

TABLE OF CONTENTS

	<u>Page</u>
<i>Title Page</i>	
<i>Scott County's PRIDE Philosophy</i>	
<i>Distinguished Budget Presentation Award</i>	
INTRODUCTORY SECTION	
Table of Contents.....	1
The Budget Guide.....	7
The County Past to the Present.....	8
Budget Message.....	9
Budget Calendar	23
Listing of Officials.....	24
Organizational Chart.....	25
Employee Authorization History.....	26
FTE Staffing Trends - Graph.....	27
Fund Statement - All Funds.....	28
Revenue Estimates - All Funds	29
Expenditure Estimates - All Funds.....	30
All County Funds - Revenues - Reconciliation Information.....	31
County Revenues by Source - Graph	32
Revenue Sources.....	33
All County Funds - Expenditure - Reconciliation Information.....	34
All County Expenditures by Fund - Graph.....	35
Appropriations by Service Area - Graph.....	36
Service Area Descriptions	37
Appropriation Summary by Service Area	38
Appropriations by Service Area - Operating Budget Only - Graphs	39
Combined Statement of Revenues, Expenditures And Changes in Fund Balance	40

Appropriation Summary By Programs Within Department.....	42
Taxable Valuations vs. 100% Assessments- Graph	47
Assessed and Taxable Values of Taxable Property.....	48
Taxable Valuation By Class of Property - Graph.....	50
Taxable Property Valuation Comparison	51
Property Tax Levy Comparison	52
Ten Year Levy Rate Comparison - Graph.....	53
Tax Levies and Levy Rates - 10 Year Historical Comparison.....	54

GENERAL FUND

General Fund Narrative	55
General Fund Statement	59
General Fund Unreserved Ending Fund Balance - Graph.....	60
Proposed One-Time Uses of Unreserved General Fund Balance.....	61
General Fund Revenue Sources.....	62
General Fund Revenues by Type - Graph	63
General Fund Expenditures by Service Area	64
General Fund Expenditures by Service Area - Graph	65

SPECIAL REVENUE FUNDS

MH-DD Fund Narrative	68
MH-DD Fund Statement	69
MH-DD Revenue Sources	70
MH-DD Expenditure Detail	71
Rural Services Basic Fund Narrative.....	72
Rural Services Basic Fund Statement.....	73
Secondary Roads Fund Narrative.....	74
Road Use Tax Revenues - Graph	75
Secondary Roads Fund Statement.....	76
Secondary Road Equipment Fund Statement.....	77
Recorder's Record Management Fund Statement.....	78

DEBT SERVICE FUND

Debt Services Fund Narrative..... 79
Debt Expenditures Ten Year Comparison - Graph 80
Debt Services Fund Statement..... 81
Remaining Outstanding Debt - Graph 82

OTHER FUNDS

Other Funds Narrative 83
Summary Fund Statement - Other Funds 84
General Capital Projects Fund Statement..... 85
Electronic Equipment Fund Statement..... 86
Vehicle Replacement Fund Statement..... 87
Capital Projects Plan Development Process 89
Five Year Capital Project Plan 93
Group Health Fund Statement 103
Self-Insurance Fund Statement..... 104
Golf Course Enterprise Fund Statement..... 105

DEPARTMENT/AUTHORIZED AGENCY DETAIL:

(In order of appearance under each Service Area)

(- Denotes department/agency appears under more than one Service Area)*

Public Safety

Department

Attorney 118
Health * 126
Sheriff * 128

Authorized Agency

Buffalo Ambulance..... 138
Durant Ambulance..... 140
Emergency Management 142
LeClaire Ambulance..... 144
Medic E.M.S..... 146

Wheatland Ambulance 148

Court Services

Department

Juvenile Court Services 152
Non-Departmental * 156

Physical Health and Education Services

Department

Health * 160

Authorized Agency

Community Health Care * 166
Genesis Visiting Nurse Association 168
Library 172
Mississippi Valley Fair 174

Mental Health Services Area

Department

Community Services * 178
Human Services * 182

Authorized Agency

Center for Alcohol & Drug Services 184
Handicapped Development Center 188
Vera French Community Mental Health Center 194

Social Services Area

Department

Community Services * 212
Human Services * 218

Authorized Agency

Center for Aging Services 220
Community Health Care * 232

County Environment Services Area

Department

Conservation.....236
Planning and Development.....244

Authorized Agency

Bi-State Regional Commission248
Humane Society.....250
Quad City Convention/Visitors Bureau.....252
Quad City Development Group.....254
Scott Soil Conservation District256

Roads and Transportation Services Area

Department

Secondary Roads260

State and Local Government Services Area

Department

Auditor *270
Recorder.....274
Treasurer *280

Inter Program Services Area

Department

Administration.....286
Auditor *288
Budget and Information Processing292
Buildings and Grounds298
Human Resources304
Non-Departmental *306
Supervisors, Board of.....308
Treasurer *310

SUPPLEMENTAL INFORMATION	317
Basis of Accounting.....	318
Budget Preparation Process.....	319
Miscellaneous Statistics About Scott County.....	323
Glossary.....	325
Departments/Authorized Agencies Budget Total Summaries.....	331
Financial Management Policies.....	371
Pay Plan.....	399

THE BUDGET GUIDE

The purpose of this section is to provide the reader with a general explanation of the format and content of the fiscal year 2000-01 budget document and to act as an aid in budget review. This document provides all summary and supporting data on the general financial condition of the County and details services, programs, and staffing levels proposed and adopted for all departments and authorized agencies.

The *Introductory Section* includes a brief history of the County, the joint budget message from the Chairperson of the Board of Supervisors and the County Administrator, and various summary schedules showing combined revenues and appropriations for all funds. Additionally, information is presented on the County's taxable valuation base, tax levy rates and tax levy amounts. Graphs are used extensively to enhance the reader's review of the summarized information.

Each **Fund Type Section** is tabbed for easy and quick reference: *General Fund, Special Revenue Funds, Debt Service Fund and Other Funds* (which include the capital improvement fund, the golf course enterprise fund, and various internal services reserve funds: electronic equipment, group health self-insurance, and vehicle replacement funds)

The *Department/Authorized Agency Detail Section* presents program performance budget (PPB) information. This detail includes a program description, performance objectives, performance indicators (demand, workload, productivity and effectiveness), and a written budget analysis for each program. Budget detail by sub-object revenue and expenditure totals, and staffing data is also provided. For comparative purposes, all program budget information indicates the actual FY'99 status, the budget and projected FY'00 status, and the requested and adopted FY'01 status. Departments and authorized agency **programs are grouped functionally, - i.e., public safety, court services, etc.,** in recognition of the interrelationship of many programs and services.

The *Supplemental Information Section* includes such things as a glossary providing definitions of terms used throughout this document, a description of the County's budget process, the County's pay plan for FY'01, and budget total summaries for departments/authorized agencies. The County's basis of accounting, various financial management policies and miscellaneous statistics about Scott County are also located in the Supplemental Information Section.

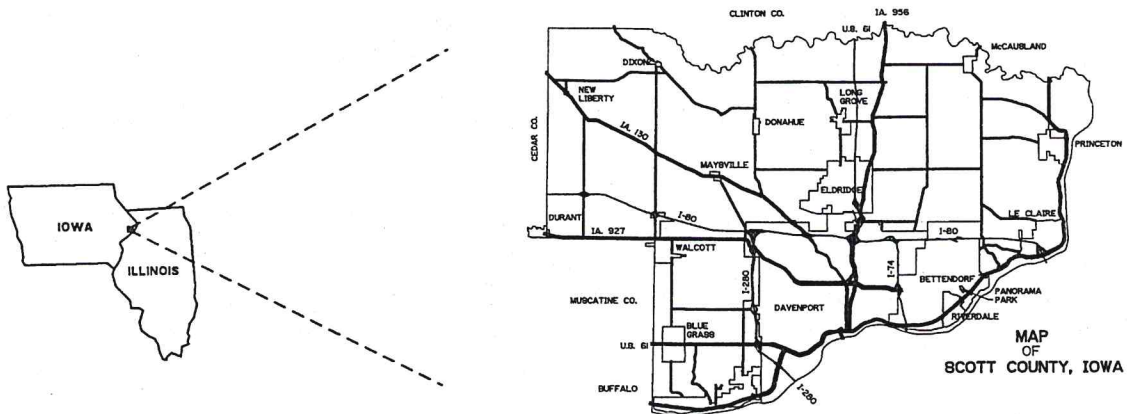
Past to the Present



Scott County is a part of the metropolitan area. The counties Henry (Illinois), make up the Metropolitan Statistical Area, DRIM-MSA, with a population of approximately 350,000.

"Quad-Cities": a three county area of Scott (Iowa), Rock Island and Davenport-Rock Island-Moline

The "Quad-Cities" is actually a label for fourteen contiguous communities in Iowa and Illinois that make up a single socio-economic unit. It straddles the Mississippi River midway between Minneapolis-St. Paul to the north and St. Louis to the south; and between Chicago to the east and Des Moines to the west. It is the second largest metropolitan area in Iowa and Illinois.



Antoine LeClaire, an early settler of the County, donated the square of land the Scott County Courthouse stands on today. If the County ever abandons the site, the property would revert to the heirs of Antoine LeClaire. The first courthouse was erected on this land during 1840-41 and served for 45 years. The following years to 1874 saw changes and additions to the structure of Scott County government. One of the major changes was in the structure of the governing board. From 1838 until 1850 county commissioners were elected on an annual basis. By 1861 the name Board of Supervisors had been mandated, with 14 supervisors from throughout the county representing the citizens. In 1870 the structure changed again, and only three board supervisors were elected countywide. In 1874, the membership of the board of supervisors increased to its present five officials.

Only recently have there been dramatic changes in the actual governing of the county. In 1979 an administrator form of government was adopted, and the Board of Supervisors hired a county administrator. Subsequently, staff and departments have grown in efficiency and capacity to serve citizens. In 1978 the County Home Rule Bill was enacted, granting all powers to counties consistent with state laws and not specifically prohibited by the Iowa General Assembly. County Home Rule broadened the powers of the Board of Supervisors to lead the 158,591 people of Scott County to greater prosperity and growth.

BOARD OF SUPERVISORS

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TOM OTTING, Chairman
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March 14, 2000

TO: The Citizens of Scott County

RE: 2000-01 Budget Message

The budget for Fiscal Year 2000-01 is hereby presented as reviewed and adopted by the Board of Supervisors after appropriate public information meetings and public hearings. The County budget is more than a document containing financial figures; it is the County's goals and policies as an organization whose purpose it is to provide the citizens of Scott County, Iowa with the best possible programs and services for the dollars appropriated.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Scott County for its annual budget for the fiscal year beginning July 1, 1999. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In the mid-1980's the Scott County Board of Supervisors began using a formalized goal setting process using an outside facilitator. Target issues are identified and established every other January following the fall election for a two-year period. Team building activities are also worked on during this process. The current target issues are listed below together with their action plans:

TARGET ISSUES FOR 1999-2000

- Jail Direction
 - Action Plan:** 1. Evaluate current situation.
 - 2. Develop process for formulating direction.
 - 3. Continue to explore and implement alternatives to incarceration.
 - 4. Implement process for formulating direction.

- Facilities/Space Plan: Finalization
 - Action Plan:** 1. Finalization of space review for Courthouse and Bi-Centennial Building.
 - 2. Adjust master plan.
 - 3. Implement master plan.

- Economic Development: Direction
Action Plan: 1. Evaluate current activities and define County's role.
2. Define relationship to cities and other economic development organizations.
3. Develop strategy to support County's role.
4. Implement strategy.
- Radio System
Action Plan: 1. Make final decision on system and equipment acquisition.
2. Implement acquisition.
3. Develop strategy for accommodating outlying entities.
4. Implement strategy.
- Bridge Direction
Action Plan: 1. Monitor progress and provide leadership for a unified effort.
- Employee Retention: Strategy and Action Plan
Action Plan: 1. Implement and monitor pilot incentive programs.
2. Document current employee retention practices.
3. Develop strategy to address issues.
4. Conduct study of alternatives.
5. Prioritize alternatives.
- Emergency Medical Services: Direction
Action Plan: 1. Provide leadership and support for defining future EMS structure for outlying area.
2. Provide leadership and support for implementing future EMS structure for outlying area.
3. Revise County funding allocations to support future EMS structure.
- Computer/Technology Upgrade: Action Plan
Action Plan: 1. Initial move to windows environment.
2. Train employees on windows software.
3. Develop County web site.
4. Install firewall and Internet/E-Mail access.
5. Train employees on Internet/E-Mail systems.
6. Update 5-Year computer plan.
- User Friendly Services and Facilities
Action Plan: 1. Create employee task force to develop strategy to address issue.
2. Review and recommend strategy.
3. Approve strategy.
4. Implement strategy.
- Juvenile Detention: Evaluation and Direction
Action Plan: 1. Evaluate current data and practices.
2. Develop strategy to address issue.

3. *Conduct needs study.*
4. *Implement results of needs study.*

- **Employee Development and Training (Build Capacity)**

- Action Plan:**
1. *Benchmark current training efforts against internal and external comparisons.*
 2. *Evaluate current training.*
 3. *Develop training strategy.*
 4. *Implement training strategy.*

Following the process of identifying biennial policy agenda priorities, detailed action plans are developed to address all policy priorities. Specific departments are identified in the action plan which are responsible to carry out each action step. The status on these action plans are reviewed quarterly by the Board with the County Administrator and the elected and appointed department heads.

At the biennial strategic planning sessions both Board members and County management staff reflect on accomplishments during the prior period as we attempt to redefine the County's goals and set out objectives as to how they can be achieved in both the long and short term. The process of developing comprehensive policy agenda priorities for the County is a continual process as the needs of the community changes.

The process of incorporating the biennial policy agenda priorities into the annual budget process is enhanced each year by having a pre-budget process meeting which the Board of Supervisors, County Administrator and the Director of Budget and Information Processing at which time the Board reemphasizes the policy agenda priorities and identifies additional specific areas to be reviewed during the upcoming budget process.

A section of the budget planning manual distributed to department heads and authorized agency directors prior to their start on developing their budget requests includes a listing of all policy agenda priorities as well as a listing of the specific budget areas identified by the Board of Supervisors to be reviewed during the upcoming budget sessions. Department heads, agency directors and county budget analysts were directed to keep these policy agenda priorities and specific areas of budget review in mind when they were preparing and reviewing their 2000-01 budget submissions, highlighting whenever appropriate in their budget justifications and analysis how their requests supported and enhanced the Board's identified goals and policy agenda priorities and specific budget areas of review.

The specific budget areas of review identified by the Board early on in the 2000-01 budget process were:

1. Continued technology upgrades and training; Internet access; E-mail (Internet and Intranet); data base access; and public accessibility.
2. Cost impact of jail overcrowding.
3. Space utilization plan implementation.
4. Retention and development of employees.

