



FY 16 Budget Orientation with County Departments and Agencies

October 24, 2014



Agenda

- Review of County Financial Position
- FY 16 Parameters
- Budget Policy Document Administrative Policy 33
- Budget Documents and ERP
- Wrap up



FY 14 Revenue Analysis – All Governmental Funds

| | |
|------------------------------------|---------------------|
| Property Tax Increase | \$ 876,612 |
| Intergovernmental Revenue Increase | 1,094,800 |
| Other Revenue Increase | <u>204,251</u> |
| Total Revenue Increase | <u>\$ 2,175,663</u> |

FY 14 Revenue Analysis – General Fund

| | |
|---|---------------------|
| Recurring Property Tax | \$ 860,000 |
| Other County Taxes | 74,000 |
| Intergovernmental | (68,000) |
| Licenses & Permits | 60,000 |
| Charges for Services | 65,000 |
| Fines, Forfeitures, and Miscellaneous Revenue | 135,000 |
| Use of Money & Property | <u>-</u> |
| Total Revenue | <u>\$ 1,126,000</u> |

FY 14 Assignment of Fund Balance – FY 15 Budget Amendment Recommendation

1. Health Benefit Savings - \$150,000
 - Assign to Internal Service – Health Benefit Fund
2. Fund Balance - \$10,525,000
 - Assign to Restricted Building Construction Fund in Capital Improvements - \$3,000,000

Projected FY 15 Ending Unassigned Fund
Balance

\$10,450,000 or 19.9%

FY16 Budget Preparation

- **Personnel**

- Estimate maximum IPERS Increase.
- Estimate merit, longevity at 1% and secure funding for salary depending on negotiations
 - 5 unions
- Budget Health Costs 4% for January 2016 increase (maintain Health/Dental Insurance Fund Balance).

- **Non-Personnel**

- Budget 0% growth from FY15
(FY14 Operating Budget 94.1% expended + 1.8% inflation).
Review Utilities costs and IT maintenance costs and fund increases accordingly
- Adjust Secondary Roads budgets to expected revenues.
- Budget Mental Health fund to obtain maximum services
- Medic – ongoing deficit funding



FY16 Budget Preparation

- **Authorized Agencies**

- Require FY16 Budgets at 0% growth.

- **Capital Budget**

- Continue property tax transfer at \$1,225,000 and included general fund transfer of \$3,000,000.
- Fund construction inflation on current projects - \$1,200,000
- Startup costs for Blue Grass service area of Medic - \$250,000
- Streamline capital project phasing of courthouse - \$3,025,000
- Include other Master Plan projects in program as funding allows

