



FY 16 Year End, FY 17
Amendment,
FY 18 Budget Discussion
with Board of Supervisors

October 4, 2016



Agenda

- Review FY 16, FY 17, FY 18
 1. Capture Budget Issues for FY 18 and FY 17 Amendment
 2. Revenue / Expenditure FY 16 Summary and Analysis
 3. Fund Balance Discussion
- FY 16 Assignment of Fund Balance / FY 17 Budget Amendment





Future Budget Issues for FY 18 or FY 17 Amendment

- Attorney: Fine program review with changes in State law – Year 2.
- Auditor: Move election equipment purchase from FY 18 to FY 17.
- Community Services: 1) Work with Mental Health Region on County Funding requirements. 2) Jail psych med costs moved to General fund.

Future Budget Issues for FY 18 or FY 17 Amendment

- Conservation: Unfunded Capital Projects – 5 Year Capital Plan.
- Facilities: Custodial Care within Jail.
- Fleet: Adjust department budgets for Fleet Services chargebacks. Fleet management Infrastructure Processes. Develop Internal Service Fund.



Future Budget Issues for FY 18 or FY 17 Amendment

- Secondary Roads: Adjust capital projects for increased Road Use Tax revenue. Roadside manager Iowa Roadside Vegetation Management (IRVM) long term plan – staffing / operations / Conservation.
- Other: Org Change Requests. Outside Agency Requests. Timing of other Capital Projects.



Budget Issues for FY 18 or FY 17 Amendment

- Self Insurance Fund: Assign funds from FY16 to cover losses / departmental budgetary savings. Amend FY 17 for CY 17 rates. Review long term insurance design.





Budget Issues for FY 18 or FY 17

- Capital: **Amendment**
 - Election Equipment – Timing of purchase and long term / short term storage
 - Fiber for Secondary Roads / Patrol
 - Recorder ECM
 - County ECM



Budget Issues for FY 18 or FY 17 Amendment

- Capital:
 - Remodel court space second floor clerk of court.
 - Asbestos abatement and floor coverings – 3rd floor Courthouse
 - Extended Tremont maintenance
 - Campus pedestrian walkway plan – Impact to Juvenile Detention Center



FY 16 Revenue Analysis – All Governmental Funds

	Change from Prior Year
Property Tax	\$ (802,565)
Other Taxes / TIF	21,721
Intergovernmental	(2,649,187)
Licenses and Permits	80,890
Charges for Services	(153,706)
Use of Property and Money	25,179
Fines, Forfeitures and Misc.	<u>(478,389)</u>
Subtotal	<u>(3,956,057)</u>
Other Financing Sources	<u>8,134,457</u>
Total Revenue Increase	<u>\$ 4,178,400</u>



FY 16 Revenue Analysis – General Fund

	Change from Prior
Property Tax	\$ (623,469)
Other Taxes / TIF	(14,863)
Intergovernmental	1,751,151
Licenses and Permits	52,362
Charges for Services	(131,025)
Use of Property and Money	12,282
Fines, Forfeitures and Misc.	<u>58,775</u>
Total Revenue Increase	<u>\$ 1,105,213</u>

FY 16 – Salary and Benefit Detail Analysis

Object	Dollar Variance from Final Budget	
Salaries	\$ 653,687	\$340,000 offset
Overtime	228,432	
Taxes / Retirement / Bonus / Other	304,378	Transfer to Health fund
Health Benefits	<u>186,276</u>	Transfer to Health fund
Personnel Services	1,372,773	4.0% of amended budget
FY 16 Budget Assignments	<u>(500,000)</u>	
Adjusted Personnel Savings	<u>\$ 872,773</u>	2.6% of amended budget

FY 16 – Significant Favorable General Fund Budget Variances

Object	Dollar Variance from Amended	% Budget Savings	Dollar Variance from Original
Line Items Under \$100,000 Savings (74 / 70 Accounts- \$9,831 / \$10,359 average per account)	\$ 727,537	3.5%	\$ 725,112
Vehicles			(240,716)
Maintenance			145,174
Utilities	155,500		225,228
Professional Services	101,424		
Service Contracts	99,500		128,503
Contribution to Agencies			348,349
Insurance Premiums	177,535		133,095
Liability Claims	151,378		131,378
Other Expense			(155,086)
Sub-recipient – Reimbursable Allotment			(460,400)
Vehicle Supplies	<u>125,105</u>		<u>127,415</u>
Subtotal	<u><u>\$1,537,979</u></u>	7.5%	<u><u>\$ 1,108,052</u></u>