The 2000-01 Budget Initiatives which addressed or impacted these areas are described below:

1. Continued technology upgrades and training

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

- \$353,000 included in next year's capital plan for technology improvements
- A proposed computer network review study is included in the capital plan
- E-mail implementation testing is currently underway with Internet access to follow later in 2000
- Computer advisory Committee investigating possible GIS development which would result in public accessibility to database information via the Internet

2. Cost impact of jail overcrowding

- \$942,450 included in FY01 Budget to house inmates in out of County facilities
- \$212,800 included in FY01 Budget to fund new alternatives to incarceration programs (\$115,000 - Court Compliance Officers program; \$75,000 - prisoner substance abuse program; \$22,800 - electronic monitoring system)
- An additional corrections officer supervisor position added to take charge of inmate grievance hearings and coordinate division training

3. Space utilization plan implementation

- Proposed Capital Project Plan includes previously approved Space Utilization Plan

Project funding:

FY2000	\$ 683,000
FY2001	3,348,222
FY2002	1,713,400
FY2003	788,580
FY2004	1,004,900
Remaining	<u>6,304,526</u>
Total	<u>\$13,842,628</u>

- \$2,500,000 General Fund balance transfer to Capital Fund approved for current fiscal year for this project
- General Fund tax levy transfer to Capital Fund for FY01 increased \$50,000

4. Retention and development of employees

- Increased funding of annual PRIDE celebration and County picnic
- Increased funding of employee tuition reimbursement program
- Increased funding of professional services for new training options including the Management Training Series and enhanced computer training for County employees
- Employee Retention Task Force currently reviewing retention alternatives

Additionally, the 2000-01 budget was prepared according to certain policies and practices as established by both the Board of Supervisors and the State of Iowa. These policies and practices are described in the Supplemental Information section of the budget.

TAX RATE AND BASE

The property tax continues to be the major revenue source for Scott County. In 2000-01, total net property taxes represent 44% of total County revenues. This compares to 56% ten years ago in fiscal year 1991-92. This reduction is due in part to the increased impact of the local option tax as approved by the County voters in the Fall of 1988 with the first collections received during the 1989-90 fiscal year. Also, recent State property tax relief to Iowa counties for mental health-developmental disabilities services (MH-DD) has resulted in lower property taxes. The State Legislature in 1996 created a new, special revenue fund for County MH-DD services limiting what a county may spend in this area. Previously, uncontrolled MH-DD expenses had grown to approximately a third of the County's general operating budget. With MH-DD costs now removed from the County's general fund requirements, the likelihood of future general fund deficit spending should be greatly reduced.

Additionally, the Board's biennial Financial Initiatives Program which encourages County departments to identify innovative ways to increase non-tax revenues, reduce on-going expenditures and/or increase productivity has also had a significant impact on reducing the County's reliance on property taxes to support its budget.

There is cause for concern at the time of preparing this budget transmittal letter that future deficit spending or substantial reductions in service levels may occur due to proposed property tax limitation legislation being discussed by the Iowa legislature during the current 2000 session. The proposed property tax legislation was drafted by the Iowa Farm Bureau and would limit property tax increases based on a complex formula tied to the state and local government chain-type price index used in the quantity and price indexes for gross domestic product.

Adding to the detrimental impact on service levels provided by Scott County government is the fact that the maximum property tax base amount would be calculated using the average of property taxes levied in fiscal year 1998, 1999, and 2000. This base amount calculation would not use fiscal year 2001 which for Scott County includes new additional public safety costs for housing inmates out of county due to jail over crowding, new alternatives to incarceration programs, and a 25% increase in employee health care premiums. If the proposed legislation passes Scott County would begin the FY2002 budget process

with over a million dollar shortfall in property tax revenues available to support ongoing County services. **Scott County officials favor a comprehensive study of the entire property tax system as opposed to this type of unilateral tax limitation legislation.**

Local option tax revenue (1% sales tax) estimates represent 7.4% of total County revenues for 2000-01. The Board of Supervisors uses *all* estimated local option tax revenues to reduce General Fund property tax requirements for the ensuing fiscal year.

The tax rates per \$1,000 of taxable valuation for fiscal year 2000-01 have been increased from \$4.06 to \$4.16, or 2.5% for property located in incorporated areas (cities) and *decreased* from \$7.29 to \$7.13, or -2.2% lower for property located in unincorporated areas (townships). The 2000-01 corporate rate is 11% lower and the rural rate is 10% lower than the rates were ten (10) years ago (with inflation 30% higher during this period), as indicated below:

Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
1991-92	4.69606	3.5	7.91810	4.2
1992-93	4.74843	1.1	8.05199	1.6
1993-94	4.81460	1.4	8.17427	1.5
1994-95	4.96037	3.0	8.32859	1.9
1995-96	4.42243	-10.8	7.83861	-5.9
1996-97	4.32655	-2.2	7.78103	-7
1997-98	4.19239	-3.1	7.74642	-4
1998-99	3.91472	-6.6	7.23492	-6.6
1999-00	4.05869	3.6	7.29139	0.8
2000-01	4.15929	2.5	7.13428	-2.2

Scott County's corporate rate, rural rate, and property tax amount per capita rank *lowest* among the eight largest urban counties in Iowa even though we rank 3rd in population. **It is even more revealing that Scott County has the lowest property tax amount per capita of all 99 Iowa counties!**

The County's tax base has increase at an average rate of 3.9% annually over the past ten years. This relatively small annual increase is due in part to the state eliminating personal property from the tax rolls in addition to phasing out machinery and equipment assessments. Residential taxable valuations also reflect a State imposed rollback computation, currently at 54.9% of fair market value. The current county wide taxable valuation base amount of \$4.8 billion dollars reflects a 5.8% increase from last year. Even with the State rollback, new construction and market valuation growth resulted in an 8% overall increase in total residential tax values. The residential class of property represents over 50% of the County's total tax base.

STATE AND FEDERAL FUNDING

With the elimination of Federal Revenue Sharing in October 1986 the County now receives virtually no direct federal funding. Federal Revenue Sharing Funds were used to fund one-time capital improvements and projects. The capital improvement program is now funded primarily by Riverboat Gaming tax proceeds and property taxes. Secondary Roads projects are also funded with road use tax funds received from the State.

State aid for next year represents 28% of the total revenue sources for 2000-01. The total amount of \$12,785,905 is made up of \$3,969,312 in grants and reimbursements, \$1,836,900 in state shared revenues such as motor fuel and franchise taxes, \$938,429 in state property tax replacement credits, and \$6,041,264 in other State credits such as MH-DD property tax relief and personal property credit replacements.

County elected officials and staff continually work with state elected officials during the legislative sessions to stress the need for "fair play" requiring state funding for any and all new state mandated programs as well as trying to obtain additional funding for existing County funded state mandated programs. The County lauds the recent actions taken by the State to participate more fully in the funding of MH-DD services. However, as previously discussed, the County is very concerned that the 2000 legislature may pass a property tax limitation bill which would severely impact the County's ability to properly fund needed services in the future.

HOME RULE

"Home Rule" is the basic foundation for county government in Iowa. In 1978, Iowans adopted an amendment to the state constitution establishing this direction for their counties. This action empowered Iowans, through their elected county officials, to address matters of local concern in the best way deemed appropriate by those officials. The people wanted government closer to home.

Since then, however, several things have happened to erode this fundamental principle of government. Government is becoming more centralized. Unfunded state mandates, artificial revenue raising restrictions, property tax limitations, and increasing demands for mandated services have severely obstructed local officials' discretion in meeting identified needs of their citizens.

Scott County is dedicated to preserving the integrity of the home rule concept. Therefore, policy decisions made by Scott County elected officials and staff are based on this fundamental principle.

REVENUES

Fees and charges total \$3,137,057 and represent 7% of the total sources for 2000-01. These revenues consist of various licenses and permits and various departmental charges for services. Many of the fees are established and set by state law. The County has performed several fee study reports over the years to evaluate where fee levels are in relation to other municipalities and as compared to the cost of providing the service. Fee adjustments are made on a frequent basis to minimize the adverse affect of large fee increase in any given fiscal year. County officials also work with the State in this area for fees set by State law.

As most services in the General Fund are essential such as law enforcement and health services the Board of Supervisors and County staff continue to be sensitive to the problems of increasing service charges which could prohibit low income, senior citizens and the handicapped from receiving County services.

The following schedule presents a summary of general fund, special revenue funds and debt service fund revenues for budget year 2000-01 and the percentage of increases and decreases in relation to prior year budget amounts:

<u>Revenue Source</u>	<u>FY2001 Amount</u>	<u>Percent of Total</u>	<u>Increase (decrease) From FY2000</u>	<u>% Incr (decrease) From FY2000</u>
Net property taxes	\$ 19,928,398	45.3%	\$ 616,082	3.2%
Other taxes, penalties & costs	1,656,310	3.8%	1,077,261	186.0%
Local option taxes	3,331,120	7.6%	123,619	3.9%
Intergovernmental	13,444,883	30.5%	(55,105)	-0.4%
Licenses and permits	384,705	0.9%	12,260	3.3%
Charges for services	3,137,057	7.1%	134,397	4.5%
Use of money & property	1,907,969	4.3%	544,649	40.0%
Other	234,020	0.5%	(8,690)	-3.6%
Total	\$ 44,024,462	100.0%	\$ 2,444,473	5.9%

Net property taxes appear to be increasing inflationary levels over the previous year. However, a change in the taxing method on utilities in Iowa masks the true increase of 8% caused by the costs of housing inmates in out-of-county jail facilities due to the County's jail overcrowding problem. Other taxes, penalties and costs are increasing dramatically based on this shift in taxing utilities (\$1,049,524) via the property tax system to an excise tax collected under this category. The County receives 1.5% per month interest costs on delinquent property taxes.

Local option taxes (1% sales tax) are projected to increase over the prior year based on historical increases. However, public policy regarding the taxing or non-taxing of internet sales will have a profound impact on local option tax collections in the future shifting more costs to be supported by property taxes.

Intergovernmental revenues are decreasing primarily due to a change in accounting for the State Juvenile Justice Program. Total program costs used to pass through the County with reimbursements made back to the County from the State after a base amount had been expended. Now, the County with the State paying directly all other Juvenile Justice Program costs expends only base amounts.

License and permit fees and charges for services are increasing in moderate amounts. The County's philosophy is to make timely adjustments to various fees and charges as opposed to waiting ten years, for example, and make a substantial increase at that time.

The uses of money and property revenues are projected to increase substantially over prior year budgeted levels due to projected increases in investment rates together with larger fund balances. Also, the Golf Course Enterprise Fund is beginning to pay back interest on the General fund loan advance made to the enterprise fund during the start up years. The County's Glynn's Creek Golf Course has made

a profit the last two years allowing for this interest payback. Finally, other revenues are decreasing slightly due to the unpredictability of various refunds and reimbursements that have been adjusted based on historical levels.

GENERAL FUND BALANCE

The undesignated fund balance of the general fund is projected to decrease by \$650,000 in 2000-01. This planned reduction is for the Juvenile Detention Center expansion project. The Board has \$1,423,314 reserved for the loan advance to the golf course enterprise fund. The remaining \$5,556,910 provides the County with a fund balance that meets cash flow needs prior to the collection of property taxes and significantly reduces the likelihood of the County entering the short term debt market to pay for current operating expenditures. The amount of undesignated fund balance of the general fund exceeds the minimum amount designated by the County's Financial Management policies (19% vs. 15% minimum). Any excess amounts will be considered for use toward future one-time capital project uses.

PROGRAMS AND SERVICES

The Board of Supervisors and County officials were very frustrated with past State legislative actions which imposed a five year property tax limitation on Iowa counties which did sunset on June 30, 1998. This State property tax limitation was in direct conflict with the spirit of home rule that was approved by State voters in the late 70's. It is also ironic that the State exempted school districts from the original property tax limitation bill when schools represent over 50% of the local property tax burden and for the final three-year extension cities were also exempt. The State Legislature allowed this limitation to sunset after June 30, 1998. Although the Legislature was concerned counties would greatly increase property tax in FY99, the first year following the sunseting of the property tax limitation, Scott County actually *lowered* its property tax levy. As previously discussed, the 2000 legislature is discussing a permanent property tax limitation bill at the time of writing this budget transmittal letter.

In the Spring of 1994 the Board asked all County departments and authorized agencies to develop fiscal strategies to address the County's financial dilemma at that time of using unrealistic amounts of fund balance toward operating costs due to unfunded State mandates, underfunded State property tax credits, and rising public safety costs and the property tax limitation legislation. This call to action generated many departmental staff meetings and brainstorming sessions throughout the County to produce ideas to reduce the fiscal gap. Once the ideas were submitted, various County employees selected to act in the capacity of Budget Analysts followed up with the departments and agencies about their list of ideas. These ideas were then presented to the Board of Supervisors for their review and consideration. Following several work sessions with the Board and budget team members, the various strategies as approved were put into a summary report and distributed to all authorized agencies and County departments. In addition, letters of appreciation went to all County employees thanking them for their participation and involvement in this important project.

The Board of Supervisors was extremely happy with the results of this program and implemented it again in 1995, 1997, and 1999. Using teamwork and innovation, County employees and agency staff members have identified many initiatives in the areas of cost reduction, productivity improvement, and revenue enhancement. As a result of these four reports, recurring cost reductions totaling \$1,098,875 were identified. Improvements to the productivity capacity of the work force equal to 4 full-time

positions with a value of \$112.114 were identified due to changes in policies, procedures, scheduling and other work methods. In addition, revenue enhancements were identified at a total of \$593,626.

These fiscal strategies have played a *major* role in eliminating the County's previous million-dollar budget deficit. The budgets set since FY96 have presented a balanced general fund operating budget primarily attributed to the hard work and dedication of County employees. The Board has formally renamed this program the Financial Initiatives Program and implements it every other year.

As a service organization, the County is primarily people intensive. Over the last ten (10) years the County has increased its work force by 58.75 FTE's, or 16.4%, to its current level of 415.97 FTE's. During this period the County implemented a new golf course and increased other park maintenance and ranger staffing levels (25.6 FTE's) and made substantial staff increases to the Sheriff's Department (29.9 FTE's) primarily due to increased jail and courthouse security needs and the new minimum security jail facility. Net of the aforementioned increases in the Sheriff's Department and Conservation Department, total FTE's have only increased 3.25 FTE's or 0.9% over the last ten years.

Overall expenditures for all County operations including capital projects (net of transfers and non-budgeted funds) are \$49,429,558 which is an increase of 8.6% above fiscal year 1999-00. Total revenues (net of transfers and non-budgeted funds) for the County are \$44,982,234, which is an increase of 5.7% above last fiscal year. The amount of planned expenditures over projected revenues (primarily for capital projects) will be supported by fund balances as explained under each fund section in this document. The main reasons for the expenditure increase is capital projects (23.7% increase) and public safety costs (21.8% increase). Capital projects are discussed further below. Public safety is increasing dramatically due to the jail-overcrowding problem. Both costs to house inmates out of county and additional alternatives to incarceration programs are necessitating these public safety cost increases.

CAPITAL IMPROVEMENTS AND DEBT SERVICE

The operating budget will again be supplemented with an aggressive five year Capital Improvements Program. The operating budget includes transfers to the Capital Improvement Fund for capital improvement projects. Revenues received from the Solid Waste Commission to pay for the amortization of the solid waste general obligation bonds support the Debt Service Fund. The final general obligation bond payment for the 1981 jail annex project was made in the FY00. Thus there currently exists no debt service property tax levy at the present time.

