

FY 24 Budget Parameters with the Board of Supervisors

October 11, 2022



Agenda

- Set parameters for department budget development



Future Budget Issues for FY 24 Budget or FY 23 Amendment

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



Future Budget Issues for FY 24 Budget or FY 23 Amendment

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



Future Budget Issues for FY 24 Budget or FY 23 Amendment

Goals 2023

Financially Responsible County Government

Local and Regional Economic Growth

High Performing Organization = Exceptional County Services

Great Place to Live



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

8 Service Areas

- 18 Operating Departments
- 11 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.

2019 – Strategic Plan – 2023 Strategic Plan

- Plan Adopted for FY 2021 and FY 2022, Adopted December 10, 2019.
- Affirmed August 6, 2021.
- Affirmed October 14, 2021.

Budget Issues for FY 23 or FY 24 Budgets

FY 23 Amendments or FY 24 Considerations:

COVID-19 (Adult / YJRC, Health Department, Supplies)

American Rescue Plan

ARPA – Local Assistance and Tribal Consistency Fund

Opioid Settlement Fund

Capital requests / YJRC

Organizational changes

Local Option Sales Tax

Inflation / Economic Stresses

Jail / Juvenile population / service adjustments

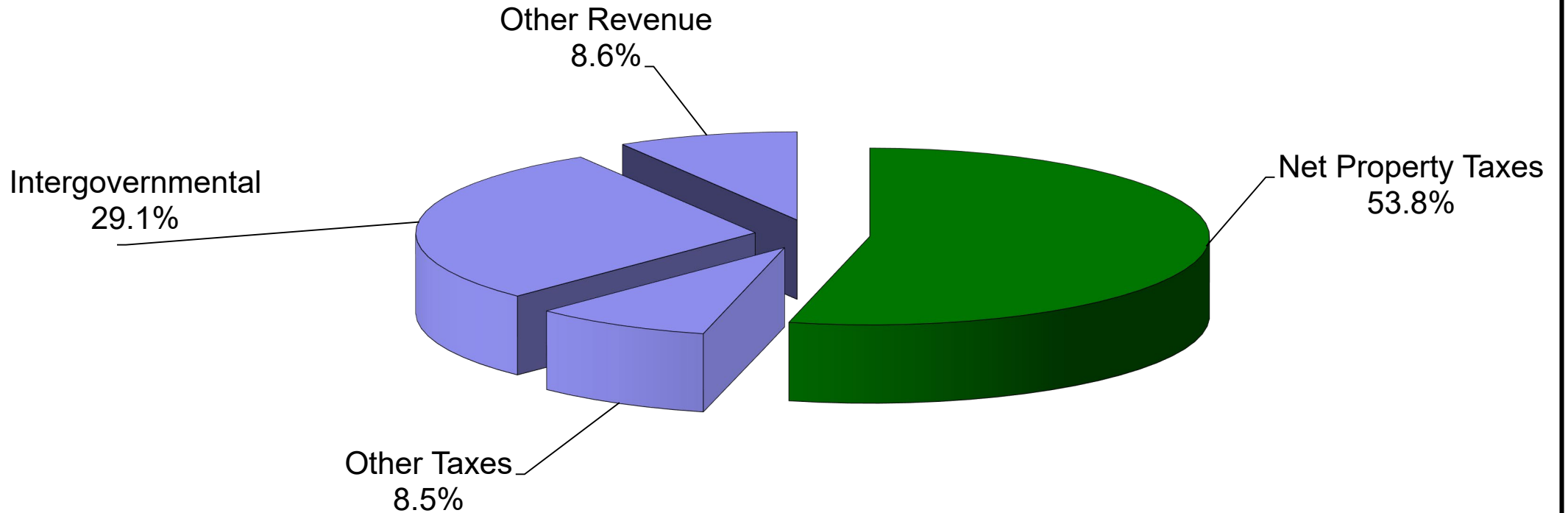
Strategic plan efforts

Medic Ambulance



FY 23 Revenues by Source

FY23 BUDGET: \$109,524,645



Other Revenue Considerations

Type	Revenue Stream	Impact
Other Taxes	Local Option Sales Tax	Limited growth; More consistent revenue stream; less likely to create positive revenue variances
Other Revenue	Interest Income	Reduced revenues from investments / cash held
Other Revenue	Charges for Services	Camping / Conservation / variable activity – West Lake Park
Intergovernmental	COVID-19 Grants	State for continued services
Intergovernmental	ARPA Grants	Expending one time use of funds
Net Property Taxes	EMA / SECC Tax request	Pass-through tax authority.
Net Property Taxes	Legislative adjustments	Change in valuation? Change in dollars raised by levy compared to FY 2023

FY24 Budget Preparation

- Budgets are to be prepared for Outcomes:
 - All Budgeting For Outcome pages to include County Board Goal
 - Financially Responsible
 - Performing Organization
 - Economic Growth / Great Place to Live
 - All BFO Pages to include County Business Type
 - Core
 - Foundation
 - Quality of Life
 - Community Add On



