

# FY16 Budget Work Session

February 10, 2015





# Budget Work Session Overview

- Overview
- Revenue Analysis
- Operating Services
- Debt Service
- Secondary Road Operating and Capital Budget

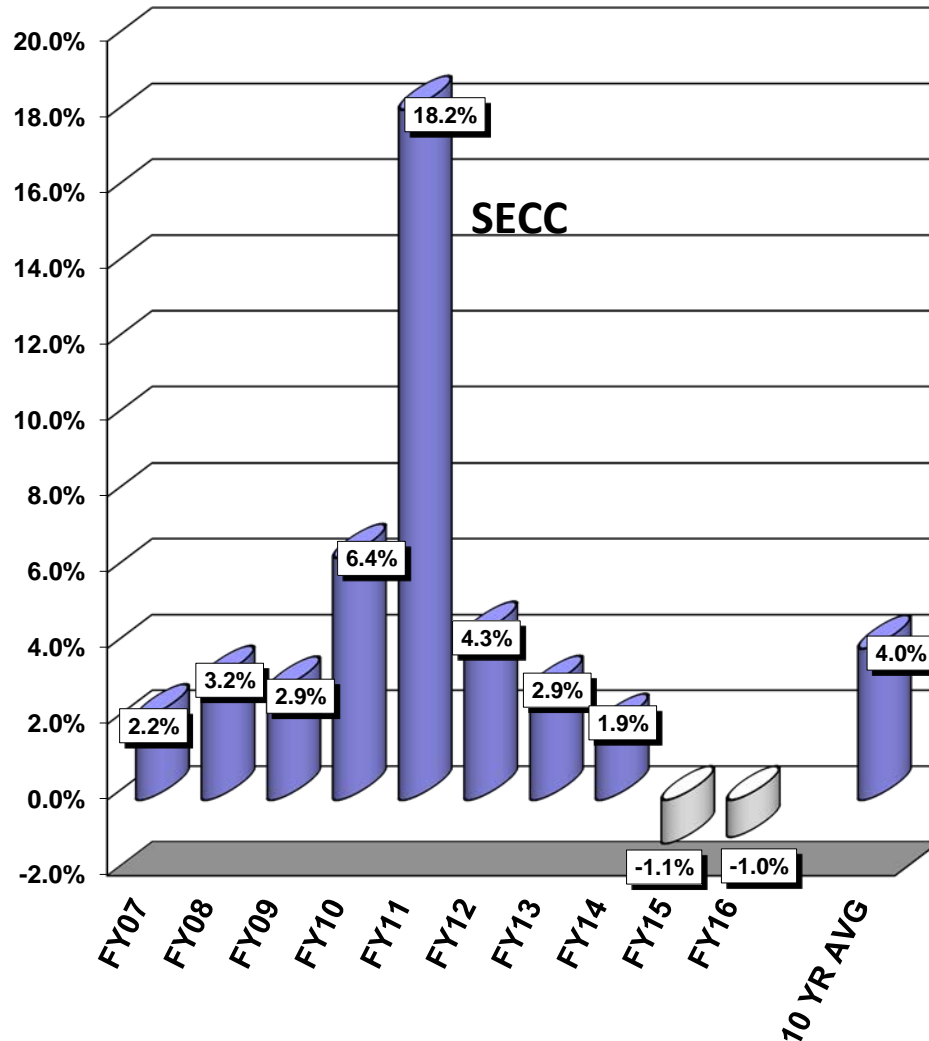


# FY16 Budget Overview

- Total General Fund expenditures & transfers increase by 0.9% which is \$545,858
- Debt Service levy decrease 2.5 which is \$173,000
- Ending Fund Balance Estimate \$9,504,000 or 17.8% of FY16 expenditures
- Urban Levy Rate        FY15 – 6.13    FY16 – 6.00
- Rural Levy Rate        FY15 – 9.17    FY16 – 9.01

