

## SUPPLEMENTAL INFORMATION

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## BASIS OF ACCOUNTING

Scott County's accounting system for budgeting purposes is on the modified accrual basis of accounting. The State of Iowa does require that all budget amendments be enacted one month prior to the end of the fiscal year. Budget appropriations for Scott County are projected on the modified accrual basis of accounting and full accrual for its enterprise fund.

Both the annual budget and preparation of the audited Comprehensive Annual Financial Report of the County are based on generally accepted accounting principles and meets the criteria set forth by the Government Finance Officers Association for its Certificate of Achievement for Excellence in Financial Reporting. The format includes basic fund types as follows:

**General Fund** - This fund accounts for all transactions of the County that pertain to the general administration of the County and the services traditionally provided to its citizens. This includes law enforcement services, legal services, emergency services, juvenile justice administration services, physical health services, care of the mentally ill, care of the developmentally disabled, services to the poor, services to military veterans, services to the elderly, environmental quality services, conservation and recreation services, animal control services, county development services, representation (election) services, state administrative services, and various interprogram services such as policy and administration, central services, and risk management services.

**Special Revenue Funds** - These funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds. For Scott County these funds include the MH-DD Fund, the Rural Services Basic Fund and the Secondary Roads Fund.

**Debt Service Fund** - This fund accounts for the accumulation of revenues for and payment of principal and interest on general obligation long-term debt.

**Capital Projects Fund** - These funds are utilized to account for financial resources to be used for the acquisition or construction of capital facilities or other major fixed assets.

**Enterprise Funds** - These funds are utilized to account for operations and activities that are financed or operated in a manner similar to the private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The County accounts for its Glynn's Creek Golf Course at Scott County Park through the Golf Course Enterprise Fund.

**Internal Service Funds** - These funds are established to finance and account for services for and commodities furnished by one department or agency to other departments or agencies of the County. Budgeted internal service funds include the Vehicle Replacement Reserve Fund, Electronic Equipment Reserve Fund, and the Self-Insurance Reserve Fund.

The accounting of financial activities for the County and the budget appropriation process are additionally maintained in groups according to classifications required by the State of Iowa. Revenues are credited to individual fund types while expenditures are recorded according to service areas within specific funds for budgetary control purposes. This budget document was prepared according to these criteria. The following service areas are included in the budget:

- Public Safety
- Court Services
- Physical Health and Education Services
- Mental Health Services
- Social Services
- County Environment Services
- Roads and Transportation Services
- State and Local Government Services
- Interprogram Services
- Debt Service
- Capital Projects

## SCOTT COUNTY BUDGET CALENDAR

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

## BUDGET PREPARATION PROCESS

The preparation of Scott County's budget involves the interaction of County departments, authorized agencies, boards and commissions, the Board of Supervisors, and the general public. This process begins with the initial distribution of budget materials to departments and authorized agencies and is completed with the Board of Supervisors certification of a budget for the upcoming fiscal year.

The County's budgetary process begins nine months prior to July 1st, the beginning of the County's fiscal year. In early October the Board of Supervisors meets with the County Administrator and the Director of Budget and Information Processing to identify specific areas to be reviewed during the budget process. These specific areas of review are then given to department heads and agency directors to keep in mind as they prepare their budget requests for the ensuing year. At the end of October, Budget Planning Manuals and appropriate worksheets are distributed to department heads and authorized agency directors. The Budget Planning Manuals identify the budgetary process and give specific directions on the process. Scott County's system includes the completion of several Program Performance Budget (PPB) forms that are described in detail in the manual.

Scott County's budgetary process is on the County's microcomputer system, and consequently, historical data is forwarded to the departments. The department's primary responsibility is to review the historical data in respect to services to be provided to the citizens of Scott County by the department. The Office of Budget and Information Processing provides personnel and wage information. The department head reviews the information to determine what level of appropriation will be required to provide the current level of services. Any additional service levels proposed to be provided to the general public at the request of either the department, County Administrator, or Board of Supervisors, are identified and highlighted during the budget review process.

Additionally, while analyzing expenditure requirements in order to support current service levels, the department is also requested to establish performance objectives for the upcoming fiscal year. These performance objectives relate to the service levels currently provided by the department's programs. Quarterly status reports on the progress being made toward the current year's performance objectives are also required and are forwarded to the Board of Supervisors throughout the fiscal year for their review and information. The County's Program Performance Budget system is further explained at the end of this budget preparation process discussion.

In regard to goals and objectives, the Board of Supervisors, during their work sessions every other January, discusses and identify target issues for the overall operation of the County. These bi-annual target issues are reviewed mid-term for possible changes or refinements. A complete listing of the target issues appears in the Board Chairman and County Administrator's budget message included in the budget document.

Department requests for appropriations are submitted to the Office of Budget and Information Processing for initial review by the end of November. The departments consult with the appropriate boards and commissions in developing the budget as it relates to service levels. Staff further allocates expenditures by sub-object type. The department head meets with the County Administrator, the Director of Budget and Information Processing and the department's assigned budget analyst during the remainder of December and the first part of January regarding the proposed budgets. The Office of Budget and Information Processing prepares revenue estimates from input from the respective departments. Each department is required to submit potential revenue estimates for their programs. The Office of Budget and Information Processing estimates general revenues such as those from the State and Federal government, and lastly determines the County's taxing ability. A preliminary budget is discussed with the County Administrator. This preliminary budget reflects the budget requests as submitted by the departments and adjusted by the County budget team in relation to revenue projections.

The County Administrator presents to the Board of Supervisors a balanced budget in late January. The Board of Supervisors receives a 3-ring binder of information which includes the budget message from the County Administrator, various schedules dealing with taxation and property valuations, in addition to the proposed revenue schedules, expenditure schedules, and summary of department programs as they pertain to the proposed budget. Copies of the initial proposed budget as presented to the Board of Supervisors are available at the County Auditor's office and public libraries for citizen review.

## **BUDGET PREPARATION PROCESS**

(Continued)

The summary information for the departments includes a history of financial data in addition to a revised estimate for the current year and the proposed budget for both expenditures and revenues. Additionally, a brief description of the program is presented with other program performance indicator information as it applies to the budget. Any changes from the current year to the proposed year are also noted. Of special importance is the inclusion of the performance objectives for the programs within each department.

The month of February is basically devoted to discussions with the Board of Supervisors. At the Board's first budget work session in February the respective budget analyst briefly reviews each program and, if appropriate, budget issues are identified and written on newsprint for further discussion at subsequent budget work sessions. In addition, each Board member, based on his own review of the budget materials or from budget discussions, identifies other budget issues and policy matters which then are also noted on the newsprint. These budget issues then become subsequent agenda items at future budget sessions until all are resolved. These sessions, as in the case of the goals and objectives sessions of the Board of Supervisors during January, are open to the general public.

After the general budget meetings with County staff and department/agency directors as necessary, the Board of Supervisors meets to discuss the County's services and items of concern to the operation of the County. These discussions basically entail a balancing of proposed requests and potential revenue sources. The Board of Supervisors identifies items that they had previously discussed which were to be considered as additions or deletions to the proposed budget. The Board then has the task of weighing certain services or programs within the organization in light of available resources. After the Board of Supervisors agrees upon a proposed level of services, and likewise an appropriation level, the Board sets a public hearing. Notice of such public hearing is made in the local official newspapers and a summary of proposed expenditure and revenue levels is included in that publication. According to state law, the tax rate cannot be increased after publication of the proposed expenditure levels for the public hearing thus, department/agency requests are always used as a basis of publication. During the public hearing, citizens are given the opportunity to voice their objections or support of the proposed budget as presented. After the public hearing, the Board of Supervisors considers any comments made and then act upon the approval of the budget.

The Board officially authorizes by resolution to certify with the County Auditor and the State Office of Management the adopted budget for the upcoming year on or before the state law deadline of March 15th. After certification, staff reviews the budget and detailed information changed in light of Board of Supervisors discussions. The budget is subsequently printed and available for distribution. The budget document then becomes an instrument and a guide for the Board and departments during the year for achieving the goals and objectives, and providing programs and services as described in the budget.

### **SCOTT COUNTY'S PROGRAM PERFORMANCE BUDGETING SYSTEM**

Prior to fiscal year 1983-84 Scott County was accustomed to budgeting for TOTAL departments and authorized agencies. In the program performance budget, the County continues to budget for departments, but each department divides its budget into functions or services, which are known as "programs". There are several reasons for dividing organizational budgets into program budgets.

First and foremost, program budgets emphasize the services the County provides instead of the expenses the County incurs. Budget justifications are based upon citizen needs, the County's response to their needs, and the resources the County requires to provide the response that the County proposes. The program performance budget provides a positive focus on the services that the County provides, instead of a negative focus on the money that the County spends. In order to accomplish this change in emphasis, the County needs to budget for each service (program).

Second, program budgets improve Scott County's management capabilities. In the "old" system, the emphasis was on reviewing line item expenditures and the County's role was that of a senior bookkeeper. If funds were expended within the limits of budgeted line items, the County was a good manager. In the "new" system, the emphasis is on managing services, and thus there is need for some flexibility to control expenditures in order to produce the results expected of programs. This program performance budget provides the County with the flexibility to do this.

## BUDGET PREPARATION PROCESS

(Continued)

Third, program budgets improve leadership, delegation of authority, and follow-up responsibility for assuring that services are provided at the programmed level. The "results oriented" budget contains specific plans for output, efficiency, and effectiveness. These plans, which are called "performance objectives" are the guidelines that subordinates use for individual performance, which are monitored on a regular, quarterly basis.

Finally, program budgeting enables large departments to divide their operations into more manageable sub-departmental cost centers. This also allows directors of large departments to place more responsibility on managers and first-line supervisors, and to train them in management skills required for budgeting, planning, and leadership.

Once programs have been identified for departments and authorized agencies specific performance indicators are developed and tracked.

Performance indicators are statistical measures of actual and planned performance which report on four important characteristics of each Scott County Program:

- Demand - who needs the program, how much is needed?
- Workload - what does the program produce, who is served?
- Productivity - what is the cost of one unit of workload, how efficient is the program? and
- Effectiveness - what is the quality, impact, or responsiveness of the program?

### **Demand:**

Is this program necessary? How much service is required or requested? Demand is the external factor that demonstrates the "need" for the program. Demand data enables decision-makers to adjust services and costs to respond to changes in the direction and/or magnitude of the demand for the service.

#### **GENERAL EXAMPLES:**

- Eligible Populations
- Service Area Size
- Deficient Conditions
- Requests or Applications
- Complaints

### **Workload:**

How much service is being provided? How do service outputs (workload) compare to service needs (demand)? Facts about workload enable decision-makers to relate budget expenditures to personnel outputs, and to relate outputs to demand. Workload data is also the basis, along with total expenditures, for unit cost, or productivity indicators.

#### **GENERAL EXAMPLES:**

- Units of Output
- Transactions Processed
- People Served
- Time Spent

## BUDGET PREPARATION PROCESS

(Continued)

### **Productivity:**

Is the program being run efficiently? What is the average cost of one unit of service? Unit cost (productivity) data enables decision-makers to measure efficiency, as opposed to total expenditures. Productivity unit costs also can be used to quickly estimate the cost of adding more service, or the savings to be realized for reductions in service.

### **Effectiveness:**

How well is the program doing? What is its impact and/or quality? Effectiveness data enables decision-makers to see that quality does not suffer as productivity increases, or that quality improves if productivity declines.

### **GENERAL EXAMPLES:**

- Response Time
- Workload as Percent of Demand
- Objectives Accomplished
- Error Rate
- Interval Between Service Repetition

### **CAVEATS:**

- Not everything is measurable
- Be aware of data availability-don't spend a dollar for a dime's worth of information
- Who selects indicators-a process of negotiation between you and your budget analyst
- No comparisons to other governments (internal organization comparison)
- Indicators before objectives

The Program Performance Budget (PPB) system has worked very well for Scott County since its implementation in fiscal year 1983-84.

# MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY

**Date of Incorporation:** December 31, 1837

**Form of Government:** County Board/County Administrator

<b>Area in Square Miles</b>	447	<b>Recreation: Parks</b>	
		County Parks	7
<b>Median Age of Population</b>	36.5	Number of Acres	2,348
		City Parks	87
<b>Miles of Roads and Streets:</b>		Number of Acres	2,827
Interstate Highways	43	<b>Golf Courses:</b>	
State Highways	78	Private	2
County Roads	556	Public	7
City Streets	<u>727</u>	Municipal	3
Total Miles	<u>1,404</u>		
<b>Acres of Industrial Lands</b>	1,017	<b>Snowmobile Trails, Total Miles</b>	77
<b>Farming Acres</b>	227,798	<b>State Wildlife Preserve Open to Public Hunting and Fishing</b>	2,785/Acres
<b>Number of Farms</b>	1,428	<b>Number of Lakes</b>	5
<b>County Employees:</b>		<b>Number of Boat Launches</b>	4
Board Members	5	<b>Number of Beaches</b>	1
Elected Officials	5	<b>Number of Swimming Pools</b>	1
Full time equivalents	424	<b>Number of Zoos</b>	1
		<b>Number of Baseball Diamonds</b>	2
<b>Schools Within the County: Public Schools</b>		<b>Public Safety:</b>	
Elementary	39	County Sheriff Department	1
Junior High	9	City Police Department	8
Senior High	6	Fire Department:	
Total Students	28,163	Full-time	2
		Volunteer	11
<b>Non-Public Schools:</b>		Rescue Squads	2
K-8	8	<b>Elections: Last General Election</b>	
High School	2	Registered Voters	112,075
Total Students	3,179	Votes Cast	68,675
		Percent	61.3%
<b>Higher Education:</b>		<b>Elections: Last Municipal Election</b>	
University	2	Registered Voters	83,265
Colleges	2	Votes Cast	22,935
Junior College	1	Percent	27.5%
Vocational Schools	3		
Total Students	17,245	<b>Building Permits:</b>	
		Issued in the Year Ended	
		June 30, 1999	723
		Value of Issued Permits	\$18,038,649



# MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY (cont.)

## Ten Principal Taxpayers

As of June 30, 2000

Organization	Taxable Value	% of Total Taxable Value
Mid-American Energy	\$243,651,418	5.30%
Aluminum Company of America	171,003,784	3.72%
SDG Macerich Properties	65,583,800	1.43%
Davenport Water Company	49,005,129	1.07%
Isle of Capri	37,188,970	0.81%
U.S. West Communications	31,775,566	0.69%
Lafarge Corporation	28,718,711	0.62%
Genventures	24,736,642	0.53%
Peterson property	18,109,100	0.39%
Oscar Mayer Foods Corp.	16,019,883	0.35%
Total	\$685,793,003	14.91%

Source: County tax rolls.

## BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

**Accrual Accounting:** A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned between April 1 and June 30, but for which payment was not received until July 10, is recorded as being received on June 30 rather than on July 10.

**Appropriation:** An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

**Appropriation Resolution:** The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.

**Assessed Valuation:** A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the City or County Assessors.)

**Audit:** A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

**Authorized Agency:** A recognized non-profit agency receiving County funding and following the County's required PPB budgeting requirements.

**Balance Sheet:** A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, park improvements, roads and bridges.

**Budget:** A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various County services.

**Budget Amendment:** A legal procedure utilized by the Board of Supervisors to revise a budgeted service area appropriation. The Code of Iowa also requires Board approval through the adoption of a resolution for any interdepartmental or interfund adjustments or for any transfer within a department from one sub-object level total to another. County staff has the prerogative to adjust expenditures within sub-object level totals of a departmental budget.

**Budget Calendar:** The schedule of key dates or events which County departments and authorized agencies follow in the preparation, adoption, and administration of the budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

**Budgeted Funds:** Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.

**Budget Message:** The opening section of the budget from the Chairman of the Board of Supervisors which provides the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the identified target issues of the Board of Supervisors.

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Capital Improvement Program:** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**Capital Improvement Program Budget:** A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. However, for Scott County it is included in the same budget document. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include new roads, buildings, recreational facilities and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, machinery, building improvements, microcomputers and special tools, which are usually distinguished from operating items according to their value and projected useful life.

**Cash Accounting:** A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services. The budget document is prepared on a cash basis since Iowa law requires all budget amendments to be adopted one month *prior* to the end of the fiscal year. The annual audit, however, is prepared on an accrual accounting basis.

**Cash Management:** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**Current Taxes:** Taxes that are levied and due within one year.

**Debt Services:** The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Delinquent Taxes:** Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

**Department:** A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations as defined by Iowa law or by County ordinance.

**Depreciation:** The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**Disbursement:** Payment for goods and services in cash or by check.

**Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. An enterprise fund in Scott County was established for the golf course that opened at the start of FY 1991-92.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Supervisors.

**Expenditure:** This term refers to the outflow of funds paid for an asset obtained or goods and services obtained. This term

applies to all funds.

**Fiscal Year:** The time period designated by the County signifying the beginning and ending period for recording financial transactions. Scott County has specified July 1 to June 30 as its fiscal year.

**Fixed Assets:** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FTE:** Full-time equivalent; an authorized position equivalent to working 2,080 hours in a year.

**Fund:** An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service fund, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

**Fund Balance:** Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

**Full Faith and Credit:** A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**GAAP:** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles

**General Fund:** The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as law enforcement, mental health services, finance, data processing, park and recreation, physical health services, services to the poor, county development services, and general administration.

**General Ledger:** A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

**General Obligation Bonds:** Bonds that finance a variety of public projects such as roads, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

**GFOA:** Government Finance Officers Association of the United States and Canada

**GASB:** Government Accounting Standards Board - promulgates accounting standards and practices for governments

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

**HCBS:** Home and community based mental health mental retardation services

**Interfund Transfers:** Amounts transferred from one fund to another.

**Intergovernmental Revenue:** Revenue received from another government for a specified purpose. In Scott County, these are funds primarily from the State of Iowa.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department to another department, for example, the Vehicle Replacement Reserve Fund.

**Inventory:** A detailed listing of property currently held by the government.

**Invoice:** A bill requesting payment for goods or services by a vendor or other governmental unit.

**Levy:** To impose taxes, special assessments, or service charges for the support of County activities.

**Line-Item Budget:** A budget that lists each expenditure account (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

**Long Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**MH-DD:** Mental health, developmentally disabled. Also refers to the Special Revenue Fund created by the State of Iowa to account for mental health, mental retardation and developmentally disabled program costs

**Modified Accrual Accounting:** A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

**Object Code:** An expenditure category, such as personal services, supplies, or equipment.

**Operating Budget:** The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

**Operating Fund:** A fund restricted to a fiscal budget year.

**PPB:** Program Performance Budget - see below.

**Performance Objectives:** Specific quantitative and qualitative measures of work performed as an objective of the department.

**Program Budget:** A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

**Program Performance Budget:** A budget that focuses upon activities rather than line items. Demand, workload, productivity, and effectiveness indicator data are collected in order to assess the efficiency of services. Typical data collected might include miles of road needed to be paved, miles of roads paved, cost of paved roads per mile, percent of roads not able to be paved.

**Property Tax:** Property taxes are levied on both real and personal property according to the property's taxable valuation and the tax rate.

**Revenue:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, grants, shared revenues and interest income.

**Revenue Bonds:** Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

**Requisition:** A written request from a department to the purchasing division for specific goods or services. This action precedes the authorization of a purchase order.

**Reserve:** An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Source of Revenue:** Revenues are classified according to their source or point of origin.

**Special Revenue Fund:** A fund utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds.

**T19:** Title nineteen services. Also referred to as Title XIX. Federal funding assistance for eligible recipients

**Voucher:** A claim document indicating that a transaction has occurred. It usually contains the accounts related to the transaction.

# DEPARTMENT/AUTHORIZED AGENCIES BUDGET TOTAL SUMMARIES

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DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Administration	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
A County Administrator	1.00	1.00	1.00	1.00	1.00
634-A Assistant County Administrator	0.50	0.50	0.50	0.50	0.50
298-A Administrative Assistant	0.60	0.60	0.60	0.60	0.60
Z Administrative Intern	0.60	0.60	0.60	0.60	0.60
<b>TOTAL POSITIONS</b>	<b>2.70</b>	<b>2.70</b>	<b>2.70</b>	<b>2.70</b>	<b>2.70</b>
<b>REVENUE SUMMARY:</b>					
Fines/Forfeitures/Miscellaneous	\$215	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$215</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$193,504	\$203,339	\$186,931	\$213,452	\$212,770
Expenses	6,721	12,950	6,950	12,950	12,950
Supplies	1,395	1,350	1,350	1,350	1,350
<b>TOTAL APPROPRIATIONS</b>	<b>\$201,620</b>	<b>\$217,639</b>	<b>\$195,231</b>	<b>\$227,752</b>	<b>\$227,070</b>



DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Attorney	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
X County Attorney	1.00	1.00	1.00	1.00	1.00
Y First Assistant Attorney	1.00	1.00	1.00	1.00	1.00
Y Deputy First Assistant Attorney	3.00	3.00	3.00	3.00	3.00
A Assistant Attorney II	1.00	1.00	1.00	1.00	1.00
A Assistant Attorney I	9.00	9.00	10.00	10.00	10.00
511-A Office Administrator	1.00	1.00	1.00	1.00	1.00
323-A Case Expeditor	1.00	1.00	1.00	1.00	1.00
252-A Executive Secretary	1.00	1.00	1.00	1.00	1.00
252-A Child Support Recovery Aide	3.00	3.00	3.00	3.00	3.00
252-A Paralegal	3.00	3.00	2.00	2.00	2.00
223-C Victim/Witness Coordinator	1.00	1.00	1.00	1.00	1.00
191-C Intake Coordinator	1.00	1.00	1.00	1.00	1.00
177-C Legal Secretary	4.00	4.00	4.00	4.00	4.00
162-C Clerk III	1.00	1.00	1.00	1.00	1.00
141-C Clerk II	5.00	5.00	5.00	5.00	5.00
Z Summer Law Clerk	1.00	1.00	1.00	1.00	1.00
<b>TOTAL POSITIONS</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$267,923	\$267,800	\$301,919	\$289,919	\$289,919
Charges for Services	228	-	-	-	-
Fines/Forfeitures/Miscellaneous	18,698	10,000	16,520	10,000	10,000
<b>TOTAL REVENUES</b>	<b>\$286,849</b>	<b>\$277,800</b>	<b>\$318,439</b>	<b>\$299,919</b>	<b>\$299,919</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$1,745,520	\$1,879,919	\$1,869,312	\$2,021,070	\$1,992,369
Equipment	2,294	9,000	31,500	9,000	9,000
Expenses	143,162	86,040	125,793	124,296	121,796
Supplies	33,080	35,175	34,175	35,351	35,351
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,924,056</b>	<b>\$2,010,134</b>	<b>\$2,060,780</b>	<b>\$2,189,717</b>	<b>\$2,158,516</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Auditor	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
X Auditor	1.00	1.00	1.00	1.00	1.00
Y First Deputy Auditor	1.00	1.00	1.00	1.00	1.00
Y Deputy Auditor-Elections	1.00	1.00	1.00	1.00	1.00
Y Deputy Auditor-Tax	1.00	1.00	1.00	1.00	1.00
611-A Accounting Supervisor	-	1.00	1.00	1.00	1.00
516-A Accounting Supervisor	1.00	-	-	-	-
291-C Election Supervisor	1.00	1.00	1.00	1.00	1.00
252-A Payroll Specialist	1.50	1.50	1.50	1.50	1.50
252-C Accounts Payable Specialist	1.50	1.50	1.50	1.50	1.50
194-C Platroom Draftsman	0.50	0.50	0.50	0.50	0.50
177-A Official Records Clerk	0.90	0.90	0.90	0.90	0.90
177-C Tax Aide	3.00	3.00	3.00	3.00	3.00
162-C Clerk III	1.00	1.00	1.00	1.00	1.00
141-C Clerk II	1.00	1.00	1.00	1.00	1.00
<b>TOTAL POSITIONS</b>	<b>15.40</b>	<b>15.40</b>	<b>15.40</b>	<b>15.40</b>	<b>15.40</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$123,205	\$38,700	\$38,700	\$129,424	\$129,424
Licenses & Permits	6,313	4,425	4,425	5,025	5,025
Charges for Services	43,884	47,750	47,750	47,750	47,750
Fines/Forfeitures/Miscellaneous	12	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$173,414</b>	<b>\$90,875</b>	<b>\$90,875</b>	<b>\$182,199</b>	<b>\$182,199</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$763,502	\$808,831	\$803,349	\$858,739	\$854,902
Equipment	571	2,000	2,000	2,000	2,000
Expenses	139,581	144,960	144,960	162,100	162,100
Supplies	22,108	26,375	26,375	24,250	24,250
<b>TOTAL APPROPRIATIONS</b>	<b>\$925,762</b>	<b>\$982,166</b>	<b>\$976,684</b>	<b>\$1,047,089</b>	<b>\$1,043,252</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Budget & Information Processing	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
805-A Director Budget & Information Processing	1.00	1.00	1.00	1.00	1.00
Information Processing Manager	-	-	1.00	1.00	1.00
511-A Senior Programmer Analyst	1.00	1.00	1.00	1.00	1.00
445-A Programmer/Analyst II	4.00	4.00	4.00	4.00	4.00
406-A Network Systems Administrator	4.00	4.00	3.00	3.00	3.00
Webmaster	-	-	1.00	1.00	1.00
Help Desk Specialist	-	-	1.00	1.00	1.00
283-A BIP Office Supervisor	1.00	1.00	1.00	1.00	1.00
252-A Purchasing Specialist	1.00	1.00	1.00	1.00	1.00
141-C Clerk II/Support Services	2.00	2.00	2.00	2.00	2.00
141-C Clerk II/Word Processing	1.00	1.00	1.00	1.00	1.00
141-C Clerk II/Support Services Receptionist	0.50	0.50	0.50	0.50	0.50
<b>TOTAL POSITIONS</b>	<b>15.50</b>	<b>15.50</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$173,384	\$191,500	\$183,500	\$184,000	\$184,000
Charges for Services	19,807	18,900	20,850	20,850	20,850
Fines/Forfeitures/Miscellaneous	1,709	2,530	2,530	2,530	2,530
<b>TOTAL REVENUES</b>	<b>\$194,900</b>	<b>\$212,930</b>	<b>\$206,880</b>	<b>\$207,380</b>	<b>\$207,380</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$781,723	\$860,908	\$810,394	\$976,999	\$972,025
Equipment	-	-	785	-	-
Expenses	545,060	630,829	649,754	683,079	683,079
Supplies	39,281	55,300	40,300	46,400	46,400
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,366,064</b>	<b>\$1,547,037</b>	<b>\$1,501,233</b>	<b>\$1,706,478</b>	<b>\$1,701,504</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Buildings and Grounds	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
608-A Director Buildings & Grounds	1.00	1.00	1.00	1.00	1.00
300-A Maintenance Coordinator	1.00	1.00	1.00	1.00	1.00
268-C Maintenance Specialist	3.00	3.00	3.00	3.00	3.00
198-A Project Assistant	1.00	1.00	1.00	1.00	1.00
198-A Custodial Supervisor	1.00	1.00	1.00	1.00	1.00
182-C Maintenance Worker	2.00	2.00	2.00	2.00	2.00
162-C Preventive Maintenance	1.00	1.00	1.00	1.00	1.00
162-C Lead Custodial Worker	2.00	2.00	2.00	2.00	2.00
130-C Custodial Worker	4.80	6.25	6.50	6.50	6.50
91-C Courthouse Security Guard	0.49	0.49	0.49	0.49	0.49
83-C General Laborer	0.50	0.50	0.50	0.50	0.50
<b>TOTAL POSITIONS</b>	<b>17.79</b>	<b>19.24</b>	<b>19.49</b>	<b>19.49</b>	<b>19.49</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$20,771	\$21,000	\$21,000	\$21,500	\$21,500
Fines/Forfeitures/Miscellaneous	2,426	2,375	2,745	3,150	3,150
Sale of Fixed Assets	3,693	1,500	4,500	5,000	5,000
<b>TOTAL REVENUES</b>	<b>\$26,890</b>	<b>\$24,875</b>	<b>\$28,245</b>	<b>\$29,650</b>	<b>\$29,650</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$556,750	\$633,389	\$682,998	\$786,720	\$736,780
Equipment	22,528	9,000	8,100	14,235	10,125
Expenses	461,393	484,190	488,323	496,190	541,190
Supplies	60,674	64,300	60,700	65,115	65,115
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,101,345</b>	<b>\$1,190,879</b>	<b>\$1,240,121</b>	<b>\$1,362,260</b>	<b>\$1,353,210</b>

<b>DEPARTMENT:</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2000-01</b>	<b>2001-02</b>	<b>2001-02</b>
<b>Community Services</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>REQUESTED</b>	<b>ADOPTED</b>
<b>AUTHORIZED POSITIONS:</b>					
725-A Community Services Director	-	1.00	1.00	1.00	1.00
571-A Community Services Director	1.00	-	-	-	-
430-A Mental Health Coordinator	-	1.00	1.00	1.00	1.00
430-A Case Aide Supervisor	-	1.00	1.00	1.00	1.00
382-A Case Aide Supervisor	1.00	-	-	-	-
332-A Social Worker	1.00	-	-	-	-
275-A Workfare Coordinator	1.00	-	-	-	-
271-A Veteran's Director/Case Aide	1.00	1.00	1.00	1.00	1.00
252-C Case Aide	4.00	4.50	4.50	4.50	4.50
233-C Office Manager	1.00	1.00	1.00	1.00	1.00
162-C Clerk III/Secretary	1.00	1.00	1.00	1.00	1.00
141-C Clerk II/Receptionist	1.50	1.50	1.50	1.50	1.50
Z Mental Health Advocate	0.75	0.75	0.75	0.75	0.75
<b>TOTAL POSITIONS</b>	<b>13.25</b>	<b>12.75</b>	<b>12.75</b>	<b>12.75</b>	<b>12.75</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$2,866,143	\$3,085,487	\$3,510,325	\$3,449,074	\$3,449,074
Charges for Services	52,675	49,257	59,853	44,198	44,198
Fines/Forfeitures/Miscellaneous	42,739	24,500	27,500	27,500	27,500
<b>TOTAL REVENUES</b>	<b>\$2,961,557</b>	<b>\$3,159,244</b>	<b>\$3,597,678</b>	<b>\$3,520,772</b>	<b>\$3,520,772</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$540,826	\$598,717	\$612,044	\$670,520	\$668,181
Equipment	894	2,000	2,000	14,000	2,000
Expenses	5,154,156	5,757,441	5,678,353	6,080,281	6,080,281
Supplies	7,563	12,000	11,500	11,850	11,850
<b>TOTAL APPROPRIATIONS</b>	<b>\$5,703,439</b>	<b>\$6,370,158</b>	<b>\$6,303,897</b>	<b>\$6,776,651</b>	<b>\$6,762,312</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Conservation (Net of Golf Course)	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
775-A Director	1.00	1.00	1.00	1.00	1.00
445-A Operations Manager	1.00	1.00	1.00	1.00	1.00
382-A Naturalist/Director	1.00	1.00	1.00	1.00	1.00
357-A Park Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00
307-A Park Ranger	2.00	2.00	2.00	2.00	2.00
271-A Assistant Naturalist	1.00	1.00	1.00	1.00	1.00
220-A Conservation Assistant	1.00	1.00	1.00	1.00	1.00
220-A Patrol Ranger	1.00	1.00	1.00	1.00	1.00
187-A Pioneer Village Site Coordinator	1.00	1.00	1.00	1.00	1.00
187-A Equipment Mechanic	2.00	2.00	2.00	2.00	2.00
187-A Park Crew Leader	1.00	1.00	1.00	1.00	1.00
162-A Park Maintenance Worker	5.00	5.00	5.00	5.00	5.00
141-A Clerk II	1.00	1.00	1.00	1.00	1.00
99-A Cody Homestead Site Coordinator	0.75	0.75	0.75	0.75	0.75
Z Seasonal Concession Worker	0.50	0.50	0.50	0.50	0.50
<b>TOTAL POSITIONS</b>	<b>21.25</b>	<b>21.25</b>	<b>21.25</b>	<b>21.25</b>	<b>21.25</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$147,347	\$62,500	\$41,000	\$43,000	\$43,000
Charges for Services	492,454	530,250	494,565	541,830	541,830
Use of Money/Property	113,468	134,850	132,450	134,062	137,062
Fines/Forfeitures/Miscellaneous	29,091	14,300	9,410	9,790	9,790
Sale of Fixed Assets	700	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$783,060</b>	<b>\$741,900</b>	<b>\$677,425</b>	<b>\$728,682</b>	<b>\$731,682</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$1,246,464	\$1,345,438	\$1,335,054	\$1,446,762	\$1,428,487
Equipment	68,298	143,500	152,218	145,000	145,000
Capital Improvements	417,126	270,000	265,632	288,000	288,000
Expenses	318,354	346,085	345,014	352,840	352,840
Supplies	294,851	297,160	297,160	307,849	307,849
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,345,093</b>	<b>\$2,402,183</b>	<b>\$2,395,078</b>	<b>\$2,540,451</b>	<b>\$2,522,176</b>

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		1999-00	2000-01	2000-01	2001-02	2001-02
PROGRAM: Glynn's Creek (18E/F)		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>						
462-A Golf Pro/Manager		1.00	1.00	1.00	1.00	1.00
462-A Golf Course Superintendent		1.00	1.00	1.00	1.00	1.00
187-A Mechanic/Crew Leader		1.00	1.00	1.00	1.00	1.00
187-Assistant Superintendent		-	-	-	1.00	1.00
187-A Golf Turf Assistant		1.00	1.00	1.00	-	-
125-A Maintenance Worker		2.00	2.00	2.00	2.00	2.00
Z Seasonal Assistant Golf Pro		0.75	0.75	0.75	0.75	0.75
Z Seasonal Golf Pro Staff		7.05	7.05	7.05	7.05	7.05
Z Seasonal Part Time Laborers		5.55	5.55	5.55	5.55	5.55
<b>TOTAL POSITIONS</b>		<b>19.35</b>	<b>19.35</b>	<b>19.35</b>	<b>19.35</b>	<b>19.35</b>
<b>REVENUE SUMMARY:</b>						
Total Charges for Services		\$11,203	\$25,400	\$25,400	\$24,000	\$24,000
Total Green Fees		649,066	681,713	681,713	742,945	742,945
Net Cart Fees		303,653	297,500	297,500	333,640	333,640
Net Food/Beverage		148,472	145,500	145,500	145,160	145,160
Net Merchandise Sales		10,646	9,000	9,000	9,000	9,000
Net Driving Range Sales		48,803	58,125	58,125	47,880	47,880
Total Interest Income		15,172	15,000	15,000	15,000	15,000
Total Miscellaneous		1,509	1,000	1,000	1,000	1,000
Gain on Sale of Fixed Assets		68,744	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$1,257,268</b>	<b>\$1,233,238</b>	<b>\$1,233,238</b>	<b>\$1,318,625</b>	<b>\$1,318,625</b>
<b>APPROPRIATION SUMMARY:</b>						
Personal Services		\$427,794	\$469,401	\$472,350	\$522,303	\$522,303
Equipment (minor)		15,989	2,000	2,000	6,000	6,000
Depreciation		139,414	148,026	139,413	139,413	139,413
Expenses		74,453	79,700	82,100	85,002	85,002
Supplies		114,139	121,470	121,470	123,455	123,455
Debt Service		270,231	248,914	256,560	248,965	248,965
<b>TOTAL APPROPRIATIONS</b>		<b>\$1,042,020</b>	<b>\$1,069,511</b>	<b>\$1,073,893</b>	<b>\$1,125,138</b>	<b>\$1,125,138</b>
<b>Net Income</b>		<b>\$215,248</b>	<b>\$163,727</b>	<b>\$159,345</b>	<b>\$193,487</b>	<b>\$193,487</b>
<b>CASH FLOW RECONCILIATION:</b>						
Add back depreciation (non-cash expense)		139,414	148,026	139,413	139,413	139,413
Deduct gain on sale of fixed assets (non-cash revenue)		(68,744)	0	0	0	0
Deduct balance sheet cash outlays:						
Principal payment Certificates of Participation		(145,000)	(155,000)	(155,000)	(160,000)	(160,000)
Equipment purchases (major)		(107,820)	(67,000)	(67,000)	(60,952)	(60,952)
Capital projects		0	0	(60,000)	(58,000)	(58,000)
Amortized General Fund interest payment		(13,016)	(41,492)	(13,016)	(13,016)	(13,016)
Other balance sheet account changes (net)		764	-	-	-	-
<b>Amount of cash available for other uses</b>		<b>\$ 20,846</b>	<b>\$ 48,261</b>	<b>\$ 3,742</b>	<b>\$ 40,932</b>	<b>\$ 40,932</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Health	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
805-A Health Director	1.00	1.00	1.00	1.00	1.00
571-A Deputy Director	1.00	1.00	1.00	1.00	1.00
430-A Program Development Coordinator	1.00	1.00	1.00	1.00	1.00
417-A Environmental Health Coordinator	2.00	2.00	2.00	2.00	2.00
417-A Community Health Coordinatoor	1.00	1.00	1.00	1.00	1.00
417-A Clinical Services Coordinator	1.00	1.00	1.00	1.00	1.00
417-A Public Health Services Coordinator	1.00	1.00	1.00	1.00	1.00
366-A Public Health Nurse	5.75	5.75	5.75	6.00	6.00
355-A Disease Prevention Specialist	2.00	3.00	4.00	4.00	4.00
355-A Environmental Health Specialist	7.00	7.00	7.00	7.00	7.00
298-A Administrative Office Manager	1.00	1.00	1.00	1.00	1.00
209-A Medical Assistant	1.00	1.00	1.00	1.00	1.00
177-A Lab Technician	0.75	0.75	0.75	0.75	0.75
162-A Resource Specialist	2.00	2.00	2.00	2.00	2.00
141-A Resource Assistant	2.60	2.60	2.60	2.60	2.60
Z Interpreters	0.35	0.35	0.35	0.35	0.35
Z Environmental Health Intern	0.25	0.25	0.25	0.25	0.25
Z Health Services Professional	1.20	1.20	1.20	1.20	1.20
<b>TOTAL POSITIONS</b>	<b>31.90</b>	<b>32.90</b>	<b>33.90</b>	<b>34.15</b>	<b>34.15</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$249,327	\$174,901	\$1,022,286	\$1,038,213	\$1,038,213
Licenses and Permits	227,602	201,880	220,830	222,330	222,330
Charges for Services	30,628	39,200	32,600	32,800	32,800
Fines/Forfeitures/Miscellaneous	41,559	18,640	38,374	45,374	45,374
<b>TOTAL REVENUES</b>	<b>\$549,116</b>	<b>\$434,621</b>	<b>\$1,314,090</b>	<b>\$1,338,717</b>	<b>\$1,338,717</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$1,541,413	\$1,670,801	\$1,688,603	\$1,886,930	\$1,878,112
Equipment	2,348	9,515	11,515	5,999	5,999
Expenses	669,872	649,975	1,426,516	1,430,327	1,430,327
Supplies	49,039	44,003	44,003	48,333	48,333
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,262,672</b>	<b>\$2,374,294</b>	<b>\$3,170,637</b>	<b>\$3,371,589</b>	<b>\$3,362,771</b>



DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Human Resources	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
634-A Assistant County Administrator	0.50	0.50	0.50	0.50	0.50
23-A Human Resources Specialist	1.00	1.00	1.00	1.00	1.00
252-A Human Resources Assistant	1.00	1.00	1.00	1.00	1.00
198-A Human Resources Secretary	1.00	1.00	1.00	1.00	1.00
Z Governmental Trainee	3.00	3.00	3.00	3.00	3.00
<b>TOTAL POSITIONS</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>
<b>REVENUE SUMMARY:</b>					
Charges for Services	\$0	\$1,000	\$0	\$500	\$500
Fines/Forfeitures/Miscellaneous	643	-	-	500	500
<b>TOTAL REVENUES</b>	<b>\$643</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$159,051	\$196,020	\$157,265	\$210,250	\$209,575
Expenses	77,227	99,214	106,950	121,025	121,025
Supplies	4,280	3,380	3,395	3,465	3,465
<b>TOTAL APPROPRIATIONS</b>	<b>\$240,558</b>	<b>\$298,614</b>	<b>\$267,610</b>	<b>\$334,740</b>	<b>\$334,065</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Human Services	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$18,687	\$14,100	\$18,600	\$18,600	\$18,600
Charges for Services	334	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$19,021</b>	<b>\$14,100</b>	<b>\$18,600</b>	<b>\$18,600</b>	<b>\$18,600</b>
<b>APPROPRIATION SUMMARY:</b>					
Equipment	\$1,280	\$0	\$0	\$3,000	\$3,000
Expenses	84,322	116,654	119,611	150,596	146,296
Supplies	27,897	39,858	34,858	42,351	42,351
<b>TOTAL APPROPRIATIONS</b>	<b>\$113,499</b>	<b>\$156,512</b>	<b>\$154,469</b>	<b>\$195,947</b>	<b>\$191,647</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Juvenile Court Services	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
571-A Juvenile Detention Center Director	-	-	-	1.00	1.00
449-A Juvenile Detention Center Director	1.00	1.00	1.00	-	-
308-A Operations Supervisor	1.00	1.00	1.00	1.00	1.00
215-A Detention Youth Supervisor	-	-	-	10.40	10.40
169-A Detention Youth Worker	9.80	9.80	10.40	-	-
<b>TOTAL POSITIONS</b>	<b>11.80</b>	<b>11.80</b>	<b>12.40</b>	<b>12.40</b>	<b>12.40</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$63,252	\$64,600	\$70,761	\$59,600	\$59,600
Charges for Services	44,033	35,000	35,000	45,000	45,000
<b>TOTAL REVENUES</b>	<b>\$107,285</b>	<b>\$99,600</b>	<b>\$105,761</b>	<b>\$104,600</b>	<b>\$104,600</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$409,311	\$452,956	\$486,826	\$551,890	\$548,496
Equipment	621	1,800	2,900	7,400	2,400
Expenses	3,996	10,750	11,000	12,350	11,150
Supplies	21,490	23,900	23,200	27,250	26,150
<b>TOTAL APPROPRIATIONS</b>	<b>\$435,418</b>	<b>\$489,406</b>	<b>\$523,926</b>	<b>\$598,890</b>	<b>\$588,196</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Non-Departmental	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
417-A Risk Management Coordinator	1.00	1.00	1.00	1.00	1.00
<b>TOTAL POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$389,294	\$436,784	\$726,902	\$748,252	\$748,252
Charges for Services	33,939	31,715	36,715	36,715	36,715
Use of Money & Property	27,524	33,507	27,524	-	-
Fines/Forfeitures/Miscellaneous	183,834	147,200	162,785	162,785	162,785
<b>TOTAL REVENUE</b>	<b>\$634,591</b>	<b>\$649,206</b>	<b>\$953,926</b>	<b>\$947,752</b>	<b>\$947,752</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$103,274	\$67,999	\$111,494	\$118,802	\$118,629
Expenses	1,252,719	1,534,221	1,815,816	1,948,221	1,948,221
Supplies	18,500	9,600	9,650	9,750	9,750
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,374,493</b>	<b>\$1,611,820</b>	<b>\$1,936,960</b>	<b>\$2,076,773</b>	<b>\$2,076,600</b>

<b>DEPARTMENT:</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2000-01</b>	<b>2001-02</b>	<b>2001-02</b>
<b>Planning &amp; Development</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>REQUESTED</b>	<b>ADOPTED</b>
<b>AUTHORIZED POSITIONS:</b>					
608-A Planning & Development Director	-	-	-	1.00	1.00
534-A Planning & Development Director	1.00	1.00	1.00	-	-
314-C Building Inspector	1.00	1.00	1.00	1.00	1.00
252-A Planning & Development Specialist	1.00	1.00	1.00	1.00	1.00
162-A Clerk III	0.50	0.50	0.50	0.50	0.50
Z Weed/Zoning Enforcement Aide	0.58	0.58	0.58	0.58	0.58
Z Planning Intern	0.25	0.25	0.25	0.25	0.25
<b>TOTAL POSITIONS</b>	<b>4.33</b>	<b>4.33</b>	<b>4.33</b>	<b>4.33</b>	<b>4.33</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$0	\$0	\$1,000	\$50,000	\$50,000
Licenses and Permits	180,069	165,300	165,300	175,300	175,300
Charges for Services	5,411	6,825	6,825	6,825	6,825
Fines/Forfeitures/Miscellaneous	(57)	75	75	75	75
Sale of Fixed Assets	36,985	5,000	5,000	5,000	5,000
<b>TOTAL REVENUES</b>	<b>\$222,408</b>	<b>\$177,200</b>	<b>\$178,200</b>	<b>\$237,200</b>	<b>\$237,200</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$182,578	\$199,118	\$198,069	\$217,858	\$216,689
Expenses	37,189	33,845	37,145	86,595	86,595
Supplies	3,584	3,235	3,335	3,335	3,335
<b>TOTAL APPROPRIATIONS</b>	<b>\$223,351</b>	<b>\$236,198</b>	<b>\$238,549</b>	<b>\$307,788</b>	<b>\$306,619</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Recorder	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
X Recorder	1.00	1.00	1.00	1.00	1.00
496-A Operations Manager	-	1.00	1.00	1.00	1.00
Y First Deputy	1.00	-	-	-	-
Y Second Deputy	1.00	1.00	1.00	1.00	1.00
191-C Real Estate Specialist	1.00	1.00	1.00	1.00	1.00
191-C Conservation Specialist	1.00	1.00	1.00	1.00	1.00
191-C Vital Records Specialist	-	1.00	1.00	1.00	1.00
141-C Clerk II	5.00	8.00	8.00	7.00	7.00
125-C Clerk I	4.00	-	-	-	-
<b>TOTAL POSITIONS</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>
<b>REVENUE SUMMARY:</b>					
Charges for Services	\$856,703	\$979,590	\$980,340	\$942,250	\$942,250
Use of Money/Property	7,384	9,000	9,000	9,000	9,000
Fines/Forfeitures/Miscellaneous	2,165	-	2,000	2,000	2,000
<b>TOTAL REVENUES</b>	<b>\$866,252</b>	<b>\$988,590</b>	<b>\$991,340</b>	<b>\$953,250</b>	<b>\$953,250</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$504,945	\$547,320	\$503,755	\$567,905	\$563,836
Equipment	646	-	-	-	-
Expenses	3,074	6,130	6,730	7,170	7,170
Supplies	13,364	12,750	13,150	13,575	13,575
<b>TOTAL APPROPRIATIONS</b>	<b>\$522,029</b>	<b>\$566,200</b>	<b>\$523,635</b>	<b>\$588,650</b>	<b>\$584,581</b>

<b>DEPARTMENT:</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2000-01</b>	<b>2001-02</b>	<b>2001-02</b>
<b>Secondary Roads</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>REQUESTED</b>	<b>ADOPTED</b>
<b>AUTHORIZED POSITIONS:</b>					
864-A County Engineer	1.00	1.00	1.00	1.00	1.00
634-A Assistant County Engineer	1.00	1.00	1.00	1.00	1.00
430-A Secondary Roads Superintendent	1.00	1.00	1.00	1.00	1.00
300-A Engineering Aide II	3.00	3.00	3.00	3.00	3.00
233-A Shop Supervisor	1.00	1.00	1.00	1.00	1.00
213-B Crew Leader/Operator I	3.00	3.00	3.00	3.00	3.00
204-A Office Leader	1.00	1.00	1.00	1.00	1.00
199-B Sign Crew Leader	1.00	1.00	1.00	1.00	1.00
187-B Mechanic	2.00	2.00	2.00	2.00	2.00
187-B Shop Control Clerk	-	-	-	1.00	1.00
174-B Heavy Equipment Operator III	7.00	7.00	7.00	7.00	7.00
163-B Truck Crew Coordinator	1.00	1.00	1.00	1.00	1.00
162-B Shop Control Clerk	1.00	1.00	1.00	-	-
162-A Clerk III	0.50	0.50	0.50	0.50	0.50
153-B Truck Driver/Laborer	9.00	9.00	9.00	9.00	9.00
Z Seasonal Maintenance Worker	0.60	0.60	0.60	0.60	0.60
Z Engineering Aide (Seasonal Maint)	0.30	0.30	0.30	0.30	0.30
<b>TOTAL POSITIONS</b>	<b>33.40</b>	<b>33.40</b>	<b>33.40</b>	<b>33.40</b>	<b>33.40</b>

