

**OFFICE OF THE COUNTY ADMINISTRATOR**

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April 28, 2023

TO: Mahesh Sharma, County Administrator  
FROM: David Farmer, CPA, MPA Director of Budget and Administrative Services  
RE: FY23 May Budget Amendment

On May 25, 2023, the County will present its official public hearing on the 2023 Budget Amendment. This budget amendment is the County’s annual estimate of expenditures and transfers that were adjusted or calculated since the budget was amended in March 2023. The Budget Amendment was presented in the County’s two official newspapers on May 10, 2023. The amendment is scheduled to be approved May 25, 2023.

Following are the highlights of this amendment:

Public Safety & Legal Services, an increase of \$685,600, is requested to be amended for salary and benefit review, housing out of county, kitchen and grocery supplies, grant utilization and other.

<b>Department</b>	<b>Amount</b>	<b>Description</b>
Attorney	\$41,000	Salary and Benefit Review
Health	\$0	Grant Utilization and department reclassifications
Non-Departmental	\$15,000	Allocation of Separation Compensation, Contingency, Professional Services
Sheriff	\$481,300	Salary and Benefit Review and Reallocation; Commissary; Housing out of County; Kitchen and Grocery Supplies
YJRC	\$148,300	Salary and Benefit Review; Grocery Supplies, Outside Service Contracts

Physical Health & Social Services, an increase of \$136,870, is requested to be amended for salary and benefit review, grant utilization, and contingency expenditures.

<b>Department</b>	<b>Amount</b>	<b>Description</b>
Community Services	\$12,600	Salary and Benefit Review; Increased volume of community services.
Health	\$14,270	Salary and Benefit Review; Grant Utilization, reallocations
Non-Departmental	\$110,000	Salary and Benefit Allocation; Grant Utilization, Contingency

County Environment & Education, an increase of \$615,400 is requested for APRA Grant utilization, and separation compensation.

<b>Department</b>	<b>Amount</b>	<b>Description</b>
Conservation	\$51,900	Salary and Benefit Review
Non-Departmental	\$540,000	Salary and Benefit Review; Contingency; Grant Utilization
Planning and Development	\$23,500	Salary and Benefit Review

Roads and Transportation, an increase of \$615,200, is requested to be amended for line item detail for estimate of project and operations progress.

Administration	\$1,200
Engineering	\$29,500
Roads	\$240,000
Traffic Controls	\$80,000
Road Clearing	\$90,000
Equipment	\$174,500

Government Services to Residents, an increase of \$23,000 is requested to be amended for department review of reclassifications and supplies.

<b>Department</b>	<b>Amount</b>	<b>Description</b>
Auditor	\$0	Reclassifications
Non-Departmental	\$20,000	Contingency
Recorder	\$2,500	Supplies
Treasurer	\$500	Supplies / Reclassifications

Administration, an increase of \$1,430,928 is requested to be amended for risk management claims, postage, warehouse repairs, service contracts and salary and benefit reviews.

<b>Department</b>	<b>Amount</b>	<b>Description</b>
Administration	\$7,100	Separation Compensation
Attorney	\$913,400	Risk Management Claims
Auditor	\$60,000	Separation Compensation
Board of Supervisors	\$6,100	Salaries and Benefit Review
Community Services	\$81,530	Reimbursable Contracted Services
FSS	\$106,648	Postage Fees; Warehouse Repairs; Department Reclassifications
Human Resources	\$35,100	Separation Compensation; Salary and Benefit Review
Information Technology	\$206,450	Service Contracts; Salary and Benefit Review
Non-Departmental	\$0	Reclassifications
Treasurer	\$14,600	Separation Compensation; Benefit Review

Debt Service, \$0, is requested to be reclassified and amended for estimate bank charges and professional services.

Capital Projects, an increase of \$1,164,975 is requested to be amended for FY 23 Capital Project estimate – conservation capital projects, correction of March amendment, reclassifications, and a reserve for the 2023 elevator repairs.

Revenues have been amended by \$1,714,058 to reflect the grant utilization, permits, charges for services, interest revenue, non-budgeted fund transfers and general estimates.

<b>Revenue</b>	<b>Amount</b>	<b>Description</b>
Other County Taxes / TIF Tax Revenues	\$50,000	Gaming estimates
Intergovernmental	\$152,500	Intergovernmental Transfers

Licenses and Permits	\$38,000	Dept. Estimate
Charges for Services	\$213,600	Dept. Estimate
Use of Money & Property	\$1,076,700	Dept. Estimate
Miscellaneous	\$183,258	Insurance Coverage Refund, Dept. Estimate,
Proceeds of Fixed Asset Sales	\$65,600	Dept. Estimate

Unassigned fund balance of the General Fund is projected to decrease by \$1,329,440 on the re-estimates of budget levels, and the release of restricted equity for statutory programs. Projected fund balance is 13.42% of total general fund expenditures. However the County does not normally expend 100% of appropriations and averages 93% of purchased services / supplies and 95% of salaries and benefits. If that were to happen, the estimated unassigned fund balances is 22% of estimated general fund expenditures. Additionally \$3,800,000 will be assigned to FY 2024 capital projects.

Budget amendment information for the Golf Course and Self Insurance funds are not included in this resolution or memo as they are "unbudgeted" funds for the Iowa Department of Management.

If you have any questions I will be available at the Committee of the Whole 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

## RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

MAY 25, 2023

APPROVING A BUDGET AMENDMENT TO THE FY23 COUNTY BUDGET

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

Section 1. A budget amendment to the current FY23 County Budget as presented by the County Administrator is hereby approved as follows:

<u>SERVICE AREA</u>	<u>FY23 AMENDMENT AMOUNT</u>
Public Safety and Legal Services	\$685,600
Physical Health and Social Services	\$136,870
County Environment and Education	\$615,400
Roads and Transportation	\$615,200
Government Services to Residents	\$23,000
Administration	\$1,430,928
Capital Projects	\$1,164,975

Section 2. This resolution shall take effect immediately.