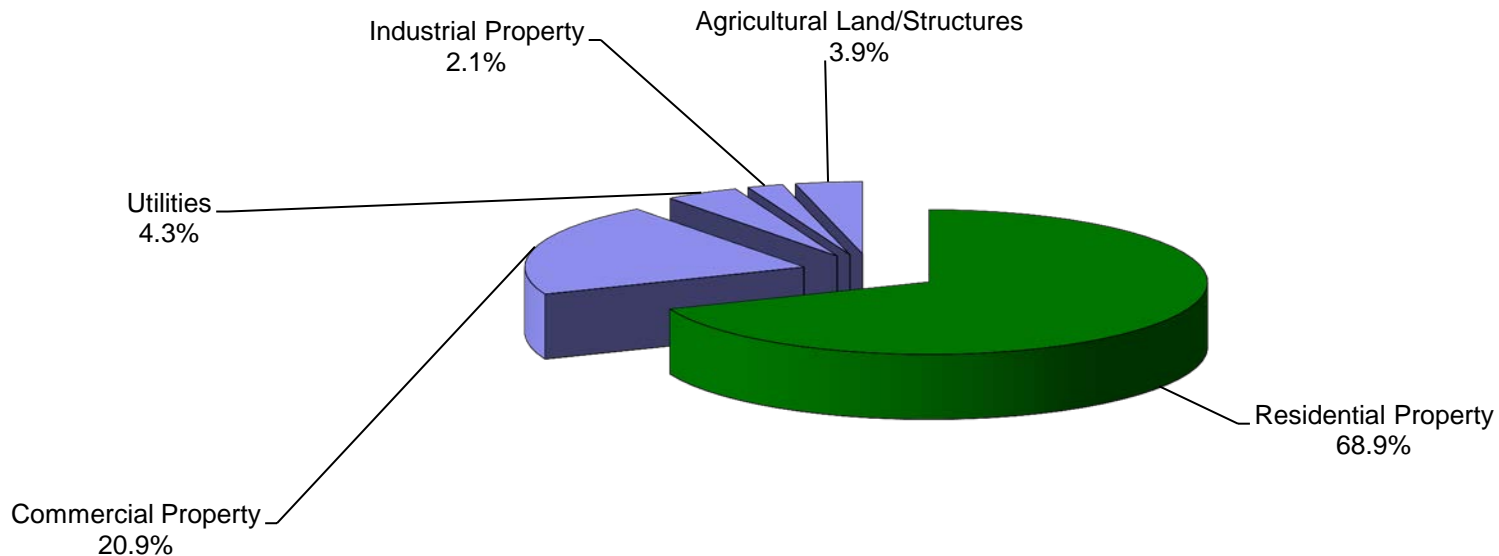


# Ten Year Perspective of Percent in Change in Tax Levy Dollars



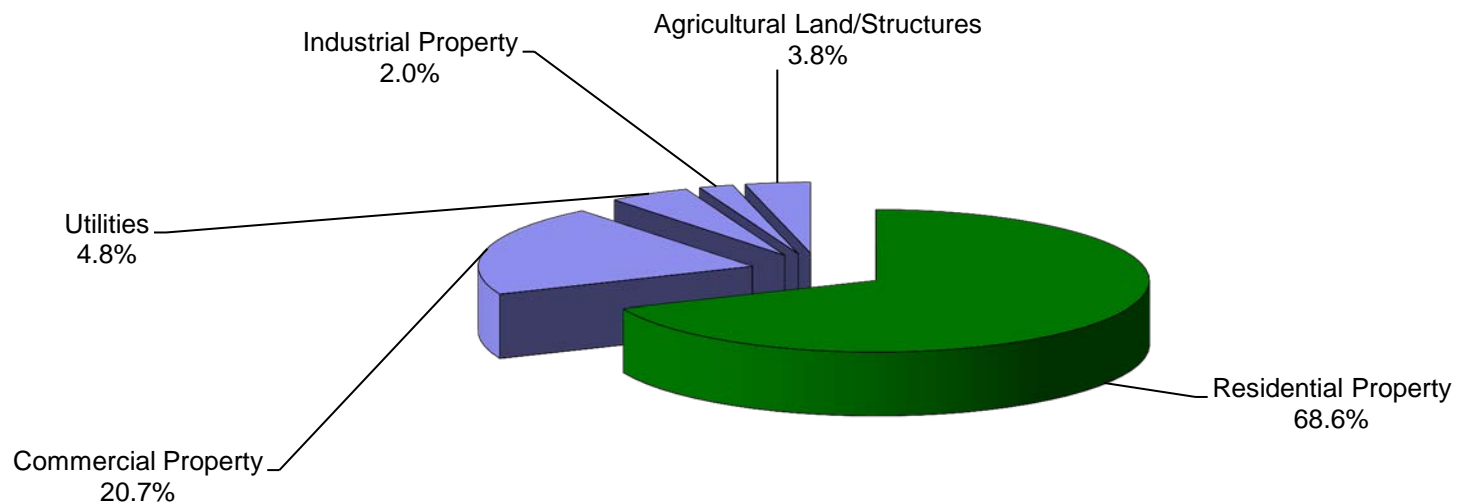


# FY15 100% Assessed Valuation



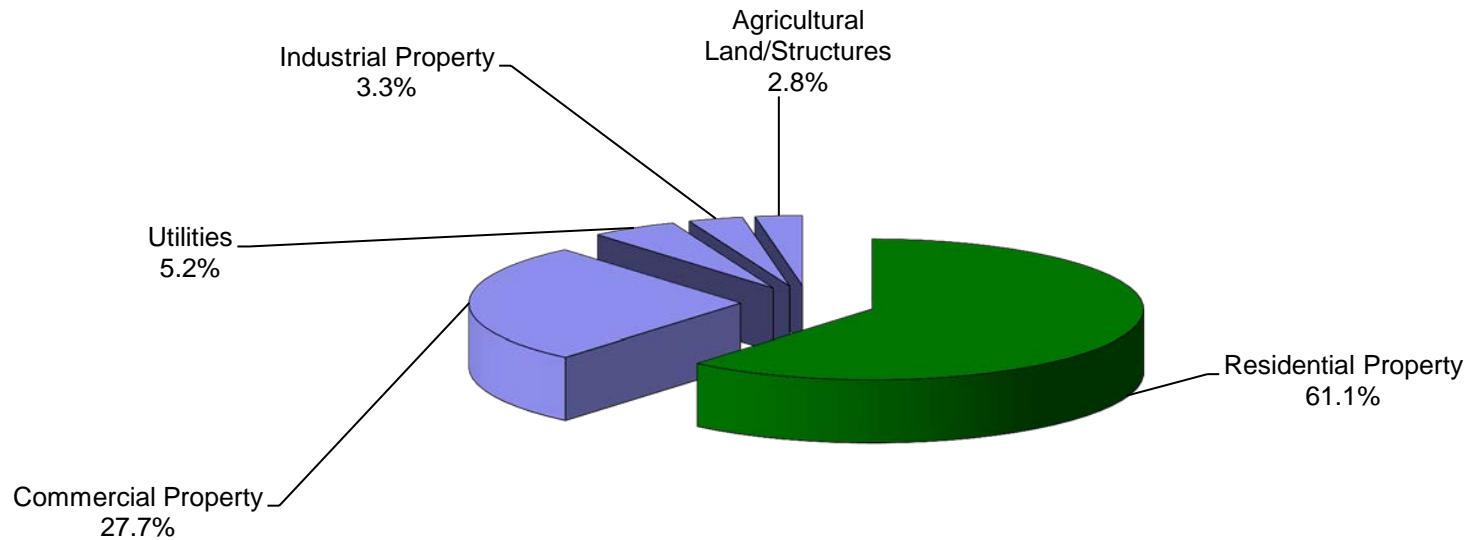
**Total Tax Base: \$12,648,285,554**

# FY16 100% Assessed Valuation



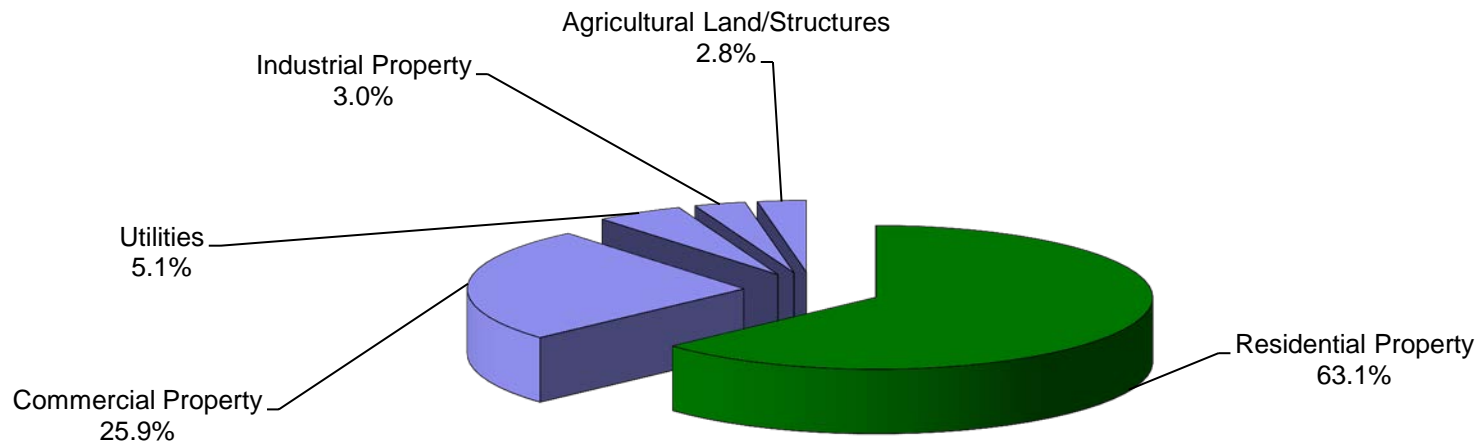
**Total Tax Base: \$12,777,986,404**

# FY15 Taxable Valuation



**Total Tax Base: \$7,635,626,321**

# FY16 Taxable Valuation

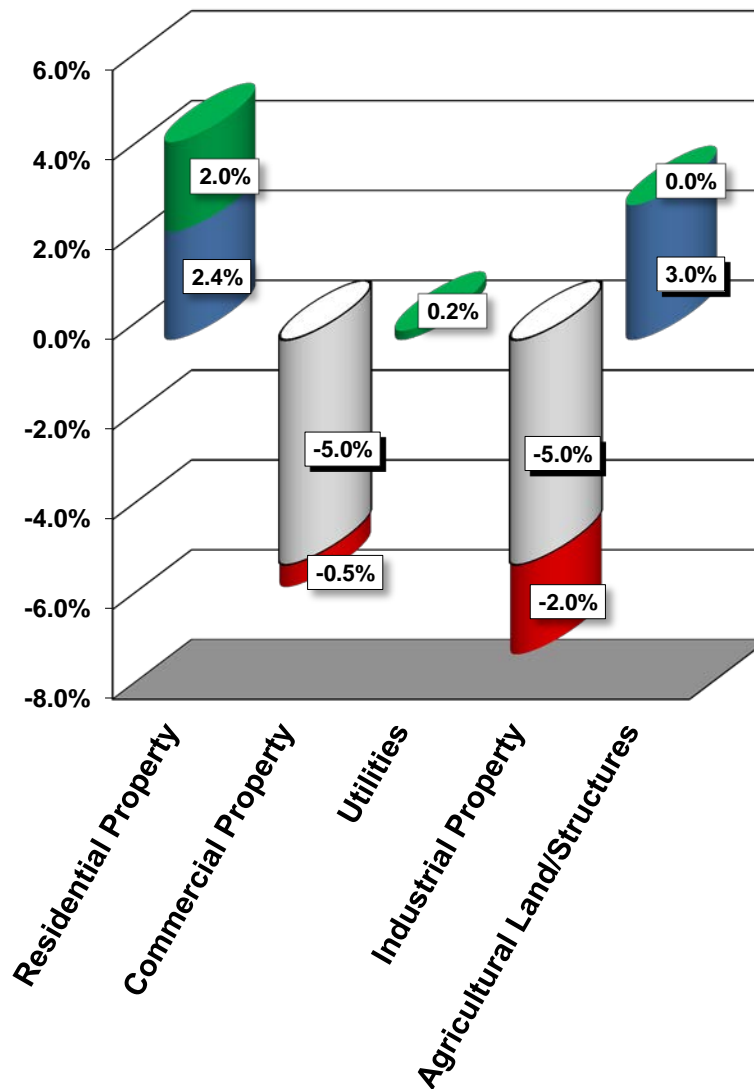


**Total Tax Base: \$7,714,845,835**

# Taxable Valuation Comparison

	January 1,2013 <u>For FY15</u>	% of <u>Total</u>	January 1,2014 <u>For FY16</u>	% of <u>Total</u>	Amount <u>Change</u>	% <u>Change</u>
<b><u>COUNTY-WIDE</u></b>						
Residential Property	4,666,852,667	61.1%	4,871,728,158	63.1%	204,875,491	4.4%
Commercial Property	2,112,430,394	27.7%	1,997,210,892	25.9%	(115,219,502)	-5.5%
Utilities	394,987,689	5.2%	395,641,402	5.1%	653,713	0.2%
Industrial Property	248,212,814	3.3%	230,769,648	3.0%	(17,443,166)	-7.0%
Agricultural Land/Structures	<u>213,142,757</u>	<u>2.8%</u>	<u>219,479,276</u>	<u>2.8%</u>	<u>6,336,519</u>	<u>3.0%</u>
All Classes	<u><u>7,635,626,321</u></u>	<u><u>100.0%</u></u>	<u><u>7,714,829,376</u></u>	<u><u>100.0%</u></u>	<u><u>79,203,055</u></u>	<u><u>1.0%</u></u>
<b><u>UNINCORPORATED AREAS</u></b>						
Residential Property	602,877,141	65.3%	627,136,944	66.1%	24,259,803	4.0%
Commercial Property	54,216,156	5.9%	51,918,894	5.5%	(2,297,262)	-4.2%
Utilities	80,562,506	8.7%	79,270,044	8.3%	(1,292,462)	-1.6%
Industrial Property	1,545,150	0.2%	1,463,823	0.2%	(81,327)	-5.3%
Agricultural Land/Structures	<u>183,811,049</u>	<u>19.9%</u>	<u>189,639,854</u>	<u>20.0%</u>	<u>5,828,805</u>	<u>3.2%</u>
Total	<u><u>923,012,002</u></u>	<u><u>100.0%</u></u>	<u><u>949,429,559</u></u>	<u><u>100.0%</u></u>	<u><u>26,417,557</u></u>	<u><u>2.9%</u></u>
<b>Property in Cities</b>						
Property in Rural Areas	<u>923,012,002</u>	<u>12.1%</u>	<u>949,429,559</u>	<u>12.3%</u>	<u>26,417,557</u>	<u>2.9%</u>
Total	<u><u>7,635,626,321</u></u>	<u><u>100.0%</u></u>	<u><u>7,714,829,376</u></u>	<u><u>100.0%</u></u>	<u><u>79,203,055</u></u>	<u><u>1.0%</u></u>

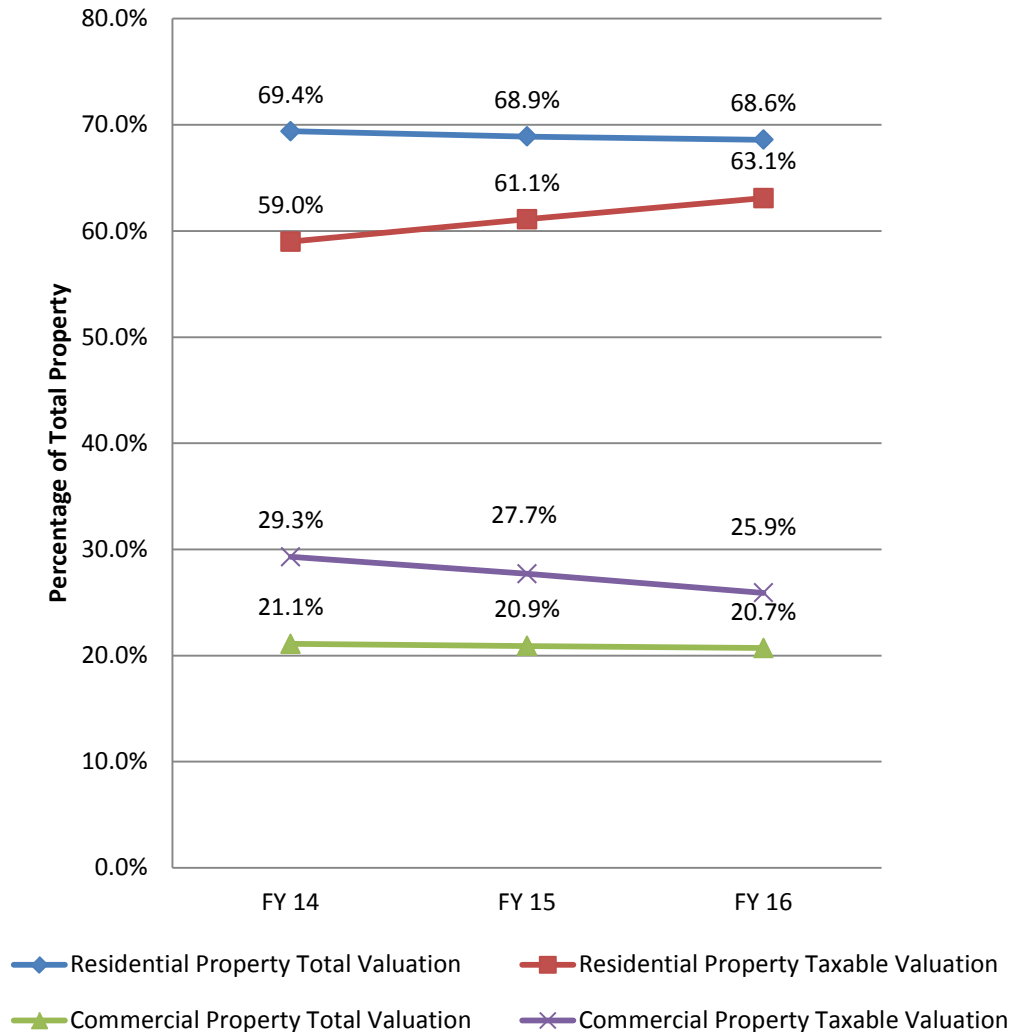
# Changes in Tax Base by Class



# Taxable Value Comparison

County	FY 15 Taxable Valuation	FY 16 Taxable Valuation	% Change
Black Hawk	\$4,945,265,665	\$4,967,304,596	0.4%
Dubuque	\$4,067,534,569	\$4,143,892,246	1.9%
Johnson	\$6,367,938,433	\$6,544,202,001	2.8%
Linn	\$9,737,184,734	\$9,930,551,791	2.0%
Muscatine	\$1,806,514,938	\$1,806,779,449	0.0%
Polk	\$19,037,362,338	\$19,381,581,836	1.8%
Pottawattamie	\$4,419,345,369	\$4,537,591,534	2.7%
Scott	\$7,635,626,321	\$7,714,829,376	1.0%
Woodbury	\$3,581,822,782	\$3,639,890,644	1.6%

# Shift in Tax Burden by Class





# Levy Rate Impact

	<b>Fair Market <u>Value</u></b>	<b>Taxable Value* <u>FY16</u></b>	<b><u>FY15</u></b>
Home	\$50,000	\$27,867	\$27,001
Home	\$75,000	\$41,800	\$40,502
Home	\$100,000	\$55,734	\$54,002
Home	\$250,000	\$139,334	\$135,005

	<b>Farm Land/Structures Taxable Value** <u>FY16</u></b>	<b><u>FY15</u></b>
<b><u>Acres</u></b>		
80	\$79,840	\$77,440
120	\$119,760	\$116,160
160	\$159,680	\$154,880
200	\$199,600	\$193,600

	<b>Fair Market <u>Value</u></b>	<b>Taxable Value* <u>FY16</u></b>	<b><u>FY15</u></b>
Commercial / Industrial	\$250,000	\$225,000	\$237,500
Commercial / Industrial	\$1,000,000	\$900,000	\$950,000
Commercial / Industrial	\$3,000,000	\$2,700,000	\$2,850,000
Commercial / Industrial	\$5,000,000	\$4,500,000	\$4,750,000

