



# FY13 Budget Orientation with Departments and Authorized Agencies

October 28, 2011

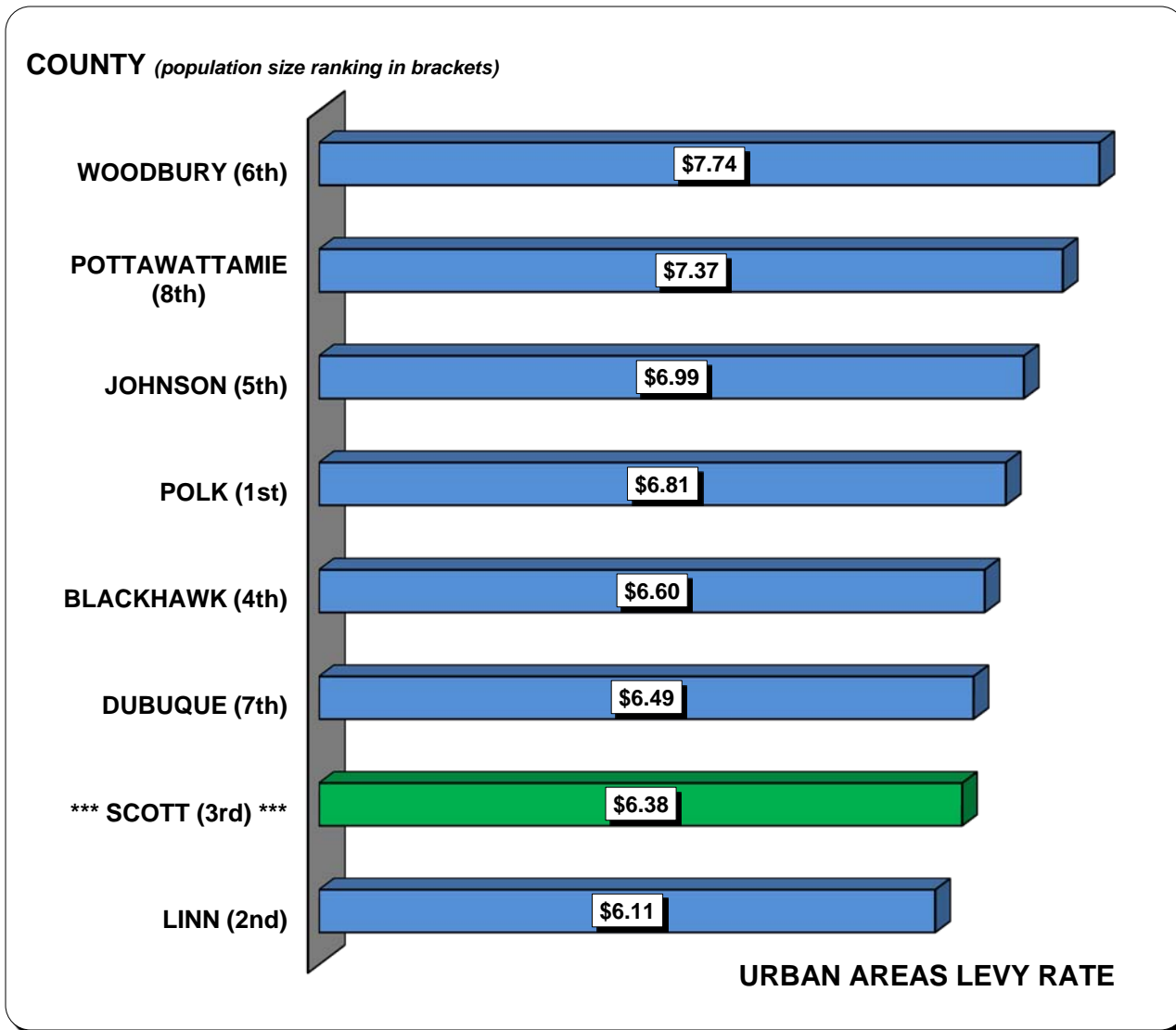


# Agenda

- Review FY12
  1. County Levy Rate Comparisons
  2. Revenue Trends
  3. General Fund Balance
- Revenue Outlook
- FY13 Direction
- FY13 Budget Issues
- FY13 Budget Calendar

