

Scott County Delivers

“Communicating Service Priorities, Budget Decisions
and Value of Taxes Paid”
July 16, 2019



Panel Representatives:

Danny Lenz	CFO/Deputy County Administrator
Steve Jones	Principal Financial Analyst
Lezlie Vermillion	County Administrator
Jake Grussing	Library Director

Results Map:

Responsible: Provides understandable and accurate information
Responsible: Accountable, innovative, and efficient government
Responsible: Reasonable taxes and transparency on how they are spent
Responsible: Policy makers listen and respect citizens' points of view and create a government that works for the people
Responsible: Sustained fiscal health through a well-run organization
Responsible: Provides a high quality workforce dedicated to good customer service

Scott County Board Objective/Strategy:

Responsible Government: Use clear, reliable information to develop and communicate service priorities, budget decisions and value for taxes paid

What goal are you trying to accomplish:

Scott County is focused on the use of data and narrative as a tool in communicating with the public about how, why and where tax payer dollars are spent. Citizens need to trust that their tax dollars are being spent wisely and in ways that will provide an overall increase in the value that tax payers receive back in the form of services the County provides. This information needs to be based on consistent and reliable data and presented in a way that a tax payer can understand and track from one year to the next.

Background:

Scott County residents have a high level of tax sensitivity and consistently express it as one of their top concerns in the Resident's Survey. More information will not, in and of itself, make this go away but reliable communication and information on service priorities and budget decisions will help residents better see the value for the taxes they pay.

Residents have expressed a high level of satisfaction with County services and with the job that County employees are doing. This is accomplished while also consistently reducing the tax burden and tax rate on residents. It is also related to the County consistently investing in its highest priority services.

Key Performance Indicators (KPIs):

- CPI + Inflation vs. Budget Percent Increase (Net Levy vs. New Construction and Inflation Combined)
- Citizens' Rating of Value for the Taxes Paid

Supporting Measure(s)

- Percent of Operating Budget by Quartile by Year
- County Levy as a Percent of Total Personal Income
 - 2017 County Levy as a Percent of Total Personal Income Compared to Metro Counties
- Scott County Tax Rate
 - 2019 Tax Rate Compared to Metro Counties
- County Tax Levy Per Capita
 - 2018 County Tax Levy Per Capita Compared to Metro Counties
- Residents' Rating of Quality of Services Provided by Scott County
- Citizens' Overall Impression of Scott County Employees
- Citizens' Rating of Job Scott County Government Does at Informing Residents

What's working well and why?

- Programs are prioritized against results map and highest priorities are receiving the biggest investment
- Citizen satisfaction with quality of County services continues to trend up
- Consistent decrease in tax rate and County levy as a percent of total income
- Budget parameters and principles are consistently communicated and adhered to
- Tax rate going down; citizen satisfaction ratings of services provided going up
- Residents' impression of Scott County Employees is very positive. "How do we get to 'yes'" culture critical. Employees endeavor to inform residents about services and reason for them, instead of simply referencing another authority

What's not working well and why?

- Program prioritization has not been incorporated into the decision-making process for the organization
- Communication about Priority Based Budgeting has been mostly internal and not available in a usable manner to the public
- Budget decisions and decision-making process has been high-level, with limited detail readily available
- Insight into where County funds are spent can be difficult to interpret, and inconsistently presented
- Internal understanding of decision-making has been limited, inhibiting employees from being able to explain spending decisions
- Consistent and robust communication on the value of County services has not been consistently pursued
- Residents tend to believe the services they utilize are valuable, but the ones they don't are less so
 - Many residents' only interaction with the County is paying taxes, exposing the cost without associating with a benefit
- Residents may not differentiate taxes assessed by different entities – just respond to tax burden

Next Steps / Future Program Development and why?

- Continue to develop PBB model to incorporate into decisions making
- Engage more of the organization in the budget development process
- Develop communication tools to be informative and consistent (Budget Book, PBB website, OpenGov)
- Better utilize our most important resource, employees, to communicate priorities and decision making. Ambassadors for the County
- Determine financial and budget structures to allow more clear, reliable information on County financial operations

Funding:

Explanation of Funding Information

The Priority Based Budgeting (PBB) sheets for programs that relate to the topics covered in this presentation are included in the packet. These profile sheets include both program revenue from outside sources, levy contributions to the program, and program costs. It is important to note that the PBB model includes administrative and management expenses not included in the operating statements as these expenses are allocated across the PBB programs through a standard allocation process. In addition, the program description on the form includes the following:

- Direct: is the total of Personnel costs + Non Personnel costs
- Total: is Direct + Admin
- Personnel: direct program staff allocated to the program and support staff allocated by FTE
- Non Personnel: Any expenses that are not direct staff costs
- Admin: management costs allocated by FTE that may not be reflected in the program operating statement
- Revenue: is program revenue from state, federal or other grant sources
- Levy: is county levy costs associated with the cost of running this program

Resources:

Resource Type	Title	Location
Snapshot	Net Levy vs. New Construction and Inflation Combined)	SCD Slides/KPI-LevyNewConsinf
Snapshot	Citizens' Rating of Value for the Taxes Paid	SCD Slides/KPI-CitizRatof Value for Taxes
Snapshot	Percent of Operating Budget by Quartile by Year	SCD Slides/Snapshot #9036 (2)
Snapshot	County Levy as a Percent of Total Personal Income	SCD Slides/KPI-CountyLevy%inc (2)
Snapshot	2017 County Levy as a Percent of Total Personal Income Compared to Metro Counties	SCD Slides/KPI-CountyLevy%inc (3)
Snapshot	Scott County Tax Rate	SCD Slides/KPI-TaxRate2
Snapshot	2019 Tax Rate Compared to Metro Counties	SCD Slides/KPI-TaxRate3
Snapshot	County Tax Levy Per Capita	SCD Slides/KPI_CountyLevyperCapita
Snapshot	2018 County Tax Levy Per Capita Compared to Metro Counties	SCD Slides/KPI_MetroLevyperCapita (2)
Snapshot	Residents' Rating of Quality of Services Provided by Scott County	SCD Slides/ServiceQuality
Snapshot	Citizens' Overall Impression of Scott County Employees	SCD Slides/EmployeeQuality
Snapshot	Citizens' Rating of Job Scott County Government Does at Informing Residents	SCD Slides/KPI=CitizRatofInfor

Related Program Profiles:

Program Number	Program Name
	N/A