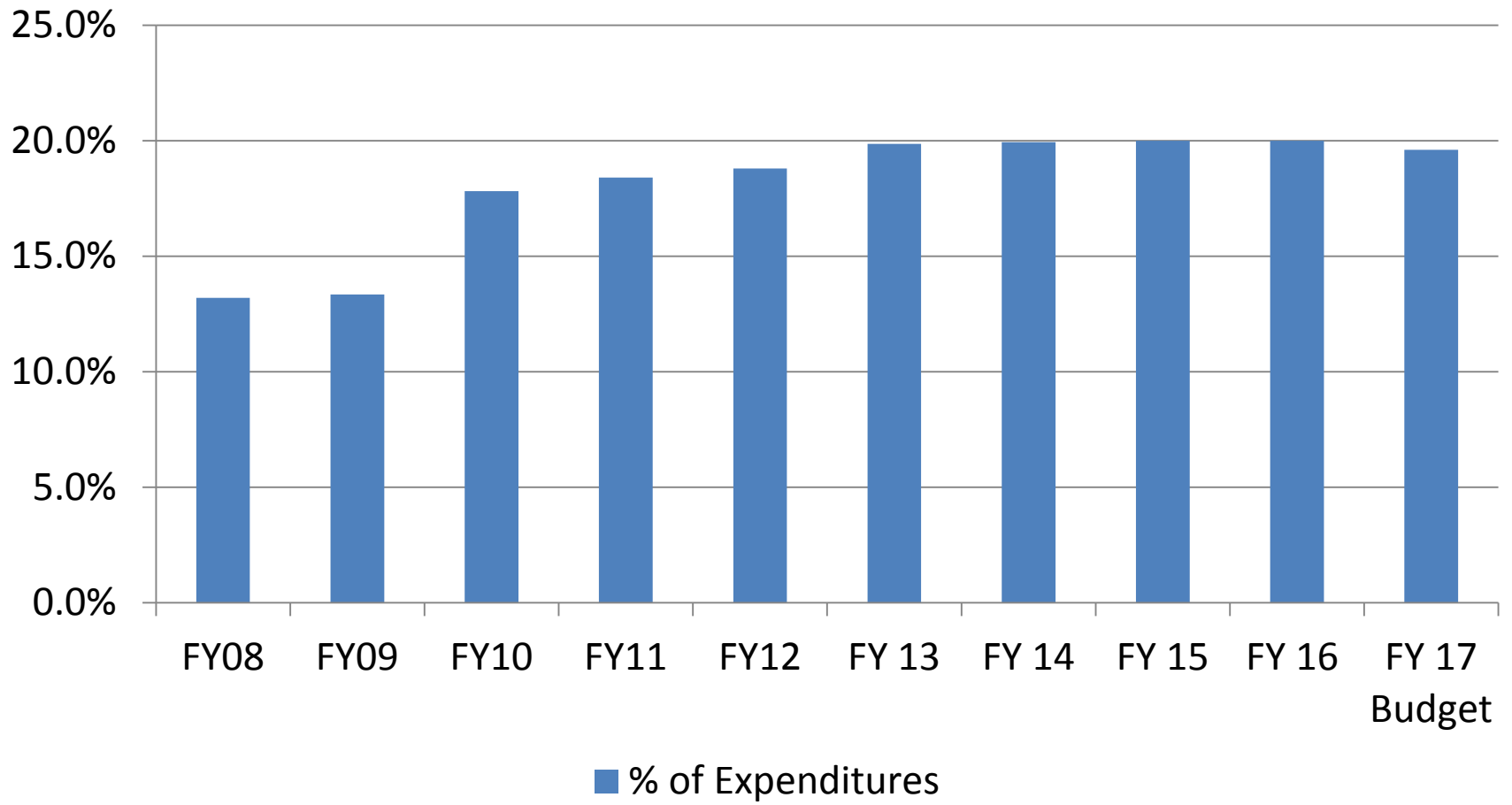
General Fund Summary

	Original Budget	Amended Budget	Actual
Revenues	\$56,604,894	\$ 57,602,749	\$58,028,434
Expenditures	53,474,619	54,165,628	51,209,971
Net Transfers	<u>(3,130,030)</u>	<u>(6,183,685)</u>	<u>(6,559,720)</u>
Change	245	(2,746,564)	258,743
Beginning Fund Balance	<u>14,436,737</u>	<u>14,436,737</u>	<u>14,436,737</u>
Ending Fund Balance	<u>\$14,436,982</u>	<u>\$ 11,690,173</u>	<u>\$14,695,480</u>

Unrestricted / Unassigned General Fund Balance

	<u>Unrestricted / Unassigned Fund Balance</u>	<u>GF Expenditures</u>	<u>% of Expenditures</u>
FY07	\$5,306,330	\$43,269,454	12.3%
FY08	\$5,845,193	\$44,266,321	13.2%
FY09	\$5,956,480	\$44,638,584	13.3%
FY10	\$7,618,061	\$42,743,169	17.8%
FY11	\$9,247,282	\$50,231,644	18.4%
FY12	\$9,477,799	\$50,424,989	18.8%
FY13	\$10,041,990	\$50,556,803	19.9%
FY14	\$9,832,639	\$49,324,036	19.9%
FY15	\$10,098,835	\$50,502,192	20.0%
FY16 w/o Assign.	\$13,393,629	\$51,209,971	25.9%
FY16 w/ Assignments	\$10,241,994	\$51,209,971	20.0%
FY17 Budget	\$10,484,863	\$53,474,619	19.6%
FY18 Projection			?
*without assignments			

Unrestricted / Unassigned as a Percent of Expenditures



General Fund Balance Components

Account	2016 Amount	2016 %		2015 Amount	2015 %
Restricted	870,350	5.92%		\$ 1,111,166	7.70%
Nonspendable	553,834	3.77%		199,021	1.38%
Assigned	3,029,302	20.61%		3,027,715	20.97%
Unassigned	<u>10,241,994</u>	<u>69.70%</u>		<u>10,098,835</u>	<u>69.95%</u>
Total	<u>\$ 14,695,480</u>	<u>100.00%</u>		<u>\$ 14,436,737</u>	<u>100.00%</u>

Assignment of Fund Balance

Account	2016 Amount
Liability Claims	\$ 308,160
Health Benefits	500,000
Capital Projects	<u>2,222,142</u>
Total	<u>\$ 3,029,302</u>

Agenda – Part II

1. Review of Budget FY 16 Variances, Issues for FY 17 and 18, Assignment of Fund Balance
2. County Levy Rate Comparisons
3. Revenue Trends verify FY 18 projections
4. General Fund Balance
5. Other Issues



