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

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## THE BUDGET GUIDE

The purpose of this section is to provide the reader with a general explanation of the format and content of the fiscal year 2003-04 budget document and to act as an aid in budget review. This document provides all summary and supporting data on the general financial condition of the County and details services, programs, and staffing levels proposed and adopted for all departments and authorized agencies.

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

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

The *Department/Authorized Agency Detail Section* presents program performance budget (PPB) information. This detail includes a program description, performance objectives, performance indicators (demand, workload, productivity and effectiveness), and a written budget analysis for each program. Budget detail by sub-object revenue and expenditure totals, and staffing data is also provided. For comparative purposes, all program budget information indicates the actual FY02 status, the budget and projected FY03 status, and the requested and adopted FY04 status. Departments and authorized agency **programs are grouped functionally, - i.e., public safety, court services, etc.**, in recognition of the interrelationship of many programs and services.

The *Supplemental Information Section* includes such things as a glossary providing definitions of terms used throughout this document, a description of the County's budget process, the County's pay plan for FY04, and budget total summaries for departments/authorized agencies. The County's basis of accounting, various financial management policies and miscellaneous statistics about Scott County are also located in the Supplemental Information Section.

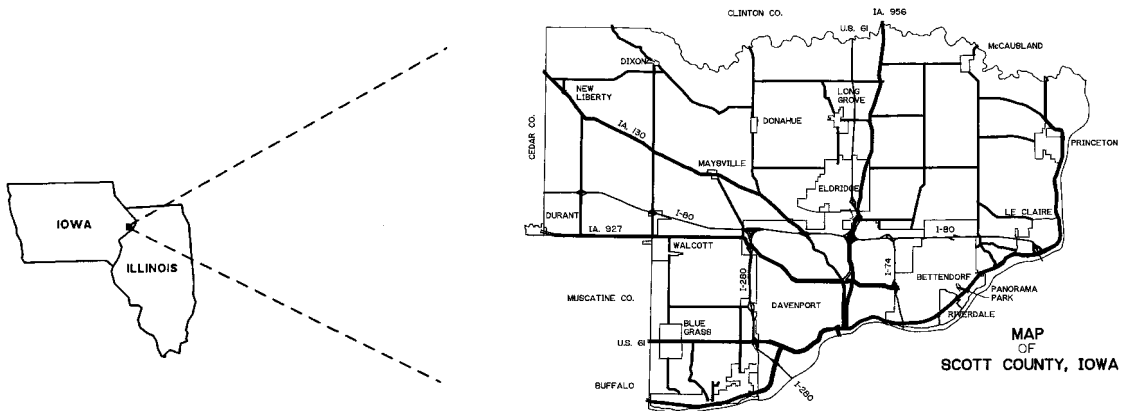
## Past to the Present



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

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

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



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

Only recently have there been dramatic changes in the actual governing of the county. In 1979 an administrator form of government was adopted, and the Board of Supervisors hired a county administrator. Subsequently, staff and departments have grown in efficiency and capacity to serve citizens. In 1978 the County Home Rule Bill was enacted, granting all powers to counties consistent with state laws and not specifically prohibited by the Iowa General Assembly. County Home Rule broadened the powers of the Board of Supervisors to lead the 158,668 people of Scott County to greater prosperity and growth.



## BOARD OF SUPERVISORS

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March 11, 2003

TO: The Citizens of Scott County

RE: 2003-04 Budget Message

The budget for Fiscal Year 2003-04 is hereby presented as reviewed and adopted by the Board of Supervisors after appropriate public information meetings and public hearings. The County budget is more than a document containing financial figures; it is the County's goals and policies as an organization whose purpose it is to provide the citizens of Scott County, Iowa with the best possible programs and services for the dollars appropriated.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Scott County for its annual budget for the fiscal year beginning July 1, 2002. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

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

### TARGET ISSUES AND MANAGEMENT AGENDA

#### Jail Direction

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

Transition to New County Administration

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

EMS Direction

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

Employee Retention: Evaluation and Plan

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

Space Utilization

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

Computer/Technology: Strategy Action Plan

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

Property Tax Limitation Strategy

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

"E-Commerce": Action Plan

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

Conservation Strategic Plan

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

Financial Policies and Plan: Evaluation and Refinement

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

Law Enforcement Radio and Computer

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

Juvenile Detention Facility

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

Building Projects: Bi-Centennial Building/Courthouse Improvements

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

Medical Examiner/Autopsies

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

GASB 34 (Accounting Practices)

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

Co-Location Driver License and Vehicle

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

General Relief Guidelines: Review

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

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

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

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

A section of the budget planning manual distributed to department heads and authorized agency directors prior to their start on developing their budget requests includes a listing of all policy agenda priorities as well as a listing of the specific budget areas identified by the Board of Supervisors to be reviewed during the upcoming budget sessions. Department heads, agency directors and county budget analysts were directed to keep these policy agenda priorities and specific areas of budget review in mind when they were preparing and reviewing their FY04 budget submissions, highlighting whenever appropriate in their budget justifications and analysis how their requests supported and enhanced the Board's identified goals and policy agenda priorities and specific budget areas of review.