The County is currently using only 1.7% of its allowable legal debt margin consisting of one general bond issue. This outstanding bond issue is described further under the debt service fund section of this document.

The Board of Supervisors called for a referendum to be held in November 1998 for the construction of a County jail and for the issuance of \$48.3 million dollars in general obligation bonds. If approved it would have increased the County's levy rate by 91 cents per one thousand dollar taxable valuation. The referendum failed to receive the required 60% margin of support. The jail continues to be overcrowded and over the rated capacity limit. The Board has made this their top concern for 2000 and has established a Community Jail and Alternatives Advisory Committee to develop a solution acceptable to the citizens of Scott County.

The capital improvement budget totals \$6,819,226 for fiscal year 2000-01, with 82% or \$5,599,226 for general projects, 14% or \$950,000 for Secondary Roads projects, and 4% or \$270,000 for Conservation parks and recreation projects.

The general capital improvements budget of \$5,599,226 is supported by fund balances from various funds including the electronic equipment replacement fund, the vehicle replacement fund, and the general fund. General fund transfers are made for one time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's Financial Management Policies. The capital improvement fund is also supported by gaming boat revenues received from the two gaming boats docked in Scott County on the Mississippi River. In addition an ongoing property tax levy in the general fund of \$300,000 is transferred annually to the capital improvements fund. This amount will be increased \$50,000 annually during the next ten year period to allow for pay as you funding for the space utilization master plan project which moves administrative offices from the Courthouse to the Bi-Centennial Building resulting in additional courtroom space in the Courthouse.

The County has been assigned additional judges to the Seventh Judicial District necessitating increased courtroom and jury space. In addition the County Attorney, Clerk of Court and Court Administration offices are in need of additional space. A space utilization master plan was developed last year which recommended the moving of all non-court related administrative offices from the Courthouse to the County's Bi-Centennial Building to create the needed space for the courts. This will be a ten year \$14 million dollar pay as you go funded project using fund balances and future capital fund property tax and gaming tax revenue funding. The proposed capital plan for FY01 includes \$3,348,222 in spending toward this project as described further under the "Other Funds" tab of this budget document.

The other major new projects under the general capital improvements area include the cooling tower replacement at the Courthouse, holding cell construction at the Tremont minimum security facility, expansion of the juvenile detention center, refurbishing the elevator cars at the Bi-Centennial Building, an ADA restroom renovation at the Pine Knoll Mental Health Care Center, continued computer LAN/WAN upgrades, and a vehicle locator system for the Sheriff's Department.

Scott County had identified the need for solutions to the jail-overcrowding problem as its top priority during its target issues process. In October 1995 the Board adopted an action plan for long-term jail solutions. Phase I of the action plan consisted of a needs assessment study which analyzed crime trends, inmate population and bed space requirements. This study projected that by the year 2010 Scott County would need a jail with 660 inmate beds. These figures could be reduced to 500 with the implementation of new policy options such as hiring a case expeditor, targeting and assisting pretrial detainees in need of substance abuse treatment, further supervision of pretrial defendants and more extensive use of community service programs.

Following Phase I, Phase II was initiated in May 1997 to identify how Scott County could meet the needs identified in Phase I. In February 1998 a recommendation was made for the construction of a new County jail located adjacent to the Courthouse on County owned property. The projected cost was estimated at \$48.3 million dollars. The Board of Supervisors subsequently passed a resolution putting the construction of a new County jail in the form of a referendum which was voted on and failed to pass at the November 1998 general election as previously discussed in this section.

As the recently appointed Community Jail and Alternatives Advisory Committee meets to develop programs and a long term solution to jail overcrowding, the County will continue to house and transport

prisoners to out-of-county facilities if and when available. The costs of housing and transportation of prisoners and funding various alternatives to incarceration programs are anticipated to be in excess of \$1.1 million dollars in FY01.

The Secondary Roads capital program totals \$950,000. \$750,000 is for tile line projects and \$200,000 supports various bridge construction projects. There also is \$800,000 in State farm-to-market funds for a resurfacing project from Donahue north to Wapsi. These funds are paid at the State level to benefit Scott County and do not pass directly through the County's capital improvement plan budget.

The Conservation Department capital plan totals \$270,000. The single largest project (\$70,000) is for construction of a Pine Grove restroom at Scott County Park. Other projects include playground equipment, pool building improvements, electrical enhancements at Buffalo Shores Park and various improvements at Wapsi Environmental Center.

The budget document contains a capital improvements section under the tab entitled "Other Funds". This section is informative and provides a correlation between the operations budget and the five year capital improvements program.

SUMMARY

The preparation of the fiscal year 2000-01 budget has been challenging for the Board of Supervisors and County staff. The Board is very pleased to have met its goals in both balancing the 2000-01 general fund operating budget and keeping the County's reliance on property tax revenues to minimal increases. Even with the increasing jail overcrowding problem, increased costs to house inmates in out of county facilities and costs to fund various alternatives to incarceration were offset somewhat by the completion of the 1981 jail annex bond amortization in FY00.

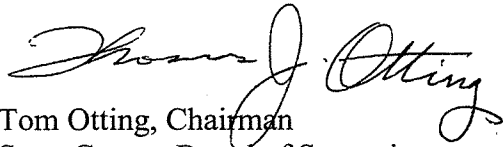
The Board and County Administrator expresses its appreciation to the staff of the Office and Budget and Information Processing who assisted and contributed to its preparation. Special thanks goes to the Director of Budget and Information Processing, the Assistant County Administrator, and the County department heads and professional staff who performed budget analyst duties: Community Services Director, Health Department Director, Financial Management Supervisor (Treasurer's Office), Accounting Supervisor (Auditor's Office), County Attorney Office Manager, Planning and Development Director, Deputy Recorder (Recorder's Office), and the Administrative Assistant (Administration).

These are exciting times in providing new challenges and inspiring the Board, elected and appointed department heads, County staff and the citizens of Scott County to develop new methods and ideas in providing services to the community and to continue to improve its public facilities and infrastructure. The continued direction in the change of the state/federal/local partnership has placed a greater financial burden on local governments, in addition to providing less flexibility in how we collectively deal with the County's issues and needs. Future property tax limitations forced on the County by the State Legislature may prohibit economic growth opportunities and force service reductions as various uncontrollable service areas increase, such as public safety. County officials will continue to work with State senators and representatives to forge partnerships to make Iowa a better place for all its citizens to live.

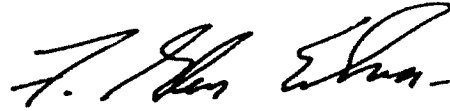
Budget Message
March 14, 2000

With strong leadership and a commitment to improve the quality of life in the County, the Board of Supervisors is looking forward to working with County staff and the citizens of Scott county during the upcoming year in achieving the goals, objectives, programs and services outlined in the budget.

Respectively submitted,



Tom Otting, Chairman
Scott County Board of Supervisors



F. Glen Erickson
County Administrator



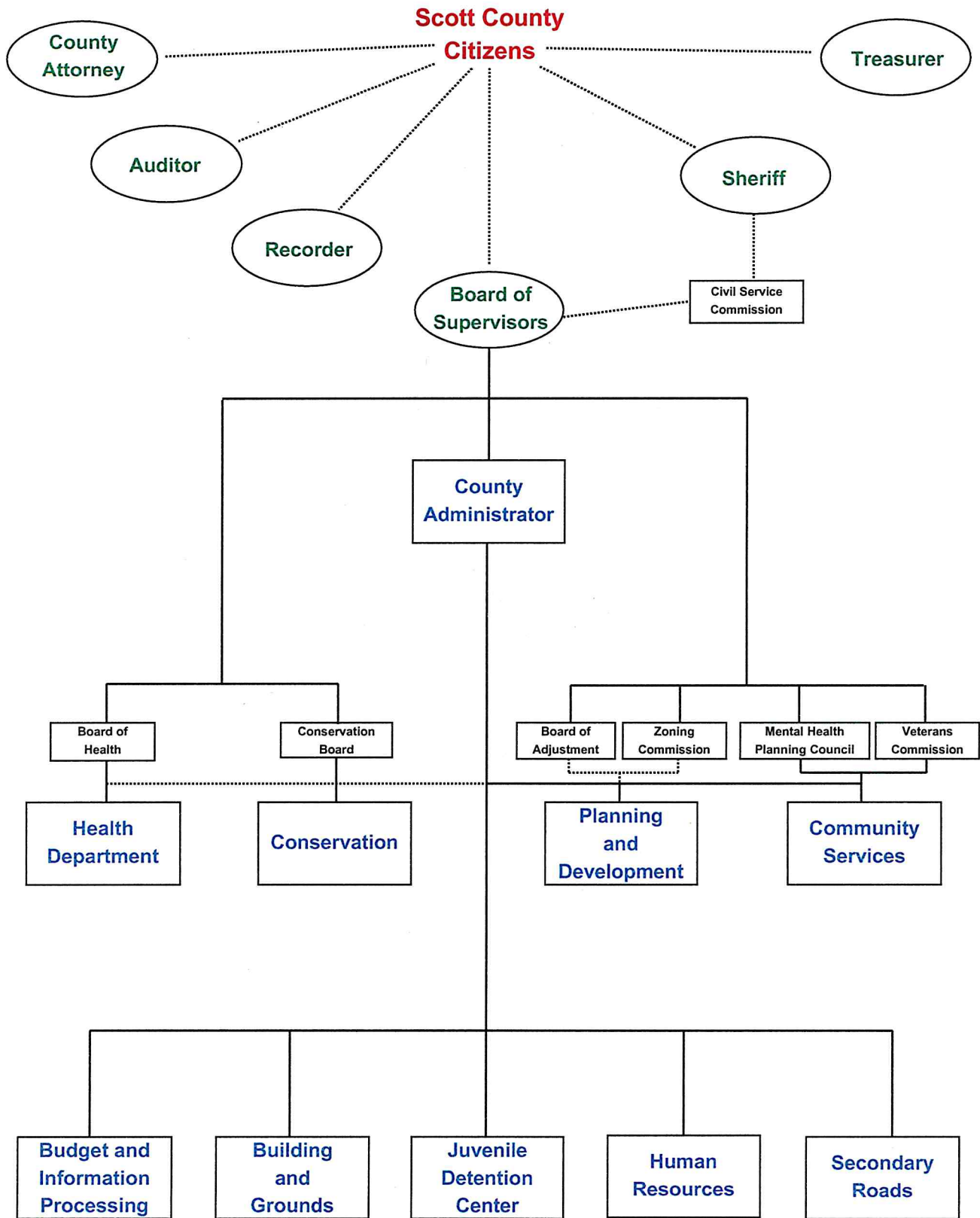
SCOTT COUNTY BUDGET CALENDAR

<u>Month</u>	<u>Budget Task</u>
September	Board of Supervisors identifies specific areas to be reviewed by staff during the upcoming budget preparation process.
October	Budget Planning Manuals and other materials are distributed to departments and authorized agencies at budget orientation session.
November	Departments and authorized agencies develop and submit budget requests to the Office of Budget and Information Processing. Discussions with Budget Director, budget analysts, and department heads/agency directors begin.
December	Discussion with Budget Director, budget analysts and department heads/agency directors continues. County Administrator receives budget drafts for preliminary review prior to discussions with budget team.
January	Goal setting sessions by Board of Supervisors (every two years). Discussions with County Administrator and budget team. Presentation of Administration's Recommendation on the proposed budget.
February	Board of Supervisors intensive budget review.
March	Public hearing on proposed budget. Adoption of budget by Board of Supervisors by resolution. Certification of budget to County Auditor and State Department of Management.
April	Review by Office of Budget and Information Processing of possible budget amendment needs.
May	Proposed budget amendments to individual Service Areas presented to Board of Supervisors. Public hearing on proposed budget amendments. Board of Supervisors approval of amendments to current year budget by resolution.
June	Board of Supervisors set appropriations and authorized position levels for ensuing fiscal year.
July	New fiscal year begins

SCOTT COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
Elected Officials		
Supervisor, Chairperson	Tom Otting	2000
Supervisor	Otto L. Ewoldt	2002
Supervisor	Jim Hancock	2000
Supervisor	Pat Gibbs	2002
Supervisor	Carol Schaefer	2000
Attorney	William E. Davis	2002
Auditor	Karen L. Fitzsimmons	2000
Recorder	Edwin G. Winborn	2000
Sheriff	Mike Bladel	2000
Treasurer	Bill Fennelly	2002
Administration		
County Administrator	F. Glen Erickson	
Department Heads		
Budget & Information Processing	C. Ray Wierson	
Buildings & Grounds	Dave Donovan	
Community Services	Mary Dubert	
Conservation	Roger Kean	
Health	Lawrence Barker	
Human Resources	Lisa Charnitz	
Juvenile Detention Center	Scott Hobart	
Planning & Development	Tim Huey	
Secondary Roads	Larry Mattusch	

Scott County Government Organizational Chart



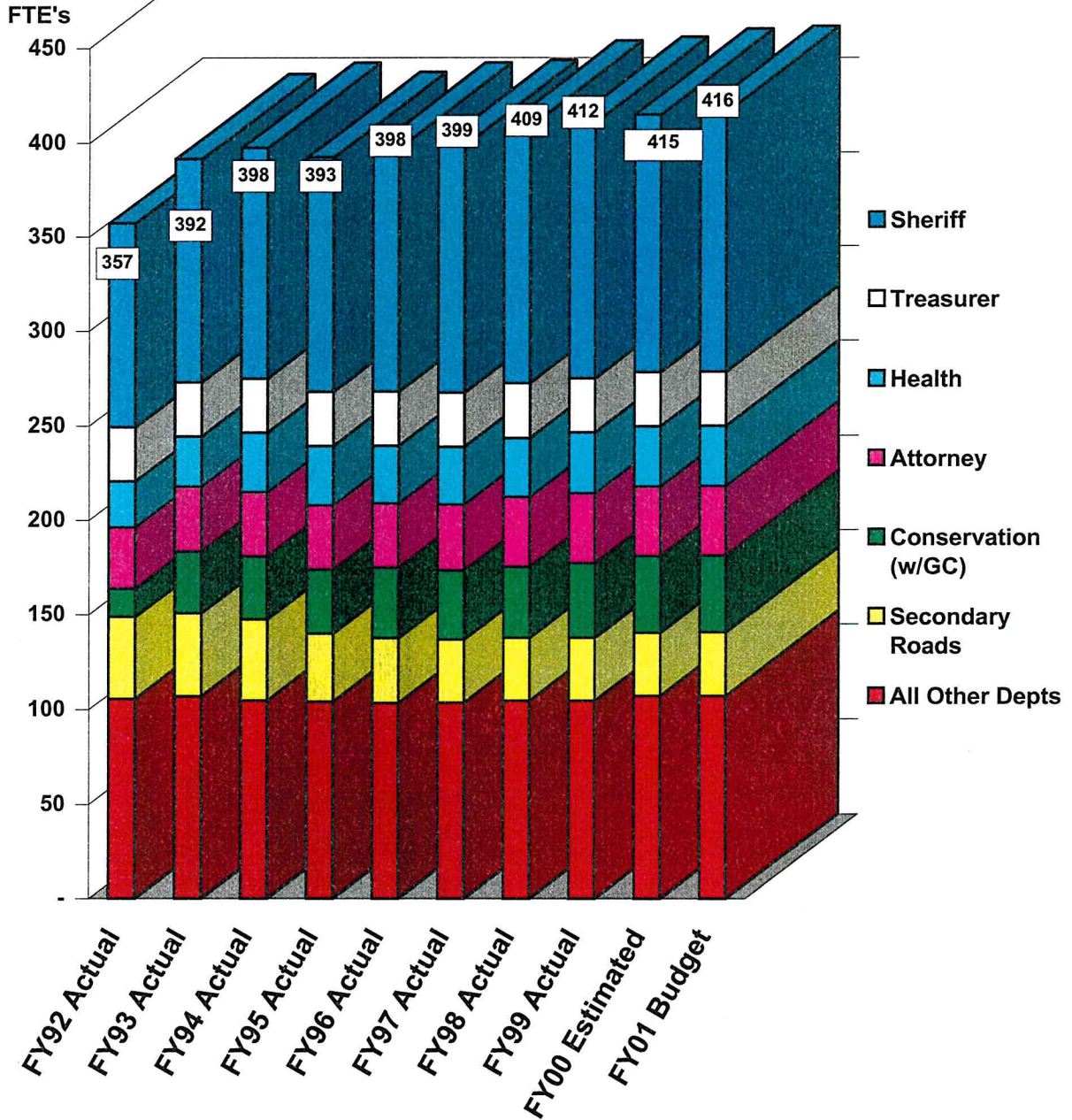
— Direct supervision
 Advisory relationship

