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

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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 2001-02 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 FY00 status, the budget and projected FY01 status, and the requested and adopted FY02 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 FY02, 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.

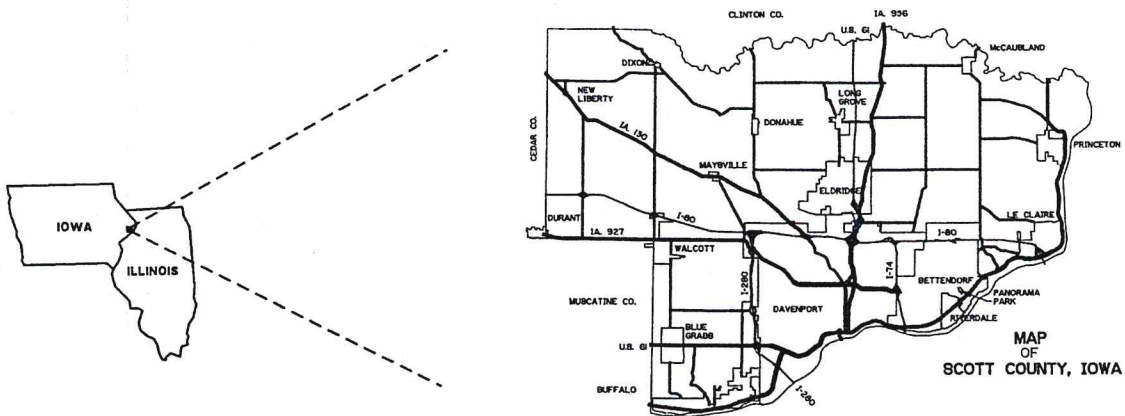
Past to the Present



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 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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March 12, 2001

TO: The Citizens of Scott County

RE: 2001-02 Budget Message

The budget for Fiscal Year 2001-02 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, 2000. 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 AND MANAGEMENT AGENDA FOR 2001-2002

Jail Direction

- Action Plan:**
1. Foster inter-agency cooperation and monitor developments in Criminal Justice System.
 2. Conduct jail population needs assessment Phase I Study.
 3. Present finding of Needs Study to Board.
 4. Decision on Physical Facilities Study.

Transition to New County Administration

- Action Plan:**
1. *Define expectations for new County Administrator.*
 2. *Develop selection process for new County Administrator.*
 3. *Recruit and select new County Administrator.*
 4. *Recruit and select Assistant County Administrator.*
 5. *Develop and implement transition plan.*

EMS Direction

- Action Plan:**
1. *Create a EMS Study Committee.*
 2. *Study current system and develop plan.*
 3. *Decision on future direction.*
 4. *Implementation of plan.*

Employee Retention: Evaluation and Plan

- Action Plan:**
1. *Continue monitoring of employee retention action plan.*
 2. *Complete salary study.*
 3. *Review and revise employee appraisal system and bonus program.*
 4. *Review and revise employee orientation program.*
 5. *Develop employee mentor program.*
 6. *Implement employee training program.*

Space Utilization

- Action Plan:**
1. *Complete schematic design for BiCentennial Building master plan improvements.*
 2. *Undertake master plan scheduled improvements for BiCentennial Building.*
 3. *Undertake master plan scheduled improvements for Courthouse.*

Computer/Technology: Strategy Action Plan

- Action Plan:**
1. *Implementation of technology assessment report strategies.*
 2. *Prepare strategic plan on GIS implementation.*

Property Tax Limitation Strategy

- Action Plan:**
1. *Monitor State Legislation for property tax limitation.*
 2. *Lobby for Scott County's position.*

"E-Commerce": Action Plan

- Action Plan:**
1. *Create E-Commerce Task Force.*
 2. *Develop E-Commerce strategic plan.*
 3. *Present plan to Board and seek direction.*

Conservation Strategic Plan

- Action Plan:**
1. *Develop strategic plan for Conservation.*
 2. *Review plan with Conservation Board.*
 3. *Review plan with Board of Supervisors.*

Financial Policies and Plan: Evaluation and Refinement

- Action Plan:** 1. *Prepare recommendation for revision to Financial Policies.*
2. *Board decision on revised Financial Policies.*

Law Enforcement Radio and Computer

- Action Plan:** 1. *Implementation of automatic vehicle locator.*
2. *Replace and implementation of Jail Management System.*
3. *Replace and implementation of Civil Processing System.*
4. *Transition of existing Computer Aided Dispatch (CAD) to City of Davenport CAD.*
5. *Participating in developing plan for shared Law Enforcement Record System.*

Juvenile Detention Facility

- Action Plan:** 1. *Engage design consultant.*
2. *Program and design Juvenile Detention expansion project.*
3. *Construct new addition.*
4. *Renovate existing space.*
5. *Develop staffing plan.*
6. *Implementation staffing plan.*

Building Projects: Bi-Centennial Building/Courthouse Improvements

- Action Plan:** 1. *Juvenile Court Services relocation.*
2. *Complete Phase I renovation - 2nd and 3rd floor of Bi-Centennial.*
3. *Complete Phase II renovation - 4th and 6th floor of Bi-Centennial.*
4. *Complete Phase III renovation - 1st and 5th floor of Bi-Centennial.*
5. *Complete elevator tower addition at Courthouse.*
6. *Renovate lower level Courthouse.*

Medical Examiner/Autopsies

- Action Plan:** 1. *Approach Medical Society for potential pathologists.*
2. *Recruit new Medical Examiner and assistants.*

GASB 34 (Accounting Practices)

- Action Plan:** 1. *Develop compliance plan for new accounting reporting model (GASB).*
2. *Implement plan.*

Co-Location Driver License and Vehicle

- Action Plan:** 1. *Review Iowa Department of Transportation's proposal.*
2. *Implement relocation.*

General Relief Guidelines: Review

- Action Plan:** 1. *Review and revise General Relief guidelines.*
2. *Present to Board for action.*

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 with 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 FY02 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 FY02 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 increased jail population.
3. Space utilization plan implementation.
4. Retention and development of employees.
5. Impact of potential legislation

The FY02 Budget Initiatives that addressed or impacted these areas are described below:

Continued technology upgrades and training

Internet access; E-mail (Internet and Intranet); Data base access; Public accessibility

- A Technology Assessment Report was recently completed by RSM McGladrey with recommendations included in FY02 Capital Improvements Plan
- \$1,798,099 included in next year's capital plan for technology improvements. Also a net of two additional IP staff positions added
- E-mail and Internet access "on the desktop" installation and implementation is currently underway
- The Computer Advisory Committee has included the development of a strategic plan for GIS in next year's capital plan which would lead to public accessibility to database information via the Internet

1. Cost impact of increased jail population

- \$400,000 included in FY02 Budget to house inmates in out of County facilities
- \$305,900 included in FY02 Budget to fund new alternatives to incarceration programs (\$121,900 - Court Compliance Officers program; \$155,500 - prisoner substance abuse program; \$28,500 - electronic monitoring system)
- Replacement of high mileage jail transportation van

2. Space utilization plan implementation

- Proposed Capital Project Plan includes previously approved Space Utilization Plan Project funding:

| | |
|--------------|---------------------|
| FY00 Actual | \$ 65,260 |
| FY01 Revised | 1,205,028 |
| FY02 Budget | 3,866,816 |
| FY03 Budget | 1,626,000 |
| FY04 Budget | 1,511,320 |
| FY05 Budget | 488,020 |
| Remaining | <u>5,179,506</u> |
| Total | <u>\$13,941,950</u> |

- General Fund tax levy transfer to Capital Fund for FY02 increased \$50,000 as previously approved

3. Retention and development of employees

- Continued 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
- Continued review and implementation of Employee Retention Task Force recommendations

4. Impact of potential legislation

- Monitoring proposed legislation regarding property tax limitations
- HF4/SF31 proposed property tax limitation is a multi-page, complex "one-size fits all" solution to a problem that doesn't exist and would result in a \$1.5 million dollar shortfall to the FY03 Scott County Budget
- May impact funding of outside agencies capital projects

Additionally, the FY02 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 FY02, total net property taxes represent 43% of total County revenues. This compares to 55% ten years ago in FY93. 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 FY90. 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 2001 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 years 1998, 1999, and 2000. This base amount calculation would not use fiscal year 2001 or 2002 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 double digit increases in employee health care premiums. If the proposed legislation passes Scott County would be unable to support current ongoing County service levels and react to increasing utility and fuel costs, lower interest income due to reductions in rates and fund balances, increasing health costs, etc. **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 7.1% of total County revenues for FY02. 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 FY02 have been increased slightly from \$4.15 to \$4.18, or 0.6% for property located in incorporated areas (cities) and from \$7.13 to \$7.23, or 1.4% for property located in unincorporated areas (townships). The FY02 corporate rate is 11.9% lower and the rural rate is 10.1% 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 |
|-------------|----------------|----------|------------|----------|
| 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 |
| 2001-02 | 4.18290 | 0.6 | 7.23474 | 1.4 |

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 with the exception of Sioux County!**

The County's tax base has increase at an average rate of 4.2% 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 56.3% of fair market value. The current county wide taxable valuation base amount of \$5.0 billion dollars reflects a 3.2% increase from last year. Even with the State rollback, new construction and market valuation growth resulted in an 5.5% 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 30.4% of the total revenue sources for FY02. The total amount of \$14,736,806 is made up of \$5,347,954 in grants and reimbursements, \$1,960,645 in state shared revenues such as motor fuel and franchise taxes, \$980,636 in state property tax replacement credits, and \$6,447,571 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 2001 or 2002 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 \$3,267,673 and represent 6.7% of the total sources for FY02. 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 FY02 and the percentage of increases and decreases in relation to prior year budget amounts:

| <u>Revenue Source</u> | <u>FY02 Amount</u> | <u>Percent of Total</u> | <u>Increase (decrease) From FY01</u> | <u>% Incr (decrease) From FY01</u> |
|-------------------------------|------------------------|-----------------------------|--|--|
| Net property taxes | \$ 20,808,292 | 43.8% | \$ 879,894 | 4.4% |
| Other taxes,penalties & costs | 1,660,851 | 3.5% | 4,541 | 0.3% |
| Local option taxes | 3,457,316 | 7.3% | 126,196 | 3.8% |
| Intergovernmental | 15,431,533 | 32.5% | 614,266 | 4.1% |
| Licenses and permits | 417,730 | 0.9% | 33,025 | 8.6% |
| Charges for services | 3,267,673 | 6.9% | 130,616 | 4.2% |
| Use of money & property | 2,197,809 | 4.6% | 289,840 | 15.2% |
| Other | 308,939 | 0.6% | 74,919 | 32.0% |
| Total | <u>\$ 47,550,143</u> | 100.0% | <u>\$ 2,153,297</u> | 4.7% |

Net property taxes are increasing just slightly over inflationary levels over the previous year. Increasing costs associated with implementing alternatives to incarceration programs and costs of housing inmates in out-of-county jail facilities due to the County's increasing jail population problem together with double digit increases in health insurance and fuel/utility costs are causing this increase. The County receives 1.5% per month interest costs on delinquent property taxes which results in a nearly 100% collection rate.

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 increasing 4.1%. However, there is cause for concern since the bulk of intergovernmental revenues come from the State and State officials are projecting lower revenues for their current fiscal year than the previous year. This may result in future reductions in state aid without corresponding reductions in required mandated services.

License and permit fees and charges for services are increasing nearly 9% due to increases in various State set license fees. The County's philosophy also 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 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 Glynns Creek Golf Course has made a profit the last two years allowing for this interest payback. Finally, other revenues are increasing 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 \$981,413 in FY02. This planned reduction is for various one-time capital expenditures. The Board has \$1,423,314 reserved for the loan advance to the golf course enterprise fund and \$137,174 reserved for loans to small towns for 800 MHz radio system implementation. The remaining \$5,426,497 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 slightly exceeds the minimum amount designated by the County's Financial Management policies (15.9% 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 2001 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 32.77 FTE's, or 8.4%, to its current level of 424.27 FTE's. During this period the County increased park maintenance and golf course ranger staffing levels (7.9 FTE's) and made substantial staff increases to the Sheriff's Department (22.4 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 2.47 FTE's or 0.6% over the last ten years.

Overall expenditures for all County operations including capital projects (net of transfers and non-budgeted funds) are \$56,039,499 which is an increase of 8.6% above fiscal year FY01. Total revenues (net of transfers and non-budgeted funds) for the County are \$48,501,184, which is an increase of 4.6% 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 (41.7% increase) and court service costs (11.6% increase). Capital projects are discussed further below. Court Services is increasing due to new rent costs associated with moving Juvenile Court Services from the County's Bi-Centennial Building off-site to a privately owned building to allow for the continuation of the County's space renovation master plan implementation.

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 1.6% 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 experience increased populations over the rated capacity limit requiring the housing of inmates in out-of-county facilities. The Board has made this their top concern for 2001/2002 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 \$9,664,215 for fiscal year FY02, with 86% or \$8,276,215 for general projects, 11% or \$1,100,000 for Secondary Roads projects, and 3% or \$288,000 for Conservation parks and recreation projects.

The general capital improvements budget of \$8,276,215 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 \$350,000 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 go 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 in 2000 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 FY02 includes \$3,866,816 in spending toward this project as described further under the "Other Funds" tab of this budget document.

The other major projects under the general capital improvements area include the expansion of the juvenile detention center and various technology enhancements as a result of the completion of a Technology Assessment Report (TAR) in 2000. This TAR study presented the County with many technology upgrade challenges over the next several years including the development of a GIS strategic plan for Scott County. It is believed that a web-enabled GIS system will be the framework for E-Government in the future.

Scott County had identified the need for solutions to the jail-increasing population 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 additional alternatives to incarceration programs and a long term solution to serving the increased population at the jail 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 \$700,000 in FY02.

The Secondary Roads capital program totals \$1,100,000. \$360,000 is for a 2.3 mile recycle/resurface project on Forrest Grove Road, \$570,000 for a 3.5 mile recycle/resurface project on Maysville Road, \$120,000 for a 1.0 mile recycle/resurface project on Cody Home Road, and \$50,000 for bridge work in Butler Township. There also is \$860,000 in State farm-to-market funds for a 5.5 mile resurfacing project on McCausland North/South. 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 \$288,000. The single largest project (\$120,000) is for construction of a Pine Grove restroom at Scott County Park. Other projects include playground equipment, Old Nature Center renovations and picnic table replacements at Scott County Park, and headquarters window replacements at West Lake Park.