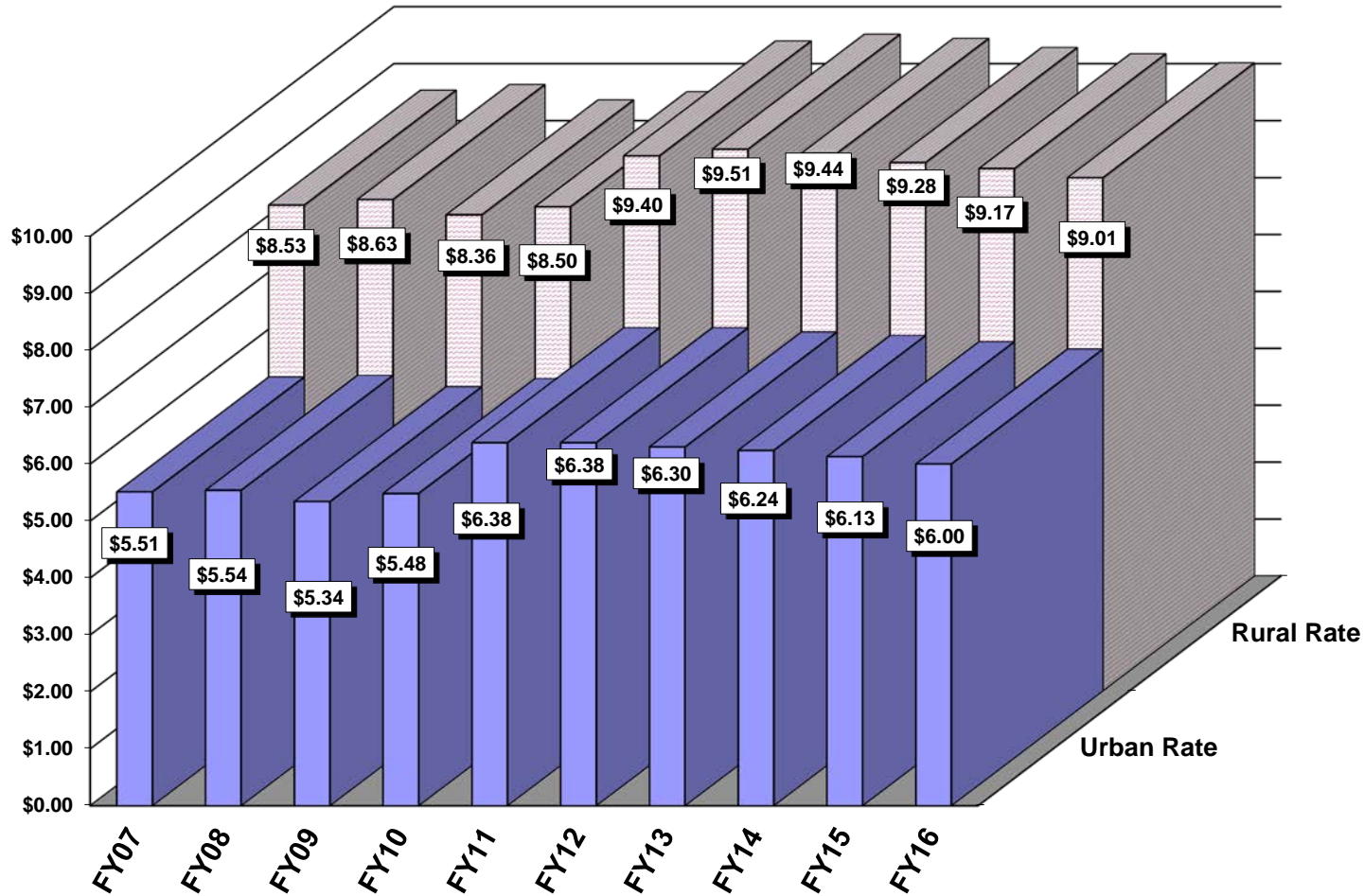
# Levy Rate Impact

<b>Urban Levy Rate:</b>	<b>\$50,000</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$250,000</b>
	<u><b>Home</b></u>	<u><b>Home</b></u>	<u><b>Home</b></u>	<u><b>Home</b></u>
Amount of Annual Increase	\$1.73	\$2.60	\$3.47	\$8.67
in Property Taxes	1.0%	1.0%	1.0%	1.0%
 <b>Rural Levy Rate:</b>	 <b>\$50,000</b>	 <b>\$75,000</b>	 <b>\$100,000</b>	 <b>\$250,000</b>
	<u><b>Home</b></u>	<u><b>Home</b></u>	<u><b>Home</b></u>	<u><b>Home</b></u>
Amount of Annual Increase	\$3.46	\$5.19	\$6.92	\$17.30
in Property Taxes	1.4%	1.4%	1.4%	1.4%
	 <b>80 Acres</b>	 <b>120 Acres</b>	 <b>160 Acres</b>	 <b>200 Acres</b>
	<u><b>of Land</b></u>	<u><b>of Land</b></u>	<u><b>of Land</b></u>	<u><b>of Land</b></u>
Amount of Annual Increase	\$9.17	\$13.76	\$18.35	\$22.93
in Property Taxes	1.3%	1.3%	1.3%	1.3%
 <b><i>Combined Farm Home and Land</i></b>	 <b>\$12.63</b>	 <b>\$18.95</b>	 <b>\$25.26</b>	 <b>\$40.23</b>
	<b>1.3%</b>	<b>1.3%</b>	<b>1.3%</b>	<b>1.3%</b>

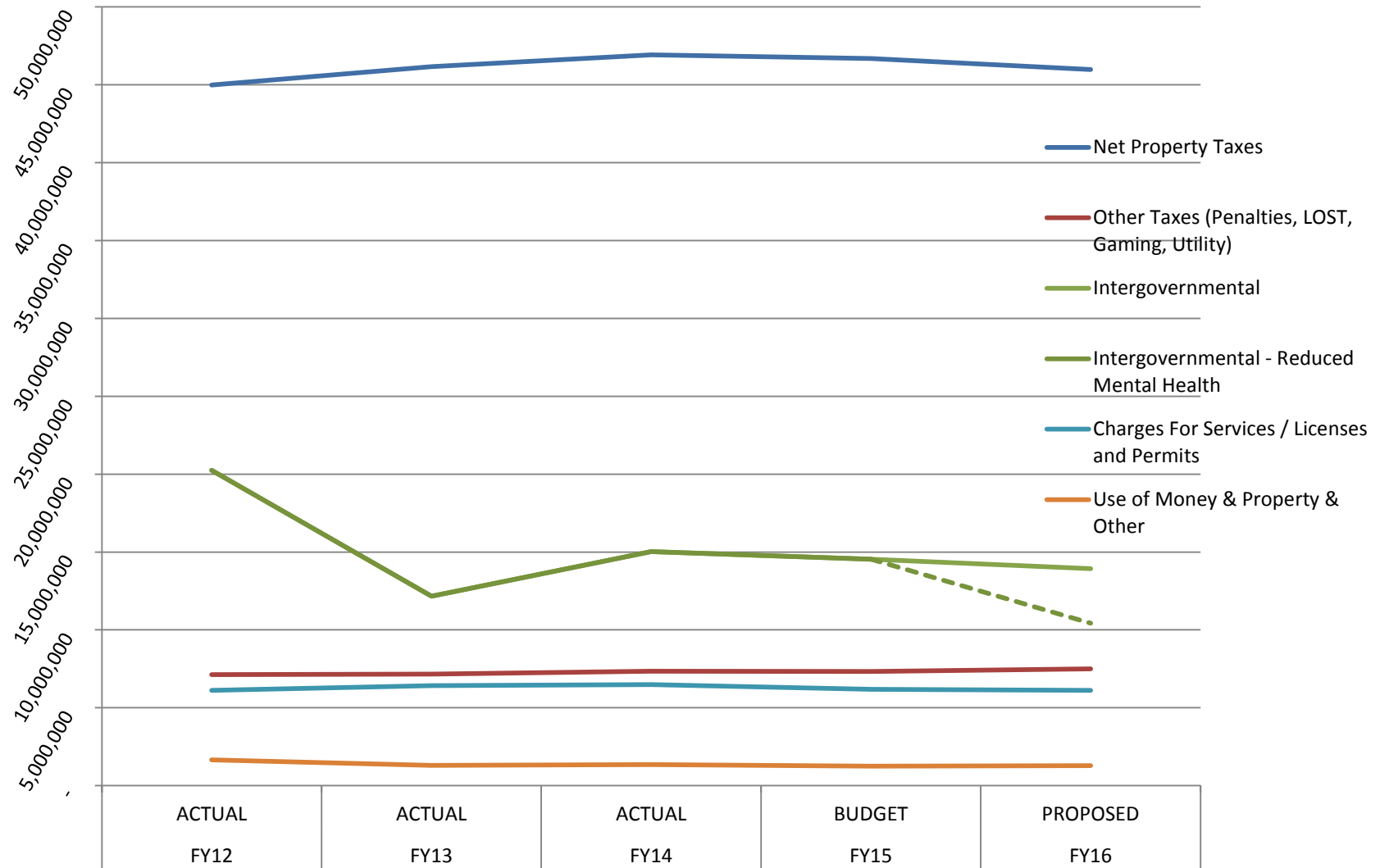
# Levy Rate Impact

Urban Levy Rate:	<u>\$250,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$3,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase	-\$105.51	-\$422.05	-\$1,266.14	-\$2,110.23
in Property Taxes	-7.2%	-7.2%	-7.2%	-7.2%
 Rural Levy Rate:	 <u>\$250,000 Commercial</u>	 <u>\$1,000,000 Commercial</u>	 <u>\$3,000,000 Commercial</u>	 <u>\$5,000,000 Commercial</u>
Amount of Annual Increase	-\$150.83	-\$603.31	-\$1,809.92	-\$3,016.53
in Property Taxes	-6.9%	-6.9%	-6.9%	-6.9%

