

OFFICE OF THE COUNTY ADMINISTRATOR

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February 8, 2022

TO: Mahesh Sharma, County Administrator

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

RE: FY23 Maximum Proposed Tax Levy and Setting Public Hearing of FY 2023 Budget

Please find attached the resolution to approve the FY23 Maximum Proposed Tax Levy. The public hearing is to be held on Thursday, February 17, 2022 and advanced notice of the hearing was published Wednesday February 2, 2022 in the two official County newspapers and was posted on the county website according to state law.

The maximum tax levy hearing is in accordance with SF 634 (2019 legislative session). Following the public hearing SF 634 requires a resolution be adopted approving the maximum tax dollars (property tax plus utility replacement tax requests) that may be assessed during the year. Following the resolution adopting the maximum tax levy, the board may set the time, date and place for the hearing on the regular county budget. This is tentatively scheduled for March 17, 2022. The budget is required to be adopted by March 31, 2022. A resolution setting the budget hearing is also attached as a separate action.

The proposed maximum tax levy dollars is \$61,617,382 within the General Fund and \$3,600,000 within the rural services fund. The County may not exceed the approved amount of the maximum tax levy or the published budget.

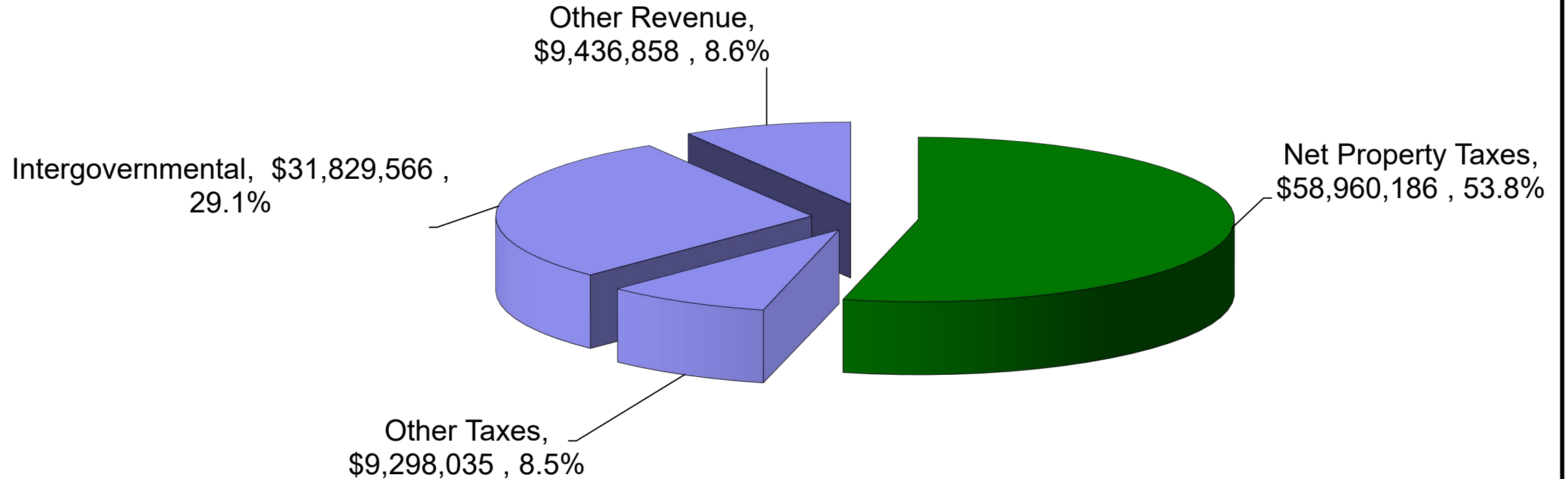
FY23 Max Tax Levy Public Hearing

February 17, 2022



FY 23 Revenues by Source

FY23 BUDGET: \$109,524,645



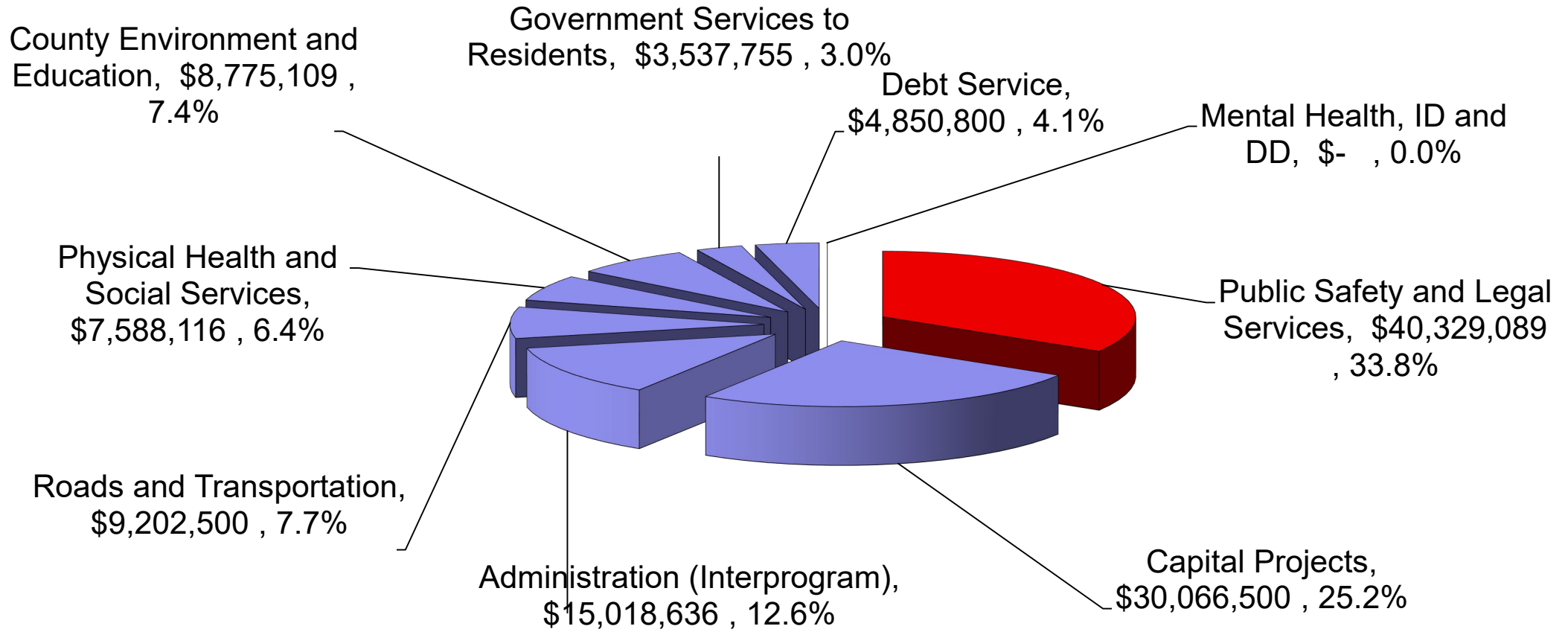
Maximum Tax Levy

	FY 22	FY 23 Proposed Maximum	Proposed Percentage Change	FY 23 Budget	FY 23 Budget Percentage
General Services	\$51,713,337	\$61,617,382	19.15%	\$56,759,787	11.10%
Estimated Tax Rate	\$5.36250	\$6.14115	14.52%	\$5.65701	5.49%
Rural Services	\$3,418,597	\$3,600,000	5.31%	\$3,481,144	1.82%
	\$2.89905	\$2.96803	2.38%	\$2.87004	-1.01%

To fund fiscal year 2023 General Fund and Rural Service for continuing operations; including salary and benefit adjustments, departmental staffing request, increased cost of occupancy. County wide taxable valuation grew at 4.0% and unincorporated areas grew at 2.9%. Maximum budget dollars provides for County budget evaluation through the budget adoption process.