<b>REVENUES SUMMARY:</b>					
Intergovernmental	\$1,795,748	\$1,796,900	\$1,810,675	\$1,912,645	\$1,912,645
Licenses & Permits	1,185	1,000	1,000	1,000	1,000
Charges for Services	10,273	9,000	9,000	9,000	9,000
Fines/Forfeitures/Miscellaneous	22,764	5,000	5,000	10,000	10,000
Transfers In	2,039,536	2,100,722	2,100,722	2,163,744	2,163,744
<b>TOTAL APPROPRIATIONS</b>	<b>\$3,869,506</b>	<b>\$3,912,622</b>	<b>\$3,926,397</b>	<b>\$4,096,389</b>	<b>\$4,096,389</b>

<b>APPROPRIATION SUMMARY:</b>					
Administration	\$154,129	\$150,200	\$150,200	\$163,600	\$163,600
Engineering	309,364	286,000	286,000	310,000	310,000
Bridges & Culverts	99,168	72,000	72,000	102,000	102,000
Roads	1,239,721	1,207,000	1,207,000	1,252,000	1,252,000
Snow & Ice Control	204,945	193,000	193,000	216,000	216,000
Traffic Controls	122,606	140,000	140,000	146,000	146,000
Road Clearing	83,246	95,000	95,000	95,000	95,000
New Equipment	383,993	372,000	372,000	350,000	350,000
Equipment Operation	533,272	511,500	511,500	572,500	572,500
Tools, Materials & Supplies	66,980	52,000	52,000	58,000	58,000
Real Estate & Buildings	17,946	20,000	20,000	30,000	30,000
Roadway Construction	630,315	950,000	950,000	1,100,000	1,100,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$3,845,685</b>	<b>\$4,048,700</b>	<b>\$4,048,700</b>	<b>\$4,395,100</b>	<b>\$4,395,100</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Sheriff	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
X Sheriff	1.00	1.00	1.00	1.00	1.00
Y Chief Deputy	1.00	1.00	1.00	1.00	1.00
Y Second Chief Deputy	1.00	1.00	1.00	1.00	1.00
519-A Captain	2.00	2.00	2.00	2.00	2.00
464-A Lieutenant	4.00	4.00	4.00	4.00	4.00
451-E Sergeant	6.00	6.00	6.00	6.00	6.00
449-A Corrections Captain	-	-	-	1.00	1.00
417-A Support Services Director	1.00	1.00	1.00	1.00	1.00
390-A Chief Correction Supervisor	1.00	1.00	1.00	-	-
353-A Support/Program Supervisor	1.00	1.00	1.00	1.00	1.00
353-A Corrections Lieutenant	3.00	3.00	3.00	3.00	3.00
332-A Corrections Sergeant	3.00	4.00	4.00	4.00	4.00
329-E Deputy	28.00	28.00	28.00	28.00	28.00
300-A Chief Telecommunications Operator	1.00	1.00	1.00	1.00	1.00
283-H Lead Correction Officer	10.00	10.00	10.00	10.00	10.00
262-A Lead Bailiff	-	-	-	1.00	1.00
246-H Correction Officer	40.20	40.20	43.20	43.20	43.20
245-A Lead Tele/Communications Operator	3.00	3.00	3.00	3.00	3.00
228-A Tele/Communications Operator	8.00	8.00	8.00	8.00	8.00
228-A Office Supervisor	1.00	1.00	1.00	1.00	1.00
223-A Food Service Manager	1.00	1.00	1.00	1.00	1.00
220-A Lead Bailiff	1.00	1.00	1.00	-	-
220-A Bailiff	-	-	-	7.30	6.70
191-C Senior Accounting Clerk	1.00	1.00	1.00	2.00	2.00
177-C Senior Clerk	3.00	3.00	3.00	2.00	2.00
176-H Jail Custodian/Correction Officer	1.00	1.00	1.00	1.00	1.00
162-A Clerk III	2.00	2.00	2.00	2.00	2.00
151-A Bailiff	6.70	6.70	6.70	-	-
141-C Clerk II	1.00	1.00	1.00	1.00	1.00
141-C Clerk II-Records	-	-	-	0.50	0.50
125-C Clerk I	1.00	1.00	1.00	0.50	0.50
125-H Jail Custodian	1.00	1.00	1.00	1.00	1.00
122-C Cook	2.80	2.80	2.80	2.80	2.80
<b>TOTAL POSITIONS</b>	<b>136.70</b>	<b>137.70</b>	<b>140.70</b>	<b>141.30</b>	<b>140.70</b>
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$170,290	\$141,266	\$180,290	\$182,875	\$182,875
Licenses & Permits	13,099	12,100	12,000	14,075	14,075
Charges for Services	615,850	449,700	512,130	543,680	543,680
Fines/Forfeitures/Miscellaneous	35,897	3,700	22,525	23,335	23,335
<b>TOTAL REVENUES</b>	<b>\$835,136</b>	<b>\$606,766</b>	<b>\$726,945</b>	<b>\$763,965</b>	<b>\$763,965</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$ 6,245,689	\$ 6,825,927	\$ 6,971,647	\$ 7,567,978	\$ 7,422,206
Equipment	53,429	71,612	61,350	69,255	69,255
Expenses	582,432	1,510,341	845,260	1,485,329	975,329
Supplies	502,133	623,450	495,152	589,150	582,150
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,383,683</b>	<b>\$ 9,031,330</b>	<b>\$ 8,373,409</b>	<b>\$ 9,711,712</b>	<b>\$ 9,048,940</b>



DEPARTMENT:		1999-00	2000-01	2000-01	2001-02	2001-02
Supervisors, Board of		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
X Chair, Board of Supervisors		1.00	1.00	1.00	1.00	1.00
X Member, Board of Supervisors		4.00	4.00	4.00	4.00	4.00
<b>TOTAL POSITIONS</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
REVENUE SUMMARY:						
Fines/Forfeitures/Miscellaneous		\$14	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>		<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
APPROPRIATION SUMMARY:						
Personal Services		\$195,297	\$207,616	\$208,106	\$220,802	\$219,256
Expenses		4,479	11,000	9,800	9,950	9,950
Supplies		2,160	2,400	2,600	2,700	2,700
<b>TOTAL APPROPRIATIONS</b>		<b>\$201,936</b>	<b>\$221,016</b>	<b>\$220,506</b>	<b>\$233,452</b>	<b>\$231,906</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Treasurer	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
X Treasurer	1.00	1.00	1.00	1.00	1.00
611-A Financial Management Supervisor	1.00	1.00	1.00	1.00	1.00
496-A Operations Manager	1.00	1.00	1.00	1.00	1.00
382-A County General Store Manager	1.00	1.00	1.00	1.00	1.00
332-A Tax Accounting Specialist	1.00	1.00	1.00	1.00	1.00
298-A Motor Vehicle Supervisor	1.00	1.00	1.00	1.00	1.00
191-C Cashier	1.00	1.00	1.00	1.00	1.00
177-A Senior Clerk	1.00	1.00	1.00	1.00	1.00
177-C Motor Vehicle Account Clerk	2.00	2.00	2.00	2.00	2.00
162-C Clerk III	1.00	1.00	1.00	1.00	1.00
141-C Clerk II	17.60	17.60	17.60	17.60	17.60
<b>TOTAL POSITIONS</b>	<b>28.60</b>	<b>28.60</b>	<b>28.60</b>	<b>28.60</b>	<b>28.60</b>

<b>REVENUE SUMMARY:</b>					
Penalties & Interest on Taxes	\$440,866	\$436,500	\$419,000	\$448,500	\$448,500
Charges for Services	965,866	938,870	978,775	996,275	996,275
Use of Money & Property	1,977,824	1,730,612	2,284,681	2,051,747	2,051,747
Fines/Forfeitures/Miscellaneous	22,980	2,200	1,900	1,900	1,900
<b>TOTAL REVENUES</b>	<b>\$3,407,536</b>	<b>\$3,108,182</b>	<b>\$3,684,356</b>	<b>\$3,498,422</b>	<b>\$3,498,422</b>
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$1,099,896	\$1,156,111	\$1,148,457	\$1,255,286	\$1,246,323
Equipment	0	600	600	0	0
Expenses	118,725	126,522	128,292	131,149	131,149
Supplies	41,473	45,928	47,220	47,505	47,505
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,260,094</b>	<b>\$1,329,161</b>	<b>\$1,324,569</b>	<b>\$1,433,940</b>	<b>\$1,424,977</b>

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Bi-State Metropolitan Planning Commission	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Executive Director	1.00	1.00	1.00	1.00	
Program Director	2.00	2.00	2.00	2.00	
Project Manager	2.00	1.00	1.00	1.00	
Planner & Senior Planner	8.00	7.00	8.00	8.00	
Administrative Services Director	1.00	1.00	1.00	1.00	
Data Services Planner	1.00	1.00	1.00	1.00	
Graphics/Data Coordinator	-	1.00	1.00	1.00	
Finance/Human Resources	-	1.00	1.00	1.00	
Accounting Technician	-	-	1.00	1.00	
Controller	-	1.00	-	-	
Word Processor/Receptionist	3.00	3.00	3.00	3.00	
Planning Assistant	2.00	2.00	2.00	2.00	
Housing Rehab Specialist	1.00	1.00	1.00	1.00	
Graphics Specialist	2.00	2.00	2.00	2.00	
<b>TOTAL POSITIONS</b>	<b>23.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>	
<b>REVENUE SUMMARY:</b>					
Membership Fees	\$242,830	\$250,557	\$260,611	\$259,854	
Charges for Services	284,405	317,566	385,187	425,255	
Federal/State Funding	268,228	268,129	246,768	266,768	
Transportation	426,616	434,602	487,740	496,104	
<b>SUB-TOTAL REVENUES</b>	<b>\$1,222,079</b>	<b>\$1,270,854</b>	<b>\$1,380,306</b>	<b>\$1,447,981</b>	
Scott County Contribution	53,847	55,462	55,462	57,126	57,126
<b>TOTAL REVENUES</b>	<b>\$1,275,926</b>	<b>\$1,326,316</b>	<b>\$1,435,768</b>	<b>\$1,505,107</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$1,089,650	\$1,145,782	\$1,206,051	\$1,271,920	
Equipment	28,638	2,500	2,500	2,500	
Expenses	149,222	143,700	184,800	187,800	
Occupancy	32,559	32,481	33,625	33,625	
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,300,069</b>	<b>\$1,324,463</b>	<b>\$1,426,976</b>	<b>\$1,495,845</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Buffalo Ambulance	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Volunteers	25.00	25.00	30.00	30.00	
<b>TOTAL POSITIONS</b>	<b>25.00</b>	<b>25.00</b>	<b>30.00</b>	<b>30.00</b>	
<b>REVENUE SUMMARY:</b>					
Municipal Subsidy	\$17,000	\$14,000	\$14,000	\$14,000	
Service Fees	75,423	70,000	70,000	75,000	
Other	10,050	22,000	22,000	22,000	
<b>SUB-TOTAL REVENUES</b>	<b>\$102,473</b>	<b>\$106,000</b>	<b>\$106,000</b>	<b>\$111,000</b>	
Scott County Contribution	22,650	22,650	22,650	22,650	
Funding Reserve	10,000	10,000	10,000	10,000	32,650
<b>TOTAL COUNTY CONTRIBUTION</b>	<b>\$32,650</b>	<b>\$32,650</b>	<b>\$32,650</b>	<b>\$32,650</b>	<b>\$32,650</b>
<b>TOTAL REVENUES</b>	<b>\$135,123</b>	<b>\$138,650</b>	<b>\$138,650</b>	<b>\$143,650</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$27,702	\$25,200	\$25,200	\$30,200	
Equipment	14,934	37,500	37,500	37,500	
Expenses	91,067	70,950	70,950	70,950	
Supplies	1,157	2,000	2,000	2,000	
Occupancy	7,627	7,500	7,500	7,500	
<b>TOTAL APPROPRIATIONS</b>	<b>\$142,487</b>	<b>\$143,150</b>	<b>\$143,150</b>	<b>\$148,150</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Center for Alcohol/Drug Services	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Executive Director	1.00	1.00	1.00	1.00	
Treatment Supervisor	1.00	2.00	1.00	1.00	
Finance Manager	1.00	1.00	1.00	1.00	
Business/Office Manager	1.00	1.00	1.00	1.00	
Admin Systems Manager	0.50	-	0.50	0.50	
Accounting Specialist	2.00	1.00	2.00	2.00	
Client Accts Receivable Specialist	2.70	2.70	2.70	2.70	
Administrative Assistant	1.00	1.00	1.00	1.00	
Clerical	10.00	11.40	11.00	11.00	
Maintenance	1.00	1.00	1.00	1.00	
QA/UR Program Manager	2.00	1.11	2.00	2.00	
Prevention Coordinator	1.00	1.00	1.00	1.00	
Prevention Specialist	7.00	7.00	7.00	7.00	
Counselors	41.00	36.25	45.00	47.00	
Techs/CCW	17.00	15.50	19.00	19.00	
Program Managers	6.00	5.00	6.00	6.00	
Health Care Coordinator	1.00	1.00	1.00	1.00	
RN/LPN	8.00	6.50	8.00	8.00	
<b>TOTAL POSITIONS</b>	<b>104.20</b>	<b>95.46</b>	<b>111.20</b>	<b>113.20</b>	
<b>REVENUE SUMMARY:</b>					
I.D.S.A. Treatment	\$1,178,701	\$1,296,930	\$1,623,318	\$1,623,318	
I.D.S.A. Prevention	329,276	205,832	194,775	194,775	
DHS	-	40,000	20,000	25,000	
D.A.S.A.	537,028	528,549	541,785	541,785	
Rock Island County	31,000	32,000	32,000	32,000	
United Way	102,008	98,685	102,008	102,008	
Client Fees	269,401	238,500	258,450	288,450	
Insurance Payments	700,492	759,000	674,999	684,029	
Interest	19,870	20,685	20,000	20,000	
Seventh Judicial District	88,076	95,000	95,000	95,000	
Contributions	23,522	33,500	16,950	16,950	
County Commitments	31,726	32,000	28,000	28,000	
Scott County Jail	-	-	75,000	75,000	
Local Schools	66,588	68,000	68,000	68,000	
U S Fed Probation	23,238	30,000	25,000	25,000	
Medicaid	17,210	13,000	11,000	11,000	
Contractual Fees/Payment	673,708	506,300	653,260	737,220	
Juvenile Court	68,640	70,000	72,000	72,000	
<b>SUB-TOTAL REVENUES</b>	<b>\$4,160,484</b>	<b>\$4,067,981</b>	<b>\$4,511,545</b>	<b>\$4,639,535</b>	
Scott County Contribution	239,909	254,390	254,390	262,090	262,390
IDPH Substance Abuse Funds	8,050	10,000	10,000	10,000	10,000
<b>TOTAL COUNTY CONTRIBUTION</b>	<b>\$247,959</b>	<b>\$264,390</b>	<b>\$264,390</b>	<b>\$272,090</b>	<b>\$272,390</b>
<b>TOTAL REVENUES</b>	<b>\$4,408,443</b>	<b>\$4,332,371</b>	<b>\$4,775,935</b>	<b>\$4,911,625</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$3,210,480	\$3,192,881	\$3,595,046	\$3,791,119	
Equipment	84	7,200	2,000	2,498	
Expenses	702,733	669,097	713,719	651,373	
Supplies	221,491	255,756	250,751	253,970	
Occupancy	224,440	196,553	213,000	212,665	
<b>TOTAL APPROPRIATIONS</b>	<b>\$4,359,228</b>	<b>\$4,321,487</b>	<b>\$4,774,516</b>	<b>\$4,911,625</b>	

DEPARTMENT: Center for Active Seniors, Inc.	1999-00 ACTUAL	2000-01 BUDGET	2000-01 PROJECTED	2001-02 REQUESTED	2001-02 ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
President/CEO	1.00	1.00	1.00	1.00	
Vice President/Resource Development	1.00	1.00	-	-	
Budget Manager	-	-	0.50	0.50	
Development Coordinator	-	-	0.50	0.50	
Accounting Coordinator	1.00	1.00	1.00	1.00	
Administrative Coordinator	1.00	1.00	1.00	1.00	
Receptionist	1.00	1.00	1.00	1.00	
Janitor	2.50	2.50	1.74	1.74	
Social Services Coordinator	1.00	1.00	1.00	1.00	
Caseworkers	6.00	6.00	6.50	7.50	
Adult Day Center Coordinator	1.00	1.00	1.00	1.00	
Adult Day Center Assistant Coordinator	1.00	1.00	1.00	1.00	
Adult Day Center Nursing Assistant	1.00	1.00	2.00	2.00	
Adult Day Center Facilitators	2.80	2.80	2.50	2.50	
Adult Day Center Aides	0.50	0.50	0.80	0.80	
Volunteer/Chore Coordinator	1.00	1.00	1.00	1.00	
Listen-To-Me Read Coordinator	0.50	0.50	0.50	0.50	
Senior Center Director	1.00	1.00	1.00	1.00	
Senior Center Assistant	-	-	1.40	1.40	
Activity Manager	1.15	1.15	0.55	0.55	
Site Managers	0.50	0.50	0.70	0.70	
Meal Drivers	-	-	0.25	0.25	
<b>TOTAL POSITIONS</b>	<b>24.95</b>	<b>24.95</b>	<b>26.94</b>	<b>27.94</b>	
<b>REVENUE SUMMARY:</b>					
Medicaid Waiver ADC	\$58,820	\$55,373	\$60,373	\$63,500	
Pledge Revenue	36,948	25,816	25,816	35,000	
Title III B	44,511	46,420	46,420	47,000	
Title III C	43,577	9,316	9,316	9,500	
Title III D	786	900	-	-	
Elderly Care Funds	32,806	33,762	33,762	34,000	
Title V	14,208	18,000	18,000	18,000	
LTCIS	11,025	9,270	9,270	9,500	
Veterans Administration	12,943	6,695	6,695	13,000	
United Way	74,821	77,066	77,066	80,000	
Contributions	49,256	36,000	36,000	67,500	
Activities	38,302	40,000	46,000	61,000	
CDBG	70,809	85,155	85,155	91,623	
Project Income	139,093	131,244	131,244	130,050	
Other	349,288	179,536	173,567	215,990	
<b>SUB-TOTAL REVENUES</b>	<b>\$977,193</b>	<b>\$754,553</b>	<b>\$758,684</b>	<b>\$875,663</b>	
Scott County Contribution	178,273	190,527	190,527	194,557	194,557
IDPH Substance Abuse Funds	10,134	10,134	10,134	10,134	-
<b>TOTAL COUNTY CONTRIBUTION</b>	<b>\$188,407</b>	<b>\$200,661</b>	<b>\$200,661</b>	<b>\$204,691</b>	<b>\$194,557</b>
<b>TOTAL REVENUES</b>	<b>\$1,165,600</b>	<b>\$955,214</b>	<b>\$959,345</b>	<b>\$1,080,354</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$624,624	\$638,203	\$644,179	\$706,936	
Equipment	717	752	752	5,000	
Expenses	219,721	262,496	260,651	311,491	
Supplies	69,727	32,211	32,211	38,666	
Occupancy	20,673	21,552	21,552	18,455	
<b>TOTAL APPROPRIATIONS</b>	<b>\$935,462</b>	<b>\$955,214</b>	<b>\$959,345</b>	<b>\$1,080,548</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Community Health Care	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Physician	11.95	11.95	11.95	11.95	
Physician Assistant	2.00	2.00	2.00	2.00	
Nurse Practitioner	4.80	4.80	4.80	4.80	
Nutritionist	1.00	1.00	1.00	1.00	
Health Educator/Social Worker	3.00	3.00	3.00	3.00	
X-Ray Technician	2.10	2.10	2.10	2.10	
Lab Technician	6.00	6.00	6.00	6.00	
Nursing Coordinator	2.00	2.00	2.00	2.00	
LPN/Medical Assistant	23.60	23.60	23.60	23.60	
Dentist	3.00	3.00	3.00	3.00	
Dental Hygienist	2.09	2.09	2.09	2.09	
Dental Assistants	6.40	6.40	6.40	6.40	
Dental Receptionist	1.00	1.00	1.00	1.00	
Pharmacist/Pharmacy Technician	6.50	6.50	6.50	6.50	
Information Services Coordinator	1.00	1.00	1.00	1.00	
Medical Records Clerks	3.00	3.00	3.00	3.00	
Transcriptionist	3.00	3.00	3.00	3.00	
Business Office Coordinator	1.00	1.00	1.00	1.00	
Revenue Specialist	1.00	1.00	1.00	1.00	
Lead Insurance Clerk/Insurance Clerks	5.50	5.50	5.50	5.50	
Receptionist	9.00	9.00	9.00	9.00	
Executive Director	1.00	1.00	1.00	1.00	
Director of Finance/Operations	2.00	2.00	2.00	2.00	
Administrative Assistant/Administrative Secretary	4.00	4.00	4.00	4.00	
Outreach Worker (Homeless)	1.00	1.00	1.00	1.00	
Telephone Operator/Data Entry Operator	5.50	5.50	5.50	5.50	
Medical Unit Clerk	1.00	1.00	1.00	1.00	
RN (Homeless)	1.00	1.00	1.00	1.00	
Human Resources Specialist	1.00	1.00	1.00	1.00	
Accounting Specialist	1.00	1.00	1.00	1.00	
Medical Clinic Manager	1.00	1.00	1.00	1.00	
Health Specialist	1.00	1.00	1.00	1.00	
Homeless Program Clerk	1.00	1.00	1.00	1.00	
Development Specialist/Development Assistant	2.00	2.00	2.00	2.00	
Accountant	1.00	1.00	1.00	1.00	
<b>TOTAL POSITIONS</b>	<b>122.44</b>	<b>122.44</b>	<b>122.44</b>	<b>122.44</b>	
<b>REVENUE SUMMARY:</b>					
Iowa State Dept Health/Child Health	\$129,778	\$150,000	\$150,000	\$151,000	
HHS-UHI	1,826,463	1,564,105	1,564,105	1,568,000	
Patient Fees	6,084,544	5,350,000	5,350,000	5,500,000	
Other	814,376	792,679	792,679	799,960	
<b>SUB-TOTAL REVENUES</b>	<b>\$8,855,161</b>	<b>\$7,856,784</b>	<b>\$7,856,784</b>	<b>\$8,018,960</b>	
Scott County Contribution	272,946	291,021	291,021	291,021	291,021
Senior Health Grant	11,748	11,000	-	-	-
<b>SUB-TOTAL CONTRIBUTION</b>	<b>\$284,694</b>	<b>\$302,021</b>	<b>\$291,021</b>	<b>\$291,021</b>	<b>\$291,021</b>
<b>TOTAL REVENUES</b>	<b>\$9,139,855</b>	<b>\$8,158,805</b>	<b>\$8,147,805</b>	<b>\$8,309,981</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$5,591,556	\$5,107,014	\$5,107,014	\$5,253,951	
Expenses	2,210,265	1,489,000	1,489,000	1,506,130	
Supplies	1,104,174	1,132,852	1,132,852	1,142,150	
Occupancy	312,735	369,050	369,050	370,500	
<b>TOTAL APPROPRIATIONS</b>	<b>\$9,218,730</b>	<b>\$8,097,916</b>	<b>\$8,097,916</b>	<b>\$8,272,731</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Durant Ambulance	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Volunteers	30.00	30.00	30.00	30.00	
<b>TOTAL POSITIONS</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	
<b>REVENUE SUMMARY:</b>					
Political Subdivision Contracts	\$21,475	\$22,800	\$22,800	\$22,800	
Services	78,239	74,000	74,000	91,000	
Contributions	8,265	8,000	8,000	8,500	
Other	1,634	3,900	3,900	4,100	
<b>SUB-TOTAL REVENUES</b>	<b>\$109,613</b>	<b>\$108,700</b>	<b>\$108,700</b>	<b>\$126,400</b>	
Scott County Contribution	10,300	10,300	10,300	20,000	20,000
<b>TOTAL REVENUES</b>	<b>\$119,913</b>	<b>\$119,000</b>	<b>\$119,000</b>	<b>\$146,400</b>	
<b>APPROPRIATION SUMMARY:</b>					
Equipment	\$0	\$21,000	\$21,000	\$69,000	
Expenses	79,492	95,310	95,310	105,200	
Supplies	7,376	11,500	11,500	10,500	
Occupancy	4,409	6,500	6,500	6,500	
<b>TOTAL APPROPRIATIONS</b>	<b>\$91,277</b>	<b>\$134,310</b>	<b>\$134,310</b>	<b>\$191,200</b>	



DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Emergency Management Agency	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Director	1.00	1.00	1.00	1.00	
<b>TOTAL POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$20,756	\$25,849	\$28,100	\$49,660	
Miscellaneous	44,730	50,100	47,100	23,743	
<b>SUB-TOTAL REVENUES</b>	<b>\$65,486</b>	<b>\$75,949</b>	<b>\$75,200</b>	<b>\$73,403</b>	
Scott County Contribution	25,357	25,357	25,357	25,357	25,357
<b>TOTAL REVENUES</b>	<b>\$90,843</b>	<b>\$101,306</b>	<b>\$100,557</b>	<b>\$98,760</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$54,571	\$54,900	\$57,810	\$60,932	
Equipment	18,397	11,500	11,000	11,300	
Capital Improvements	284	4,500	-	1,000	
Expenses	18,912	24,300	16,200	21,325	
Supplies	3,160	6,100	4,950	4,100	
<b>TOTAL APPROPRIATIONS</b>	<b>\$95,324</b>	<b>\$101,300</b>	<b>\$89,960</b>	<b>\$98,657</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Genesis Visiting Nurse Association	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Director Nursing/Patient Services	1.00	1.00	0.99	0.99	
Nursing Coordinator	7.49	10.07	10.60	10.60	
Nursing Supervisor	4.88	5.14	6.42	6.42	
Staff Nurse (RN)	63.40	69.93	61.96	61.96	
Support Services Coordinator	0.99	1.00	1.00	1.00	
Homemaker Supervisors	1.64	1.64	1.63	1.63	
Home Health Aides	25.96	28.58	20.16	20.16	
Family Life Specialist	1.84	1.98	1.86	1.86	
Homemakers	13.19	14.28	13.41	13.41	
Executive Director	1.00	1.00	0.99	0.99	
Controller	1.00	1.00	0.99	0.99	
Switchboard Operator	2.00	2.01	2.01	2.01	
Secretarial	4.18	6.05	5.09	5.09	
Clerical	24.32	23.36	23.84	23.84	
<b>TOTAL POSITIONS</b>	<b>152.89</b>	<b>167.04</b>	<b>150.95</b>	<b>150.95</b>	
<b>REVENUE SUMMARY:</b>					
Contributions	\$80,002	\$8,000	\$8,000	\$8,000	
Other Government Fees	6,963,559	8,141,753	7,728,944	8,200,256	
Program Service Fees	883,945	1,107,708	1,103,778	1,072,352	
United Way	137,700	142,451	142,472	146,746	
Miscellaneous	4,691	414	8,207	8,207	
<b>SUB-TOTAL REVENUES</b>	<b>\$8,069,897</b>	<b>\$9,400,326</b>	<b>\$8,991,401</b>	<b>\$9,435,561</b>	
Scott County Contribution	127,616	125,000	125,000	125,000	125,000
State Health Pass Through Funds	461,941	456,713	492,321	467,995	467,995
<b>TOTAL COUNTY CONTRIBUTION</b>	<b>\$589,557</b>	<b>\$581,713</b>	<b>\$617,321</b>	<b>\$592,995</b>	<b>\$592,995</b>
<b>TOTAL REVENUES</b>	<b>\$8,659,454</b>	<b>\$9,982,039</b>	<b>\$9,608,722</b>	<b>\$10,028,556</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$5,800,496	\$6,470,509	\$6,245,239	\$6,626,774	
Equipment	23,776	23,693	40,259	40,259	
Expenses	2,718,406	3,281,763	2,628,026	2,704,339	
Supplies	420,197	499,844	481,512	481,512	
Occupancy	267,765	282,937	297,659	297,659	
<b>TOTAL APPROPRIATIONS</b>	<b>\$9,230,640</b>	<b>\$10,558,746</b>	<b>\$9,692,695</b>	<b>\$10,150,543</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Handicapped Development Center	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
President	1.00	1.00	1.00	1.00	
Senior Vice-President	1.00	1.00	1.00	1.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Receptionist/Clerk Typist	3.00	3.00	3.00	3.00	
Office Transcriptionist	2.97	2.97	2.97	2.97	
Records Clerk	1.00	1.00	1.00	1.00	
Accountant	1.00	1.00	1.00	1.00	
Accounting Technician	5.00	5.00	5.00	5.00	
Developmental Services Program Director	1.00	1.00	1.00	1.00	
Case Manager	2.00	2.00	2.00	2.00	
Instructor	27.00	27.00	27.00	27.00	
Aide	1.90	1.90	1.90	1.90	
Vocational Services Program Director	1.00	1.00	1.00	1.00	
Work Adjustment Case Manager	1.00	1.00	1.00	1.00	
Evaluator/Ext Employment Case Manager	1.00	1.00	1.00	1.00	
Placement/Ext Employment Case Manager	1.00	1.00	3.48	3.48	
Sales Manager	1.00	1.00	1.00	1.00	
Production Manager	1.00	1.00	1.00	1.00	
Vocational Skills Supervisor	2.00	2.00	2.00	2.00	
Extended Employment Supervisor	5.00	5.00	5.00	5.00	
Work Adjustment Supervisor	4.00	4.00	4.00	4.00	
Evaluation Supervisor	1.00	1.00	1.00	1.00	
Vocational Services Supervisor	2.00	2.00	2.00	2.00	
Driver/Warehouseman	1.00	1.00	1.00	1.00	
Residential Services Program Director	1.00	1.00	1.00	1.00	
Residential Case Manager	5.00	5.00	5.00	5.00	
Residential Counselor	1.00	1.00	1.00	1.00	
Resident Counselor	33.00	36.00	36.00	36.00	
Support Staff	52.00	67.00	67.00	67.00	
Maintenance	4.50	4.50	4.50	4.50	
Janitor	2.50	2.50	2.50	2.50	
Environmental Service Supervisor	1.00	1.00	1.00	1.00	
Vice-President of ICF/MR Services	1.00	1.00	1.00	1.00	
Health Services Supervisor	1.00	1.00	1.00	1.00	
Program Supervisor	4.00	4.00	4.00	4.00	
Social Worker	1.00	1.00	1.00	1.00	
Nurse RN	1.00	1.00	1.00	1.00	
Nurse LPN	7.50	7.50	7.50	7.50	
Shift Supervisor	9.00	9.00	9.00	9.00	
Trainer	1.00	1.00	1.00	1.00	
Direct Service Staff	85.00	85.00	85.00	85.00	
Dietary Supervisor	1.00	1.00	1.00	1.00	
Cook/Dietary Aide	9.00	9.00	9.00	9.00	
Psychologist	1.00	1.00	1.00	1.00	
Recreation Therapist Supervisor	1.00	1.00	1.00	1.00	
Recreation Specialist	5.00	5.00	5.00	5.00	
Therapy Assistant (PT/OT/Speech)	6.00	6.00	6.00	6.00	
Secretary	1.00	1.00	1.00	1.00	
Receptionist	2.50	2.50	2.50	2.50	
Housekeeper Supervisor/Housekeeper	9.00	9.00	9.00	9.00	
Laundry	3.25	3.25	6.25	6.25	
Program Director	1.00	1.00	1.00	1.00	
Human Resources Supervisor	0.83	0.83	0.83	0.83	
Employment Specialist	1.00	1.00	1.00	1.00	
Job Coach	11.00	12.00	12.00	12.00	
Medication Aide	3.00	3.00	3.00	3.00	
Independent Living Casemanager	1.00	1.00	1.00	1.00	
Extended Employment Casemanager	1.00	1.00	1.00	1.00	
CBA Casemanager	1.00	1.00	1.00	1.00	
<b>TOTAL POSITIONS</b>	<b>337.95</b>	<b>356.95</b>	<b>362.43</b>	<b>362.43</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Handicapped Development Center (con't)	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>REVENUE SUMMARY:</b>					
United Way	\$111,309	\$88,898	\$119,280	\$119,280	
Subcontract Sales	238,515	333,000	293,000	333,500	
Iowa Purchase of Service	58,687	21,000	21,400	21,400	
Client Receipts	299,575	277,200	285,000	288,000	
DVRS	33,385	34,000	34,000	34,000	
Other	121,874	110,700	134,100	134,600	
Title XIX Revenue	5,007,270	5,442,800	5,135,243	5,289,300	
HUD	16,923	16,000	2,800	7,008	
HCBS (T19)	1,375,275	1,732,383	1,659,708	1,826,445	
State of Iowa-HCBS Match	115,005	120,000	125,000	130,000	
DVRS Grants (2)	5,317	-	-	-	
<b>SUB-TOTAL REVENUES</b>	<b>\$7,383,135</b>	<b>\$8,175,981</b>	<b>\$7,809,531</b>	<b>\$8,183,533</b>	
Scott County Contribution	1,256,546	1,366,032	1,366,032	1,613,983	1,421,273
County County - Supported Employment	68,753	45,000	92,682	118,258	89,050
Title XIX Matching Funds	573,688	897,431	869,749	942,675	942,675
DVRS-SES 100% Grant	21,405	5,500	64,000	64,000	64,000
Reserve Funding	-	-	-	-	150,000
<b>TOTAL COUNTY CONTRIBUTION</b>	<b>\$1,920,392</b>	<b>\$2,313,963</b>	<b>\$2,392,463</b>	<b>\$2,738,916</b>	<b>\$2,666,998</b>
<b>TOTAL REVENUES</b>	<b>\$9,303,527</b>	<b>\$10,489,944</b>	<b>\$10,201,994</b>	<b>\$10,922,449</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$8,358,174	\$8,928,671	\$9,223,901	\$9,631,894	
Equipment	50,563	71,290	66,969	68,069	
Expenses	645,147	744,352	707,474	733,224	
Supplies	340,438	348,180	353,860	358,480	
Occupancy	409,875	435,808	413,886	415,047	
<b>TOTAL APPROPRIATIONS</b>	<b>\$9,804,197</b>	<b>\$10,528,301</b>	<b>\$10,766,090</b>	<b>\$11,206,714</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Humane Society	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Manager	1.00	1.00	1.00	1.00	
Animal Control	5.00	5.00	5.00	5.00	
Animal Control Officer (Part-Time)	2.00	2.00	2.00	2.00	
#1 Kennel Person Stray	1.00	1.00	1.00	1.00	
#2 Kennel Person Stray	1.00	1.00	1.00	1.00	
#3 Kennel Person Adoption	1.00	1.00	1.00	1.00	
#4 Kennel Person Stray (Part-Time)	2.00	2.00	2.00	2.00	
#5 Health Technician	1.00	1.00	1.00	1.00	
Kennel Attendant (Part-Time)	2.00	2.00	3.00	3.00	
Receptionist	1.00	1.00	1.00	1.00	
Building Maintenance	0.25	0.25	0.25	0.25	
Kennel Person	1.00	1.00	1.00	1.00	
<b>TOTAL POSITIONS</b>	<b>18.25</b>	<b>18.25</b>	<b>19.25</b>	<b>19.25</b>	
<b>REVENUE SUMMARY:</b>					
City Subsidies	\$187,632	\$187,973	\$195,045	\$204,216	
Other	187,813	201,862	207,671	205,763	
Transfer from Society Fund	115,900	83,600	90,000	92,700	
<b>SUB-TOTAL REVENUES</b>	<b>\$491,345</b>	<b>\$473,435</b>	<b>\$492,716</b>	<b>\$502,679</b>	
Scott County Contribution	25,297	25,803	25,803	26,319	26,319
<b>TOTAL REVENUES</b>	<b>\$516,642</b>	<b>\$499,238</b>	<b>\$518,519</b>	<b>\$528,998</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$382,192	\$365,439	\$368,548	\$387,094	
Expenses	61,806	57,170	56,929	58,986	
Supplies	20,938	15,000	15,000	20,000	
Occupancy	11,573	13,361	13,991	14,456	
<b>TOTAL APPROPRIATIONS</b>	<b>\$476,509</b>	<b>\$450,970</b>	<b>\$454,468</b>	<b>\$480,536</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
LeClaire Ambulance	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Volunteers	20.00	20.00	20.00	20.00	
<b>TOTAL POSITIONS</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	
<b>REVENUE SUMMARY:</b>					
Gifts and Donations	\$32,927	\$3,000	\$3,000	\$1,000	
Riverdale Subsidy	2,250	2,250	2,250	2,250	
Princeton Subsidy	1,500	1,500	1,500	1,500	
Interest Income	492	450	450	300	
Ambulance Fees	97,097	85,000	137,475	137,500	
Other Income	3	-	-	-	
<b>SUB-TOTAL REVENUES</b>	<b>\$134,269</b>	<b>\$92,200</b>	<b>\$144,675</b>	<b>\$142,550</b>	
Scott County Contribution	22,044	22,044	22,044	37,044	-
Funding Reserve	10,000	10,000	10,000	10,000	32,044
<b>TOTAL COUNTY CONTRIBUTION</b>	<b>\$32,044</b>	<b>\$32,044</b>	<b>\$32,044</b>	<b>\$47,044</b>	<b>\$32,044</b>
<b>TOTAL REVENUES</b>	<b>\$166,313</b>	<b>\$124,244</b>	<b>\$176,719</b>	<b>\$189,594</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$47,825	\$43,240	\$93,610	\$19,291	
Equipment	-	4,500	4,500	4,000	
Expenses	101,342	78,400	78,600	83,400	
Supplies	5,504	2,500	2,500	2,500	
Occupancy	8,183	7,000	7,000	8,500	
<b>TOTAL APPROPRIATIONS</b>	<b>\$162,854</b>	<b>\$135,640</b>	<b>\$186,210</b>	<b>\$117,691</b>	

FINANCIAL & AUTHORIZED POSITIONS SUMMARY					ADMIN
PROGRAM: Library Resources & Services (67A)					REC
AUTHORIZED POSITIONS:					
Library Director	1.00	1.00	1.00	1.00	
Administrative Secretary	1.00	1.00	1.00	1.00	
Reference Librarian	1.00	1.00	1.00	1.00	
Children's Librarian	1.00	1.00	1.00	1.00	
Bookmobile Librarian	1.00	1.00	1.00	1.00	
Technical Processing Clerk	1.00	1.00	1.00	1.00	
Circulation Librarian	1.00	1.00	1.00	1.00	
Reserve Librarian	1.00	1.00	1.00	1.00	
Processing Clerk	1.25	1.25	1.25	1.25	
Library Page	1.00	1.00	1.00	1.00	
Bookmobile Driver	1.00	1.00	1.00	1.00	
Station Attendants	3.94	3.94	3.94	3.94	
Data Entry Clerk	1.10	1.10	1.10	1.10	
<b>TOTAL POSITIONS</b>	<b>16.29</b>	<b>16.29</b>	<b>16.29</b>	<b>16.29</b>	
<b>REVENUE SUMMARY:</b>					
Intergovernmental	\$351,654	\$342,808	\$342,808	\$376,327	
Fees and Charges	13,947	12,000	12,000	12,000	
<b>SUB-TOTAL REVENUES</b>	<b>\$365,601</b>	<b>\$354,808</b>	<b>\$354,808</b>	<b>\$388,327</b>	
Scott County Contribution	322,925	329,258	329,258	352,100	352,100
<b>TOTAL REVENUES</b>	<b>\$688,526</b>	<b>\$684,066</b>	<b>\$684,066</b>	<b>\$740,427</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$403,087	\$427,618	\$427,618	\$450,965	
Equipment	121,471	108,300	108,300	107,100	
Expenses	102,428	111,812	111,812	133,861	
Supplies	25,005	23,000	23,000	24,500	
Payment of Principal	8,752	9,336	9,336	5,000	
<b>TOTAL APPROPRIATIONS</b>	<b>\$660,743</b>	<b>\$680,066</b>	<b>\$680,066</b>	<b>\$721,426</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Medic	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Director	1.00	1.00	1.00	1.00	
Supvisr Paramedic, EMT	60.00	60.00	60.00	60.00	
Medical Director	0.15	0.15	0.15	0.15	
Secretary/Bookkeeper	1.00	1.00	1.00	1.00	
Manager	3.00	3.00	3.00	3.00	
System Status Controller	12.00	12.00	11.00	11.00	
Support Staff	2.00	2.00	2.00	2.00	
Wheelchair/Shuttle Operator	12.00	12.00	10.00	8.00	
<b>TOTAL POSITIONS</b>	<b>91.15</b>	<b>91.15</b>	<b>88.15</b>	<b>86.15</b>	
<b>REVENUE SUMMARY:</b>					
Net Patient Revenue	\$3,019,583	\$3,256,230	\$3,466,380	\$2,820,000	
Other Support	1,053,983	1,133,000	1,003,300	1,000,000	
Genesis Medical Center	-	-	-	175,000	
Davenport Medical Center	-	-	-	175,000	
<b>SUB-TOTAL REVENUE</b>	<b>\$4,073,566</b>	<b>\$4,389,230</b>	<b>\$4,469,680</b>	<b>\$4,170,000</b>	
Scott County Contribution	-	-	-	175,000	100,000
<b>TOTAL REVENUES</b>	<b>\$4,073,566</b>	<b>\$4,389,230</b>	<b>\$4,469,680</b>	<b>\$4,345,000</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$2,757,066	\$2,941,000	\$2,978,100	\$3,103,650	
Equipment	18,614	15,000	15,000	15,000	
Expenses	1,051,214	1,080,000	1,076,000	1,103,500	
Supplies	119,269	120,000	111,000	115,000	
Occupancy	110,880	105,000	105,000	110,000	
<b>TOTAL APPROPRIATIONS</b>	<b>\$4,057,043</b>	<b>\$4,261,000</b>	<b>\$4,285,100</b>	<b>\$4,447,150</b>	



DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Mississippi Valley Fairgrounds	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Manager	1.00	1.00	1.00	1.00	
Office Manager	1.00	1.00	1.00	1.00	
Property Manager	1.00	1.00	1.00	1.00	
Grounds Crew	2.00	2.00	2.00	2.00	
Housekeeping	1.00	1.00	1.00	1.00	
Fair Office	1.00	1.00	1.00	1.00	
<b>TOTAL POSITIONS</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	
<b>REVENUE SUMMARY:</b>					
Fair Revenues	\$1,190,596	\$1,101,500	\$1,101,500	\$1,101,500	
Grounds Revenues	737,666	594,000	639,000	639,000	
State Contribution	10,213	10,000	10,000	10,000	
<b>SUB-TOTAL REVENUES</b>	<b>\$1,938,475</b>	<b>\$1,705,500</b>	<b>\$1,750,500</b>	<b>\$1,750,500</b>	
Scott County Contribution	25,000	25,000	25,000	25,000	25,000
<b>TOTAL REVENUES</b>	<b>\$1,963,475</b>	<b>\$1,730,500</b>	<b>\$1,775,500</b>	<b>\$1,775,500</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$418,620	\$473,000	\$473,000	\$473,000	
Fair Expenses	686,941	708,800	708,800	708,800	
Grounds Expenses	14,901	28,000	28,000	28,000	
Overhead Expenses	327,866	367,500	367,500	367,500	
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,448,328</b>	<b>\$1,577,300</b>	<b>\$1,577,300</b>	<b>\$1,577,300</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Quad-Cities Convention & Visitors Bureau	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
President/CEO	1.00	1.00	1.00	1.00	
Vice President Finance & Administration	1.00	1.00	1.00	1.00	
Vice President Marketing & Communications	1.00	1.00	1.00	1.00	
Vice President of Sales	1.00	1.00	1.00	1.00	
Sports Marketing Manager	1.00	1.00	1.00	1.00	
Tourism Sales Manager	1.00	1.00	1.00	1.00	
Vice President Visitor Services	1.00	1.00	1.00	1.00	
Marketing & Communications Manager	1.00	1.00	1.00	1.00	
Marketing & Communications Assistant	-	-	0.50	0.50	
Administrative Assistant	1.00	1.00	1.00	1.00	
Convention Sales Manager	2.00	2.00	2.00	2.00	
Accounting Clerk	0.50	1.00	1.00	1.00	
Sales Coordinator	1.00	1.00	1.00	1.00	
Convention & Visitor Serv Manager	1.00	1.00	1.00	1.00	
<b>TOTAL POSITIONS</b>	<b>13.50</b>	<b>14.00</b>	<b>14.50</b>	<b>14.50</b>	
<b>REVENUE SUMMARY:</b>					
Davenport	\$363,742	\$381,000	\$352,100	\$380,000	
Bettendorf	172,846	187,000	187,000	200,000	
Moline	136,500	145,000	157,500	170,000	
Rock Island	30,000	30,000	30,000	30,000	
East Moline	3,000	3,000	3,000	3,000	
Rock Island County	10,500	10,500	10,500	10,500	
Silvis	1,000	1,100	1,000	1,000	
State of Illinois/LTCB	164,149	160,000	169,800	170,000	
Illinois Matching Grant	12,963	2,500	2,500	2,500	
Other Grants	-	2,500	2,500	2,500	
Interest	8,922	7,400	10,000	10,500	
Misc. Income	49,292	61,800	61,800	65,000	
Miss: Valley Welcome Center	129,616	165,500	165,500	170,000	
Memberships	59,790	57,800	57,800	60,000	
Publications Income	6,650	15,800	8,000	8,000	
Joint Projects Income	37,928	37,300	37,300	40,000	
Friends of QC Grant	30,000	45,000	45,000	40,000	
<b>SUB-TOTAL REVENUES</b>	<b>\$1,216,898</b>	<b>\$1,313,200</b>	<b>\$1,301,300</b>	<b>\$1,363,000</b>	
Scott County Contribution	63,000	65,000	65,000	67,000	67,000
<b>TOTAL REVENUES</b>	<b>\$1,279,898</b>	<b>\$1,378,200</b>	<b>\$1,366,300</b>	<b>\$1,430,000</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$512,550	\$541,395	\$545,125	\$571,960	
Equipment	29,340	37,810	37,810	37,000	
Expenses	638,704	723,765	711,860	750,155	
Supplies	15,966	13,500	13,500	15,000	
Occupancy	24,924	41,730	32,330	32,400	
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,221,484</b>	<b>\$1,358,200</b>	<b>\$1,340,625</b>	<b>\$1,406,515</b>	

DEPARTMENT:		1999-00	2000-01	2000-01	2001-02	2001-02
Quad-City Development Group		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>						
President		1.00	1.00	1.00	1.00	
Vice-President		1.00	1.00	1.00	1.00	
Project Manager		3.00	3.00	3.00	3.00	
Administrative Secretary		1.00	1.00	1.00	1.00	
Computer Specialist		1.00	1.00	1.00	1.00	
Receptionist/Secretary		0.50	0.50	0.50	0.50	
Member Relations Representative		1.00	1.00	1.00	1.00	
<b>TOTAL POSITIONS</b>		<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	
<b>REVENUE SUMMARY:</b>						
Private Sector Members		\$363,489	\$390,000	\$383,700	\$400,000	
Public Sector Members		339,620	343,297	316,300	351,000	
Other		449,622	126,000	121,200	132,000	
<b>SUB-TOTAL REVENUES</b>		<b>\$1,152,731</b>	<b>\$859,297</b>	<b>\$821,200</b>	<b>\$883,000</b>	
Scott County Contribution		32,445	33,743	33,743	35,092	35,092
<b>TOTAL REVENUES</b>		<b>\$1,185,176</b>	<b>\$893,040</b>	<b>\$854,943</b>	<b>\$918,092</b>	
<b>APPROPRIATION SUMMARY:</b>						
Personal Services		\$525,430	\$514,450	\$490,800	\$535,100	
Equipment		9,948	11,000	10,000	11,000	
Expenses		252,026	361,300	394,953	366,200	
Supplies		6,113	8,000	8,000	8,000	
Occupancy		67,932	69,300	73,000	78,000	
<b>TOTAL APPROPRIATIONS</b>		<b>\$861,449</b>	<b>\$964,050</b>	<b>\$976,753</b>	<b>\$998,300</b>	