The specific budget areas of review identified by the Board early on in the FY04 budget process were:

1. Continued technology upgrades and training; Internet access; E-mail (Internet and Intranet); data base access; and public accessibility.
2. Cost impact of increased jail population and an outmoded jail facility.
3. Space utilization plan implementation.
4. Retention and development of employees.
5. Impact of potential legislation

The FY04 Budget Initiatives that addressed or impacted these areas are described below:

### **1. Continued technology upgrades and training**

#### **Internet access**

#### **E-mail (Internet and Intranet)**

#### **Data base access**

#### **Public accessibility**

- Continued progress on the recommendations included in the 2000 Technology Assessment Report as a part of the FY04 CIP Plan
- The GIS Steering Committee has presented its strategic plan for an enterprise GIS system for Scott County which will lead to improved public accessibility to database and plat/map information via the Internet
- A GIS Coordinator position budgeted for FY04

### **2. Cost impact of increased jail population and an outmoded jail facility**

- \$900,000 included in FY04 Budget to house inmates in out of County facilities
- \$584,836 included in FY04 Budget to fund alternatives to incarceration and in-facility jail programs (\$135,000 - Court Compliance Officers program; \$329,910 - prisoner substance abuse programs (in-facility and out); \$86,776 – match for possible grant for mental health pre-booking diversion program; \$33,150 - electronic monitoring system and other compliance and jail programs)
- \$364,170 – for additional jail staffing for in-facility programs and required relief factors
- Multi-year funding toward Phase Two Jail Review (dual track review of both additional alternatives to incarceration programs and a building development solution) (FY04 funding level - \$75,000)

### **3. Space utilization plan implementation**

- The Scott County Bi-Centennial Building renovation project and the lower level of the Courthouse and security elevator will be completed in the current FY03 fiscal year. The proposed Capital Project Plan defers additional renovation of the Courthouse until FY06. This will allow gaming revenues to accumulate to continue to fund the project on a pay-as-you-go basis.
- General Fund tax levy transfer to Capital Fund for FY04 increased \$50,000 as previously approved

#### **4. Retention and development of employees**

- Continued funding of annual PRIDE celebration and County picnic
- Continued funding of employee tuition reimbursement program
- Continued funding of professional services for new training options including the Management Training Series and enhanced computer training for County employees
- Continued review and implementation of Employee Retention Task Force recommendations including the new appraisal/bonus system

#### **5. Impact of potential legislation**

- Monitoring proposed legislation regarding property tax limitations which would result in substantial service reductions and deferment/elimination of major maintenance and capital projects
- Scott County supports the Iowa State Association of Counties (ISAC) and the League of Municipalities position that recommends a comprehensive review of all tax revenues (property, income and sales taxes) and what services should be funded by each revenue stream
- Several property tax limitation bills currently under consideration by legislators including SF41, HF2, and HF25 which could severely impact the level of County services to its citizens
- May impact funding of County CIP Plan

Additionally, the FY04 budget was prepared according to certain policies and practices as established by both the Board of Supervisors and the State of Iowa. These policies and practices are described in the Supplemental Information section of the budget.

## **TAX RATE AND BASE**

The property tax continues to be the major revenue source for Scott County. In FY04, total net property taxes represent 46% of total County revenues. This compares to 52% ten years ago in FY95. This reduction is due in part to the increased impact of the local option tax as approved by the County voters in the Fall of 1988 with the first collections received during FY90. Also, recent State property tax relief to Iowa counties for mental health-developmental disabilities services (MH-DD) has resulted in lower property taxes. The State Legislature in 1996 created a new, special revenue fund for County MH-DD services limiting what a county may spend in this area. Previously, uncontrolled MH-DD expenses had grown to approximately a third of the County's general operating budget. With MH-DD costs now removed from the County's general fund requirements, the likelihood of future general fund deficit spending should be greatly reduced.