EMPLOYEE AUTHORIZATION HISTORY FULL TIME EQUIVALENTS (FTE) TRENDS

Department	FY92	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Budget
Administration	3.75	3.75	3.10	3.10	3.10	2.70	2.70	2.70	2.70	2.70
Attorney	32.50	34.50	34.00	34.00	34.00	35.00	37.00	37.00	37.00	37.00
Auditor	17.50	18.00	17.50	17.50	15.90	15.40	15.40	15.40	15.40	15.40
Budget & Information Proc	17.50	19.50	17.00	17.00	17.00	16.50	15.50	14.50	15.50	15.50
Building & Grounds	16.30	16.30	15.99	15.44	15.49	16.39	16.89	17.79	17.79	17.79
Community Services	10.62	11.62	12.62	11.62	12.63	12.75	13.25	13.25	13.25	12.75
Conservation	14.00	15.50	16.25	16.75	18.00	17.25	18.25	20.25	21.25	21.25
Court Support Costs	0.50	0.50	0.50	0.50	0.37	-	-	-	-	-
Health	24.60	26.68	31.72	31.72	30.72	30.72	31.39	32.39	31.90	31.90
Human Resources	9.00	7.00	6.50	6.50	6.50	6.50	7.50	7.50	7.50	7.50
Juvenile Court Services	10.00	10.00	10.00	10.00	11.00	11.00	11.00	11.00	11.80	11.80
Planning & Development	4.45	4.45	4.58	4.58	4.45	4.33	4.33	4.33	4.33	4.33
Recorder	11.00	11.00	12.00	12.00	12.00	13.00	13.00	14.00	14.00	14.00
Secondary Roads	43.10	43.60	42.60	35.60	34.10	33.10	33.10	33.10	33.10	33.40
Sheriff	107.80	118.30	122.40	124.40	129.30	131.30	136.20	135.70	136.70	137.70
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	28.60	28.60	28.60	28.60	28.60	28.60	29.10	28.60	28.60	28.60
Veteran Affairs	-	-	-	1.00	-	-	-	-	-	-
SUBTOTAL	356.22	374.30	380.36	375.31	378.16	379.54	389.61	392.51	395.82	396.62
Golf Course Enterprise	1.00	17.20	17.20	17.20	19.35	19.35	19.35	19.35	19.35	19.35
TOTAL	357.22	391.50	397.56	392.51	397.51	398.89	408.96	411.86	415.17	415.97

FTE (Full Time Equivalents) STAFFING TRENDS

TEN YEAR COMPARISON



FTE's increased in FY93 due to the new Glynn's Creek Golf Course and additional correctional officers in the Sheriff's Department when the Tremont Minimum Security Facility opened. FTE levels have remained fairly steady in recent years.

SCOTT COUNTY FUND STATEMENT ALL FUNDS

<u>Fund</u>	<u>Estimated Balance 07/01/00</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated Balance 06/30/01</u>
General Fund	\$ 7,630,224	\$ 28,780,099	\$ 29,430,099	\$ 6,980,224
Special Revenue Funds				
MH-DD	1,813,818	11,199,993	11,605,976	1,407,835
Rural Services	148,628	1,865,445	1,875,614	138,459
Recorder's Record Mgt	100,681	49,540	30,000	120,221
Secondary Roads	624,981	3,912,622	4,048,700	488,903
Total Special Revenue Funds	2,688,108	17,027,600	17,560,290	2,155,418
Debt Service	5,964,140	317,485	592,485	5,689,140
Other Funds				
Capital Improvements				
General	3,941,730	3,306,744	5,869,226	1,379,248
Electronic Equipment	827,485	529,124	990,004	366,605
Vehicle	575,756	200,728	167,000	609,484
Total Capital Improvements	5,344,971	4,036,596	7,026,230	2,355,337
Non-Budgeted Funds				
Golf Course Enterprise	(1,520,985)	1,326,988	1,163,261	(1,357,258)
Self-Insurance	1,227,118	61,356	-	1,288,474
Group Health	159,577	160,000	225,000	94,577
Total Non-Budgeted Funds	(134,290)	1,548,344	1,388,261	25,793
Total*	<u>\$ 21,493,153</u>	<u>\$ 51,710,124</u>	<u>\$ 55,997,365</u>	<u>\$ 17,205,912</u>

*Includes interfund transfers and non-budgeted fund activity

**SCOTT COUNTY REVENUE ESTIMATES
ALL FUNDS**

<u>Fund</u>	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
General Fund	\$ 28,697,945	\$ 26,407,656	\$ 26,765,076	\$ 28,780,099	9.0%
Special Revenue Funds					
MH-DD	10,422,471	10,836,502	11,017,034	11,199,993	3.4%
Rural Services	1,787,614	1,824,242	1,815,227	1,865,445	2.3%
Recorder's Record Mgt	63,388	51,909	51,909	49,540	-4.6%
Secondary Roads	4,041,715	3,684,841	3,684,841	3,912,622	6.2%
Total Special Revenue Funds	16,315,188	16,397,494	16,569,011	17,027,600	3.8%
Debt Service	820,041	814,375	814,827	317,485	-61.0%
Other Funds					
Capital Improvements					
General	2,891,716	4,875,050	6,214,437	3,306,744	-32.2%
Electronic Equipment	583,248	561,649	561,772	529,124	-5.8%
Vehicle	196,255	192,589	199,684	200,728	4.2%
Total Capital Improvements	3,671,219	5,629,288	6,975,893	4,036,596	-28.3%
Non-Budgeted Funds					
Golf Course Enterprise	1,136,773	1,255,292	1,249,750	1,326,988	5.7%
Self-Insurance	513,087	77,062	58,434	61,356	-20.4%
Group Health	122,982	145,200	120,000	160,000	10.2%
Total Non-Budgeted Funds	1,772,842	1,477,554	1,428,184	1,548,344	4.8%
Total*	<u>\$ 51,277,234</u>	<u>\$ 50,726,367</u>	<u>\$ 52,552,991</u>	<u>\$ 51,710,124</u>	1.9%

*Includes interfund transfers and non-budgeted fund activity

**SCOTT COUNTY EXPENDITURE ESTIMATES
ALL FUNDS**

<u>Fund</u>	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
General Fund	\$ 27,268,538	\$ 27,587,886	\$ 28,959,340	\$ 29,430,099	6.7%
Special Revenue Funds					
MH-DD	9,903,740	10,997,982	10,918,077	11,605,976	5.5%
Rural Services	1,766,799	1,824,242	1,824,242	1,875,614	2.8%
Recorder's Record Mgt	45,722	30,000	30,000	30,000	0.0%
Secondary Roads	<u>3,899,930</u>	<u>3,926,500</u>	<u>3,726,500</u>	<u>4,048,700</u>	3.1%
Total Special Revenue Funds	15,616,190	16,778,724	16,498,819	17,560,290	4.7%
Debt Service	1,058,675	1,074,375	1,074,375	592,485	-44.9%
Other Funds					
Capital Improvements					
General	2,303,368	4,711,460	4,069,126	5,869,226	24.6%
Electronic Equipment	553,148	1,892,330	1,439,445	990,004	-47.7%
Vehicle	<u>52,612</u>	<u>202,100</u>	<u>190,602</u>	<u>167,000</u>	-17.4%
Total Capital Improvements	2,909,128	6,805,890	5,699,173	7,026,230	3.2%
Non-Budgeted Funds					
Golf Course Enterprise	1,046,116	1,068,077	1,128,839	1,163,261	8.9%
Self-Insurance	516,161	-	-	-	0.0%
Group Health	<u>214,284</u>	<u>210,200</u>	<u>220,000</u>	<u>225,000</u>	7.0%
Total Non-Budgeted Funds	1,776,561	1,278,277	1,348,839	1,388,261	8.6%
Total*	<u>\$ 48,629,092</u>	<u>\$ 53,525,152</u>	<u>\$ 53,580,546</u>	<u>\$ 55,997,365</u>	4.6%

*Includes interfund transfers and non-budgeted fund activity

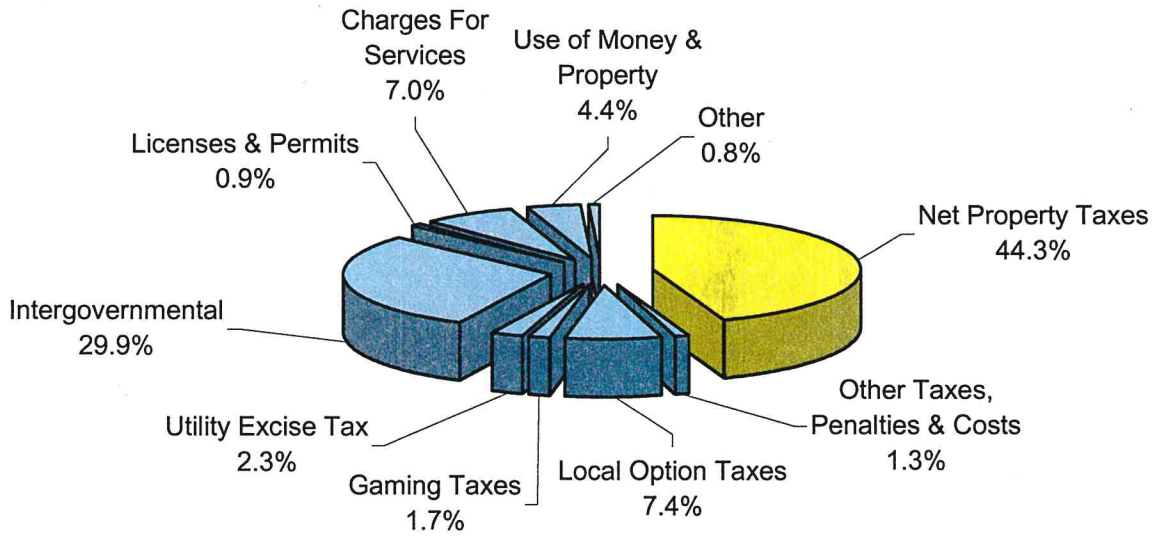
**ALL COUNTY FUNDS - REVENUES
RECONCILIATION INFORMATION**

	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>	<u>%</u>
	<u>1998-99</u>	<u>1999-00</u>	<u>Estimate</u>	<u>2000-01</u>	<u>Change</u>
			<u>1999-00</u>		<u>From</u>
					<u>Prior</u>
					<u>Budget</u>
					<u>Budget</u>
Revenues per summary statement	\$ 51,277,234	\$ 50,726,367	\$ 52,552,991	\$ 51,710,124	1.9%
Less transfers in:					
GENERAL BASIC					
Recorder's Record Mgt	15,131	-	-	-	0.0%
GENERAL SUPPLEMENTAL					
General Basic	2,300,000	-	-	-	0.0%
SECONDARY ROADS					
General Basic	522,543	538,219	538,219	554,366	3.0%
Rural Services Basic	1,457,589	1,501,317	1,501,317	1,546,356	3.0%
CAPITAL IMPROVEMENT					
General Basic	1,431,543	1,875,430	3,747,180	1,220,000	-34.9%
Electronic Equipment	553,148	1,892,330	1,439,445	990,004	-47.7%
Vehicle Replacement	52,612	202,100	190,602	167,000	-17.4%
Recorder's Record Mgt	30,591	30,000	30,000	30,000	0.0%
ELECTRONIC EQUIPMENT					
General Basic	500,000	500,000	500,000	500,000	0.0%
VEHICLE REPLACEMENT					
General Basic	171,820	171,820	171,820	171,820	0.0%
Total Transfers In	7,034,977	6,711,216	8,118,583	5,179,546	-22.8%
Less Non-Budgeted Funds					
GROUP HEALTH	122,982	145,200	120,000	160,000	10.2%
SELF-INSURANCE	513,087	77,062	58,434	61,356	-20.4%
GOLF COURSE ENTERPRISE	1,136,773	1,255,292	1,249,750	1,326,988	5.7%
Net Budgeted Revenues	<u>\$ 42,469,415</u>	<u>\$ 42,537,597</u>	<u>\$ 43,006,224</u>	<u>\$ 44,982,234</u>	5.7%

COUNTY REVENUES BY SOURCE

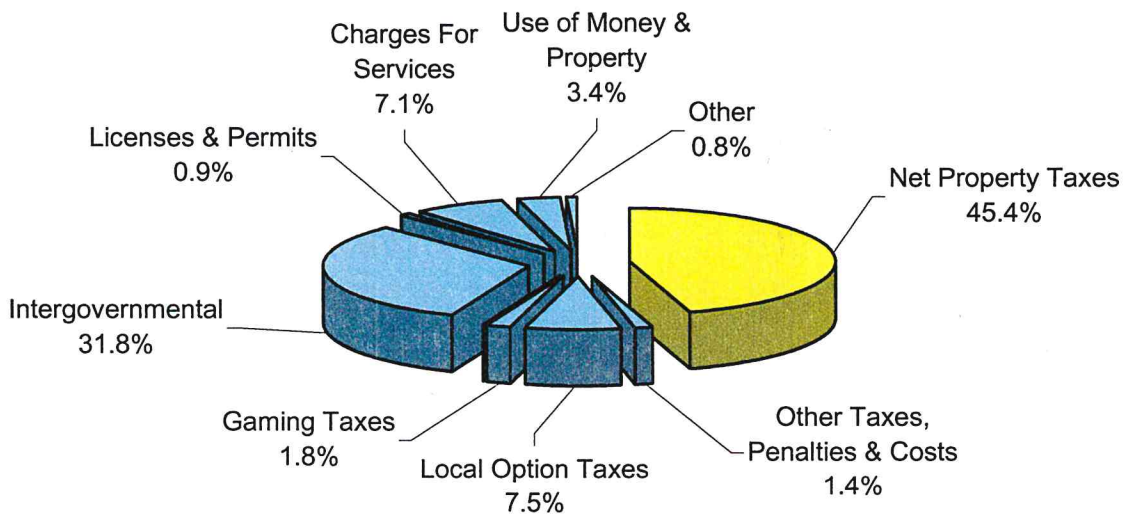
Budgeted Funds

FY01 BUDGET



Net property taxes are decreasing slightly as a percent of total revenues due to gas and electric companies transitioning to a utility excise tax rather than a property tax. Property taxes continues to be the largest component of the County's budgeted revenues.