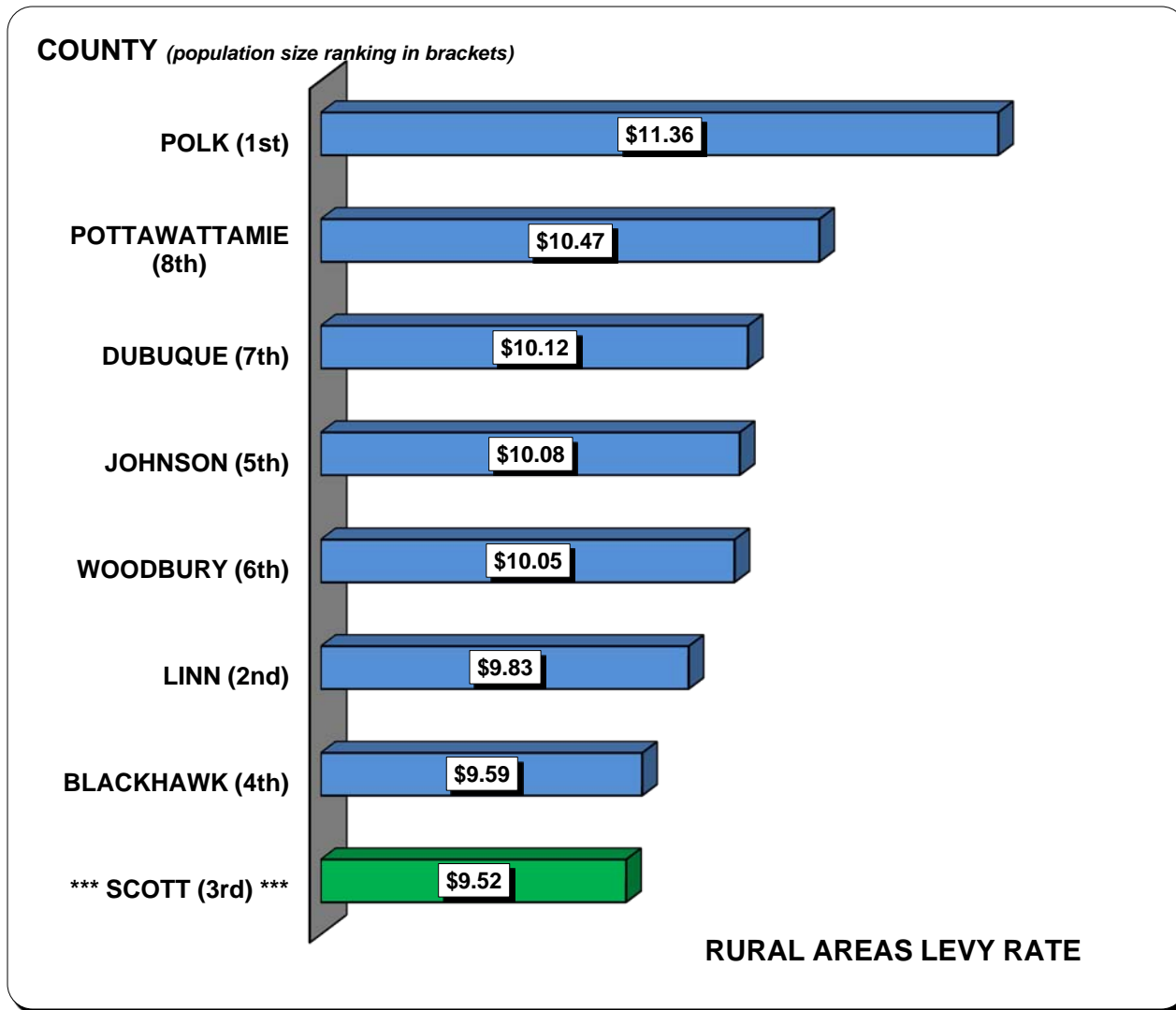


# FY12 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



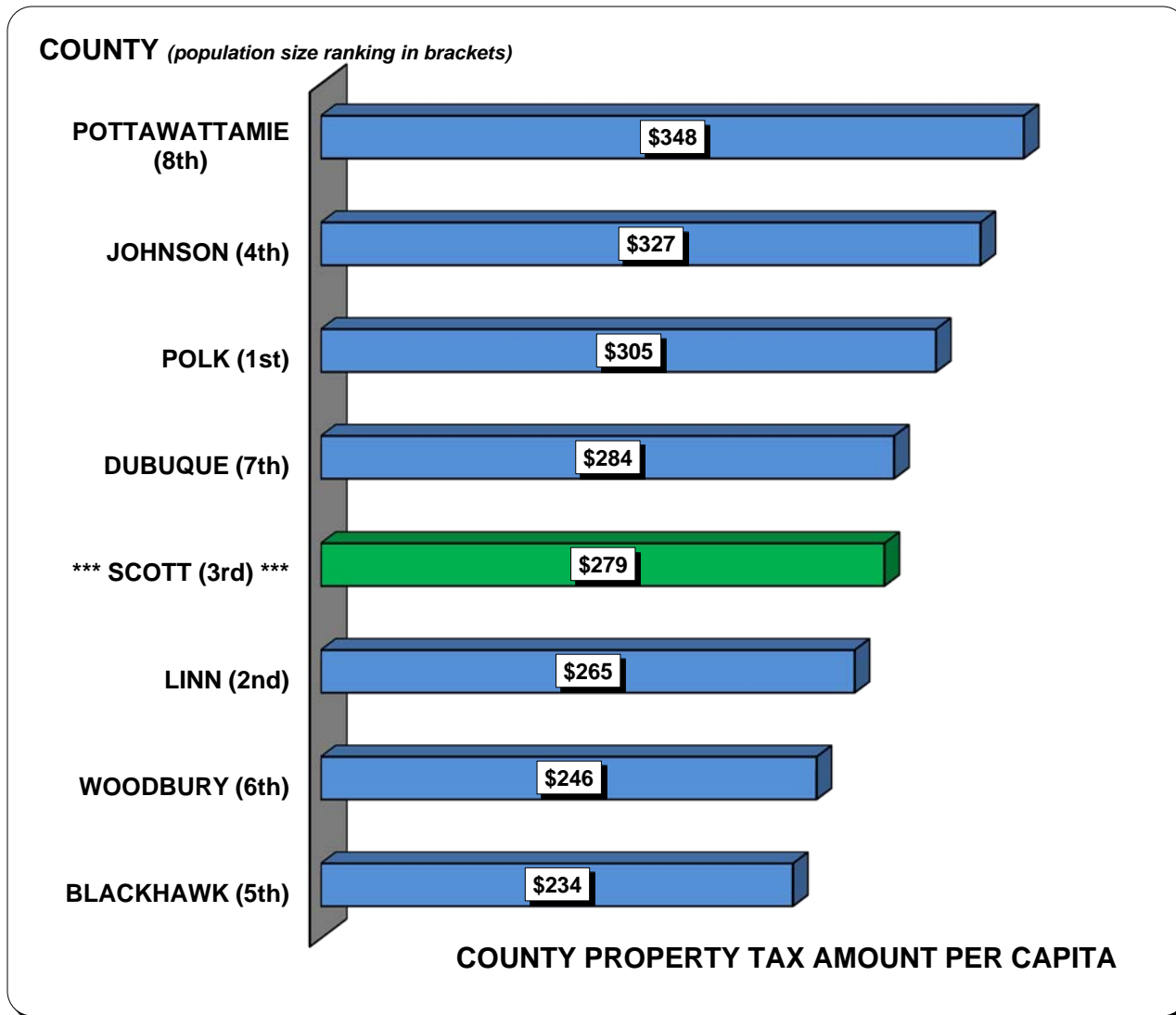
While ranking 3rd in size Scott County ranks *SECOND LOWEST* among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year FY12

# FY12 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks the *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year FY12

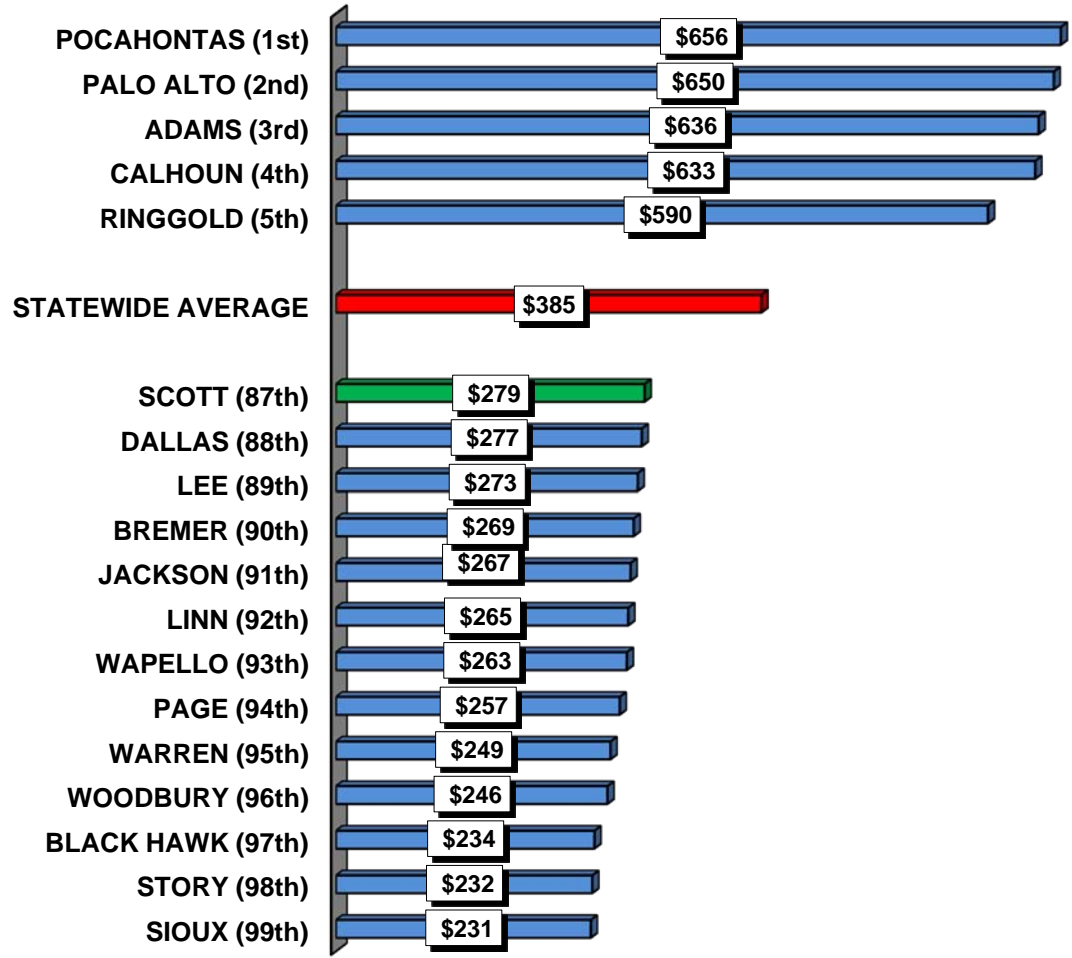
# FY12 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks fourth *LOWEST* among the eight largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year FY12. These figures are based on 2010 census data.