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

There is some cause for concern at the time of preparing this budget transmittal letter that future deficit spending or substantial reductions in service levels may occur due to proposed property tax limitation legislation being discussed by the Iowa legislature during the past several sessions. Most of the services that are provided by Iowa counties are mandated by the State with many service levels not within the direct control of local government (i.e., general relief needs, jail inmate populations and the overall crime rate, economic business cycles that affect non-tax revenues like interest earnings, etc.)

Scott County has experienced or added several new additional public safety costs for housing inmates out of county due to jail over crowding, new alternatives to incarceration programs, and double digit increases in employee health care premiums. If any future proposed property tax limitation legislation passes Scott County would be unable to support current ongoing County service levels and react to increasing public safety costs, lower interest income due to reductions in rates and fund balances, increasing health costs, etc. ***Scott County officials favor a comprehensive study of the entire property tax system as opposed to any type of unilateral tax limitation legislation.***

Local option tax revenue (1% sales tax) estimates represent approximately 7% of total County revenues for FY04. The Board of Supervisors uses *all* estimated local option tax revenues to reduce General Fund property tax requirements for the ensuing fiscal year.

The tax rates per \$1,000 of taxable valuation for FY04 have been increased from \$4.48 to \$4.81, or 7.3% for property located in incorporated areas (cities) and from \$7.49 to \$7.71, or 2.9% for property located in unincorporated areas (townships). The FY04 corporate rate is 3% lower and the rural rate is 7.4% lower than the rates were ten (10) years ago (with inflation 25% higher during this period), as indicated below:

Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
1994-95	4.96037	3.0	8.32859	1.9
1995-96	4.42243	-10.8	7.83861	-5.9
1996-97	4.32655	-2.2	7.78103	-.7
1997-98	4.19239	-3.1	7.74642	-.4
1998-99	3.91472	-6.6	7.23492	-6.6
1999-00	4.05869	3.6	7.29139	0.8
2000-01	4.15929	2.5	7.13428	-2.2
2001-02	4.18290	0.6	7.23474	1.4
2002-03	4.48067	7.2	7.49188	3.6
2003-04	4.80887	7.3	7.71192	2.9

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

The County's tax base has increased at an average rate of 3.8% annually over the past ten years. This relatively small annual increase is due in part to the state phasing out machinery and equipment assessments. Residential taxable valuations also reflect a State imposed rollback computation, currently at 51.4% of fair market value. This State rollback percentage resulted in a 0.5% decrease in individual residential properties' taxable assessments from the previous year. The current county wide taxable valuation base amount of \$5.2 billion dollars reflects a 1.8% increase from last year. Even with the State residential rollback, new construction and market valuation growth resulted in a 1.8% overall increase in total residential tax values. The residential class of property represents slightly over 51% of the County's total tax base.

### STATE AND FEDERAL FUNDING

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



State aid for next year represents 29.9% of the total revenue sources for FY04. The total amount of \$16,032,716 is made up of \$5,249,492 in grants and reimbursements, \$2,708,072 in state shared revenues such as motor fuel and franchise taxes, \$1,072,781 in state property tax replacement credits against levied taxes, and \$7,002,371 in other State credits such as MH-DD property tax relief and personal property credit replacements.

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

### **HOME RULE**

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

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

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

### **REVENUES**

Fees and charges total \$4,670,106 and represent 8.7% of the total sources for FY04. These revenues consist of various licenses and permits and various departmental charges for services. Many of the fees are established and set by state law. The County has performed several fee study reports over the years to evaluate where fee levels are in relation to other municipalities and as compared to the cost of providing the service. Fee adjustments are made on a frequent basis to minimize the adverse affect of large fee increase in any given fiscal year. County officials also work with the State in this area for fees set by State law.

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

The following schedule presents a summary of general fund, special revenue funds and debt service fund revenues for budget year FY04 and the percentage of increases and decreases in relation to prior year budget amounts:

<b>REVENUE SOURCE</b>	<b>FY04 AMOUNT</b>	<b>PERCENT OF TOTAL</b>	<b>INCR (DECR) FROM FY03</b>	<b>% INCR (DECR) FROM FY03</b>
Net property taxes	\$24,793,731	47.1%	\$2,030,998	8.9%
Other taxes, penalties & costs	1,947,256	3.7%	141,273	7.8%
Local option taxes	3,570,210	6.8%	72,714	2.1%
Intergovernmental	16,621,394	31.6%	623,787	3.9%
Licenses and permits	405,445	0.8%	-6,900	-1.7%
Charges for services	4,264,661	8.1%	659,796	18.3%
Use of money & property	757,295	1.4%	-301,485	-28.5%
Other	263,642	0.5%	-422,767	-61.6%
<b>Total</b>	<b>\$52,623,634</b>	<b>100.0%</b>	<b>\$2,797,416</b>	<b>5.6%</b>

Net property taxes are increasing 8.9% to partially offset the substantial loss of interest income due to interest rates being at historic low levels as well as funding new jail/staff programs and out of county inmate housing costs. Net of the tax increase for the aforementioned interest income offset and for jail program cost increases, the net property tax amount would have increased 2.8%. It is noted that the County receives 1.5% per month interest costs on delinquent property taxes which results in a nearly 100% collection rate.