DEPARTMENT:		1999-00	2000-01	2000-01	2001-02	2001-02
Scott Soil Conservation District		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>						
District Conservationist		1.00	1.00	1.00	1.00	
Secretary		1.00	1.00	1.00	1.00	
Resource Conservationist		1.00	1.00	1.00	1.00	
<b>TOTAL POSITIONS</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>REVENUE SUMMARY:</b>						
State		\$36,674	\$35,750	\$35,725	\$35,724	
Federal		29,872	12,000	12,000	-	
Land Owners		64,336	47,000	60,000	60,000	
<b>SUB-TOTAL REVENUES</b>		<b>\$130,882</b>	<b>\$94,750</b>	<b>\$107,725</b>	<b>\$95,724</b>	
Scott County Contribution		10,767	25,000	25,000	25,000	25,000
<b>TOTAL REVENUES</b>		<b>\$141,649</b>	<b>\$119,750</b>	<b>\$132,725</b>	<b>\$120,724</b>	
<b>APPROPRIATION SUMMARY:</b>						
Project Costs		\$141,649	\$119,750	\$132,725	\$120,725	
<b>TOTAL APPROPRIATIONS</b>		<b>\$141,649</b>	<b>\$119,750</b>	<b>\$132,725</b>	<b>\$120,725</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Vera French Community Mental Health Center	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
MD	9.30	9.30	9.30	9.30	
PH D	3.05	3.05	3.05	3.05	
Therapist	15.90	15.90	15.90	15.90	
RN/LPN	12.60	12.60	12.60	12.60	
Administrative/Clerical	35.47	35.47	35.47	35.47	
Supervisor	5.10	5.10	5.10	5.10	
Activity Therapist	5.00	5.00	5.00	5.00	
Mental Health Workers	13.60	13.60	13.60	13.60	
Other	7.60	7.60	7.60	7.60	
Case Manager	7.57	7.57	7.57	7.57	
Case Monitor	2.06	2.06	2.06	2.06	
Community Support	14.00	14.00	14.00	14.00	
<b>TOTAL POSITIONS</b>	<b>131.25</b>	<b>131.25</b>	<b>131.25</b>	<b>131.25</b>	
<b>REVENUE SUMMARY:</b>					
Service Fees	\$2,141,207	\$2,300,448	\$2,300,448	\$2,402,558	
SSI/SSDI	311,505	270,222	270,222	300,000	
United Way	19,064	10,685	10,685	11,112	
Contributions	18,848	10,233	10,233	10,549	
Miscellaneous	241,276	243,883	243,883	241,641	
Community Service Fees	6,607	6,552	6,552	6,814	
SSA	136,896	135,851	135,851	140,000	
Title XIX	757,892	930,579	911,269	945,473	
State Payment	180,380	116,168	180,000	180,000	
<b>SUB-TOTAL REVENUES</b>	<b>\$3,813,675</b>	<b>\$4,024,621</b>	<b>\$4,069,143</b>	<b>\$4,238,147</b>	
Scott County Contribution	3,135,553	3,269,392	3,269,392	3,464,528	3,400,168
Title XIX Match	4,896	12,803	12,803	13,571	13,571
Title XIX Pass-Thru	437,921	540,415	540,415	562,185	562,185
Vocational Rehab Pass-Thru	14,150	6,625	6,625	6,625	6,625
Housing Corporation	-	-	-	48,000	45,000
<b>TOTAL COUNTY CONTRIBUTION</b>	<b>\$3,592,520</b>	<b>\$3,829,235</b>	<b>\$3,829,235</b>	<b>\$4,094,909</b>	<b>\$4,027,549</b>
Less: Title XIX Pass-Thru	437,921	540,415	540,415	562,185	562,185
Less: Vocational Rehab Pass-Thru	14,150	6,625	6,625	6,625	6,625
<b>TOTAL COUNTY CONTRIBUTION (NET)</b>	<b>\$3,140,449</b>	<b>\$3,282,195</b>	<b>\$3,282,195</b>	<b>\$3,526,099</b>	<b>\$3,458,739</b>
<b>TOTAL REVENUES</b>	<b>\$6,954,124</b>	<b>\$7,306,816</b>	<b>\$7,351,338</b>	<b>\$7,764,246</b>	
<b>APPROPRIATION SUMMARY:</b>					
Personal Services	\$6,211,152	\$6,494,202	\$6,494,202	\$6,832,700	
Equipment	71,562	88,520	88,520	90,490	
Expenses	281,471	291,298	291,298	353,890	
Supplies	221,396	219,347	219,347	228,783	
Occupancy	269,275	274,591	274,591	289,038	
<b>TOTAL APPROPRIATIONS</b>	<b>\$7,054,856</b>	<b>\$7,367,958</b>	<b>\$7,367,958</b>	<b>\$7,794,901</b>	

DEPARTMENT:	1999-00	2000-01	2000-01	2001-02	2001-02
Wheatland Ambulance	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
<b>AUTHORIZED POSITIONS:</b>					
Volunteers	20.00	20.00	20.00	20.00	
<b>TOTAL POSITIONS</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	
<b>REVENUE SUMMARY:</b>					
Ambulance Revenue	\$27,326	\$30,000	\$30,000	\$30,000	
Interest and Donations	1,580	3,200	3,200	3,200	
State Education Fund	-	-	404	404	
Fund Raiser	369	500	12,000	12,000	
Miscellaneous Revenue	-	100	100	100	
Political Subdivisions	10,922	12,557	12,557	12,557	
<b>SUB-TOTAL REVENUE</b>	<b>\$40,197</b>	<b>\$46,357</b>	<b>\$58,261</b>	<b>\$58,261</b>	
Scott County Contribution	2,800	2,800	2,800	2,800	2,800
<b>TOTAL REVENUE</b>	<b>\$42,997</b>	<b>\$49,157</b>	<b>\$61,061</b>	<b>\$61,061</b>	
<b>APPROPRIATION SUMMARY:</b>					
Equipment	\$294	\$6,500	\$6,500	\$6,500	
Expenses	31,831	35,550	36,150	36,150	
Supplies	4,299	5,050	5,800	5,800	
Occupancy	1,436	1,400	1,400	1,400	
<b>TOTAL APPROPRIATIONS</b>	<b>\$37,860</b>	<b>\$48,500</b>	<b>\$49,850</b>	<b>\$49,850</b>	

## FINANCIAL MANAGEMENT POLICIES

The following financial policies and relevant sections from the Code of Iowa have been developed and assembled here to provide guidance to the County's financial management system. The County's intent is to support a sound and efficient financial management system which best utilizes available resources and provides an acceptable service level to the citizens of Scott County. The following policies are not intended to restrict the Board of Supervisors' authority in determining service needs and/or activities of the County. These financial policies do not limit the Board of Supervisors' ability and responsibility to respond to service delivery needs above or beyond these policies. The Board as a policy making group is still accountable for the efficient and responsive operation of the County.

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# **EXCERPTS FROM SCOTT COUNTY CODE**

## **CHAPTER 3 APPOINTED OFFICERS AND DEPARTMENTS**

### **SEC. 3-1. OFFICE OF THE ADMINISTRATOR**

- A. There shall be an Office of the Administrator responsible for the general administration of the County.
- B. The Office of the Administrator shall be headed by a County Administrator appointed by, and serving at the pleasure of the Board of Supervisors.
- C. The County Administrator shall report to, and be accountable to, the Board of Supervisors for the performance of the office's duties and responsibilities.
- D. The County Administrator shall be a full time employee of the County.
- E. The County Administrator may serve as head of one or more departments of County government not under the direct control of an elected official.

### **SEC. 3-2. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE COUNTY ADMINISTRATOR.**

- A. The County Administrator serves as the principal advisor to the Board of Supervisors in all matters relating to the overall management of County government operations.
- B. The County Administrator shall have direct administrative authority over all operating departments within the scope of responsibility of the Board of Supervisors.
- C. The County Administrator shall prescribe the accepted standards of administrative practice for all operating departments within the scope of responsibility of the Board of Supervisors.
- D. The County Administrator shall execute and enforce all resolutions and orders of the Board of Supervisors and see that all laws required to be enforced through the Board of Supervisors or by operating departments subject to its control are faithfully executed.
- E. The County Administrator is authorized by the Board of Supervisors to take any reasonable ministerial action necessary in carrying out the responsibilities assigned to him, and to act at his discretion, upon matters not covered by Board policy or strictly prohibited by the Code of Iowa or this Code. Such action will be reported to the Board of Supervisors as soon as practicable thereafter.
- F. The County Administrator may delegate to appropriate department heads or professional staff members the authority to discharge certain duties and responsibilities vested in him by the Board of Supervisors. However, the delegation of such authority does not relieve the County Administrator of ultimate accountability and responsibility.
- G. The County Administrator shall be responsible for the preparation, review and submission (in conjunction with the County Auditor as provided by the Code of Iowa) of a proposed annual operating budget plan for consideration by the Board of Supervisors. As such, a copy of the budget requests of all operating departments, including those under the direction of other elected



SEC. 3-2. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE COUNTY  
ADMINISTRATOR. (CON'T)

county officials, and appointed boards, commissions, or other agencies receiving County funding, shall be submitted to the County Administrator in accordance with an annual budget planning calendar and in compliance with such dates and dead-lines as identified in the Code of Iowa. All departmental budget requests shall be in the format and contain such content as prescribed by the County Administrator.

- H. The County Administrator shall be responsible for the development of all proposed capital program plans and the financing thereof, for consideration by the Board of Supervisors. He shall further be responsible for the execution of, and status reporting for all capital projects approved by the Board of Supervisors.
- I. The County Administrator or his designee shall have access to the books and papers of all operating departments, for purposes of gathering appropriate data required in support of the execution of the official duties of the Administrator's Office or in compliance with specific directions of the Board of Supervisors.
- J. The County Administrator is responsible for periodic reporting of the status of the certified or amended annual operating budget, as well as the status of all active funds. Such reporting shall be done in cooperation with the appropriate elected official having statutory authority and/or responsibility.
- K. The County Administrator is responsible for the review and recommendation of all County operating department personnel appointments and other personnel items to be brought before the Board of Supervisors for their consideration and action.
- L. The County Administrator shall have the authority to fill vacancies in authorized positions below department head level, within the limitations of budget funding and in conformance with established personnel policies. Such personnel appointments shall be filed bi-weekly in conjunction with Board of Supervisors meetings.
- M. The County Administrator shall be authorized to approve compensation step increases that are in conformance with personnel policies.
- N. The County Administrator is responsible for the review and assessment of all administrative matters to be considered by the Board of Supervisors. All administrative items to be considered by the Board of Supervisors shall be forwarded to the Chairman of the Board of Supervisors by the County Administrator for purposes of assigning to the appropriate committee for consideration.
- O. The County Administrator may recommend appropriate administrative organizational structures and/or administrative reorganizations as he deems necessary for the efficient and effective operation of County government.
- P. The County Administrator may recommend policy to the Board of Supervisors.
- Q. The County Administrator shall be responsible for the management of all County facilities, except as responsibility for specific facilities is otherwise entrusted to county elected officials pursuant to the Code of Iowa.

SEC. 3-2. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE COUNTY ADMINISTRATOR. (CON'T)

- R. The County Administrator shall be responsible for acquisition of all County goods and services in the most cost effective manner as possible, and in accordance with policies and procedures established by the Board of Supervisors and the State of Iowa.
- S. The County Administrator shall present to the Board of Supervisors an ordinally ranked list of at least three candidates for all department head position vacancies. The final decision relative to filling department head vacancies shall be made by the Board of Supervisors based upon candidates recommended by the County Administrator. For purposes of this section department head positions include the Director of Budget and Information Processing, Director of Buildings and Grounds, Director of Community Services, Director of Personnel, Planning and Development Administrator, and County Engineer.
- T. The County Administrator may, under the general direction of the Board of Supervisors, bring together various county elected office holders, departments, and agencies to work together on common problems, issues, or opportunities.
- U. The County Administrator may, under the general direction of the Board of Supervisors, represent the Board of Supervisors in meetings with the following: elected office holders; county agencies not under the direct responsibility of the Board of Supervisors; local, state, and federal officials and agencies; community groups and agencies; and the general public.

SEC. 3-3. DEPARTMENT OF BUDGET AND INFORMATION PROCESSING.

- A. There shall be a Department of Budget and Information Processing responsible for coordination and monitoring of the County's budgetary process, administration of the information processing function of County government, and administration of various support services used by County offices and departments. These support services include: central purchasing and inventory control; telephone service; printing and document reproduction; inbound, outbound and inter-office mail; processing services; copy machine and typewriter maintenance; central office supply; and, administration of County car pool.

SEC. 3-4. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE DIRECTOR OF BUDGET AND INFORMATION PROCESSING.

- A. The Director of Budget and Information Processing serves as the principal management official in the planning, development and control of the County's budget process, working closely with the operating departments and agencies of the County in all facets of the budgetary process.
- B. The Budget and Information Processing Director shall have direct administrative authority over the employees of the Budget and Information Processing department including responsibility for administering collective bargaining agreements and County personnel policies as appropriate to the department.
- C. The Budget and Information Processing Director shall be responsible for monitoring receipts and disbursements of the approved County budget and providing timely management financial reports respecting same for the County Administrator.

SEC. 3-4. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE DIRECTOR OF  
BUDGET AND INFORMATION PROCESSING. (CON'T)

- D. The Budget and Information Processing Director shall be responsible for maintaining liaison with the operating departments and agencies of the County respecting their data and information processing needs to insure the provision of superior service.
- E. The Budget and Information Processing Director shall provide financial management guidance to the County Administrator in the development of a Capital Improvement Program for the County.
- F. The Budget and Information Processing Director shall provide risk management guidance to the County Administrator respecting the formulation, implementation and monitoring of County-wide policies as they relate to insurance, safety, claims processing and the settling of losses.
- G. The Budget and Information Processing Director shall be responsible for managing the delivery of all data processing services to external clients as approved by the Board of Supervisors as well as internal County departments and agencies.
- H. The Budget and Information Processing Director shall be responsible for the performance of special projects as assigned from time to time by the County Administrator and/or the Board of Supervisors.
- I. The Director of Budget and Information Processing shall be responsible for developing, implementing and administering a central purchasing function for all County elected offices and departments.
- J. The Director of Budget and Information Processing shall be responsible for developing, implementing and maintaining an inventory control system for all County equipment and property and providing appropriate interface with the County purchasing system.
- K. The Director of Budget and Information Processing shall be responsible for the effective delivery of all other support services specified in Section 3-3.A. to County offices and departments.

## **XXXIII. FINANCIAL MANAGEMENT POLICIES**

### **GENERAL POLICY**

The following financial policies have been developed to provide guidance to the County's financial management system.

### **SCOPE**

This policy is applicable to all offices and departments within Scott County government.

### **PURPOSE**

The County's intent is to support a sound and efficient financial management system which best utilizes available resources and provides an acceptable service level to the citizens of Scott County. The following statements are not intended to restrict Scott County's authority in determining service needs and/or activities of Scott County. These financial policies do not limit the Scott County Board's of Supervisors ability and responsibility to respond to service delivery needs above or beyond these policies. The Scott County Board of Supervisors as a policy making group is still accountable for the efficient and responsive operation of Scott County.

### **SPECIFIC POLICY PROVISIONS**

#### **REVENUE POLICY**

1. Scott County will initiate efforts to maintain diversified and stable revenues in an attempt to limit the impact of short run fluctuations in any one revenue source.
2. Annual revenues will be estimated by an objective, and whenever possible analytical process.
3. Existing revenue sources will be re-examined with new revenue sources investigated during the annual budget preparation process.
4. Revenues may exceed expenditures if the fund balance of any funds needs to be increased to meet minimum balance requirements. Additionally, surplus fund balances may supplement revenues in order to fund estimated expenditure levels, generally for onetime expenditures or capital costs.
5. Property tax revenue collections will be established through a tax levy rate for general operations which will not generally exceed the cost of living of the previous year.
6. In relation to enterprise funds which have been established to support expenditure levels, user fees and charges will be established to fund direct and indirect cost of the activity whenever feasible.
7. User fees in other governmental areas such as health and recreational services will be established at a level which will not inhibit participation by all.
8. All user fees and charges will be re-evaluated on an annual basis during the budget preparation process.
9. One-time or special purpose revenues such as grant funds will be utilized to fund capital expenditures or expenditures required by that revenue. Such revenues will generally not be used to subsidize reoccurring personnel, operating and maintenance costs and if approved will be qualified by stating such on-going program may be ended once grant funds or other revenue sources no longer exist.

10. Scott County will on a continuous basis seek methods to reduce the County's reliance on the property tax through seeking legislative support for local option taxes, investigating additional non-property tax revenue sources, and encouraging the expansion and diversification of the County's tax base with commercial and industrial development.

## **OPERATING BUDGET/EXPENDITURE POLICY**

1. The County Administrator will compile and submit to the Scott County Board of Supervisors a balanced budget by the first of February of each year.
2. The balanced budget will reflect expenditures which will not exceed estimated resources and revenues. Routine expenditures will not be greater than the previous year's expenditure level by more than the estimated annual percentage increase in the cost of living.
3. The operating budget for Scott County will be developed and established on a service level basis. Any additions, deletions and/or alterations in the operating budget will be related to services to be provided to the general public.
4. The operating budget will emphasize productivity of human resources in providing services, efficient use of available revenue sources, and quality of services to be provided.
5. New service levels will be considered when additional revenues or offsetting reductions of expenditures are identified, the new services fall within the broad framework of the County operation, or when such services are mandated by the State of Iowa or the federal government.
6. Current County expenditures will be funded by current revenues unless specifically approved by the Board of Supervisors.
7. The County will avoid the postponement of current expenditures to future years, accruing future years revenues, or utilization of short term debt to fund operating expenditures.
8. The operating budget will provide funding for the on-going maintenance and replacement of fixed assets and equipment. These expenditures will be funded from current revenues transferred to the Vehicle Replacement, Electronic Equipment and Capital Improvement Funds.
9. Minimum year-end unreserved, undesignated fund balances or fund equity will be maintained for all governmental and proprietary funds as follows:

### **Governmental**

#### **Fund Types**

General  
Secondary Road  
MH-DD  
Rural Services  
Recording Management Fee  
Debt Service  
Capital Projects

#### **Minimum Fund Balance**

15% of annual operating expenses  
10% of annual operating expenses  
10% of annual operating expenses  
\$25,000 minimum balance  
No minimum required  
\$25,000 minimum balance  
\$500,000 minimum balance

**Proprietary****Fund Types**

Health Insurance\*  
Self-Insurance  
Golf Course\*\*

**Minimum Fund Equity**

\$25,000 minimum balance  
\$1,000,000 minimum balance  
Escrowed Annual Debt Service Payment

- \* Health Insurance Fund minimum balance requirement for existing self-insured pharmacy program. When and if this program is phased out the remaining fund balance will be transferred to General Fund.
- \*\* The Glynn's Creek Golf Course opened in July 1992. In the early years of operation the General Fund loaned money to the Golf Course Enterprise fund. While course annual revenues currently exceed operating expenses and bonded debt payments the General Fund loan advance will not be paid back until the original bond issue is retired in the year 2013. Annual General Fund loan advance interest payments will be made from any excess of revenues over expenditures with any remaining funds going toward future equipment replacement/capital needs. Future Fund Equity minimum requirements will be set once the loan and debt liabilities have been repaid.

10. Each year the County will revise current year expenditure projections during the succeeding year's budget preparation process. Costs of operating future capital improvements included in the capital projects budget will be included in the operating budget.
11. The County will participate in a risk management program to minimize losses and reduce costs. This program will also protect the County against catastrophic losses through the combination of insurance, self-insurance and various federal and state programs.
12. The County will maintain a budgetary control system to monitor its adherence to the approved operating budget.
13. All departments will have access to on-line monthly expense and revenue reports comparing actual revenues and expenditures to budgeted amounts.

**CAPITAL IMPROVEMENT BUDGET POLICY**

1. The County will make all capital improvements in accordance with the adopted Capital Improvement Program except for emergency capital improvements which are deemed necessary by the County staff and approved individually by the Board of Supervisors.
2. Capital improvements will be identified on the basis of long-range projected needs rather than on immediate needs in order to minimize future maintenance, replacement and capital costs.
3. A capital improvement program will be developed for a five-year period and updated annually.
4. Estimated costs of each capital improvement projected for each year will be included in the plan.
5. Revenue sources for capital improvements will be identified in the plan whenever possible.
6. Intergovernmental funding sources from the federal, state and private sector will be actively sought and used as available to assist in financing of capital improvements.
7. Future operating costs associated with the capital improvement will be projected and included as a part of the budget submission in the capital improvement budget.
8. During the initial stages of a particular capital improvement but no later than the public hearing for the capital improvement, revenue sources to fund the capital improvement and estimated project costs including incidental costs will be approved by the Board of Supervisors.

## 9. Capital Funding Requests From Outside Agencies

- Capital funding requests (greater than \$2,500) from outside agencies will only be considered during the Board's regular annual budget review cycle.
- Said requests must be submitted to the County Administrator on or before December 1<sup>st</sup>
- Said request shall describe the project in detail and shall also include the following minimum information:
  - Project impact on community (economic development, quality of life, etc.)
  - Total cost of project
  - % of request from County to total project cost
  - Listing of other revenue sources
- Agencies are encouraged to competitively bid out contracts and should allow local vendors to bid
- Approved funding allotments will be made beginning with the next fiscal year being budgeted and may be made over a multi-year period
- No allotment will be given until the requesting organization informs the County in writing that all funding commitments have been made and that the project has begun (this action must be completed prior to December 31st of the next fiscal year being budgeted, if not, the County's funding commitment will end) Note: Agencies may request an extension to this provision. The extension request should be submitted in writing detailing reasons for the extension and the extension timeframe requested.
- Any approved funding commitment from the County for a project should be considered final with no subsequent funding request to made to the County on that project
- Any future State action such as program funding reductions, increased unfunded State mandates, or the enactment of property tax limitation legislation may not allow the County to consider or, complete fulfillment of these types of capital funding requests

## DEBT ADMINISTRATION POLICY

1. The County will limit its long-term borrowing to capital improvements or projects which cannot be financed from current revenues or for which current revenues are not adequate.
2. Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.
3. The payback period of the bonds issued to fund a particular capital project will not exceed the expected useful life of the project.
4. It is recognized that the State of Iowa sets the debt limitation for municipalities at 5 percent of actual property valuation.
5. Whenever possible, special assessment, revenue bonds and/or general obligation bonds abated by enterprise revenues will be issued instead of general obligation bonds funded by property tax.
6. For those general obligation bonds issued and funded by property taxes, debt service and interest payment schedules shall be established whenever possible in such a manner to provide equalization of debt and interest payments each year for the life of the total outstanding general obligation bonds.
7. The County shall encourage and maintain good relations with the financial and bond rating agencies and prepare any reports so requested by these agencies. Full and open disclosure on every financial report and bond prospectus will be maintained.

## **FINANCIAL REPORTING POLICY**

1. The County will establish and maintain a high standard of accounting practices and procedures which adhere to the concept of full and open public disclosure of all financial activity.
2. The accounting system will be maintained on a basis consistent with accepted standards for governmental accounting.
3. Quarterly financial statements reported on a budget basis of accounting will be presented to the board of Supervisors on a regular basis.
4. The County's independent public accounting firm will publicly issue an audit opinion regarding the financial statements to the County. The annual audit will be made available to the general public, bonding and financial consultants, and any other interested citizens and organizations.
5. The Comprehensive Annual Financial Report and accompanying audit opinion will be completed and submitted to the Board of Supervisors by December 31 and following the close of the preceding fiscal year.