# FY12 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES

COUNTY (per capita ranking in brackets)

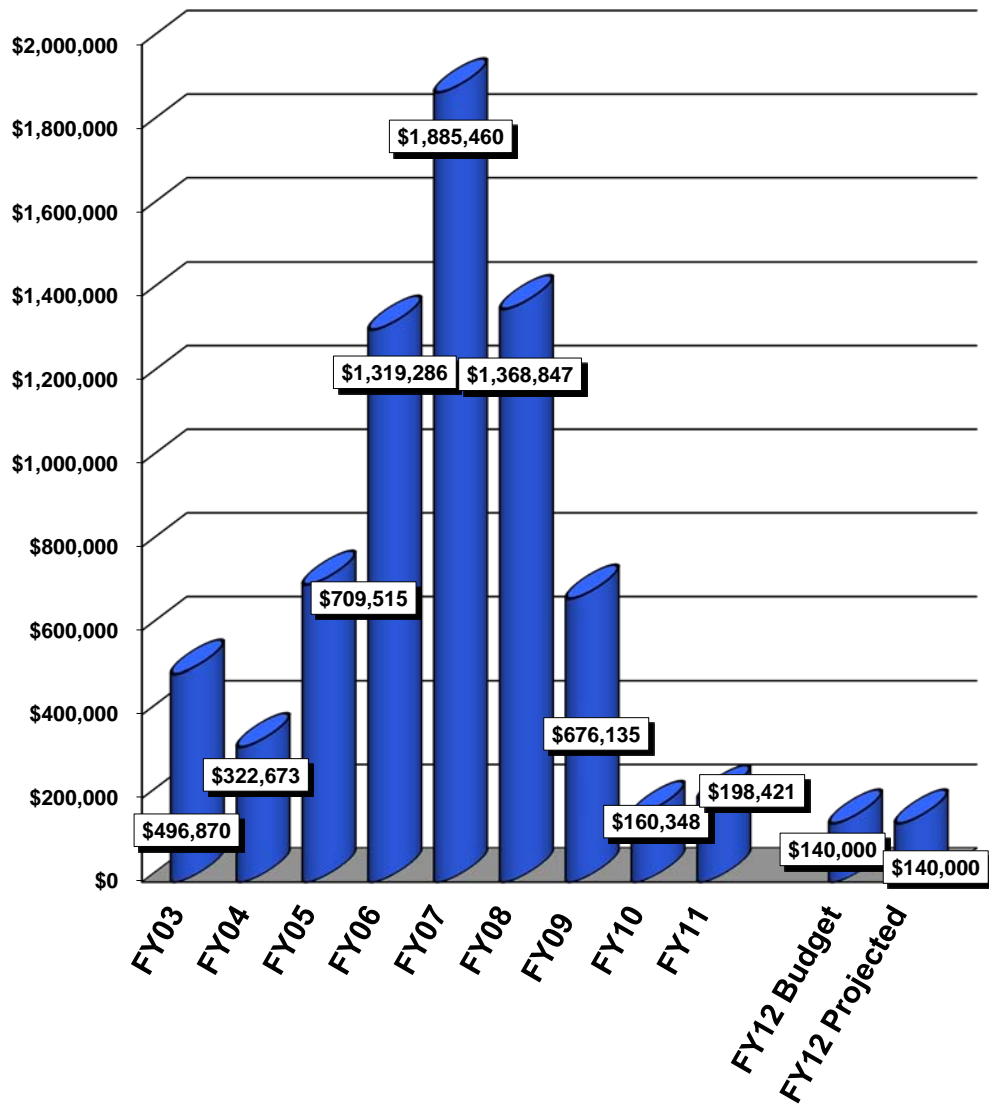


COUNTY PROPERTY TAX AMOUNT PER CAPITA

Scott County has the 13th *LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties for Fiscal Year FY12

