

SUPPLEMENTAL INFORMATION

INDEX

	<u>Page</u>
BASIS OF ACCOUNTING	316
BUDGET CALENDAR.....	317
BUDGET PREPARATION PROCESS	318
MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY	322
BUDGET GLOSSARY	324
DEPARTMENTS/AUTHORIZED AGENCIES BUDGET TOTAL SUMMARIES	329
FINANCIAL MANAGEMENT POLICIES.....	365
PAY PLAN	393

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 Group Health Insurance and the Self-Insurance Reserve Fund. However, these funds will be closed out to the General Fund in FY02 in anticipation of additional GASB34 accounting requirements.

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 Administration. Discussions with the County Administrator, Budget Coordinator, budget analysts, and department heads/agency directors begin.
December	Discussion with County Administrator, Budget Coordinator, budget analysts and department heads/agency directors continues.
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 Administration 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 Budget Coordinator 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 Administration and the Office of Human Resources 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 Administration 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 Budget Coordinator, 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 Administration prepares revenue estimates from input from the respective departments. Each department is required to submit potential revenue estimates for their programs. The Office of Administration 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

Area in Square Miles 447

Median Age of Population 35.4

Miles of Roads and Streets:

Interstate Highways 43

State Highways 78

County Roads 556

City Streets 727

Total Miles 1,404

Acres of Industrial Lands 818

Farming Acres 227,527

Number of Farms 1,407

County Employees:

Board Members 5

Elected Officials 5

Full time equivalents 415.90

Schools Within the County: Public Schools

Elementary 39

Junior High 9

Senior High 6

Total Students 27,005

Non-Public Schools:

K-8 8

High School 2

Total Students 3,353

Higher Education:

University 2

Colleges 1

Junior College 1

Vocational Schools 4

Total Students 13,656

Recreation: Parks

County Parks 7

Number of Acres 2,348

City Parks 87

Number of Acres 2,827

Golf Courses:

Private 2

Public 7

Municipal 3

Snowmobile Trails, Total Miles 77

State Wildlife Preserve Open to Public Hunting and Fishing 2,785/Acres

Number of Lakes 5

Number of Boat Launches 4

Number of Beaches 1

Number of Swimming Pools 1

Number of Zoos 1

Number of Baseball Diamonds 2

Public Safety:

County Sheriff Department 1

City Police Department 8

Fire Department:

Full-time 2

Volunteer 11

Rescue Squads 2

Elections: Last General Election

Registered Voters 112,075

Votes Cast 68,675

Percent 61.3%

Elections: Last Municipal Election

Registered Voters 83,265

Votes Cast 22,935

Percent 27.5%

Building Permits:

Issued in the Year Ended

June 30, 2001 723

Value of Issued Permits \$18,038,649

MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY (cont.)

Ten Principal Taxpayers

As of June 30, 2001

Organization	Taxable Value	% of Total Taxable Value
Mid-American Energy	\$230,673,978	4.74 %
Aluminum Company of America	150,509,123	3.10 %
SDG Macerich Properties	64,779,217	1.33 %
Davenport Water Company	49,255,916	1.01 %
Isle of Capri	39,304,028	0.81 %
Genventures	31,197,207	0.64 %
U.S. West Communications	29,469,785	0.61 %
Lafarge Corporation	25,618,228	0.53 %
Peterson property	20,891,635	0.43 %
Northern Border Pipeline Co.	20,021,581	0.41 %
Total	\$661,720,698	13.61 %

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

INDEX

<u>DEPARTMENTS</u>	<u>PAGE</u>
Administration.....	330
Attorney	331
Auditor	332
Community Services	333
Conservation (net of golf course)	334
Conservation-Glynns Creek Golf Course.....	335
Facility and Support Services.....	336
Health Department	337
Human Resources.....	338
Human Services	339
Information Technology.....	340
Juvenile Court Services	341
Non-Departmental	342
Planning and Development	343
Recorder.....	344
Secondary Roads.....	345
Sheriff	346
Supervisors, Board of.....	347
Treasurer.....	348
<u>AUTHORIZED AGENCIES</u>	
Bi-State Planning.....	349
Buffalo Ambulance	350
Center for Alcohol and Drug Services.....	351
Center for Active Seniors, Inc.	352
Community Health Care	353
Durant Ambulance.....	354
Emergency Management Agency	355
Genesis Visiting Nurse Association	356
Handicapped Development Center	357
Humane Society	359
Library	360
Medic E.M.S.	361
Quad-City Convention/Visitors Bureau	362
Quad-City Development Group.....	363
Vera French Community Mental Health Center	364

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Administration		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
A County Administrator		1.00	1.00	1.00	1.00	1.00
805-A Assistant County Administrator		-	-	0.50	0.50	0.50
634-A Assistant County Administrator		0.50	0.50	-	-	-
363-A Budget Coordinator		-	-	1.00	1.00	1.00
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
TOTAL POSITIONS		2.70	2.70	3.70	3.70	3.70
REVENUE SUMMARY:						
Fines/Forfeitures/Miscellaneous		\$148	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$148	\$0	\$0	\$0	\$0
APPROPRIATION SUMMARY:						
Personal Services		\$190,519	\$212,770	\$250,219	\$286,663	\$286,663
Expenses		6,918	12,950	8,700	12,975	12,975
Supplies		788	1,350	850	3,500	3,500
TOTAL APPROPRIATIONS		\$198,225	\$227,070	\$259,769	\$303,138	\$303,138

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Attorney		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
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		10.00	10.00	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
282-A Paralegal		-	-	-	2.00	2.00
252-A Executive Secretary		1.00	1.00	1.00	1.00	1.00
252-A Paralegal		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		3.00	3.00	3.00	3.00	3.00
141-C Clerk II		4.00	4.00	4.00	3.63	3.63
Z Summer Law Clerk		1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS		31.00	31.00	31.00	30.63	30.63
REVENUE SUMMARY:						
Intergovernmental		\$289,787	\$289,919	\$3,876	\$0	\$0
Charges for Services		7	-	9	-	-
Fines/Forfeitures/Miscellaneous		37,959	10,000	10,173	10,000	10,000
TOTAL REVENUES		\$327,753	\$299,919	\$14,058	\$10,000	\$10,000
APPROPRIATION SUMMARY:						
Personal Services		\$1,845,505	\$1,992,369	\$1,725,349	\$1,808,385	\$1,808,385
Equipment		32,186	9,000	9,000	9,000	9,000
Expenses		122,857	121,796	93,546	95,835	95,835
Supplies		35,253	35,351	35,351	37,406	37,406
TOTAL APPROPRIATIONS		\$2,035,801	\$2,158,516	\$1,863,246	\$1,950,626	\$1,950,626

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Auditor		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
X Auditor		1.00	1.00	1.00	1.00	1.00
Y First Deputy Auditor		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	1.00
556-A Operations Manager		-	-	-	1.00	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
191-C Senior Clerk III Elections		-	-	1.00	1.00	1.00
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	-	-	-
141-C Clerk II		1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS		15.40	15.40	15.40	15.40	15.40
REVENUE SUMMARY:						
Intergovernmental		\$47,581	\$129,424	\$129,424	\$46,000	\$46,000
Licenses & Permits		5,060	5,025	5,025	6,000	6,000
Charges for Services		40,222	47,750	45,750	45,750	45,750
TOTAL REVENUES		\$92,863	\$182,199	\$180,199	\$97,750	\$97,750
APPROPRIATION SUMMARY:						
Personal Services		\$846,824	\$854,902	\$868,435	\$885,692	\$885,692
Equipment		1,349	2,000	2,000	2,000	2,000
Expenses		203,012	162,100	162,100	157,800	157,800
Supplies		17,348	24,250	24,150	24,900	24,900
TOTAL APPROPRIATIONS		\$1,068,533	\$1,043,252	\$1,056,685	\$1,070,392	\$1,070,392

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Community Services	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
725-A Community Services Director	1.00	1.00	1.00	1.00	1.00
430-A Case Aide Supervisor	1.00	1.00	1.00	1.00	1.00
430-A Mental Health Coordinator	1.00	1.00	1.00	1.00	1.00
298-A Veteran's Affairs Director	-	-	-	1.00	1.00
271-A Veteran's Director/Case Aide	1.00	1.00	1.00	-	-
252-C Case Aide	4.50	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
TOTAL POSITIONS	12.75	12.75	12.75	12.75	12.75
REVENUE SUMMARY:					
Intergovernmental	\$3,508,901	\$3,449,074	\$3,341,444	\$4,201,930	\$4,201,930
Charges for Services	108,010	44,198	45,000	45,000	45,000
Fines/Forfeitures/Miscellaneous	69,890	27,500	44,000	43,500	43,500
TOTAL REVENUES	\$3,686,801	\$3,520,772	\$3,430,444	\$4,290,430	\$4,290,430
APPROPRIATION SUMMARY:					
Personal Services	\$583,094	\$668,181	\$587,949	\$653,513	\$653,513
Equipment	1,256	2,000	2,000	2,000	2,000
Expenses	5,451,349	6,080,281	6,267,973	6,638,069	6,623,069
Supplies	8,724	11,850	10,850	10,850	10,850
TOTAL APPROPRIATIONS	\$6,044,423	\$6,762,312	\$6,868,772	\$7,304,432	\$7,289,432

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Conservation (Net of Golf Course)	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
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
TOTAL POSITIONS	21.25	21.25	21.25	21.25	21.25
REVENUE SUMMARY:					
Intergovernmental	\$121,415	\$43,000	\$377,370	\$66,490	\$66,490
Charges for Services	492,547	541,830	498,687	588,900	588,900
Use of Money/Property	124,051	137,062	136,442	140,197	140,197
Fines/Forfeitures/Miscellaneous	12,408	9,790	13,180	13,258	13,258
Sale of Fixed Assets	150	-	490	-	-
TOTAL REVENUES	\$750,571	\$731,682	\$1,026,169	\$808,845	\$808,845
APPROPRIATION SUMMARY:					
Personal Services	\$1,329,910	\$1,428,487	\$1,420,638	\$1,481,462	\$1,481,462
Equipment	142,434	145,000	165,323	148,000	148,000
Capital Improvements	262,288	288,000	838,843	963,112	963,112
Expenses	332,257	352,840	365,794	376,290	374,656
Supplies	303,079	307,849	313,690	317,572	317,572
TOTAL APPROPRIATIONS	\$2,369,968	\$2,522,176	\$3,104,288	\$3,286,436	\$3,284,802