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 FY02 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 FY02 general fund operating budget and keeping the County's reliance on property tax revenues to minimal increases.

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.

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,



Carol Schaefer, Chairman
Scott County Board of Supervisors



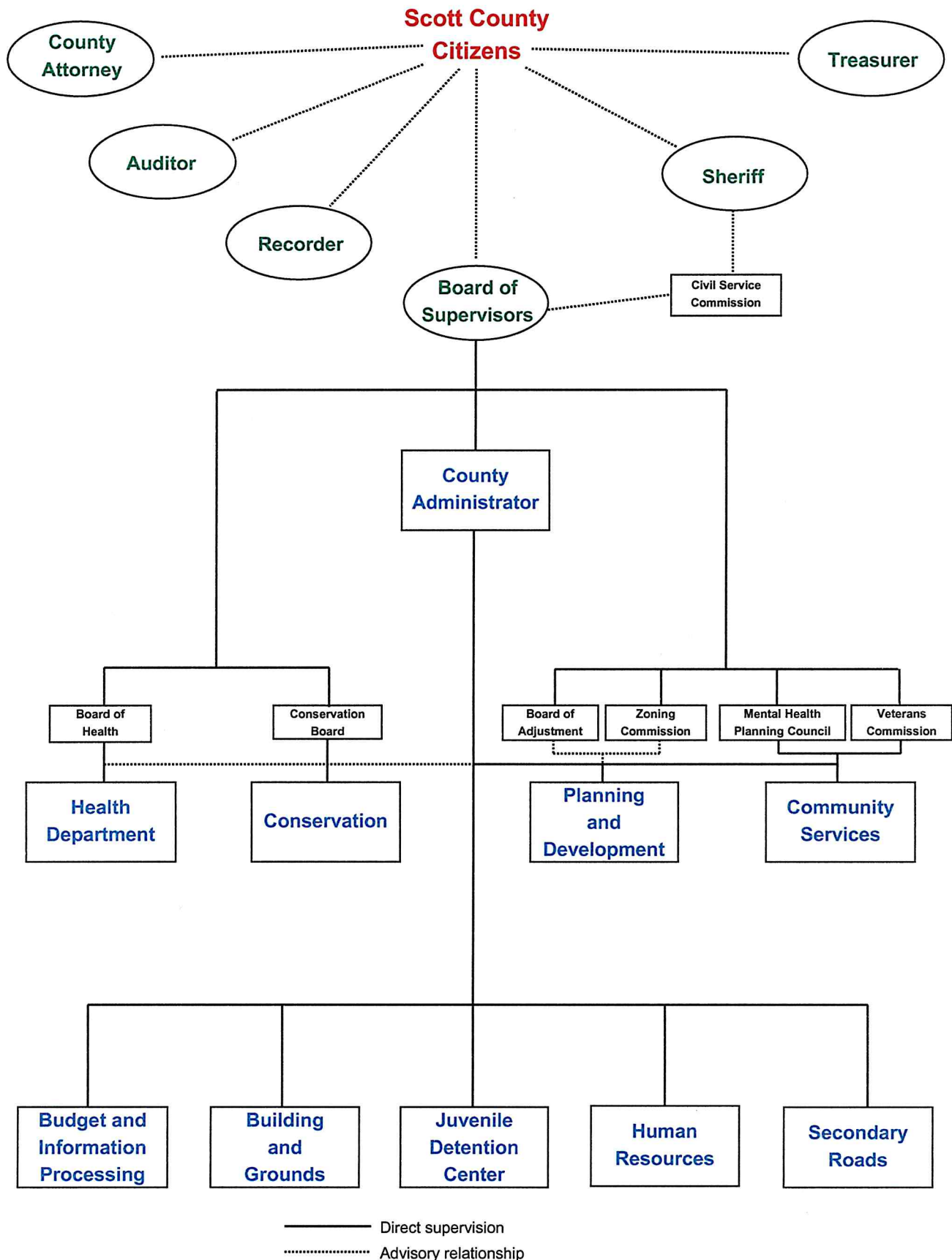
F. Glen Erickson
County Administrator



SCOTT COUNTY OFFICIALS

| <u>Official Title</u> | <u>Official</u> | <u>Term Expiration Date of Elected Officials</u> |
|---------------------------------|----------------------|--|
| Elected Officials | | |
| Supervisor, Chairperson | Carol Schaefer | 2004 |
| Supervisor | Otto L. Ewoldt | 2002 |
| Supervisor | Pat Gibbs | 2002 |
| Supervisor | Jim Hancock | 2004 |
| Supervisor | Larry Minard | 2002 |
| Attorney | William E. Davis | 2002 |
| Auditor | Karen L. Fitzsimmons | 2004 |
| Recorder | Edwin G. Winborn | 2002 |
| Sheriff | Dennis Conard | 2004 |
| 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 | Paul Greufe | |
| Juvenile Detention Center | Scott Hobart | |
| Planning & Development | Tim Huey | |
| Secondary Roads | Larry Mattusch | |

Scott County Government Organizational Chart

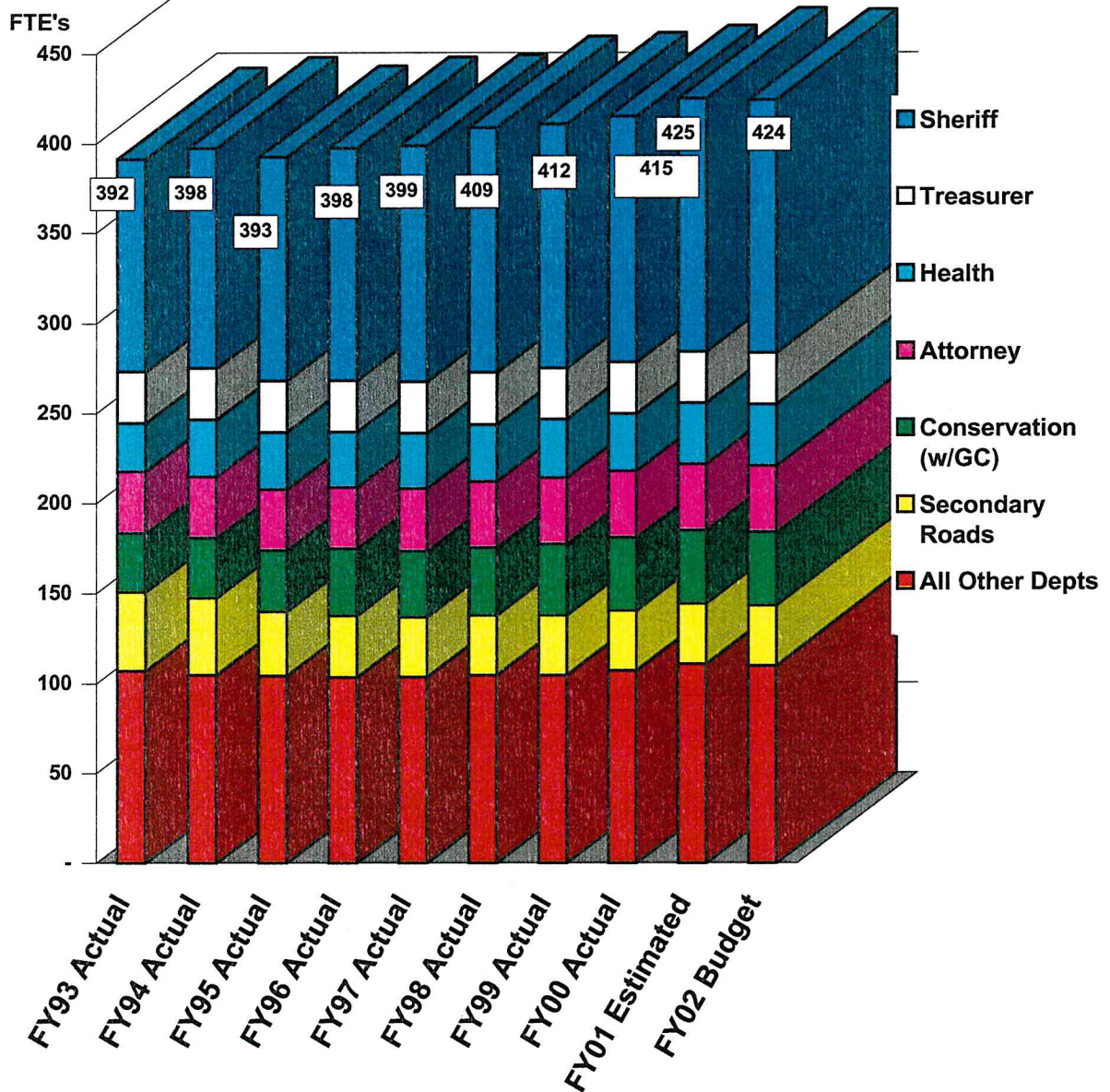


EMPLOYEE AUTHORIZATION HISTORY FULL TIME EQUIVALENTS (FTE) TRENDS

| Department | FY93 Actual | FY94 Actual | FY95 Actual | FY96 Actual | FY97 Actual | FY98 Actual | FY99 Actual | FY00 Actual | FY01 Estimate | FY02 Budget |
|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Administration | 3.75 | 3.10 | 3.10 | 3.10 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| Attorney | 34.50 | 34.00 | 34.00 | 34.00 | 35.00 | 37.00 | 37.00 | 37.00 | 37.00 | 37.00 |
| Auditor | 18.00 | 17.50 | 17.50 | 15.90 | 15.40 | 15.40 | 15.40 | 15.40 | 15.40 | 15.40 |
| Budget & Information Proc | 19.50 | 17.00 | 17.00 | 17.00 | 16.50 | 15.50 | 14.50 | 15.50 | 17.50 | 17.50 |
| Building & Grounds | 16.30 | 15.99 | 15.44 | 15.49 | 16.39 | 16.89 | 17.79 | 17.79 | 19.24 | 19.24 |
| Community Services | 11.62 | 12.62 | 11.62 | 12.63 | 12.75 | 13.25 | 13.25 | 13.25 | 12.75 | 12.75 |
| Conservation | 15.50 | 16.25 | 16.75 | 18.00 | 17.25 | 18.25 | 20.25 | 21.25 | 21.25 | 21.25 |
| Court Support Costs | 0.50 | 0.50 | 0.50 | 0.37 | - | - | - | - | - | - |
| Health | 26.68 | 31.72 | 31.72 | 30.72 | 30.72 | 31.39 | 32.39 | 31.90 | 33.90 | 34.15 |
| Human Resources | 7.00 | 6.50 | 6.50 | 6.50 | 6.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 |
| Juvenile Court Services | 10.00 | 10.00 | 10.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.80 | 12.40 | 12.40 |
| Planning & Development | 4.45 | 4.58 | 4.58 | 4.45 | 4.33 | 4.33 | 4.33 | 4.33 | 4.33 | 4.33 |
| Recorder | 11.00 | 12.00 | 12.00 | 12.00 | 13.00 | 13.00 | 14.00 | 14.00 | 14.00 | 13.00 |
| Secondary Roads | 43.60 | 42.60 | 35.60 | 34.10 | 33.10 | 33.10 | 33.10 | 33.40 | 33.40 | 33.40 |
| Sheriff | 118.30 | 122.40 | 124.40 | 129.30 | 131.30 | 136.20 | 135.70 | 136.70 | 140.70 | 140.70 |
| 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 | 29.10 | 28.60 | 28.60 | 28.60 | 28.60 |
| Veteran Affairs | - | - | 1.00 | - | - | - | - | - | - | - |
| SUBTOTAL | 374.30 | 380.36 | 375.31 | 378.16 | 379.54 | 389.61 | 392.51 | 396.12 | 405.67 | 404.92 |
| Golf Course Enterprise | 17.20 | 17.20 | 17.20 | 19.35 | 19.35 | 19.35 | 19.35 | 19.35 | 19.35 | 19.35 |
| TOTAL | 391.50 | 397.56 | 392.51 | 397.51 | 398.89 | 408.96 | 411.86 | 415.47 | 425.02 | 424.27 |

FTE (Full Time Equivalents) STAFFING TRENDS

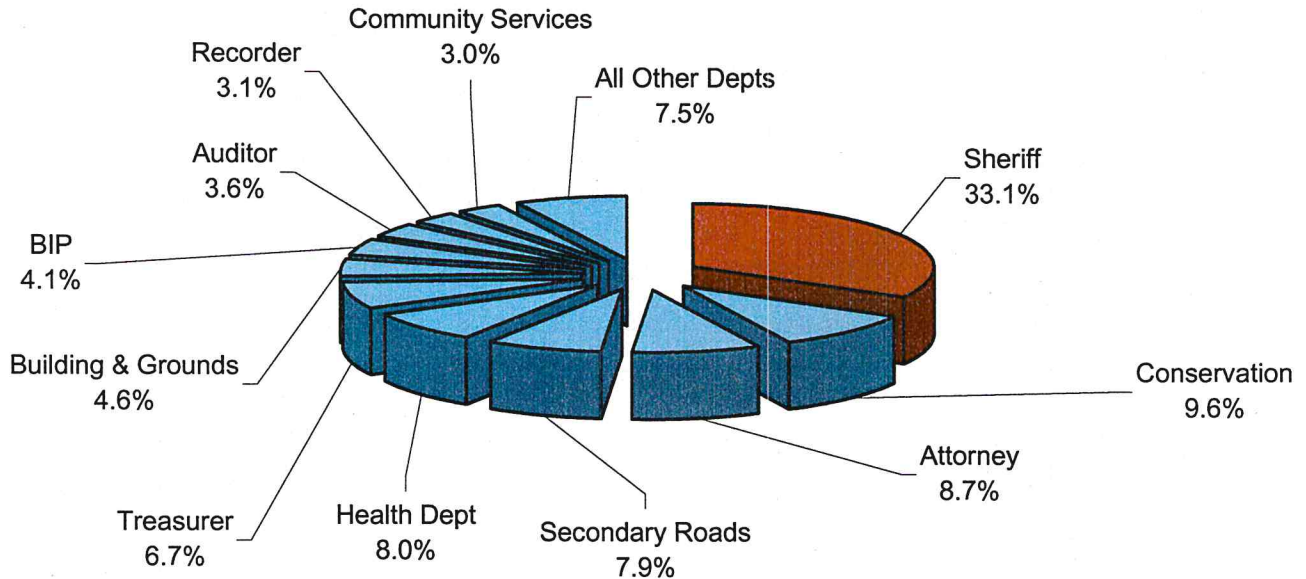
TEN YEAR COMPARISON



Total FTE's have increased by 33 positions over the last ten years averaging less than 1% growth per year. 70% of the new positions have been in the Sheriff's Department with several other positions being grant funded and will be abolished should grant funding end.