FY24 Budget Preparation

- **Personnel**

- **Apply approved salary steps and COLA recommendation to FY 2024 budget**
 - All unions open to for negotiation
- **Budget Benefit Costs 3-8% for July 2023 / January 2024 increases (maintain Health/Dental Insurance Fund Balance at 3 months minimum).**

- **Non-Personnel**

- **Adjustments for BOS Strategic Plan elements (Specific Accounts) within departmental budgets, highlight within departmental analysis.**
- Review individual line items in departments to recommend funding shifts
 - Maintenance, Computer Maintenance, Utilities, Extradition of Prisoners / Service Contracts, Workers Comp / Insurance, Supplies
- **FY 22 Operating Budget, all funds, 86.9% of amended budget, 94.7% of original budget.**
 - FY 22 General Fund Purchased Services – 95.4 of original budget; Supplies and Materials – 117.0% of original budget.
 - Include operating / capital estimates for requested staffing changes.



FY24 Budget Preparation

- **Program Guidelines for departments and current funded agencies**
 - Departments may submit new programs for consideration.
 - New Programs must have offsetting revenue and/or show operating costs savings or other program reduction.
 - Program /changes must show benefit to community and include measurement.



FY24 Budget Preparation

- **Funding outside organizations**
 - Budget County Contribution FY24 Budgets at 0% growth for Authorized Agencies. Review agencies that have new funding sources.
 - New requests for funding for programming will be evaluated through evaluation tool.
 - Including CAT Funding requests
 - Budget Evaluation Tool: matching entity's mission to Scott County mission; Program Goals to County Goals; County Service Responsibility; Residents Served; Performance Measurement Outcomes; and Performance Effectiveness.
 - Any new requests for fiscal year 2024 must be received in writing by **December 2, 2022**. Follow up meetings will be scheduled accordingly. Subject to funding availability and Board approval in March.



FY24 Budget Preparation

- **Capital Budget**

- Property tax transfer for capital funds (General, Vehicle, Electronic Equipment) to reflect 5 year capital plan.
- Requests to include assessment of all project costs and operating costs adjustments; project description; need; and any outside funding.
- Maximize use of ARPA Lost Revenue Provision assigned to Capital Projects fund.



FY 24 Budget Preparation

- Presentation to Departments and Authorized Agencies October 14, 2021 8:15 AM.



Summary of Parameters

Budgeting For Outcomes	Revenues	Expenditures
Strategic Plan – Management and Policy Agenda items	Local Option Sales Taxes	Personnel – Salaries and Wages
FY 23 Amendment / FY 24 Budget items	Property Taxes	Adjustments for BOS Strategic Plan Elements
2024 Goals, Vision, Mission	ARPA Grants	Authorized Agency
Scott County P.R.I.D.E.	Interest income	Applications for new requests
Departmental Goals	Refunds and Reimbursements	Capital requests
	Charges for Services	Line item Adjustments – Risk Management, Computer Maintenance, Utilities, Maintenance, Extradition of Prisoners / Service Contracts, Workers Comp./ Supplies
	Recession / Economic Stresses	

SCOTT COUNTY
FY24 BUDGET PREPARATION
CALENDAR OF EVENTS

- October 10, 2022 Organizational change forms due to Human Resources and Administration.
- October 11, 2022 Work Session with Board of Supervisors and County Administrator/Budget Director on FY22 Budget
- October 14, 2022 FY23 Budget Orientation Session for County Departments and Authorized Agencies

- ***November 18, 2022 FY24 Budget Submissions, FY23 Budget Amendment Submissions, FY24 County Departments BFO Submissions, Capital Improvement Forms Due***

- ***NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 18***
- January 5, 2023 Department Capital Review



SCOTT COUNTY FY24 BUDGET PREPARATION CALENDAR OF EVENTS

- January 19, 2023 Set Resolution of “Total Maximum Property Tax Dollars” and Public Hearing, 10-20 day notice period.
- January 24, 2023 Special COW Presentation of County Administrator's FY24 Budget Recommendations
- January 31, 2023 COW Board of Supervisors Budget Review
- February 1, 2023 Publish “Notice of Total Maximum Property Tax Dollars” in the North Scott Press, Quad City Times, Website
- February 7, 2023 Special COW Board of Supervisors Budget Review
- February 14, 2023 COW Board of Supervisors Budget Review
- February 16, 2023 Public Hearing on “Total Maximum Tax Dollars”; Adopt Resolution of Total Maximum Tax Dollars; Set Public Hearing on Budget in Quad City Times, North Scott Press, Website, 10-20 day notice period
- March 1, 2023 Publish the FY 24 Budget Estimate and FY 23 Amendment
- March 16, 2023 Public Hearing on Budget Estimate and Budget Amendment at 5:00 p.m.; Adopt via Resolution
- March 31, 2023 Deadline - File Budget Forms with State Office of Management

