

FY 25 Budget Parameters with the Board of Supervisors

October 12, 2023



Agenda

- Set parameters for department budget development



Future Budget Issues for FY 25 Budget or FY 24 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

Professionalism * Responsiveness * Involvement * Dedication * Excellence



Future Budget Issues for FY 25 Budget or FY 24 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



Strategic Plan – Key Strategies

Employees

- Compensation & Recruitment
- Exit Interviews
- Remote Work
- Hiring, Onboarding, and Annual Performance
- New Employee Feedback

Facilities

- Interruption of Services
- Intermediate Space Study
- Long-Term Space Study

Organizational Efficiency

- Enhancement of Interactions with Customers
- Specialized Skill Positions to the Organization
- Process Improvements



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

- 19 Operating Departments
- 9 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)

Employees

- County Wide
- Dept.

Facilities

- County Wide
- Dept.

Organizational Efficiency

- County Wide
- Dept.

PRIDE

- County Wide
- Dept.

Budget Issues for FY 24 or FY 25 Budgets

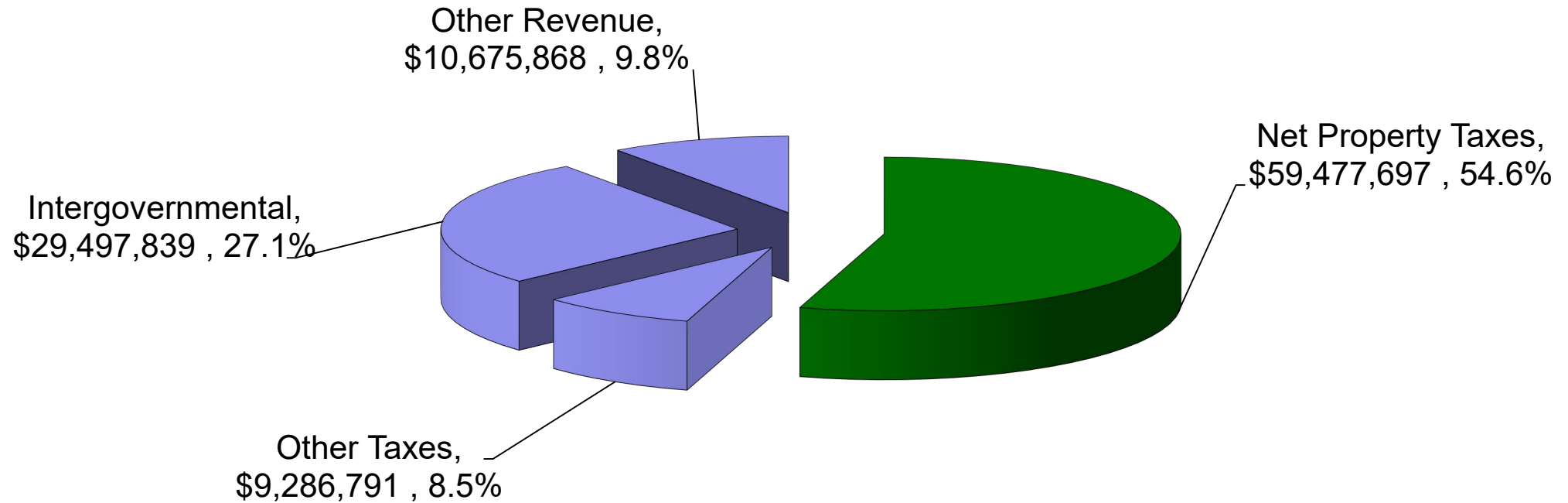
FY 24 Amendments or FY 25 Considerations:

Strategic plan efforts – Key Strategies	Medic Ambulance
American Rescue Plan	Property Tax changes
Opioid Settlement Fund	Local Option Sales Tax
Organizational changes	Jail / Juvenile population / service adjustments
Inflation / Economic Stresses	Wage Compression / Inflation



FY 24 Revenues by Source

FY24 BUDGET: \$108,938,195



Revenue Considerations

Type	Revenue Stream	Impact
Net Property Taxes	Legislative adjustments	New maximum levy rate – Basic Tax Levy; Further changes in 2024 legislative session?
Other Taxes	Local Option Sales Tax	Limited growth; More consistent revenue stream; less likely to create positive revenue variances
Other Revenue	Interest Income	Recent highs in variable earnings
Other Revenue	Charges for Services	New fees? Cost recovery
Intergovernmental	ARPA Grants	Expending one time use of funds
Net Property Taxes	EMA / SECC Tax request	Pass-through tax authority. Legislation to move to separate taxing body?