FY00 BUDGET



REVENUE SOURCES
(excluding transfers and non-budgeted funds)

<u>Fund</u>	<u>Actual</u> <u>1998-99</u>	<u>Budget</u> <u>1999-00</u>	<u>Revised</u> <u>Estimate</u> <u>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
Taxes Levied on Property	\$ 19,133,997	\$ 20,346,984	\$ 20,272,084	\$ 20,877,375	2.6%
Less: Uncollected Delinquent Taxes-Lev	6,452	10,783	10,783	10,548	-2.2%
Less: Credits To Taxpayers	<u>956,677</u>	<u>1,034,668</u>	<u>959,768</u>	<u>938,429</u>	-9.3%
Net Current Property Taxes	18,170,867	19,301,533	19,301,533	19,928,398	3.2%
Add: Delinquent Property Tax Revenue	<u>6,452</u>	<u>10,783</u>	<u>10,783</u>	<u>10,548</u>	-2.2%
Total Net Property Taxes	18,177,319	19,312,316	19,312,316	19,938,946	3.2%
Penalties, Interest & Costs On Taxes	420,615	461,110	469,810	482,310	4.6%
Other County Taxes	<u>114,872</u>	<u>117,939</u>	<u>114,872</u>	<u>113,928</u>	-3.4%
Total Other Taxes, Penalties & Costs	535,486	579,049	584,682	596,238	3.0%
Local Option Taxes	3,317,574	3,207,501	3,234,097	3,331,120	3.9%
Gaming Taxes	779,530	760,000	780,000	780,000	2.6%
Utility Tax Replacement Excise Tax	-	-	-	1,049,524	0.0%
Intergovernmental :					
State Shared Revenues	1,902,719	1,717,334	1,740,305	1,836,900	7.0%
State Grants & Reimbursements	4,530,874	4,392,097	4,004,062	3,969,312	-9.6%
State Credits Against Levied Taxes	956,677	1,034,668	959,768	938,429	-9.3%
Other State Credits	5,434,368	5,693,315	5,828,470	6,041,264	6.1%
Federal Grants & Entitlements	248	-	42,812	41,666	0.0%
Contr & Reimb From Other Govts	759,122	674,465	713,902	629,942	-6.6%
Payments in Lieu of Taxes	<u>2,110</u>	<u>2,299</u>	<u>2,110</u>	<u>2,110</u>	-8.2%
Subtotal Intergovernmental	13,586,119	13,514,178	13,291,429	13,459,623	-0.4%
Licenses & Permits	363,180	372,445	405,249	384,705	3.3%
Charges For Services	3,336,417	3,002,660	3,076,505	3,137,057	4.5%
Use of Money & Property	1,908,657	1,445,738	2,086,002	1,966,001	36.0%
Other:					
Fines, Forfeitures & Defaults	99,061	51,000	51,000	51,000	0.0%
Miscellaneous	364,941	286,210	187,416	281,520	-1.6%
Proceeds of Fixed Asset Sales	<u>1,131</u>	<u>6,500</u>	<u>7,500</u>	<u>6,500</u>	0.0%
Total Other	465,133	343,710	245,916	339,020	-1.4%
Total Revenues & Other Sources	<u>\$ 42,469,415</u>	<u>\$ 42,537,597</u>	<u>\$ 43,016,196</u>	<u>\$ 44,982,234</u>	5.7%

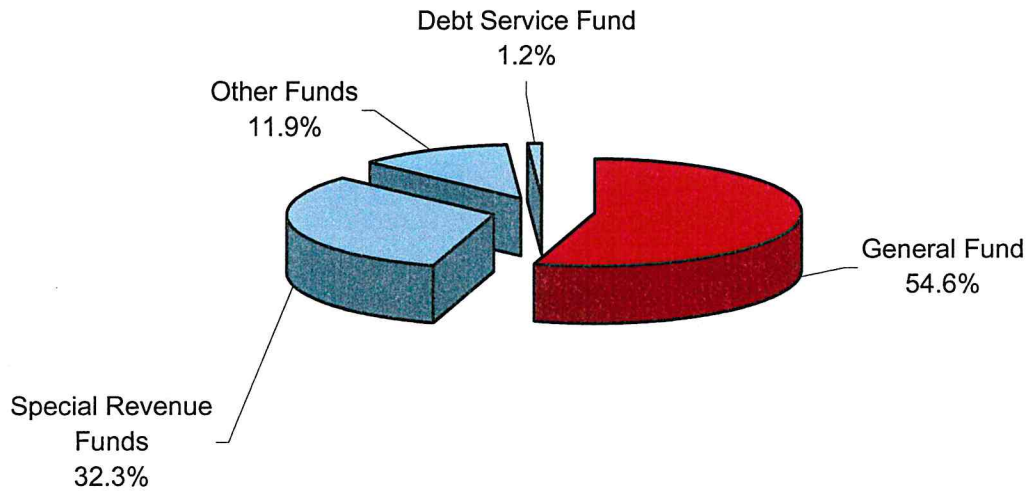
**ALL COUNTY FUNDS - EXPENDITURES
RECONCILIATION INFORMATION**

	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
Expenditures per summary statement	48,629,092	53,525,152	53,580,546	55,997,365	4.6%
Less transfers out:					
GENERAL BASIC					
General Supplemental	2,300,000	-	-	-	0.0%
Secondary Roads	522,543	538,219	538,219	554,366	3.0%
Capital Improvements	1,431,543	1,875,430	3,747,180	1,220,000	-34.9%
Electronic Equipment	500,000	500,000	500,000	500,000	0.0%
Vehicle Replacement	171,820	171,820	171,820	171,820	0.0%
RURAL SERVICES BASIC					
Secondary Roads	1,457,589	1,501,317	1,501,317	1,546,356	3.0%
ELECTRONIC EQUIPMENT					
Capital Improvements	553,148	1,892,330	1,439,445	990,004	-47.7%
VEHICLE REPLACEMENT					
Capital Improvements	52,612	202,100	190,602	167,000	-17.4%
RECORDER'S RECORD MGT					
General Basic	15,131	-	-	-	0.0%
Capital Improvements	30,591	30,000	30,000	30,000	0.0%
Total Transfers In	7,034,977	6,711,216	8,118,583	5,179,546	-22.8%
Less Non-Budgeted Funds					
GROUP HEALTH	214,284	210,200	220,000	225,000	7.0%
SELF-INSURANCE	516,161	-	-	-	0.0%
GOLF COURSE ENTERPRISE	1,046,116	1,068,077	1,128,839	1,163,261	8.9%
Net Budgeted Expenditures	<u>\$ 39,817,554</u>	<u>\$ 45,535,659</u>	<u>\$ 44,113,124</u>	<u>\$ 49,429,558</u>	8.6%

ALL COUNTY EXPENDITURES BY FUND

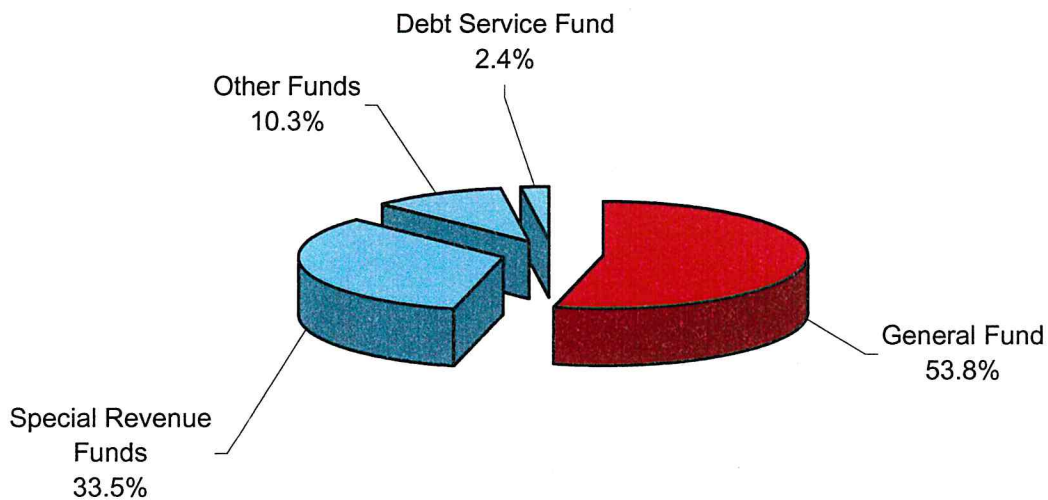
Budgeted Funds

FY01 BUDGET



This graph, which excludes transfers and non-budgeted funds, shows that the majority of County expenditures come from the General Fund.

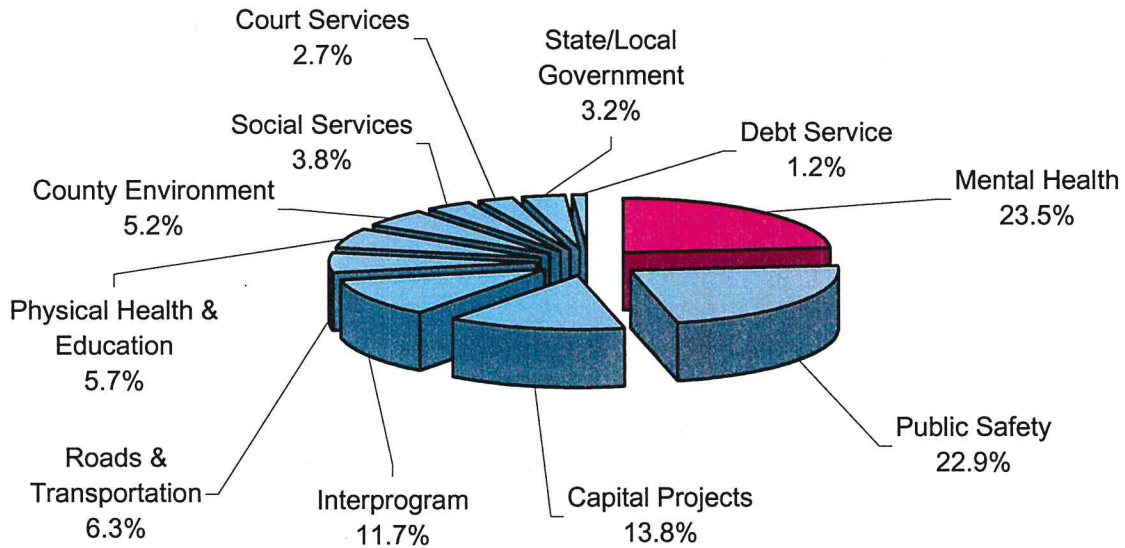
FY00 BUDGET



APPROPRIATIONS BY SERVICE AREA

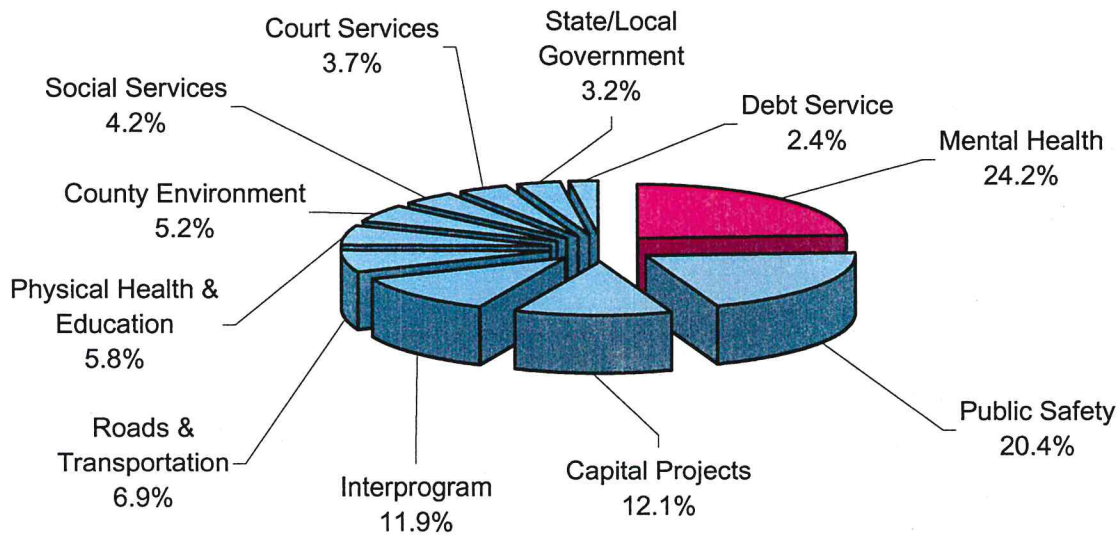
Budgeted Funds Only

FY01 BUDGET



The State mandated Mental Health service area continues to be the largest single expenditure area of the County with Public Safety growing as a per cent of total appropriations.

FY00 BUDGET



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY

Includes Sheriff programs - Patrol & Investigations, and Prisoner Transportation; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; all ambulance services; and Disaster Services.

COURT SERVICES

Includes Sheriff program - service of civil papers; Juvenile Court Services programs including the Juvenile Detention Center, and Juvenile Justice program; other court costs including grand jury costs and the Grant Law Library.

PHYSICAL HEALTH AND EDUCATION SERVICES

Includes Health Department programs - Environmental Health, and Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services; Library program; Mississippi Valley Fair program.

MENTAL HEALTH SERVICES

Includes Auditor Department program - State Institutions; Community Services programs - Mental Health, and Commitment/ Advocacy; Human Services program - Case Management; Handicapped Development Center programs - Residential, Vocational and Developmental Services; Vera French Community Health Center programs - Outpatient, Community Services, Community Support Services, Case Management, Inpatient, Residential, Day Treatment and Case Monitoring Services.

SOCIAL SERVICES

Includes Community Services Department programs - General Relief and Veteran Services; Human Services program - Administrative Support; Commission on Aging programs - Outreach, Transportation, Day Care, Volunteer Services, Leisure Services and Congregate Meals; Community Health Care program - Community Services clients; Center for Alcohol & Drug Services programs - Outpatient and Residential.

COUNTY ENVIRONMENT SERVICES

Includes Conservation programs - Parks and Recreation; Planning and Development Department program - Code Enforcement; Bi-State Metropolitan Planning Commission program; Humane Society program; Quad-City Convention/Visitors Bureau program; Quad-City Development Group program; and Scott Soil Conservation District program.

ROADS AND TRANSPORTATION SERVICES

Includes Secondary Roads Department programs - Administration and Engineering, Roadway Maintenance, and other general roadway expenses.