## **II. CASH HANDLING PROCEDURES POLICY**

### **POLICY**

It is the policy of Scott County to properly account for all funds received or collected by county offices and departments for fees, taxes, fines, costs, etc.

### **SCOPE**

This policy is applicable to all county offices and departments.

### **TECHNICAL ACCOUNTING ASSISTANCE**

Request for assistance in establishing or enhancing departments' internal accounting systems should be made to the Finance Review Committee.

### **ADMINISTRATIVE PROCEDURES**

1. All monies received or collected should be accounted for and balanced daily.
2. Daily deposits to the County Treasurer or appropriate financial institution as allowed by law and/or Board policy, should be made whenever cash on hand exceeds \$250. This amount may be extended to \$1,000 if a safe is used. In all cases deposits should be made at least once a week.
3. Bank reconciliations should be performed by someone other than the person collecting or receiving said funds.
4. The use of I.O.U.'s is strictly prohibited.
5. All checks received should be restrictively endorsed when received.
6. The County Auditor may make unannounced cash counts of funds on hand throughout the fiscal year.
7. All county offices and departments receiving or collecting monies for fees, taxes, fines, costs, etc., will be a part of the cash count made on June 30th of each year.

## **XVIII. INVESTMENT POLICY**

### **SCOPE**

The Investment Policy of Scott County shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the financial statements of the County. Each investment made pursuant to this Investment Policy must be authorized by applicable law and this written Investment Policy.

The investment of bond funds or sinking funds shall comply not only with this Investment Policy, but also be consistent with any applicable bond resolution.

This Investment Policy is intended to comply with Iowa Code Chapter 452.

Upon passage and upon future amendment, if any, copies of this Investment Policy shall be delivered to all of the following:

1. The Board of Supervisors and all County officials to which the Investment Policy applies.
2. All depository institutions or fiduciaries for public funds of the County.
3. The auditor engaged to audit any fund of the County.

In addition, a copy of this Investment Policy shall be delivered to every fiduciary or third party assisting with or facilitating investment of the funds of the County.

### **DELEGATION OF AUTHORITY**

In accordance with Section 452.10(1), the responsibility for conducting investment transactions resides with the Treasurer of Scott County. Only the Treasurer and those authorized by resolution may invest public funds and a copy of any empowering resolution shall be attached to this Investment Policy.

All contracts or agreements with outside persons investing public funds, advising on the investment of public funds, directing the deposit or investment of public funds or acting in a fiduciary capacity for the County shall require the outside person to notify the County in writing within thirty days of receipt of all communication from the Auditor of the outside person or any regulatory authority of the existence of a material weakness in internal control structure of the outside person or regulatory orders or sanctions regarding the type of services being provided to the County by the outside person.

The records of investment transactions made by or on behalf of the County are public records and are the property of the County whether in the custody of the County or in the custody of a fiduciary or other third party.

The Treasurer shall establish a written system of internal controls and investment practices. The controls shall be designed to prevent losses of public funds, to document those officers and employees of the County responsible for elements of the investment process and to address the capability of investment management. The controls shall provide for receipt and review of the audited financial statement and related report on internal control structure of all outside persons performing any of the following for the County:

1. Investing County funds.
2. Advising on the investment of County funds.
3. Directing the deposit or investment of County funds.
4. Acting in a fiduciary capacity for the County.

A Bank, Savings and Loan Association or Credit Union providing only depository services shall not be required to provide an audited financial statement and related report on internal control structure.

## **OBJECTIVES**

The primary objectives, in order of priority, of all investment activities involving the financial assets of the County shall be the following:

1. **Safety:** Safety and preservation of principal in the overall portfolio is the foremost investment objective.
2. **Liquidity:** Maintaining the necessary liquidity to match expected liabilities is the second investment objective.
3. **Return:** Obtaining a reasonable return is the third investment objective.

## **PRUDENCE**

The Treasurer of Scott County, when investing or depositing public funds, shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the above investment objectives. This standard requires that when making investment decisions, the Treasurer shall consider the role that the investment or deposit plays within the portfolio of assets of the County and the investment objectives stated above.

The Treasurer shall request competitive investment proposals for comparable credit and term investments from investment providers.

## **INSTRUMENTS ELIGIBLE FOR INVESTMENT**

Assets of the County may be invested in the following:

- Interest bearing savings accounts, interest bearing money market accounts, and interest bearing checking accounts at any bank, savings and loan association or credit union in Scott County or an adjoining Iowa county. Each bank must be on the most recent Approved Bank List as distributed by the Treasurer of the State of Iowa or as amended as necessary by notice inserted in the monthly mailing by the Rate Setting Committee. Each financial institution shall be properly declared as a depository by the Board of Supervisors of Scott County. Deposits in any financial institution shall not exceed the limit approved by the Board of Supervisors.
- Obligations of the United States government, its agencies and instrumentalities.
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions approved and secured pursuant to chapter 453.
- Iowa Public Agency Investment Trust (IPAIT).
- Prime bankers' acceptances that mature within 270 days of purchase and that are eligible for purchase by a federal reserve bank.

- Commercial paper or other short-term corporate debt that matures within 270 days of purchase and is rated within the two highest classifications, as established by at least one of the standard rating services approved by the superintendent of banking.
- Repurchase agreements, provided that the underlying collateral consists of obligations of the United States government, its agencies and instrumentalities and the County takes delivery of the collateral either directly or through an authorized custodian.
- An open-end management investment company registered with the Securities & Exchange Commission under the federal Investment Company Act of 1940, 15 U.S.C. Section 80(a) and operated in accordance with 17 C.F.R. Section 270.2a-7, whose portfolio investments are limited to those instruments individually authorized in this Investment Policy.

All instruments eligible for investment are further qualified by all other provisions of this Investment Policy, including investment maturity limitations and diversification requirements.

### **PROHIBITED INVESTMENTS AND INVESTMENT PRACTICES**

Assets of the County shall not be invested in the following:

1. Reverse repurchase agreements.
2. Futures and options contracts.

Assets of the County shall not be invested pursuant to the following investment practices:

1. Trading of securities for the purpose of speculation and the realization of short-term trading gains.
2. Pursuant to a contract providing for the compensation of an agent or fiduciary based upon the performance of the invested assets.
3. If a fiduciary or other third party with custody of public investment transaction records of the County fails to produce requested records when requested by the County within a reasonable time, the County shall make no new investment with or through the fiduciary or third party and shall not renew maturing investments with or through the fiduciary or third party.

### **INVESTMENT MATURITY LIMITATIONS**

Operating Funds must be identified and distinguished from all other funds available for investment. Operating funds are defined as those funds which are reasonably expected to be expended during a current budget year or within fifteen months of receipt.

All investments authorized in this policy are further subject to the following investment maturity limitations:

1. Operating Funds may only be invested in instruments authorized in this Investment Policy that mature within three hundred ninety-seven (397) days.
2. The Treasurer may invest funds of the County that are not identified as Operating Funds in investments with maturities longer than three hundred ninety-seven (397) days. However, all investments of the County shall have maturities that are consistent with the needs and uses of the County.

## **DIVERSIFICATION**

Investments of the County are subject to the following diversification requirements:

Prime bankers' acceptances:

1. At the time of purchase, no more than ten percent (10%) of the investment portfolio of the County shall be invested in prime bankers' acceptances, and
2. At the time of purchase, no more than five percent (5%) of the investment portfolio of the County shall be invested in the securities of a single issuer.

Commercial paper or other short-term corporate debt:

1. At the time of purchase, no more than ten percent (10%) of the investment portfolio of the County shall be in commercial paper or other short-term corporate debt,
2. At the time of purchase, no more than five percent (5%) of the investment portfolio of the County shall be invested in the securities of a single issuer, and
3. At the time of purchase, no more than five percent (5%) of all amounts invested in commercial paper and other short-term corporate debt shall be invested in paper and debt rated in the second highest classification.

Where possible, it is the policy of the County to diversity its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from overconcentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In establishing specific diversification strategies, the following general policies and constraints shall apply:

1. Portfolio maturities shall be staggered in a way that avoids undue concentration of assets in a specific maturity sector. Maturities shall be selected which provide stability of income and reasonable liquidity.
2. Liquidity practices to ensure that the next disbursement date and payroll date are covered through maturing investments, marketable U.S. Treasury bills or cash on hand shall be used at all times.

## **SAFEKEEPING AND CUSTODY**

All invested assets of the County involving the use of a public funds custodial agreement, as defined in section 452.10, shall comply with all rules adopted pursuant to Section 452.10C. All custodial agreements shall be in writing and shall contain a provision that all custodial services be provided in accordance with the laws of the State of Iowa.

All invested assets of the County eligible for physical delivery shall be secured by having them held at a third party custodian. All purchased investments shall be held pursuant to a written third party custodial agreement requiring delivery versus payment and compliance with all rules set out elsewhere in this section of this Investment Policy.

## **ETHICS AND CONFLICT OF INTEREST**

The Treasurer and all officers and employees of the County involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

## **REPORTING**

The Treasurer shall quarterly submit to the Board of Supervisors an investment report that summarizes recent market conditions and investment strategies employed since the last investment report. The investment report shall set out the current portfolio in terms of maturity, rates of return and other features and summarize all investment transactions that have occurred during the reporting period and compare the investment results with the budgetary expectations.

## **INVESTMENT POLICY REVIEW AND AMENDMENT**

This Investment Policy shall be reviewed every two years or more frequently as appropriate. Notice of amendments to the Investment Policy shall be promptly given to all parties noted in the Scope section of this policy.

## **GLOSSARY OF TERMS**

**Agency:** securities issued by government-sponsored corporations such as Federal Home Loan Banks or Federal Land Banks. Agency securities are exempt from Securities and Exchange Commission (SEC) registration requirements.

**Agent:** individual authorized by another person, called the principal, to act in the latter's behalf in transactions involving a third party.

**Banker's Acceptance:** time draft drawn on and accepted by a bank, the customary means of effecting payment for merchandise sold in import-export transactions and a source of financing used extensively in international trade.

**Commercial Paper:** short-term obligations with maturities ranging from 2 to 270 days issued by banks, corporations, and other borrowers to investors with temporarily idle cash. Such instruments are unsecured and usually discounted, although some are interest-bearing.

**Delivery Versus Payment (DVP):** securities industry procedure, common with institutional accounts, whereby delivery of securities sold is made to the buying customer's bank in exchange for payment, usually in the form of cash.

**Fiduciary:** person, company, or association holding assets in trust of a beneficiary.

**Futures Contract:** agreement to buy or sell a specific amount of a commodity or financial instrument at a particular price on a stipulated future date.

**Open-End Management Company:** investment company that sells Mutual Funds to the public. The terms arises from the fact that the firm continually creates new shares on demand. Mutual fund shareholders buy the shares at Net Asset Value and can redeem them at any time at the prevailing market price, which may be higher or lower than the price at which the investor bought.

**Option:** right to buy or sell property that is granted in exchange for an agreed upon sum. If the right is not exercised after a specific period, the option expires and the option buyer forfeits the money.

**Portfolio:** combined holding of more than one stock, bond, commodity, real estate investment, Cash Equivalent, or other asset by an individual or institutional investor.

**Repurchase Agreement:** agreement between a seller and a buyer, usually of U.S. Government securities, whereby the seller agrees to repurchase the securities at an agreed upon price and, usually, at a stated time.

**Safekeeping:** storage and protection of a customer's financial assets, valuables, or documents, provided as a service by an institution serving as Agent and, where control is delegated by the customer, also as custodian.

**Speculation:** assumption of risk in anticipation of gain but recognizing a higher than average possibility of loss.

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

July 30, 1992

APPROVING THE WRITTEN INVESTMENT POLICY AS REQUIRED BY SENATE FILE

2036

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

Section 1. The written Investment Policy as required by Senate File 2036 and as presented by the

County Treasurer, Financial Management Supervisor, and the Director of Budget and Information Processing is hereby adopted.

Section 2. This resolution shall take effect immediately.



RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

July 30, 1992

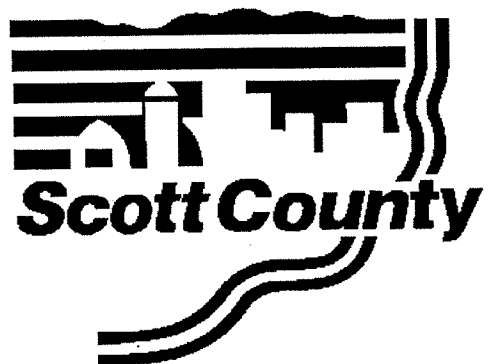
AUTHORIZING THE FINANCIAL MANAGEMENT SUPERVISOR POSITION AND THE ACCOUNTING SPECIALIST POSITION IN THE COUNTY TREASURER'S OFFICE TO INVEST PUBLIC FUNDS UNDER THE DIRECTION OF THE COUNTY TREASURER

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

Section 1. In accordance with Iowa Code Section 452.10(1) the responsibility for conducting investment transactions resides with the Treasurer of Scott County.

Section 2. The County Treasurer may allow the Financial Management Supervisor position and the Accounting Specialist position to conduct daily investment transactions under his direction and control.

Section 3. This resolution shall take effect immediately.



## CHAPTER 24 CODE OF IOWA

### LOCAL BUDGET LAW

#### 24.1 Short title.

This chapter be known as the "Local Budget Law".

#### 24.2 Definition of terms.

As used in this chapter and unless otherwise required by the context:

1. "Municipality" means a public body or corporation that has power to levy or certify a tax or sum of money to be collected by taxation, except a county, city, drainage district, township, or road district.

2. The words "levying board" shall mean board of supervisors of the county and any other public body or corporation that has the power to levy a tax.

3. The words "certifying board" shall mean any public body which has the power or duty to certify any tax to be levied or sum of money to be collected by taxation.

4. The words "fiscal year" shall mean the period of twelve months beginning on July 1 and ending on the thirtieth day of June.

The fiscal year of cities, counties, and other political subdivisions of the state shall begin July 1 and end the following June 30.

5. The word "tax" shall mean any general or special tax levied against persons, property, or business, for public purposes as provided by law, but shall not include any special assessment nor any tax certified or levied by township trustees.

6. The words "state board" shall mean the state appeal board as created by section 24.26.

#### 24.3 Requirements of local budget.

No municipality shall certify or levy in any fiscal year any tax on property subject to taxation unless and until the following estimates have been made, filed, and considered, as hereinafter provided:

1. The amount of income thereof for the several funds from sources other than taxation.

2. The amount proposed to be raised by taxation.

3. The amount proposed to be expended in each and every fund and for each and every general purpose during the fiscal year next ensuing, which in the case of municipalities shall be the period of twelve months beginning on the first day of July of the current calendar year.

4. A comparison of such amounts so proposed to be expended with the amounts expended for like purposes for the two preceding years.

#### 24.4 Time of filing estimates.

All such estimates and any other estimates required by law shall be made and filed a sufficient length of time in advance of any regular or special meeting of the certifying board or levying board, as the case may be, at which tax levies are authorized to be made to permit publication, discussion, and consideration thereof and action thereon as hereinafter provided.

#### 24.5 Estimates itemized.

The estimates herein required shall be fully itemized and classified so as to show each particular class of proposed expenditure, showing under separate heads the amount required in such manner and form as shall be prescribed by the state board.

#### 24.6 Emergency fund - levy.

A municipality may include in the estimate required, an estimate for an emergency fund. A municipality may assess and levy a tax for the emergency fund at a rate not to exceed twenty-seven cents per thousand dollars of assessed value of taxable property of the municipality, provided that an emergency tax levy shall not be made until the municipality has first petitioned the state board and received its approval. Transfers of moneys may be made from the emergency fund to any other fund of the municipality for the purpose of meeting deficiencies in a fund arising from any cause, provided that a transfer shall not be made except upon the written approval of the state board, and then only when that approval is requested by a two-thirds vote of the governing body of the municipality.

#### 24.7 Supplemental estimates.

Supplemental estimates for particular funds may be made for levies of taxes for future years when the same are authorized by law. Such estimates may be considered, and levies made therefor at any time by filing the same, and upon giving notice in the manner required in section 24.9. Such estimates and levies shall not be considered as within the provisions of section 24.8.

#### 24.8 Estimated tax collections.

The amount of the difference between the receipts estimated from all sources other than taxation and the estimated expenditures for all purposes, including the estimates for emergency expenditures, shall be the estimated amount to be raised by taxation upon the assessable property within the municipality for the next ensuing fiscal year. The estimate shall show the number of dollars of taxation for each thousand dollars of the assessed value of all property that is assessed.

#### 24.9 Filing estimates - notice of hearing - amendments.

Each municipality shall file with the secretary or clerk thereof the estimates required to be made in sections 24.3 to 24.8, at least twenty days before the date fixed by law for certifying the same to the levying board and shall forthwith fix a date for a hearing thereon, and shall publish such estimates and any annual levies previously authorized as provided in section 76.2, with a notice of the time when and the place where such hearing shall be held at least ten days before the hearing. Provided that in municipalities of less than two hundred population such estimates and the notice of hearing thereon shall be posted in three public places in the district in lieu of publication.

For any other municipality such publication shall be in a newspaper published therein, if any, if not, then in a newspaper of general circulation therein.

Budget estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by the budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit budget of amounts of cash anticipated to be available during the year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended. Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing the amendments and upon publishing them and giving notice of the public hearing in the manner required in this section. Within ten days of the decision or order of the certifying or levying board, the proposed amendment of the budget is subject to protest, hearing on the protest, appeal to the state appeal board and review by that body, all in accordance with sections 24.27 to 24.32, so far as applicable. A local budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but within adequate time for hearing and decision before June 30 is void. Amendments to budget estimates accepted to issued under this section are not within section 24.14.

#### **24.10 Levies void.**

The verified proof of the publication of such notice shall be filed in the office of the county auditor and preserved by the auditor. No levy shall be valid unless and until such notice is published and filed.

#### **24.11 Meeting for review.**

The certifying board or the levying board, as the case may be, shall meet at the time and place designated in said notice, at which meeting any person who would be subject to such tax levy, shall be heard in favor of or against the same or any part thereof.

#### **24.12 Record by certifying board.**

After the hearing has been concluded, the certifying board shall enter of record its decision in the manner and form prescribed by the state board and shall certify the same to the levying board, which board shall enter upon the current assessment and tax roll the amount of taxes which it finds shall be levied for the ensuing fiscal year in each municipality for which it makes the tax levy.

#### **24.13 Procedure by levying board.**

Any board which has the power to levy a tax without the same first being certified to it, shall follow the same procedure for hearings as is hereinbefore required of certifying boards.

#### **24.14 Tax limited.**

A greater tax than that so entered upon the record shall not be levied or collected for the municipality proposing the tax for the purposes indicated; and thereafter a greater expenditure of public

money shall not be made for any specific purpose than the amount estimated and appropriated for that purpose, except as provided in sections 24.6 and 24.15. All budgets set up in accordance with the statutes shall take such funds, and allocations made by sections 123.53, 324.79 and 405.1, into account, and all such funds, regardless of their source, shall be considered in preparing the budget, all as is provided in this chapter.

#### **24.15 Further tax limitation.**

No tax shall be levied by any municipality in excess of the estimates published, except such taxes as are approved by a vote of the people, but in no case shall any tax levy be in excess of any limitation imposed thereon now or hereafter by the Constitution and laws of the state.

#### **24.16 Expenses - how paid.**

The cost of publishing the notices and estimates required by this chapter, and the actual and necessary expenses of preparing the budget shall be paid out of the general funds of each municipality respectively.

#### **24.17 Budgets certified.**

The local budgets of the various political subdivisions shall be certified by the chairperson of the certifying board or levying board, as the case may be, in duplicate of the county auditor not later than March 15 of each year unless a city or county holds a special levy election, in which case certification shall not be later than fourteen days following the special levy election, on blanks prescribed by the state board, and according to the rules and instruction which shall be furnished all certifying and levying boards in printed form by the state board or city finance committee in the case of cities.

One copy of the budget shall be retained on file in the office by the county auditor and the other shall be certified by the county auditor to the state board.

#### **24.18 Summary of budget.**

Before forwarding copies of local budgets to the state board, the county auditor shall prepare a summary of each budget, showing the condition of the various funds for the fiscal year, including the budgets adopted as herein provided. Said summary shall be printed as a part of the annual financial report of the county auditor, and one copy shall be certified by the county auditor to the state board.

#### **24.19 Levying board to spread tax.**

At the time required by law the levying board shall spread the tax rates necessary to produce the amount required for the various funds of the municipality as certified by the certifying board, for the next succeeding fiscal year, as shown in the approved budget in the manner provided by law. One copy of said rates shall be certified to the state board.

#### **24.20 Tax rates final.**

The several tax rates and levies of the municipalities thus determined and certified in the manner provided in the preceding sections, except such as are authorized by a vote of the people, shall stand as the tax rates and levies of said municipality for the

ensuing fiscal year for the purposes set out in the budget.

#### **24.21 Transfer of inactive funds.**

Subject to the provisions of any law relating to municipalities, when the necessity for maintaining any fund of the municipality has ceased to exist, and a balance remains in said fund, the certifying board or levying board, as the case may be, shall so declare by resolution, and upon such declaration, such balance shall forthwith be transferred to the fund or funds of the municipality designated by such board, unless other provisions have been made in creating such fund in which such balance remains.

#### **24.22 Transfer of funds.**

Upon the approval of the state board, it is lawful to make temporary or permanent transfers of money from one fund to another fund of the municipality. The certifying board or levying board shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within the time and upon the conditions the state board determines. However, it is not necessary to return to the emergency fund, or to any other fund no longer required, any money transferred to any other fund.

#### **24.23 Supervisory power of state board.**

The state board shall exercise general supervision over the certifying boards and levying boards of all municipalities with respect to budgets and shall prescribe for them all necessary rules, instructions, forms, and schedules. The best methods of accountancy and statistical statements shall be used in compiling and tabulating all data required by this chapter.

#### **24.24 Violations.**

Failure on the part of a public official to perform any of the duties prescribed in chapter 23, and this chapter, and sections 8.39 and 11.1 to 11.5, constitutes a simple misdemeanor, and is sufficient ground for removal from office.

**24.25 Estimates submitted by departments.** Repealed by 83 Acts, ch 123, 206, 209. See 331.433.

#### **24.26 State appeal board.**

The state appeal board in the department of management consists of the following:

1. The director of the department of management.
2. The auditor of state.
3. The treasurer of state.

At each annual meeting the state board shall organize by the election from its members of a chairperson and a vice chairperson; and by appointing a secretary. Two members of the state board constitute a quorum for the transaction of any business. The state board may appoint one or more competent and specially qualified persons as deputies, to appear and act for it at initial hearings. The annual meeting of the state board shall be held on the second Tuesday of January in each year. Each deputy appointed by the state board is entitled to receive the amount of the deputy's necessary expenses actually incurred while engaged in the performance of the deputy's official duties. The expenses shall be audited and approved by the state board and proper receipts filed for them. The expenses of the state board shall be paid from the funds appropriated to the department of management.

#### **24.27 Protest to budget.**

Not later than March 24, a number of persons in any municipality equal to one-fourth of one percent of those voting for the office of governor, at the last general election in the municipality, but the number shall not be less than ten, and the number need not be more than one hundred persons, who are affected by any proposed budget, expenditure or tax levy, or by any item thereof, may appeal from any decision of the certifying board or the levying board by filing with the county auditor of the county in which the municipal corporation is located, a written protest setting forth their objections to the budget, expenditure or tax levy, or to one or more items thereof, and the grounds for their objections. If a budget is certified after March 15, all appeal time limits shall be extended to correspond to allowances for a timely filing. Upon the filing of a protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit them forthwith to the state board, and shall also send a copy of the protest to the certifying board or to the levying board, as the case may be.

#### **24.28 Hearing on protest.**

The state board, within a reasonable time, shall fix a date for an initial hearing on the protest and may designate a deputy to hold the hearing, which shall be held in the county or in one of the counties in which the municipality is located. Notice of the time and place of the hearing shall be given by certified mail to the appropriate officials of the local government and to the first ten property owners whose names appear upon the protest, at least five days before the date fixed for the hearing. At all hearings, the burden shall be upon the objectors with reference to any proposed item in the budget which was included in the budget of the previous year and which the objectors propose should be reduced or excluded; but the burden shall be upon the certifying board or the levying board, as the case may be, to show that any new item in the budget, or any increase in any item in the budget, is necessary, reasonable, and in the interest of the public welfare.