Other taxes, penalties and costs are increasing as a reflection of the increased property taxes discussed above. Local option taxes (1% sales tax) are projected to increase slightly compared to the prior year. The new 53<sup>rd</sup> Street – I-74 interchange retail corridor has helped to maintain this elastic revenue during the current economic downturn. In addition, public policy regarding the taxing or non-taxing of internet sales may have a profound impact on local option tax collections in the future shifting more costs to be supported by property taxes.

Intergovernmental revenues are increasing 3.9%. However, there is cause for concern since the bulk of intergovernmental revenues come from the State and State officials are projecting lower revenues for both the current fiscal year and next year due to the current economic downturn. This will undoubtedly result in future reductions in state aid without corresponding reductions in required mandated services.

License and permit fees are decreasing slightly due to several anticipated increases in State set license/permit fees not occurring (i.e., food service inspection fees). Charges for services are increasing 18.3% primarily due to increased real estate transaction filing fee revenues collected by the Recorder's Office during this time of historically low interest rates. The County's philosophy is to make timely adjustments to locally set fees and charges as opposed to waiting ten years, for example, and make a substantial increase at that time. Unfortunately, the State does not do this, and then finds it more difficult to increase fees each year.

The uses of money and property revenues are projected to decrease substantially below prior year budgeted levels due to historic low interest rate levels. This projected loss in interest income was offset partially by an increase in property taxes and partially by using fund balance. Property taxes were increased because even when rates do eventually go back up, the County has used fund balance as planned for various one-time capital projects which will result in a smaller amount of principal to invest in the future. Finally, other revenues are decreasing due to the unpredictability of various refunds and reimbursements that have been adjusted based on historical levels in addition to the one-time close out of a fund occurring in FY03.

### **GENERAL FUND BALANCE**

The undesignated fund balance of the general fund is projected to decrease by \$1,258,844 in FY04. This planned reduction is for various one-time capital expenditures. This planned reduction includes the acquisition of a law enforcement records management system, phase two jail study, John O'Donnell Stadium renovation project and property acquisition.. In addition, the Board is using \$585,844 of fund balance as an economic emergency use to partially offset anticipated lower interest income due to historic low interest rate levels. The Board has \$1,423,314 reserved for the loan advance to the golf course enterprise fund and \$1,051,977 reserved for claim liabilities as a part of the County's risk management program. The remaining \$2,722,024 provides the County with a fund balance that meets cash flow needs prior to the collection of property taxes and significantly reduces the likelihood of the County entering the short term debt market to pay for current operating expenditures. The amount of undesignated/unreserved fund balance of the general fund does bring the County below the minimum amount designated by the County's Financial Management policies (7.4% vs. 15% minimum). As the economy improves, future budgets will include increases to the General Fund balance to bring it back in compliance with policy guidelines. It is noted that the General Fund balance would be at 14% if the advance to the Golf Course Enterprise Fund and the reserve for claim liabilities (which could be bonded for) were included.

### **PROGRAMS AND SERVICES**

The Board of Supervisors and County officials were very frustrated with past State legislative actions which imposed a five year property tax limitation on Iowa counties which did sunset on June 30, 1998. This State property tax limitation was in direct conflict with the spirit of home rule that was approved by State voters in the late 70's. It is also ironic that the State exempted school districts from the original property tax limitation bill when schools represent over 50% of the local property tax burden and for the final three-year extension cities were also exempt. The State Legislature allowed this limitation to

sunset after June 30, 1998. Although the Legislature was concerned counties would greatly increase property tax in FY99, the first year following the sunseting of the property tax limitation, Scott County actually *lowered* its property tax levy. As previously discussed, the 2001, 2002, and 2003 legislatures discussed permanent property tax limitation bills which did not ultimately become law. Scott County supports a comprehensive review of all taxes (sales, income and property) and the services they provide for prior to any substantive change to the current property tax system.