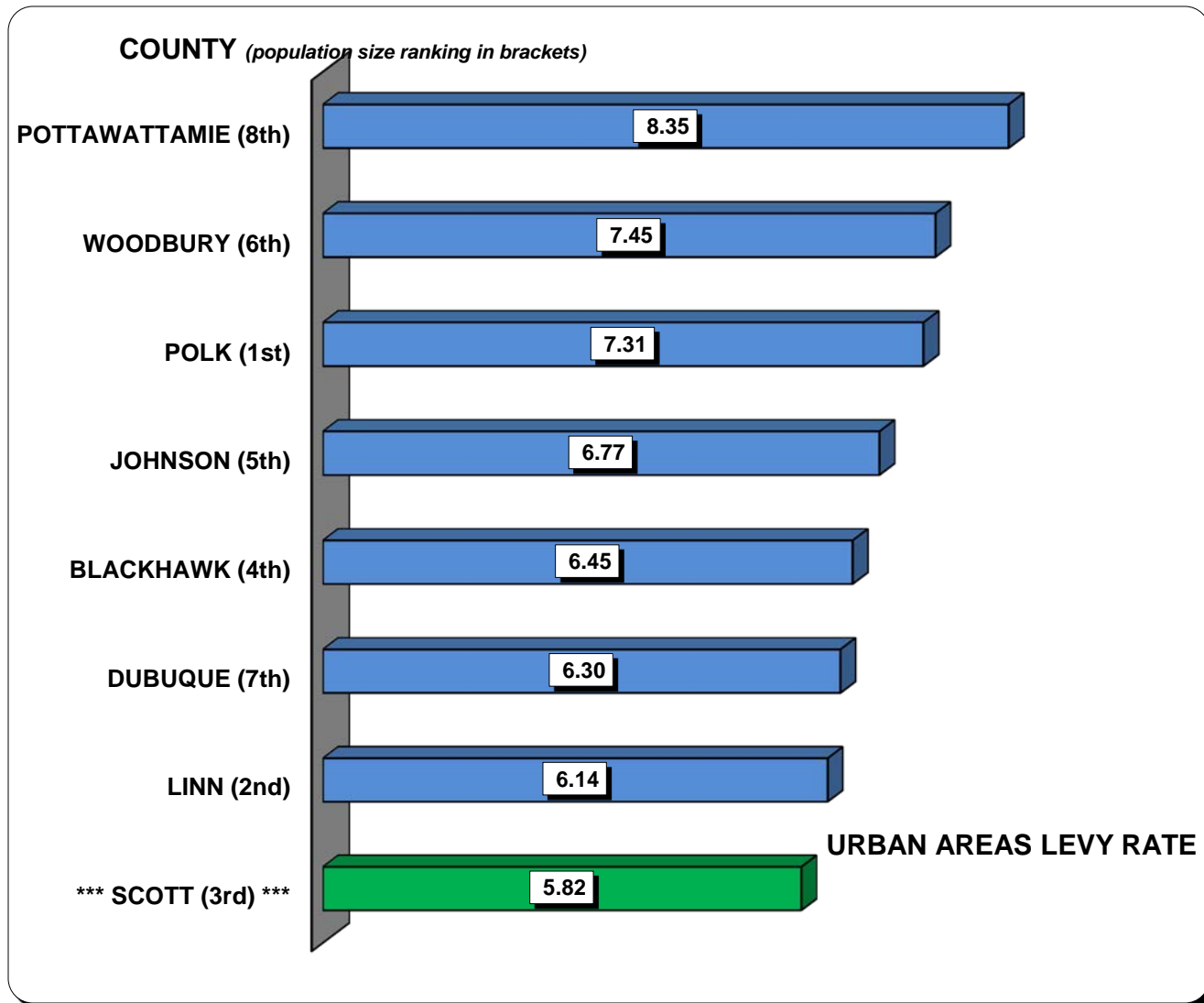
FY 17 Budget Variances

- Mental Health expenditures exceed budgeted revenue. Need to request from the Region to keep large portion of prior transfer. Review of core and non core services. Decide if Scott County Advisory Board should recommend service reduction plan for the region as a whole.

