



# FY14 Initial Budget Discussion with Board of Supervisors

October 23, 2012

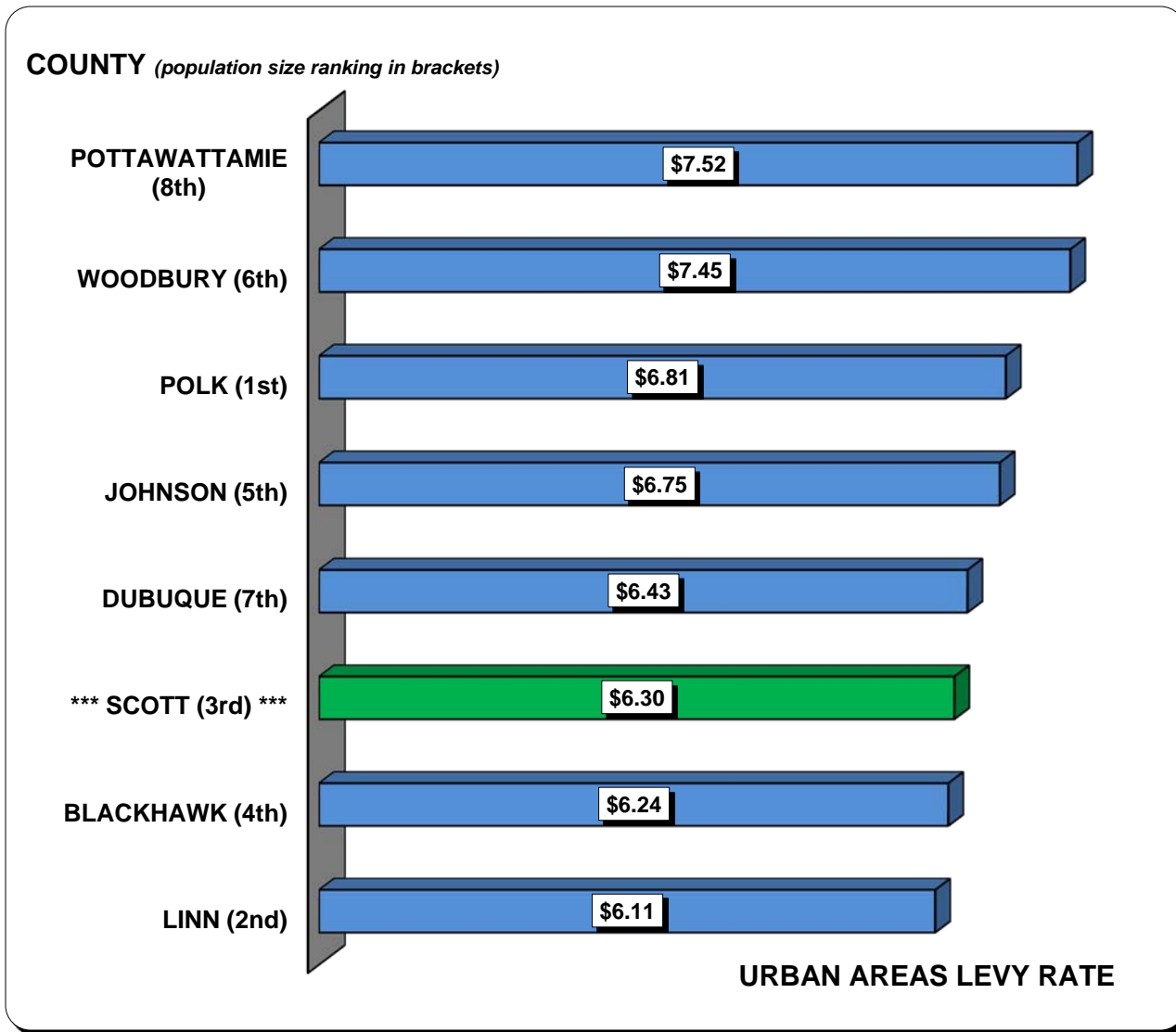


# Agenda

- Review FY13
  1. County Levy Rate Comparisons
  2. Revenue Trends
  3. General Fund Balance
- FY14 Preparation
- FY14 Direction
- FY14 Budget Calendar