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2000-01	2001-02	2001-02	2002-03	2002-03
PROGRAM: Glynn's Creek (18E/F)		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
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-A Assistant Superintendent		1.00	1.00	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
TOTAL POSITIONS		19.35	19.35	19.35	19.35	19.35
REVENUE SUMMARY:						
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	-	-	-	-
TOTAL REVENUES		\$1,257,268	\$1,233,238	\$1,233,238	\$1,318,625	\$1,318,625
APPROPRIATION SUMMARY:						
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
TOTAL APPROPRIATIONS		\$1,042,020	\$1,069,511	\$1,073,893	\$1,125,138	\$1,125,138
Net Income		\$215,248	\$163,727	\$159,345	\$193,487	\$193,487
CASH FLOW RECONCILIATION:						
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	-	-	-	-
Amount of cash available for other uses		\$ 20,846	\$ 48,261	\$ 3,742	\$ 40,932	\$ 40,932

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Facility and Support Services (formerly Buildings & Grounds)	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
725-A Director Buildings & Grounds	-	-	1.00	1.00	1.00
608-A Director Buildings & Grounds	1.00	1.00	-	-	-
307-A Project & Support Services Coordinator	-	-	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
252-A Purchasing Specialist	-	-	1.00	1.00	1.00
198-A Project Assistant	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
141-C Clerk II/Support Services	-	-	2.00	2.00	2.00
141-C Clerk II/Facility & Support Services	-	-	0.50	0.50	0.50
141-C Clerk II/Support Services Receptionist	-	-	1.00	1.00	1.00
130-C Custodial Worker	6.25	6.25	6.25	6.25	6.25
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
TOTAL POSITIONS	19.24	19.24	23.74	23.74	23.74
REVENUE SUMMARY:					
Intergovernmental	\$27,461	\$21,500	\$86,120	\$135,500	\$135,500
Charges for Services	-	-	10,672	18,400	18,400
Fines/Forfeitures/Miscellaneous	4,434	3,150	3,235	3,965	3,965
Sale of Fixed Assets	4,634	5,000	7,000	6,500	6,500
TOTAL REVENUES	\$36,529	\$29,650	\$107,027	\$164,365	\$164,365
APPROPRIATION SUMMARY:					
Personal Services	\$683,979	\$736,780	\$836,648	\$979,430	\$979,430
Equipment	10,198	10,125	10,275	6,550	6,550
Expenses	554,400	541,190	729,365	927,876	927,876
Supplies	68,508	65,115	85,040	98,675	98,675
TOTAL APPROPRIATIONS	\$1,317,085	\$1,353,210	\$1,661,328	\$2,012,531	\$2,012,531

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Health	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
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 Clinical Services Coordinator	1.00	1.00	1.00	1.00	1.00
417-A Community Health Coordinatoor	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 Public Health Services Coordinator	1.00	1.00	1.00	1.00	1.00
366-A Public Health Nurse	6.00	6.00	6.00	6.00	6.00
355-A Disease Prevention Specialist	4.00	4.00	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
TOTAL POSITIONS	34.15	34.15	34.15	34.15	34.15
REVENUE SUMMARY:					
Intergovernmental	\$956,579	\$1,038,213	\$1,122,584	\$1,077,572	\$1,077,572
Licenses and Permits	211,968	222,330	220,630	216,030	216,030
Charges for Services	24,507	32,800	30,600	28,500	28,500
Fines/Forfeitures/Miscellaneous	27,250	45,374	27,644	27,644	27,644
TOTAL REVENUES	\$1,220,304	\$1,338,717	\$1,401,458	\$1,349,746	\$1,349,746
APPROPRIATION SUMMARY:					
Personal Services	\$1,679,996	\$1,878,112	\$1,787,559	\$1,953,389	\$1,953,389
Equipment	4,488	5,999	5,999	3,100	3,100
Expenses	1,299,836	1,433,127	1,556,335	1,547,180	1,547,180
Supplies	42,603	48,333	48,333	48,333	48,333
TOTAL APPROPRIATIONS	\$3,026,923	\$3,365,571	\$3,398,226	\$3,552,002	\$3,552,002

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Human Resources		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
805-A Assistant County Administrator		-	-	0.50	0.50	0.50
634-A Assistant County Administrator		0.50	0.50	-	-	-
417-A Human Resources Coordinator		1.00	1.00	1.00	1.00	1.00
323-A Human Resources Generalist		-	-	2.00	2.00	2.00
323-A Human Resources Specialist		1.00	1.00	-	-	-
252-A Human Resources Assistant		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
TOTAL POSITIONS		7.50	7.50	7.50	7.50	7.50
REVENUE SUMMARY:						
Charges for Services		\$50	\$500	\$0	\$25	\$25
Fines/Forfeitures/Miscellaneous		139	500	-	50	50
TOTAL REVENUES		\$189	\$1,000	\$0	\$75	\$75
APPROPRIATION SUMMARY:						
Personal Services		\$154,831	\$209,575	\$198,020	\$232,252	\$232,252
Expenses		105,564	121,025	106,500	126,990	126,990
Supplies		3,218	3,465	3,465	3,800	3,800
TOTAL APPROPRIATIONS		\$263,613	\$334,065	\$307,985	\$363,042	\$363,042

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Human Services	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
REVENUE SUMMARY:					
Intergovernmental	\$20,075	\$18,600	\$20,075	\$20,075	\$20,075
Fines/Forfeitures/Miscellaneous	501	-	500	500	500
TOTAL REVENUES	\$20,576	\$18,600	\$20,575	\$20,575	\$20,575
APPROPRIATION SUMMARY:					
Equipment	\$1,314	\$3,000	\$0	\$3,000	\$3,000
Expenses	97,490	146,296	116,901	139,790	139,790
Supplies	34,141	42,351	3,132	40,226	40,226
TOTAL APPROPRIATIONS	\$132,945	\$191,647	\$120,033	\$183,016	\$183,016

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Information Technology (formerly Budget & Info Proc)	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
805-A Director Budget & Information Processing	1.00	1.00	-	-	-
725-A Information Technology Director	-	-	1.00	1.00	1.00
634-A Information Processing Manager	1.00	1.00	-	-	-
511-A Senior Programmer Analyst	1.00	1.00	1.00	1.00	1.00
455-A Webmaster	1.00	1.00	1.00	1.00	1.00
445-A Programmer/Analyst II	4.00	4.00	3.00	3.00	3.00
406-A Network Systems Administrator	3.00	3.00	3.00	3.00	3.00
283-A BIP Office Supervisor	1.00	1.00	-	-	-
252-A Purchasing Specialist	1.00	1.00	-	-	-
187-A Help Desk Specialist	1.00	1.00	1.00	1.00	1.00
141-C Clerk II/Support Services	2.00	2.00	-	-	-
141-C Clerk II/Word Processing	1.00	1.00	-	-	-
141-C Clerk II/Support Services Receptionist	0.50	0.50	-	-	-
TOTAL POSITIONS	17.50	17.50	10.00	10.00	10.00
REVENUE SUMMARY:					
Intergovernmental	\$153,197	\$184,000	\$92,970	\$45,090	\$45,090
Charges for Services	21,352	20,850	11,028	3,300	3,300
Fines/Forfeitures/Miscellaneous	16,359	2,530	1,515	1,015	1,015
TOTAL REVENUES	\$190,908	\$207,380	\$105,513	\$49,405	\$49,405
APPROPRIATION SUMMARY:					
Personal Services	\$795,298	\$972,025	\$866,232	\$708,475	\$708,475
Equipment	2,612	-	-	-	-
Expenses	637,564	683,079	460,671	317,780	317,780
Supplies	35,311	46,400	28,160	14,950	14,950
TOTAL APPROPRIATIONS	\$1,470,785	\$1,701,504	\$1,355,063	\$1,041,205	\$1,041,205

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Juvenile Court Services		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
571-A Juvenile Detention Center Director	-	1.00	1.00	1.00	1.00	1.00
449-A Juvenile Detention Center Director	1.00	-	-	-	-	-
308-A Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
257-A Shift Leader	-	-	-	-	2.00	2.00
215-A Detention Youth Supervisor	-	10.40	10.40	8.40	8.40	8.40
169-A Detention Youth Worker	10.40	-	-	-	-	-
TOTAL POSITIONS	12.40	12.40	12.40	12.40	12.40	12.40
REVENUE SUMMARY:						
Intergovernmental	\$70,345	\$59,600	\$79,592	\$88,010	\$88,010	\$88,010
Charges for Services	46,920	45,000	45,000	55,000	55,000	55,000
Fines/Forfeitures/Miscellaneous	7,066	-	-	187,602	187,602	187,602
TOTAL REVENUES	\$124,331	\$104,600	\$124,592	\$330,612	\$330,612	\$330,612
APPROPRIATION SUMMARY:						
Personal Services	\$478,987	\$548,496	\$577,049	\$827,523	\$827,523	\$827,523
Equipment	1,871	2,400	1,400	-	-	-
Expenses	13,625	11,150	21,750	21,800	21,800	21,800
Supplies	24,171	26,150	29,860	35,200	35,200	35,200
TOTAL APPROPRIATIONS	\$518,654	\$588,196	\$630,059	\$884,523	\$884,523	\$884,523

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Non-Departmental	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
417-A Risk Management Coordinator	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:					
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
TOTAL REVENUE	\$634,591	\$649,206	\$953,926	\$947,752	\$947,752
APPROPRIATION SUMMARY:					
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
TOTAL APPROPRIATIONS	\$1,374,493	\$1,611,820	\$1,936,960	\$2,076,773	\$2,076,600