MHDS Fund

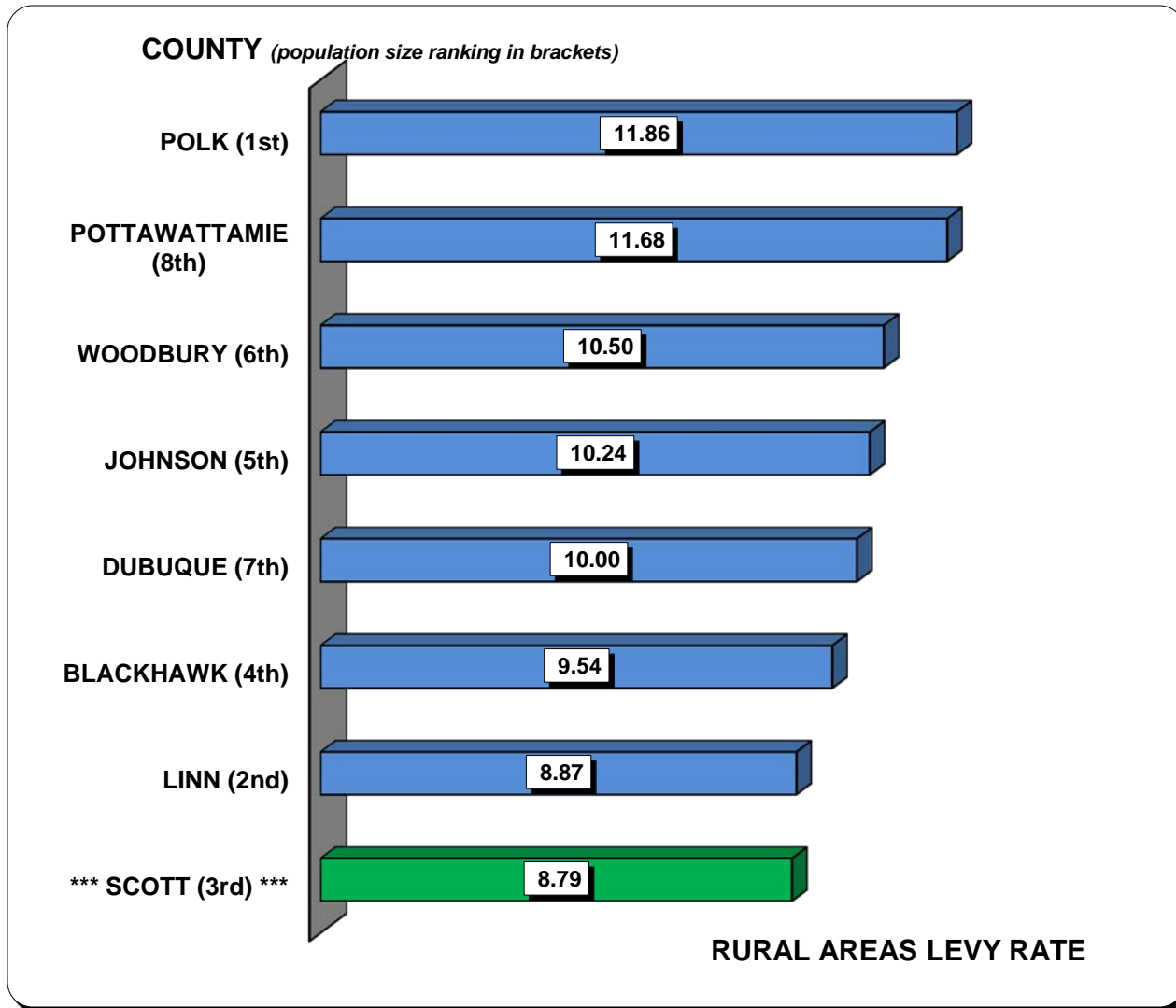
Activity	FY 2016	FY 2017
Beginning Fund Balance	\$ 5,116,780	\$ 360,017
Property Tax Levy	3,308,032	3,308,032
Transfer from Region	-	1,554,720
Other revenues	<u>204,092</u>	<u>154,126</u>
Total Resources	8,628,904	5,376,895
Expenditures*	(4,354,912)	(4,905,051)
Transfer to Region	<u>(3,914,275)</u>	<u>-</u>
Outflows	<u>8,268,887</u>	<u>(4,905,051)</u>
Fund Balance	<u>\$ 360,017</u>	<u>\$ 471,844</u>
Fund Balance %	<u>8.2%</u>	<u>9.6%</u>
* No contribution for Region wide services	For FY 16 to reach 25% FB, an additional \$800,000 would be requested in FY 17 to transfer from the Region to the County, a total of \$2.3M	

FY17 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



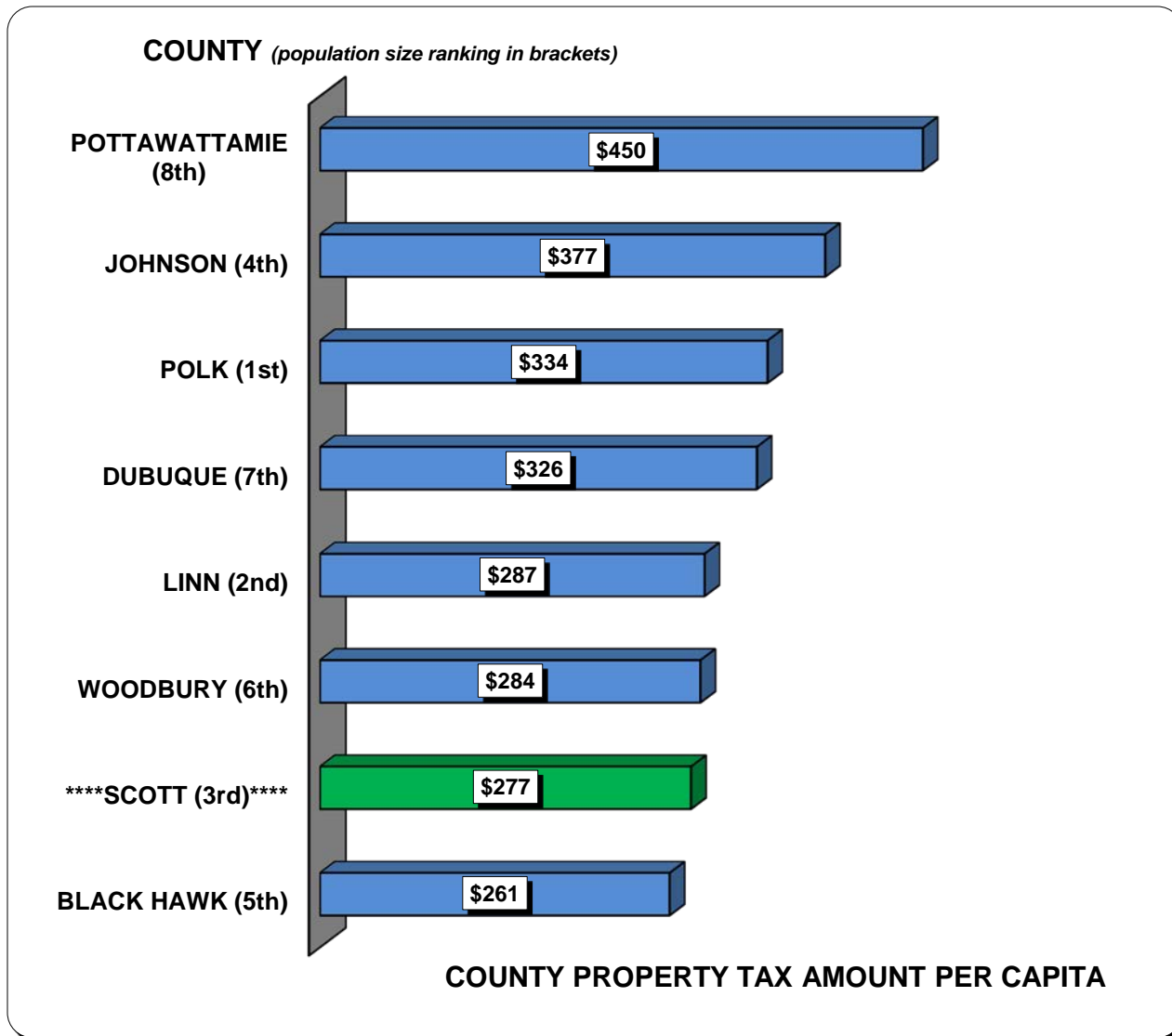
While ranking 3rd in size Scott County ranks *LOWEST* among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year FY17.