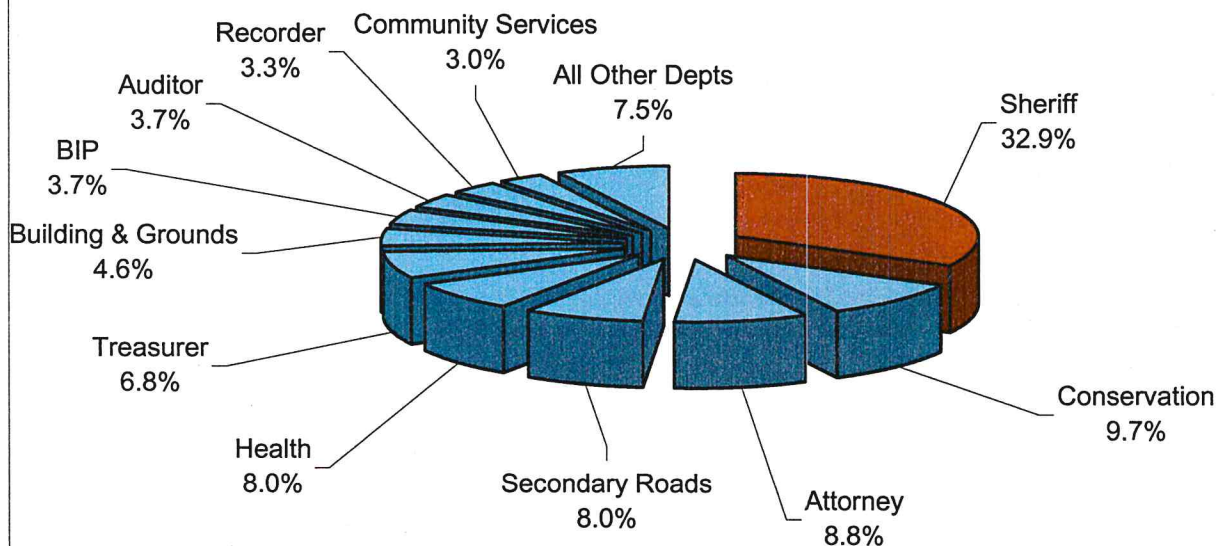
FTE (Full Time Equivalents) Staffing By Department

FY02 BUDGET: 424.27 FTE's



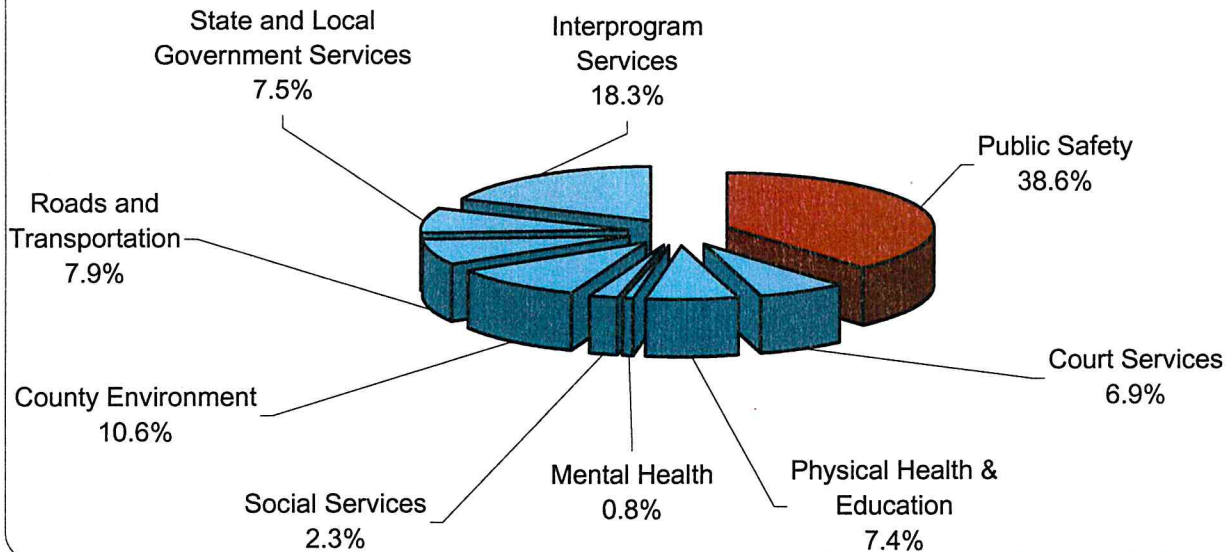
One third (33%) of the County's total FTE's (full time equivalents) are found in the Sheriff's Department.

FY01 BUDGET: 418.42 FTE's



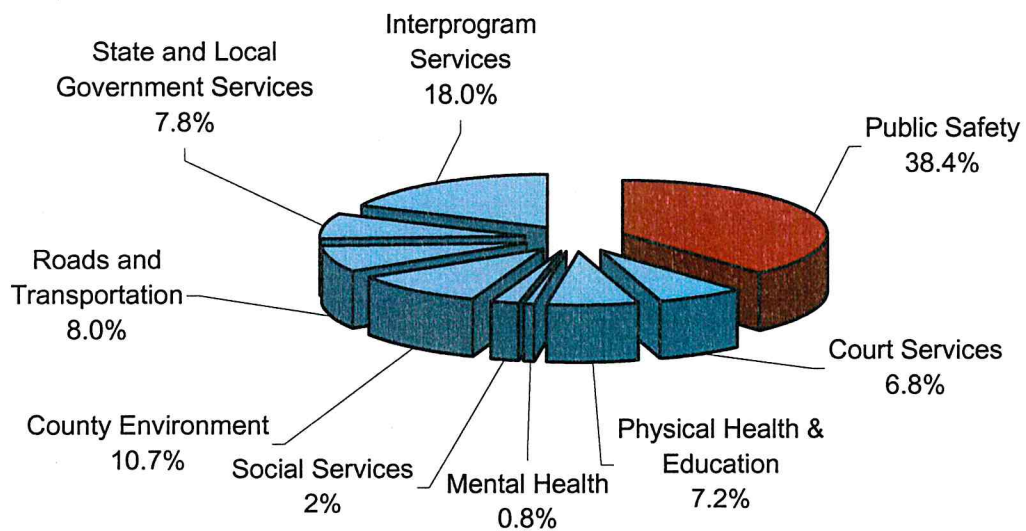
FTE (Full Time Equivalents) Staffing By Service Area

FY02 BUDGET: 424.27 FTE's



Approximately 40 % of the County's workforce is a part of the Public Safety service area.

FY01 BUDGET: 418.42 FTE's



SCOTT COUNTY FUND STATEMENT

ALL FUNDS

| <u>Fund</u> | <u>Estimated Balance 07/01/01</u> | <u>Revenues</u> | <u>Expenditures</u> | <u>Estimated Balance 06/30/02</u> |
|------------------------------------|---|----------------------|----------------------|---|
| General Fund | \$ 8,036,985 | \$ 34,109,427 | \$ 35,159,427 | \$ 6,986,985 |
| Special Revenue Funds | | | | |
| MH-DD | 2,056,577 | 11,645,639 | 12,575,889 | 1,126,327 |
| Rural Services | 142,397 | 2,009,422 | 2,009,422 | 142,397 |
| Recorder's Record Mgt | 111,258 | 49,000 | 50,000 | 110,258 |
| Secondary Roads | <u>568,158</u> | <u>4,096,389</u> | <u>4,395,100</u> | <u>269,447</u> |
| Total Special Revenue Funds | 2,878,390 | 17,800,450 | 19,030,411 | 1,648,429 |
| Debt Service | 5,688,836 | 304,010 | 594,010 | 5,398,836 |
| Other Funds | | | | |
| Capital Improvements | | | | |
| General | 5,644,426 | 4,151,387 | 8,564,215 | 1,231,598 |
| Electronic Equipment | 761,422 | 527,768 | 1,013,099 | 276,091 |
| Vehicle | 503,703 | 197,305 | 252,500 | 448,508 |
| Conservation Equip Reserve | 77,123 | - | - | 77,123 |
| Conservation CIP Reserve | <u>34,972</u> | <u>-</u> | <u>15,000</u> | <u>19,972</u> |
| Total Capital Improvements | 7,021,646 | 4,876,460 | 9,844,814 | 2,053,292 |
| Non-Budgeted Funds | | | | |
| Golf Course Enterprise | (1,267,303) | 1,407,545 | 1,214,058 | (1,073,816) |
| Self-Insurance | 1,025,067 | - | - | 1,025,067 |
| Group Health | <u>67,812</u> | <u>-</u> | <u>65,000</u> | <u>2,812</u> |
| Total Non-Budgeted Funds | (174,424) | 1,407,545 | 1,279,058 | (45,937) |
| Total* | <u>\$ 23,451,433</u> | <u>\$ 58,497,892</u> | <u>\$ 65,907,720</u> | <u>\$ 16,041,605</u> |

*Includes interfund transfers and non-budgeted fund activity

SCOTT COUNTY REVENUE ESTIMATES

ALL FUNDS

| <u>Fund</u> | <u>Actual</u> <u>1999-00</u> | <u>Budget</u> <u>2000-01</u> | <u>Revised</u> <u>Estimate</u> <u>2000-01</u> | <u>Budget</u> <u>2001-02</u> | <u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u> |
|------------------------------------|---------------------------------|---------------------------------|---|---------------------------------|---|
| General Fund | \$ 30,095,122 | \$ 30,152,483 | \$ 33,299,017 | \$ 34,109,427 | 13.1% |
| Special Revenue Funds | | | | | |
| MH-DD | 10,902,232 | 11,199,993 | 11,699,717 | 11,645,639 | 4.0% |
| Rural Services | 1,821,678 | 1,865,445 | 1,862,933 | 2,009,422 | 7.7% |
| Recorder's Record Mgt | 44,899 | 49,540 | 49,540 | 49,000 | -1.1% |
| Secondary Roads | 3,869,506 | 3,912,622 | 3,926,397 | 4,096,389 | 4.7% |
| Total Special Revenue Funds | 16,638,315 | 17,027,600 | 17,538,587 | 17,800,450 | 4.5% |
| Debt Service | 814,524 | 317,485 | 317,485 | 304,010 | -4.2% |
| Other Funds | | | | | |
| Capital Improvements | | | | | |
| General | 6,892,088 | 3,306,744 | 3,596,258 | 4,151,387 | 25.5% |
| Electronic Equipment | 581,790 | 529,124 | 553,874 | 527,768 | -0.3% |
| Vehicle | 200,896 | 200,728 | 198,265 | 197,305 | -1.7% |
| Conservation Equip Reserve | 77,123 | - | - | - | 0.0% |
| Conservation CIP Reserve | 19,972 | - | 15,000 | - | 0.0% |
| Total Capital Improvements | 7,771,869 | 4,036,596 | 4,363,397 | 4,876,460 | 20.8% |
| Non-Budgeted Funds | | | | | |
| Golf Course Enterprise | 1,335,355 | 1,326,988 | 1,326,988 | 1,407,545 | 6.1% |
| Self-Insurance | 899,932 | 61,356 | - | - | -100.0% |
| Group Health | 98,492 | 160,000 | - | - | -100.0% |
| Total Non-Budgeted Funds | 2,333,778 | 1,548,344 | 1,326,988 | 1,407,545 | -9.1% |
| Total* | <u>\$ 57,653,608</u> | <u>\$ 53,082,508</u> | <u>\$ 56,845,474</u> | <u>\$ 58,497,892</u> | 10.2% |

*Includes interfund transfers and non-budgeted fund activity

SCOTT COUNTY EXPENDITURE ESTIMATES ALL FUNDS

| <u>Fund</u> | <u>Actual 1999-00</u> | <u>Budget 2000-01</u> | <u>Revised Estimate 2000-01</u> | <u>Budget 2001-02</u> | <u>% Change From Prior Budget</u> |
|------------------------------------|---------------------------|---------------------------|---|---------------------------|---|
| General Fund | \$ 32,535,370 | \$ 31,282,983 | \$ 32,646,271 | \$ 35,159,427 | 12.4% |
| Special Revenue Funds | | | | | |
| MH-DD | 10,574,774 | 11,745,976 | 11,685,459 | 12,575,889 | 7.1% |
| Rural Services | 1,824,242 | 1,875,614 | 1,875,614 | 2,009,422 | 7.1% |
| Recorder's Record Mgt | 11,953 | 30,000 | 50,000 | 50,000 | 66.7% |
| Secondary Roads | 3,845,686 | 4,248,700 | 4,048,700 | 4,395,100 | 3.4% |
| Total Special Revenue Funds | 16,256,655 | 17,900,290 | 17,659,773 | 19,030,411 | 6.3% |
| Debt Service | 1,074,375 | 592,485 | 592,485 | 594,010 | 0.3% |
| Other Funds | | | | | |
| Capital Improvements | | | | | |
| General | 2,778,115 | 5,869,226 | 3,862,224 | 8,564,215 | 45.9% |
| Electronic Equipment | 1,035,442 | 990,004 | 1,043,958 | 1,013,099 | 2.3% |
| Vehicle | 283,174 | 167,000 | 178,958 | 252,500 | 51.2% |
| Conservation Equip Reserve | - | - | - | - | 0.0% |
| Conservation CIP Reserve | - | - | - | 15,000 | 0.0% |
| Total Capital Improvements | 4,096,731 | 7,026,230 | 5,085,140 | 9,844,814 | 40.1% |
| Non-Budgeted Funds | | | | | |
| Golf Course Enterprise | 1,120,106 | 1,163,261 | 1,167,643 | 1,214,058 | 4.4% |
| Self-Insurance | 1,043,549 | - | - | - | 0.0% |
| Group Health | 210,257 | 225,000 | 80,000 | 65,000 | -71.1% |
| Total Non-Budgeted Funds | 2,373,912 | 1,388,261 | 1,247,643 | 1,279,058 | -7.9% |
| Total* | <u>\$ 56,337,043</u> | <u>\$ 58,190,249</u> | <u>\$ 57,231,312</u> | <u>\$ 65,907,720</u> | 13.3% |