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Planning & Development		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
608-A Planning & Development Director		-	1.00	1.00	1.00	1.00
534-A Planning & Development Director		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
TOTAL POSITIONS		4.33	4.33	4.33	4.33	4.33
REVENUE SUMMARY:						
Intergovernmental		\$929	\$50,000	\$50,000	\$0	\$0
Licenses and Permits		156,742	175,300	170,240	160,240	175,240
Charges for Services		4,955	6,825	6,325	6,625	6,625
Fines/Forfeitures/Miscellaneous		-	75	75	75	75
Sale of Fixed Assets		-	5,000	5,000	5,000	5,000
TOTAL REVENUES		\$162,626	\$237,200	\$231,640	\$171,940	\$186,940
APPROPRIATION SUMMARY:						
Personal Services		\$179,980	\$216,689	\$208,305	\$223,056	\$223,056
Expenses		22,775	86,595	86,075	36,070	36,070
Supplies		3,750	3,335	3,685	3,685	3,685
TOTAL APPROPRIATIONS		\$206,505	\$306,619	\$298,065	\$262,811	\$262,811

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Recorder		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
X Recorder		1.00	1.00	1.00	1.00	1.00
556-A Operations Manager		-	-	-	1.00	1.00
496-A Operations Manager		1.00	1.00	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	1.00
141-C Clerk II		7.00	7.00	7.00	7.00	7.00
TOTAL POSITIONS		13.00	13.00	13.00	13.00	13.00
REVENUE SUMMARY:						
Charges for Services		\$1,027,874	\$942,250	\$942,250	\$1,073,070	\$1,073,070
Use of Money/Property		7,564	9,000	9,000	8,000	8,000
Fines/Forfeitures/Miscellaneous		2,465	2,000	2,000	2,000	2,000
TOTAL REVENUES		\$1,037,903	\$953,250	\$953,250	\$1,083,070	\$1,083,070
APPROPRIATION SUMMARY:						
Personal Services		\$524,670	\$563,836	\$563,346	\$598,080	\$598,080
Expenses		5,304	7,170	7,170	7,212	7,212
Supplies		14,577	13,575	13,575	13,575	13,575
TOTAL APPROPRIATIONS		\$544,551	\$584,581	\$584,091	\$618,867	\$618,867

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Secondary Roads	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
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	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	-	-	-	-
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
TOTAL POSITIONS	33.40	33.40	33.40	33.40	33.40
REVENUES SUMMARY:					
Intergovernmental	\$1,799,710	\$1,912,645	\$1,854,254	\$1,784,096	\$1,784,096
Licenses & Permits	810	1,000	1,000	1,000	1,000
Charges for Services	13,163	9,000	9,000	5,000	5,000
Fines/Forfeitures/Miscellaneous	42,744	10,000	19,000	253,000	253,000
Transfers In	2,100,722	2,163,744	2,163,744	2,228,656	2,228,656
TOTAL APPROPRIATIONS	\$3,957,149	\$4,096,389	\$4,046,998	\$4,271,752	\$4,271,752
APPROPRIATION SUMMARY:					
Administration	\$159,918	\$163,600	\$163,600	\$165,000	\$165,000
Engineering	312,949	310,000	310,000	324,000	324,000
Bridges & Culverts	78,058	102,000	102,000	102,000	102,000
Roads	1,195,974	1,252,000	1,252,000	1,092,000	1,092,000
Snow & Ice Control	248,623	216,000	216,000	236,000	236,000
Traffic Controls	119,334	146,000	146,000	146,000	146,000
Road Clearing	80,319	95,000	95,000	95,000	95,000
New Equipment	306,796	350,000	350,000	232,000	232,000
Equipment Operation	627,970	572,500	572,500	665,000	665,000
Tools, Materials & Supplies	55,751	58,000	58,000	57,000	57,000
Real Estate & Buildings	54,899	30,000	30,000	30,000	30,000
Roadway Construction	819,625	1,100,000	1,100,000	1,135,000	1,135,000
TOTAL APPROPRIATIONS	\$4,060,216	\$4,395,100	\$4,395,100	\$4,279,000	\$4,279,000

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Sheriff	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
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	1.00	1.00
417-A Support Services Director	1.00	1.00	1.00	1.00	1.00
400-A Program Lieutenant	-	-	-	1.00	1.00
390-A Chief Correction Supervisor	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	2.00	2.00
332-A Corrections Sergeant	4.00	4.00	4.00	4.00	4.00
332-A Food Service Manager	-	-	-	1.00	1.00
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	1.00	1.00
246-H Correction Officer	43.20	43.20	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	-	-
220-A Lead Bailiff	1.00	-	-	-	-
220-A Bailiff	-	6.70	6.70	6.70	6.70
191-C Senior Accounting Clerk	1.00	2.00	2.00	2.00	2.00
177-C Senior Clerk	3.00	2.00	2.00	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	-	-	-	-
141-C Clerk II	1.00	1.00	1.00	1.00	1.00
141-C Clerk II-Records	-	0.50	0.50	0.50	0.50
125-C Clerk I	1.00	0.50	0.50	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
TOTAL POSITIONS	140.70	140.70	140.70	140.70	140.70
REVENUE SUMMARY:					
Intergovernmental	\$226,787	\$182,875	\$302,033	\$301,969	\$301,969
Licenses & Permits	11,737	14,075	14,250	14,075	14,075
Charges for Services	674,370	543,680	587,160	586,720	586,720
Fines/Forfeitures/Miscellaneous	37,836	23,335	21,250	21,400	21,400
TOTAL REVENUES	\$950,730	\$763,965	\$924,693	\$924,164	\$924,164
APPROPRIATION SUMMARY:					
Personal Services	\$ 7,034,450	\$ 7,422,206	\$ 7,419,533	\$ 7,874,140	\$ 7,874,140
Equipment	77,536	69,255	63,400	69,425	69,425
Expenses	656,696	975,329	992,604	1,174,008	1,062,008
Supplies	572,927	582,150	575,250	585,790	585,790
TOTAL APPROPRIATIONS	\$ 8,341,609	\$ 9,048,940	\$ 9,050,787	\$ 9,703,363	\$ 9,591,363

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
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
TOTAL POSITIONS		5.00	5.00	5.00	5.00	5.00
APPROPRIATION SUMMARY:						
Personal Services		\$208,603	\$219,256	\$222,509	\$234,227	\$234,227
Expenses		7,673	9,950	8,800	9,950	9,950
Supplies		1,242	2,700	2,700	2,700	2,700
TOTAL APPROPRIATIONS		\$217,518	\$231,906	\$234,009	\$246,877	\$246,877

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Treasurer	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
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
556-A Operations Manager	-	-	-	1.00	1.00
496-A Operations Manager	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
TOTAL POSITIONS	28.60	28.60	28.60	28.60	28.60
REVENUE SUMMARY:					
Penalties & Interest on Taxes	\$503,126	\$448,500	\$498,500	\$505,000	\$505,000
Charges for Services	1,023,185	996,275	996,275	1,046,575	1,046,575
Use of Money & Property	2,185,043	2,051,747	839,783	910,583	910,583
Fines/Forfeitures/Miscellaneous	1,679	1,900	1,900	1,900	1,900
TOTAL REVENUES	\$3,713,033	\$3,498,422	\$2,336,458	\$2,464,058	\$2,464,058
APPROPRIATION SUMMARY:					
Personal Services	\$1,156,168	\$1,246,323	\$1,211,678	\$1,269,749	\$1,269,749
Equipment	255	-	-	-	-
Expenses	127,602	131,149	125,081	100,900	100,900
Supplies	43,933	47,505	47,505	47,505	47,505
TOTAL APPROPRIATIONS	\$1,327,958	\$1,424,977	\$1,384,264	\$1,418,154	\$1,418,154

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Bi-State Metropolitan Planning Commission	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
Executive Director	1.00	1.00	1.00	1.00	
Program Director	2.00	2.00	2.00	2.00	
Project Manager	0.75	1.00	1.00	1.00	
Planner & Senior Planner	5.90	7.00	6.50	6.00	
Administrative Services Director	1.00	1.00	1.00	1.00	
Data Services Planner	1.00	1.00	1.00	1.00	
Data Graphics Manager	1.00	1.00	1.00	1.00	
Finance/Human Resources	1.00	1.00	1.00	1.00	
Accounting Technician	0.50	0.50	0.50	0.50	
Transportation Traffic Engineer	1.00	1.00	1.00	1.00	
Word Processor I	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	
TOTAL POSITIONS	23.15	24.50	24.00	23.50	
REVENUE SUMMARY:					
Membership Fees	\$250,975	\$259,854	\$258,520	\$264,706	
Charges for Services	361,641	425,255	349,003	393,800	
Federal/State Funding	220,784	266,768	188,635	133,025	
Transportation	519,271	496,104	504,459	524,548	
SUB-TOTAL REVENUES	\$1,352,671	\$1,447,981	\$1,300,617	\$1,316,079	
Scott County Contribution	55,462	57,126	57,126	60,409	60,409
TOTAL REVENUES	\$1,408,133	\$1,505,107	\$1,357,743	\$1,376,488	
APPROPRIATION SUMMARY:					
Personal Services	\$1,142,181	\$1,271,920	\$1,117,490	\$1,147,491	
Equipment	2,488	2,500	2,500	2,500	
Expenses	208,566	187,800	183,750	183,351	
Occupancy	33,417	33,625	33,625	44,851	
TOTAL APPROPRIATIONS	\$1,386,652	\$1,495,845	\$1,337,365	\$1,378,193	

DEPARTMENT: Buffalo Ambulance		2000-01 ACTUAL	2001-02 BUDGET	2001-02 PROJECTED	2002-03 REQUESTED	2002-03 ADOPTED
AUTHORIZED POSITIONS:						
Volunteers		30.00	25.00	30.00	30.00	
TOTAL POSITIONS		30.00	25.00	30.00	30.00	
REVENUE SUMMARY:						
Municipal Subsidy		\$0	\$14,000	\$14,000	\$14,000	
Service Fees		-	75,000	75,000	75,000	
Other		-	22,000	22,000	22,000	
SUB-TOTAL REVENUES		\$0	\$111,000	\$111,000	\$111,000	
Scott County Contribution		22,650	22,650	22,650	22,650	22,650
Funding Reserve		10,000	10,000	10,000	10,000	10,000
TOTAL COUNTY CONTRIBUTION		\$32,650	\$32,650	\$32,650	\$32,650	\$32,650
TOTAL REVENUES		\$32,650	\$143,650	\$143,650	\$143,650	
APPROPRIATION SUMMARY:						
Personal Services		\$0	\$30,200	\$30,200	\$30,200	
Equipment		-	37,500	37,500	37,500	
Expenses		-	70,950	70,950	70,950	
Supplies		-	2,000	2,000	2,000	
Occupancy		-	7,500	7,500	7,500	
TOTAL APPROPRIATIONS		\$0	\$148,150	\$148,150	\$148,150	

