

FY 23 Budget Parameters with the Board of Supervisors

October 14, 2021



Agenda

- Set parameters for department budget development



Future Budget Issues for FY 23 Budget or FY 22 Amendment

Mission:

Scott County Government

Is dedicated to Protecting, Strengthening and Enriching
Our Community by delivering Quality Services and
Providing Leadership with P.R.I.D.E



Future Budget Issues for FY 23 Budget or FY 22 Amendment

Vision 2032

Scott County is a GREAT PLACE TO LIVE and a GREAT Place for
BUSINESS

Scott County 2032 is a SAFE COMMUNITY, a HEALTHY
COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL



Future Budget Issues for FY 23 Budget or FY 22 Amendment

Goals 2023

Financially Responsible County Government

Local and Regional Economic Growth

High Performing Organization = Exceptional County Services

Great Place to Live



County Budgeting – Budgeting for Outcomes

Mission - Scott County Government Is dedicated to Protecting, Strengthening and Enriching Our Community by delivering Quality Services and Providing Leadership with P.R.I.D.E

9 Service Areas

- 18 Operating Departments
- 11 Authorized Agencies
- Numerous partner agencies, boards, or commissions

Vision 2032 - Scott County is a GREAT PLACE TO LIVE and a GREAT Place for BUSINESS Scott County 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL

Goals – Strategic Plan and Departmental performance measurements (BFO's)

Financially Responsible

- County Wide
- Dept.

Economic Growth

- County Wide
- Dept.

Performing Organization

- County Wide
- Dept.

Great Place to Live

- County Wide
- Dept.

2019 – Strategic Plan – 2023 Strategic Plan

- Plan Adopted for FY 2021 and FY 2022, Adopted December 10, 2019.
- Affirmed August 6, 2020.
- Update October 14, 2021.

Future Budget Issues for FY 22 Amendment or FY 23 Budget

FY 22 Amendments:

COVID-19 (Matching, NCS, Adult / Juvenile Detention, Court, Supplies)

American Rescue Plan

Mental Health services

Capital requests

Organization changes

Local Option Sales Tax

Inflation / Recession / Depression
(utilities / supplies, revenues, etc.)

Jail / Juvenile population / service
adjustments

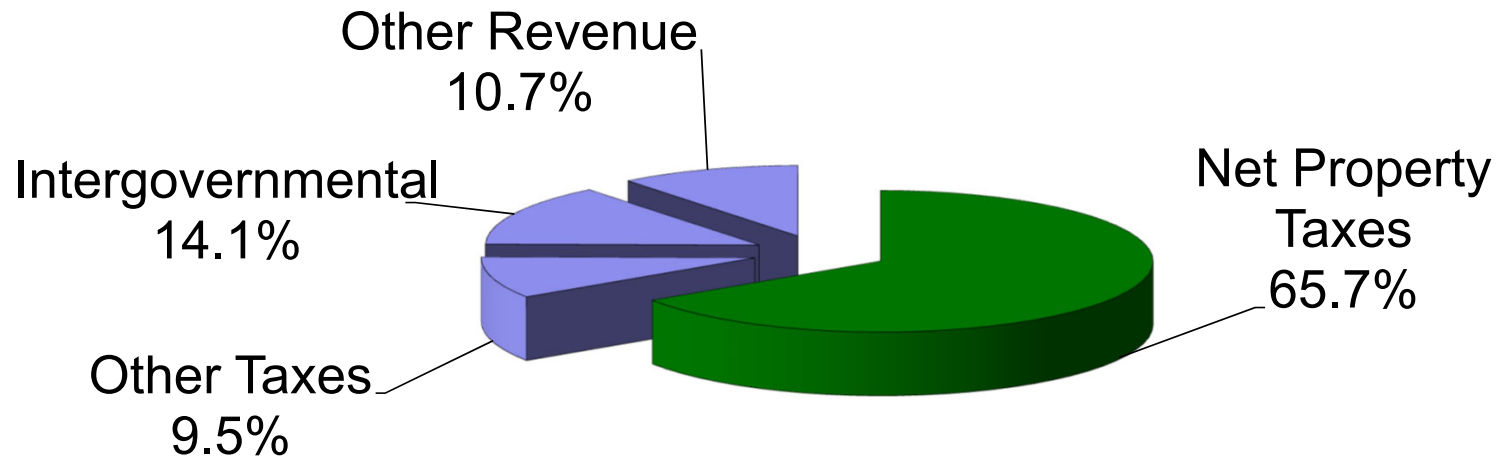
Strategic plan efforts

Backfill dollars from state



FY 22 Revenue Budget

FY22 BUDGET: \$87,681,274



Other Revenue Considerations

| Type | Revenue Stream | Impact |
|--------------------|----------------------------|--|
| Other Taxes | Local Option Sales Tax | Limited growth; subject to 10 year reallocation; potential 5.6% reduction FY 2022. |
| Other Revenue | Interest Income | Reduced revenues from investments / cash held |
| Other Revenue | Charges for Services | Camping / Conservation / variable activity – West Lake Park |
| Intergovernmental | COVID-19 Grants | FEMA / State / ARPA funding for continued services |
| Intergovernmental | ARPA Grants | Expending one time use of funds |
| Net Property Taxes | Reduction of MHDS tax levy | Reduced to \$0 as region is now state funded. |
| Net Property Taxes | EMA / SECC Tax request | Pass-through tax authority. |