STATE & LOCAL GOVERNMENT SERVICES

Includes Auditor's program - Election; Recorder Department programs - Administration and Public Records; Treasurer Department programs - Motor Vehicle Registration and County General Store.

INTERPROGRAM SERVICES

Includes County Administrator program; Auditor's Department programs - Business/Finance and Taxation; Budget and Information Processing programs; Buildings and Grounds Department programs; Non-Departmental program - Insurance Costs, Professional Services and Contingency; Personnel Department; Board of Supervisors; Treasurer's Department programs - Tax Collection and Accounting/Finance.

DEBT SERVICE

Includes the Jail Renovation and Construction Advanced Refunding Bond Issue.

CAPITAL IMPROVEMENTS

Includes Secondary Roads projects; Conservation projects; and general projects.

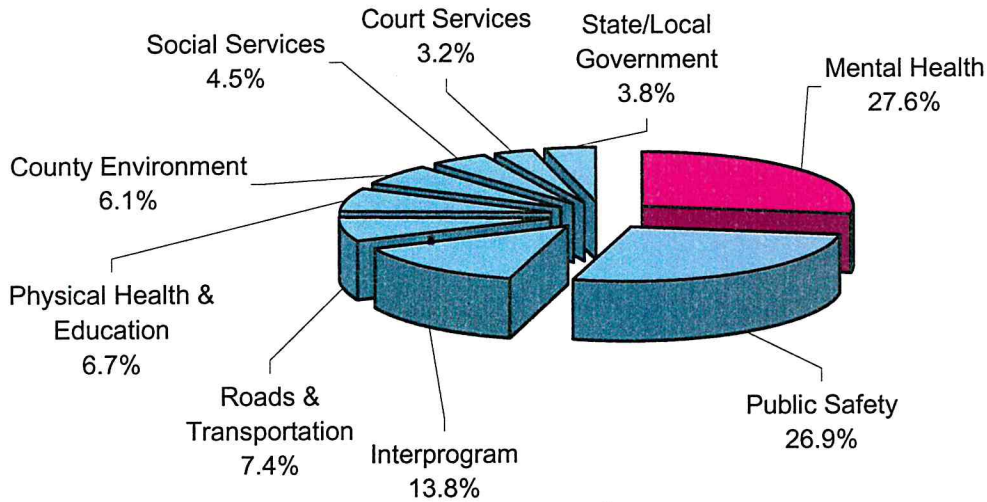
APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers and non-budgeted funds)

SERVICE AREA	Actual 1998-99	Budget 1999-00	Revised Estimate 1999-00	Budget 2000-01	% Change From Prior Budget
Public Safety	8,658,629	9,284,008	9,439,954	11,307,584	21.8%
Court Services	1,619,084	1,692,363	1,247,700	1,342,190	-20.7%
Physical Health & Education	2,443,397	2,661,454	2,704,006	2,832,540	6.4%
Mental Health	9,903,740	10,997,982	10,918,077	11,605,976	5.5%
Social Services	1,769,356	1,922,045	1,761,910	1,873,129	-2.5%
County Environment	2,233,586	2,384,944	2,446,622	2,573,389	7.9%
Roads & Transportation	3,047,814	3,126,500	3,126,500	3,098,700	-0.9%
State/Local Government	1,449,209	1,478,827	1,481,701	1,598,695	8.1%
Interprogram	<u>4,478,582</u>	<u>5,401,701</u>	<u>5,243,153</u>	<u>5,785,644</u>	7.1%
SUBTOTAL OPERATING BUDGET	35,603,396	38,949,824	38,369,623	42,017,847	7.9%
Debt Service	1,058,675	1,074,375	1,074,375	592,485	-44.9%
Capital Projects	<u>3,155,483</u>	<u>5,511,460</u>	<u>4,669,126</u>	<u>6,819,226</u>	23.7%
TOTAL COUNTY BUDGET	<u>\$ 39,817,554</u>	<u>\$ 45,535,659</u>	<u>\$ 44,113,124</u>	<u>\$ 49,429,558</u>	8.6%

APPROPRIATIONS BY SERVICE AREA

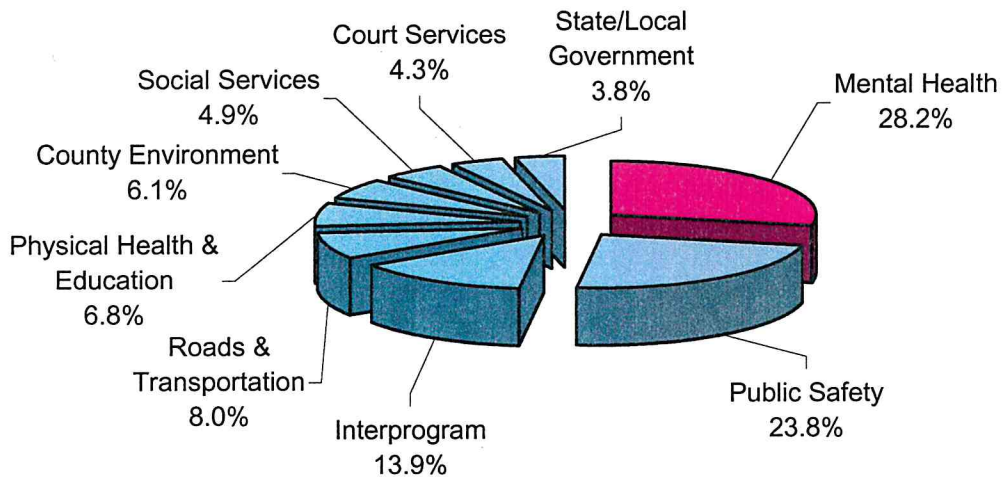
Operating Budget Only

FY01 BUDGET



Public Safety expenditures are almost the same percentage of the County operating budget as the State mandated mental health area. Public Safety expenditures have increased dramatically in recent years due to increasing jail inmate costs.

FY00 BUDGET



**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - THREE YEAR COMPARISON**

	----- GENERAL FUND -----			----- SPECIAL REVENUE FUNDS -----		
	ACTUAL <u>1998-99</u>	PROJECTED <u>1999-00</u>	BUDGET <u>2000-01</u>	ACTUAL <u>1998-99</u>	PROJECTED <u>1999-00</u>	BUDGET <u>2000-01</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 13,658,514	\$ 14,768,203	\$ 16,008,667	\$ 5,017,373	\$ 5,038,735	\$ 4,868,708
Less: Uncollected Delinquent Taxes-Levy Year	4,657	7,278	7,278	1,638	3,270	3,270
Less: Credits To Taxpayers	650,856	654,599	654,599	284,467	283,830	283,830
Net Current Property Taxes	13,003,001	14,106,326	15,346,790	4,731,268	4,751,635	4,581,608
Delinquent Property Tax Revenue	4,657	7,278	7,278	1,638	3,270	3,270
Penalties, Interest & Costs On Taxes	420,615	469,810	482,310	-	-	-
Other County Taxes	3,414,239	3,330,762	4,247,015	17,263	17,263	247,557
Intergovernmental	3,771,118	3,256,044	3,144,694	9,398,140	9,643,199	9,982,704
Licenses & Permits	362,164	404,249	383,705	1,016	1,000	1,000
Charges For Services	3,183,546	2,972,786	3,035,318	152,872	103,719	101,739
Use of Money & Property	1,797,528	1,991,977	1,903,969	3,446	4,389	4,000
Fines, Forfeitures & Defaults	99,061	51,000	51,000	-	-	-
Miscellaneous	325,756	167,344	171,520	29,413	5,000	5,000
Subtotal Revenues	26,381,683	26,757,576	28,773,599	14,335,056	14,529,475	14,926,878
Other Financing Sources:						
Operating Transfers In	2,315,131	-	-	1,980,132	2,039,536	2,100,722
Proceeds of Fixed Asset Sales	1,131	7,500	6,500	-	-	-
Total Revenues & Other Sources	28,697,945	26,765,076	28,780,099	16,315,188	16,569,011	17,027,600
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety	8,658,629	9,439,954	11,307,584	-	-	-
Court Services	1,619,084	1,247,700	1,342,190	-	-	-
Physical Health & Education	2,134,187	2,381,081	2,503,282	309,210	322,925	329,258
Mental Health, MR & DD	-	-	-	9,903,740	10,918,077	11,605,976
Social Services	1,769,356	1,761,910	1,873,129	-	-	-
County Environment	2,233,586	2,446,622	2,573,389	-	-	-
Roads & Transportation	-	-	-	3,047,814	3,126,500	3,098,700
State & Local Government Services	1,449,209	1,481,701	1,598,695	-	-	-
Interprogram Services	4,478,582	5,243,153	5,785,644	-	-	-
Capital Projects	-	-	-	852,115	600,000	950,000
Subtotal Expenditures	22,342,632	24,002,121	26,983,913	14,112,879	14,967,502	15,983,934
Other Financing Uses:						
Operating Transfers Out	4,925,906	4,957,219	2,446,186	1,503,311	1,531,317	1,576,356
Total Expenditures & Other Uses	27,268,538	28,959,340	29,430,099	15,616,190	16,498,819	17,560,290
Excess Of Revenues & Other Sources over (under) Expenditures & Other Uses	1,429,407	(2,194,264)	(650,000)	698,998	70,192	(532,690)
Beginning Fund Balance - July 1,	\$ 8,395,081	\$ 9,824,488	\$ 7,630,224	\$ 1,918,919	\$ 2,617,916	\$ 2,688,108
Ending Fund Balance - June 30,	\$ 9,824,488	\$ 7,630,224	\$ 6,980,224	\$ 2,617,916	\$ 2,688,108	\$ 2,155,418

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - THREE YEAR COMPARISON**

	----- DEBT SERVICE FUND -----			----- CAPITAL PROJECTS FUND -----		
	ACTUAL <u>1998-99</u>	PROJECTED <u>1999-00</u>	BUDGET <u>2000-01</u>	ACTUAL <u>1998-99</u>	PROJECTED <u>1999-00</u>	BUDGET <u>2000-01</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 458,110	\$ 465,146	\$ -	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Year	158	235	-	-	-	-
Less: Credits To Taxpayers	<u>21,354</u>	<u>21,339</u>	-	-	-	-
Net Current Property Taxes	436,599	443,572	-	-	-	-
Delinquent Property Tax Revenue	158	235	-	-	-	-
Other County Taxes	944	944	-	779,530	780,000	780,000
Intergovernmental	382,341	370,076	317,485	34,520	22,110	14,740
Use of Money & Property	-	-	-	107,683	89,636	58,032
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,772</u>	<u>15,072</u>	<u>105,000</u>
Subtotal Revenues	820,041	814,827	317,485	931,505	906,818	957,772
Other Financing Sources:						
Operating Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,739,714</u>	<u>6,079,047</u>	<u>3,078,824</u>
Total Revenues & Other Sources	820,041	814,827	317,485	3,671,219	6,985,865	4,036,596
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service	1,058,675	1,074,375	592,485	-	-	-
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,303,368</u>	<u>4,069,126</u>	<u>5,869,226</u>
Subtotal Expenditures	1,058,675	1,074,375	592,485	2,303,368	4,069,126	5,869,226
Other Financing Uses:						
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>605,760</u>	<u>1,630,047</u>	<u>1,157,004</u>
Total Expenditures & Other Uses	1,058,675	1,074,375	592,485	2,909,128	5,699,173	7,026,230
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(238,634)	(259,548)	(275,000)	762,091	1,286,692	(2,989,634)
Beginning Fund Balance - July 1,	\$ 6,462,322	\$ 6,223,688	\$ 5,964,140	\$ 3,306,160	\$ 4,068,251	\$ 5,354,943
Ending Fund Balance - June 30,	\$ 6,223,688	\$ 5,964,140	\$ 5,689,140	\$ 4,068,251	\$ 5,354,943	\$ 2,365,309

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT
(excluding transfers and non-budgeted funds)

	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
ADMINISTRATION	\$ 191,368	\$ 208,449	\$ 202,076	\$ 217,639	4.4%
General Administration	191,368	208,449	202,076	217,639	4.4%
ATTORNEY	\$ 1,838,067	\$ 1,877,895	\$ 1,894,350	\$ 2,010,134	7.0%
County Attorney Administration	195,091	196,973	194,185	205,774	4.5%
Criminal Prosecution	1,222,767	1,231,025	1,251,064	1,314,305	6.8%
Child Support	207,192	228,689	225,724	256,173	12.0%
Corporation Counsel/Civil	213,018	221,208	223,377	233,882	5.7%
AUDITOR	\$ 921,830	\$ 896,431	\$ 916,521	\$ 982,166	9.6%
Auditor Administration	117,099	120,498	121,430	126,158	4.7%
Elections	403,522	365,064	365,300	405,961	11.2%
Business Finance	207,176	210,083	222,930	233,874	11.3%
Taxation	194,033	200,786	206,861	216,173	7.7%
BUDGET & INFO PROCESSING	\$ 1,251,852	\$ 1,364,519	\$ 1,400,873	\$ 1,547,037	13.4%
BIP Administration	116,912	119,049	122,217	127,085	6.8%
Information Processing	657,816	701,816	725,578	812,892	15.8%
Support Services	477,125	543,654	553,078	607,060	11.7%
BUILDING & GROUNDS	\$ 1,068,999	\$ 1,148,048	\$ 1,114,154	\$ 1,190,879	3.7%
B&G Administration	90,355	87,230	95,434	105,333	20.8%
Maint of Buildings & Grounds	737,946	803,526	785,178	819,311	2.0%
Custodial Services	240,699	257,292	233,542	266,235	3.5%
CAPITAL IMPROVEMENTS	\$ 2,074,360	\$ 4,266,260	\$ 3,552,176	\$ 5,599,226	31.2%
General Capital Improvements	2,074,360	4,266,260	3,552,176	5,599,226	31.2%
COMMUNITY SERVICES	\$ 5,608,040	\$ 6,177,348	\$ 5,966,927	\$ 6,370,158	3.1%
Community Services Administration	74,256	75,551	76,309	84,189	11.4%
General Relief	756,812	704,451	631,349	664,941	-5.6%
Veteran Services	93,829	100,433	101,455	107,333	6.9%
Chemical Dep & Other Services	170,240	300,880	233,258	236,915	-21.3%
MH-DD Services	4,512,903	4,996,033	4,924,556	5,276,780	5.6%
CONSERVATION (net of golf course)	\$ 2,070,798	\$ 2,412,090	\$ 2,539,372	\$ 2,402,183	-0.4%
Conservation Administration	253,068	249,696	296,921	288,770	15.6%
Parks & Recreation	1,482,039	1,568,118	1,582,518	1,686,123	7.5%
Conservation Capital Projects	229,008	445,200	516,950	270,000	-39.4%
Wapsi River Environmental Center	106,683	149,076	142,983	157,290	5.5%