FY17 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



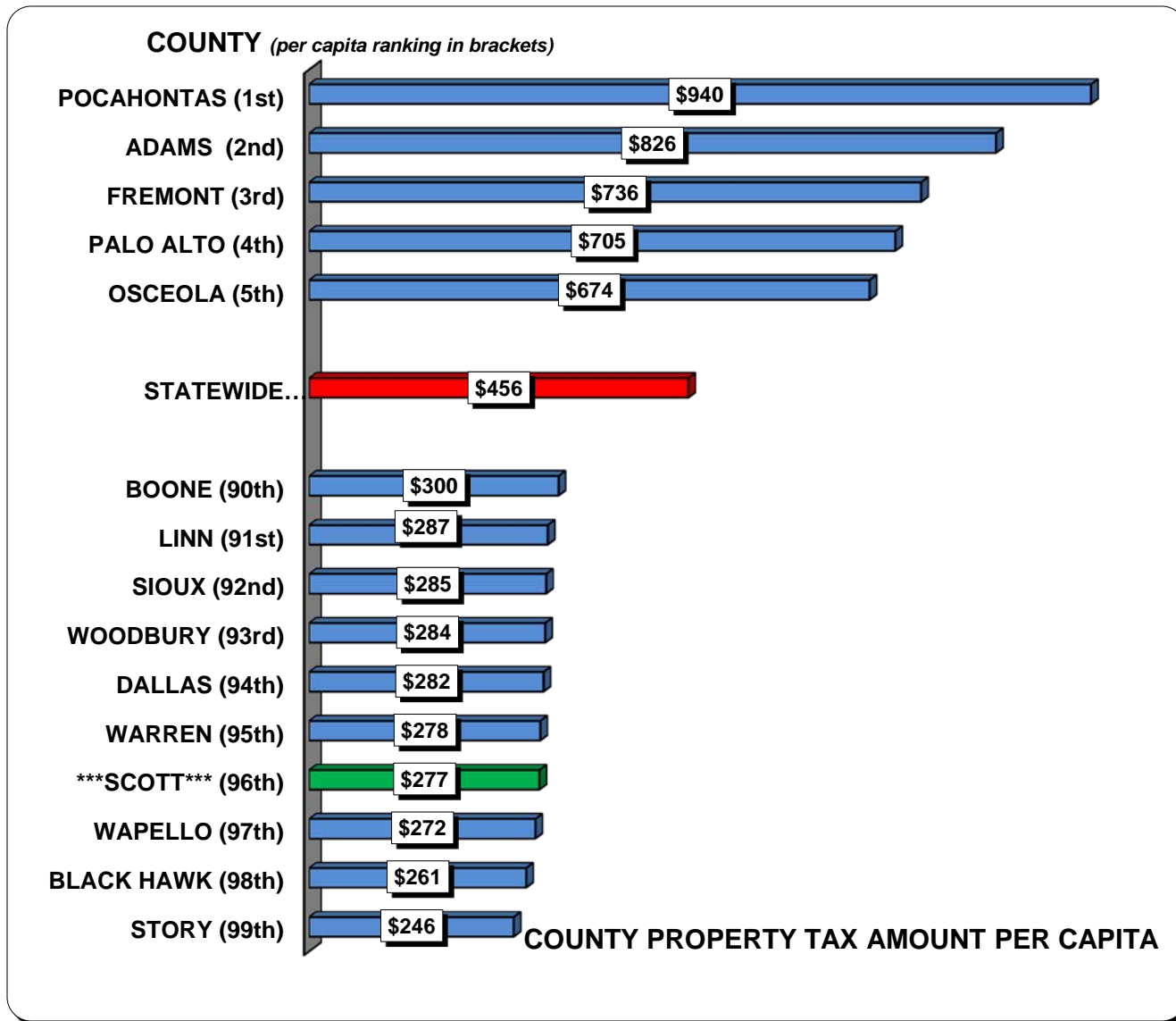
While ranking 3rd in size Scott County ties for the *LOWEST* levy among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year FY17.