*Includes interfund transfers and non-budgeted fund activity

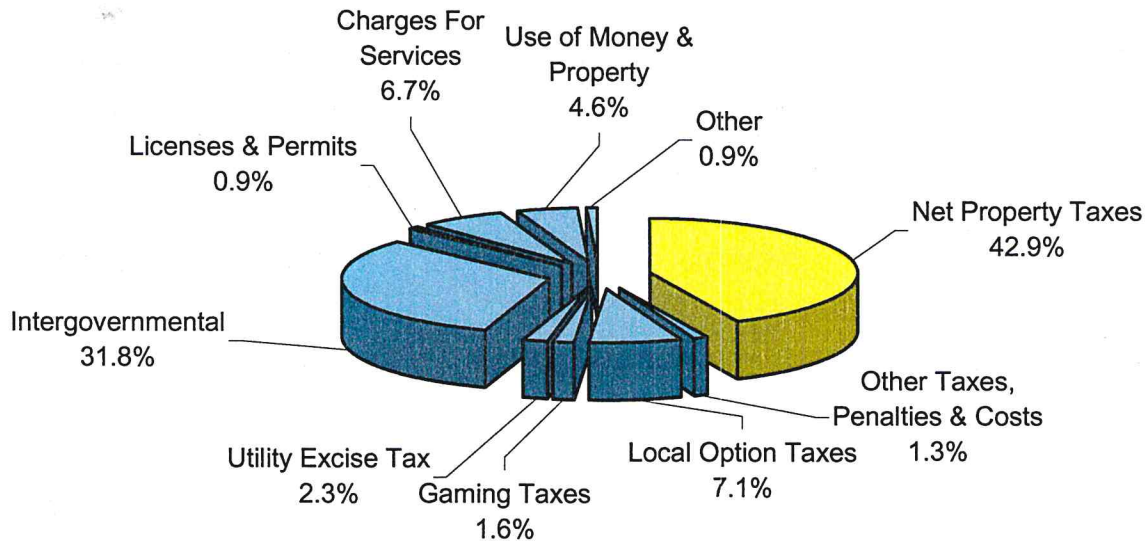
ALL COUNTY FUNDS - REVENUES RECONCILIATION INFORMATION

| | <u>Actual</u> <u>1999-00</u> | <u>Budget</u> <u>2000-01</u> | <u>Revised</u> <u>Estimate</u> <u>2000-01</u> | <u>Budget</u> <u>2001-02</u> | <u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u> |
|---------------------------------------|---------------------------------|---------------------------------|---|---------------------------------|---|
| Revenues per summary statement | \$ 57,653,608 | \$ 53,082,508 | \$ 56,845,474 | \$ 58,497,892 | 10.2% |
| Less transfers in: | | | | | |
| GENERAL BASIC | - | - | - | - | 0.0% |
| GENERAL SUPPLEMENTAL | | | | | |
| General Basic | 2,500,000 | - | 2,500,000 | 2,500,000 | 0.0% |
| SECONDARY ROADS | | | | | |
| General Basic | 538,219 | 554,366 | 554,366 | 570,997 | 3.0% |
| Rural Services Basic | 1,501,317 | 1,546,356 | 1,546,356 | 1,592,747 | 3.0% |
| CAPITAL IMPROVEMENT | | | | | |
| General Basic | 4,667,356 | 1,220,000 | 1,520,632 | 1,858,425 | 52.3% |
| Rural Service Fund | - | - | - | 64,575 | 0.0% |
| Electronic Equipment | 1,035,442 | 990,004 | 1,043,958 | 1,013,099 | 2.3% |
| Vehicle Replacement | 283,174 | 167,000 | 178,958 | 252,500 | 51.2% |
| Recorder's Record Mgt | 11,953 | 30,000 | 50,000 | 50,000 | 66.7% |
| Conservation CIP Reserve | - | - | - | 15,000 | 0.0% |
| ELECTRONIC EQUIPMENT | | | | | |
| General Basic | 500,000 | 500,000 | 500,000 | 500,000 | 0.0% |
| VEHICLE REPLACEMENT | | | | | |
| General Basic | <u>171,820</u> | <u>171,820</u> | <u>171,820</u> | <u>171,820</u> | 0.0% |
| Total Transfers In | 11,209,281 | 5,179,546 | 8,066,090 | 8,589,163 | 64.3% |
| Less Non-Budgeted Funds | | | | | |
| GROUP HEALTH | 98,492 | 160,000 | - | - | -100.0% |
| SELF-INSURANCE | 899,932 | 61,356 | - | - | -100.0% |
| GOLF COURSE ENTERPRISE | <u>1,335,355</u> | <u>1,326,988</u> | <u>1,326,988</u> | <u>1,407,545</u> | 6.1% |
| Net Budgeted Revenues | <u>\$ 44,110,548</u> | <u>\$ 46,354,618</u> | <u>\$ 47,452,396</u> | <u>\$ 48,501,184</u> | 4.6% |

COUNTY REVENUES BY SOURCE

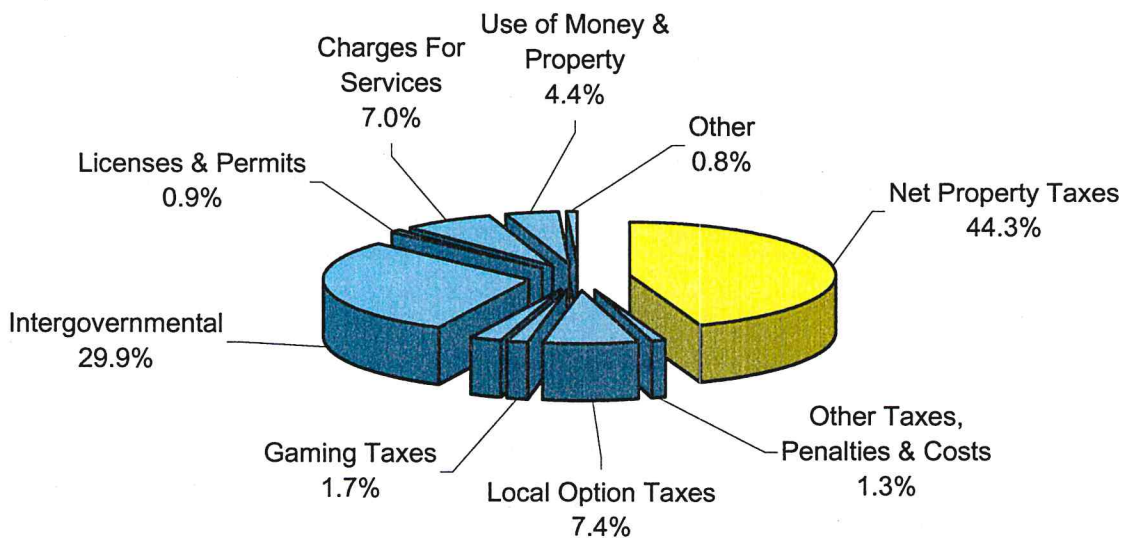
Budgeted Funds

FY02 BUDGET: \$48,501,184



Net property taxes are decreasing slightly as a percent of total revenues due to additional grants being received under intergovernmental revenue category. Property taxes continues to be the largest component of the County's budgeted revenues.

FY01 BUDGET: \$46,354,618



REVENUE SOURCES
(excluding transfers and non-budgeted funds)

| Fund | Actual 1999-00 | Budget 2000-01 | Revised Estimate 2000-01 | Budget 2001-02 | % Change From Prior Budget |
|---|---------------------------|---------------------------|---|---------------------------|---|
| Taxes Levied on Property | \$ 20,285,464 | \$ 20,877,375 | \$ 20,924,366 | \$ 21,804,260 | 4.4% |
| Less: Uncollected Delinquent Taxes-Lev | 15,677 | 10,548 | 15,332 | 15,332 | 45.4% |
| Less: Credits To Taxpayers | <u>1,001,866</u> | <u>938,429</u> | <u>980,636</u> | <u>980,636</u> | 4.5% |
| Net Current Property Taxes | 19,267,921 | 19,928,398 | 19,928,398 | 20,808,292 | 4.4% |
| Add: Delinquent Property Tax Revenue | <u>15,677</u> | <u>10,548</u> | <u>15,332</u> | <u>15,332</u> | 45.4% |
| Total Net Property Taxes | 19,283,598 | 19,938,946 | 19,943,730 | 20,823,624 | 4.4% |
| Penalties, Interest & Costs On Taxes | 489,444 | 482,310 | 467,578 | 497,078 | 3.1% |
| Other County Taxes | <u>117,914</u> | <u>113,928</u> | <u>117,020</u> | <u>117,020</u> | 2.7% |
| Total Other Taxes, Penalties & Costs | 607,358 | 596,238 | 584,598 | 614,098 | 3.0% |
| Local Option Taxes | 3,341,526 | 3,331,120 | 3,356,618 | 3,457,316 | 3.8% |
| Gaming Taxes | 784,467 | 780,000 | 785,000 | 785,000 | 0.6% |
| Utility Tax Replacement Excise Tax | - | 1,049,524 | 1,049,524 | 1,031,421 | -1.7% |
| Intergovernmental : | | | | | |
| State Shared Revenues | 1,829,911 | 1,836,900 | 1,850,675 | 1,960,645 | 6.7% |
| State Grants & Reimbursements | 4,096,955 | 5,157,771 | 5,233,089 | 5,347,954 | 3.7% |
| State Credits Against Levied Taxes | 1,001,866 | 938,429 | 980,636 | 980,636 | 4.5% |
| Other State Credits | 5,876,028 | 6,041,264 | 6,508,822 | 6,447,571 | 6.7% |
| Federal Grants & Entitlements | 44,198 | 41,666 | 45,486 | 42,666 | 2.4% |
| Contr & Reimb From Other Govts | 819,680 | 813,867 | 639,109 | 657,739 | -19.2% |
| Payments in Lieu of Taxes | <u>1,989</u> | <u>2,110</u> | <u>2,110</u> | <u>2,110</u> | 0.0% |
| Subtotal Intergovernmental | 13,670,627 | 14,832,007 | 15,259,927 | 15,439,321 | 6.8% |
| Licenses & Permits | 428,267 | 384,705 | 403,555 | 417,730 | 8.6% |
| Charges For Services | 3,172,086 | 3,137,057 | 3,214,403 | 3,267,673 | 4.2% |
| Use of Money & Property | 2,237,066 | 1,966,001 | 2,533,974 | 2,251,062 | 14.5% |
| Other: | | | | | |
| Fines, Forfeitures & Defaults | 66,775 | 51,000 | 57,200 | 51,200 | 0.4% |
| Miscellaneous | 400,978 | 281,520 | 239,367 | 352,739 | 25.3% |
| Proceeds of Fixed Asset Sales | <u>41,378</u> | <u>6,500</u> | <u>9,500</u> | <u>10,000</u> | 53.8% |
| Total Other | 509,131 | 339,020 | 306,067 | 413,939 | 22.1% |
| Total Revenues & Other Sources | \$ 44,034,126 | \$ 46,354,618 | \$ 47,437,396 | \$ 48,501,184 | 4.6% |

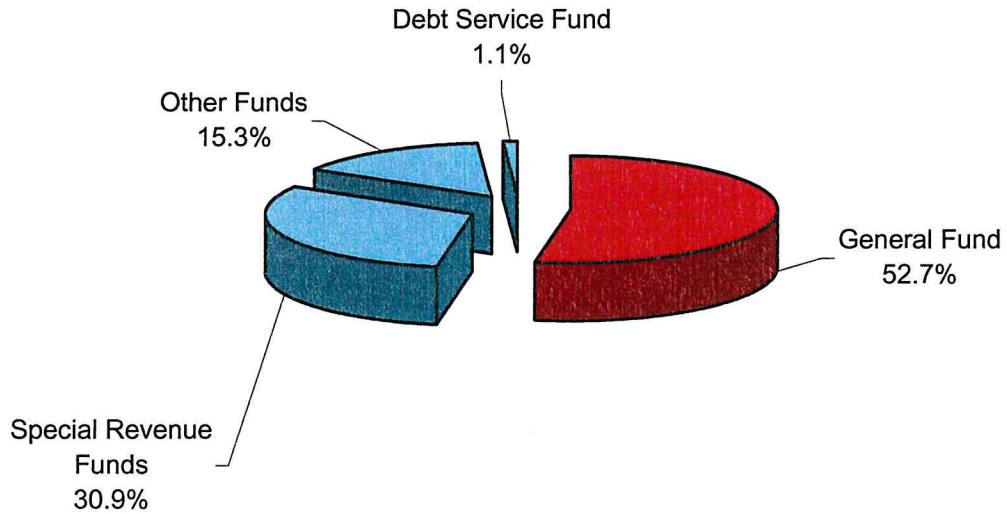
**ALL COUNTY FUNDS - EXPENDITURES
RECONCILIATION INFORMATION**

| | <u>Actual</u> <u>1999-00</u> | <u>Budget</u> <u>2000-01</u> | <u>Revised</u> <u>Estimate</u> <u>2000-01</u> | <u>Budget</u> <u>2001-02</u> | % Change From Prior <u>Budget</u> |
|---|---|---|--|---|--|
| Expenditures per summary statement | 56,337,042 | 58,190,249 | 57,231,312 | 65,907,720 | 15.3% |
| Less transfers out: | | | | | |
| GENERAL BASIC | | | | | |
| General Supplemental | 2,500,000 | - | 2,500,000 | 2,500,000 | 0.0% |
| Secondary Roads | 538,219 | 554,366 | 554,366 | 570,997 | 3.0% |
| Capital Improvements | 4,667,356 | 1,220,000 | 1,520,632 | 1,858,425 | 52.3% |
| 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 | 1,501,317 | 1,546,356 | 1,546,356 | 1,592,747 | 3.0% |
| Capital Improvements | - | - | - | 64,575 | 0.0% |
| ELECTRONIC EQUIPMENT | | | | | |
| Capital Improvements | 1,035,442 | 990,004 | 1,043,958 | 1,013,099 | 2.3% |
| VEHICLE REPLACEMENT | | | | | |
| Capital Improvements | 283,174 | 167,000 | 178,958 | 252,500 | 51.2% |
| CONSERVATION CIP RESERVE | | | | | |
| Capital Improvements | - | - | - | 15,000 | |
| RECORDER'S RECORD MGT | | | | | |
| Capital Improvements | 11,953 | 30,000 | 50,000 | 50,000 | 66.7% |
| Total Transfers In | 11,209,281 | 5,179,546 | 8,066,090 | 8,589,163 | 64.3% |
| Less Non-Budgeted Funds | | | | | |
| GROUP HEALTH | 210,257 | 225,000 | 80,000 | 65,000 | -71.1% |
| SELF-INSURANCE | 1,043,549 | - | - | - | 0.0% |
| GOLF COURSE ENTERPRISE | 1,120,106 | 1,163,261 | 1,167,643 | 1,214,058 | 4.4% |
| Net Budgeted Expenditures | <u>\$ 42,753,849</u> | <u>\$ 51,622,442</u> | <u>\$ 47,917,579</u> | <u>\$ 56,039,499</u> | 11.0% |