	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
DEBT SERVICES	\$ 1,058,675	\$ 1,074,375	\$ 1,074,375	\$ 592,485	-44.9%
Jail Bonds	466,200	484,150	484,150	-	-100.0%
Solid Waste	592,475	590,225	590,225	592,485	0.4%
HEALTH DEPARTMENT	\$ 2,013,409	\$ 2,165,139	\$ 2,212,938	\$ 2,374,294	9.7%
Medical Examiner	107,626	103,659	104,034	111,226	7.3%
Jail Inmate Health	318,823	345,981	350,186	374,264	8.2%
Emergency Medical Services	50,029	50,394	51,061	56,181	11.5%
Monitor Health Status	224,936	244,547	257,223	274,003	12.0%
Diagnose/Investigate	336,314	338,599	351,553	425,724	25.7%
Evaluate	92,835	119,822	116,223	91,870	-23.3%
Develop Policies	59,442	62,534	66,662	22,881	-63.4%
Enforce Laws/Regulations	347,795	404,307	385,396	416,496	3.0%
Research	16,017	16,437	16,660	17,746	8.0%
Link People to Services	171,542	167,043	152,201	199,645	19.5%
Assure Workforce	82,965	85,671	89,610	94,097	9.8%
Inform/Educate/Empower	68,752	86,692	80,480	89,303	3.0%
Mobilize Community	136,335	139,453	191,649	200,858	44.0%
HUMAN SERVICES	\$ 100,378	\$ 141,216	\$ 121,683	\$ 156,512	10.8%
Administrative Support	44,742	68,916	49,384	65,513	-4.9%
Case Management	55,636	72,300	72,299	90,999	25.9%
JUVENILE COURT SERVICES	\$ 917,997	\$ 962,766	\$ 483,560	\$ 489,406	-49.2%
Juvenile Justice Program	509,531	519,730	45,283	-	-100.0%
Juvenile Detention Center	408,466	443,036	438,277	489,406	10.5%
NON-DEPARTMENTAL	\$ 739,359	\$ 1,267,600	\$ 1,252,548	\$ 1,611,820	27.2%
Non-Departmental	(303,091)	401,665	326,035	624,520	55.5%
Court Support Costs	24,443	24,719	24,919	74,282	200.5%
Other Law Enforcement Costs	105,919	85,300	136,900	143,000	67.6%
Flood Emergency Costs	2,550	-	-	-	0.0%
Risk Management Program	708,161	672,416	679,694	685,018	1.9%
Hotel/Motel Unit	105,691	43,500	44,000	44,000	1.1%
JTPA Quality Jobs Program	13,985	-	-	-	0.0%
MH-DD Contingency	81,703	40,000	41,000	41,000	2.5%
HUMAN RESOURCES	\$ 241,838	\$ 261,557	\$ 254,043	\$ 298,614	14.2%
Human Resource Management	241,838	261,557	254,043	298,614	14.2%
PLANNING & DEVELOPMENT	\$ 192,640	\$ 218,465	\$ 224,611	\$ 236,198	8.1%
P & D Administration	76,440	72,090	76,493	79,742	10.6%
Code Enforcement	112,867	130,900	132,643	140,981	7.7%
Tax Deed Properties	3,332	15,475	15,475	15,475	0.0%

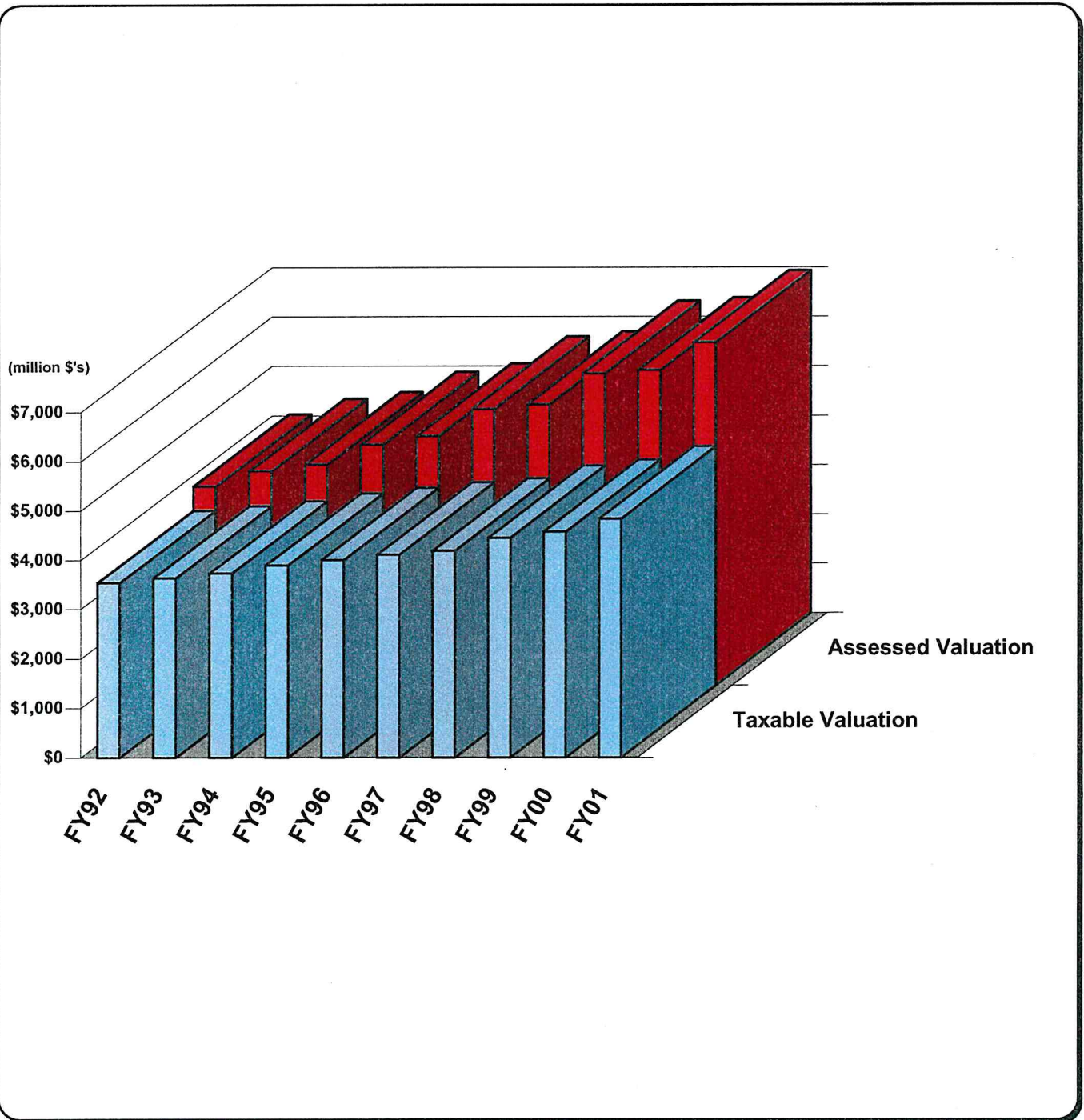
	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
RECORDER	\$ 495,152	\$ 530,103	\$ 525,159	\$ 566,200	6.8%
Recorder Administration	92,578	96,529	97,213	100,831	4.5%
Public Records	368,000	331,343	327,161	354,428	7.0%
Vital Records	34,573	102,231	100,785	110,941	8.5%
SECONDARY ROADS	\$ 3,899,930	\$ 3,926,500	\$ 3,726,500	\$ 4,048,700	3.1%
Administration	275,889	141,000	141,000	150,200	6.5%
Engineering	281,908	275,000	275,000	286,000	4.0%
Bridges & Culverts	114,583	42,000	42,000	72,000	71.4%
Roads	1,057,091	1,312,000	1,312,000	1,207,000	-8.0%
Snow & Ice Control	146,910	193,000	193,000	193,000	0.0%
Traffic Controls	138,070	133,000	133,000	140,000	5.3%
Road Clearing	96,489	95,000	95,000	95,000	0.0%
New Equipment	429,422	360,000	360,000	372,000	3.3%
Equipment Operations	418,051	511,500	511,500	516,500	1.0%
Tools, Materials & Supplies	40,919	44,000	44,000	47,000	6.8%
Real Estate & Buildings	48,482	20,000	20,000	20,000	0.0%
Roadway Construction	852,115	800,000	600,000	950,000	18.8%
SHERIFF	\$ 6,683,897	\$ 7,345,366	\$ 7,376,368	\$ 9,031,330	23.0%
Sheriff Administration	201,427	207,624	208,551	216,655	4.3%
Patrol	1,499,382	1,568,027	1,616,008	1,712,908	9.2%
Jail/Prisoner Transportation	2,976,825	3,468,122	3,438,489	4,746,864	36.9%
Civil Deputies	226,427	239,126	246,073	255,226	6.7%
Communications/Records	753,079	823,554	794,180	966,298	17.3%
Investigations	576,539	573,161	579,919	610,103	6.4%
Bailiffs/Courthouse Security	279,478	281,756	306,856	323,480	14.8%
Civil-Clerical	170,740	183,996	186,292	199,796	8.6%
SUPERVISORS	\$ 191,428	\$ 210,283	\$ 208,486	\$ 221,016	5.1%
Supervisors, Board of	191,428	210,283	208,486	221,016	5.1%
TREASURER	\$ 1,173,524	\$ 1,236,987	\$ 1,254,623	\$ 1,329,161	7.5%
Treasurer Administration	122,041	123,630	128,093	134,836	9.1%
Tax Administration	267,021	285,780	311,981	332,763	16.4%
Motor Vehicle Registration-CH	322,554	343,032	348,835	371,641	8.3%
County General Store	223,025	233,228	234,853	247,339	6.1%
Accounting/Finance	238,884	251,317	230,861	242,582	-3.5%

	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
AUTHORIZED AGENCIES:					
BI-STATE REGIONAL COMMISSION	\$ 52,279	\$ 53,847	\$ 53,847	\$ 55,462	3.0%
Regional Planning/Technical Assist	52,279	53,847	53,847	55,462	3.0%
BUFFALO AMBULANCE	\$ 32,650	\$ 32,650	\$ 32,650	\$ 32,650	0.0%
Buffalo-Emergency Care & Transfer	32,650	32,650	32,650	32,650	0.0%
CENTER:ALCOHOL/DRUG SERVICES	\$ 229,808	\$ 247,959	\$ 247,959	\$ 264,390	6.6%
Outpatient Services	32,504	32,200	32,200	40,000	24.2%
Residential Services	197,304	215,759	215,759	224,390	4.0%
CENTER FOR ACTIVE SENIORS, INC	\$ 186,353	\$ 193,272	\$ 191,613	\$ 200,661	3.8%
Outreach to Older Persons	74,930	83,350	86,458	89,052	6.8%
Transportation for Older Persons	28,250	28,815	28,815	36,652	27.2%
Day Care for Older Persons	11,005	11,005	11,005	14,286	29.8%
Volunteer Services for Older Person	30,390	30,998	31,301	32,240	4.0%
Leisure Services for Older Persons	14,900	14,900	14,900	18,297	22.8%
Congregate Meals	13,794	14,070	9,000	-	-100.0%
Other Programs	13,084	10,134	10,134	10,134	0.0%
COMMUNITY HEALTH CARE	\$ 260,898	\$ 286,711	\$ 286,711	\$ 302,021	5.3%
Health Services-Comm Services	197,832	220,000	220,000	238,075	8.2%
Health Services-Other	63,066	66,711	66,711	63,946	-4.1%
EMERGENCY MGT AGENCY	\$ 42,877	\$ 25,357	\$ 25,357	\$ 25,357	0.0%
Emergency Preparedness	42,877	25,357	25,357	25,357	0.0%
DURANT AMBULANCE	\$ 10,300	\$ 10,300	\$ 10,300	\$ 10,300	0.0%
Durant-Emergency Care & Transfer	10,300	10,300	10,300	10,300	0.0%
HANDICAPPED DEV CENTER	\$ 1,845,625	\$ 2,163,580	\$ 2,133,758	\$ 2,313,963	7.0%
Residential Program	836,894	824,389	824,390	1,048,018	27.1%
Vocational Services	731,094	926,952	908,652	889,403	-4.1%
Developmental Services	277,637	412,239	400,716	376,542	-8.7%
HUMANE SOCIETY	\$ 24,560	\$ 25,297	\$ 25,297	\$ 25,803	2.0%
Animal Shelter	24,560	25,297	25,297	25,803	2.0%
LECLAIRE AMBULANCE	\$ 32,044	\$ 33,044	\$ 32,044	\$ 32,044	-3.0%
LeClaire-Emergency Care & Transfer	32,044	33,044	32,044	32,044	-3.0%
COUNTY LIBRARY	\$ 309,210	\$ 322,925	\$ 322,925	\$ 329,258	2.0%
Library Resources & Services	309,210	322,925	322,925	329,258	2.0%

	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
MISSISSIPPI VALLEY FAIR	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
Fairgrounds	25,000	25,000	25,000	25,000	0.0%
QC DEVELOPMENT GROUP	\$ 31,500	\$ 32,445	\$ 32,445	\$ 33,743	4.0%
Regional Economic Development	31,500	32,445	32,445	33,743	4.0%
SCOTT SOIL CONSERVATION	\$ 15,031	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
Conservation Matching Fund	15,031	25,000	25,000	25,000	0.0%
VERA FRENCH CMHC	\$ 3,412,086	\$ 3,719,362	\$ 3,719,362	\$ 3,829,235	3.0%
Outpatient Services	893,247	943,370	943,370	981,105	4.0%
Community Support Services	300,528	319,925	319,925	336,322	5.1%
Community Services	47,493	49,773	49,773	51,764	4.0%
Case Management	423,304	526,889	526,889	553,218	5.0%
Inpatient Services	58,000	60,320	60,320	62,733	4.0%
Residential	1,308,527	1,394,628	1,394,628	1,450,413	4.0%
Day Treatment Services	262,899	299,630	299,630	263,120	-12.2%
Case Monitoring	118,087	124,827	124,827	130,560	4.6%
GENESIS VISITING NURSE	\$ 509,191	\$ 581,713	\$ 581,713	\$ 581,713	0.0%
Public Health Nursing	187,937	198,970	198,970	198,970	0.0%
Home Support Services	321,253	382,743	382,743	382,743	0.0%
WHEATLAND AMBULANCE	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0.0%
Emergency Care & Transfer	2,800	2,800	2,800	2,800	0.0%
QC CONVENTION/VISITORS BUREAU	\$ 61,800	\$ 63,000	\$ 63,000	\$ 65,000	3.2%
Regional Tourism Development	61,800	63,000	63,000	65,000	3.2%
TOTAL ALL DEPTS/AGENCIES	<u>\$ 39,817,554</u>	<u>\$ 45,535,659</u>	<u>\$ 44,113,124</u>	<u>\$ 49,429,558</u>	8.6%

TAXABLE VALUATIONS vs 100% ASSESSMENTS

TEN YEAR COMPARISON (in million \$'s)



Currently due to a State applied rollback to residential property, taxable values are only 54.9% of the County's fully assessed residential property values.