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Center for Alcohol/Drug Services	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
Executive Director	1.00	1.00	1.00	1.00	
Treatment Supervisor	1.00	1.00	1.00	1.00	
Clinical Director	1.00	-	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	0.50	
Accounting Specialist	2.00	2.00	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	11.00	9.00	9.00	
Maintenance	1.00	1.00	1.00	1.00	
QA/UR Program Manager	2.00	2.00	2.00	2.00	
Prevention Coordinator	1.00	1.00	1.00	1.00	
Prevention Specialist	9.00	7.00	10.00	10.00	
Counselors	39.50	47.00	37.00	37.00	
Techs/CCW	19.00	19.00	19.00	19.00	
Program Managers	5.00	6.00	4.00	4.00	
Health Care Coordinator	1.00	1.00	1.00	1.00	
RN/LPN	8.00	8.00	8.00	8.00	
TOTAL POSITIONS	106.70	113.20	103.20	103.20	
REVENUE SUMMARY:					
I.D.S.A. Treatment	\$1,623,318	\$1,623,318	\$1,603,385	\$1,486,505	
I.D.S.A. Prevention	195,647	194,775	202,344	202,344	
DHS	-	25,000	-	-	
D.A.S.A.	550,453	541,785	541,785	528,571	
Rock Island County	32,000	32,000	56,660	56,660	
United Way	96,516	102,008	96,516	96,516	
Client Fees	259,458	288,450	207,575	201,825	
Insurance Payments	684,152	684,029	622,225	606,825	
Interest	31,638	20,000	20,000	20,000	
Seventh Judicial District	96,300	95,000	95,000	95,000	
Contributions	16,006	16,950	16,950	16,950	
County Commitments	22,601	28,000	24,000	24,000	
Scott County Jail	96,650	75,000	110,000	110,000	
Local Schools	69,797	68,000	68,000	68,000	
U S Fed Probation	17,456	25,000	25,000	25,000	
Medicaid	26,320	11,000	36,250	15,000	
Contractual Fees/Payment	905,076	737,220	745,844	745,169	
Juvenile Court	51,160	72,000	50,000	50,000	
SUB-TOTAL REVENUES	\$4,774,548	\$4,639,535	\$4,521,534	\$4,348,365	
Scott County Contribution	254,390	262,090	262,090	269,052	269,052
IDPH Substance Abuse Funds	10,000	10,000	10,000	10,000	10,000
TOTAL COUNTY CONTRIBUTION	\$264,390	\$272,090	\$272,090	\$279,052	\$279,052
TOTAL REVENUES	\$5,038,938	\$4,911,625	\$4,793,624	\$4,627,417	
APPROPRIATION SUMMARY:					
Personal Services	\$3,403,261	\$3,791,119	\$3,540,211	\$3,506,244	
Equipment	23,582	2,498	6,000	6,000	
Expenses	715,984	651,373	810,723	677,038	
Supplies	232,740	253,970	256,886	255,803	
Occupancy	259,112	212,665	189,297	182,332	
TOTAL APPROPRIATIONS	\$4,634,679	\$4,911,625	\$4,803,117	\$4,627,417	

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Center for Active Seniors, Inc.		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
President/CEO		1.00	1.00	1.00	1.00	
Vice President/Resource Development		-	0.17	0.97	0.97	
Budget Manager		0.48	0.40	-	-	
Development Coordinator		0.52	0.40	-	-	
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		1.72	1.75	1.75	1.75	
Social Services Coordinator		1.00	1.00	1.00	1.00	
Caseworkers		7.50	7.50	7.50	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	2.00	2.00	2.00	
Adult Day Center Facilitators		2.50	2.50	2.50	2.50	
Adult Day Center Aides		0.80	0.80	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	
Fitness Center Assistant		1.40	1.40	1.40	1.40	
Activity Manager		0.55	0.55	0.55	0.55	
Site Managers		1.00	1.00	1.00	1.00	
Meal Site Assistant		0.25	0.25	0.25	0.25	
TOTAL POSITIONS		27.22	28.22	28.22	28.22	
REVENUE SUMMARY:						
Medicaid Waiver ADC		\$94,728	\$63,500	\$85,000	\$95,000	
Pledge Revenue		19,145	35,000	30,000	40,000	
Title III B		30,942	47,000	30,000	30,900	
Title III C		7,513	9,500	7,500	7,725	
Elderly Care Funds		46,531	34,000	45,000	46,350	
Transfers		42,316	-	-	-	
Title V		24,213	18,500	5,400	24,000	
LTCIS		12,004	9,500	28,100	13,000	
Veterans Administration		24,127	13,000	20,000	30,000	
United Way		77,976	80,000	80,636	88,823	
Contributions		6,664	67,500	35,000	35,000	
Activities		41,790	61,000	67,300	91,500	
CDBG		84,237	91,623	75,379	91,104	
Project Income		131,470	130,050	141,000	167,102	
Supplemental/Knouse/RDA & SCRA Grants		43,629	83,300	33,000	33,000	
Other		131,949	132,690	135,100	147,247	
SUB-TOTAL REVENUES		\$819,234	\$876,163	\$818,415	\$940,751	
Scott County Contribution		-	194,557	194,557	199,182	199,182
IDPH Substance Abuse Funds		-	10,134	10,134	10,134	10,134
TOTAL COUNTY CONTRIBUTION		\$0	\$204,691	\$204,691	\$209,316	\$209,316
TOTAL REVENUES		\$819,234	\$1,080,854	\$1,023,106	\$1,150,067	
APPROPRIATION SUMMARY:						
Personal Services		\$697,741	\$706,936	\$744,056	\$795,594	
Equipment		454	5,000	2,846	3,000	
Expenses		248,858	311,491	293,373	264,335	
Supplies		85,452	38,666	37,450	68,890	
Occupancy		17,072	18,455	18,206	18,250	
TOTAL APPROPRIATIONS		\$1,049,577	\$1,080,548	\$1,095,931	\$1,150,069	

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Community Health Care	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
Physician	11.95	10.50	10.50	10.50	
Physician Assistant	2.00	3.50	3.50	3.50	
Nurse Practitioner	4.80	1.60	1.60	1.60	
Nutritionist	1.00	1.00	1.00	1.00	
Health Educator/Social Worker	3.00	2.00	2.00	2.00	
X-Ray Technician	2.10	2.00	2.00	2.00	
Lab Technician	6.00	5.00	5.00	5.00	
Nursing Coordinator/Jail Nurse	2.00	3.00	3.00	3.00	
LPN/Medical Assistant	23.60	27.00	27.00	27.00	
Dentist	3.00	2.40	2.40	2.40	
Hygienist/Assistants/Receptionist (Dental)	9.49	10.19	10.19	10.19	
Pharmacist/Pharmacy Technician	6.50	4.00	4.00	4.00	
Information Services Coordinator	1.00	1.00	1.00	1.00	
Medical Records Clerks	3.00	6.60	6.60	6.60	
Transcriptionist	3.00	1.60	1.60	1.60	
Business Office Coordinator	1.00	1.00	1.00	1.00	
Revenue Specialist/Lead Insurance Clerk	2.00	2.00	2.00	2.00	
Patient Account Rep/Patient Service Rep	13.50	17.80	17.80	17.80	
Executive Director	1.00	1.00	1.00	1.00	
Director of Clinic/Finance/Program/HR	2.00	4.00	4.00	4.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Administrative Secretary	3.00	-	-	-	
Quality Manager	-	1.00	1.00	1.00	
Outreach Worker/Educator/RN/Program Clerk (Homeless)	3.00	3.00	3.00	3.00	
Telephone Operator/Data Entry Operator	5.50	9.20	9.20	9.20	
Translator	-	1.00	1.00	1.00	
Medical Secretary	1.00	4.00	4.00	4.00	
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	
Dental Clinic Manager	-	1.00	1.00	1.00	
Purchasing Specialist	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	
TOTAL POSITIONS	122.44	134.39	134.39	134.39	
REVENUE SUMMARY:					
Iowa State Dept Health/Child Health	\$135,720	\$170,120	\$170,120	\$170,120	
HHS-UHI	1,998,837	3,195,298	3,195,298	2,007,395	
Patient Fees	6,598,209	6,773,957	6,773,957	7,200,000	
Other	482,633	609,945	609,945	620,320	
SUB-TOTAL REVENUES	\$9,215,399	\$10,749,320	\$10,749,320	\$9,997,835	
Scott County Contribution	291,021	291,021	291,021	291,021	291,021
Senior Health Grant	-	-	-	-	-
SUB-TOTAL CONTRIBUTION	\$291,021	\$291,021	\$291,021	\$291,021	\$291,021
TOTAL REVENUES	\$9,506,420	\$11,040,341	\$11,040,341	\$10,288,856	
APPROPRIATION SUMMARY:					
Personal Services	\$5,717,125	\$5,897,188	\$5,897,188	\$6,142,126	
Equipment	-	1,094,292	1,094,292	-	
Expenses	1,875,020	1,773,668	1,773,668	1,856,000	
Supplies	1,346,564	1,367,856	1,367,856	1,455,000	
Occupancy	372,270	406,038	406,038	415,000	
TOTAL APPROPRIATIONS	\$9,310,979	\$10,539,042	\$10,539,042	\$9,868,126	

