

OFFICE OF THE COUNTY ADMINISTRATOR

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April 1, 2022

To: Mahesh Sharma, Scott County Administrator

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

RE: Authorization release funding to component units and authorized agencies

The Scott County accounting system includes the financial accounting records of the Scott County Emergency Communication Center (SECC), Scott County Emergency Management Agency (EMA), Scott County Library System (Library) and the Eastern Iowa Mental Health and Disabilities Services Region (Mental Health Region). Disbursements to these agencies are budgeted in the county's annual budget as expenditures, however we frequently disburse the funding to these agencies on a monthly basis. Prior authorization was received October 2019. Occurring again this year are the requests for additional disbursements to SECC and the Mental Health Region for special funding.

Processing of payments to component units and authorized agencies normally occur through an accounting journal record and are not processed through an accounts payable claims warrant. This reduces the cost of processing the transactions both in time and materials.

SECC is progressing in the radio and infrastructure project as scheduled. Invoices for payment are approved the SECC governing Board and released by the Scott County Board on a bi-weekly basis. As SECC's expenditures are incurred, Scott County will reimburse the SECC through reimbursement transfers. The current authorized budget amount is \$2,248,426.

The Mental Health Region is a fiduciary fund of Scott County. By state law, all funding at the local county level must be transferred over to the region by June 30, 2022. Scott County will transfer all equity to and current expenditures to the region up to the amended budget amount of \$4,623,184. The amount is the amended budget amount that will bring the fund balance equity to \$0. The amount may be amended in May to utilize all of the current year's revenues and the same process will be used.

It is recommended that administration be authorized to make the reimbursement transfers to SECC and Mental Health Region as presented.

It is also recommended to authorize to make monthly disbursements to SECC, EMA, and Library for required tax funding as budgeted. The budgeted property tax transfers to the component unit organizations are as follows:

Component Unit	2022 Budgeted Amount	2023 Budgeted Amount
SECC	\$8,500,000	\$8,565,000
EMA	\$250,000	\$310,000
Library	\$601,165	\$576,241

If you have any questions, I will be available the April 12, 2022 Committee of the Whole meeting.

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

APRIL 14, 2022

APPROVING THE AUTHORIZATION TO RELEASE FUNDING TO COMPONENT
UNITS AND AUTHORIZED AGENCIES.

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

Section 1. The Scott County Emergency Communication Center, Scott County
Emergency Management Agency, Scott County Library System,
component units of the County and the Eastern Iowa Mental Health
Region, a fiduciary 28E organization of the County, have invoices
qualifying for payment by the County. Additionally the County has
approved budgeted property tax funding the component unit
agencies.

Section 2. The Director of Budget and Administrative Services is hereby
authorized to disburse funding through an accounting journal entry
to the Scott County Component Units and Authorized Agencies
behalf of the Board of Supervisors.

Section 3. This resolution shall take effect immediately.