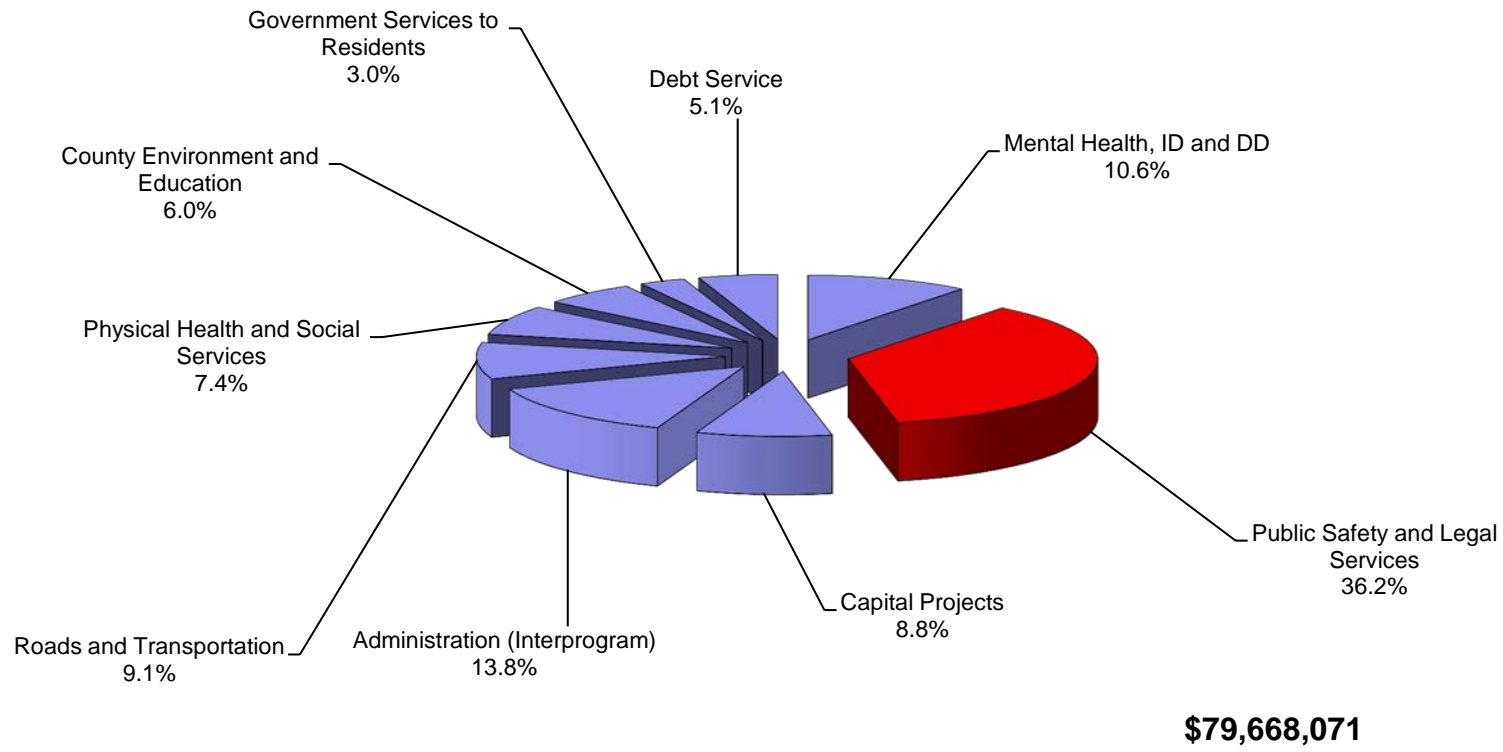
# Ten Year Levy Rate Comparison



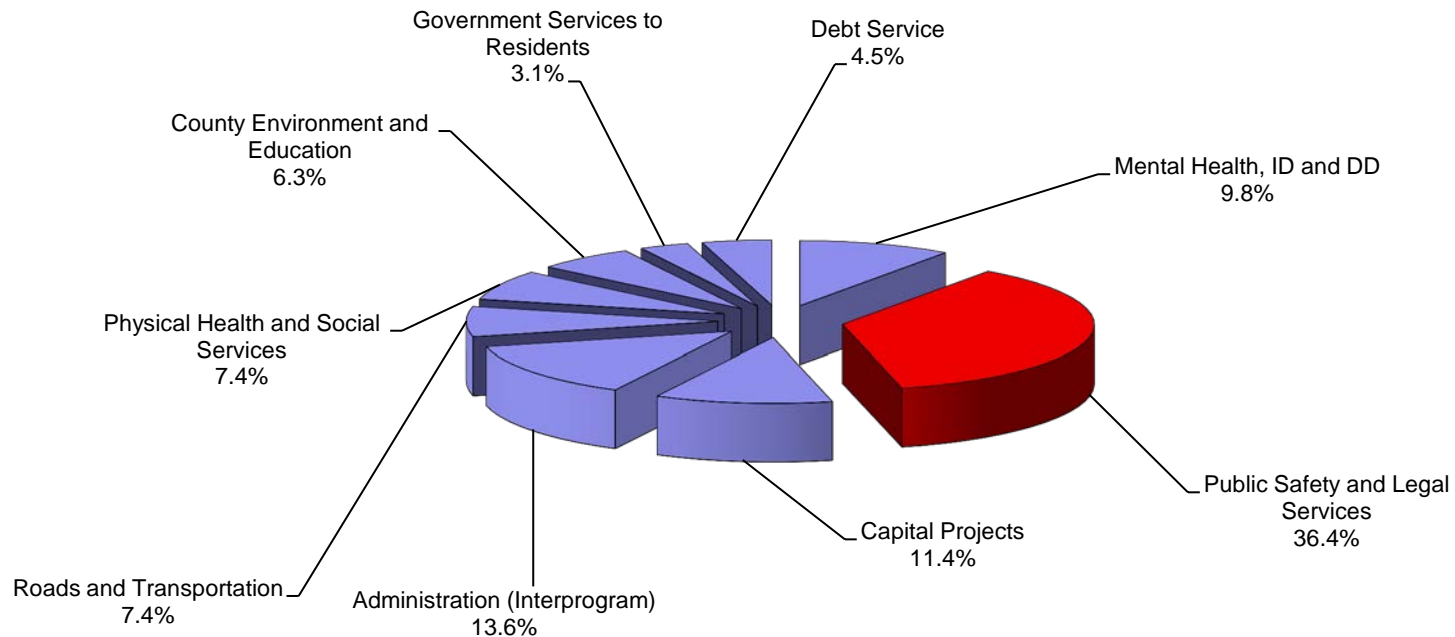
# Five Year Revenue Source Summary



# FY 15 Budget

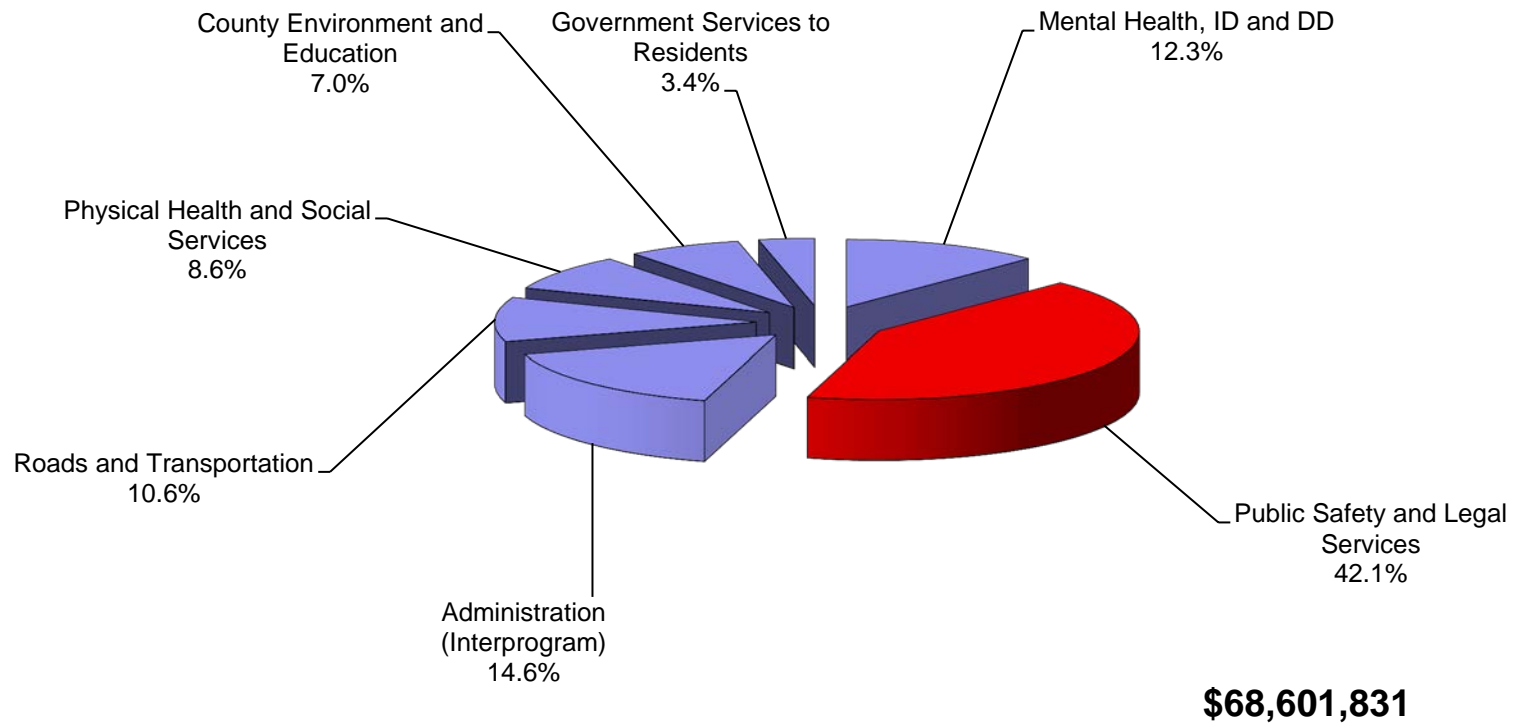


# FY 16 Budget



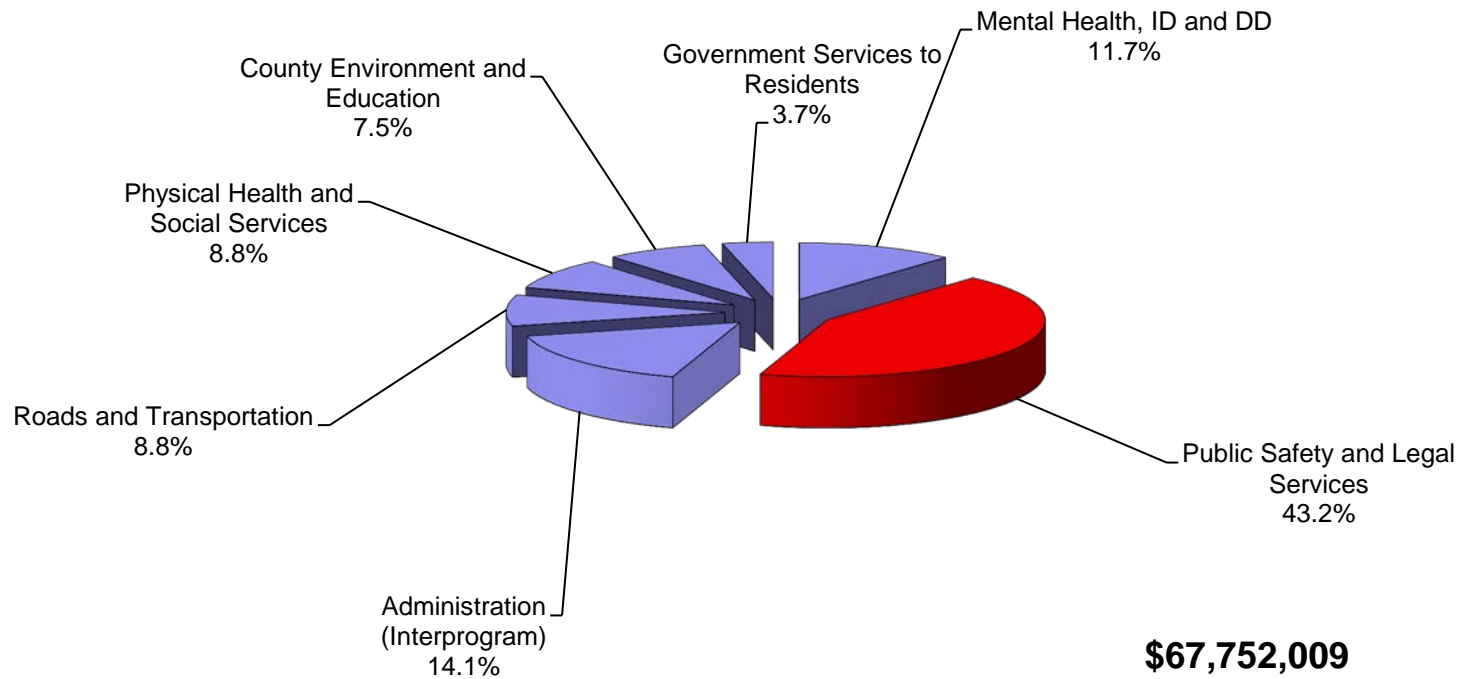
**\$80,775,787**

# FY 15 Operating Budget

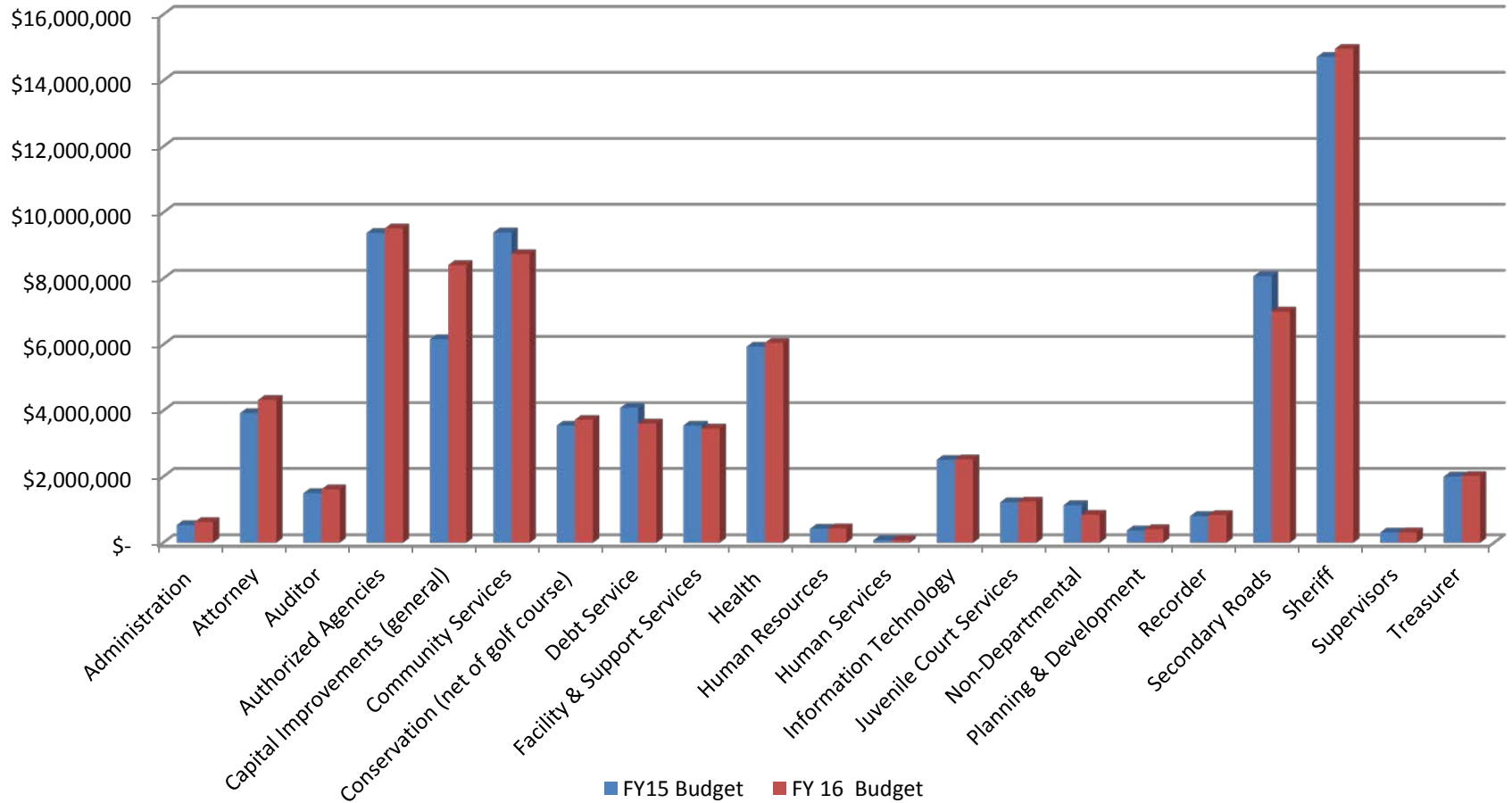




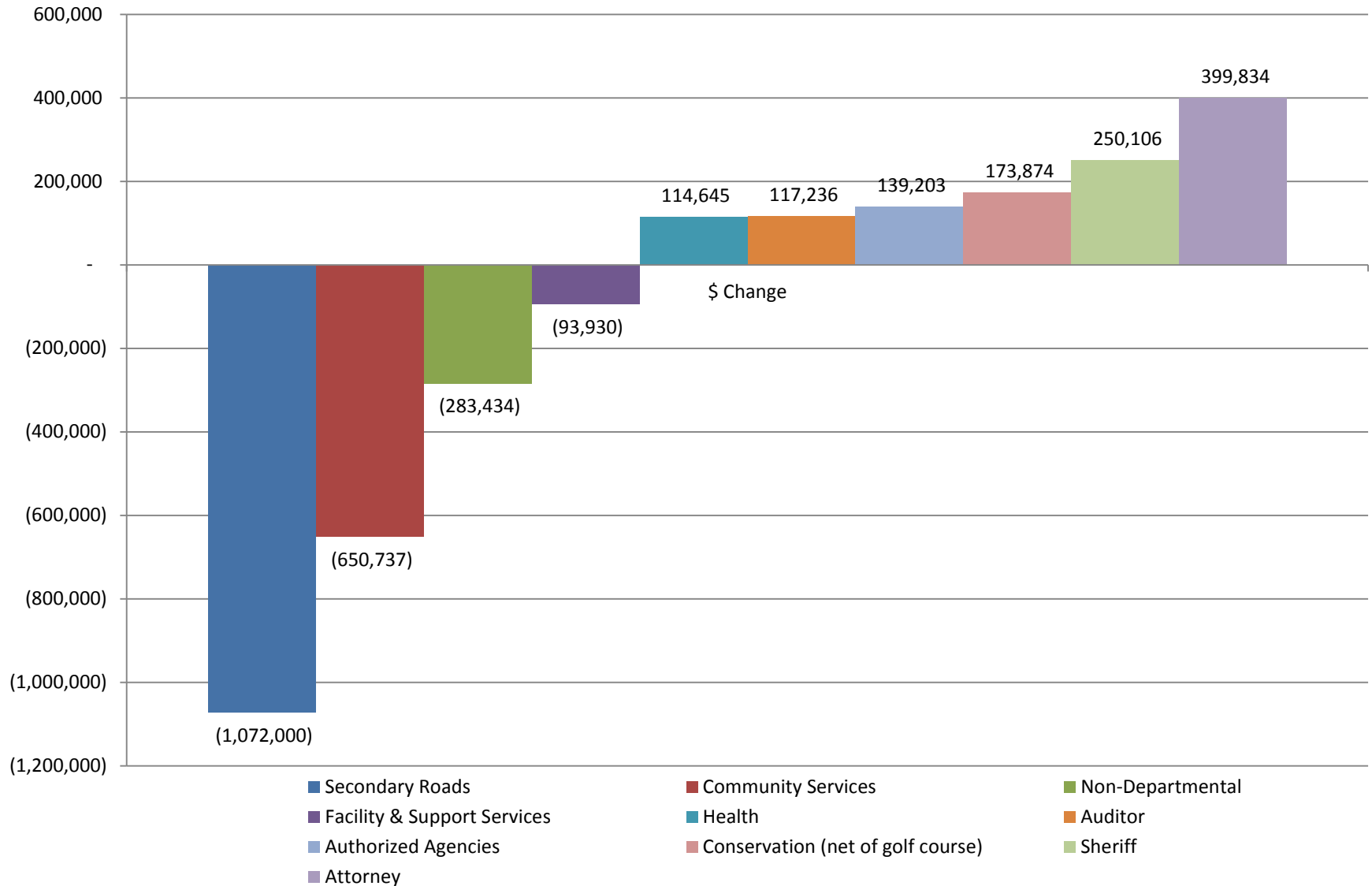
# FY 16 Operating Budget



# Expenditure Summary



# Departmental Change over \$100,000



# FY16 Changes to Operating Budget

- Personnel: Cost of wage increase for nonunion personnel is 2.5%; all union increases will vary depending on outcome of negotiations. Total cost estimated at \$701,000.
- Health Insurance: Increase is 2% for the year.
- One full time and one part time position added. Minor changes in job classifications and seasonal hours.



# FY 16 Changes to Operating Budget

- Supply line items remain at the FY 08 levels except for IT maintenance and utilities.
- FY 16 Election budget has funding for city elections, which has increased the budget.



# Outside Agencies

- CASI Program Changes
  - County contribution of \$227,114 for outreach to seniors and \$48,136 for daycare / Jane's Place.
  - No further funding for volunteer services, recreation services, and congregate meals.

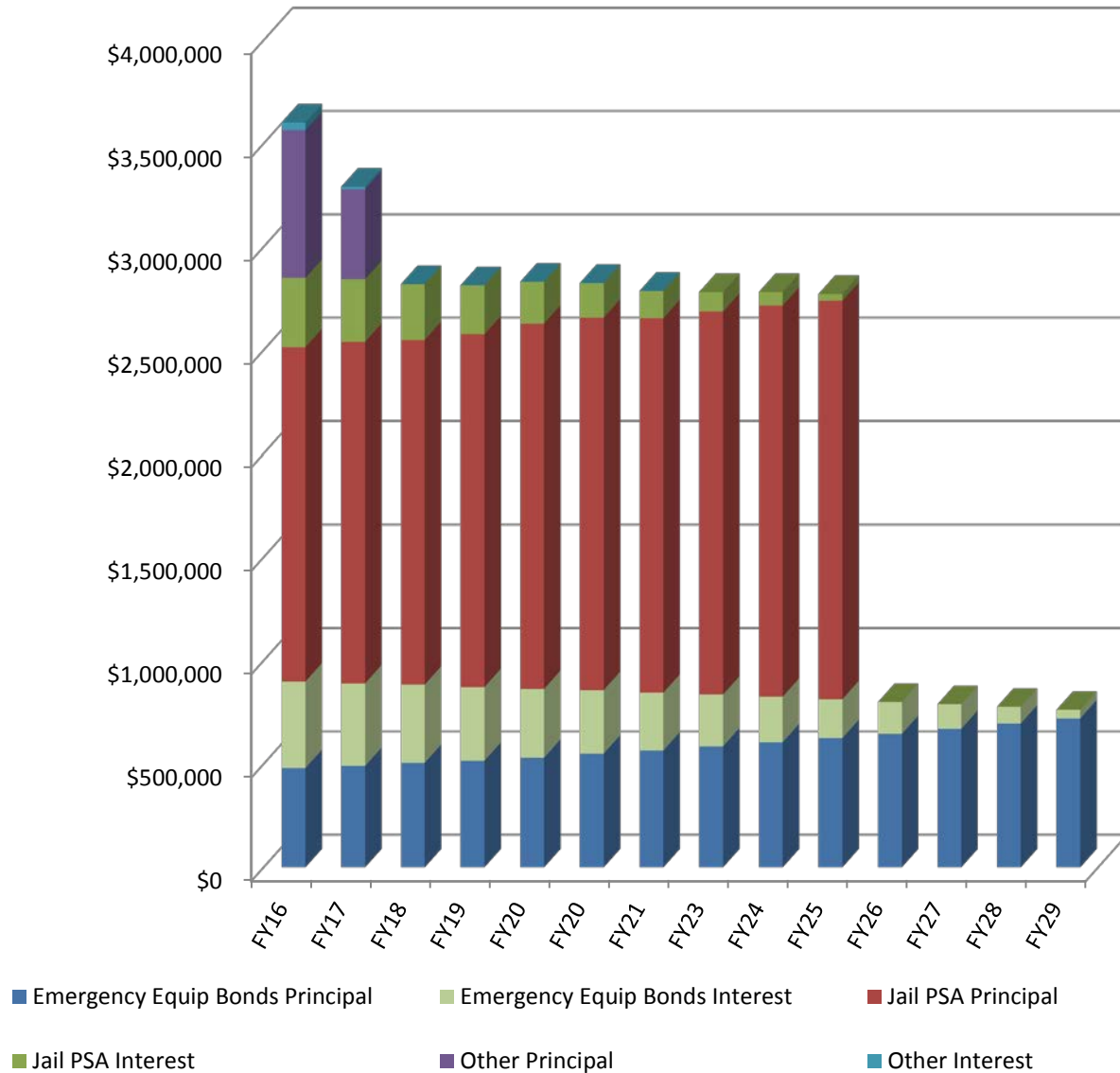


# Outside Agencies

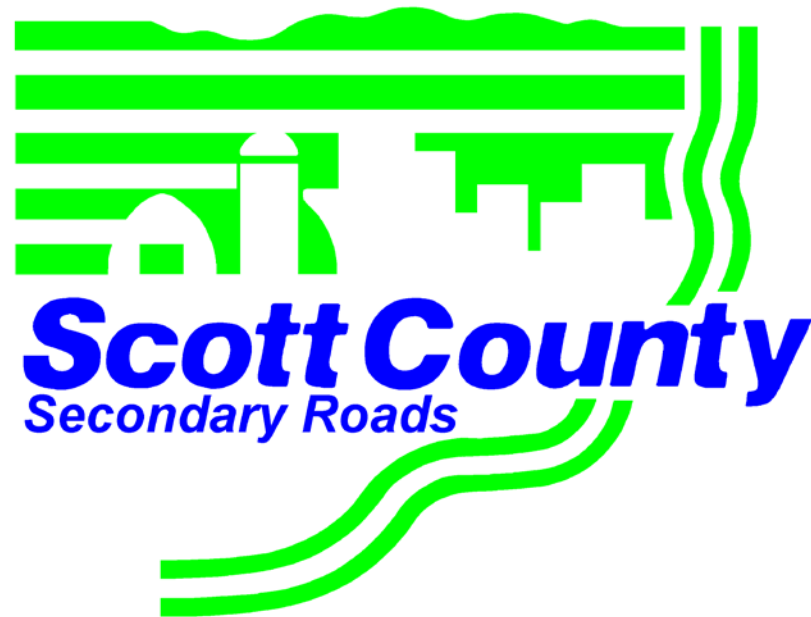
- Medic contract
  - Requires 2/3 reimbursement of any one year deficit.
  - Projected FY15 deficit - \$440,000. Paid after submittal of draft annual audit.