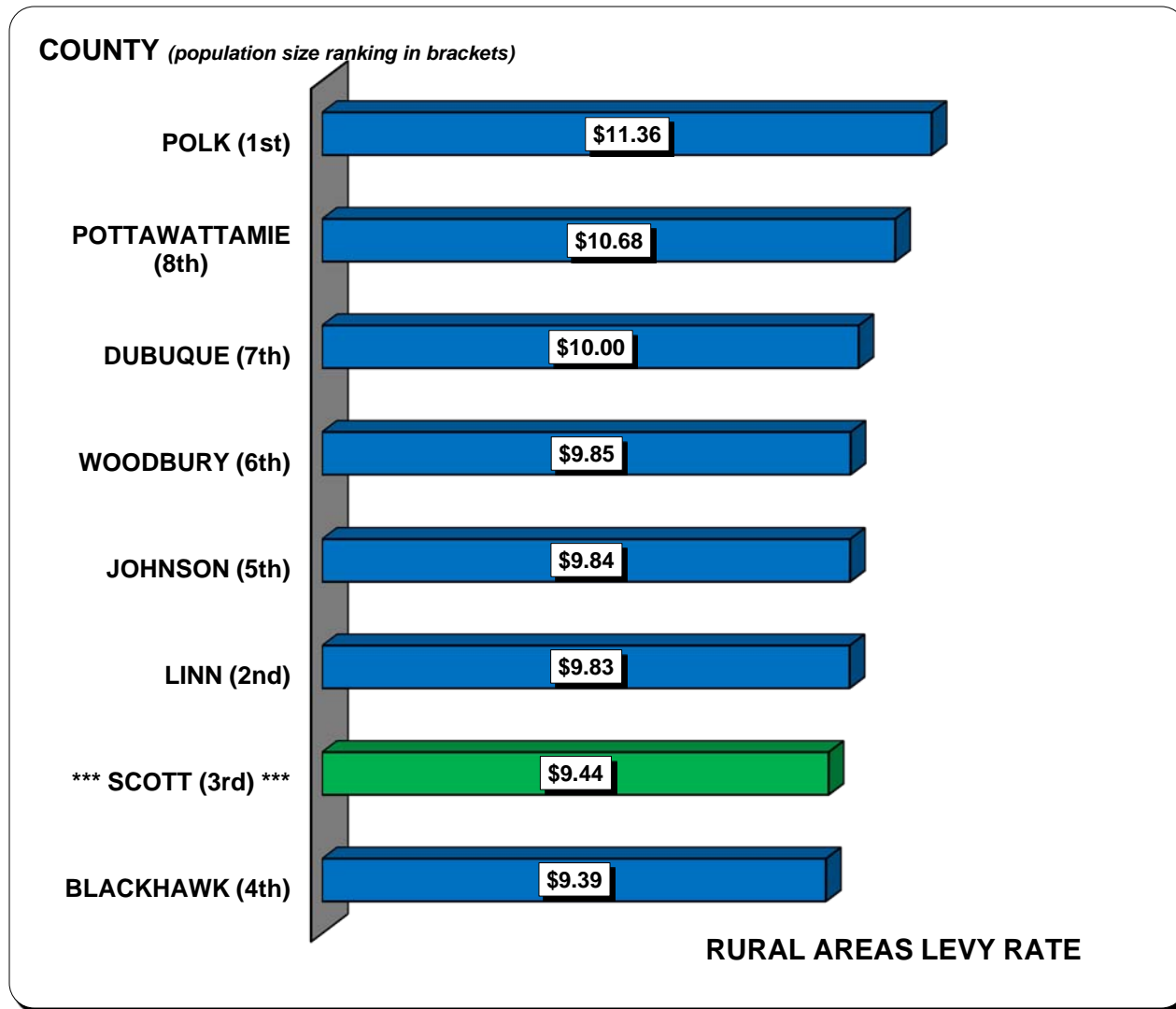


# FY13 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



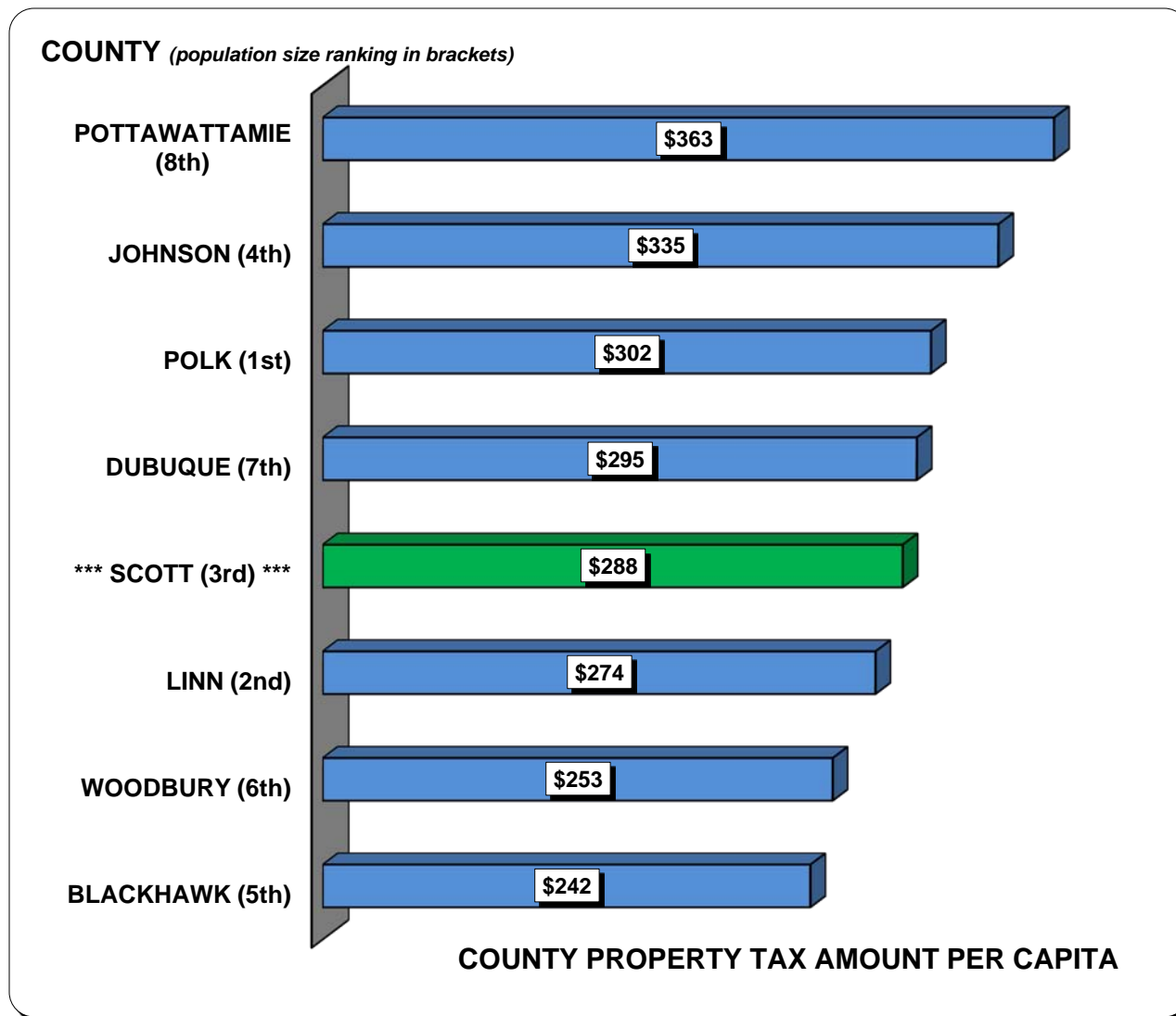
While ranking 3rd in size Scott County ranks *THIRD LOWEST* among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year FY12