FY25 Budget Preparation

- Budgets are to be prepared for Outcomes:
 - All Budgeting For Outcome pages to include County Board Priorities
 - Employees
 - Facilities
 - Organizational Efficiency
 - PRIDE



FY25 Budget Preparation

- **Personnel**
 - Apply approved salary steps and COLA recommendation to FY 2025 budget
 - All unions open for negotiation through wage reopeners
 - Work through Strategic Plan strategies for any 2025 budget changes
 - Budget Benefit Costs 13% / 8% for July 2024 / January 2025 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
 - Commercial Services; Postage; Insurance; Liability claims; Out of County Placement – Juveniles and Adults; Supplies
- FY 23 Operating Budget, General Fund, 91.7% of amended budget, 94.9% of original budget.
 - FY 23 General Fund Purchased Services – 96.9% of original budget; Supplies and Materials – 123.4% of original budget.
 - Include operating / capital estimates for requested staffing changes.



FY25 Budget Preparation

- **Program Guidelines for departments and current funded agencies**
 - Emphasis on program outcomes by workload, outcomes, efficiencies, and costs. Modified BFO pages for 2025 Budget. Detailed training to departments will be offered.
 - 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.



FY25 Budget Preparation

- **Funding outside organizations**
 - Budget County Contribution FY25 Budgets at 0% growth for Authorized Agencies. Review agencies that have new funding sources.
 - New funding requests 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 2025 must be received in writing by **December 1, 2023.**



FY25 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.



Summary of Parameters

Budgeting For Outcomes	Revenues	Expenditures
Strategic Plan – Top Priorities and Strategies	Property Taxes	Personnel – Salaries and Wages
FY 24 Amendment / FY 25 Budget items	Local Option Sales Taxes	Adjustments for BOS Strategic Plan Elements
2025 Goals, Vision, Mission	ARPA Grants	Authorized Agency
Scott County P.R.I.D.E.	Interest income	Applications for new requests
Departmental Goals	EMA / SECC Tax Request	Capital requests
Scott County MEDIC	Charges for Services	Line item Adjustments – Commercial Services; Postage; Insurance; Liability claims; Out of County Placement – Juveniles and Adults; Supplies
	Recession / Economic Stresses	Recession / Economic Stresses

SCOTT COUNTY
FY25 BUDGET PREPARATION
CALENDAR OF EVENTS

- October 13, 2023 FY25 Budget Orientation Session for County Departments and Authorized Agencies
- ***November 17, 2023 FY25 Budget Submissions, FY24 Budget Amendment Submissions, FY25 County Departments BFO Submissions, Capital Improvement Forms Due***
- *NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 17*



SCOTT COUNTY
FY25 BUDGET PREPARATION
CALENDAR OF EVENTS

- February 1, 2024 Public Hearing on FY 2024 Budget Amendment
- February 20, 2024 Special COW Presentation of County Administrator's FY25 Budget Recommendations
- February 27, 2024 COW Board of Supervisors Budget Review
- March 5, 2024 Special COW Board of Supervisors Budget Review
- March 12, 2024 COW Board of Supervisors Budget Review
- March 28, 2024 *4:30 PM Public Hearing on Proposed Property Tax - No other business allowed at meeting.

- March 28, 2024 Set public hearing on 2024 budget adoption for April 24, 2024
- April 11, 2024 Adopt Secondary Roads budget and construction program
- April 25, 2024 Public Hearing on budget estimate
Adopt FY 25 Plan via resolution and certify taxes

- April 30, 2024 Deadline - File Budget Forms with State Office of Management