DEPARTMENT: Durant Ambulance	2000-01 ACTUAL	2001-02 BUDGET	2001-02 PROJECTED	2002-03 REQUESTED	2002-03 ADOPTED
AUTHORIZED POSITIONS:					
Volunteers	30.00	20.00	20.00	20.00	
TOTAL POSITIONS	30.00	20.00	20.00	20.00	
REVENUE SUMMARY:					
Political Subdivision Contracts	\$44,310	\$22,800	\$32,800	\$35,000	
Services	97,599	91,000	125,000	130,000	
Contributions	28,689	8,500	8,000	8,000	
Other	5,704	4,100	6,500	6,500	
SUB-TOTAL REVENUES	\$176,302	\$126,400	\$172,300	\$179,500	
Scott County Contribution	10,300	20,000	20,000	20,000	20,000
TOTAL REVENUES	\$186,602	\$146,400	\$192,300	\$199,500	
APPROPRIATION SUMMARY:					
Equipment	\$267,254	\$69,000	\$3,000	\$69,000	
Expenses	89,224	118,000	113,500	140,500	
Supplies	5,594	10,500	10,250	10,500	
Occupancy	5,449	6,500	6,500	6,500	
TOTAL APPROPRIATIONS	\$367,521	\$204,000	\$133,250	\$226,500	

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Emergency Management Agency	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
Director	1.00	1.00	1.00	1.00	
TOTAL POSITIONS	1.00	1.00	1.00	1.00	
REVENUE SUMMARY:					
Intergovernmental	\$47,520	\$49,660	\$53,448	\$58,616	
Miscellaneous	44,512	49,100	49,100	47,100	
SUB-TOTAL REVENUES	\$92,032	\$98,760	\$102,548	\$105,716	
Scott County Contribution	25,357	25,357	25,357	25,357	25,357
TOTAL REVENUES	\$117,389	\$124,117	\$127,905	\$131,073	
APPROPRIATION SUMMARY:					
Personal Services	\$60,694	\$60,932	\$63,163	\$62,897	
Equipment	898	11,300	11,300	13,500	
Capital Improvements	-	1,000	1,000	1,725	
Expenses	10,033	21,325	20,275	22,825	
Supplies	3,950	4,100	4,000	4,750	
TOTAL APPROPRIATIONS	\$75,575	\$98,657	\$99,738	\$105,697	

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Genesis Visiting Nurse Association		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
Director Nursing/Patient Services		0.96	1.01	1.01	1.01	
Nursing Coordinator		8.14	9.30	9.30	9.30	
Nursing Supervisor		5.98	7.00	7.00	7.00	
Staff Nurse (RN)		56.55	61.05	61.05	61.05	
Support Services Coordinator		1.00	1.00	1.00	1.00	
Homemaker Supervisors		1.63	1.63	1.63	1.63	
Home Health Aides		19.59	20.70	20.70	20.70	
Family Life Specialist		1.37	1.93	1.93	1.93	
Homemakers		13.75	13.55	13.55	13.55	
Executive Director		0.98	1.01	1.01	1.01	
Controller		0.96	-	-	-	
Switchboard Operator		2.00	2.02	2.02	2.02	
Secretarial		3.88	5.03	5.03	5.03	
Clerical		26.48	25.93	25.93	25.93	
TOTAL POSITIONS		143.27	151.16	151.16	151.16	
REVENUE SUMMARY:						
Contributions		\$9,148	\$4,000	\$4,000	\$4,000	
Other Government Fees		7,848,664	8,024,965	8,045,682	8,105,060	
Program Service Fees		812,929	926,492	926,492	964,454	
United Way		142,472	136,877	136,877	146,725	
Miscellaneous		10,775	-	-	-	
SUB-TOTAL REVENUES		\$8,823,988	\$9,092,334	\$9,113,051	\$9,220,239	
Scott County Contribution		125,076	125,000	125,000	125,000	125,000
State Health Pass Through Funds		503,845	509,998	489,281	489,281	459,078
TOTAL COUNTY CONTRIBUTION		\$628,921	\$634,998	\$614,281	\$614,281	\$584,078
TOTAL REVENUES		\$9,452,909	\$9,727,332	\$9,727,332	\$9,834,520	
APPROPRIATION SUMMARY:						
Personal Services		\$5,852,513	\$5,932,475	\$5,932,475	\$6,080,734	
Equipment		35,498	33,856	33,856	33,856	
Expenses		2,848,042	2,178,000	2,178,000	2,209,317	
Supplies		439,645	607,945	607,945	607,945	
Occupancy		255,789	257,614	257,614	257,614	
TOTAL APPROPRIATIONS		\$9,431,487	\$9,009,890	\$9,009,890	\$9,189,466	

DEPARTMENT: Handicapped Development Center	2000-01 ACTUAL	2001-02 BUDGET	2001-02 PROJECTED	2002-03 REQUESTED	2002-03 ADOPTED
AUTHORIZED POSITIONS:					
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	
Personal Independent 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	28.00	28.00	
Aide	1.90	1.90	1.90	1.90	
Employment Services Vice President	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	3.48	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	-	-	
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	6.25	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	
TOTAL POSITIONS	337.95	362.43	362.43	362.43	

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Handicapped Development Center (con't)	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
REVENUE SUMMARY:					
United Way	\$119,291	\$119,280	\$121,457	\$121,457	
Subcontract Sales	229,346	333,500	335,000	338,000	
Iowa Purchase of Service	21,056	21,400	27,500	29,500	
Client Receipts	257,917	288,000	288,000	288,000	
DVRS	31,594	34,000	34,000	34,000	
Other	127,189	134,600	157,075	161,075	
Title XIX Revenue	5,119,569	5,289,300	5,290,852	5,462,805	
HUD	5,717	7,008	12,000	12,000	
HCBS (T19)	1,676,610	1,826,445	1,808,478	1,925,519	
State of Iowa-HCBS Match	115,108	130,000	109,832	110,000	
SUB-TOTAL REVENUES	\$7,703,397	\$8,183,533	\$8,184,194	\$8,482,356	
Scott County Contribution	1,464,017	1,421,273	1,421,273	1,567,829	1,494,580
County County - Supported Employment	69,812	89,050	89,050	155,207	74,063
Title XIX Matching Funds	879,285	942,675	952,290	1,020,860	1,038,924
DVRS-SES 100% Grant	33,065	64,000	64,000	64,000	64,000
Reserve Funding	-	150,000	150,000	-	100,000
TOTAL COUNTY CONTRIBUTION	\$2,446,179	\$2,666,998	\$2,676,613	\$2,807,896	\$2,771,567
TOTAL REVENUES	\$10,149,576	\$10,850,531	\$10,860,807	\$11,290,252	
APPROPRIATION SUMMARY:					
Personal Services	\$8,651,231	\$9,631,894	\$9,495,400	\$9,831,487	
Equipment	46,160	68,069	69,627	74,901	
Expenses	641,605	733,224	698,506	701,593	
Supplies	339,420	358,480	363,030	368,160	
Occupancy	432,429	415,047	430,092	428,581	
TOTAL APPROPRIATIONS	\$10,110,845	\$11,206,714	\$11,056,655	\$11,404,722	

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Humane Society		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
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	2.00	2.00	
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	
TOTAL POSITIONS		18.25	18.25	18.25	18.25	
REVENUE SUMMARY:						
City Subsidies		\$200,187	\$204,216	\$204,216	\$205,133	
Donations		2,278	-	-	-	
Other		194,561	205,763	205,763	220,363	
Transfer from Society Fund		127,395	92,700	92,700	92,700	
SUB-TOTAL REVENUES		\$524,421	\$502,679	\$502,679	\$518,196	
Scott County Contribution		25,803	26,319	26,319	26,319	26,319
TOTAL REVENUES		\$550,224	\$528,998	\$528,998	\$544,515	
APPROPRIATION SUMMARY:						
Personal Services		\$395,479	\$387,094	\$393,009	\$415,889	
Expenses		57,288	58,369	56,169	63,875	
Supplies		25,942	20,000	24,000	25,000	
Occupancy		14,584	14,456	17,033	25,500	
TOTAL APPROPRIATIONS		\$493,293	\$479,919	\$490,211	\$530,264	

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2000-01	2001-02	2001-02	2002-03	2002-03
PROGRAM: Library Resources & Services (67A)		ACTUAL	BUDGET	PROJECTED	REQUESTED	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	
TOTAL POSITIONS		16.29	16.29	16.29	16.29	
REVENUE SUMMARY:						
Intergovernmental		\$454,633	\$728,427	\$709,427	\$795,068	
Fees and Charges		10,911	12,000	12,000	12,000	
SUB-TOTAL REVENUES		\$465,544	\$740,427	\$721,427	\$807,068	
Scott County Contribution		329,258	352,100	352,100	354,659	364,290
TOTAL REVENUES		\$794,802	\$1,092,527	\$1,073,527	\$1,161,727	
APPROPRIATION SUMMARY:						
Personal Services		\$417,270	\$450,965	\$450,965	\$467,667	
Equipment		108,837	107,100	100,100	116,056	
Expenses		135,490	133,861	133,861	146,346	
Supplies		21,077	24,500	24,500	25,000	
Payment of Principal		9,335	5,000	5,000	-	
TOTAL APPROPRIATIONS		\$692,009	\$721,426	\$714,426	\$755,069	

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Medic		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
Director		1.00	1.00	1.00	1.00	
Supervisor Paramedic, EMT		65.00	65.00	68.00	70.00	
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		11.00	11.00	12.00	12.00	
Support Staff		2.00	2.00	2.00	2.00	
Wheelchair/Shuttle Operator		10.00	8.00	8.00	8.00	
TOTAL POSITIONS		93.15	91.15	95.15	97.15	
REVENUE SUMMARY:						
Net Patient Revenue		\$3,549,577	\$2,820,000	\$3,776,584	\$3,965,412	
Other Support		982,190	1,000,000	926,000	940,000	
Genesis Medical Center		-	175,000	27,443	32,838	
Trinity Medical Center		-	175,000	6,862	8,210	
SUB-TOTAL REVENUE		\$4,531,767	\$4,170,000	\$4,736,889	\$4,946,460	
Scott County Contribution		30,000	100,000	68,711	83,340	83,340
TOTAL REVENUES		\$4,561,767	\$4,270,000	\$4,805,600	\$5,029,800	
APPROPRIATION SUMMARY:						
Personal Services		\$3,038,961	\$3,103,650	\$3,357,600	\$3,546,800	
Equipment		14,982	15,000	20,000	15,000	
Expenses		1,136,955	1,103,500	1,170,800	1,208,000	
Supplies		123,325	115,000	145,200	140,000	
Occupancy		113,990	110,000	112,000	120,000	
TOTAL APPROPRIATIONS		\$4,428,213	\$4,447,150	\$4,805,600	\$5,029,800	