FY17 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks 2nd *LOWEST* among the eight largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year FY17. These figures are based on 2015 est. census data.

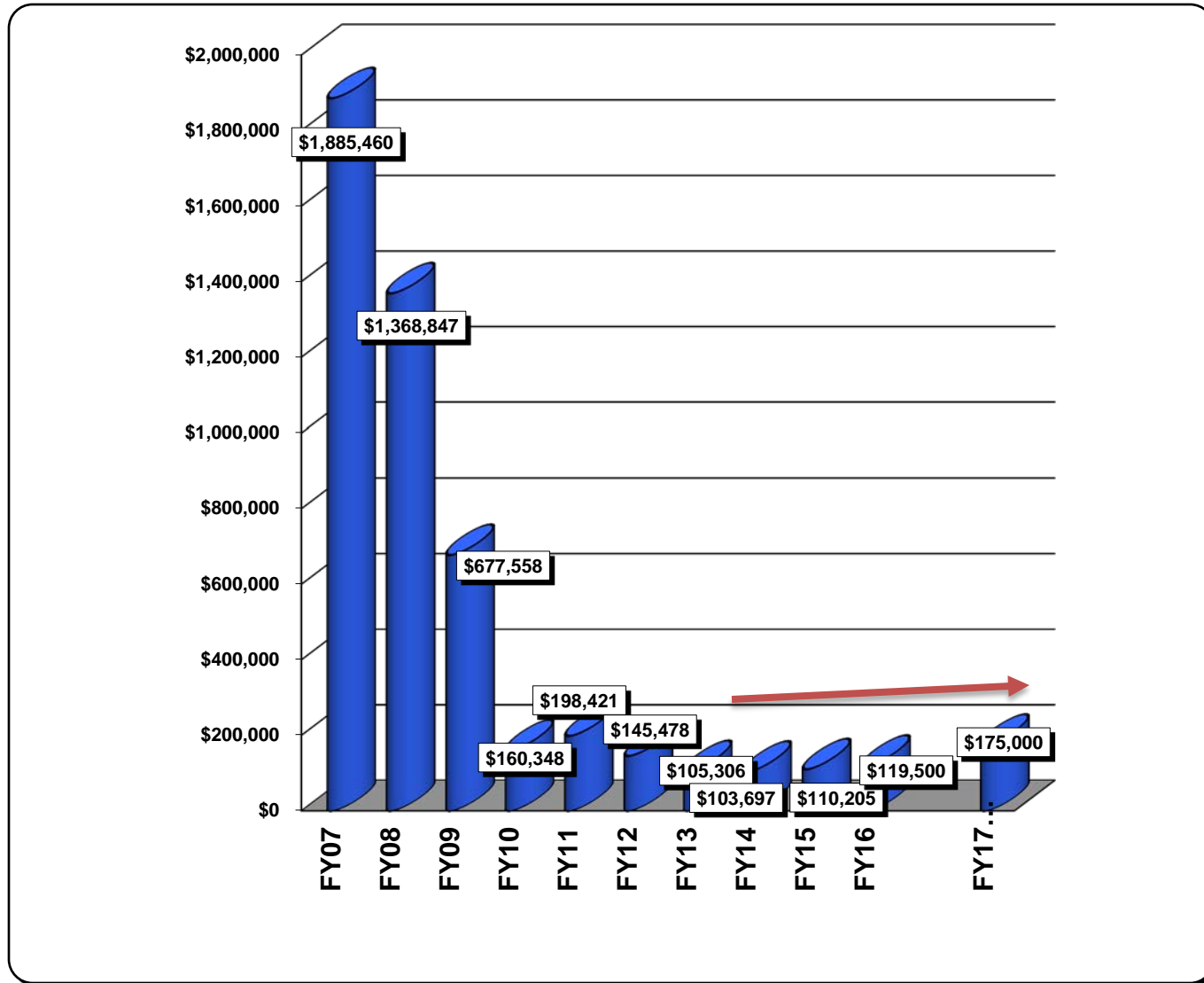
FY17 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES



Scott County has the 4th **LOWEST** county property tax amount per capita of *all ninety-nine* Iowa counties for Fiscal Year FY17.