# FY13 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks the 2<sup>nd</sup> **LOWEST** among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year FY13

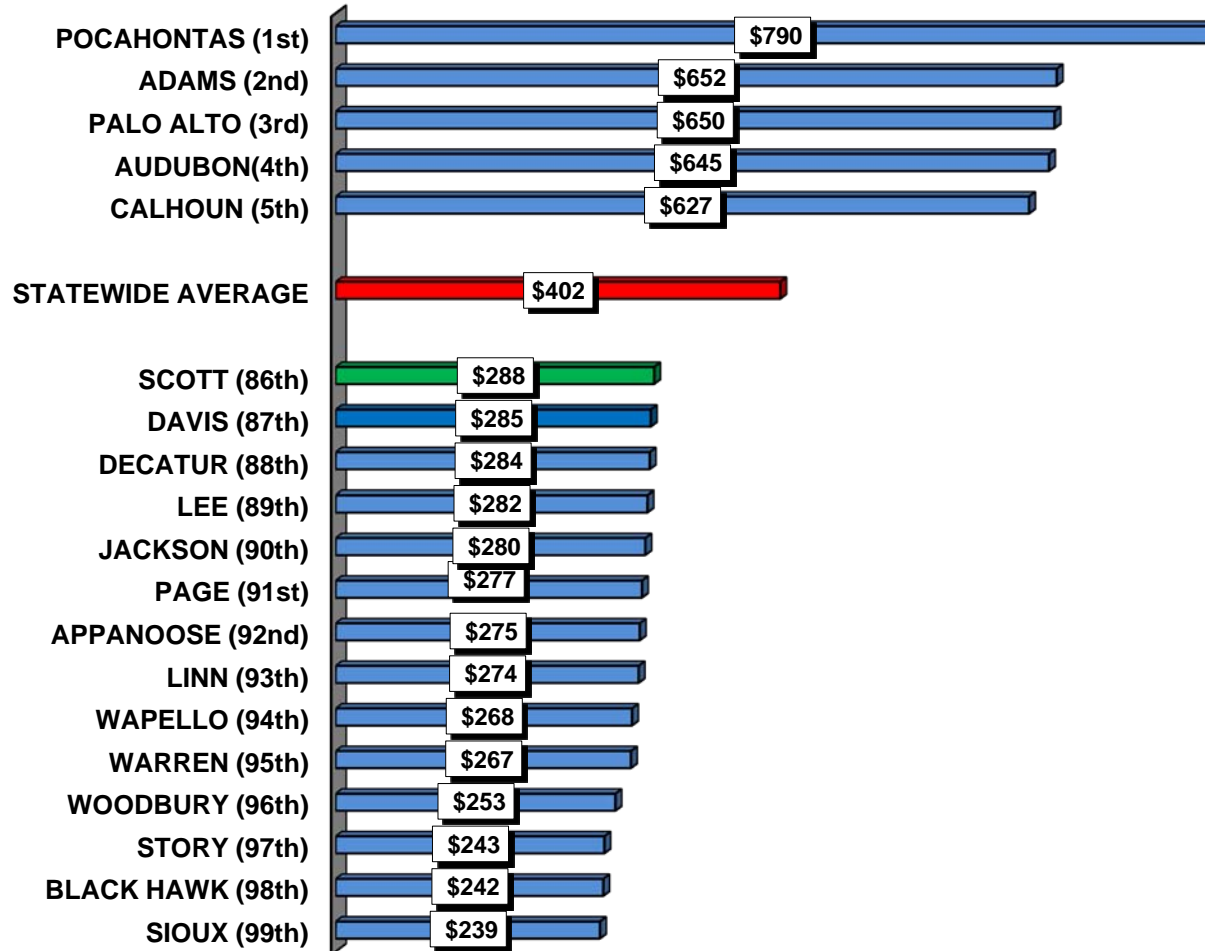
# FY13 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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.