# INTEREST INCOME

TEN YEAR COMPARISON and FY12 BUDGET AMOUNT



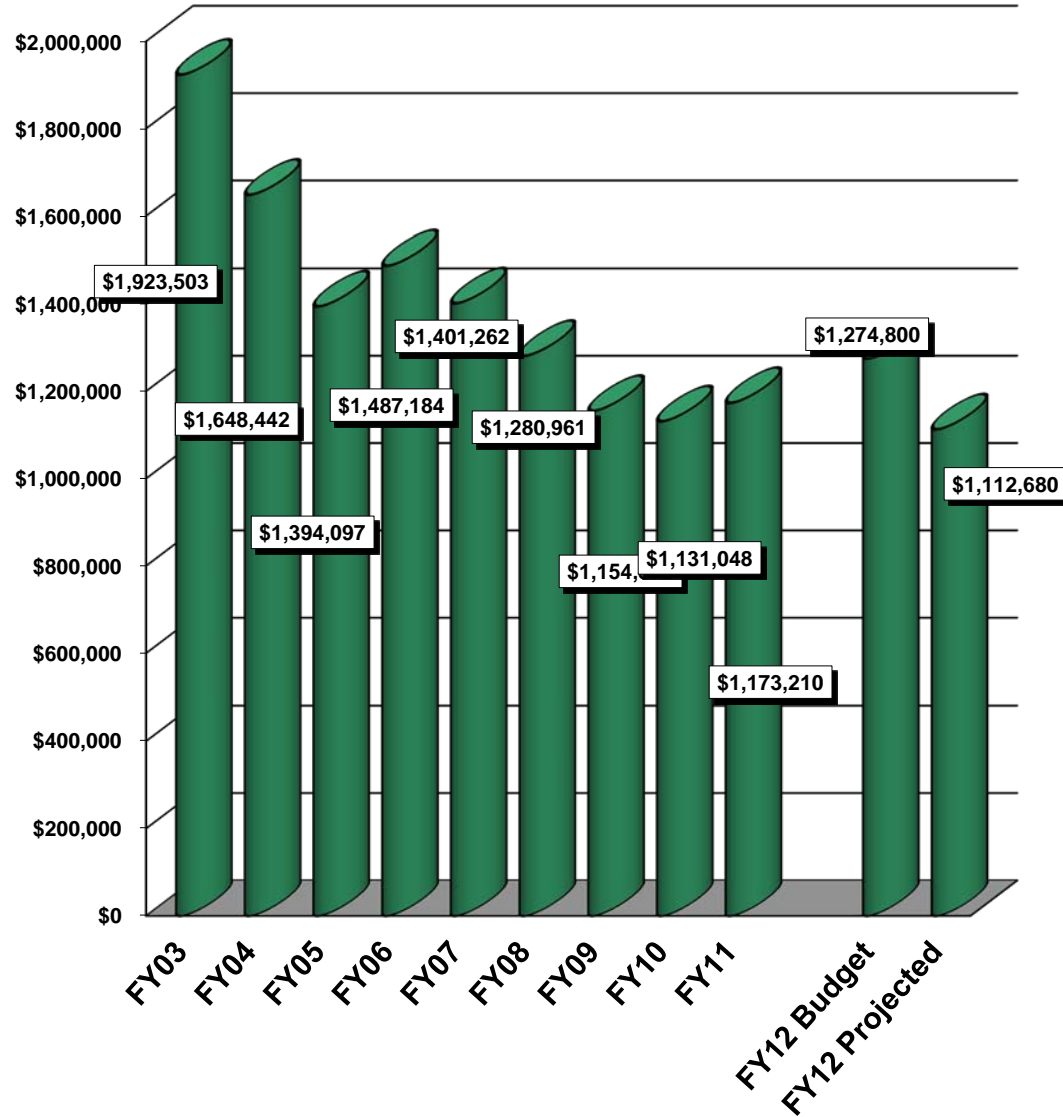
This graph shows the wild ride of interest rates' impact on investment earnings by the County during the last ten years. Currently rates are at almost zero.