ALL COUNTY EXPENDITURES BY FUND

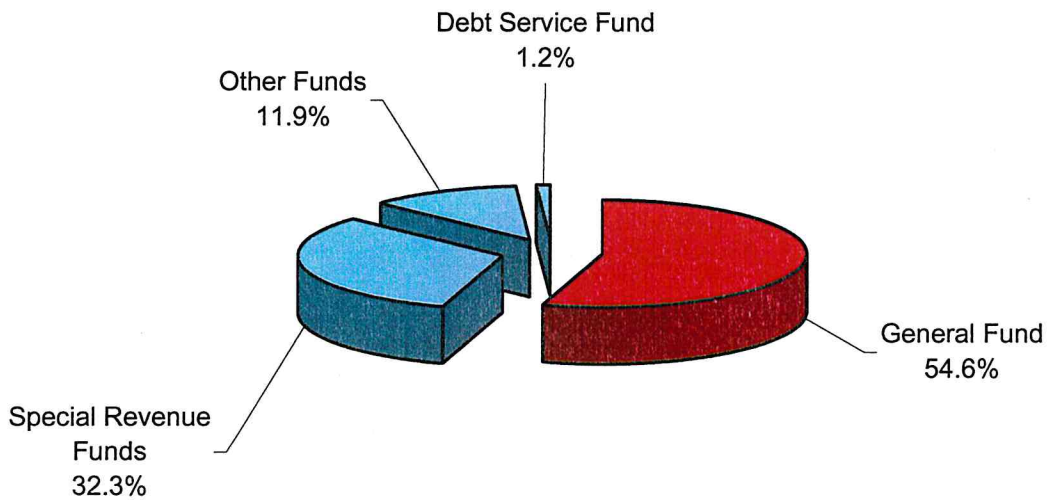
Budgeted Funds

FY02 BUDGET: \$56,039,499



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

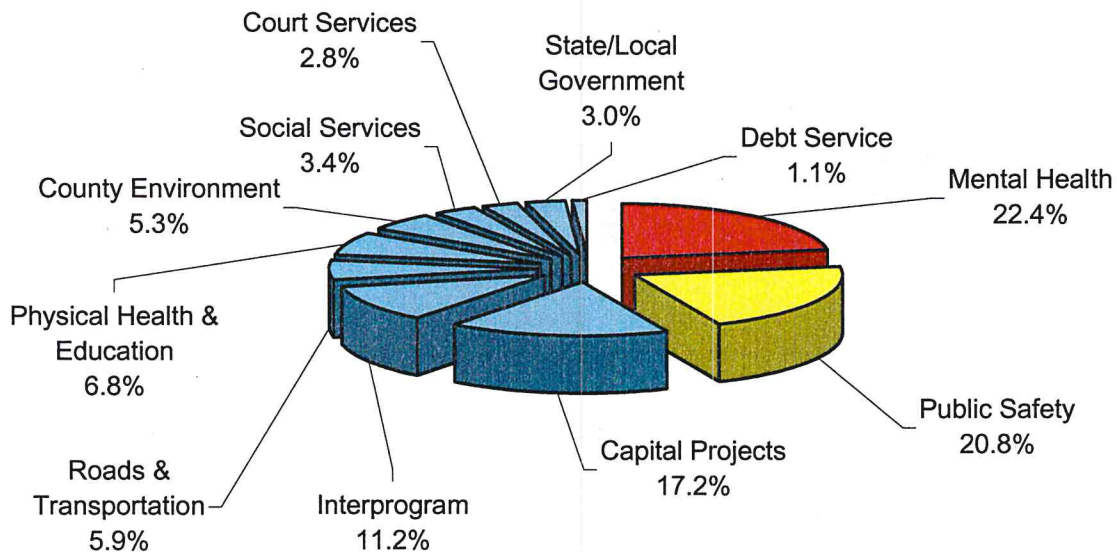
FY01 BUDGET: \$51,622,442



APPROPRIATIONS BY SERVICE AREA

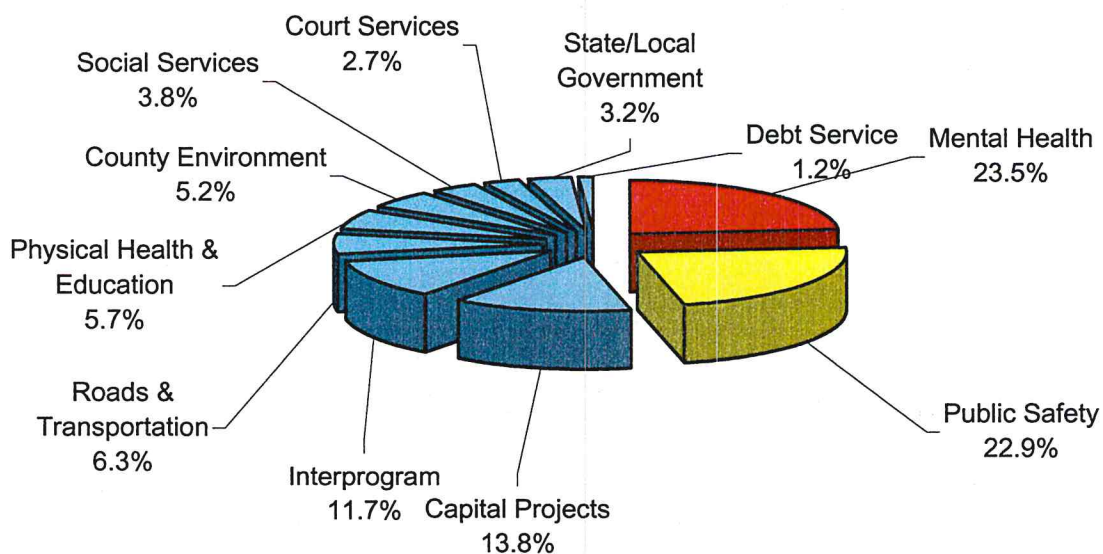
Budgeted Funds Only

FY02 BUDGET: \$56,039,499



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

FY01 BUDGET: \$51,622,442



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY

Includes Sheriff programs - Patrol & Investigations, Jail and Jail Health services, 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 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 Scott Solid Waste Commission Bond Issue.

CAPITAL IMPROVEMENTS

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

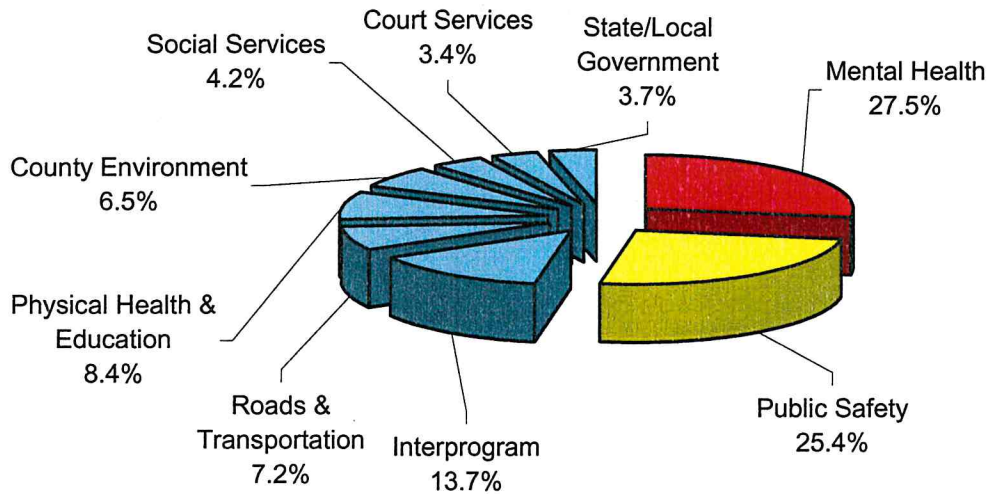
APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers and non-budgeted funds)

| SERVICE AREA | <u>Actual 1999-00</u> | <u>Budget 2000-01</u> | <u>Revised Estimate 2000-01</u> | <u>Budget 2001-02</u> | <u>% Change From Prior Budget</u> |
|----------------------------------|----------------------------------|----------------------------------|--|----------------------------------|--|
| Public Safety | 9,357,444 | 11,751,509 | 10,746,626 | 11,643,468 | -0.9% |
| Court Services | 1,267,778 | 1,390,190 | 1,398,823 | 1,551,016 | 11.6% |
| Physical Health & Education | 2,822,211 | 3,623,499 | 3,670,606 | 3,834,797 | 5.8% |
| Mental Health | 10,574,774 | 11,745,976 | 11,685,459 | 12,575,889 | 7.1% |
| Social Services | 1,671,305 | 1,873,129 | 1,849,656 | 1,926,613 | 2.9% |
| County Environment | 2,336,674 | 2,773,389 | 2,773,003 | 2,967,027 | 7.0% |
| Roads & Transportation | 3,215,371 | 3,298,700 | 3,098,700 | 3,295,100 | -0.1% |
| State/Local Government | 1,509,901 | 1,678,695 | 1,552,188 | 1,707,747 | 1.7% |
| Interprogram | <u>5,439,162</u> | <u>6,075,644</u> | <u>5,722,809</u> | <u>6,279,617</u> | 3.4% |
| SUBTOTAL OPERATING BUDGET | 38,194,620 | 44,210,731 | 42,497,870 | 45,781,274 | 3.6% |
| Debt Service | 1,074,375 | 592,485 | 592,485 | 594,010 | 0.3% |
| Capital Projects | <u>3,408,430</u> | <u>6,819,226</u> | <u>4,812,224</u> | <u>9,664,215</u> | 41.7% |
| TOTAL COUNTY BUDGET | <u>\$ 42,677,425</u> | <u>\$ 51,622,442</u> | <u>\$ 47,902,579</u> | <u>\$ 56,039,499</u> | 8.6% |

APPROPRIATIONS BY SERVICE AREA

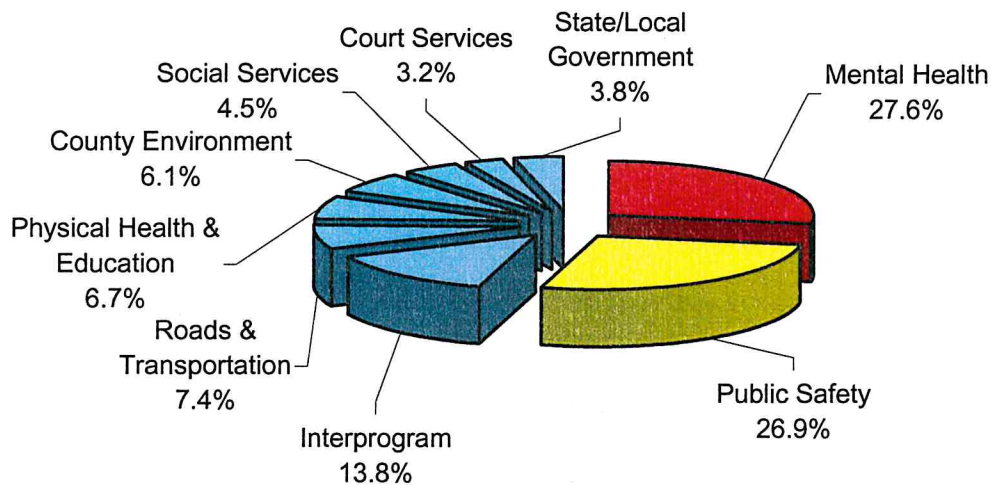
Operating Budget Only

FY02 BUDGET: \$45,781,274



Public Safety expenditures are nearly 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 costs in housing jail inmates.