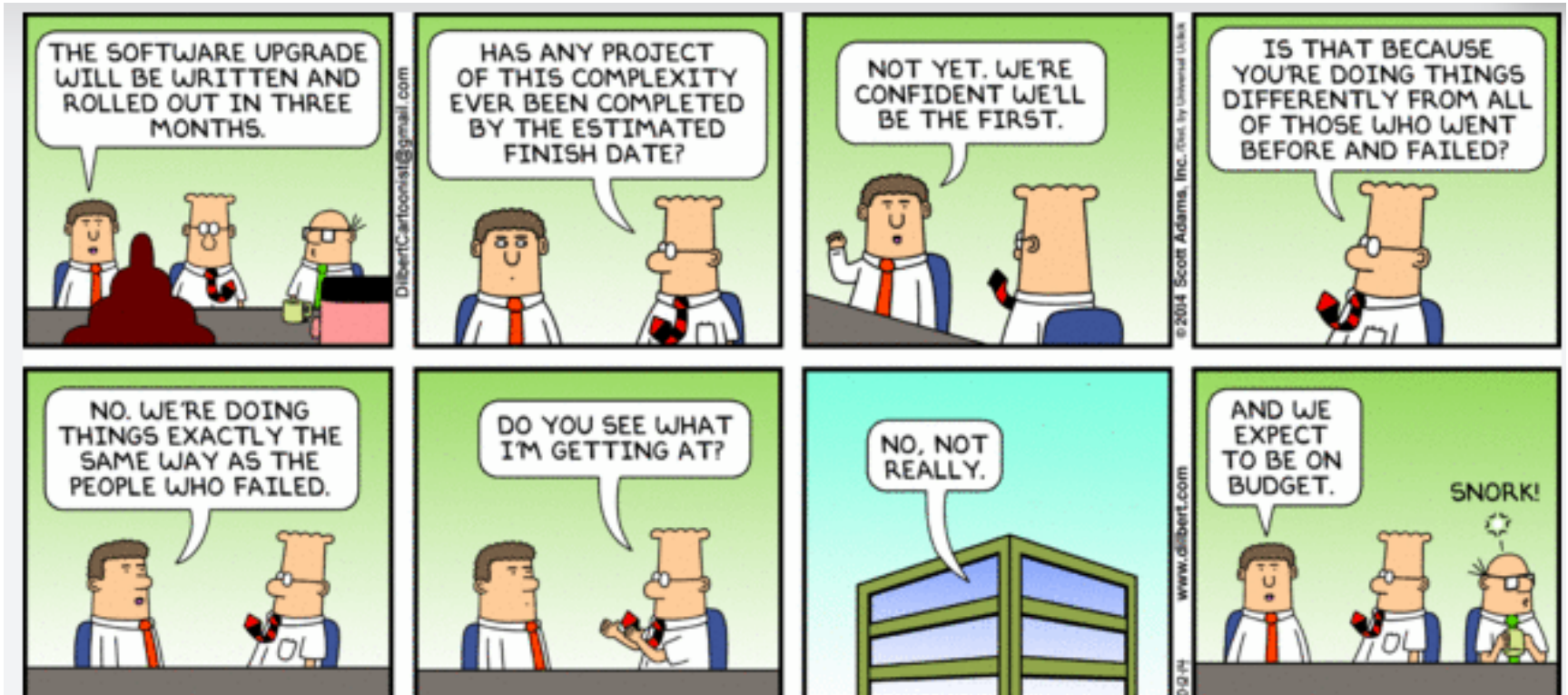


FY16 Budget Preparation

- **Program Guidelines for departments and current funded agencies**
 - Departments may submit new programs for consideration
 - Programs must have offsetting revenue and/or show operating costs savings or other program reduction
 - Capital costs must have outside participation identified in proposal
 - Program must show benefit to community and include measurement
- **Outside Agency Funding Policy**
 - Amend Administrative Policy 33



What a difference a year makes?



2015 Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Scott County

Iowa

For the Fiscal Year Beginning

July 1, 2014

Jeffrey R. Egan

Executive Director



2016 Forms

- Departmental Budgeting For Outcomes
 - Departments review Financial & Authorized Positions Summary by Program
 - Tie Activity / Service Budget dollars to Departmental Budget Appropriations - January
 - Outcomes are the Performance Measurement
 - SMART Outcomes
 - County-wide Outcomes



FY 2016 Budget Materials

- [ERP website](#) - Financial
 - Authorized Agencies – excel forms only.
- Departmental Workbook;
I:\Budget\FY2016
Info\Budget
 - FTE Department workbook
 - FY16 BFO Department workbook
 - FY16Bud – Department workbook
- FY 16 Budget - Department
 - Budget Calendar
 - Instructions
 - Overtime, Shift Differential, Premium Holiday Worksheet
 - Seasonal (temporary) Help Worksheet
 - Fleet Purchase Worksheet
 - Electronic Equipment Form
 - Other Equipment
 - Capital Improvement Plan (CIP Worksheets)



We Can Help You

- David Farmer X 8651; Chris x 8604
- Budget Open House - Training
 - Wednesday October 29 – 2:00
 - Thursday October 30 – 9:00
 - IT Training room
 - Come with questions; Additional Training; Enter on live or test server
- Due in Logos November 21, 2014



SCOTT COUNTY

FY16 BUDGET PREPARATION

CALENDAR OF EVENTS

| | |
|---|--|
| October 21 | Work Session with Board of Supervisors and County Administrator / Budget Manager on FY 16 Budget |
| October 24, 2014/ 1:00 p.m. November 21, 2014 | FY16 Budget Orientation Session for County Departments and Authorized Agencies <i>FY16 Budget Submissions Due</i> <i>FY15 Budget Amendment Submissions Due</i> <i>FY16 County Departments BFO Submissions Due</i> Capital Improvement Forms Due <i>NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 21!</i> |
| January 19, 2015 | File Budget Estimate (based on budget requests) with County Auditor |
| January 29, 2015 | Presentation of County Administrator's Recommendation on FY16 Budget Publication of FY16 Budget Estimate and FY14 Budget Amendment |
| January 29 – February 13 | Board of Supervisors Budget Review |
| January 29, 2015 | Publish the FY16 Budget Estimate and FY15 Budget Amendment in the North Scott Press (send info to paper on Monday, January 19) |
| January 28, 2015 | Set Public Hearing for FY16 Budget Estimate and FY15 Budget Amendment |
| February 12, 2015 | Public Hearing on Budget Estimate 5:00 p.m. |
| February 26, 2015 | Adoption of FY16 Budget Plan – 5:00 p.m. |
| March 16, 2015 | File Budget Forms with State Office of Management |

