

# FY 20 Budget Work Session

January 15, 2019



# Agenda

- Brief overview of County Budget and Finances
- Strategic Plan Priorities
- Discussion with requesting departments



# SCOTT COUNTY FY20 BUDGET PREPARATION CALENDAR OF EVENTS

- October 2, 2018 Work Session with Board of Supervisors and County Administrator/Budget Director on FY20 Budget
- October 16, 2018 Work Session with Board of Supervisors and County Administrator/Budget Director on FY20 Budget
- October 19, 2018 FY20 Budget Orientation Session for County Departments and Authorized Agencies
- *November 16, 2018* *FY20 Budget Submissions, FY19 Budget Amendment Submissions, FY20 County Departments BFO Submissions, Capital Improvement Forms Due*
- January 3, 2019 Department Capital Review
- January 15, 2019 Budget work session
- January 21, 2019 File Budget Estimate (based on budget requests) with County Budget Official
- January 22 / 24, 2019 Special COW / Board Presentation of County Administrator's FY20 Budget Recommendations
- January 29, 2019 Special COW, if necessary.
- February 5, 2019 Board of Supervisors Budget Review
- February 6, 2019 Publish the FY20 Budget Estimate and FY19 Budget Amendment in the North Scott Press and Quad City Times
- February 7, 2019 Set Public Hearing for FY20 Budget Estimate and FY19 Budget Amendment
- February 12, 2019 Board of Supervisors Budget Review
- February 19, 2019 Board of Supervisors Budget Review
- February 21, 2019 Public Hearing on Budget Estimate 5:00 p.m.
- February 21, 2019 Adoption of FY20 Budget Plan and FY 19 Budget Amendment at 5:00 p.m.
- March 15, 2019 File Budget Forms with State Office of Management



# Summary of Parameters, Issues, and Assumptions in Budget Development

- Budgeting for Outcomes:
  - Continuation of 2017 Strategic Plan including management policy and agenda items
  - 5 Year Goals, Vision, Mission
  - Scott County P.R.I.D.E
  - Departmental Goals



# Summary of Parameters, Issues, and Assumptions in Budget Development

- Revenue influences
  - Keep property tax rate stable, excluding of Mental Health tax levy change (2/5/19).
  - Mental Health levy recommended to increase to maximum levy of \$5,309,827 (\$0.58); 2019 Levy amount \$4,112,052 (\$0.47); 2018 Levy amount \$3,308,032 (\$0.40) (2/5/19)
  - Assessment limitation (rollback) change will raise property taxes by 2.3% on same value home. \$11.33 per \$150,000 home. (2/5/19)
  - Impact of Local Option Sales Tax changes (2/5/19)
  - Impact of Commercial and Industrial Back Fill changes (2/5/19)
  - Future impact of SECC debt issuance / refinancing of 2009 debt. (TBD, within CY 2019)



# Summary of Parameters, Issues, and Assumptions in Budget Development

- Expenditure influences
    - Personnel – Salaries and Wages (2/5/19)
    - Non-personnel (supplies, purchased services, utilities, etc.). Adjustments for BOS Strategic Plan elements (2/5/19)
    - Application for new requests from outside agencies (2/5/19)
    - Authorized Agency requests (2/5/19)
    - Capital requests (2/12/19)
    - Strategic Plan efforts
    - SECC Debt / Refinancing \*
    - Jail / JDC Assessment study (TBD)\*
- \* Not budgeted



# General Fund Preliminary Review

Revenues	FY 2019 Adopted	FY 2020 Estimates*	Change
Taxes On Property	\$41,824,915	\$43,953,537	\$2,128,622
Other Revenues	<u>20,146,657</u>	<u>20,301,330</u>	<u>154,673</u>
Budgeted Revenues	\$61,971,572	\$64,254,867	\$2,283,295
Fund Balance contribution	\$369,700	\$220,000	

\* Maintains consistent General Fund Property Tax Levy rate

Expenditures	FY 19 Adopted	FY 20 Dept Request	Change
Administration Recommendation: Expenditures / Transfers to other funds	\$62,341,272	\$64,697,118	\$2,355,846
Department Request: Expenditures / Transfers to other funds	\$62,341,272	\$65,813,524	\$3,472,252

# General Fund Preliminary Review

	Administration Recommendation	Department Requests
Revenues and Fund Balance	\$64,474,867	\$64,474,867
Expenditures and Transfers	<u>\$64,697,118</u>	<u>\$65,813,524</u>
Net Change	(\$222,251)	(\$1,338,657)

Further Administration Recommendation balancing to occur week of 1/14/19.

A \$1,116,406 variance between current administration recommendation and department requests. The variance is equal to \$0.1226 cents increase on tax levy. \$0.01 tax levy equals \$91,024 in revenue or \$88,075 in property taxes.

**Changes in expenditures will be primarily offset by changes property taxes**



# Organizational Change Requests

Organizational Change Requests	Department Request
Auditor 0.1 FTE *	\$5,990
FSS 0.25 FTE *	\$11,423
Health 0.35 FTE *	\$24,772
P & D 0.42 FTE*	<u>\$51,083</u>
* Included in Administration Recommendation	\$93,268

# Organizational Change Requests

Organizational Change Requests	Department Request
Sheriff 10.0 FTE (1.0 Sex Offender Registry Specialist, 5.0 Corrections Officer, 3.0 Deputy (Patrol), 1.0 Deputy Investigations)	\$817,126
Attorney 1.0 FTE (Investigator)	<u>\$89,125</u>
	\$906,251
	Comp Board Recommendation
Elected Officials and Deputies	\$210,155

Total above compensation and benefits is \$1,116,406 and \$0.1227. This is in addition to recommended Mental Health levy increase of \$0.1106. A potential increase of \$0.2333 or 4% increase of 2019 urban tax rate.

**Above does not include any capital requests associated with organization changes.**

# Next Steps

- Presentation from elected department head on organizational change requests.
- Administration Budget Recommendation January 22 / 24, 2019.