DEPARTMENT:		2000-01	2001-02	2001-02	2002-03	2002-03
Quad-Cities Convention & Visitors Bureau		ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:						
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	
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	0.50	0.50	
Sales Coordinator		1.00	1.00	1.00	1.00	
Convention & Visitor Serv Manager		1.00	1.00	1.00	1.00	
TOTAL POSITIONS		13.50	14.00	13.50	13.50	
REVENUE SUMMARY:						
Davenport		\$352,091	\$370,000	\$348,897	\$370,000	
Bettendorf		190,309	193,000	173,700	193,000	
Moline		157,500	165,000	156,400	165,000	
Rock Island		30,000	30,000	30,000	30,000	
East Moline		3,000	3,000	3,000	3,000	
Rock Island County		11,000	11,000	11,000	11,000	
Silvis		1,000	1,100	1,000	1,000	
State of Illinois/LTCB		169,836	170,000	134,752	160,000	
Other Grants		18,372	20,000	45,669	20,000	
Interest		12,182	10,000	10,000	10,000	
Misc. Income		46,727	73,000	48,000	50,000	
Miss. Valley Welcome Center		117,093	137,950	137,950	138,000	
Memberships		57,805	60,000	50,000	55,000	
Publications Income		6,300	8,000	6,300	6,500	
Joint Projects Income		43,351	56,400	31,400	35,000	
Friends of QC Grant		51,000	30,000	30,000	30,000	
SUB-TOTAL REVENUES		\$1,267,566	\$1,338,450	\$1,218,068	\$1,277,500	
Scott County Contribution		65,000	67,000	67,000	68,742	68,742
TOTAL REVENUES		\$1,332,566	\$1,405,450	\$1,285,068	\$1,346,242	
APPROPRIATION SUMMARY:						
Personal Services		\$549,065	\$581,600	\$551,625	\$566,974	
Equipment		31,769	37,800	36,000	36,000	
Expenses		621,118	725,700	683,605	684,849	
Supplies		13,473	18,000	17,000	17,000	
Occupancy		29,303	32,100	46,600	32,100	
TOTAL APPROPRIATIONS		\$1,244,728	\$1,395,200	\$1,334,830	\$1,336,923	

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Quad-City Development Group	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
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	
TOTAL POSITIONS	8.50	8.50	8.50	8.50	
REVENUE SUMMARY:					
Private Sector Members	\$383,081	\$400,000	\$367,500	\$388,000	
Public Sector Members	339,050	351,000	352,300	361,000	
Other	74,851	132,000	365,600	107,100	
SUB-TOTAL REVENUES	\$796,982	\$883,000	\$1,085,400	\$856,100	
Scott County Contribution	33,743	35,092	35,092	35,092	35,092
TOTAL REVENUES	\$830,725	\$918,092	\$1,120,492	\$891,192	
APPROPRIATION SUMMARY:					
Personal Services	\$459,748	\$535,100	\$526,200	\$538,100	
Equipment	10,112	11,000	9,900	10,000	
Expenses	253,927	366,200	344,300	380,200	
Supplies	10,682	8,000	9,800	8,500	
Occupancy	80,755	78,000	86,400	86,500	
TOTAL APPROPRIATIONS	\$815,224	\$998,300	\$976,600	\$1,023,300	

DEPARTMENT:	2000-01	2001-02	2001-02	2002-03	2002-03
Vera French Community Mental Health Center	ACTUAL	BUDGET	PROJECTED	REQUESTED	ADOPTED
AUTHORIZED POSITIONS:					
MD	9.48	9.48	9.48	9.48	
PH D	3.05	3.05	3.05	3.05	
Therapist	16.02	16.02	16.02	16.02	
RN/LPN	12.60	12.60	12.60	12.60	
Administrative/Clerical	35.47	35.47	37.47	37.47	
Supervisor	5.10	5.10	5.10	5.10	
Activity Therapist	4.78	4.78	4.78	4.78	
Mental Health Workers	13.60	13.60	13.60	13.60	
Other	7.60	7.60	7.60	7.60	
Case Manager	8.08	9.08	9.08	9.08	
Case Monitor	2.06	2.06	2.06	2.06	
Community Support	15.13	15.13	19.13	19.13	
TOTAL POSITIONS	132.97	133.97	139.97	139.97	
REVENUE SUMMARY:					
Service Fees	\$1,994,879	\$2,402,558	\$2,261,450	\$2,156,335	
SSI/SSDI	301,561	300,000	300,000	307,500	
ARO	-	62,500	660,000	830,986	
United Way	16,572	16,812	16,187	21,887	
Contributions	21,903	10,549	50,000	50,000	
Miscellaneous	329,952	295,641	235,905	294,630	
Community Service Fees	3,520	6,814	3,605	3,605	
SSA	133,673	140,000	140,000	140,000	
Title XIX	822,173	945,473	952,779	986,256	
State Payment	193,870	214,865	74,518	92,527	
SUB-TOTAL REVENUES	\$3,818,103	\$4,395,212	\$4,694,444	\$4,883,726	
Scott County Contribution	3,265,948	3,400,168	3,400,168	3,398,368	3,278,368
Title XIX Match	-	13,571	13,571	13,571	13,571
Title XIX Pass-Thru	-	562,185	646,360	679,827	679,827
Vocational Rehab Pass-Thru	-	6,625	-	-	-
Housing Corporation	-	45,000	45,000	46,800	46,800
TOTAL COUNTY CONTRIBUTION	\$3,265,948	\$4,027,549	\$4,105,099	\$4,138,566	\$4,018,566
Less: Title XIX Pass-Thru	-	562,185	646,350	679,827	679,827
Less: Vocational Rehab Pass-Thru	-	6,625	-	-	6,625
TOTAL COUNTY CONTRIBUTION (NET)	\$3,265,948	\$3,458,739	\$3,458,749	\$3,458,739	\$3,332,114
TOTAL REVENUES	\$7,084,051	\$7,853,951	\$8,153,193	\$8,342,465	
APPROPRIATION SUMMARY:					
Personal Services	\$6,553,959	\$7,054,332	\$6,896,771	\$7,356,061	
Equipment	62,844	97,840	90,966	93,561	
Expenses	327,353	366,136	344,100	358,290	
Supplies	208,089	229,983	215,737	222,620	
Occupancy	304,038	297,126	295,290	311,101	
TOTAL APPROPRIATIONS	\$7,456,283	\$8,045,417	\$7,842,864	\$8,341,633	

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.

	<u>Page</u>
Excerpts From Chapter 3 of the Scott County Code creating the Office of the Administrator	366
County Financial Management Policy	369
County Cash Handling Procedures Policy	374
County Investment Policy	375
Excerpts From the Code of Iowa:	
Chapter 24 - Local Budget Law	383
Chapter 331 - County Home Rule (Sections 421-437 - County Levies, Funds, Budgets, and Expenditures)	387

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.

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

- 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 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 officials 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.

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

- 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.
- 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 a recommended candidate for all department head position vacancies. The County Administrator will use a broad-based advisory selection committee represented by at least three elected office holders and three department heads in an advisory capacity during the selection process. The final decision relative to filling department head vacancies shall be made by the Board of Supervisors based upon the aforementioned selection process. For purposes of this section department head positions include the Director of Information Technology, Director of Facilities and Support Services, Director of Community Services, Director of Human Resources, Director of Planning and Development, Juvenile Detention Center Director, and County Engineer. The advisory selection committee members may also include the Health Department Director, or Conservation Director.
- 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.

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 1st
- 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 be 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.
1. 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.

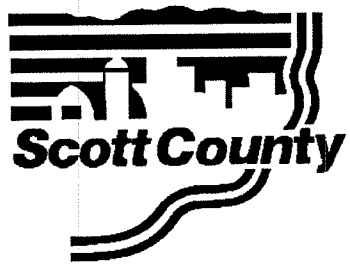
331.436 Protest.

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
2002-2003 ADOPTED BUDGET**

TABLE OF CONTENTS

<u>GROUP</u>	<u>DESCRIPTION</u>	<u>CODE</u>	<u>PAGE</u>
Non-Represented	Employees of various occupational classes not affiliated with any collective bargaining unit. Salary tables are set by the Board of Supervisors.	A	394
Secondary Roads Unit	Clerical, labor and trades employees in the Engineering Department represented by the Scott County Secondary Roads Employee Council. Salary tables established through collective bargaining.	B	400
AFSCME Unit	Clerical, technical and maintenance employees represented by the American Federation of State, County and Municipal Association. Salary tables established through collective bargaining.	C	401
Deputy Sheriff Unit	Deputy Sheriff's and Sergeants in the Sheriff's Department represented by the Scott County Deputy Sheriff's Association. Salary tables established through collective bargaining.	E	403
Corrections Unit	Jail staff in the Sheriff's Department represented by the Scott county Corrections Association, Chauffeurs, Teamsters and Helpers Local 238. Salary tables established through collective bargaining.	H	404
Elected Officials	Elected office holders and the Board of Supervisors. Salary set by the Board of Supervisors up recommendation of the County Compensation Board.	X	405
Deputy Office Holders	Self explanatory. Salaries set by the Board of Supervisors.	Y	406
Temporary Staff	Self explanatory. Salaries set by the Board of Supervisors unless otherwise noted.	Z	407

