

OFFICE OF THE COUNTY ADMINISTRATOR

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January 23, 2024

TO: Mahesh Sharma, County Administrator
FROM: David Farmer, CPA, MPA Director of Budget and Administrative Services
RE: FY24 Budget Amendment

On February 1, 2024 the County will present its official public hearing on the 2024 Budget Amendment. This budget amendment is the County’s annual estimate of expenditures and transfers that were adjusted or calculated since the budget was approved in April 2023. The Budget Amendment was presented in the County’s two official newspapers on March 1, 2023. The amendment is scheduled to be approved February 1, 2024.

Following are the highlights of this amendment:

Public Safety & Legal Services, an increase of \$476,654, is requested to be amended for grant utilization, separation compensation, professional services and supplies.

Department	Amount	Description
Attorney	\$73,550	Separation Compensation, Professional Services
Health	\$190,000	Grant Utilization
Non-Departmental	\$40,000	MEDIC Acquisition Services, Separation Compensation
Sheriff	\$262,355	Groceries, Supplies, Separation Compensation, Equipment
YJRC	(\$89,251)	Service Contracts; Supplies, Grant Contracts
Medic Ambulance	(\$200,000)	Contract Estimate

Physical Health & Social Services, an increase of \$82,864, is requested to be amended for grant utilization, winter shelter support, professional services, and postage.

Department	Amount	Description
Community Services	(\$79,224)	Medical expense services, community burials, winter shelter support

Health	\$69,088	Grant Utilization,
Health and Human Services	\$13,000	Postage
Non-Departmental	\$80,000	Professional Services. Separation Compensation

County Environment & Education, an increase of \$434,477 is requested for supplies, separation compensation, and the ARPA grant.

Department	Amount	Description
Conservation	\$116,264	Supplies, Vehicle maintenance, maintenance, overtime
Non-Departmental	\$315,818	ARPA Grant Allotment – Housing, Separation compensation, Contingency
Planning and Development	\$2,395	Separation Compensation

Roads and Transportation, an increase of \$2,091,000, is requested to be amended for line item detail for estimate of project and operations progress.

Engineering	\$864,000
Roads (maintenance)	\$260,000
Traffic Control	\$11,000
New Equipment	\$731,000
Property Assessment	\$225,000

Government Services to Residents, a decrease of \$16,050 is requested to be amended for department review of Poll Workers, Postage, Separation Compensation, and Supplies.

Department	Amount	Description
Auditor	(\$300)	Poll workers
Facilities & Support Services	(\$500)	Postage
Non-Departmental	(\$30,000)	Separation Compensation
Recorder	\$14,350	Supplies, Travel, Postage
Treasurer	\$400	Separation Compensation, Maintenance, Schools of Instruction, Periodicals

Administration, an increase of \$433,905 is requested to be amended from change in separation compensation, Insurance, supplies, and professional services.

Department	Amount (rounded)	Description
Administration	(\$500)	Deferred compensation allowance
Attorney	\$97,706	Insurance liability estimates
Board of Supervisors	(\$16,949)	Health medical benefits, Supplies
Community Services	\$4,500	Deferred compensation
Facilities & Support Services	\$105,548	Postage, Utilities, Supplies
Human Resources	\$30,200	Separation compensation, Employee development, Professional services, Recruitment
Information Technology	\$200,000	Service contracts, Separation compensation
Non-Departmental	(\$12,000)	Separation compensation, Public notices, Maintenance
Treasurer	\$25,400	Change in service delivery Fees, Bank fees

Debt Service, an increase of \$1,400, is requested to be amended for FY 24 for estimate bank charges and professional services.

Capital Projects, a decrease of \$3,734,099 is requested to be amended for FY 24 Capital Project estimate –SECC Radio Project, acquisition of warehouse space, Youth Justice and Rehabilitation Center expansion, General technology, Conservation capital projects and Secondary Roads capital projects.

Revenues have been amended by \$928,407 to reflect the grant utilization, department estimates of general revenues, and SBITA proceeds.

Revenue	Amount	Description
Other County Taxes / TIF Tax Revenues	\$250,000	Local Option Sales Taxes estimates
Intergovernmental	(\$3,454,134)	ARPA Grants, Road Use Taxes, Detention Care Reimbursement, General Grants, Election reimbursements, FEMA Reimbursements
Licenses and Permits	(\$39,000)	Building permits, Dept. Estimates

Charges for Services	\$252,091	Secondary Roads reimbursements, Care-keep charges, recording of instruments, Dept. Estimates
Use of Money & Property	\$3,094,427	Dept. Estimates
Miscellaneous	\$433,023	Opioid Settlement, Dept. Estimates, Transfer from MEDIC Fund
General Long Term Debt Proceeds	\$410,000	Proceeds of SBITA contracts
Proceeds of Fixed Asset Sales	(\$18,000)	Dept. Estimate

Transfers between funds are recommend to change by \$3,030,107 to fund Capital from the FY 23 budgetary savings, conservation capital projects from the use of restricted assets within the general and capital fund, and transfers between the General Fund and MEDIC EMS fund.

Unassigned fund balance of the General Fund is projected to decrease by \$1,434,662 on the re-estimates of budget levels, and the release of restricted equity for statutory programs. Projected fund balance is 16.6% 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 24% of estimated general fund expenditures. Additionally, \$3,000,000 will be assigned to FY 2025 capital projects.

Budget amendment information for the Golf Course and Self Insurance funds are not included public notices as they are unbudgeted fund for Department of Management Reporting format. The Golf Course expenses are requested to increase by \$42,846 for capital depreciation, salaries and benefits, and supplies. MEDIC EMS transfers out is requested to be increased by \$150,000.

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

FEBRUARY 1, 2024

APPROVING A BUDGET AMENDMENT TO THE FY24 COUNTY BUDGET

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

Section 1. A budget amendment to the current FY24 County Budget as presented by the County Administrator is hereby approved as follows:

<u>SERVICE AREA</u>	<u>FY24 AMENDMENT AMOUNT</u>
Public Safety and Legal Services	\$476,654
Physical Health and Social Services	\$82,864
County Environment and Education	\$434,477
Roads and Transportation	\$2,091,000
Government Services to Residents	(\$16,050)
Administration	\$433,905
Debt Service	\$1,400
Capital Projects	(\$3,734,099)
Operating Transfers Out	(\$3,030,107)
Golf	\$42,846
MEDIC EMS Transfers Out	\$150,000

Section 2. This resolution shall take effect immediately.