  - \$440,000 is current estimate as of December 2014.



# Remaining Outstanding Debt







FY 2016

Secondary Roads Budget

# FY 2016 Revenue

<b>Receipts from Property Tax Levies</b>	<b>\$3,085,000</b>
<b>Regular Road Use Tax Received</b>	<b>\$2,848,339</b>
<b>Road use Tax for Cities</b>	<b>\$40,874</b>
<b>Time 21</b>	<b><u>\$328,489</u></b>
<b>Total Road Use Tax</b>	<b>\$3,217,702</b>
<b>Bridge replacement Funds</b>	<b>\$240,000</b>
<b>Total Miscellaneous Receipts</b>	<b><u>\$225,000</u></b>
<b>TOTAL RECEIPTS</b>	<b>\$6,767,702</b>

# Expenditures

<b>ADMINISTRATION - ENGINEERING</b>	<b>\$697,500</b>
<b>CONSTRUCTION</b>	<b>\$1,010,000</b>
<b>ROADWAY MAINTENANCE</b>	<b>\$3,103,500</b>
<b>GENERAL ROADWAY EXPENDITURES</b>	<b><u>\$2,190,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,001,000</b>

# Projected Balance

- \$1,839,278 Beginning Balance FY13
- \$2,320,739 Beginning Balance FY14
- \$3,149,287 Beginning Balance FY15
- \$1,545,896 Projected FY15 Balance
- \$1,312,598 Projected FY16 Balance
- 18.75% of FY16 Budget

# Major Changes in FY 16

\$190,000 increase in Construction

\$200,000 to complete funding for facility expansion (there is \$1,600,000 Budgeted in FY15)

# Equipment for FY16

- 5 new pieces of equipment
  - 2 Single Axle Dump Trucks
  - 1 Motor grader
  - 1 Utility Truck
  - 1 ½ Ton pick up

\$675,000 (Budgeted Without trade-ins)

# Possible Future Funding Increase

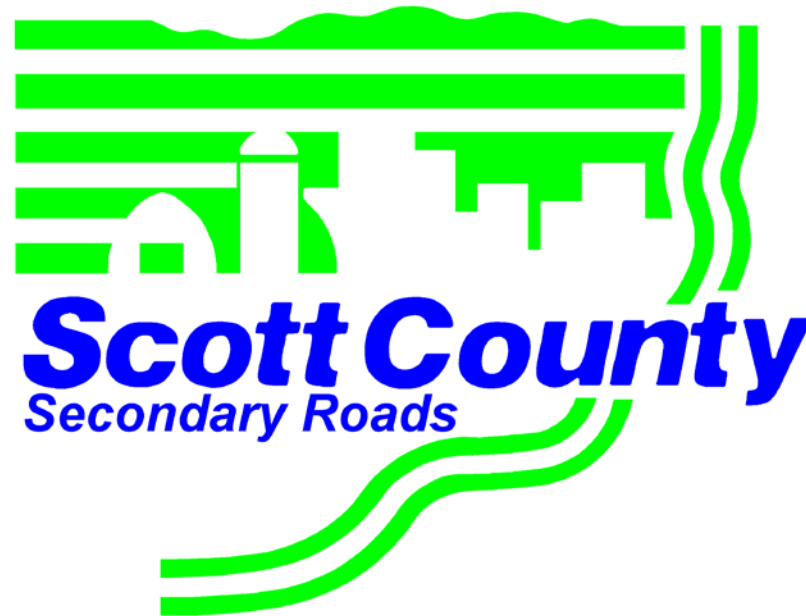
Proposed 10 Cent Road Use Tax Increase For  
Scott County