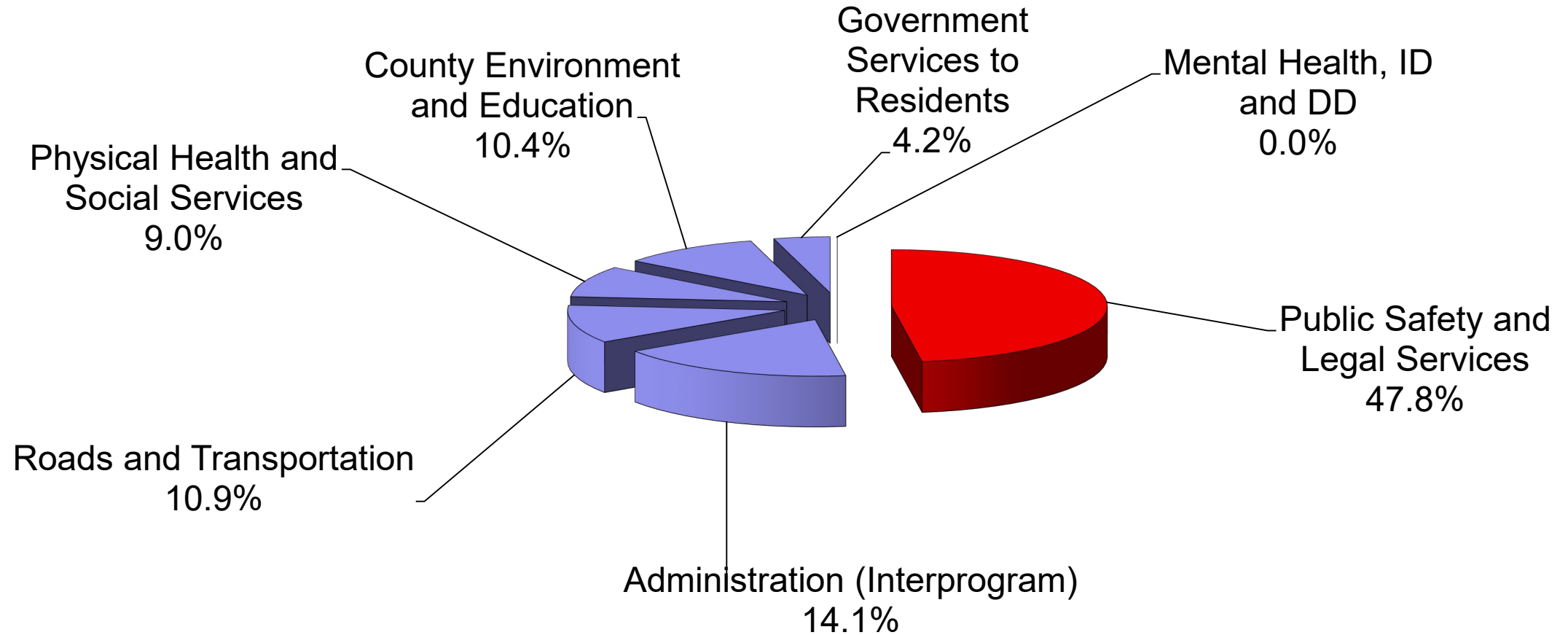
FY 23 Budget

FY23 BUDGET: \$119,368,505



FY 23 Operating Budget

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



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



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

FEBRUARY 17, 2022

AUTHORIZING THE MAXIMUM PROPOSED TAX LEVIES FOR FISCAL YEAR 2023

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

Section 1. The County will adopt a maximum proposed tax levy of \$61,617,382 for general services (General Fund) and \$3,600,000 for Rural Services.

Section 2. The county posted this notice on the County website and social media as of January 21, 2022 and in the Quad City Times and North Scott Press as of February 2, 2022.

Section 3. This resolution shall take effect immediately.

Roll Call Vote:

Beck:_____

Maxwell:_____

Knobbe:_____

Kinzer:_____

Croken:_____