# FY13 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES

COUNTY *(per capita ranking in brackets)*

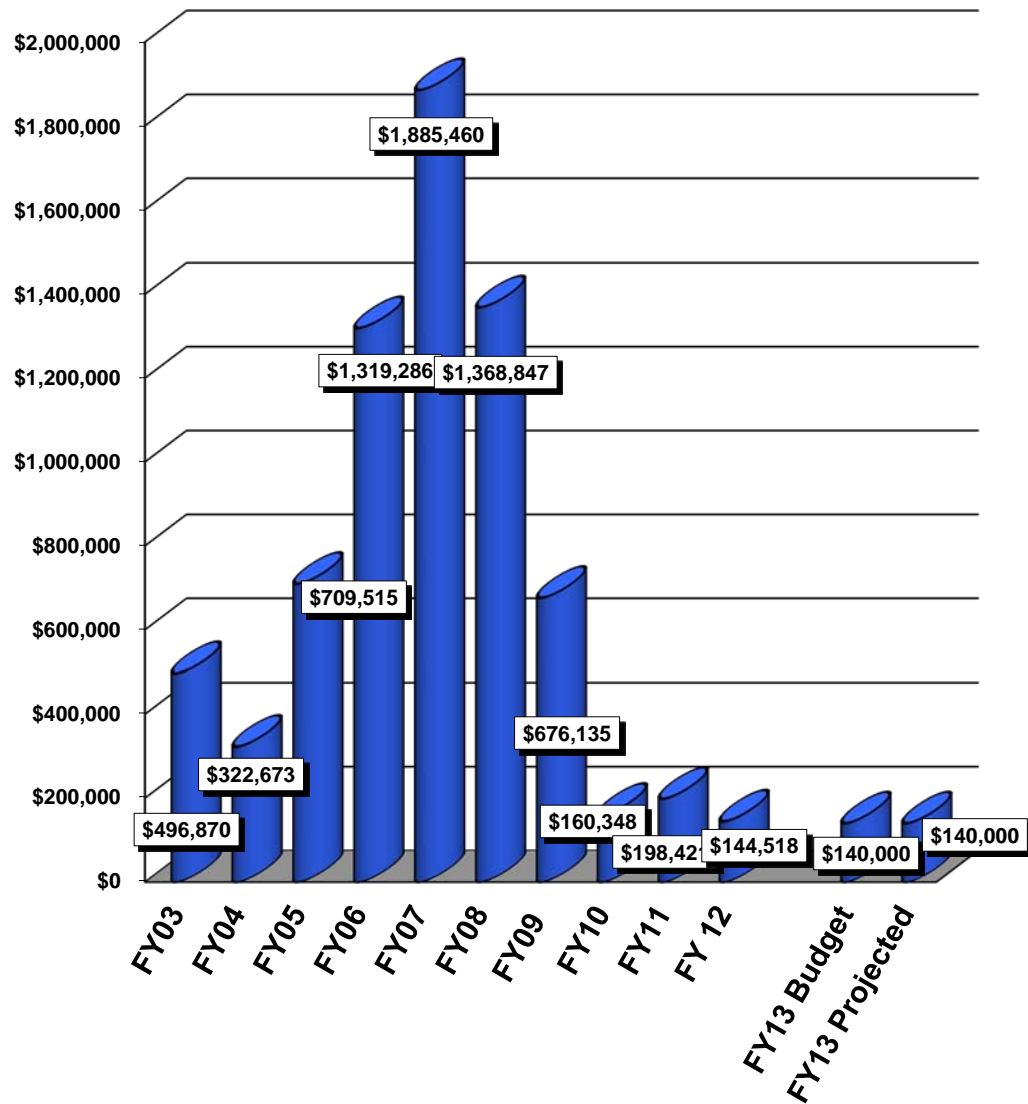


COUNTY PROPERTY TAX AMOUNT PER CAPITA

Scott County has the 14th *LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties for Fiscal Year FY13.

# INTEREST INCOME

TEN YEAR COMPARISON and FY13 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%