Based on 2015 Dollars

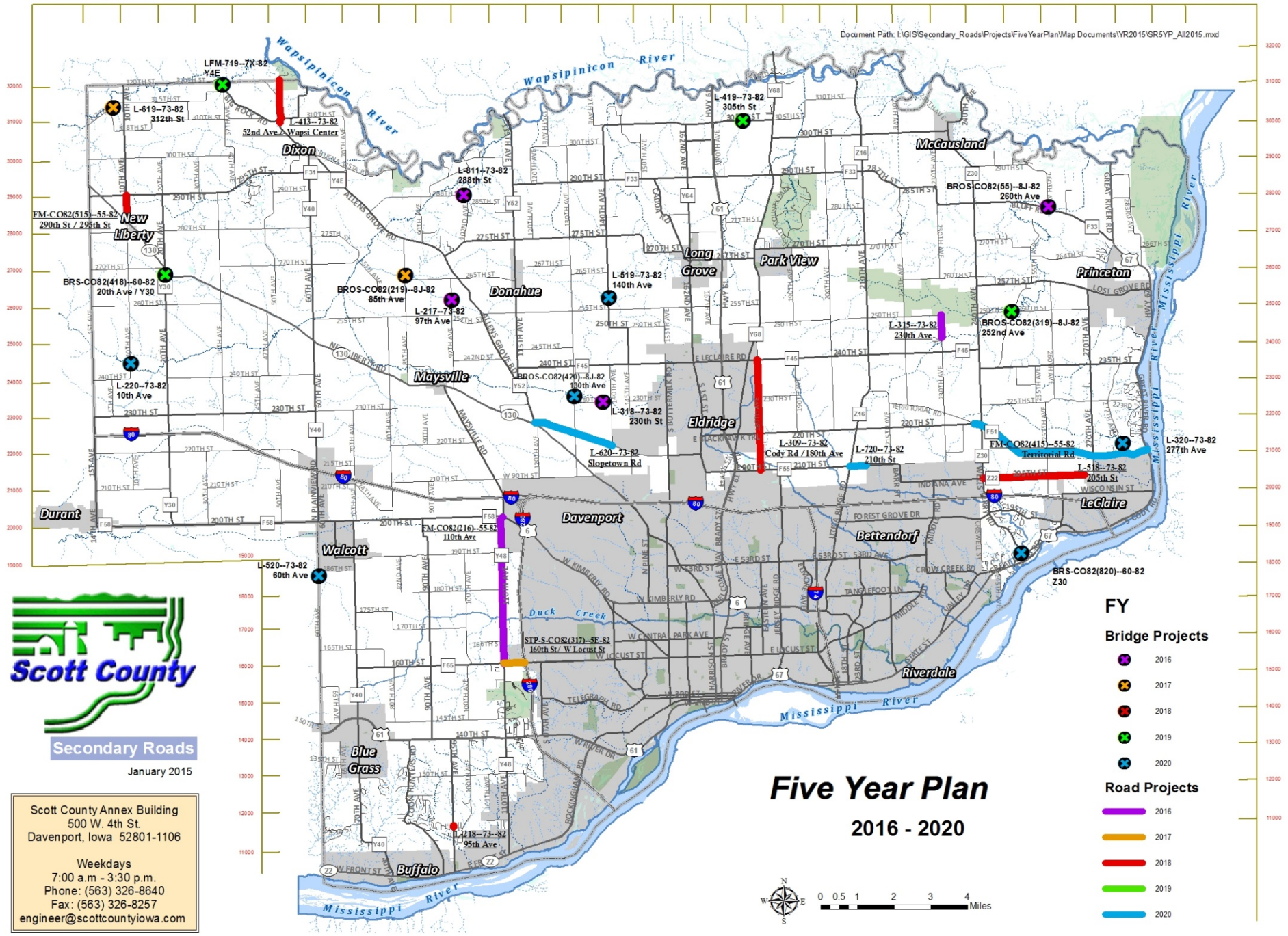
Secondary Road Fund - \$573,763

Farm to Market Fund - \$199,692

# Five Year Construction Program







Secondary Roads

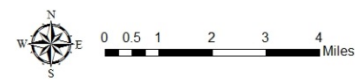
January 2015

Scott County Annex Building  
500 W. 4th St.  
Davenport, Iowa 52801-1106

Weekdays  
7:00 a.m. - 3:30 p.m.  
Phone: (563) 326-8640  
Fax: (563) 326-8257  
engineer@scottcountyiowa.com

# Five Year Plan

2016 - 2020





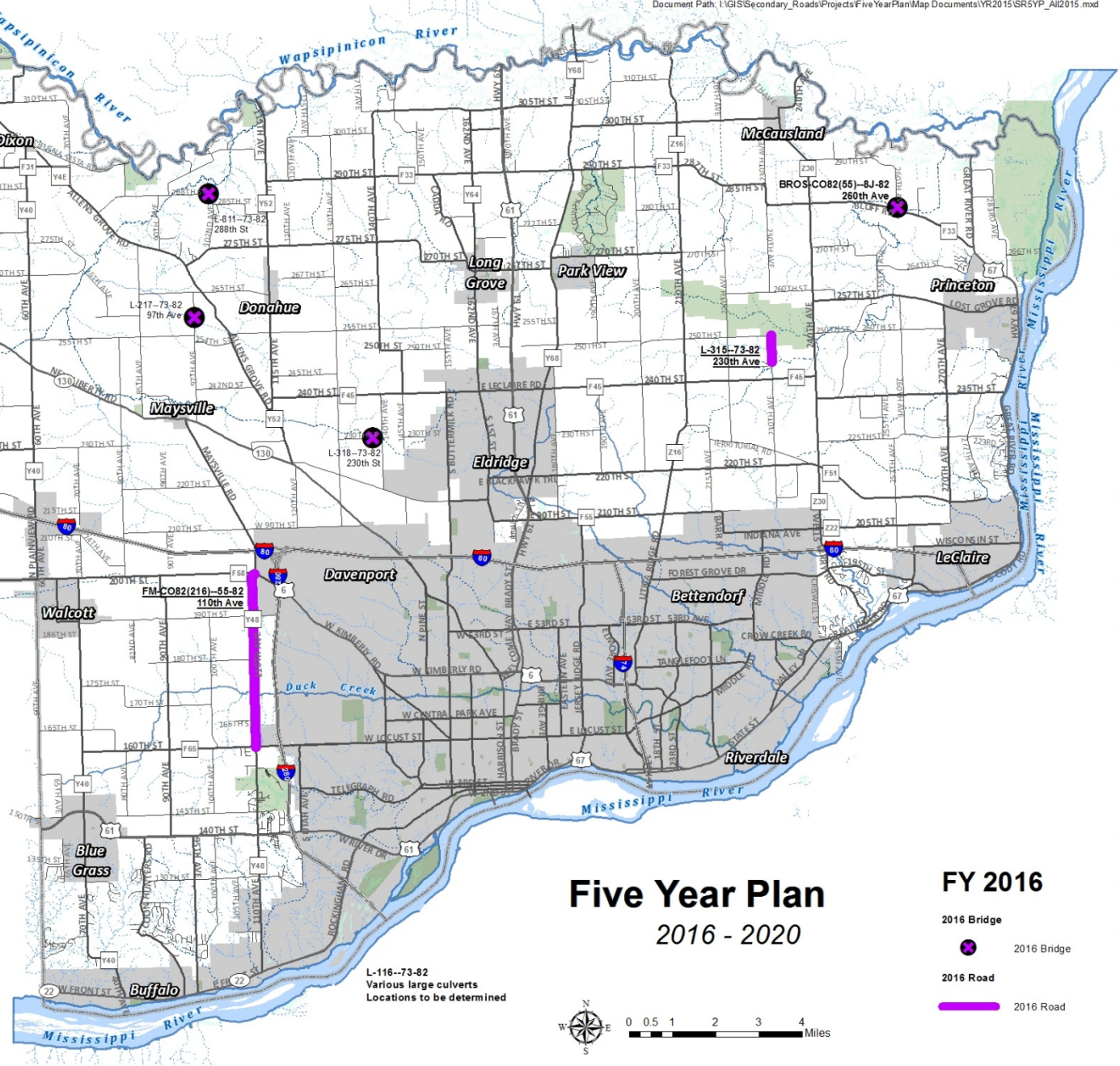


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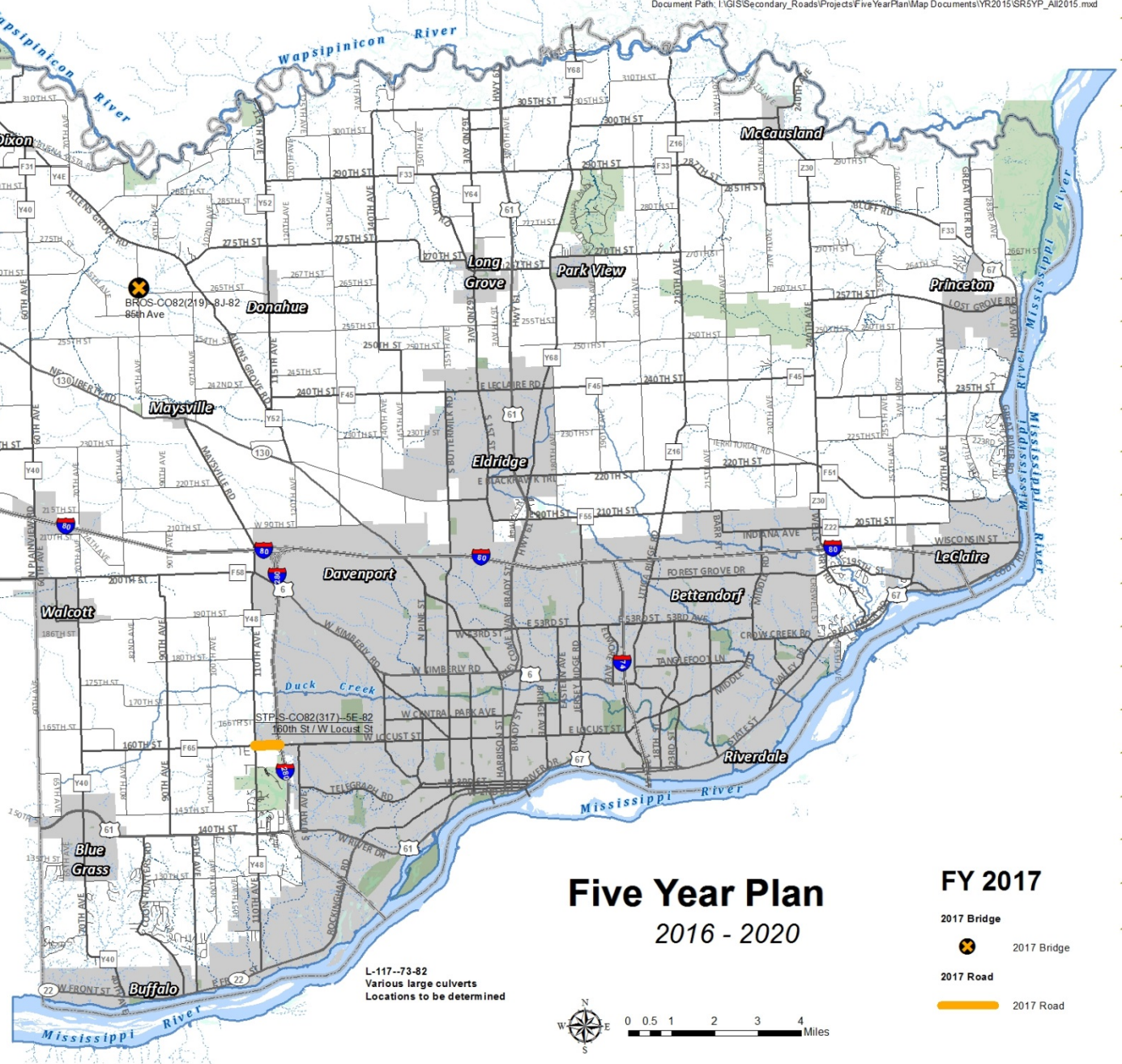


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L-117-73-82  
Various large culverts  
Locations to be determined



0 0.5 1 2 3 4 Miles

# Five Year Plan 2016 - 2020

## FY 2017

-  2017 Bridge
-  2017 Road
-  2017 Road



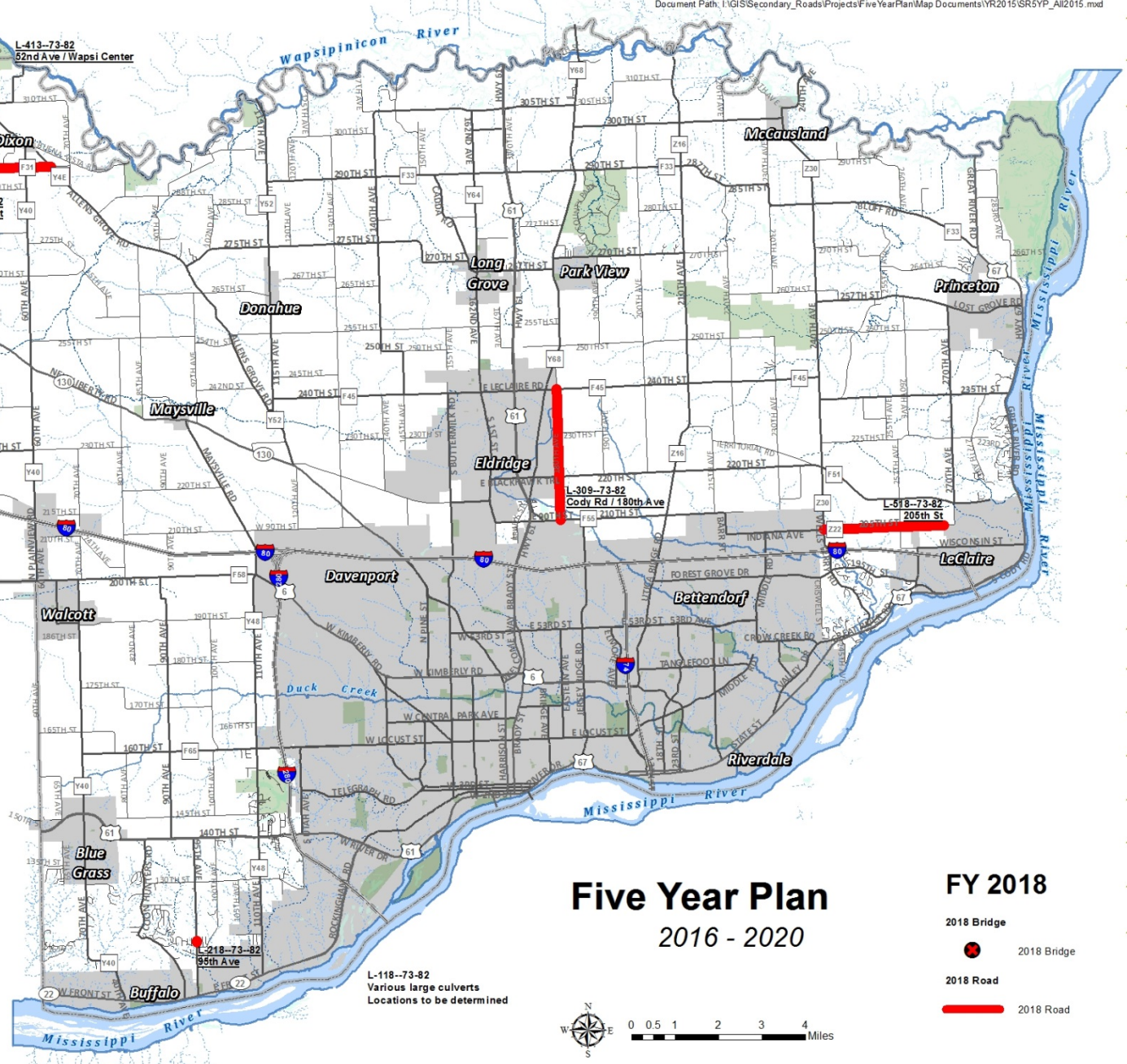


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L-118-73-82  
Various large culverts  
Locations to be determined