INTEREST INCOME

TEN YEAR COMPARISON and FY15 BUDGET AMOUNT

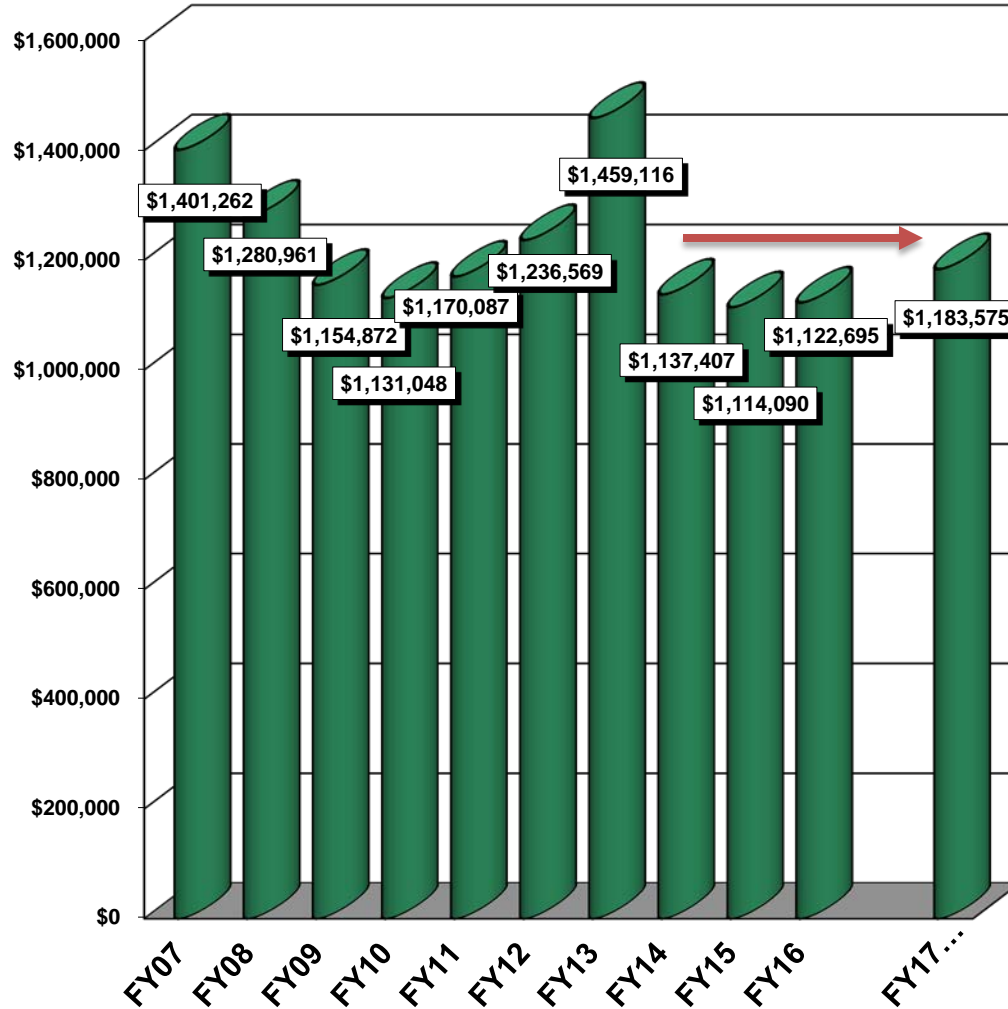


This graph shows the wild ride of interest rates' impact on investment earnings by the County during the last ten years. Currently rates are at almost zero.

FY 07 - 5.059%	FY 09 - 1.69%	FY 11 - .4707%	FY 13 - .1947%	FY 15 - .1594%
FY 08 - 3.781%	FY 10 - .3811%	FY 12 - .3573%	FY 14 - .1583%	FY 16 - .1666%