#### **24.29 Appeal.**

The state board may conduct the hearing or may appoint a deputy. A deputy designated to hear an appeal shall attend in person and conduct the hearing in accordance with section 24.28, and shall promptly report the proceedings at the hearing, which report shall become a part of the permanent record of the state board.

#### **24.30 Review by and powers of board.**

It shall be the duty of the state board to review and finally pass upon all proposed budget expenditures, tax levies and tax assessments from which appeal is taken and it shall have power and authority to approve, disapprove, or reduce all such proposed budgets, expenditures, and tax levies so submitted to it upon appeal, as herein provided; but in no event may it increase such budget, expenditure, tax levies or assessments or any item contained herein. Said state board shall have authority to adopt rules not inconsistent with the provisions of this chapter, to employ necessary assistants, authorize such expenditures, require such reports, make such investigations, and take such other action as it deems necessary to promptly hear and determine all such appeals; provided, however, that all persons so employed shall be selected

from persons then regularly employed in some one of the offices of the members of said state board.

#### **24.31 Rules of procedure - record.**

The manner in which objections shall be presented, and the conduct of hearings and appeals, shall be simple and informal and in accordance with the rules prescribed by the state board for promptly determining the merits of all objections so filed, whether or not such rules conform to technical rules of procedure. Such record shall be kept of all proceedings, as the rules of the state board shall require.

#### **24.32 Decision certified.**

After a hearing upon the appeal, the state board shall certify its decision to the county auditor and to the parties to the appeal as provided by rule, and the decision shall be final. The county auditor shall make up the records in accordance with the decision and the levying board shall make its levy in accordance with the decision. Upon receipt of the decision, the certifying board shall correct its records accordingly, if necessary. Final disposition of all appeals shall be made by the state board on or before April 30 of each year.

#### **24.33 Repealed by 67GA, ch 44, 1.**

#### **24.34 Unliquidated obligations.**

A city, county, or other political subdivision may establish an encumbrance system for any obligation not liquidated at the close of the fiscal year in which the obligation has been encumbered. The encumbered obligations may be retained upon the books of the city, county, or other political subdivision until liquidated, all in accordance with generally accepted governmental accounting practices.

#### **24.35 Definitions. Repealed by 85 Acts, ch 67, 63.**

#### **24.36 City levy limitation. Repealed by 85 Acts, ch 67, 63.**

#### **24.37 and 24.38 Repealed by 81 Acts, ch 117, 1097.**

#### **24.39 through 24.47 Repealed by 84 Acts, ch 1067, 51.**

#### **24.48 Appeal to state board for suspension of limitations.**

If the property tax valuations effective January 1, 1979 and January 1 of any subsequent year, are reduced or there is an unusually low growth rate in the property tax base of a political subdivision, the political subdivision may appeal to the state appeal board to request suspension of the statutory property tax levy limitations to continue to fund the present services provided. A political subdivision may also appeal to the state appeal board where the property tax base of the political subdivision has been reduced or there is an unusually low growth rate for any of the following reasons:

1. Any unusual increase in population as determined by the preceding certified federal census.
2. Natural disasters or other emergencies.
3. Unusual problems relating to major new functions required by state law.
4. Unusual staffing problems.
5. Unusual need for additional funds to permit continuance

of a program which provides substantial benefit to its residents.

6. Unusual need for a new program which will provide substantial benefit to residents, if the political subdivision establishes the need and the amount of the necessary increased cost.

The state appeal board may approve or modify the request of the political subdivision for suspension of the statutory property tax levy limitations.

Upon decisions of the state appeal board, the state comptroller shall make the necessary changes in the total budget of the political subdivision and certify the total budget to the governing body of the political subdivision and the appropriate county auditors.

The city finance committee shall have officially notified any city of its approval, modification or rejection of the city's appeal of the decision of the director of the department of management regarding a city's request for a suspension of the statutory property tax levy limitation prior to thirty-five days before March 15.

The state appeals board shall have officially notified any county of its approval, modification or rejection of the county's request for a suspension of that statutory property tax levy limitation prior to thirty-five days before March 15.

For purposes of this section only, "political subdivision" means a city, school district, or any other special purpose district which certifies its budget to the county auditor and derives funds from a property tax levied against taxable property situated within the political subdivision.

For the purpose of this section, when the political subdivision is a city, the director of the department of management, and the city finance committee on appeal of the director's decision, shall be the state appeal board.

**CHAPTER 331  
CODE OF IOWA**

**PART 2**

**COUNTY LEVIES, FUNDS, BUDGETS, AND EXPENDITURES**

**331.421 Definitions.**

As used in this part, unless the context otherwise requires:

1. "General county services" means the services which are primarily intended to benefit all residents of the county, including secondary road services, but excluding services financed by other statutory funds.
2. "Rural county services" means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.
3. "Secondary road services" means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.
4. "Debt service" means expenditures for servicing the county's debt.
5. "Basic levy" means a levy authorized and limited by section 331.423 for general county services and rural county services.
6. "Supplemental levy" means a levy authorized and limited by section 331.424 for general county services and rural county services.
7. "Debt service levy" means a levy authorized and limited by section 331.422, subsection 3.
8. "Fiscal year" means the period of twelve months beginning July 1 and ending on the following June 30.
9. "Committee" means the county finance committee established in chapter 333A.

**331.422 County property tax levies.**

Subject to this section and sections 331.423 through 331.426 or as otherwise provided by state law, the board of each county shall certify property taxes annually at its March session to be levied for county purposes as follows:

1. Taxes for general county services shall be levied on all taxable property within the county.
2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.
3. Taxes in the amount necessary for debt service shall be levied on all taxable property within the county, except as otherwise provided by state law.
4. Other taxes shall be levied as provided by state law.

**331.423 Basic levies - maximums.**

Annually, the board may certify basic levies, subject to the following limits:

1. For general county services, three dollars and fifty cents per thousand dollars of the assessed value of all taxable property in the county.
2. For rural county services, three dollars and ninety-five cents per thousand dollars of the assessed value of taxable property in the county outside of incorporated city areas.

**331.424 Supplemental levies.**

To the extent that the basic levies are insufficient to meet the county's needs for the following services, the board may certify supplemental levies as follows:

1. For general county services, an amount sufficient to pay the charges for the following:
  - a. To the extent that the county is obligated by statute to pay the charges for:
    - (1) Care and treatment of patients by a state mental health institute.
    - (2) Care and treatment of patients by either of the state hospital-schools or by any other facility established under chapter 222 and diagnostic evaluation under section 222.31.
    - (3) Care and treatment of patients under chapter 225.
    - (4) Care and treatment of persons at the alcoholic treatment center at Oakdale. However, the county may require that an admission to the center shall be reported to the board by the center within five days as a condition of the payment of county funds for that admission.
    - (5) Care of children admitted or committed to the Iowa juvenile home at Toledo.
    - (6) Clothing, transportation, medical, or other services provided persons attending the Iowa braille and sight-saving school, for severely handicapped children at Iowa City, for which the county becomes obligated to pay pursuant to sections 263.12, 269.2, and 270.4 through 270.7.
  - b. To the extent that the board deems it advisable to pay, the charges for professional evaluation, treatment, training, habilitation, and care of persons who are mentally retarded, autistic persons, or persons who are afflicted by any other developmental disability, at a suitable public or private facility providing inpatient or outpatient care in the county. As used in this paragraph:
    - (1) "Developmental disability" has the meaning assigned that term by 42 U.S.C. sec. 6001(7)(1976), Supp. II 1978, and Supp. III, 1979.
    - (2) "Autistic persons" means persons, regardless of age, with severe communication and behavior disorders that became manifest during the early stages of childhood development and that are characterized by a severely disabling inability to understand, communicate, learn, and participate in social relationships, "Autistic persons" includes but is not limited to those persons afflicted by infantile autism, profound aphasia, and childhood psychosis.
  - c. Care and treatment of persons placed in the county hospital, county care facility, a health care facility as defined in section 135C.1, subsection 4, or any other public or private facility, which placement is in lieu of admission or commitment to or is upon discharge, removal, or transfer from a state mental health institute, hospital-school, or other facility established pursuant to chapter 222.
  - d. Amounts budgeted by the board for the cost of establishment and initial operation of a community mental health center in the manner and subject to the limitations provided by state law.
  - e. Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including court-ordered costs for a guardian ad litem under section 232.71.
  - f. The care, admission, commitment, and transportation of mentally ill patients in state hospitals, to the extent that expenses for these services are required to be paid by the county, including

compensation for the advocate appointed under section 229.19.

g. Amounts budgeted by the board for mental health services or mental retardation services furnished to persons on either an outpatient or inpatient basis, to a school or other public agency, or to the community at large, by a community mental health center or other suitable facility located in or reasonably near the county, provided that services meet the standards of the mental health and mental retardation commission and are consistent with the annual plan for services approved by the board.

h. Reimbursement on behalf of mentally retarded persons under section 249A.12.

i. Elections, and voter registration pursuant to chapter 48.

j. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for general county services.

k. Joint county and city building authorities established under section 346.27, as provided in subsection 22 of that section.

l. Tort liability insurance, property insurance, and any other insurance that may be necessary in the operation of the county, costs of a self-insurance program, costs of a local government risk pool, and amounts payable under any insurance agreements to provide or procure such insurance, self-insurance program, or local government risk pool.

m. The maintenance and operation of the courts, including but not limited to the salary and expenses of the clerk of the district court, deputy clerks and other employees of the clerk's office, and bailiffs, establishment and operation of a public defender's office, court costs if the prosecution fails or if the costs cannot be collected from the person liable, costs and expenses of prosecution under section 189A.17, salaries and expenses of juvenile court officers under chapter 602, court-ordered costs in domestic abuse cases under section 236.5, the county's expense for confinement of prisoners under chapter 356A, temporary assistance to the county attorney, county contributions to a retirement system for bailiffs, reimbursement for judicial magistrates under section 602.6501, claims filed under section 622.93, interpreters' fees under section 622B.7, uniform citation and complaint supplies under section 805.6, and costs of prosecution under section 815.13.

n. Court-ordered costs of conciliation procedures under section 598.16.

o. Establishment and maintenance of a joint county indigent defense fund pursuant to an agreement under section 28E.19.

The board may require a public or private facility, as a condition of receiving payment from county funds for services it has provided, to furnish the board with a statement of the income, assets, and legal residence including township and county of each person who has received services from that facility for which payment has been made from county funds under paragraphs "a" through "h". However, the facility shall not disclose to anyone the name or street or route address of a person receiving services for which commitment is not required, without first obtaining that person's written permission.

Parents or other persons may voluntarily reimburse the county or state for the reasonable cost of caring for a patient or an inmate in a county or state facility.

2. For rural county services an amount sufficient to pay the charges for the following:

a. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for rural county services.

b. An aviation authority under chapter 330A, to the extent that the county contributes to the authority under section 330A.15.

### 331.425 Additions to levies - special levy election.

The board may certify an addition to a levy in excess of the

amounts otherwise permitted under sections 331.423, 331.424, and 331.426 if the proposition to certify an addition to a levy has been submitted at a special levy election and received a favorable majority of the votes cast on the proposition. A special levy election is subject to the following:

1. The election shall be held only if the board gives notice to the county commissioner of elections, not later than February 14, that the election is to be held.

2. The election shall be held on the second Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.

3. The proposition to be submitted shall be substantially in the following form:

Vote for only one of the following:

Shall the county of.....levy an additional tax at a rate of \$.....each year for.....years beginning next July 1 in excess of the statutory limits otherwise applicable for the (general county services or rural county services) fund?

or

The county of.....shall continue the (general county services or rural county services fund) under the maximum rate of \$.....

4. The canvass shall be held beginning at one o'clock on the second day which is not a holiday following the special levy election.

5. Notice to the proposed special levy election shall be published at least twice in a newspaper as specified in section 331.305 prior to the date of the special levy election. The first notice shall appear as early as practicable after the board has decided to seek a special levy.

### 331.426 Additions to basic levies.

If a county has unusual circumstances, creating a need for additional property taxes for general county services or rural county services in excess of the amount that can be raised by the levies otherwise permitted under sections 331.423 through 331.425, the board may certify additions to each of the basic levies as follows:

1. The basis for justifying an additional property tax under this section must be one or more of the following:

a. An unusual increase in population as determined by the preceding certified federal census.

b. A natural disaster or other emergency.

c. Unusual problems relating to major new functions required by state law.

d. Unusual staffing problems.

e. Unusual need for additional moneys to permit continuance of a program which provides substantial benefit to county residents.

f. Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost.

g. A reduced or unusually low growth rate in the property tax base of the county.

2. The public notice of a hearing on the county budget required by section 331.434, subsection 3, shall include the following additional information for the applicable class of services.

a. A statement that the accompanying budget summary requires a proposed basic property tax rate exceeding the maximum rate established by the general assembly.

b. A comparison of the proposed basic tax rate with the maximum basic tax rate, and the dollar amount of the difference



between the proposed rate and the maximum rate.

c. A statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate.

The information required by this subsection shall be published in a conspicuous form as prescribed by the committee.

### **331.427 General fund.**

1. Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under sections 84.21, 98.35, 101A.3, 101A.7, 110.12, 123.36, 123.143, 176A.8, 246.908, 321.105, 321.152, 321.192, 321G.7, 331.554, subsections 6, 341A.20, 364.3, 368.21, 422.65, 422.100, 422A.2, 428A.8, 430A.3, 433.15, 434.19, 441.68, 445.52, 445.57, 533.24, 556B.1, 567.10, 583.6, 906.17, and 911.3, and the following:

a. License fees for business establishments.  
b. Moneys remitted by the clerk of the district court and received from a magistrate or district associate judge for fines and forfeited bail imposed pursuant to a violation of a county ordinance.

c. Other amounts in accordance with state law.

2. The board may make appropriations from the general fund for general county services, including but not limited to the following:

a. Expenses of a joint disaster services and emergency planning administration under section 29C.9.

b. Development, operation, and maintenance of memorial buildings or monuments under chapter 37.

c. Purchase of voting machines under chapter 52.

d. Expenses incurred by the county conservation board established under chapter 111A, in carrying out its powers and duties.

e. Local health services. The county auditor shall keep a complete record of appropriations for local health services and shall issue warrants on them only on requisition of the local or district health board.

f. Expenses relating to county fairs, as provided in chapter 174.

g. Maintenance of a juvenile detention home under chapter 232.

h. Relief of veterans under chapter 250.

i. Care and support of the poor under chapter 252.

j. Operation, maintenance, and management of a health center under chapter 346A.

k. For the use of a nonprofit historical society organized under chapter 504 or 504A, a city-owned historical project, or both.

l. Services listed in section 331.424, subsection 1 and section 331.554.

3. Appropriations specifically authorized to be made from the general fund shall not be made from the rural services fund, but may be made from other sources.

### **331.428 Rural services fund.**

1. Except as otherwise provided by state law, county revenues from taxes and other sources for rural county services shall be credited to the rural services fund of the county.

2. The board may make appropriations from the rural services fund for rural county services, including but not limited to the following:

a. Road clearing, weed eradication, and other expenses incurred under chapter 317.

b. Maintenance of a county library and library contracts under chapter 358B.

c. Planning, operating, and maintaining sanitary disposal projects under chapter 455B.

d. Services listed under section 331.424, subsection 2.

3. Appropriations specifically authorized to be made from the rural services fund shall not be made from the general fund, but may be made from other sources.

### **331.429 Secondary road fund.**

1. Except as otherwise provided by state law, county revenues for secondary road services shall be credited to the secondary road fund, including the following:

a. Transfers from the general fund not to exceed in any year the dollar equivalent of a tax of sixteen and seven-eighths cents per thousand dollars of assessed value on all taxable property in the county multiplied by the ratio of current taxes actually collected and apportioned for the general basic levy to the total general basic levy for the current year, and an amount equivalent to the moneys derived by the general fund from military service tax credits under chapter 426A, mobile home taxes under section 135D.22, and delinquent taxes for prior years collected and apportioned to the general basic fund in the current year, multiplied by the ratio of sixteen and seven-eighths cents to three dollars and fifty cents.

b. Transfers from the rural services fund not to exceed in any year the dollar equivalent of a tax of three dollars and three-eighths cents per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city in the county multiplied by the ratio of current taxes actually collected and apportioned for the rural services basic levy to the total rural services basic levy for the current year and an amount equivalent to the moneys derived by the rural services fund from military service tax credits under chapter 426A, mobile home taxes under section 135D.22, and delinquent taxes for prior years collected and apportioned to the rural services basic fund in the current year, multiplied by the ratio of three dollars and three-eighths cents to three dollars and ninety-five cents.

c. Moneys allotted to the county from the state road use tax fund.

d. Moneys provided by individuals from their own contributions for the improvement of any secondary road.

e. Other moneys dedicated to this fund by law including but not limited to sections 306.15, 309.52, 311.23, 311.29, and 313.28.

2. The board may make appropriations from the secondary road fund for the following secondary road services:

a. Construction and reconstruction of secondary roads and costs incident to the construction and reconstruction.

b. Maintenance and repair of secondary roads and costs incident to the maintenance and repair.

c. Payment of all or part of the cost of construction and maintenance of bridges in cities having a population of eight thousand or less and all or part of the cost of construction of roads which are located within cities of less than four hundred population and which lead to state parks.

d. Special drainage assessments levied on account of benefits Construction and reconstruction of secondary roads and costs incident to the construction and reconstruction.

a. Maintenance and repair of secondary roads and costs incident to the maintenance and repair.

b. Payment of all or part of the cost of construction and maintenance of bridges in cities having a population of eight thousand or less and all or part of the cost of construction of roads which are located within cities of less than four hundred population and which lead to state parks.

c. Special drainage assessments levied on account of benefits

to secondary roads.

d. Payment of interest and principal on bonds of the county issued for secondary roads, bridges, or culverts constructed by the county.

e. A legal obligation in connection with secondary roads and bridges, which obligation is required by law to be taken over and assumed by the county.

f. Secondary road equipment, materials, and supplies, and garages or sheds for their storage, repair, and servicing.

h. Assignment or designation of names or numbers to roads in the county and erection, construction, or maintenance of guideposts or signs at intersections of roads in the county.

i. The services provided under sections 306.15, 309.18, 309.52, 311.7, 311.23, 313A.23, 316.14, 455.50, 455.118, 460.7, and 460.8, or other state law relating to secondary roads.

### **331.430 Debt service fund.**

1. Except as otherwise provided by state law, county revenues from taxes and other sources for debt service shall be credited to the debt service fund of the county. However, moneys pledged or available to service general obligation bonds, and received from sources other than property taxes, shall be deposited in the fund from which the debt is to be retired.

2. The board may make appropriations from the debt service fund for the following debt service:

a. Judgments against the county, except those authorized by law to be paid from sources other than property tax.

b. Interest as it becomes due and the amount necessary to pay, or to create a sinking fund to pay, the principal at maturity of all general obligation bonds issued by the county.

c. Payments required to be made from the debt service fund under a lease or lease-purchase agreement.

3. A tax levied for the debt service fund is not invalid if it raises moneys in excess of those needed for a specific purpose. Only excess moneys remaining after retirement of all indebtedness payable from the debt service fund may be transferred from the fund to the fund most closely related to the project for which the indebtedness arose, or to the general fund, subject to the terms of the original bond issue.

4. When the amount in the hands of the treasurer belonging to the debt service fund, after setting aside the sum required to pay interest maturing before the next levy, is sufficient to redeem one or more bonds which by their terms are subject to redemption, the treasurer shall notify the owner of the bonds. If the bonds are not presented for payment or redemption within thirty days after the date of notice, the interest on the bonds shall cease, and the amount due shall be set aside for payment when presented. Redemptions shall be made in the order of the bond numbers.

### **331.431 Additional funds.**

A county may establish other funds in accordance with generally accepted accounting principles. Taxes may be levied for those funds as provided by state law. The condition and operations of each fund shall be included in the annual financial report required in section 331.403.

### **331.432 Interfund transfers.**

It is unlawful to make permanent transfers of money between the general fund and the rural services fund. Moneys credited to the secondary road fund for the construction and maintenance of secondary roads shall not be transferred. Other transfers, including

transfers from the debt service fund made in accordance with section 331.430, and transfers from the general or rural services fund to the secondary road fund in accordance with section 331.429, subsection 1, paragraph "a" and "b", are not effective until authorized by resolution of the board. The transfer of inactive funds is subject to section 24.21.

### **331.433 Estimates submitted by departments.**

1. On or before January 15 of each year, each elective or appointive officer or board, except tax certifying boards as defined in section 24.2, subsection 3, having charge of a county office or department, shall prepare and submit to the auditor or other official designated by the board an estimate, itemized in the detail required by the board and consistent with existing county accounts, showing all of the following:

a. The proposed expenditures of the office or department for the next fiscal year.

b. An estimate of the revenues, except property taxes, to be collected for the county by the office during the next fiscal year.

2. On or before January 20 of each, the auditor or other designated official shall compile the various office and department estimates and submit them to the board. In the preparation of the county budget the board may consult with any officer or department concerning the estimates and requests and may adjust the requests for any county office or department.

### **331.434 County budget.**

Annually, the board of each county, subject to sections 331.423 through 331.426 and other applicable state law, shall prepare and adopt a budget, certify taxes, and provide appropriations as follows:

1. The budget shall show the amount required for each class of proposed expenditures, a comparison of the amounts proposed to be expended with the amounts expended for like purposes for the two preceding years, the revenues from sources other than property taxation, and the amount to be raised by property taxation, in the detail and form prescribed by the director of the department of management.

2. Not less than twenty days before the date that a budget must be certified under section 24.17 and not less than ten days before the date set for the hearing under subsection 3 of this section, the board shall file a budget with the auditor. The auditor shall make available a sufficient number of copies of the budget to meet the requests of taxpayers and organizations to have them available for distribution at the courthouse or other places designated by the board.

3. The board shall set a time and place for a public hearing on the budget before the final certification date and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in one or more newspapers which meet the requirements of section 618.14. A summary of the proposed budget, in the form prescribed by the director of the department of management, shall be included in the notice. Proof of publication shall be filed with and preserved by the auditor. A levy is not valid unless and until the notice is published and filed.

4. At the hearing, a resident or taxpayer of the county may present to the board objections to or arguments in favor of any part of the budget.

5. After the hearing, the board shall adopt by resolution a budget and certificate of taxes for the next fiscal year and shall direct the auditor to properly certify and file the budget and certificate of taxes as adopted. The board shall not adopt a tax in excess of the estimate published, except a tax which is approved by a vote of the

people, and a greater tax than that adopted shall not be levied or collected. A county budget and certificate of taxes adopted for the following fiscal year becomes effective on the first day of that year.

6. The board shall appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year. Increases or decreases in these appropriations do not require a budget amendment, but may be provided by resolution at a regular meeting of the board, as long as each class of proposed expenditures contained in the budget summary published under subsection 3 of this section is not increased. However, decreases in appropriations for a county officer or department of more than ten percent or five thousand dollars, whichever is greater, shall not be effective unless the board sets a time and place for a public hearing on the proposed decrease and publishes notice of the hearing not less than ten nor more than twenty days prior to the hearing in one or more newspapers which meet the requirements of section 618.14.

#### **331.435 Budget amendment.**

The board may amend the adopted county budget, subject to sections 331.423 through 331.426 and other applicable state law, to permit increases in any class of proposed expenditures contained in the budget summary published under section 331.434, subsection 3.

The board shall prepare and adopt a budget amendment in the same manner as the original budget as provided in section 331.434, and the amendment is subject to protest as provided in section 331.436, except that the director of the department of management may by rule provide that amendments of certain types or up to certain amounts may be made without public hearing and without being subject to protest. A county budget for the ensuing fiscal year shall be amended by May 31 to allow for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void.

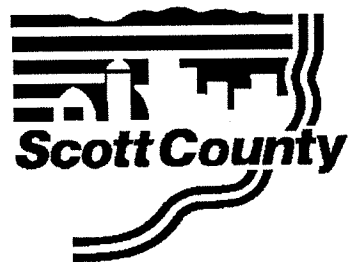
#### **331.436 Protest.**

Protests to the adopted budget must be made in accordance with sections 24.27 through 24.32 as if the county were the municipality under those sections.