FY01 BUDGET: \$44,210,731



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

| | ----- GENERAL FUND ----- | | | ----- SPECIAL REVENUE FUNDS ----- | | |
|---|--------------------------|----------------------|---------------------|-----------------------------------|----------------------|---------------------|
| | ACTUAL 1999-00 | PROJECTED 2000-01 | BUDGET 2001-02 | ACTUAL 1999-00 | PROJECTED 2000-01 | BUDGET 2001-02 |
| REVENUES & OTHER FINANCING SOURCES | | | | | | |
| Taxes Levied on Property | \$ 14,772,012 | \$ 16,056,506 | \$ 16,782,259 | \$ 5,049,341 | \$ 4,867,860 | \$ 5,022,001 |
| Less: Uncollected Delinquent Taxes-Levy Ye | 11,347 | 11,347 | 11,347 | 3,985 | 3,985 | 3,985 |
| Less: Credits To Taxpayers | 698,368 | 698,369 | 698,369 | 282,268 | 282,267 | 282,257 |
| Net Current Property Taxes | 14,062,297 | 15,346,790 | 16,072,543 | 4,763,088 | 4,581,608 | 4,735,759 |
| Delinquent Property Tax Revenue | 11,347 | 11,347 | 11,347 | 3,985 | 3,985 | 3,985 |
| Penalties, Interest & Costs On Taxes | 489,444 | 467,578 | 497,078 | - | - | - |
| Other County Taxes | 3,444,839 | 4,279,161 | 4,368,350 | 13,706 | 244,001 | 237,407 |
| Intergovernmental | 3,511,262 | 4,444,057 | 4,579,156 | 9,687,488 | 10,485,878 | 10,548,367 |
| Licenses & Permits | 427,082 | 402,555 | 416,730 | 1,185 | 1,000 | 1,000 |
| Charges For Services | 3,070,599 | 3,102,010 | 3,171,475 | 101,487 | 112,393 | 96,198 |
| Use of Money & Property | 2,121,568 | 2,449,655 | 2,193,809 | 4,632 | 4,000 | 4,000 |
| Fines, Forfeitures & Defaults | 66,775 | 57,200 | 51,200 | - | - | - |
| Miscellaneous | 349,232 | 229,164 | 237,739 | 23,208 | 5,000 | 10,000 |
| Subtotal Revenues | 27,554,445 | 30,789,517 | 31,599,427 | 14,598,779 | 15,437,865 | 15,636,716 |
| Other Financing Sources: | | | | | | |
| Operating Transfers In | 2,500,000 | 2,500,000 | 2,500,000 | 2,039,536 | 2,100,722 | 2,163,744 |
| Proceeds of Fixed Asset Sales | 40,678 | 9,500 | 10,000 | - | - | - |
| Total Revenues & Other Sources | 30,095,123 | 33,299,017 | 34,109,427 | 16,638,315 | 17,538,587 | 17,800,460 |
| EXPENDITURES & OTHER FINANCING USES | | | | | | |
| Operating: | | | | | | |
| Public Safety | 9,357,444 | 10,746,626 | 11,643,468 | - | - | - |
| Court Services | 1,267,778 | 1,398,823 | 1,551,016 | - | - | - |
| Physical Health & Education | 2,499,286 | 3,341,348 | 3,482,697 | 322,925 | 329,258 | 352,100 |
| Mental Health, MR & DD | - | - | - | 10,574,774 | 11,685,459 | 12,575,889 |
| Social Services | 1,671,305 | 1,849,656 | 1,926,613 | - | - | - |
| County Environment | 2,336,674 | 2,773,003 | 2,967,027 | - | - | - |
| Roads & Transportation | - | - | - | 3,215,371 | 3,098,700 | 3,295,100 |
| State & Local Government Services | 1,509,901 | 1,552,188 | 1,707,747 | - | - | - |
| Interprogram Services | 5,439,162 | 5,722,809 | 6,279,617 | - | - | - |
| Capital Projects | - | - | - | 630,315 | 950,000 | 1,100,000 |
| Subtotal Expenditures | 24,081,550 | 27,384,453 | 29,558,185 | 14,743,385 | 16,063,417 | 17,323,089 |
| Other Financing Uses: | | | | | | |
| Operating Transfers Out | 8,453,818 | 5,261,818 | 5,601,242 | 1,513,270 | 1,596,356 | 1,707,322 |
| Total Expenditures & Other Uses | 32,535,368 | 32,646,271 | 35,159,427 | 16,256,655 | 17,659,773 | 19,030,411 |
| Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses | (2,440,245) | 652,746 | (1,050,000) | 381,660 | (121,186) | (1,229,951) |
| Beginning Fund Balance - July 1, | \$ 9,824,484 | \$ 7,384,239 | \$ 8,036,985 | \$ 2,617,916 | \$ 2,999,576 | \$ 2,878,390 |
| Ending Fund Balance - June 30, | \$ 7,384,239 | \$ 8,036,985 | \$ 6,986,985 | \$ 2,999,576 | \$ 2,878,390 | \$ 1,648,429 |

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

| | ----- DEBT SERVICE FUND ----- | | | ----- CAPITAL PROJECTS FUND ----- | | |
|---|---------------------------------|------------------------------------|---------------------------------|-----------------------------------|------------------------------------|---------------------------------|
| | <u>ACTUAL</u> <u>1999-00</u> | <u>PROJECTED</u> <u>2000-01</u> | <u>BUDGET</u> <u>2001-02</u> | <u>ACTUAL</u> <u>1999-00</u> | <u>PROJECTED</u> <u>2000-01</u> | <u>BUDGET</u> <u>2001-02</u> |
| REVENUES & OTHER FINANCING SOURCES | | | | | | |
| Taxes Levied on Property | \$ 464,111 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Less: Uncollected Delinquent Taxes-Levy Ye | 345 | - | - | - | - | - |
| Less: Credits To Taxpayers | 21,230 | - | - | - | - | - |
| Net Current Property Taxes | 442,537 | - | - | - | - | - |
| Delinquent Property Tax Revenue | 345 | - | - | - | - | - |
| Other County Taxes | 895 | - | - | 784,467 | 785,000 | 785,000 |
| Intergovernmental | 370,747 | 317,485 | 304,010 | 101,130 | 12,507 | 7,788 |
| Use of Money & Property | - | - | - | 110,866 | 80,319 | 53,253 |
| Miscellaneous | - | - | - | 28,538 | 5,203 | 105,000 |
| Subtotal Revenues | 814,524 | 317,485 | 304,010 | 1,025,001 | 883,029 | 951,041 |
| Other Financing Sources: | | | | | | |
| Operating Transfers In | - | - | - | 6,746,168 | 3,480,368 | 3,925,419 |
| Proceeds of Fixed Asset Sales | - | - | - | 700 | - | - |
| Total Revenues & Other Sources | 814,524 | 317,485 | 304,010 | 7,771,869 | 4,363,397 | 4,876,460 |
| EXPENDITURES & OTHER FINANCING USES | | | | | | |
| Operating: | | | | | | |
| Debt Service | 1,074,375 | 592,485 | 594,010 | - | - | - |
| Capital Projects | - | - | - | 2,778,115 | 3,862,224 | 8,564,215 |
| Subtotal Expenditures | 1,074,375 | 592,485 | 594,010 | 2,778,115 | 3,862,224 | 8,564,215 |
| Other Financing Uses: | | | | | | |
| Operating Transfers Out | - | - | - | 1,318,616 | 1,222,916 | 1,280,599 |
| Total Expenditures & Other Uses | 1,074,375 | 592,485 | 594,010 | 4,096,731 | 5,085,140 | 9,844,814 |
| Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses | (259,851) | (275,000) | (290,000) | 3,675,138 | (721,743) | (4,968,354) |
| Beginning Fund Balance - July 1, | \$ 6,223,688 | \$ 5,963,836 | \$ 5,688,836 | \$ 4,068,251 | \$ 7,743,389 | \$ 7,021,646 |
| Ending Fund Balance - June 30, | \$ 5,963,836 | \$ 5,688,836 | \$ 5,398,836 | \$ 7,743,389 | \$ 7,021,646 | \$ 2,053,292 |

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

| | <u>Actual</u> <u>1999-00</u> | <u>Budget</u> <u>2000-01</u> | <u>Revised</u> <u>Estimate</u> <u>2000-01</u> | <u>Budget</u> <u>2001-02</u> | <u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u> |
|--|---------------------------------|---------------------------------|---|---------------------------------|---|
| ADMINISTRATION | \$ 201,621 | \$ 217,639 | \$ 195,231 | \$ 227,070 | 4.3% |
| General Administration | 201,621 | 217,639 | 195,231 | 227,070 | 4.3% |
| ATTORNEY | \$ 1,924,055 | \$ 2,020,134 | \$ 2,060,780 | \$ 2,158,516 | 6.9% |
| County Attorney Administration | 190,032 | 205,774 | 206,621 | 219,134 | 6.5% |
| Criminal Prosecution | 1,278,505 | 1,324,305 | 1,362,054 | 1,419,435 | 7.2% |
| Child Support | 233,169 | 256,173 | 250,834 | 273,424 | 6.7% |
| Corporation Counsel/Civil | 222,349 | 233,882 | 241,271 | 246,523 | 5.4% |
| AUDITOR | \$ 925,761 | \$ 1,062,166 | \$ 976,684 | \$ 1,043,252 | (1.8%) |
| Auditor Administration | 121,126 | 126,158 | 127,837 | 133,524 | 5.8% |
| Elections | 389,754 | 485,961 | 405,550 | 435,453 | (10.4%) |
| Business Finance | 222,460 | 233,874 | 231,840 | 251,167 | 7.4% |
| Taxation | 192,421 | 216,173 | 211,457 | 223,108 | 3.2% |
| BUDGET & INFO PROCESSING | \$ 1,366,064 | \$ 1,547,037 | \$ 1,501,233 | \$ 1,701,504 | 10.0% |
| BIP Administration | 120,654 | 127,085 | 126,390 | 132,022 | 3.9% |
| Information Processing | 732,162 | 812,892 | 791,552 | 973,400 | 19.7% |
| Support Services | 513,248 | 607,060 | 583,291 | 596,082 | (1.8%) |
| BUILDING & GROUNDS | \$ 1,101,346 | \$ 1,340,879 | \$ 1,240,121 | \$ 1,353,210 | 0.9% |
| B&G Administration | 92,156 | 105,333 | 108,487 | 125,989 | 19.6% |
| Maint of Buildings & Grounds | 786,183 | 969,311 | 838,403 | 902,579 | (6.9%) |
| Custodial Services | 223,007 | 266,235 | 293,231 | 324,642 | 21.9% |
| CAPITAL IMPROVEMENTS | \$ 2,360,988 | \$ 5,599,226 | \$ 3,596,592 | \$ 8,276,215 | 47.8% |
| General Capital Improvements | 2,360,988 | 5,599,226 | 3,596,592 | 8,276,215 | 47.8% |
| COMMUNITY SERVICES | \$ 5,703,439 | \$ 6,370,158 | \$ 6,303,897 | \$ 6,762,312 | 6.2% |
| Community Services Administration | 77,636 | 84,189 | 86,600 | 92,566 | 10.0% |
| General Relief | 652,951 | 664,941 | 706,967 | 747,641 | 12.4% |
| Veteran Services | 69,506 | 107,333 | 107,436 | 110,004 | 2.5% |
| Chemical Dep & Other Services | 145,184 | 236,915 | 176,646 | 180,762 | (23.7%) |
| MH-DD Services | 4,758,162 | 5,276,780 | 5,226,248 | 5,631,339 | 6.7% |
| CONSERVATION (net of golf course) | \$ 2,345,094 | \$ 2,402,183 | \$ 2,395,078 | \$ 2,522,176 | 5.0% |
| Conservation Administration | 277,146 | 288,770 | 277,935 | 305,656 | 5.8% |
| Parks & Recreation | 1,509,433 | 1,686,123 | 1,693,533 | 1,760,050 | 4.4% |
| Conservation Capital Projects | 417,126 | 270,000 | 265,632 | 288,000 | 6.7% |
| Wapsi River Environmental Center | 141,388 | 157,290 | 157,978 | 168,470 | 7.1% |

| | <u>Actual</u> <u>1999-00</u> | <u>Budget</u> <u>2000-01</u> | <u>Revised</u> <u>Estimate</u> <u>2000-01</u> | <u>Budget</u> <u>2001-02</u> | <u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u> |
|-----------------------------------|---------------------------------|---------------------------------|---|---------------------------------|---|
| DEBT SERVICES | \$ 1,074,375 | \$ 592,485 | \$ 592,485 | \$ 594,010 | 0.3% |
| Jail Bonds | 484,150 | - | - | - | 0.0% |
| Solid Waste | 590,225 | 592,485 | 592,485 | 594,010 | 0.3% |
| HEALTH DEPARTMENT | \$ 2,262,673 | \$ 3,165,253 | \$ 3,170,637 | \$ 3,362,771 | 6.2% |
| Medical Examiner | 115,499 | 111,226 | 111,526 | 121,625 | 9.3% |
| Jail Inmate Health | 357,901 | 374,264 | 357,052 | 370,843 | (0.9%) |
| Emergency Medical Services | 52,103 | 56,181 | 55,978 | 58,547 | 4.2% |
| Monitor Health Status | 257,746 | 274,003 | 282,919 | 296,081 | 8.1% |
| Diagnose/Investigate | 402,476 | 425,724 | 424,004 | 476,672 | 12.0% |
| Evaluate | 88,977 | 91,870 | 93,172 | 103,173 | 12.3% |
| Develop Policies | 34,057 | 22,881 | 18,195 | 18,905 | (17.4%) |
| Enforce Laws/Regulations | 383,056 | 416,496 | 419,268 | 446,487 | 7.2% |
| Research | 17,305 | 17,746 | 19,058 | 20,170 | 13.7% |
| Link People to Services | 208,623 | 907,686 | 915,613 | 926,949 | 2.1% |
| Assure Workforce | 90,260 | 94,097 | 96,846 | 127,774 | 35.8% |
| Inform/Educate/Empower | 77,060 | 89,303 | 95,879 | 107,295 | 20.1% |
| Mobilize Community | 177,609 | 283,776 | 281,127 | 288,250 | 1.6% |
| HUMAN SERVICES | \$ 113,498 | \$ 156,512 | \$ 154,469 | \$ 191,647 | 22.4% |
| Administrative Support | 52,112 | 65,513 | 57,769 | 69,227 | 5.7% |
| Case Management | 61,386 | 90,999 | 96,700 | 122,420 | 34.5% |
| JUVENILE COURT SERVICES | \$ 506,548 | \$ 519,406 | \$ 523,926 | \$ 588,196 | 13.2% |
| Juvenile Justice Program | 71,129 | - | - | - | 0.0% |
| Juvenile Detention Center | 435,419 | 519,406 | 523,926 | 588,196 | 13.2% |
| NON-DEPARTMENTAL | \$ 1,374,493 | \$ 2,440,420 | \$ 1,936,960 | \$ 2,076,600 | (14.9%) |
| Non-Departmental | 375,671 | 624,520 | 467,010 | 691,731 | 10.8% |
| Court Support Costs | 23,708 | 74,282 | 91,782 | 145,066 | 95.3% |
| Other Law Enforcement Costs | 121,361 | 143,000 | 134,345 | 140,000 | (2.1%) |
| Flood Emergency Costs | - | 250,000 | - | - | (100.0%) |
| Risk Management Program | 810,314 | 825,018 | 778,323 | 633,608 | (23.2%) |
| Hotel/Motel Unit | 3,749 | 44,000 | 44,000 | 44,000 | 0.0% |
| JTPA Quality Jobs Program | - | 200,000 | 200,000 | 215,695 | 7.8% |
| MH-DD Contingency | 39,690 | 181,000 | 141,000 | 126,000 | (30.4%) |
| Jail Alternatives | - | - | 80,500 | 80,500 | 0.0% |
| HUMAN RESOURCES | \$ 240,559 | \$ 298,614 | \$ 267,610 | \$ 334,065 | 11.9% |
| Human Resource Management | 240,559 | 298,614 | 267,610 | 334,065 | 11.9% |
| PLANNING & DEVELOPMENT | \$ 223,351 | \$ 236,198 | \$ 238,549 | \$ 306,619 | 29.8% |
| P & D Administration | 73,925 | 79,742 | 80,537 | 91,167 | 14.3% |
| Code Enforcement | 129,028 | 140,981 | 142,537 | 149,977 | 6.4% |
| Tax Deed Properties | 20,398 | 15,475 | 15,475 | 65,475 | 323.1% |

