating (Non-Departmental):				
Salvation Army;	\$1,500,000	\$1,500,000	\$ -	\$ -
HHSI, Inc.	1,500,000	1,500,000	-	-
Transfers out:				
Capital – YJRC	-	7,250,000	-	-
Capital – COOP / COG	-	2,750,000	-	-
Capital – Jail Modifications	-	1,000,000	-	-
Capital – Admin. HVAC	-	150,000	2,850,000	-
Capital – Davenport West Locust Sewer Connectivity	-	1,600,000	-	-
Capital – Conservation Trails	-	400,000	800,000	800,000
Capital – Conservation Sewer	-	400,000	800,000	800,000
Capital – Mt. Joy	-	-	5,000,000	-
Capital – Park View	<u>-</u>	<u>-</u>	<u>5,102,150</u>	<u>-</u>
Total Transfers Out	<u>-</u>	<u>13,550,000</u>	<u>14,552,150</u>	<u>1,600,000</u>
\$35.7 M Budgeted / Projected out of \$33.6 M	\$3,000,000	\$16,550,000	\$14,552,150	\$1,600,000

# FY 23 Changes to Other Funds

- Debt Service Fund:

	Debt Service	Paid by Debt Tax Levy	Obligated through
Solid Waste Recycling	\$564,632	\$ -	2035
Emergency Equipment	2,332,750	1,142,750	2028
PSA Lease – 2012	<u>1,953,418</u>	<u>1,953,418</u>	2025
Total	\$4,850,800	\$3,096,168	





# FY23 Changes to Other Funds

- Rural Services Fund: The transfer to Secondary Roads Fund has increased \$82,000 due to the formula tied to assessed valuation. Corresponding County General Fund formula increase is \$43,000. Library contribution decreased by \$18,972.
  - 3.4% increase for Secondary Roads transfers from prior year; corresponds with taxable growth.
  - 75% of revenue potential
- Secondary Roads: Roadway construction and maintenance projects are scheduled due to the availability of resources.



# Capital Fund

	FY 22 Estimate	FY 23 Budget	Significant Projects
Buildings and Grounds	\$ 7,182,900	\$ 20,957,500	Attorney Office Expansion; Jail HVAC; Jail ARPA Modifications; YJRC; Admin HVAC; Relocate Warehouse; COOP / COG Development
Technology and Equipment Acquisition	2,314,000	2,330,000	Sheriff Auxiliary Equipment; Digitize Transfer Books; Laptops / Tablets; Video Storage; Network Core; Body Cameras; Community Development Software
Other Projects	50,000	1,650,000	ARPA West Locust / CAT Funding
Conservation CIP	2,378,601	2,904,000	SCP Parking Lot Resurfacing, Pioneer Village; WLP Lodge, WLP Restoration; ARPA Trails and Sewer
Bond Issuance	2,248,426	-	SECC Radio Tower Infrastructure and Radios
Vehicle Acquisition	350,000	550,000	Annual replacements and additions
Secondary Roads Construction Equipment	850,000	850,000	General Equipment
Secondary Roads Construction	<u>2,971,874</u>	<u>1,675,000</u>	Resurfacing, 2 Bridges, Six HMA's
Total	\$18,345,801	\$30,916,500	

FY 21 - \$13.9 Million; FY 22 Original Budget - \$8.9 Million; FY 2022 – FY 2027 \$95.2 Million

# Capital Fund Sources and Uses FY 2022 - 2024

Sources	Amount
Fund Balance 2021	\$7,278,277
General Fund – Assigned	9,729,973
General Fund – Unassigned	1,500,000
General Fund – General Tax Levy	8,163,200
General Fund – Conservation Tax Levy	3,000,000
General Fund – Conservation Assigned	900,000
Gaming Taxes	2,400,000
City of Davenport Contribution	1,600,000
Other Capital Revenues	857,849
Other Sub-funds Transfers	1,598,351
ARPA- Coronavirus State & Local Fiscal Recovery Funds	<u>18,000,000</u>
Total Sources	\$55,027,650

Uses	Amount
ARPA –YJRC	\$21,700,000
ARPA – COOP / COG	2,750,000
ARPA – Jail Modifications	1,000,000
ARPA – Admin HVAC	3,000,000
ARPA – West Locust	1,600,000
ARPA – Conservation Trails	1,200,000
ARPA – Conservation Sewer / Water	1,200,000
Relocate Warehouse	4,700,000
Other General Capital	<u>16,859,501</u>
Total Uses	<u>\$54,009,501</u>
Net	<u>\$1,018,149</u>

# Budget Calendar

<u>Meeting Type</u>	<u>Topic</u>	<u>Date</u>
Work Session	Operations	Tuesday, February 1, 2022 - COW
Work Session	Capital / Sec Rds.	Tuesday, February 8, 2022 - Special
Work Session	Wrap	Tuesday, February 15, 2022 - COW
Public Hearing	Hearing / Adoption	Thursday, February 17, 2022
Max Tax Levy		
Budget Adoption	Hearing / Adoption	Thursday, March 17, 2022



# Thank You

- Departments & Authorized Agencies
- Administrative Staff
  - Renee Luze-Johnson
  - Chris Berge
- Budget Analysts
  - Chris Berge
  - Pam Brown
  - Roland Caldwell
  - Lori Elam
  - Chris Mathias
  - Megan Petersen
  - Sara Skelton
  - Amber Sullivan
  - Amy Thoreson
  - Kathy Walsh



# Summary

- Property Tax Rates:
  - Urban rate decreased from \$6.04 to \$5.95, residential sees 5.5% decrease of same value home.
  - Rural rate decreases from \$8.94 to \$8.82, residential sees 5.3% decrease of same value home.
- County budgeted funds at \$119,368,505 to fund operating and capital budget
- 2023 Capital Budget of \$30.7 M and six year plan of \$95.2 M fully funded without borrowing