FY12 - .3576%

FY07 - 5.059%

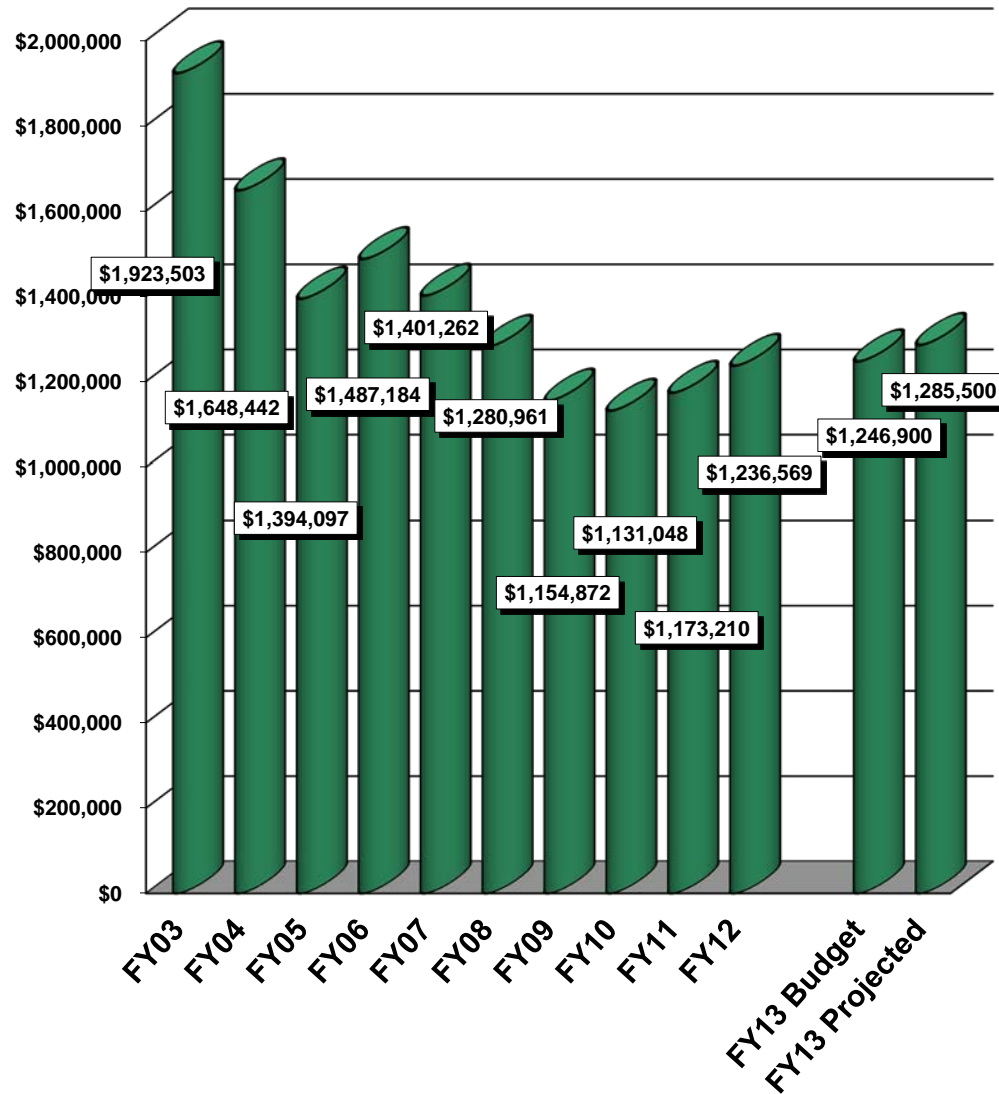
FY09 - 1.6900%

FY11 - .4707%

Current - .1500%

# RECORDER INCOME

TEN YEAR COMPARISON and FY13 BUDGET AMOUNT

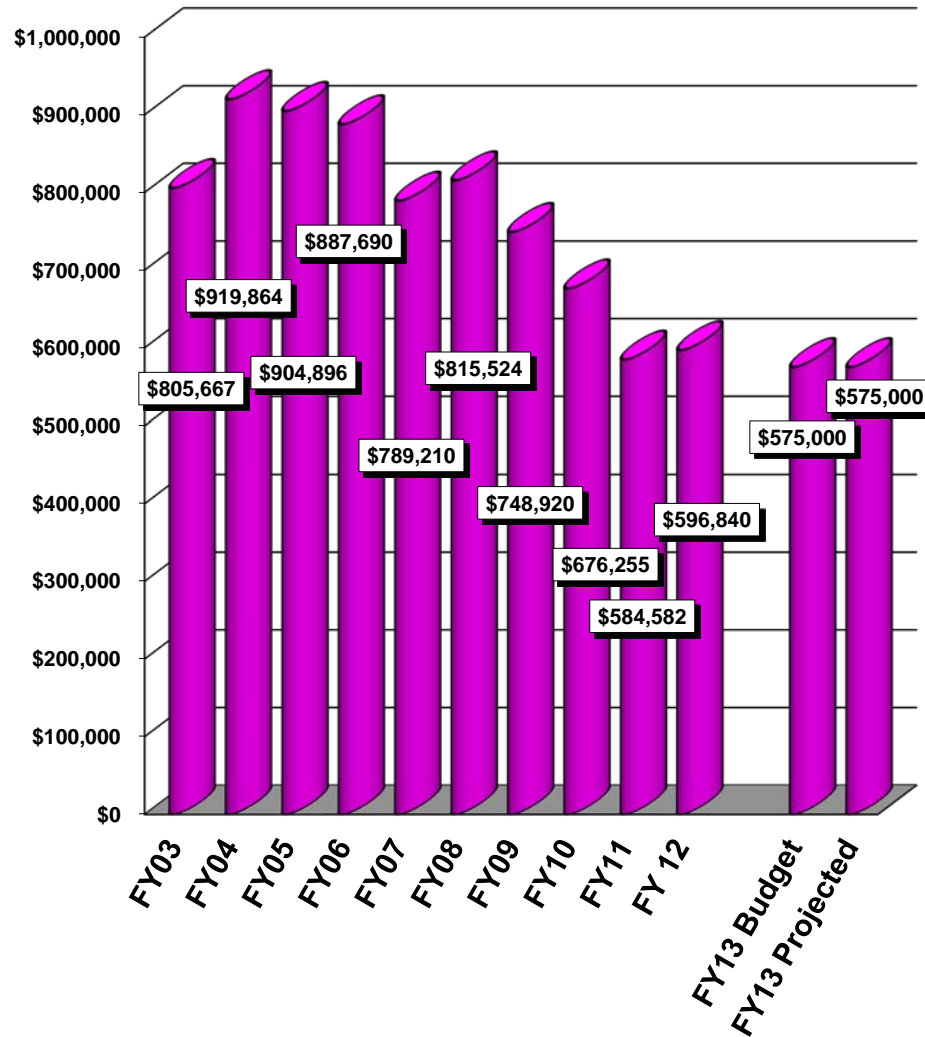


This graph shows the impact of interest rate changes on real estate filings income by the Recorder's Office during the last ten years.