RECORDER INCOME

TEN YEAR COMPARISON and FY16 BUDGET AMOUNT

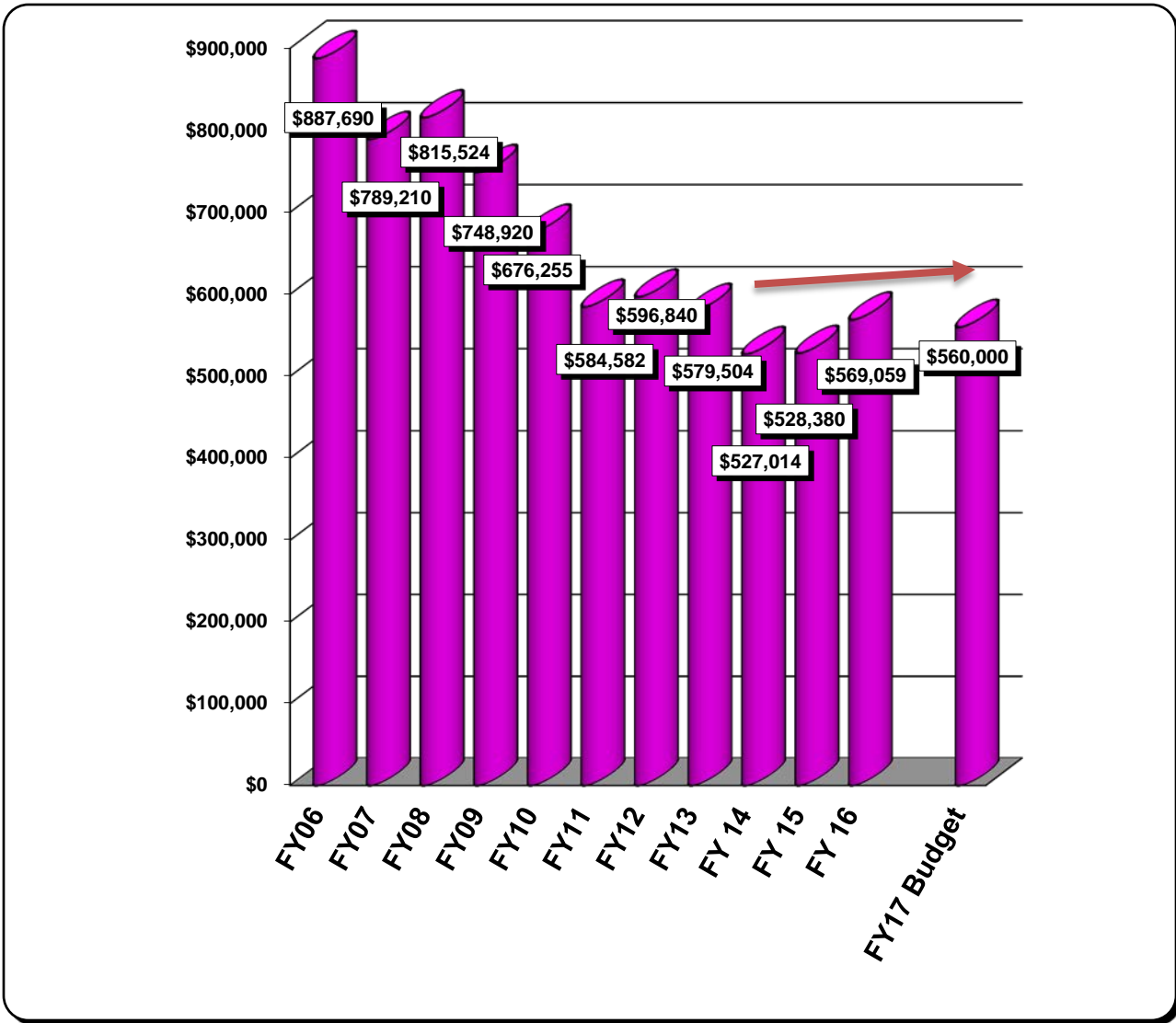


This graph shows the impact of interest rate changes on real estate filings and document filings income by the Recorder's Office during the last ten years.



RIVERBOAT GAMING INCOME

TEN YEAR COMPARISON and FY17 BUDGET AMOUNT



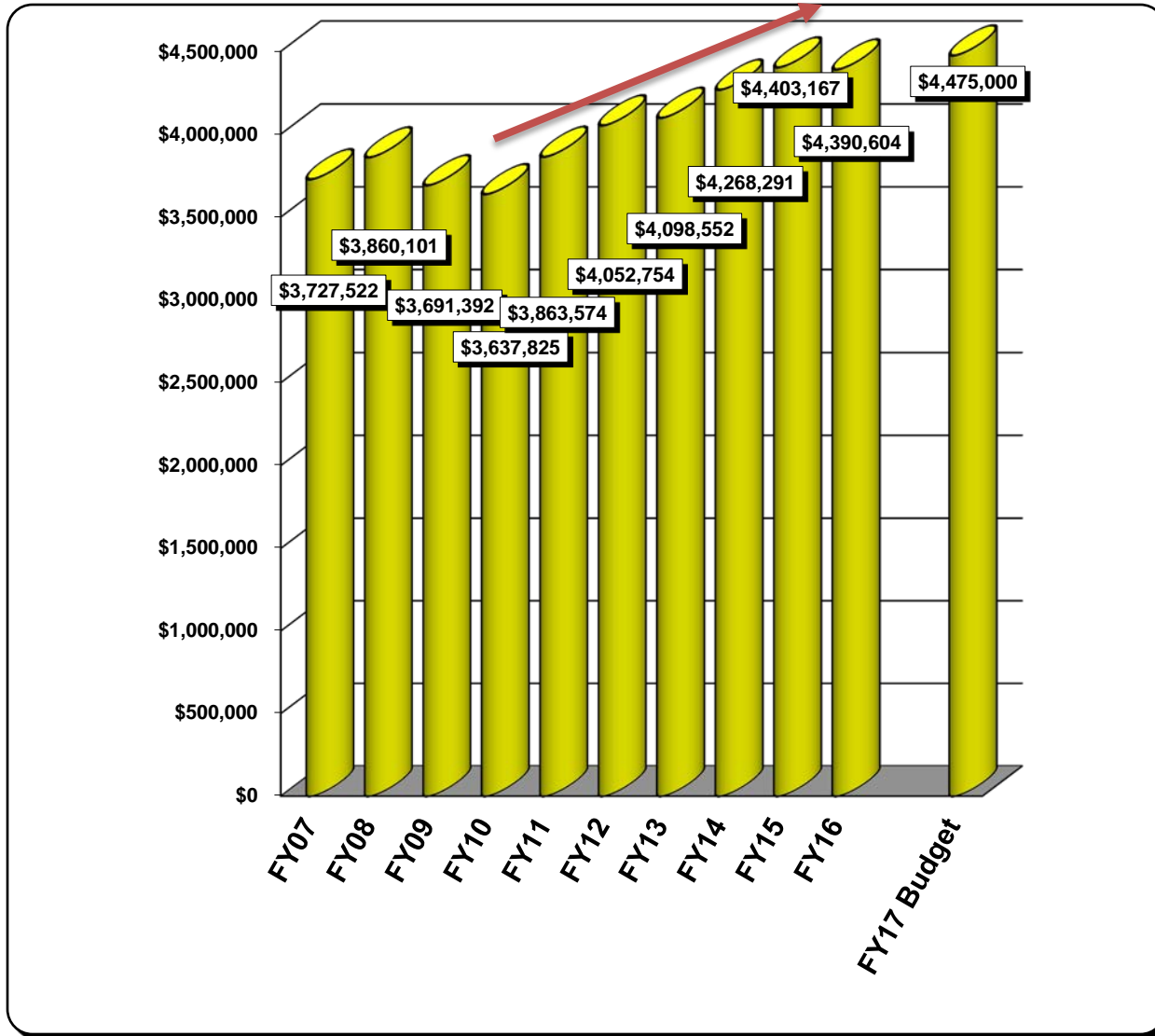
Gaming revenue has been declining since FY05. For FY11 - FY15, we lost revenue of \$53,180 per year due to a RIIF from 2005 and 2006.

Riverboat Gaming income is used to support capital projects.



SALES TAX

TEN YEAR COMPARISON and FY16 BUDGET AMOUNT



Sales Tax is used for property tax relief. This revenue source is different from others, as we experienced the 2nd highest level for this revenue in 10 years.

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Other Issues

- Property Tax Adjustment Strategy
- Identification of Departmental Budget Guidelines
- Next meeting – 10/6/16 – 4:00 Board Room