FY06 - 4.213%      FY08 - 3.781%      FY10 - .3811%

FY07 - 5.059%      FY09 - 1.69%      FY11 - .4707%      (current) - .42%

# RECORDER INCOME

TEN YEAR COMPARISON and FY12 BUDGET AMOUNT

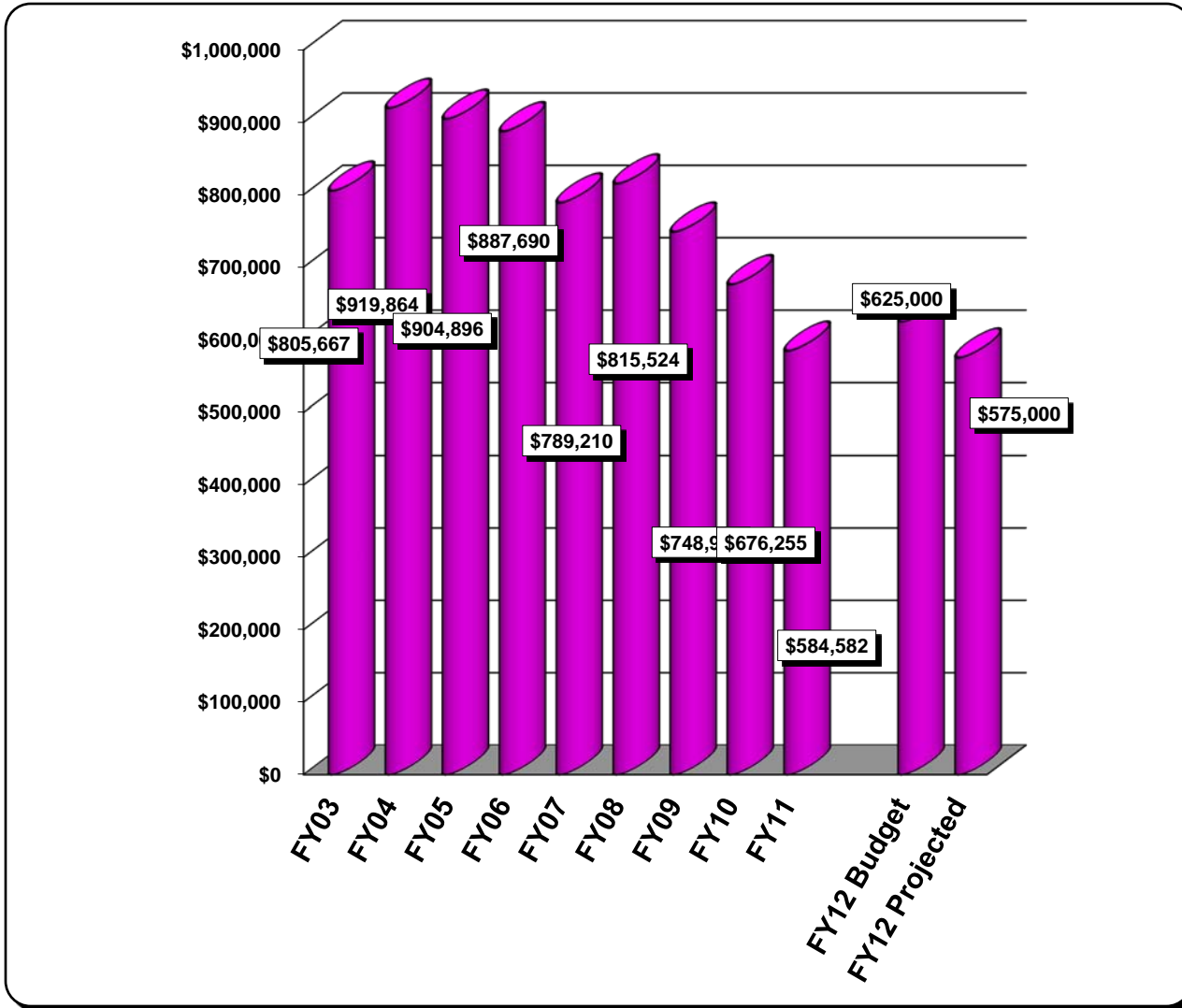


This graph shows the impact of interest rate changes on real estate filings income by the Recorder's Office during the last ten years.