# RIVERBOAT GAMING INCOME

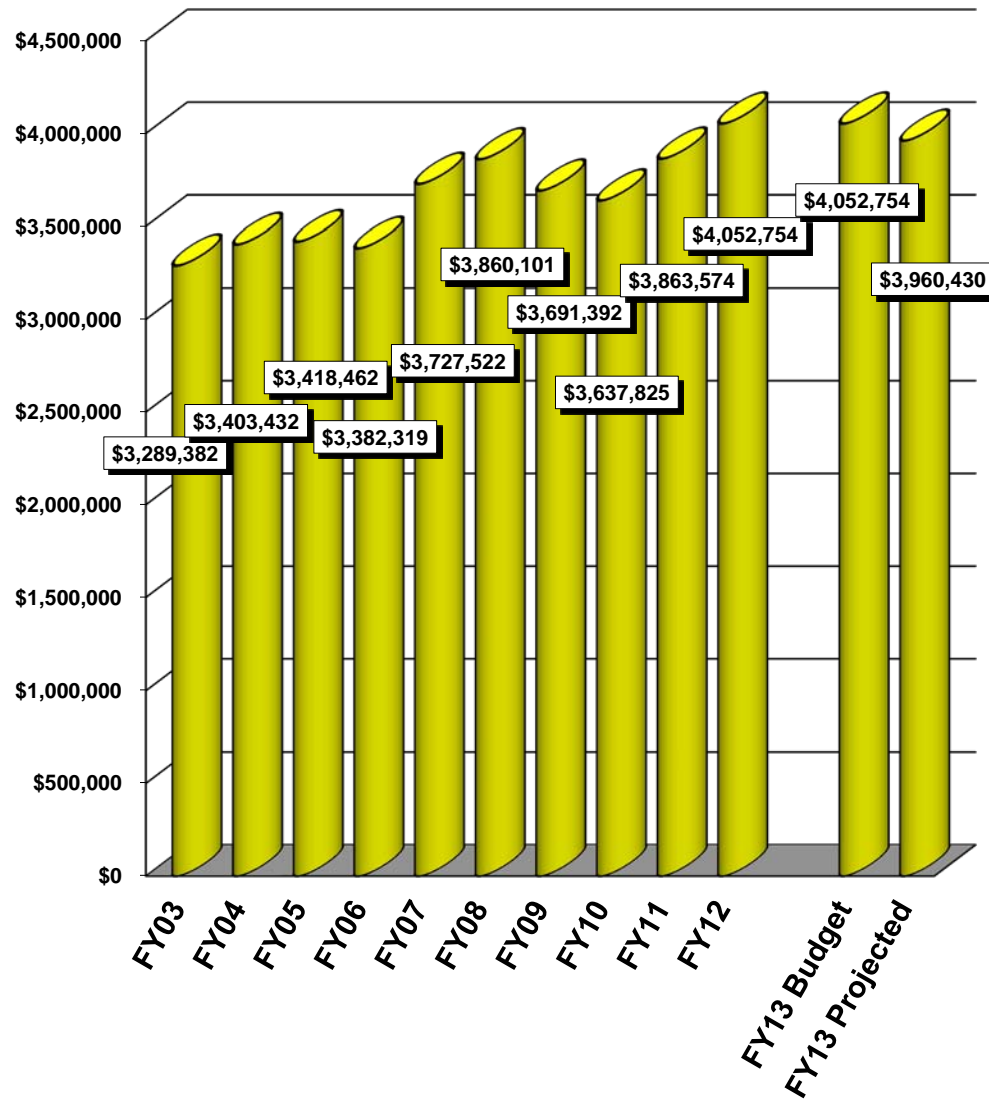
## TEN YEAR COMPARISON and FY13 BUDGET AMOUNT