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
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	108,030 51.938	N/A	N/A
* This is a contract position appointed by the Board of Supervisors				
County Engineer	864	65,828 31.648	77,445 37.233	89,062 42.818
Assistant County Administrator	805	62,266 29.936	73,254 35.218	84,242 40.501
Health Director	805	62,266 29.936	73,254 35.218	84,242 40.501
Conservation Director	775	60,451 29.063	71,119 34.192	81,787 39.321
Community Services Director	725	57,446 27.618	67,583 32.492	77,720 37.365
Facilities & Support Services Director	725	57,446 27.618	67,583 32.492	77,720 37.365
Information Technology Director	725	57,446 27.618	67,583 32.492	77,720 37.365
Jail Administrator	702	56,055 26.950	65,947 31.705	75,839 36.461
Assistant Engineer	634	51,944 24.973	61,110 29.380	70,277 33.787
Accounting Supervisor	611	50,561 24.308	59,483 28.598	68,405 32.887
Financial Management Supervisor	611	50,561 24.308	59,483 28.598	68,405 32.887
Planning & Development Director	608	50,378 24.220	59,268 28.494	68,158 32.768
Deputy Health Director	571	48,140 23.144	56,635 27.228	65,130 31.313
Juvenile Detention Center Director	571	48,140 23.144	56,635 27.228	65,130 31.313
Operations Manager - Auditor	556	47,237 22.710	55,573 26.718	63,909 30.725
Operations Manager - Recorder	556	47,237 22.710	55,573 26.718	63,909 30.725
Operations Manager - Treasurer	556	47,237 22.710	55,573 26.718	63,909 30.725

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: A NON-REPRESENTED

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Attorney II	N/A	45,161 21.712	53,130 25.543	61,100 29.375
Sheriff's Captain	519	44,997 21.633	52,938 25.451	60,879 29.269
Office Administrator - County Attorney	511	44,515 21.401	52,370 25.178	60,226 28.955
Senior Programmer Analyst	511	44,515 21.401	52,370 25.178	60,226 28.955
Sheriff's Lieutenant	464	41,680 20.038	49,035 23.575	56,390 27.111
Golf Course Superintendent	462	41,552 19.977	48,885 23.502	56,218 27.028
Golf Course Pro/Manager	462	47,874 23.016	N/A	N/A
Webmaster	455	41,140 19.779	48,400 23.269	55,660 26.760
Corrections Captain	449	40,777 19.604	47,973 23.064	55,169 26.524
Programmer/Analyst II	445	40,531 19.486	47,683 22.925	54,835 26.363
Operations Manager - Conservation	445	40,531 19.486	47,683 22.925	54,835 26.363
Case Aide Supervisor	430	39,623 19.050	46,615 22.411	53,607 25.773
Mental Health Coordinator	430	39,623 19.050	46,615 22.411	53,607 25.773
Secondary Roads Superintendent	430	39,623 19.050	46,615 22.411	53,607 25.773
Program Development Coordinator	430	39,623 19.050	46,615 22.411	53,607 25.773
Clinical Services Coordinator	417	38,839 18.673	45,693 21.968	52,547 25.263
Community Health Coordinator	417	38,839 18.673	45,693 21.968	52,547 25.263
Environmental Health Coordinator	417	38,839 18.673	45,693 21.968	52,547 25.263
Public Health Services Coordinator	417	38,839 18.673	45,693 21.968	52,547 25.263

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Risk Management Coordinator	417	38,839 18.673	45,693 21.968	52,547 25.263
Support Services Director	417	38,839 18.673	45,693 21.968	52,547 25.263
Network Systems Administrator	406	38,178 18.355	44,915 21.594	51,652 24.833
Support Program Lieutenant	400	37,817 18.181	44,490 21.389	51,164 24.598
County General Store Manager	382	36,728 17.658	43,209 20.774	49,690 23.889
Programmer/Analyst I	382	36,728 17.658	43,209 20.774	49,690 23.889
Naturalist/Director	382	36,728 17.658	43,209 20.774	49,690 23.889
Budget Coordinator	366	35,763 17.194	42,074 20.228	48,385 23.262
Public Health Nurse	366	35,763 17.194	42,074 20.228	48,385 23.262
Park Maintenance Supervisor	357	35,290 16.966	41,518 19.961	47,746 22.955
Disease Prevention Specialist	355	35,098 16.874	41,292 19.852	47,486 22.830
Environmental Health Specialist	355	35,098 16.874	41,292 19.852	47,486 22.830
Attorney I	N/A	35,017 16.835	41,197 19.806	47,377 22.777
Corrections Lieutenant	353	34,973 16.814	41,145 19.781	47,317 22.749
Corrections Sergeant	332	33,705 16.204	39,653 19.064	45,601 21.924
Food Service Manager	332	33,705 16.204	39,653 19.064	45,601 21.924
Tax Accounting Specialist	332	33,705 16.204	39,653 19.064	45,601 21.924
Case Expeditor	323	33,163 15.944	39,015 18.757	44,867 21.571
Human Resources Generalist	323	33,163 15.944	39,015 18.757	44,867 21.571

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
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	32,262 15.511	37,955 18.248	43,648 20.985
Project and Support Services Coordinator	307	32,197 15.479	37,879 18.211	43,561 20.943
Park Ranger	307	32,197 15.479	37,879 18.211	43,561 20.943
Chief Telecommunications Operator	300	31,773 15.275	37,380 17.971	42,987 20.667
Engineering Aide II	300	31,773 15.275	37,380 17.971	42,987 20.667
Maintenance Coordinator	300	31,773 15.275	37,380 17.971	42,987 20.667
Administrative Assistant	298	31,651 15.217	37,236 17.902	42,821 20.587
Administrative Office Manager - Health	298	31,651 15.217	37,236 17.902	42,821 20.587
Motor Vehicle Supervisor	298	31,651 15.217	37,236 17.902	42,821 20.587
Veteran's Affairs Director/Case Aide	298	31,651 15.217	37,236 17.902	42,821 20.587
Paralegal	282	30,690 14.755	36,106 17.359	41,522 19.963
Programmer	275	30,265 14.550	35,606 17.118	40,947 19.686
Naturalist	271	30,024 14.435	35,322 16.982	40,620 19.529
Lead Bailiff	262	29,483 14.175	34,686 16.676	39,889 19.177
Shift Leader - Juvenile Detention	257	29,181 14.029	34,330 16.505	39,480 18.981
Executive Secretary	252	28,876 13.883	33,972 16.333	39,068 18.783
Human Resources Assistant	252	28,876 13.883	33,972 16.333	39,068 18.783
Payroll Specialist	252	28,876 13.883	33,972 16.333	39,068 18.783

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: A NON-REPRESENTED**

Position Title	Hay Points	Minimum	Midpoint	Maximum
Planning & Development Specialist	252	28,876 13.883	33,972 16.333	39,068 18.783
Purchasing Specialist	252	28,876 13.883	33,972 16.333	39,068 18.783
Lead Telecommunicator	245	28,454 13.680	33,475 16.094	38,496 18.508
Office Manager - Community Services	233	27,730 13.332	32,623 15.684	37,516 18.037
Shop Supervisor (see Note 1)	233	35,726 17.176	42,030 20.207	48,335 23.238
Note 1: Salary for this position adjusted to meet prevailing market rates - July 1976				
Office Supervisor - Sheriff	228	27,428 13.187	32,268 15.513	37,108 17.840
Telecommunicator	228	27,428 13.187	32,268 15.513	37,108 17.840
Assistant Ranger	220	26,945 12.954	31,700 15.240	36,455 17.526
Associate/District Court Bailiff	220	26,945 12.954	31,700 15.240	36,455 17.526
Conservation Assistant	220	26,945 12.954	31,700 15.240	36,455 17.526
Detention Youth Supervisor	215	26,643 12.809	31,345 15.070	36,047 17.330
Medical Assistant	209	26,281 12.635	30,919 14.865	35,557 17.095
Office Leader - County Engineer	204	25,975 12.488	30,559 14.692	35,143 16.896
Engineering Aide I	199	25,676 12.344	30,207 14.523	34,738 16.701
Custodial Coordinator	198	25,616 12.315	30,136 14.488	34,656 16.662
Human Resources Secretary	198	25,616 12.315	30,136 14.488	34,656 16.662
Senior Accounting Clerk	191	25,195 12.113	29,641 14.250	34,087 16.388
Assistant Golf Course Superintendent	187	24,952 11.996	29,355 14.113	33,758 16.230
Equipment Mechanic - Conservation	187	24,952 11.996	29,355 14.113	33,758 16.230

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: A NON-REPRESENTED

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Help Desk Specialist	187	24,952 11.996	29,355 14.113	33,758 16.230
Park Crew Leader	187	24,952 11.996	29,355 14.113	33,758 16.230
Pioneer Village Site Coordinator	187	24,952 11.996	29,355 14.113	33,758 16.230
Lab Technician - Health	177	24,349 11.706	28,646 13.772	32,943 15.838
Secretary	177	24,349 11.706	28,646 13.772	32,943 15.838
Senior Clerk	177	24,349 11.706	28,646 13.772	32,943 15.838
Official Records Clerk	177	24,349 11.706	28,646 13.772	32,943 15.838
Clerk III	162	23,442 11.270	27,579 13.259	31,716 15.248
Golf Course Maintenance Worker	162	23,442 11.270	27,579 13.259	31,716 15.248
Park Maintenance Worker	162	23,442 11.270	27,579 13.259	31,716 15.248
Resource Specialist - Health	162	23,442 11.270	27,579 13.259	31,716 15.248
Clerk II	141	22,174 10.661	26,087 12.542	30,000 14.423
Resource Assistant - Health	141	22,174 10.661	26,087 12.542	30,000 14.423
Clerk I	125	21,205 10.195	24,947 11.994	28,689 13.793
Cody Homestead Site Coordinator	99	19,657 9.450	23,126 11.118	26,595 12.786

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
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	32,968 15.85	34,424 16.55	35,859 17.24	37,378 17.97	38,438 18.48	38,542 18.53	39,042 18.77
Sign Crew Leader	199	31,741 15.26	33,176 15.95	34,570 16.62	35,984 17.30	37,024 17.80	37,107 17.84	37,565 18.06
Heavy Equipmt Operator II	187	30,742 14.78	32,074 15.42	33,488 16.10	34,798 16.73	35,797 17.21	35,922 17.27	36,400 17.50
Mechanic	187	30,742 14.78	32,074 15.42	33,488 16.10	34,798 16.73	35,797 17.21	35,922 17.27	36,400 17.50
Heavy Equipmt Operator III	174	29,557 14.21	30,867 14.84	32,198 15.48	33,446 16.08	34,445 16.56	34,507 16.59	34,965 16.81
Truck Crew Coordinator	163	28,662 13.78	29,994 14.42	31,138 14.97	32,406 15.58	33,342 16.03	33,384 16.05	33,862 16.28
Truck Driver/Laborer	153	27,830 13.38	29,099 13.99	30,222 14.53	31,387 15.09	32,365 15.56	32,469 15.61	32,885 15.81
Shop Control Clerk	187	24,398 11.73	25,501 12.26	26,499 12.74	27,477 13.21	28,350 13.63	28,413 13.66	28,808 13.85