# RIVERBOAT GAMING INCOME

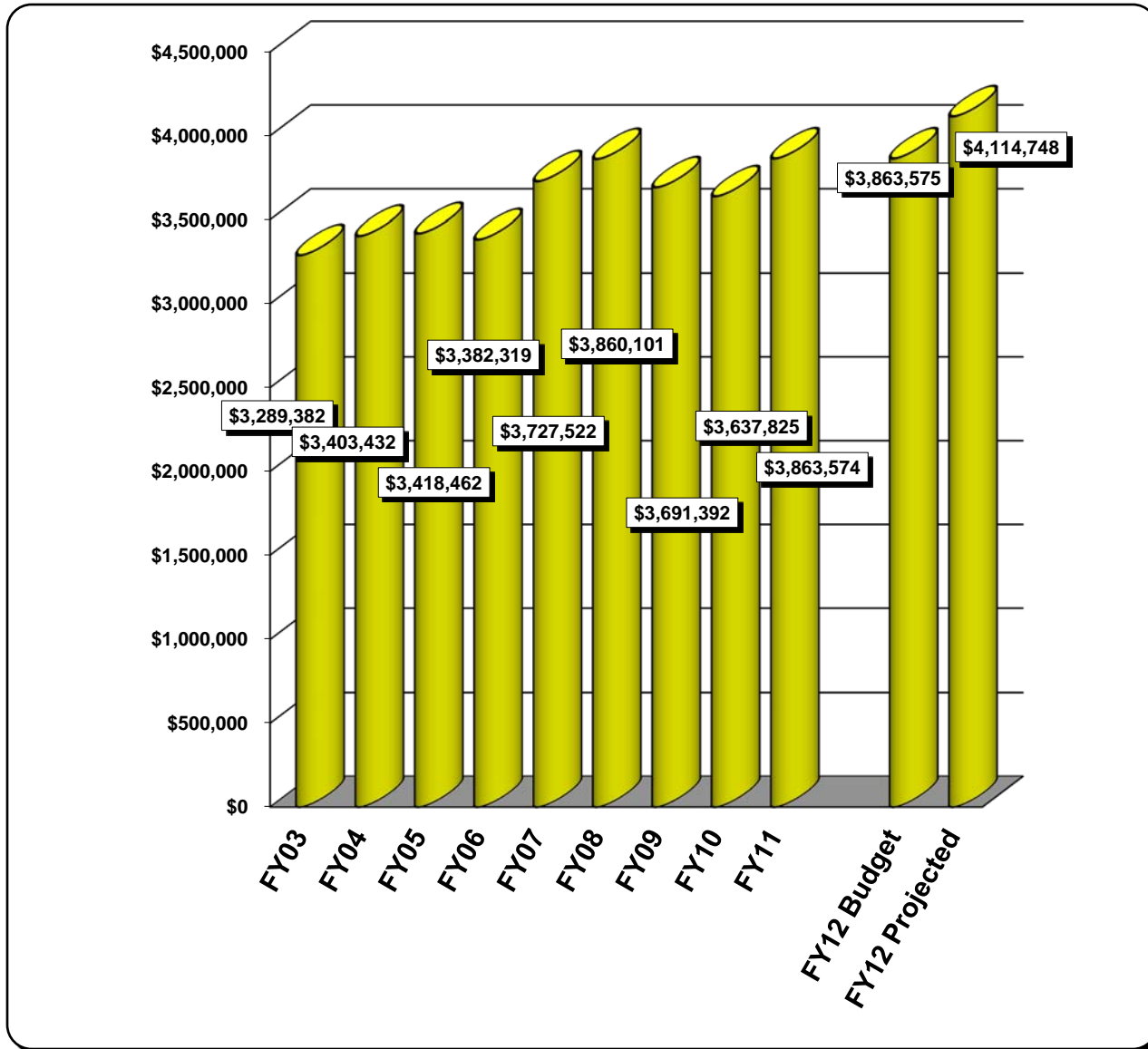
## TEN YEAR COMPARISON and FY12 BUDGET AMOUNT



Gaming revenue has been declining since FY05. For FY11 - FY15, we will loose an additional \$53,180 per year due to a RIF assessment from 2005 and 2006. Riverboat Gaming income is used to support capital projects.

# SALES TAX

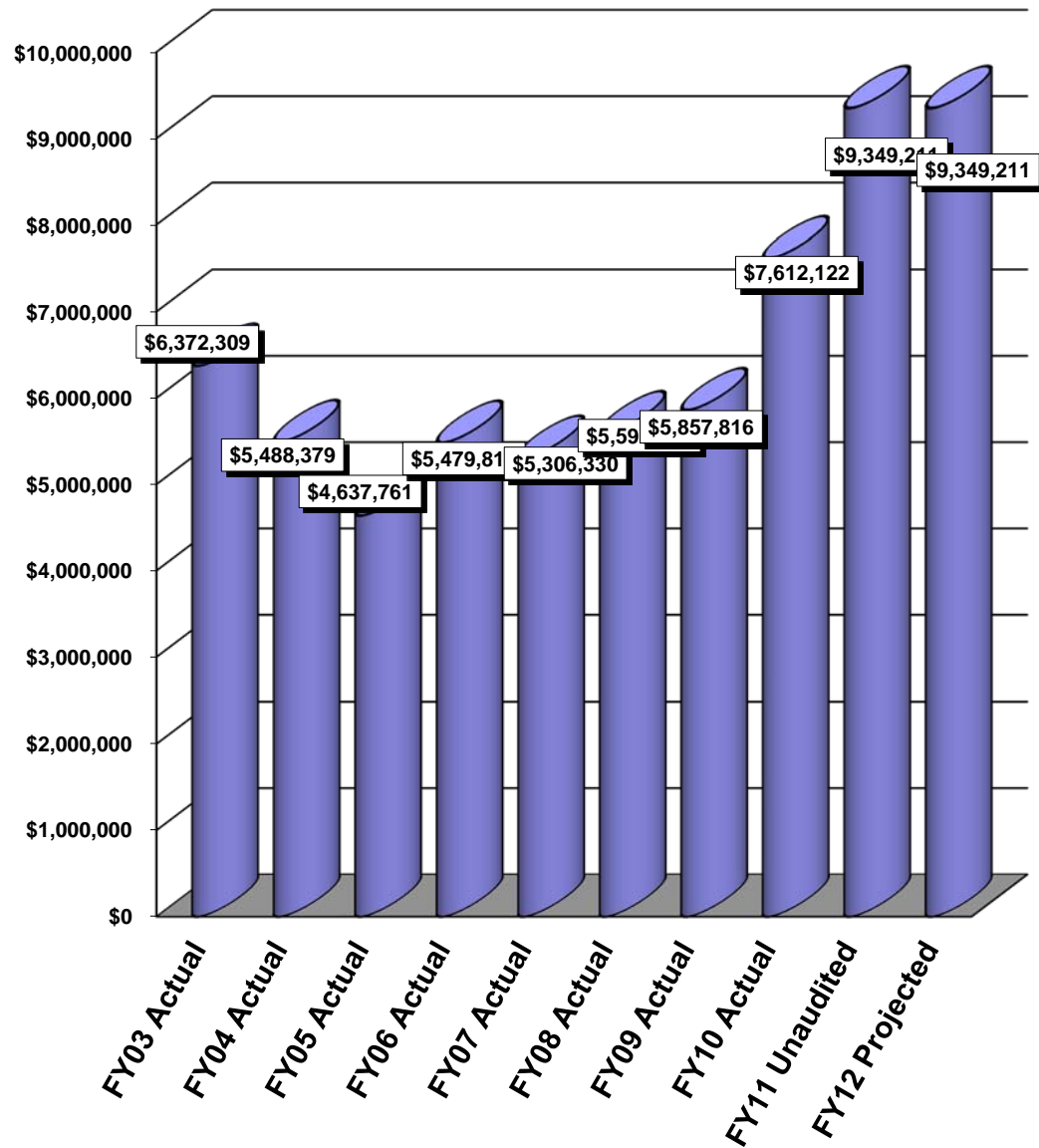
## TEN YEAR COMPARISON and FY12 BUDGET AMOUNT