#### **331.437 Expenditures exceeding appropriations.**

It is unlawful for a county official, the expenditures of whose office come under this part, to authorize the expenditure of a sum for the official's department larger than the amount which has been appropriated for that department by the board.

A county official in charge of a department or office who violates this law is guilty of a simple misdemeanor. The penalty in this section is in addition to the liability imposed in section 331.476.



**SALARY TABLES  
2001-2002 ADOPTED BUDGET**

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**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
County Administrator*	N/A	98,325 47.272	N/A	N/A
* This is a contract position appointed by the Board of Supervisors				
County Engineer	864	63,373 30.468	74,556 35.844	85,739 41.221
Director, Budget & Information Processing	805	59,943 28.819	70,521 33.904	81,099 38.990
Health Director	805	59,943 28.819	70,521 33.904	81,099 38.990
Conservation Director	775	58,196 27.979	68,466 32.916	78,736 37.854
Community Services Director	725	55,303 26.588	65,062 31.280	74,821 35.972
Assistant Engineer	634	50,006 24.041	58,830 28.284	67,655 32.526
Assistant County Administrator	634	50,006 24.041	58,830 28.284	67,655 32.526
Information Processing Manager	634	50,006 24.041	58,830 28.284	67,655 32.526
Accounting Supervisor	611	48,674 23.401	57,264 27.531	65,854 31.661
Financial Management Supervisor	611	48,674 23.401	57,264 27.531	65,854 31.661
Buildings & Grounds Director	608	48,498 23.316	57,057 27.431	65,616 31.546
Planning & Development Director	608	48,498 23.316	57,057 27.431	65,616 31.546
Deputy Health Director	571	46,344 22.281	54,522 26.213	62,700 30.144
Juvenile Detention Center Director	571	46,344 22.281	54,522 26.213	62,700 30.144
Attorney II	N/A	43,476 20.902	51,148 24.590	58,820 28.279
Sheriff's Captain	519	43,319 20.826	50,963 24.501	58,607 28.176
Office Administrator - County Attorney	511	42,854 20.603	50,416 24.238	57,978 27.874
Senior Programmer Analyst	511	42,854 20.603	50,416 24.238	57,978 27.874

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Operations Manager - Recorder	496	41,982 20.184	49,391 23.746	56,800 27.308
Operations Manager - Treasurer	496	41,982 20.184	49,391 23.746	56,800 27.308
Sheriff's Lieutenant	464	40,125 19.291	47,206 22.695	54,287 26.100
Golf Course Superintendent	462	40,002 19.232	47,061 22.625	54,120 26.019
Golf Course Pro/Manager	462	46,088 22.158	N/A	N/A
Webmaster	455	39,605 19.041	46,594 22.401	53,583 25.761
Corrections Captain	449	39,256 18.873	46,183 22.203	53,110 25.534
Programmer/Analyst II	445	39,018 18.759	45,904 22.069	52,790 25.380
Operations Manager - Conservation	445	39,018 18.759	45,904 22.069	52,790 25.380
Case Aide Supervisor	430	38,145 18.339	44,876 21.575	51,607 24.811
Mental Health Coordinator	430	38,145 18.339	44,876 21.575	51,607 24.811
Secondary Roads Superintendent	430	38,145 18.339	44,876 21.575	51,607 24.811
Program Development Coordinator	430	38,145 18.339	44,876 21.575	51,607 24.811
Clinical Services Coordinator	417	37,390 17.976	43,988 21.148	50,586 24.320
Community Health Coordinator	417	37,390 17.976	43,988 21.148	50,586 24.320
Environmental Health Coordinator	417	37,390 17.976	43,988 21.148	50,586 24.320
Public Health Services Coordinator	417	37,390 17.976	43,988 21.148	50,586 24.320
Risk Management Coordinator	417	37,390 17.976	43,988 21.148	50,586 24.320

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002  
GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Support Services Director	417	37,390 17.976	43,988 21.148	50,586 24.320
Network Systems Administrator	406	36,753 17.670	43,239 20.788	49,725 23.906
County General Store Manager	382	35,357 16.999	41,597 19.999	47,837 22.999
Programmer/Analyst I	382	35,357 16.999	41,597 19.999	47,837 22.999
Naturalist/Director	382	35,357 16.999	41,597 19.999	47,837 22.999
Public Health Nurse	366	34,428 16.552	40,504 19.473	46,580 22.394
Park Maintenance Supervisor	357	33,974 16.334	39,969 19.216	45,964 22.098
Disease Prevention Specialist	355	33,789 16.245	39,752 19.112	45,715 21.978
Environmental Health Specialist	355	33,789 16.245	39,752 19.112	45,715 21.978
Attorney I	N/A	33,711 16.207	39,660 19.067	45,609 21.927
Corrections Lieutenant	353	33,669 16.187	39,610 19.043	45,552 21.900
Support Program Lieutenant	353	33,669 16.187	39,610 19.043	45,552 21.900
Corrections Sergeant	332	32,448 15.600	38,174 18.353	43,900 21.106
Tax Accounting Specialist	332	32,448 15.600	38,174 18.353	43,900 21.106
Case Expeditor	323	31,926 15.349	37,560 18.058	43,194 20.766
Human Resources Specialist	323	31,926 15.349	37,560 18.058	43,194 20.766



**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Operations Supervisor - Juvenile Detention	308	31,058 14.932	36,539 17.567	42,020 20.202
Park Ranger	307	30,996 14.902	36,466 17.532	41,936 20.162
Chief Telecommunications Operator	300	30,588 14.706	35,986 17.301	41,384 19.896
Engineering Aide II	300	30,588 14.706	35,986 17.301	41,384 19.896
Maintenance Coordinator	300	30,588 14.706	35,986 17.301	41,384 19.896
Administrative Assistant	298	30,470 14.649	35,847 17.234	41,224 19.819
Administrative Office Manager - Health	298	30,470 14.649	35,847 17.234	41,224 19.819
Motor Vehicle Supervisor	298	30,470 14.649	35,847 17.234	41,224 19.819
BIP Office Supervisor	283	29,603 14.232	34,827 16.744	40,051 19.255
Programmer	275	29,136 14.008	34,278 16.480	39,420 18.952
Naturalist	271	28,903 13.896	34,004 16.348	39,105 18.800
Veteran's Affairs Director/Case Aide	271	28,903 13.896	34,004 16.348	39,105 18.800
Lead Bailiff	262	28,383 13.646	33,392 16.054	38,401 18.462
Executive Secretary	252	27,799 13.365	32,705 15.724	37,611 18.082
Human Resources Assistant	252	27,799 13.365	32,705 15.724	37,611 18.082
Paralegal	252	27,799 13.365	32,705 15.724	37,611 18.082
Payroll Specialist	252	27,799 13.365	32,705 15.724	37,611 18.082

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002  
GROUP: A NON-REPRESENTED**

<b><u>Position Title</u></b>	<b><u>Hay Points</u></b>	<b><u>Minimum</u></b>	<b><u>Midpoint</u></b>	<b><u>Maximum</u></b>
Planning & Development Specialist	252	27,799 13.365	32,705 15.724	37,611 18.082
Purchasing Specialist	252	27,799 13.365	32,705 15.724	37,611 18.082
Lead Telecommunicator	245	27,392 13.169	32,226 15.493	37,060 17.817
Office Manager - Community Services	233	26,695 12.834	31,406 15.099	36,117 17.364
Shop Supervisor (see Note 1)	233	34,393 16.535	40,462 19.453	46,531 22.371
Note 1: Salary for this position adjusted to meet prevailing market rates - July 1976				
Office Supervisor - Sheriff	228	26,404 12.694	31,064 14.935	35,724 17.175
Telecommunicator	228	26,404 12.694	31,064 14.935	35,724 17.175
Food Service Manager	223	26,113 12.554	30,721 14.770	35,329 16.985
Assistant Ranger	220	25,939 12.471	30,517 14.672	35,095 16.873
Associate/District Court Bailiff	220	25,939 12.471	30,517 14.672	35,095 16.873
Conservation Assistant	220	25,939 12.471	30,517 14.672	35,095 16.873
Detention Youth Supervisor	215	25,650 12.332	30,176 14.508	34,702 16.684
Medical Assistant	209	25,301 12.164	29,766 14.311	34,231 16.457
Office Leader - County Engineer	204	25,006 12.022	29,419 14.144	33,832 16.265
Engineering Aide I	199	24,718 11.884	29,080 13.981	33,442 16.078
Custodial Coordinator	198	24,660 11.856	29,012 13.948	33,364 16.040
Human Resources Secretary	198	24,660 11.856	29,012 13.948	33,364 16.040
Project Assistant - Buildings & Grounds	198	24,660 11.856	29,012 13.948	33,364 16.040
Senior Accounting Clerk	191	24,255 11.661	28,535 13.719	32,815 15.776

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Assistant Golf Course Superintendent	187	24,021 11.549	28,260 13.587	32,499 15.625
Equipment Mechanic - Conservation	187	24,021 11.549	28,260 13.587	32,499 15.625
Help Desk Specialist	187	24,021 11.549	28,260 13.587	32,499 15.625
Park Crew Leader	187	24,021 11.549	28,260 13.587	32,499 15.625
Pioneer Village Site Coordinator	187	24,021 11.549	28,260 13.587	32,499 15.625
Lab Technician - Health	177	23,440 11.269	27,577 13.258	31,714 15.247
Secretary	177	23,440 11.269	27,577 13.258	31,714 15.247
Senior Clerk	177	23,440 11.269	27,577 13.258	31,714 15.247
Official Records Clerk	177	23,440 11.269	27,577 13.258	31,714 15.247
Clerk III	162	22,568 10.850	26,550 12.764	30,533 14.679
Golf Course Maintenance Worker	162	22,568 10.850	26,550 12.764	30,533 14.679
Park Maintenance Worker	162	22,568 10.850	26,550 12.764	30,533 14.679
Resource Specialist - Health	162	22,568 10.850	26,550 12.764	30,533 14.679
Clerk II	141	21,347 10.263	25,114 12.074	28,881 13.885
Resource Assistant - Health	141	21,347 10.263	25,114 12.074	28,881 13.885
Clerk I	125	20,414 9.814	24,016 11.546	27,618 13.278
Cody Homestead Site Coordinator	99	18,924 9.098	22,263 10.703	25,602 12.309

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: B SECONDARY ROADS UNIT**

<u>Position Title</u>	<u>Hay Points</u>	<u>Start Rate</u>	<u>Step 1 1 year</u>	<u>Step 2 2 years</u>	<u>Step 3 3 years</u>	<u>Step 4 4 years</u>	<u>Step 5 7 years</u>	<u>Step 6 15 years</u>
Crew Leader/Equipmt. Operator I	213	31,699 15.24	33,093 15.91	34,486 16.58	35,922 17.27	36,962 17.77	37,066 17.82	37,523 18.04
Sign Crew Leader	199	30,514 14.67	31,762 15.27	33,093 15.91	34,424 16.55	35,443 17.04	35,506 17.07	35,942 17.28
Heavy Equipmt Operator II	187	29,557 14.21	30,846 14.83	32,198 15.48	33,467 16.09	34,424 16.55	34,549 16.61	35,006 16.83
Mechanic	187	29,557 14.21	30,846 14.83	32,198 15.48	33,467 16.09	34,424 16.55	34,549 16.61	35,006 16.83
Heavy Equipmt Operator III	174	28,434 13.67	29,682 14.27	30,950 14.88	32,157 15.46	33,114 15.92	33,176 15.95	33,613 16.16
Truck Crew Coordinator	163	27,560 13.25	28,829 13.86	29,931 14.39	31,158 14.98	32,053 15.41	32,094 15.43	32,552 15.65
Truck Driver/Laborer	153	26,749 12.86	27,976 13.45	29,058 13.97	30,181 14.51	31,138 14.97	31,221 15.01	31,616 15.20
Shop Control Clerk	187	23,462 11.28	24,523 11.79	25,480 12.25	26,416 12.70	27,269 13.11	27,310 13.13	27,706 13.32

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: C AFSCME UNIT**

<u>Position Title</u>		<u>Step 1</u> <u>Entry</u>	<u>Step 2</u> <u>6 mos.</u>	<u>Step 3</u> <u>12 mos.</u>	<u>Step 4</u> <u>18 mos.</u>	<u>Step 5</u> <u>24 mos.</u>	<u>Step 6</u> <u>7 yrs.</u>	<u>Step 7</u> <u>10 yrs.</u>	<u>Step 8</u> <u>15 yrs.</u>	<u>Step 9</u> <u>20 yrs.</u>
Building Insp	314	29,162 14.02	30,410 14.62	31,637 15.21	32,864 15.80	33,883 16.29	35,256 16.95	36,317 17.46	37,398 17.98	38,522 18.52
Election Supr	291	28,038 13.48	29,182 14.03	30,389 14.61	31,554 15.17	32,469 15.61	33,779 16.24	34,798 16.73	35,838 17.23	36,920 17.75
Maint Spec	268	26,790 12.88	27,997 13.46	28,954 13.92	30,202 14.52	31,117 14.96	32,365 15.56	33,342 16.03	34,341 16.51	35,381 17.01
Case Aide	252	26,000 12.50	27,102 13.03	28,226 13.57	29,286 14.08	30,202 14.52	31,450 15.12	32,386 15.57	33,363 16.04	34,362 16.52
Accts Payable Spec	252	26,000 12.50	27,102 13.03	28,226 13.57	29,286 14.08	30,202 14.52	31,450 15.12	32,386 15.57	33,363 16.04	34,362 16.52
Victim/Witness Coord	223	24,294 11.68	25,106 12.07	26,458 12.72	27,539 13.24	28,413 13.66	29,619 14.24	30,514 14.67	31,429 15.11	32,365 15.56
Plat Draftsperson	194	23,109 11.11	24,045 11.56	24,960 12.00	25,938 12.47	26,707 12.84	27,851 13.39	28,683 13.79	29,536 14.20	30,430 14.63
Conservation Spec	191	22,693 10.91	23,650 11.37	24,710 11.88	25,688 12.35	26,541 12.76	27,602 13.27	28,434 13.67	29,286 14.08	30,160 14.50
Cashier	191	22,693 10.91	23,650 11.37	24,710 11.88	25,688 12.35	26,541 12.76	27,602 13.27	28,434 13.67	29,286 14.08	30,160 14.50
Real Est Spec	191	22,693 10.91	23,650 11.37	24,710 11.88	25,688 12.35	26,541 12.76	27,602 13.27	28,434 13.67	29,286 14.08	30,160 14.50
Senior Acct. Clerk	191	22,693 10.91	23,650 11.37	24,710 11.88	25,688 12.35	26,541 12.76	27,602 13.27	28,434 13.67	29,286 14.08	30,160 14.50
Intake Coordinator	191	22,693 10.91	23,650 11.37	24,710 11.88	25,688 12.35	26,541 12.76	27,602 13.27	28,434 13.67	29,286 14.08	30,160 14.50
Vital Records Spec	191	22,693 10.91	23,650 11.37	24,710 11.88	25,688 12.35	26,541 12.76	27,602 13.27	28,434 13.67	29,286 14.08	30,160 14.50
Maintenance Worker	182	22,651 10.89	23,421 11.26	24,170 11.62	25,210 12.12	26,000 12.50	27,061 13.01	27,872 13.40	28,704 13.80	29,578 14.22
Senior Clerk	177	22,256 10.70	23,130 11.12	24,045 11.56	24,918 11.98	25,730 12.37	26,728 12.85	27,539 13.24	28,371 13.64	29,224 14.05
Tax Aide/Auditor	177	22,256 10.70	23,130 11.12	24,045 11.56	24,918 11.98	25,730 12.37	26,728 12.85	27,539 13.24	28,371 13.64	29,224 14.05
Legal Secretary	177	22,256 10.70	23,130 11.12	24,045 11.56	24,918 11.98	25,730 12.37	26,728 12.85	27,539 13.24	28,371 13.64	29,224 14.05
Mtr Vehicle Acct Clerk	177	22,256 10.70	23,130 11.12	24,045 11.56	24,918 11.98	25,730 12.37	26,728 12.85	27,539 13.24	28,371 13.64	29,224 14.05

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: C AFSCME UNIT**

<u>Position Title</u>		<u>Step 1</u> <u>Entry</u>	<u>Step 2</u> <u>6 mos.</u>	<u>Step 3</u> <u>12 mos.</u>	<u>Step 4</u> <u>18 mos.</u>	<u>Step 5</u> <u>24 mos.</u>	<u>Step 6</u> <u>7 yrs.</u>	<u>Step 7</u> <u>10 yrs.</u>	<u>Step 8</u> <u>15 yrs.</u>	<u>Step 9</u> <u>20 yrs.</u>
Clerk III	162	21,507 10.34	22,339 10.74	23,171 11.14	24,086 11.58	24,835 11.94	25,813 12.41	26,582 12.78	27,394 13.17	28,226 13.57
Lead Cust Worker	162	21,507 10.34	22,339 10.74	23,171 11.14	24,086 11.58	24,835 11.94	25,813 12.41	26,582 12.78	27,394 13.17	28,226 13.57
Prev Maint Worker	162	21,507 10.34	22,339 10.74	23,171 11.14	24,086 11.58	24,835 11.94	25,813 12.41	26,582 12.78	27,394 13.17	28,226 13.57
Multi-Service Clerk	151		21,819 10.49	22,630 10.88	23,483 11.29	24,170 11.62	25,147 12.09	25,896 12.45	26,666 12.82	27,456 13.20
Clerk II	141	20,384 9.80	21,278 10.23	22,048 10.60	22,880 11.00	23,504 11.30	24,482 11.77	25,210 12.12	25,958 12.48	26,749 12.86
Custodial Worker	130	19,906 9.57	20,613 9.91	21,362 10.27	22,152 10.65	22,859 10.99	24,128 11.60	24,835 11.94	25,584 12.30	26,354 12.67
Maintenance I	125	19,552 9.40	20,363 9.79							

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: E DEPUTY SHERIFF UNIT**

01-Jul-01

<u>Position Title</u>	<u>Hay Points</u>	<u>Step 1 Start</u>	<u>Step 2 1 year</u>	<u>Step 3 2 years</u>	<u>Step 4 3 years</u>	<u>Step 5 4 years</u>	<u>Step 6 5 years</u>	<u>Step 7 7 years</u>	<u>Step 8 10 years</u>	<u>Step 9 12 years</u>	<u>Step 10 15 years</u>	<u>Step 11 20 years</u>
Sergeant	451	45,864 22.05	47,278 22.73		48,235 23.19			48,714 23.42	49,192 23.65			
Deputy	329	33,051 15.89	34,549 16.61	36,109 17.36	37,710 18.13	39,416 18.95	40,206 19.33	41,018 19.72	41,829 20.11	42,245 20.31	42,682 20.52	43,098 20.72

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: H CORRECTIONS UNIT**

<u>Position Title</u>	<u>Hay Points</u>	<u>Step 1 Entry</u>	<u>Step 2 6 mos.</u>	<u>Step 3 1 year</u>	<u>Step 4 2 years</u>	<u>Step 5 3 years</u>	<u>Step 6 4 years</u>	<u>Step 7 7 years</u>	<u>Step 8 10 years</u>	<u>Step 9 15 years</u>
Lead Corr Ofcr	283	13.07 27,186	13.29 27,643	13.61 28,309	14.24 29,619	15.64 32,531	16.05 33,384	16.41 34,133	16.64 34,611	16.89 35,131
Corr Ofcr	246	Trainee status		13.03 27,102	13.64 28,371	14.98 31,158	15.37 31,970	15.71 32,677	15.93 33,134	16.17 33,634
Corr Ofcr Trainee	199	12.51 26,021	12.72 26,458							
Jail Custodian/ Correction Officer	176	10.54 21,923	10.86 22,589	11.07 23,026	11.56 24,045	12.65 26,312	12.99 27,019	13.24 27,539	13.74 28,579	13.94 28,995
Jail Custodian	125	9.30 19,344		9.72 20,218	10.16 21,133	11.25 23,400	11.69 24,315	11.91 24,773	12.17 25,314	12.36 25,709
Cook	122	9.21 19,157		9.68 20,134	10.11 21,029	11.21 23,317	11.64 24,211	11.85 24,648	12.14 25,251	12.32 25,626



**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: X ELECTED OFFICIALS**

<u>ELECTED OFFICIAL</u>	<u>ANNUAL SALARY</u>
Attorney	85,800
Auditor	60,000
Recorder	60,000
Sheriff	76,200
Treasurer	60,000
Chair, Board of Supervisors	34,000
Board Member, Board of Supervisors	31,000

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: Y DEPUTY OFFICE HOLDERS**

<u>POSITION TITLE</u>	<u>ANNUAL SALARY</u>
First Assistant Attorney	77,220
Deputy First Assistant	68,640
Deputy First Assistant	65,852
Deputy First Assistant	62,643
First Deputy Auditor	48,000
Deputy Auditor - Elections	45,000
Deputy Auditor - Tax	45,000
Second Deputy Recorder	45,000
Chief Deputy Sheriff	64,770

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: Z TEMPORARY AND PART-TIME STAFF**

<u>POSITION</u>	<u>RATE</u>
Seasonal General Laborer	\$8.20/hour
Governmental Trainee	Minimum Wage + \$.50/hour Minimum Wage + \$.75/hour (after 3 months)
Administrative Intern & Human Resources Intern	\$6.28 to \$7.98/hour depending on skills, education and experience
Health Intern & Planning Intern	\$7.42 to \$9.44/hour depending on skills, education and experience
Enforcement Aide	\$6.84 to \$9.13/hour depending on skills, education and experience
Eldridge Garage Caretaker	\$8.76/hour
Seasonal Maintenance Worker (Roads)	\$8.76/hour
Summer Law Clerk	Set in cooperation with University Programs
Civil Service Secretary	Set by Civil Service Commission
Mental Health Advocate	Set by Chief Judge at \$17.607/hour
Health Services Professional Immunization Clinic/Jail Health LPN	\$14.02/hour
RN/EMT-P	\$16.55/hour
Election Officials	\$5.85/hour
Election Chairpersons	\$6.21/hour
Election Clerk	\$10.23/hour
Outreach/Interpreter	\$11.88/hour

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2001-2002**  
**GROUP: Z TEMPORARY AND PART-TIME STAFF**

POSITION

RATE

**CONSERVATION: \***

**Glynns Creek:**

Seasonal part-time Golf Managers

Food Service

\$7.75 - \$9.00/hour

Pro Shop

\$8.75 - \$10.00/hour

Starter Shack

\$6.00/hour

Seasonal Golf Pro Shop Personnel

\$5.50/hour

Golf Course Rangers, Starters, Cart Persons

\$5.50/hour

Concession Stand Workers

\$5.50/hour

Groundskeepers

\$6.00 - \$8.25/hour

**Scott County & West Lake Parks:**

Beach Manager

\$10.56 - \$11.31/hr. (season)  
\$8.00 (open/close)

Pool Manager

\$10.56 - \$10.95/hr. (season)  
\$8.00 (open/close)

Assistant Beach/Pool Managers

\$8.00/hour

Water Safety Instructors

\$6.50 - \$7.75/hour

Pool/Beach Lifeguards

\$6.00 - \$7.00/hour

Pool/Beach/Boathouse - Concession Workers

\$5.50 - \$6.00/hour

Park Attendant

\$6.00 - \$8.56/hour

Maintenance

\$6.00 - \$8.00/hour

Park Patrol (non-certified)  
(certified)

\$9.00 - \$12.59/hour  
\$10.75 - \$12.59/hour

**Pioneer Village:**

Day Camp Counselors

\$5.50 - \$6.75/hour

Apothecary Shop Concession Workers

\$5.50 - \$6.75/hour

Maintenance

\$6.00 - \$8.00/hour

**Wapsi Center:**

Assistant Naturalist

\$9.00 - \$9.64/hour

Program Assistant

\$5.50/hour

Maintenance

\$6.00 - \$8.00/hour

\* Set by Scott County Conservation Board