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
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	30,264 14.55	31,554 15.17	32,822 15.78	34,091 16.39	35,152 16.90	36,587 17.59	37,669 18.11	38,792 18.65	39,957 19.21
Election Supr	291	29,099 13.99	30,285 14.56	31,533 15.16	32,739 15.74	33,696 16.20	35,048 16.85 ✓	36,109 17.36	37,190 17.88	38,314 18.42
Maint Spec	268	27,789 13.36	29,037 13.96	30,035 14.44	31,325 15.06	32,282 15.52	33,571 16.14	34,590 16.63	35,630 17.13	36,712 17.65
Case Aide	252	26,978 12.97	28,122 13.52	29,286 14.08	30,389 14.61	31,325 15.06	32,635 15.69	33,592 16.15	34,611 16.64	35,651 17.14
Accts Payable Spec	252	26,978 12.97	28,122 13.52	29,286 14.08	30,389 14.61	31,325 15.06	32,635 15.69	33,592 16.15	34,611 16.64	35,651 17.14
Victim/Witness Coord	223	25,210 12.12	26,042 12.52	27,456 13.20	28,579 13.74	29,474 14.17	30,722 14.77	31,658 15.22	32,614 15.68	33,571 16.14
Platroom Draftsperson	194	23,982 11.53	24,939 11.99	25,896 12.45	26,915 12.94	27,706 13.32	28,891 13.89	29,765 14.31	30,638 14.73	31,574 15.18
Conservation Spec	191	23,546 11.32	24,544 11.80	25,646 12.33	26,645 12.81	27,539 13.24	28,642 13.77	29,494 14.18	30,389 14.61	31,283 15.04
Cashier	191	23,546 11.32	24,544 11.80	25,646 12.33	26,645 12.81	27,539 13.24	28,642 13.77	29,494 14.18	30,389 14.61	31,283 15.04
Real Est Spec	191	23,546 11.32	24,544 11.80	25,646 12.33	26,645 12.81	27,539 13.24	28,642 13.77	29,494 14.18	30,389 14.61	31,283 15.04
Senior Acct. Clerk	191	23,546 11.32	24,544 11.80	25,646 12.33	26,645 12.81	27,539 13.24	28,642 13.77	29,494 14.18	30,389 14.61	31,283 15.04
Intake Coordinator	191	23,546 11.32	24,544 11.80	25,646 12.33	26,645 12.81	27,539 13.24	28,642 13.77	29,494 14.18	30,389 14.61	31,283 15.04
Vital Records Spec	191	23,546 11.32	24,544 11.80	25,646 12.33	26,645 12.81	27,539 13.24	28,642 13.77	29,494 14.18	30,389 14.61	31,283 15.04
Maintenance Worker	182	23,504 11.30	24,294 11.68	25,085 12.06	26,146 12.57	26,978 12.97	28,080 13.50	28,912 13.90	29,786 14.32	30,680 14.75
Senior Clerk	177	23,088 11.10	24,003 11.54	24,939 11.99	25,854 12.43	26,686 12.83	27,726 13.33	28,579 13.74	29,432 14.15	30,326 14.58
Platroom Specialist	177	23,088 11.10	24,003 11.54	24,939 11.99	25,854 12.43	26,686 12.83	27,726 13.33	28,579 13.74	29,432 14.15	30,326 14.58
Legal Secretary	177	23,088 11.10	24,003 11.54	24,939 11.99	25,854 12.43	26,686 12.83	27,726 13.33	28,579 13.74	29,432 14.15	30,326 14.58
Mtr Vehicle Acct Clerk	177	23,088 11.10	24,003 11.54	24,939 11.99	25,854 12.43	26,686 12.83	27,726 13.33	28,579 13.74	29,432 14.15	30,326 14.58

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
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	22,318 10.73	23,171 11.14	24,045 11.56	24,981 12.01	25,771 12.39	26,790 12.88	27,581 13.26	28,413 13.66	29,286 14.08
Lead Cust Worker	162	22,318 10.73	23,171 11.14	24,045 11.56	24,981 12.01	25,771 12.39	26,790 12.88	27,581 13.26	28,413 13.66	29,286 14.08
Prev Maint Worker	162	22,318 10.73	23,171 11.14	24,045 11.56	24,981 12.01	25,771 12.39	26,790 12.88	27,581 13.26	28,413 13.66	29,286 14.08
Multi-Service Clerk	151		22,630 10.88	23,483 11.29	24,357 11.71	25,085 12.06	26,083 12.54	26,874 12.92	27,664 13.30	28,496 13.70
Clerk II	141	21,154 10.17	22,069 10.61	22,880 11.00	23,733 11.41	24,378 11.72	25,397 12.21	26,146 12.57	26,936 12.95	27,726 13.33
Custodial Worker	130	20,654 9.93	21,382 10.28	22,173 10.66	22,984 11.05	23,712 11.40	25,043 12.04	25,771 12.39	26,541 12.76	27,352 13.15
Maintenance I	125	20,280 9.75	21,133 10.16							

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: E DEPUTY SHERIFF UNIT

01-Jul-02

<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	47,694 22.93	49,171 23.64		50,170 24.12			50,669 24.36	51,168 24.60			
Deputy	329	34,382 16.53	35,922 17.27	37,357 17.96	39,229 18.86	40,997 19.71	41,808 20.10	42,661 20.51	43,493 20.91	43,930 21.12	44,387 21.34	44,824 21.55

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
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	28,454 13.68	28,933 13.91	29,619 14.24	30,992 14.90	34,050 16.37	34,944 16.80	35,714 17.17	36,213 17.41	36,774 17.68
Corr Ofcr	246	Trainee status		28,371 13.64	29,682 14.27	32,614 15.68	33,446 16.08	34,195 16.44	34,674 16.67	35,194 16.92
Corr Ofcr Trainee	199	26,021 12.51	26,458 12.72							
Jail Custodian/ Correction Officer	176	21,923 10.54	22,589 10.86	23,026 11.07	24,045 11.56	26,312 12.65	27,019 12.99	27,539 13.24	28,579 13.74	28,995 13.94
Jail Custodian	125	19,344 9.30		20,218 9.72	21,133 10.16	23,400 11.25	24,315 11.69	24,773 11.91	25,314 12.17	25,709 12.36
Cook	122	19,157 9.21		20,134 9.68	21,029 10.11	23,317 11.21	24,211 11.64	24,648 11.85	25,251 12.14	25,626 12.32

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: X ELECTED OFFICIALS

<u>ELECTED OFFICIAL</u>	<u>ANNUAL SALARY</u>
Attorney	88,300
Auditor	61,700
Recorder	61,700
Sheriff	78,400
Treasurer	61,700
Chair, Board of Supervisors	34,900
Board Member, Board of Supervisors	31,900

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: Y DEPUTY OFFICE HOLDERS

<u>POSITION TITLE</u>	<u>ANNUAL SALARY</u>
First Assistant Attorney	79,470
Deputy First Assistant	70,640
Deputy First Assistant	67,770
Deputy First Assistant	64,468
Deputy Auditor - Elections	46,275
Deputy Auditor - Tax	46,275
Second Deputy Recorder	46,275
Chief Deputy Sheriff	66,640

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: Z TEMPORARY AND PART-TIME STAFF**

<u>POSITION</u>	<u>RATE</u>
Seasonal General Laborer	\$8.52/hour
Governmental Trainee	Minimum Wage + \$.50/hour Minimum Wage + \$.75/hour (after 3 months)
Administrative Intern & Human Resources Intern	\$6.52 to \$8.29/hour depending on skills, education and experience
Health Intern & Planning Intern	\$7.71 to \$9.81/hour depending on skills, education and experience
Enforcement Aide	\$7.11 to \$9.48/hour depending on skills, education and experience
Eldridge Garage Caretaker	\$9.10/hour
Seasonal Maintenance Worker (Roads)	\$9.10/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 \$18.29/hour
Health Services Professional Immunization Clinic/Jail Health LPN	\$14.56/hour
RN/EMT-P	\$17.19/hour
Election Officials	\$6.08/hour
Election Chairpersons	\$6.45/hour
Election Clerk	\$10.63/hour
Outreach/Interpreter	\$12.34/hour

SCOTT COUNTY SALARY RATE TABLE FOR FY 2002-2003
GROUP: Z TEMPORARY AND PART-TIME STAFF

POSITION

RATE

CONSERVATION: *

Glynns Creek:

Seasonal part-time Golf Managers	
Food Service	\$7.75 - \$9.25/hour
Pro Shop	\$8.75 - \$10.50/hour
Starter Shack	\$6.00 - \$6.75/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 - \$8.50/hour

Scott County & West Lake Parks:

Beach Manager \$10.27 - \$11.75/hr. (season)
\$8.00 (open/close)

Pool Manager \$10.27 - \$11.25/hr. (season)
\$8.00 (open/close)

Assistant Beach/Pool Managers \$8.00 - \$8.25/hour

Water Safety Instructors \$6.50 - \$7.75/hour

Pool/Beach Lifeguards \$6.00 - \$7.25/hour

Pool/Beach/Boathouse - Concession Workers \$5.50 - \$6.25/hour

Park Attendant \$6.00 - \$8.75/hour

Maintenance \$6.00 - \$8.25/hour

Park Patrol (non-certified) \$9.00 - \$11.00/hour
(certified) \$11.00 - \$12.50/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 - \$9.98/hour

Program Assistant \$5.50/hour

Maintenance \$6.00 - \$8.00/hour

* Set by Scott County Conservation Board