Sales Tax is used for property tax relief. This revenue source is different from others, as we expect an increase for FY12, the highest level for this revenue in 10 years.

# GENERAL FUND UNASSIGNED ENDING FUND BALANCE

## TEN YEAR COMPARISON



We project that we will end FY11 with 18.6% fund balance.  
 The Board's Financial Management Policy requires a 15% minimum General Fund balance.

# FY13 Revenue Outlook

- General Fund Balance 18.6% - \$9,349,211

Sufficient fund balance for FY13

- FY13 Property Tax Projection

Residential Rollback 50.7518% up 2.22%

Agricultural Rollback 57.5411% down 11.47%

1.7% or \$1,400,000 (growth & roll back)



# FY13 Preparation

- **Maintain Health/Dental Insurance Fund Balance**  
fund balance 6/30/11 - \$1,388,932
- **Property tax transfer to capital fund (\$1,225,000)**
- **Departmental Budgets**
  1. Non-Personnel (budget 0% growth from FY12 )  
( 1.3% inflation projection Midwest CPI)
  2. Adjust non-general fund budgets to expected revenues  
(i.e. Secondary Roads, MHDD)
- **Authorized Agencies**  
Require FY13 Budgets at 0% growth



# FY13 Budget Issues

## Operating Budget

IPERS increase

Negotiations

Presidential Election expense

## Capital Budget

IT Master Plan Funding

Life Cycle Vehicle Replacement Schedule

Capital Repairs / Space Study

## State Legislature

Property Tax Rollback - Levy Rate Freeze

MHDD Re-design



# FY13 Budget Outlook

Stable, Stable, Stable



# FY13 Submission Instructions





# SCOTT COUNTY FY13 BUDGET PREPARATION CALENDAR OF EVENTS

October 27, 2011/5:30 p.m.	*Initial Board of Supervisors discussion with County Administrator/Budget Manager on FY13 Budget *Immediately following Board Meeting
October 28, 2011/ 1:00 p.m.	FY13 Budget Orientation Session for County Departments and Authorized Agencies
<b>November 23, 2011</b>	<b><i>FY13 Budget Submissions Due</i></b> <b><i>FY12 Budget Amendment Submissions Due</i></b> <b><i>FY13 County Departments Core Matrix Submissions Due</i></b> <b>Capital Improvement Forms Due</b>
<i>NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 23!</i>	
November 29, 2011	Draft Audit Presentation to the Board
December 2, 2011	Strategic Planning Steering Committee Department Heads
January 23, 2012	File Budget Estimate (based on budget requests) with County Auditor
January 31, 2012	Presentation of County Administrator's Recommendation on FY13 Budget Publication of FY13 Budget Estimate and FY12 Budget Amendment
January 31 – March 1	Board of Supervisors Budget Review
February 1, 2012	Publish the FY13 Budget Estimate and FY12 Budget Amendment in the North Scott Press (send info to paper on Monday, January 23)
February 2, 2012	Publish the FY13 Budget Estimate and FY12 Budget Amendment in the Quad City Times and Bettendorf News (send info to papers on Monday, January 23)
February 2, 2012	Set Public Hearing for FY13 Budget Estimate and FY12 Budget Amendment
February 16, 2012	Public Hearing on Budget Estimate 5:30 p.m.
March 1, 2012	Adoption of FY13 Budget Plan – 5:30 p.m.
March 15, 2012	File Budget Forms with State Office of Management