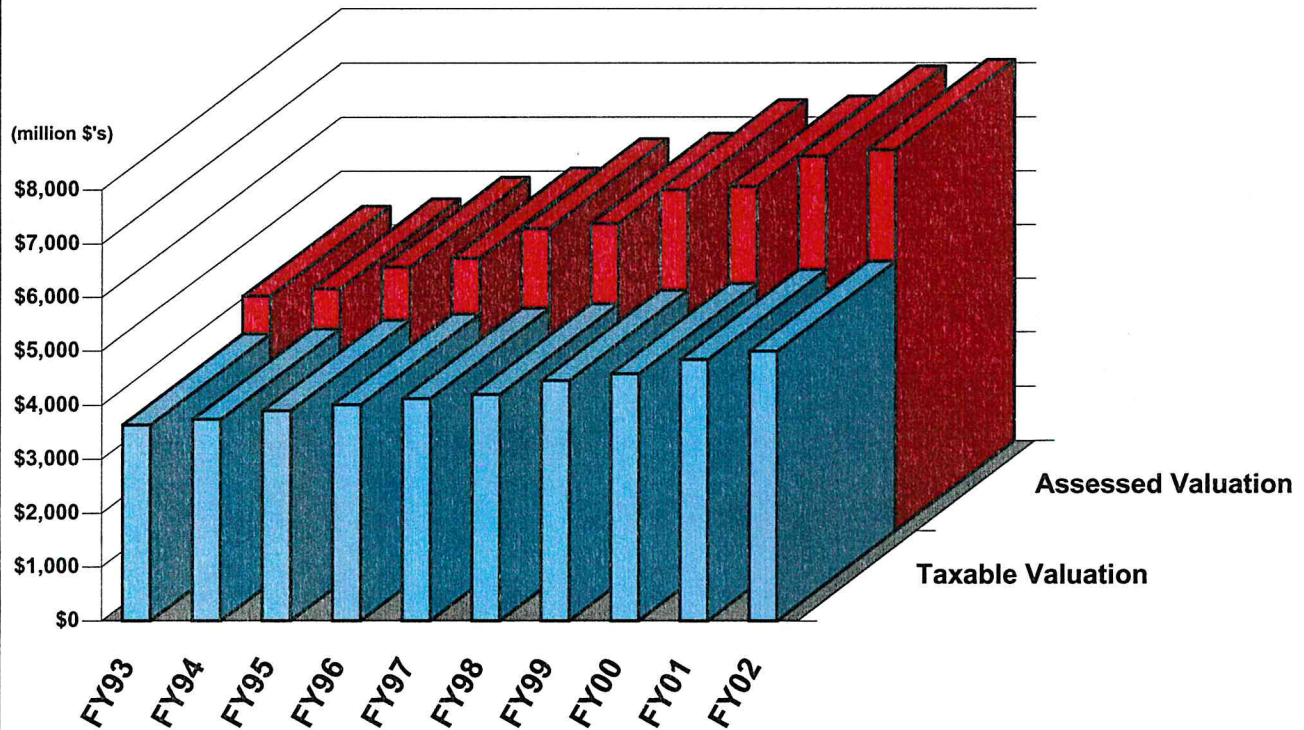
| | <u>Actual</u> <u>1999-00</u> | <u>Budget</u> <u>2000-01</u> | <u>Revised</u> <u>Estimate</u> <u>2000-01</u> | <u>Budget</u> <u>2001-02</u> | <u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u> |
|--|---------------------------------|---------------------------------|---|---------------------------------|---|
| RECORDER | \$ 522,028 | \$ 566,200 | \$ 523,635 | \$ 584,581 | 3.2% |
| Recorder Administration | 99,176 | 100,831 | 105,504 | 114,291 | 13.3% |
| Public Records | 340,374 | 354,428 | 308,249 | 345,536 | (2.5%) |
| Vital Records | 82,478 | 110,941 | 109,882 | 124,754 | 12.5% |
| SECONDARY ROADS | \$ 3,845,686 | \$ 4,248,700 | \$ 4,048,700 | \$ 4,395,100 | 3.4% |
| Administration | 154,129 | 150,200 | 150,200 | 163,600 | 8.9% |
| Engineering | 309,364 | 286,000 | 286,000 | 310,000 | 8.4% |
| Bridges & Culverts | 99,168 | 72,000 | 72,000 | 102,000 | 41.7% |
| Roads | 1,239,721 | 1,257,000 | 1,207,000 | 1,252,000 | (0.4%) |
| Snow & Ice Control | 204,945 | 273,000 | 193,000 | 216,000 | (20.9%) |
| Traffic Controls | 122,606 | 140,000 | 140,000 | 146,000 | 4.3% |
| Road Clearing | 83,246 | 95,000 | 95,000 | 95,000 | 0.0% |
| New Equipment | 383,993 | 372,000 | 372,000 | 350,000 | (5.9%) |
| Equipment Operations | 543,198 | 586,500 | 516,500 | 577,500 | (1.5%) |
| Tools, Materials & Supplies | 57,054 | 47,000 | 47,000 | 53,000 | 12.8% |
| Real Estate & Buildings | 17,946 | 20,000 | 20,000 | 30,000 | 50.0% |
| Roadway Construction | 630,315 | 950,000 | 950,000 | 1,100,000 | 15.8% |
| SHERIFF | \$ 7,383,683 | \$ 9,104,655 | \$ 8,373,409 | \$ 9,048,940 | (0.6%) |
| Sheriff Administration | 203,455 | 216,655 | 209,154 | 224,310 | 3.5% |
| Patrol | 1,669,959 | 1,722,908 | 1,693,872 | 1,843,596 | 7.0% |
| Jail/Prisoner Transportation | 3,418,438 | 4,746,864 | 4,235,074 | 4,575,935 | (3.6%) |
| Civil Deputies | 241,713 | 255,226 | 252,959 | 267,399 | 4.8% |
| Communications/Records | 771,857 | 966,298 | 856,049 | 961,623 | (0.5%) |
| Investigations | 582,453 | 673,428 | 596,145 | 625,722 | (7.1%) |
| Bailiffs/Courthouse Security | 306,253 | 323,480 | 334,683 | 338,281 | 4.6% |
| Civil-Clerical | 189,557 | 199,796 | 195,473 | 212,074 | 6.1% |
| SUPERVISORS | \$ 201,936 | \$ 221,016 | \$ 220,506 | \$ 231,906 | 4.9% |
| Supervisors, Board of | 201,936 | 221,016 | 220,506 | 231,906 | 4.9% |
| TREASURER | \$ 1,260,093 | \$ 1,329,161 | \$ 1,324,569 | \$ 1,424,977 | 7.2% |
| Treasurer Administration | 126,285 | 134,836 | 138,966 | 146,217 | 8.4% |
| Tax Administration | 308,315 | 332,763 | 326,264 | 342,134 | 2.8% |
| Motor Vehicle Registration-CH | 362,421 | 371,641 | 364,273 | 386,784 | 4.1% |
| County General Store | 232,253 | 247,339 | 251,176 | 293,069 | 18.5% |
| Accounting/Finance | 230,819 | 242,582 | 243,890 | 256,773 | 5.8% |
| AUTHORIZED AGENCIES: | | | | | |
| BI-STATE REGIONAL COMMISSION | \$ 53,847 | \$ 55,462 | \$ 55,462 | \$ 57,126 | 3.0% |
| Regional Planning/Technical Assistance | 53,847 | 55,462 | 55,462 | 57,126 | 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% |

| | <u>Actual 1999-00</u> | <u>Budget 2000-01</u> | <u>Revised Estimate 2000-01</u> | <u>Budget 2001-02</u> | <u>% Change From Prior Budget</u> |
|-------------------------------------|---------------------------|---------------------------|---|---------------------------|---|
| CENTER FOR ALCOHOL/DRUG SERV | <u>\$ 247,959</u> | <u>\$ 264,390</u> | <u>\$ 264,390</u> | <u>\$ 272,090</u> | 2.9% |
| Outpatient Services | 32,200 | 40,000 | 40,000 | 40,000 | 0.0% |
| Residential Services | 215,759 | 224,390 | 224,390 | 232,090 | 3.4% |
| CENTER FOR ACTIVE SENIORS | <u>\$ 190,808</u> | <u>\$ 200,661</u> | <u>\$ 200,661</u> | <u>\$ 204,691</u> | 2.0% |
| Outreach to Older Persons | 83,350 | 89,052 | 89,052 | 91,723 | 3.0% |
| Transportation for Older Persons | 28,815 | 36,652 | 36,652 | 37,751 | 3.0% |
| Day Care for Older Persons | 12,099 | 14,286 | 14,286 | 14,286 | 0.0% |
| Volunteer Services for Older Person | 30,998 | 32,240 | 32,240 | 32,500 | 0.8% |
| Leisure Services for Older Persons | 16,032 | 18,297 | 18,297 | 18,297 | 0.0% |
| Congregate Meals | 9,380 | - | - | - | 0.0% |
| Other Programs | 10,134 | 10,134 | 10,134 | 10,134 | 0.0% |
| COMMUNITY HEALTH CARE | <u>\$ 286,189</u> | <u>\$ 302,021</u> | <u>\$ 291,021</u> | <u>\$ 291,021</u> | (3.6%) |
| Health Services-Comm Services | 220,000 | 238,075 | 238,075 | 238,075 | 0.0% |
| Health Services-Other | 66,189 | 63,946 | 52,946 | 52,946 | (17.2%) |
| EMERGENCY MANAGEMENT AGENC | <u>\$ 25,357</u> | <u>\$ 25,357</u> | <u>\$ 25,357</u> | <u>\$ 25,357</u> | 0.0% |
| Emergency Preparedness | 25,357 | 25,357 | 25,357 | 25,357 | 0.0% |
| DURANT AMBULANCE | <u>\$ 10,300</u> | <u>\$ 10,300</u> | <u>\$ 10,300</u> | <u>\$ 20,000</u> | 94.2% |
| Durant-Emergency Care & Transfer | 10,300 | 10,300 | 10,300 | 20,000 | 94.2% |
| GENESIS VISITING NURSE | <u>\$ 670,927</u> | <u>\$ 581,713</u> | <u>\$ 617,321</u> | <u>\$ 592,995</u> | 1.9% |
| Public Health Nursing | 211,766 | 198,970 | 212,079 | 198,970 | 0.0% |
| Home Support Services | 459,160 | 382,743 | 393,960 | 382,743 | 0.0% |
| Other Programs | - | - | 11,282 | 11,282 | 0.0% |
| HANDICAPPED DEVELOPMENT CENT | <u>\$ 2,113,403</u> | <u>\$ 2,313,963</u> | <u>\$ 2,392,463</u> | <u>\$ 2,666,998</u> | 15.3% |
| Residential Program | 1,034,995 | 1,048,018 | 1,068,018 | 1,292,135 | 23.3% |
| Vocational Services | 782,615 | 889,403 | 947,903 | 983,259 | 10.6% |
| Developmental Services | 295,793 | 376,542 | 376,542 | 391,604 | 4.0% |
| HUMANE SOCIETY | <u>\$ 25,297</u> | <u>\$ 25,803</u> | <u>\$ 25,803</u> | <u>\$ 26,319</u> | 2.0% |
| Animal Shelter | 25,297 | 25,803 | 25,803 | 26,319 | 2.0% |
| LECLAIRE AMBULANCE | <u>\$ 32,044</u> | <u>\$ 32,044</u> | <u>\$ 32,044</u> | <u>\$ 32,044</u> | 0.0% |
| LeClaire-Emergency Care & Transfer | 32,044 | 32,044 | 32,044 | 32,044 | 0.0% |
| COUNTY LIBRARY | <u>\$ 322,925</u> | <u>\$ 329,258</u> | <u>\$ 329,258</u> | <u>\$ 352,100</u> | 6.9% |
| Library Resources & Services | 322,925 | 329,258 | 329,258 | 352,100 | 6.9% |
| MEDIC E.M.S. | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 100,000</u> | 0.0% |
| Emergency Medical Services | - | - | - | 100,000 | 0.0% |

| | <u>Actual</u> <u>1999-00</u> | <u>Budget</u> <u>2000-01</u> | <u>Revised</u> <u>Estimate</u> <u>2000-01</u> | <u>Budget</u> <u>2001-02</u> | <u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>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 CONVENTION/VISITORS BUREAU | \$ 63,000 | \$ 65,000 | \$ 65,000 | \$ 67,000 | 3.1% |
| Regional Tourism Development | 63,000 | 65,000 | 65,000 | 67,000 | 3.1% |
| QC DEVELOPMENT GROUP | \$ 32,445 | \$ 33,743 | \$ 33,743 | \$ 35,092 | 4.0% |
| Regional Economic Development | 32,445 | 33,743 | 33,743 | 35,092 | 4.0% |
| SCOTT SOIL CONSERVATION | \$ 10,767 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.0% |
| Conservation Matching Fund | 10,767 | 25,000 | 25,000 | 25,000 | 0.0% |
| VERA FRENCH CMHC | \$ 3,594,417 | \$ 3,829,235 | \$ 3,829,235 | \$ 4,027,549 | 5.2% |
| Outpatient Services | 943,370 | 981,105 | 981,105 | 1,020,349 | 4.0% |
| Community Support Services | 319,925 | 336,322 | 336,322 | 349,775 | 4.0% |
| Community Services | 49,773 | 51,764 | 51,764 | 53,835 | 4.0% |
| Case Management | 441,034 | 553,218 | 553,218 | 575,756 | 4.1% |
| Inpatient Services | 60,320 | 62,733 | 62,733 | 65,242 | 4.0% |
| Residential | 1,394,628 | 1,450,413 | 1,450,413 | 1,553,430 | 7.1% |
| Day Treatment Services | 260,539 | 263,120 | 263,120 | 273,380 | 3.9% |
| Case Monitoring | 124,827 | 130,560 | 130,560 | 135,782 | 4.0% |
| 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% |
| TOTAL ALL DEPTS/AGENCIES | <u>\$ 42,677,426</u> | <u>\$ 51,622,442</u> | <u>\$ 47,902,579</u> | <u>\$ 56,039,499</u> | 10.7% |

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.