0 0.5 1 2 3 4 Miles

## Five Year Plan 2016 - 2020

## FY 2018

- 2018 Bridge
- 2018 Road



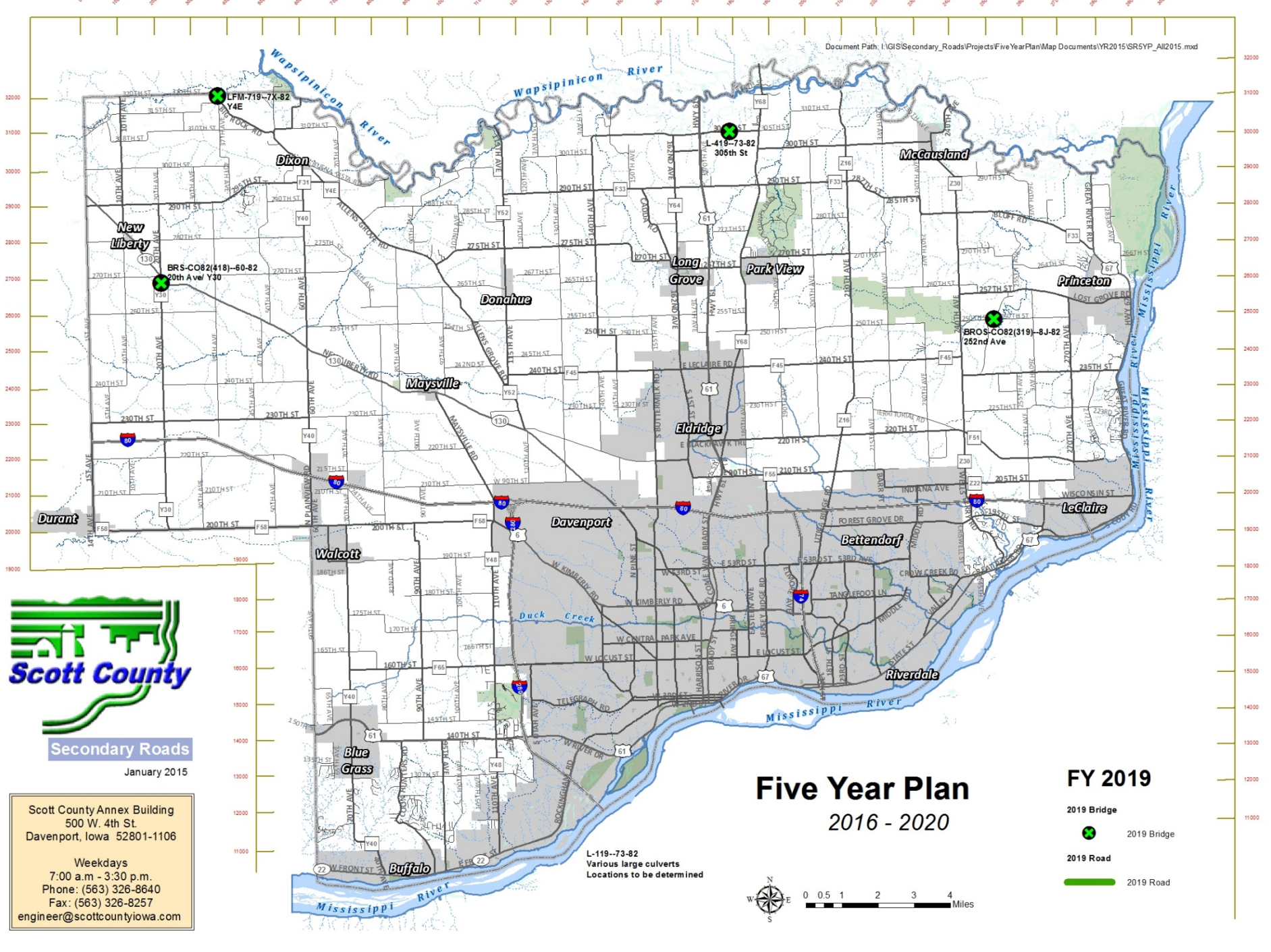
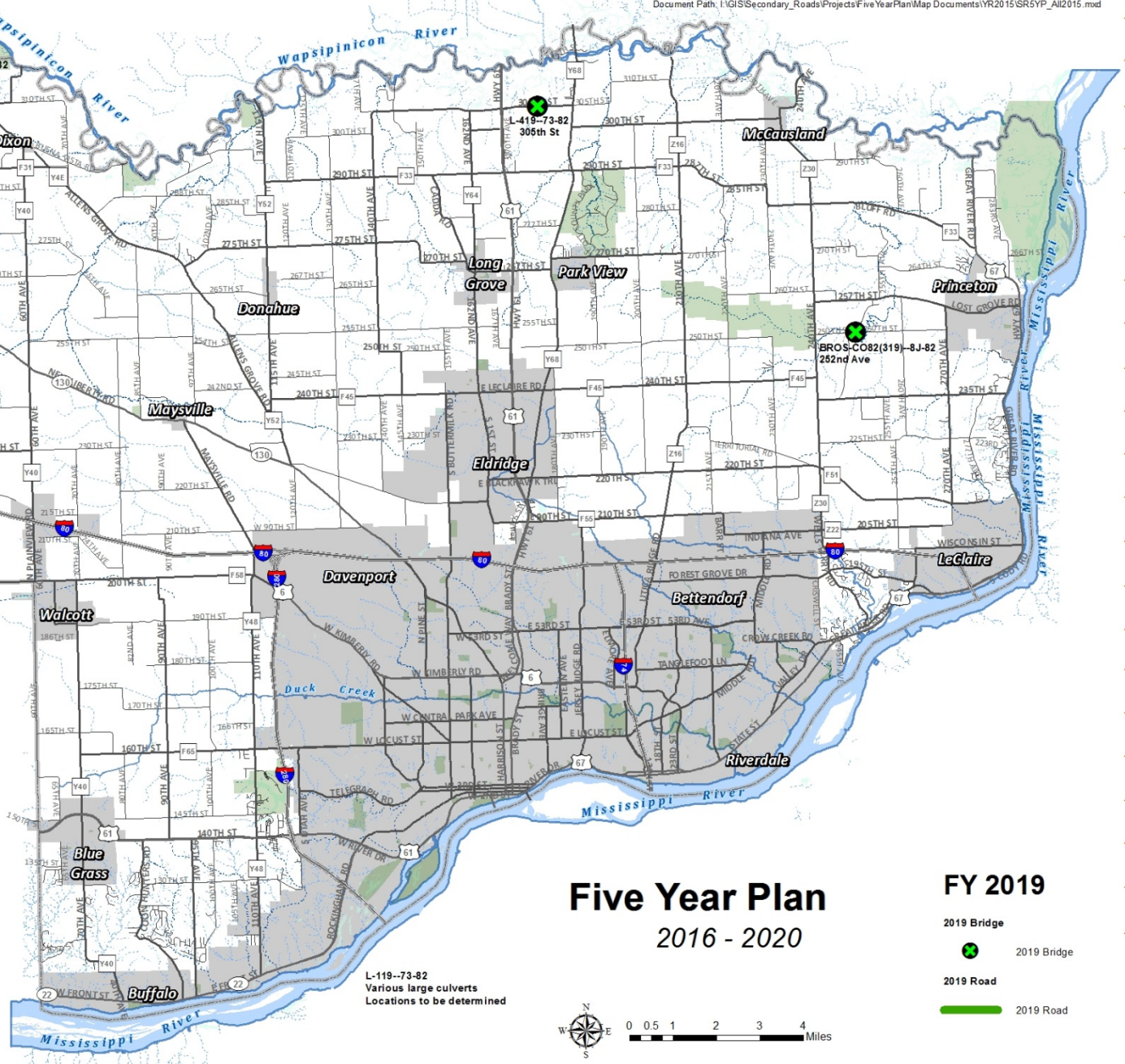


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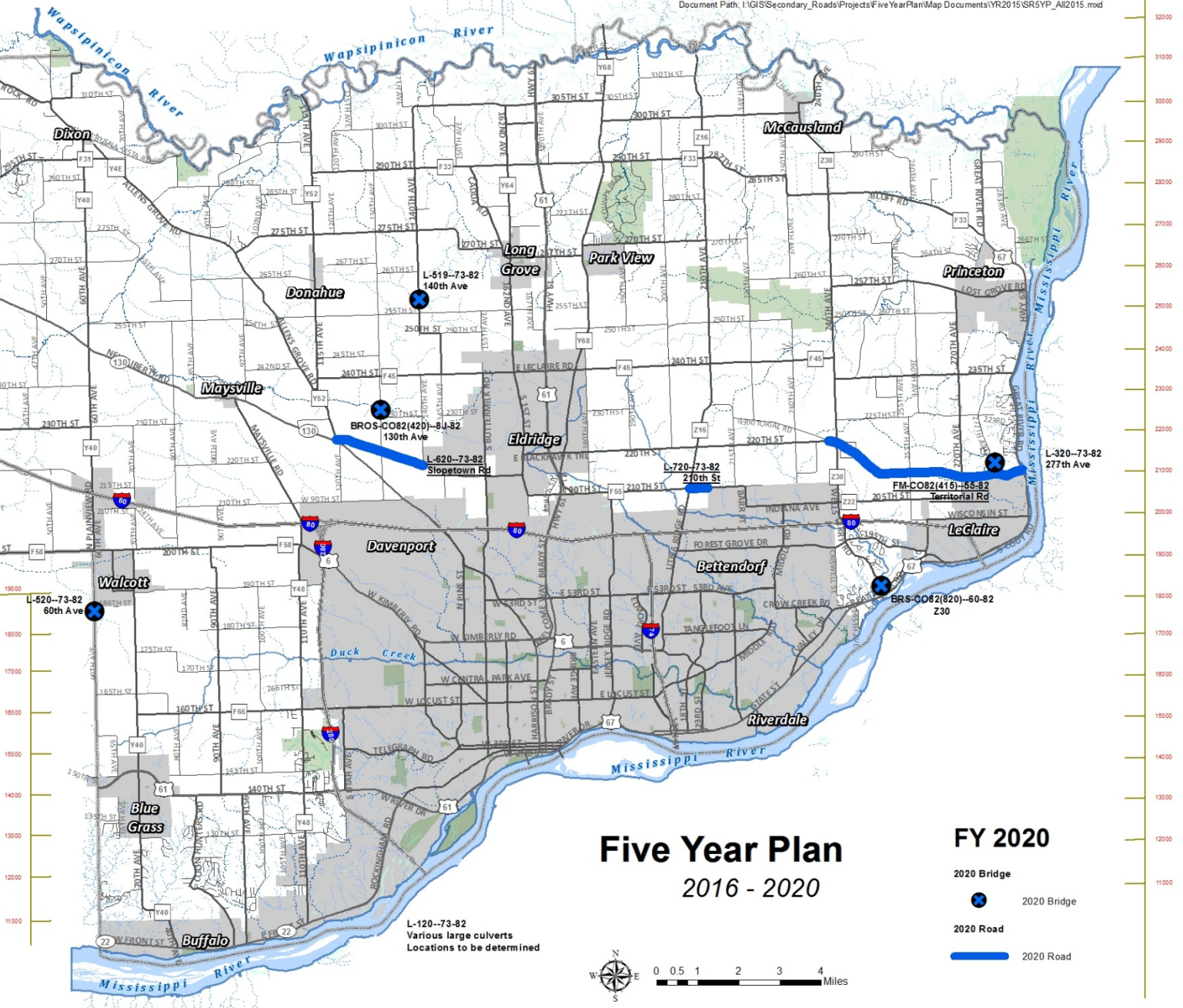