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

# SALES TAX

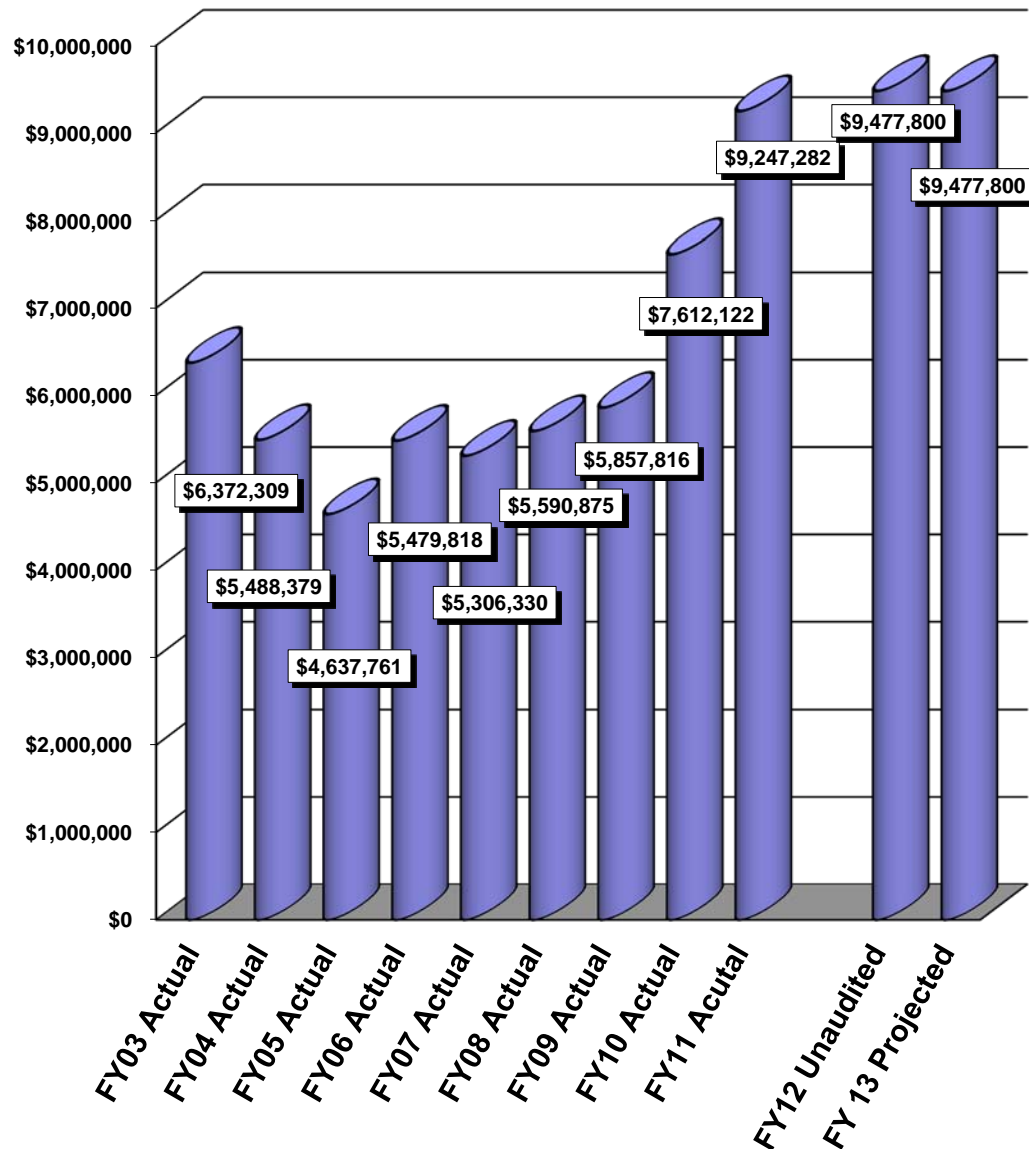
TEN YEAR COMPARISON and FY13 BUDGET AMOUNT