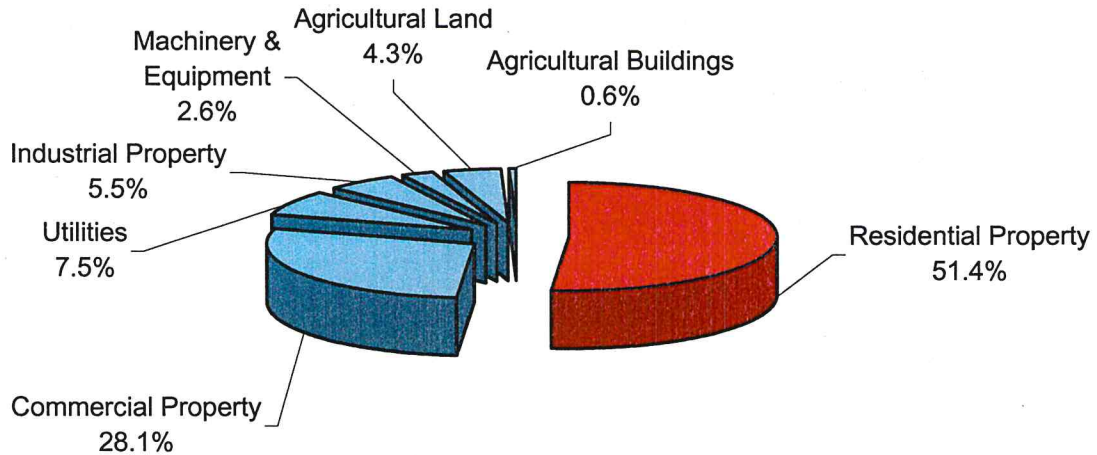
ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY TEN FISCAL YEAR COMPARISON

| Fiscal Year | ----- Real Property ----- | | ----- Personal Property ----- | |
|------------------------|----------------------------------|----------------------------------|--------------------------------------|----------------------------------|
| | <u>Taxable Value</u> | <u>Assessed Value</u> | <u>Taxable Value</u> | <u>Assessed Value</u> |
| 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 |
| 2001-02 | 4,494,546,377 | 6,542,552,088 | 128,389,476 | 128,389,476 |

| ----- Utilities ----- | | ----- Total ----- | | Ratio | Tax |
|-----------------------|-----------------|-------------------|-----------------|-----------------|------------------|
| <u>Taxable</u> | <u>Assessed</u> | <u>Taxable</u> | <u>Assessed</u> | <u>Taxable</u> | <u>Increment</u> |
| <u>Value</u> | <u>Value</u> | <u>Value</u> | <u>Value</u> | <u>to</u> | <u>Financing</u> |
| | | | | <u>Assessed</u> | <u>District</u> |
| | | | | <u>Value</u> | <u>Values</u> |
| 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 |
| 373,127,833 | 373,127,833 | 4,996,063,686 | 7,044,069,397 | 70.9% | 218,666,744 |

TAXABLE VALUATION BY CLASS OF PROPERTY

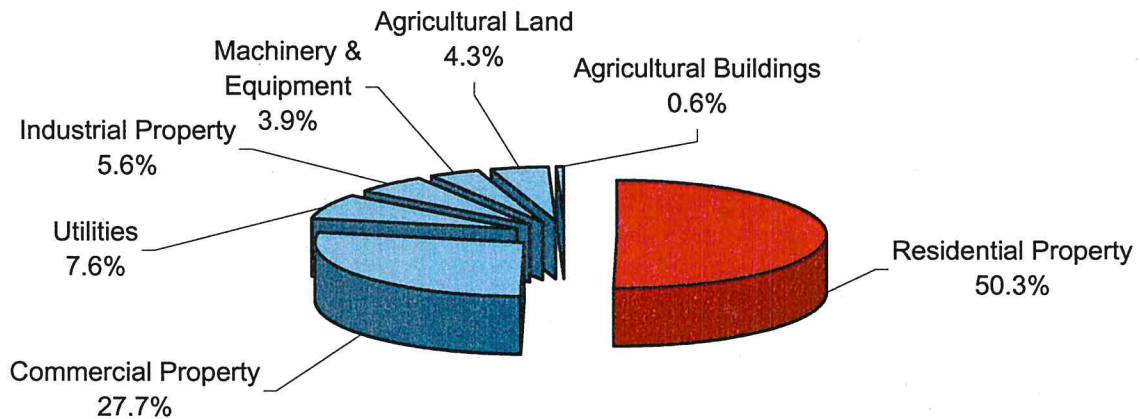
FY02 TAXABLE VALUATION



Total Tax Base: \$4,996,063,686

Residential property valuations represent over half of the County's tax base. Residential valuations would represent 64%, however, the State mandated rollback percentage shifts the tax burden to other classes. Also, machinery & equipment is being phased out.

FY01 TAXABLE VALUATION



Total Tax Base: \$4,841,192,517

TAXABLE PROPERTY VALUATION COMPARISON

| | January 1,1999 For FY01 | % of Total | January 1,2000 For FY02 | % of Total | Amount Change | % Change |
|-----------------------------|----------------------------|---------------|----------------------------|---------------|------------------|-------------|
| COUNTY-WIDE | | | | | | |
| Residential Property | 2,434,478,515 | 50.3% | 2,568,239,439 | 51.4% | 133,760,924 | 5.5% |
| Commercial Property | 1,341,276,088 | 27.7% | 1,402,894,487 | 28.1% | 61,618,399 | 4.6% |
| Utilities | 367,488,907 | 7.6% | 373,127,833 | 7.5% | 5,638,926 | 1.5% |
| Industrial Property | 270,261,014 | 5.6% | 276,725,493 | 5.5% | 6,464,479 | 2.4% |
| Machinery & Equipment | 190,103,913 | 3.9% | 128,389,476 | 2.6% | (61,714,437) | -32.5% |
| Agricultural Land | 207,200,256 | 4.3% | 215,095,796 | 4.3% | 7,895,540 | 3.8% |
| Agricultural Buildings | 30,383,824 | 0.6% | 31,591,162 | 0.6% | 1,207,338 | 4.0% |
| Total | 4,841,192,517 | 100.0% | 4,996,063,686 | 100.0% | 154,871,169 | 3.2% |
| UNINCORPORATED AREAS | | | | | | |
| Residential Property | 295,290,696 | 49.1% | 312,087,733 | 49.2% | 16,797,037 | 5.7% |
| Commercial Property | 35,152,872 | 5.8% | 36,200,573 | 5.7% | 1,047,701 | 3.0% |
| Utilities | 66,227,819 | 11.0% | 73,646,831 | 11.6% | 7,419,012 | 11.2% |
| Industrial Property | 1,759,926 | 0.3% | 1,793,364 | 0.3% | 33,438 | 1.9% |
| Machinery & Equipment | 174,342 | 0.0% | 105,588 | 0.0% | (68,754) | -39.4% |
| Agricultural Land | 175,738,905 | 29.2% | 182,367,443 | 28.7% | 6,628,538 | 3.8% |
| Agricultural Buildings | 27,663,797 | 4.6% | 28,715,707 | 4.5% | 1,051,910 | 3.8% |
| Total | 602,008,357 | 100.0% | 634,917,239 | 100.0% | 32,908,882 | 5.5% |
| Property in Cities | 4,239,184,160 | 87.6% | 4,361,146,447 | 87.3% | 121,962,287 | 2.9% |
| Property in Rural Areas | 602,008,357 | 12.4% | 634,917,239 | 12.7% | 32,908,882 | 5.5% |
| Total | 4,841,192,517 | 100.0% | 4,996,063,686 | 100.0% | 154,871,169 | 3.2% |

| EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE: | January 1,1999 For FY01 | January 1,2000 For FY02 | Amount Change | % Change |
|--|----------------------------|----------------------------|------------------|-------------|
| Tax Increment Financing District Values | 207,991,891 | 218,666,744 | 10,674,853 | 5.1% |
| Military Exemptions | 20,567,527 | 20,348,469 | (219,058) | -1.1% |
| Utilities Rollback Amount | 39,190 | 0 | (39,190) | -100.0% |
| Ag Land/Buildings Rollback Amount | 9,030,826 | 0 | (9,030,826) | -100.0% |
| Commercial Rollback Amount | 18,169,736 | 0 | (18,169,736) | -100.0% |
| Residential Rollback Amount | 2,033,577,880 | 2,027,657,242 | (5,920,638) | -0.3% |
| Total Rollback Loss | 2,060,817,632 | 2,027,657,242 | (33,160,390) | -1.6% |
| Total Excluded Values | 2,289,377,050 | 2,266,672,455 | (22,704,595) | -1.0% |
| Percent of Tax Base Excluded | 32.1% | 31.2% | | |

PROPERTY TAX LEVY COMPARISON ALL FUNDS

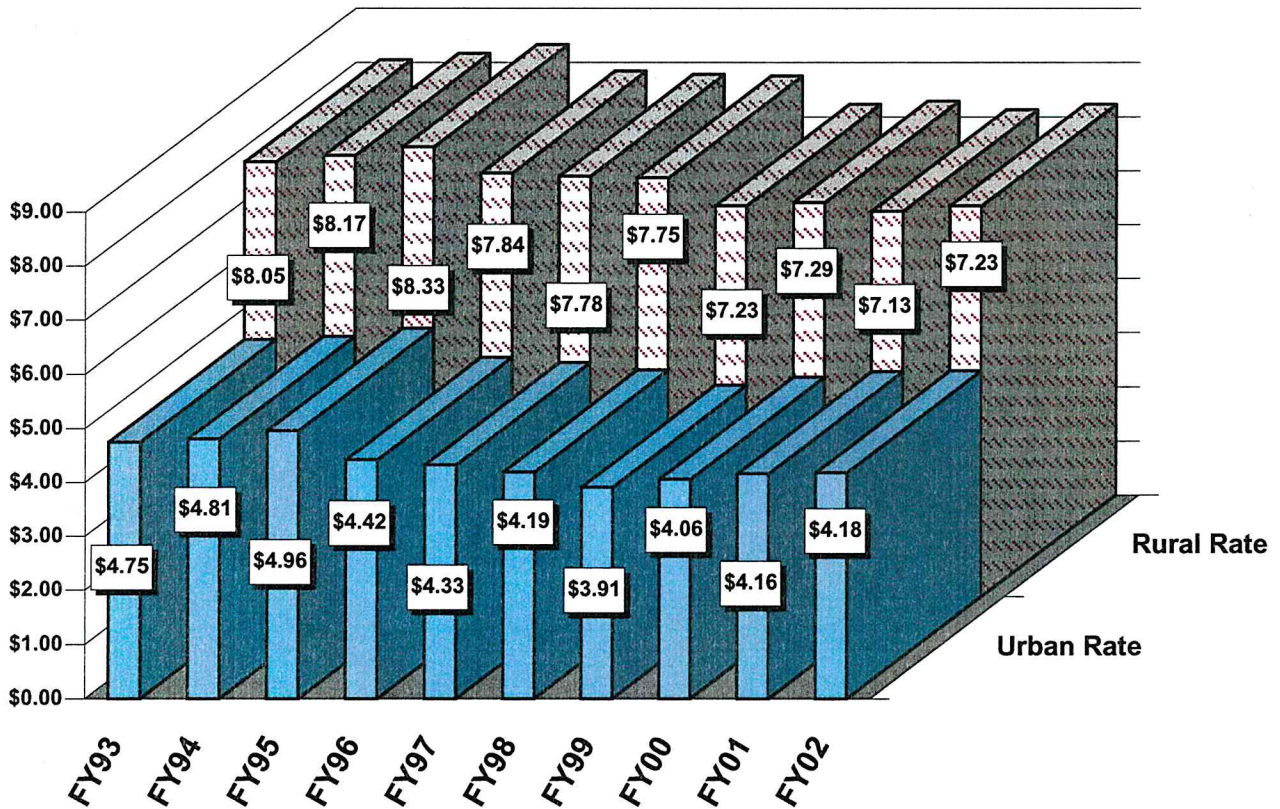
| | ----- 2000-01 Budget ----- | | ----- 2001-02 Budget ----- | | |
|--|----------------------------|--|----------------------------|--|---|
| | <u>Levy Amount</u> | <u>Levy Rate Per \$1,000 Taxable Valuation</u> | <u>Levy Amount</u> | <u>Levy Rate Per \$1,000 Taxable Valuation</u> | <u>Levy Amount % Incr -Decr</u> |
| General Fund | \$ 16,008,667 | \$ 3.47598 | \$ 16,782,259 | \$ 3.52077 | 4.8% |
| Special Revenue Fund | | | | | |
| MH-DD | 3,146,992 | 0.68331 | 3,156,138 | 0.66213 | 0.3% |
| Debt Service Fund | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Total County-Wide Levy | \$ 19,155,659 | \$ 4.15929 ⁽¹⁾ | \$ 19,938,397 | \$ 4.18290 ⁽¹⁾ | 4.1% |
| Special Revenue Fund (rural only) | | | | | |
| Rural Services Basic | <u>1,721,716</u> | <u>2.97499</u> ⁽²⁾ | <u>1,865,863</u> | <u>3.05184</u> ⁽²⁾ | 8.4% |
| Total Gross Levy | \$ 20,877,375 | \$ 7.13428 | \$ 21,804,260 | \$ 7.23474 | 4.4% |
| Less State Replacement Credits Against Levied Taxes | <u>938,429</u> | | <u>980,636</u> | | 4.5% |
| Total Net Levy | <u>\$ 19,938,946</u> | <u>\$ 7.13428</u> ⁽³⁾ | <u>\$ 20,823,624</u> | <u>\$ 7.23474</u> ⁽³⁾ | 4.4% |

⁽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 urban county levy rate is 11.4% *lower* than ten years ago while the rural levy is 9.8% *lower*.

TAX LEVIES AND LEVY RATES 10 YEAR HISTORICAL COMPARISON

| Fiscal Year | Gross Tax Levy ⁽¹⁾ | Urban Levy Rate ⁽²⁾ | Rural Levy Rate ⁽³⁾ |
|------------------------|--|---|---|
| 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 |
| 2001-02 | 21,804,260 | 4.18290 | 7.23474 |

⁽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)