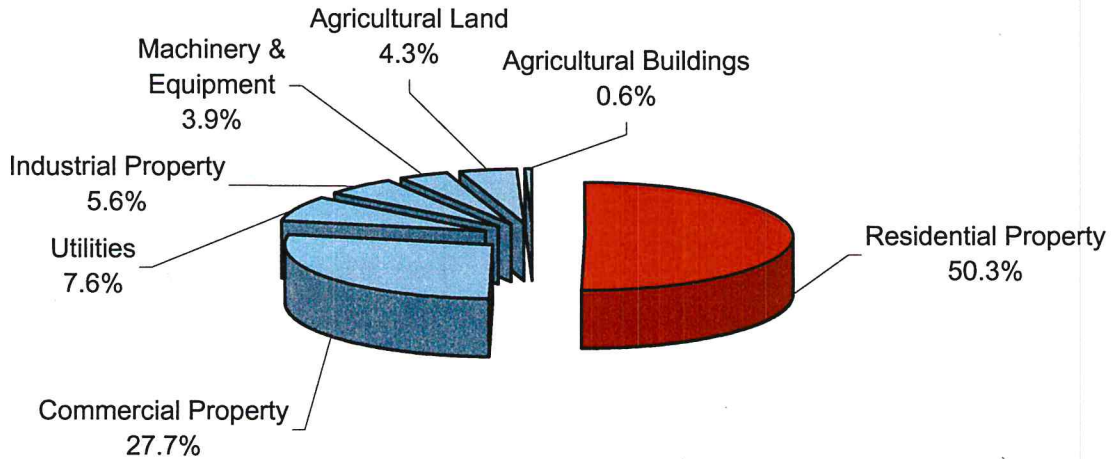
ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY TEN FISCAL YEAR COMPARISON

<u>Fiscal Year</u>	<u>----- Real Property -----</u>		<u>----- Personal Property -----</u>	
	<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>
1991-92	2,967,560,475	3,457,628,422	225,671,412	225,671,412
1992-93	3,040,151,368	3,748,334,422	237,164,071	237,164,071
1993-94	3,126,108,587	3,871,989,604	232,739,566	232,739,566
1994-95	3,309,530,239	4,295,968,674	252,058,644	252,058,644
1995-96	3,384,478,122	4,419,320,298	258,921,872	258,921,872
1996-97	3,502,340,089	4,982,800,925	270,794,085	270,794,085
1997-98	3,593,077,609	5,094,524,701	267,715,978	267,715,978
1998-99	3,807,731,607	5,668,739,100	255,956,108	255,956,108
1999-00	3,972,859,733	5,777,153,288	244,123,480	244,123,480
2000-01	4,283,599,697	6,382,142,701	190,103,913	190,103,913

----- Utilities -----		----- Total -----		Ratio Taxable to Assessed Value	Tax Increment Financing District Values
Taxable Value	Assessed Value	Taxable Value	Assessed Value		
348,137,661	348,137,661	3,541,369,548	4,031,437,495	87.8%	33,872,705
356,868,014	356,868,014	3,634,183,453	4,342,366,507	83.7%	55,784,867
374,417,177	374,417,177	3,733,265,330	4,479,146,347	83.3%	81,587,153
332,671,409	332,671,409	3,894,260,292	4,880,698,727	79.8%	62,253,911
360,586,917	372,882,986	4,003,986,911	5,051,125,156	79.3%	81,615,161
343,109,441	343,726,116	4,116,243,615	5,597,321,126	73.5%	117,883,768
332,821,148	332,821,148	4,193,614,735	5,695,061,827	73.6%	94,850,981
390,444,779	390,533,049	4,454,132,494	6,315,228,257	70.5%	116,708,030
360,261,226	360,261,226	4,577,244,439	6,381,537,994	71.7%	175,894,540
367,488,907	367,528,097	4,841,192,517	6,939,774,711	69.8%	207,991,891

TAXABLE VALUATION BY CLASS OF PROPERTY

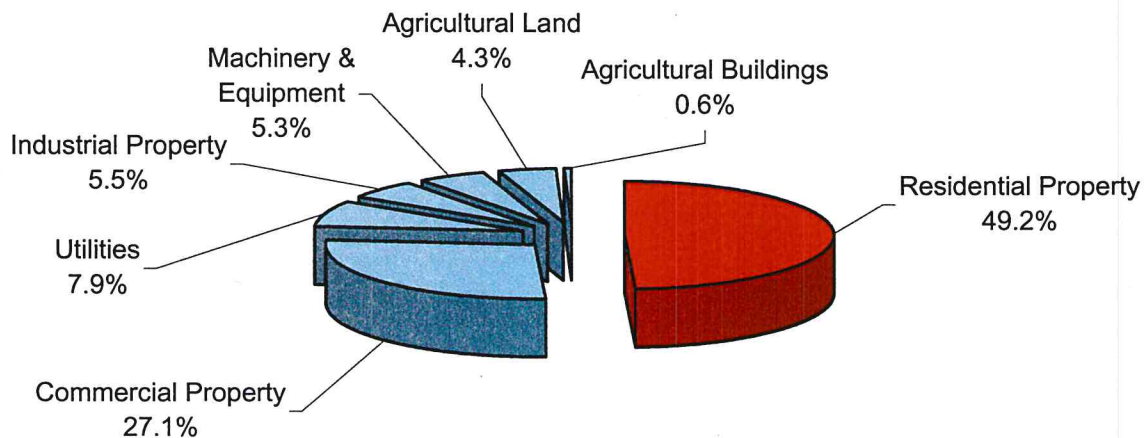
FY01 TAXABLE VALUATION



Total Tax Base: \$4,841,193,231

Residential property valuations represent over half of the County's tax base. Residential valuations would represent 63%, however, the State mandated rollback percentage shifts the tax burden to other classes. Also, machinery & equipment is being phased out.

FY00 TAXABLE VALUATION



Total Tax Base: \$4,577,244,439

TAXABLE PROPERTY VALUATION COMPARISON

	January 1,1998 For FY1999-00	% of Total	January 1,1999 For FY2000-01	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	2,253,870,248	49.2%	2,434,478,515	50.3%	180,608,267	8.0%
Commercial Property	1,241,523,090	27.1%	1,341,276,088	27.7%	99,752,998	8.0%
Utilities	360,261,226	7.9%	367,488,907	7.6%	7,227,681	2.0%
Industrial Property	253,190,119	5.5%	270,261,014	5.6%	17,070,895	6.7%
Machinery & Equipment	244,123,480	5.3%	190,103,913	3.9%	(54,019,567)	-22.1%
Agricultural Land	194,710,878	4.3%	207,200,256	4.3%	12,489,378	6.4%
Agricultural Buildings	29,565,398	0.6%	30,383,824	0.6%	818,426	2.8%
Total	4,577,244,439	100.0%	4,841,192,517	100.0%	263,948,078	5.8%
UNINCORPORATED AREAS						
Residential Property	264,545,577	48.8%	295,290,696	49.1%	30,745,119	11.6%
Commercial Property	31,759,930	5.9%	35,152,872	5.8%	3,392,942	10.7%
Utilities	52,321,818	9.7%	66,227,819	11.0%	13,906,001	26.6%
Industrial Property	1,738,470	0.3%	1,759,926	0.3%	21,456	1.2%
Machinery & Equipment	285,756	0.1%	174,342	0.0%	(111,414)	-39.0%
Agricultural Land	164,504,378	30.4%	175,738,905	29.2%	11,234,527	6.8%
Agricultural Buildings	26,836,966	5.0%	27,663,797	4.6%	826,831	3.1%
Total	541,992,895	100.0%	602,008,357	100.0%	60,015,462	11.1%
Property in Cities	4,035,251,544	88.2%	4,239,184,160	87.6%	203,932,616	5.1%
Property in Rural Areas	541,992,895	11.8%	602,008,357	12.4%	60,015,462	11.1%
Total	4,577,244,439	100.0%	4,841,192,517	100.0%	263,948,078	5.8%

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,1998 For FY1999-00	January 1,1999 For FY2000-01	Amount Change	% Change
Tax Increment Financing District Values	175,894,540	207,991,891	32,097,351	18.2%
Other Exemptions (i.e. pollution control, urban revitalization, slough bill, etc.)	40,278,925	39,048,580	(1,230,345)	-3.1%
Utilities Rollback Amount	0	96,708	96,708	
Ag Land/Buildings Rollback Amount	0	9,030,826	9,030,826	
Commercial Rollback Amount	0	18,169,736	18,169,736	
Residential Rollback Amount	1,764,014,630	2,033,577,880	269,563,250	15.3%
Total Rollback Loss	1,764,014,630	2,060,875,150	296,860,520	16.8%
Total Excluded Values	1,980,188,095	2,307,915,621	327,727,526	16.6%
Percent of Tax Base Excluded	30.2%	32.3%		

**PROPERTY TAX LEVY COMPARISON
ALL FUNDS**

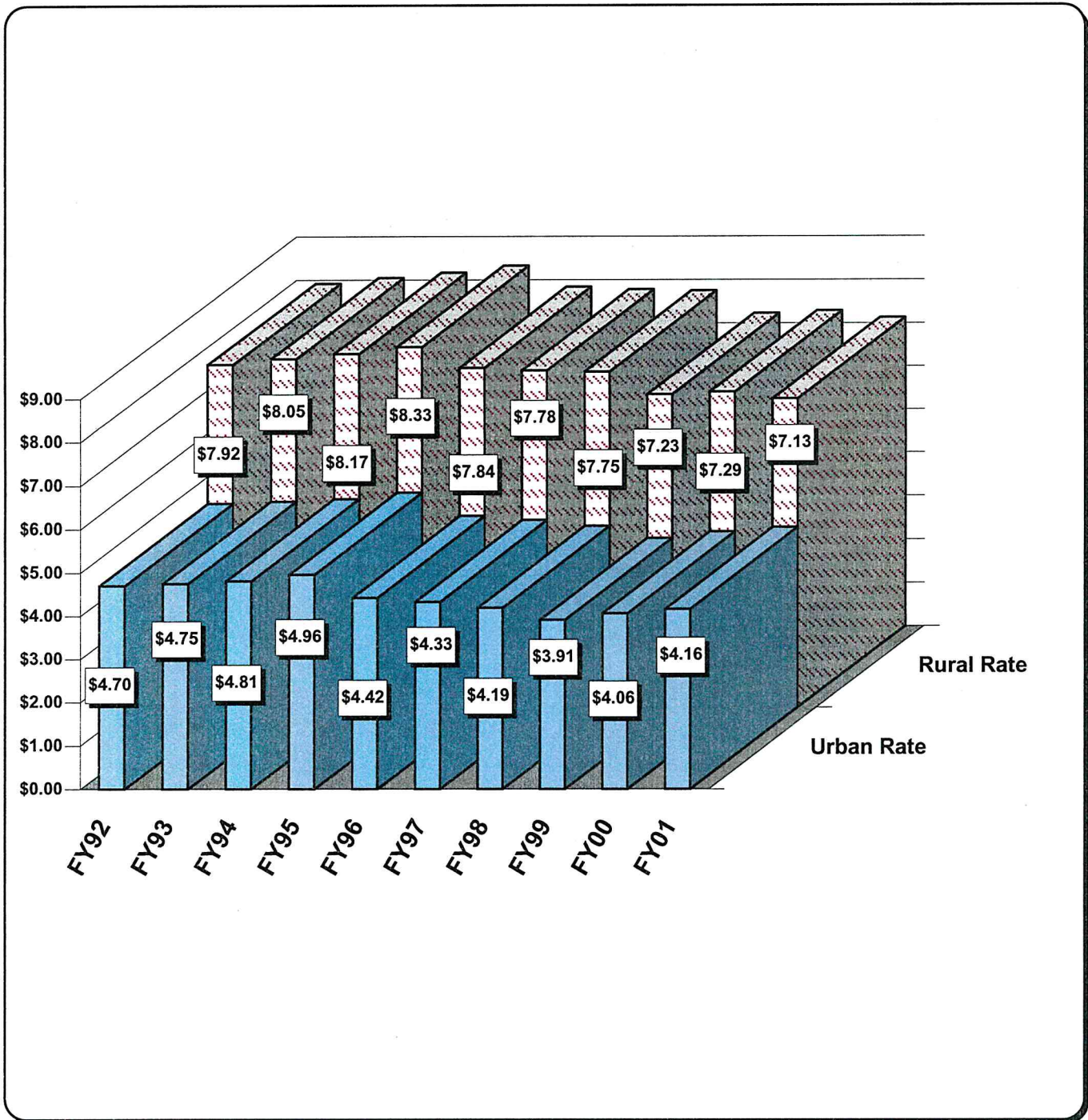
	----- 1999-00 Budget -----		----- 2000-01 Budget -----		Levy Amount % Incr -Decr
	Levy Amount	Levy Rate Per \$1,000 Taxable Valuation	Levy Amount	Levy Rate Per \$1,000 Taxable Valuation	
General Fund	\$ 14,820,814	\$ 3.23793	\$ 16,008,667	\$ 3.47598	8.0%
Special Revenue Fund					
MH-DD	3,308,032	0.72271	3,146,992	0.68331	-4.9%
Debt Service Fund	<u>466,036</u>	<u>0.09805</u>	<u>-</u>	<u>-</u>	-100.0%
Total County-Wide Levy	\$ 18,594,882	\$ 4.05869 ⁽¹⁾	\$ 19,155,659	\$ 4.15929 ⁽¹⁾	3.0%
Special Revenue Fund (rural only)					
Rural Services Basic	<u>1,752,102</u>	<u>3.23270</u> ⁽²⁾	<u>1,721,716</u>	<u>2.97499</u> ⁽²⁾	-1.7%
Total Gross Levy	\$ 20,346,984	\$ 7.29139	\$ 20,877,375	\$ 7.13428	2.6%
Less State Replacement Credits Against Levied Taxes	<u>1,034,668</u>		<u>938,429</u>		-9.3%
Total Net Levy	<u>\$ 19,312,316</u>	<u>\$ 7.29139</u> ⁽³⁾	<u>\$ 19,938,946</u>	<u>\$ 7.13428</u> ⁽³⁾	3.2%

⁽¹⁾ Corporate rate levied against property in incorporated areas (cities)

⁽²⁾ Levied in the unincorporated areas only for Secondary Roads and for participation in the County Library System

⁽³⁾ Rural rate levied against property in unincorporated areas (townships)

TEN YEAR LEVY RATE COMPARISON



The rural levy rate is at its *lowest* level during the past 10 years. The urban rate is at its third lowest level during this period.

TAX LEVIES AND LEVY RATES 10 YEAR HISTORICAL COMPARISON

Fiscal Year	Gross Tax Levy ⁽¹⁾	Urban Levy Rate ⁽²⁾	Rural Levy Rate ⁽³⁾
1991-92	17,997,076	4.69606	7.91810
1992-93	18,645,771	4.74843	8.05199
1993-94	19,404,839	4.81460	8.17427
1994-95	20,822,219	4.96037	8.32859
1995-96	19,260,096	4.42243	7.83861
1996-97	19,421,520	4.32655	7.78103
1997-98	19,242,218	4.19239	7.74642
1998-99	19,163,522	3.91472	7.23492
1999-00	20,346,984	4.05869	7.29139
2000-01	20,877,375	4.15929	7.13428

⁽¹⁾ Includes State replacement credits against levies taxes

⁽²⁾ Urban levy rate per \$1,000 taxable valuation levied against property in incorporated areas (cities)

⁽³⁾ Rural levy rate per \$1,000 taxable valuation levied against property in unincorporated areas (townships)