FY23 Budget Preparation

- Budgets are to be prepared for Outcomes:
 - All Budgeting For Outcome pages to include County Board Goal
 - Financially Responsible
 - Performing Organization
 - Economic Growth / Great Place to Live
 - All BFO Pages to include County Business Type
 - Core
 - Foundation
 - Quality of Life
 - Community Add On



FY23 Budget Preparation

- **Personnel**

- **Apply approved salary steps and COLA recommendation to FY 2023 budget**
 - Three unions committed to 3% COLA.
- **Budget Health Costs 7-9% for January 2023 increase (maintain Health/Dental Insurance Fund Balance at 3 months).**

- **Non-Personnel**

- **Adjustments for BOS Strategic Plan elements (Specific Accounts) within departmental budgets, highlight within departmental analysis.**
 - Review individual line items in departments to recommend funding shifts
 - Maintenance, Extradition of Prisoners / Service Contracts, Workers Comp / Insurance
- **FY 21 Operating Budget, all funds, 91.3% of amended budget, 98.1% of original budget.**
 - FY 21 General Fund Purchased Services – 101.0% of original budget; Supplies and Materials – 96.4% of original budget.
 - Include operating / capital estimates for requested staffing changes.



FY23 Budget Preparation

- **Funding outside organizations**
 - Budget County Contribution FY23 Budgets at 0% growth for Authorized Agencies. Review agencies that have new funding sources.
 - New requests for funding for programming will be evaluated through evaluation tool.
 - Including CAT Funding requests
 - Budget Evaluation Tool: matching entity's mission to Scott County mission; Program Goals to County Goals; County Service Responsibility; Residents Served; Performance Measurement Outcomes; and Performance Effectiveness.
 - Any new requests for fiscal year 2023 must be received in writing by **December 3, 2021**. Follow up meetings will be scheduled accordingly. Subject to funding availability and Board approval in March.



FY23 Budget Preparation

- **Capital Budget**
 - Property tax transfer for capital funds (General, Vehicle, Electronic Equipment) to reflect 5 year capital plan.
 - Requests to include assessment of all project costs and operating costs adjustments; project description; need; and any outside funding.



FY23 Budget Preparation

- **Program Guidelines for departments and current funded agencies**
 - Departments may submit new programs for consideration.
 - New Programs must have offsetting revenue and/or show operating costs savings or other program reduction.
 - Program /changes must show benefit to community and include measurement.



FY 23 Budget Preparation

- Presentation to Departments and Authorized Agencies
October 21, 2021 9:00 AM.



Summary of Parameters

| Budgeting For Outcomes | Revenues | Expenditures |
|---|--|--|
| Strategic Plan – Management and Policy Agenda items | Local Option Sales Taxes | Personnel – Salaries and Wages |
| FY 22 Amendment / FY 23 Budget items | Commercial and Industrial Back Fill / MHDS Taxes | Adjustments for BOS Strategic Plan Elements |
| 2023 Goals, Vision, Mission | ARPA Grants | Authorized Agency |
| Scott County P.R.I.D.E. | Interest income | Applications for new requests |
| Departmental Goals | Refunds and Reimbursements | Capital requests |
| | Charges for Services | Line item Adjustments – Risk Management, Utilities, Maintenance, COVID, Supplies |
| | Recession / inflation | |

SCOTT COUNTY
FY23 BUDGET PREPARATION
CALENDAR OF EVENTS

- October 11, 2021 Organizational change forms due to Human Resources and Administration.
- October 14, 2021 Work Session with Board of Supervisors and County Administrator/Budget Director on FY23 Budget
- October 21, 2021 FY23 Budget Orientation Session for County Departments and Authorized Agencies

- ***November 19, 2021 FY23 Budget Submissions, FY22 Budget Amendment Submissions, FY23 County Departments BFO Submissions, Capital Improvement Forms Due***

- *NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 19*
- January 6, 2022 Department Capital Review



SCOTT COUNTY
FY23 BUDGET PREPARATION
CALENDAR OF EVENTS

- January 20, 2022 Set Resolution of “Total Maximum Property Tax Dollars” and Public Hearing, 10-20 day notice period.
- January 25, 2022 Special COW Presentation of County Administrator's FY23 Budget Recommendations
- February 1, 2022 Special COW Board of Supervisors Budget Review
- February 2, 2022 Publish “Notice of Total Maximum Property Tax Dollars” in the North Scott Press, Quad City Times, Website
- February 8, 2022 Special COW Board of Supervisors Budget Review
- February 15, 2022 Special COW Board of Supervisors Budget Review
- February 17, 2022 Public Hearing on “Total Maximum Tax Dollars”; Adopt Resolution of Total Maximum Tax Dollars; Set Public Hearing on Budget in Quad City Times, North Scott Press, Website, 10-20 day notice period
- March 2, 2022 Publish the FY 23 Budget Estimate and FY 22 Amendment
- March 17, 2022 Public Hearing on Budget Estimate and Budget Amendment at 5:00 p.m.; Adopt via Resolution
- March 31, 2022 Deadline - File Budget Forms with State Office of Management