Sales Tax is used for property tax relief. This revenue source is different from others, as most recent estimates project a slight decrease from FY 12.

# GENERAL FUND UNASSIGNED ENDING FUND BALANCE

## TEN YEAR COMPARISON



We project that we will end FY12 with 17.77% fund balance.

The Board's Financial Management Policy requires a 15% minimum General Fund balance.

# FY14 Budget Preparation

- **Personnel**

- IPERS Increase, COLA, Health Costs 4%, (maintain Health/Dental Insurance Fund Balance), Two unions are currently in negotiations

- **Non-Personnel**

- Budget 0% growth from FY12  
(FY12 Operating Budget 94.5% expended + 1.7% inflation)
- Adjust non-general fund budgets to expected revenues  
(i.e. Secondary Roads, MHDD)



# FY14 Budget Preparation

- **Authorized Agencies**
  - Require FY14 Budgets at 0% growth
- **Capital Budget**
  - Continue property tax transfer at \$1,225,000
    - Continue ERP funding
    - Review Fleet Study recommendation
    - Review Space Study results
    - PSA lease in Debt Service levy



# SCOTT COUNTY FY14 BUDGET PREPARATION CALENDAR OF EVENTS

October 23	Work Session with Board of Supervisors and County Administrator / Budget Manager on FY 14 Budget
October 26, 2012/ 1:00 p.m. <b>November 21, 2012</b>	FY14 Budget Orientation Session for County Departments and Authorized Agencies <b><i>FY14 Budget Submissions Due</i></b> <b><i>FY13 Budget Amendment Submissions Due</i></b> <b><i>FY14 County Departments BFO Submissions Due</i></b> <b><i>Capital Improvement Forms Due</i></b>  <b><i>NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 21!</i></b>
November 27, 2012	Draft Audit Presentation to the Board
January 21, 2013	File Budget Estimate (based on budget requests) with County Auditor
January 29, 2013	Presentation of County Administrator's Recommendation on FY14 Budget Publication of FY14 Budget Estimate and FY13 Budget Amendment
January 31 – March 1	Board of Supervisors Budget Review
January 30, 2013	Publish the FY14 Budget Estimate and FY13 Budget Amendment in the North Scott Press (send info to paper on Monday, January 21)
January 30, 2013	Publish the FY14 Budget Estimate and FY13 Budget Amendment in the Quad City Times and Bettendorf News (send info to papers on Monday, January 21)
January 31, 2013	Set Public Hearing for FY14 Budget Estimate and FY13 Budget Amendment
February 14, 2013	Public Hearing on Budget Estimate 5:30 p.m.
March 5, 2013	Adoption of FY13 Budget Plan – 8:00 a.m.
March 15, 2013	File Budget Forms with State Office of Management