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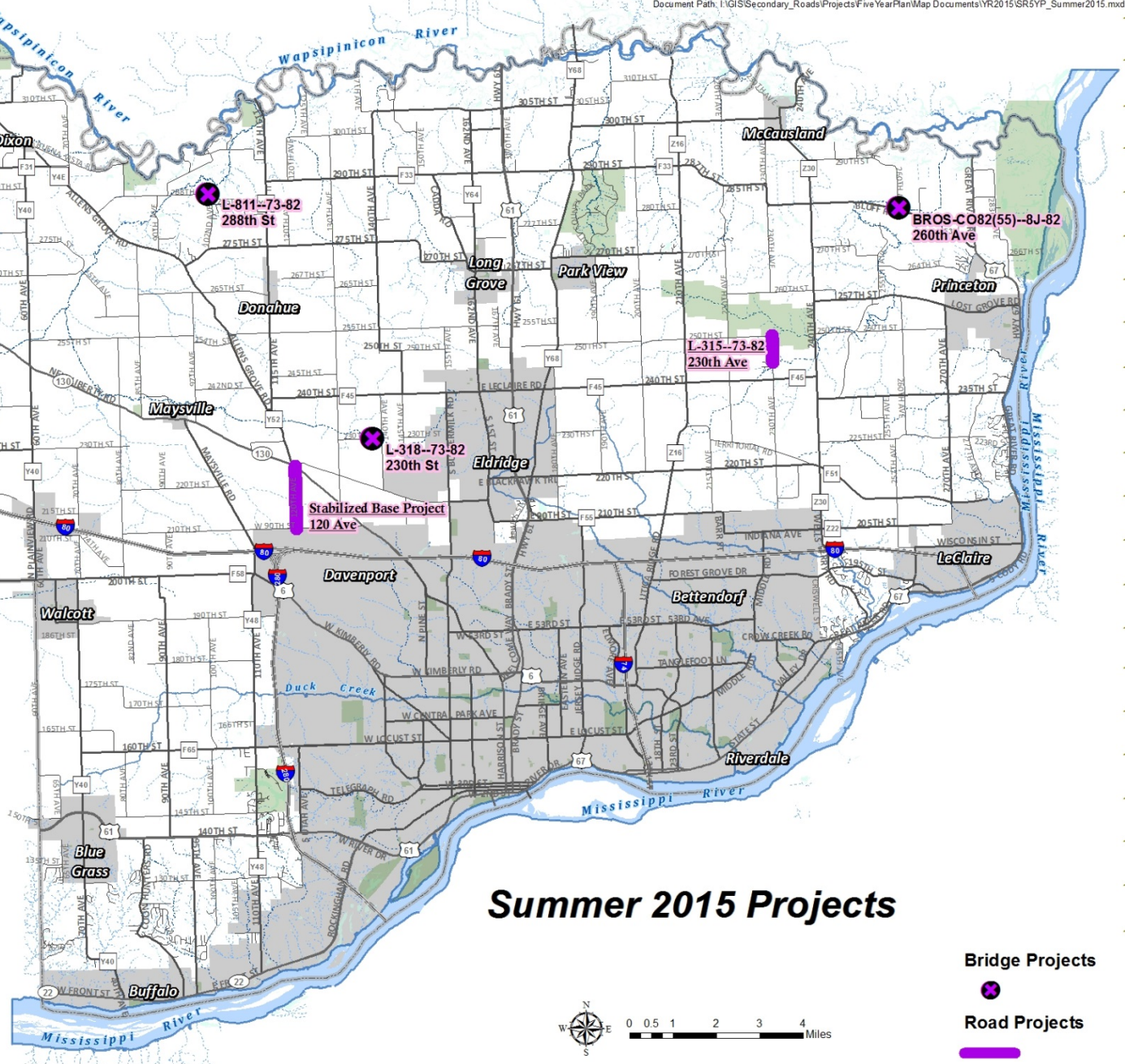


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## Summer 2015 Projects



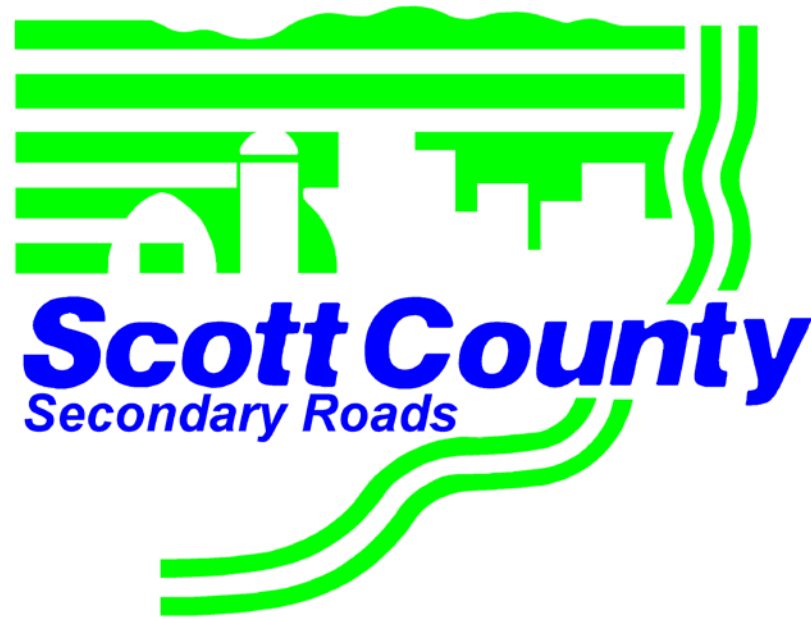
0 0.5 1 2 3 4 Miles

Bridge Projects



Road Projects





# Stabilized Base Program



# Stabilized Base Program

## Purpose:

To supplement our Macadam program

Reduce Maintenance Dollars through:

- Savings in Equipment time

- Savings in Labor

- Savings in Materials

## Benefits:

- Save money

- Less dust for residents

- Increased service to residents

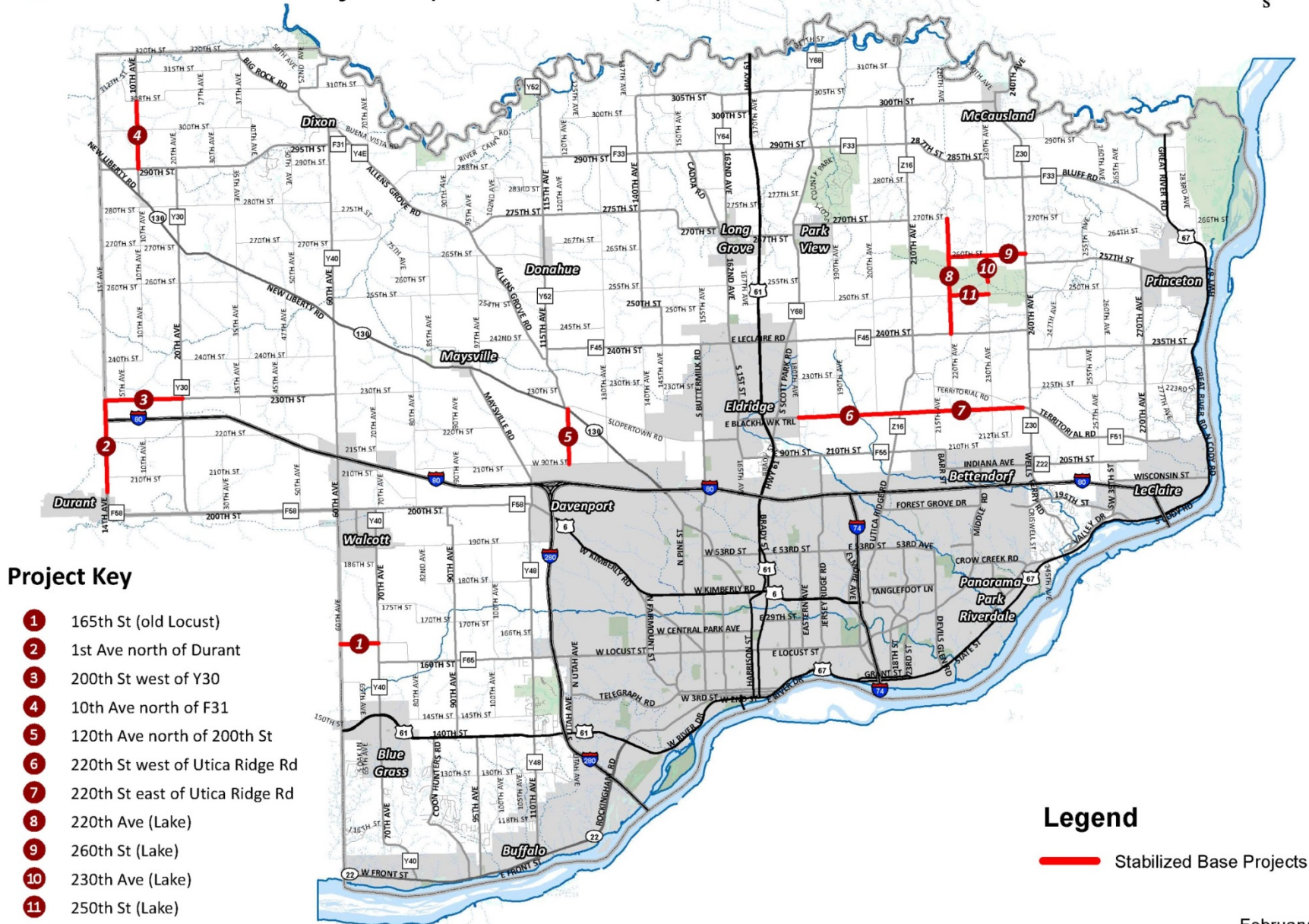
# Possible Projects

	<u>Project</u>	<u>Miles</u>	<u>Points</u>
1	165th St (old Locust)	1	37
2	1st Ave North of Durant	2	32
3	200 St west of Y 30	2	32
4	10th Ave North of F31	2	52
5	120th Ave N of 200th St	1.5	42
6	220th St west of Utica	2.5	42
7	220th St east of Utica	3.25	37
8	220th Ave (Lake)	3	37
9	260th St (Lake)	2	37
10	230th Ave (Lake)	0.5	37
11	250th St (Lake)	1	32
	Total Miles	20.75	

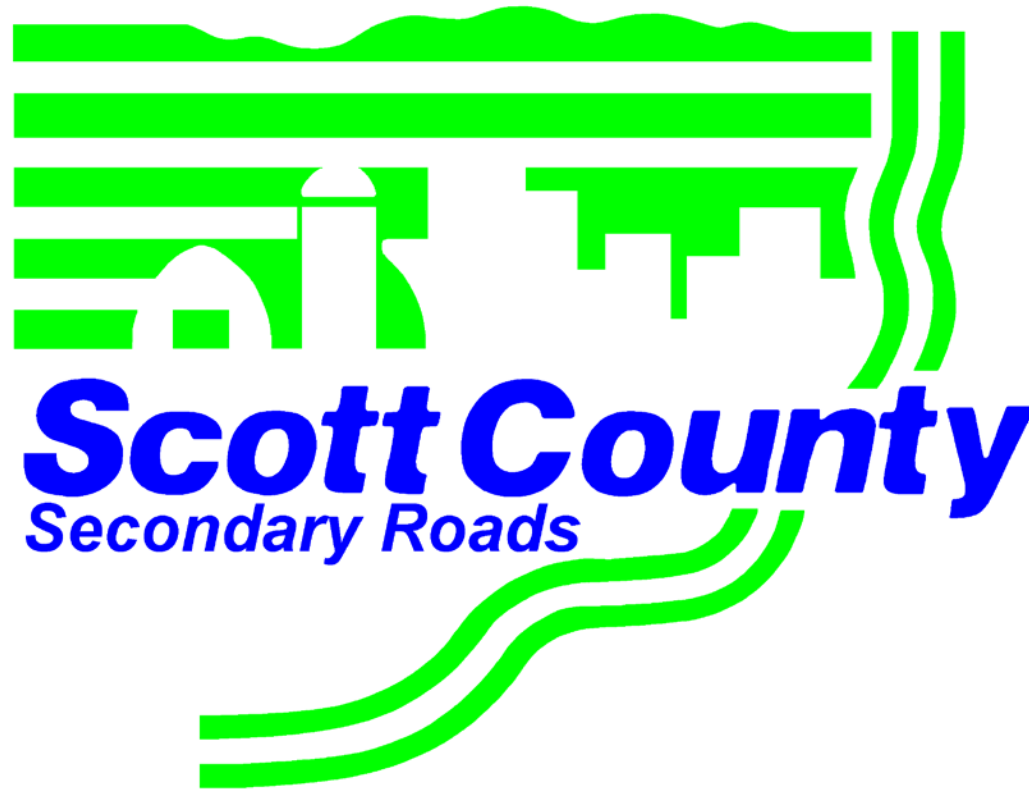


# Stabilized Base Program

## Possible Projects (21 Miles Total)



# Facility Expansion Project



# Timeline

February 12 – Plans and Specifications available to Contractors

February 26 – Public Hearing for Plans and Specifications

March 12 – Bid opening

March 26 – Approval of Contract by the Board

May 1 – Construction may start at any time

November 1 – If all goes well we should be moved in