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

The Board of Supervisors was extremely happy with the results of this program and implemented it again in 1995, 1997, 1999 and 2001. Using teamwork and innovation, County employees and agency staff members have identified many initiatives in the areas of cost reduction, productivity improvement, and revenue enhancement. As a result of these five reports, recurring cost reductions totaling \$1,201,860 were identified. Improvements to the productivity capacity of the work force equal to 4 full-time positions with a value of \$116,084 were identified due to changes in policies, procedures, scheduling and other work methods. In addition, revenue enhancements were identified at a total of \$696,611.

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

As a service organization, the County is primarily people intensive. Over the last ten (10) years the County has increased its work force by 36.44 FTE's, or 9.3%, to its current level of 428.95 FTE's. During this period the County increased park maintenance and golf course ranger staffing levels (6.65 FTE's) and made substantial staff increases to the Sheriff's Department (24.3 FTE's) primarily due to increased jail programming and courthouse security needs and the new minimum security jail facility. Net of the aforementioned increases in the Sheriff's Department and Conservation Department, total FTE's have only increased 5.49 FTE's or 1.4% over the last ten years.

Overall expenditures for all County operations including capital projects (net of transfers and non-budgeted funds) are \$55,457,462 which is a decrease of 4.4% below fiscal year FY03. This reduction in total appropriations is due to a reduced capital program for FY04. Total revenues (net of transfers and non-budgeted funds) for the County are \$53,608,284, which is an increase of 5.6% above last fiscal year. Fund balances as explained under each fund section in this document will support the amount of

planned expenditures over projected revenues (primarily for capital projects). The overall expenditure decrease of -4.4% is the result of several service areas increasing with others decreasing. Capital projects are discussed further below and are decreasing -54.3%. Public Safety is increasing 11.8% due primarily to increased costs for jail operations. This includes additional staffing as a result of a comprehensive staffing analysis study as well as additional programming costs to reduce overall recidivism rates for inmates returning to jail after being released. Also, due to the total managed inmate population being greater than the current jail capacity next year's budget includes increased appropriations for housing inmates in out-of-county facilities.

Mental Health is decreasing -1.4% due to reduced State funding. County environment is increasing 6% due to increased personal services costs for parks and recreation activities. Roads and Transportation service area is increasing 14.4% primarily due to an increase in planned equipment expenditures. State and Local Government services area is increasing 7.9% due to the presidential election costs anticipated for FY04. Interprogram costs are increasing 8.1% primarily due to increasing risk management and insurance costs. Recent events during the past several years (9/11 tragedy, weather-related losses, etc.) have caused substantial increases in insurance premiums for property and casualty coverage. And finally, Debt Service is decreasing 6.6% as interest payments decline as the years progress on the Solid Waste general obligation bond issue..

### **CAPITAL IMPROVEMENTS AND DEBT SERVICE**

The operating budget will again be supplemented with an aggressive five year Capital Improvements Program. The operating budget includes transfers to the Capital Improvement Fund for capital improvement projects. Revenues received from the Solid Waste Commission to pay for the amortization of the solid waste general obligation bonds support the Debt Service Fund. The voters approved a \$5,000,000 River Renaissance Bond 15 year issue in October 2001 by an overwhelming 73% margin. The River Renaissance Project is a major redevelopment/revitalization effort for downtown Davenport totaling \$113 million dollars. This County bond issue also resulted in the State of Iowa awarding \$20 million dollars to the project in Vision Iowa Funds. The proceeds of the \$5 million dollar River Renaissance bond issue was disbursed to the City of Davenport during FY03.

The County is currently using only 2.5% of its allowable legal debt margin consisting of one general bond issue. This outstanding bond issue is described further under the debt service fund section of this document.

The capital improvement budget totals \$4,356,527 for fiscal year FY04, with 65% or \$2,822,915 for general projects, 25% or \$1,100,000 for Secondary Roads projects, and 10% or \$433,612 for Conservation parks and recreation projects.

The general capital improvements budget of \$2,822,915 is supported by fund balances from various funds including the electronic equipment replacement fund, the vehicle replacement fund, and the general fund. General fund transfers are made for one time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's Financial Management Policies. The capital improvement fund is also supported by gaming boat revenues received from the two gaming boats docked in Scott County on the Mississippi River. In addition an ongoing property tax levy in the general fund of \$450,000 is transferred annually to the capital improvements fund. This

amount will be increased \$50,000 annually during the next nine year period to allow for pay as you go funding for the space utilization master plan project which moves administrative offices from the Courthouse to the Bi-Centennial Building resulting in additional courtroom space in the Courthouse.

The County has been assigned additional judges to the Seventh Judicial District necessitating increased courtroom and jury space. In addition the County Attorney, Clerk of Court and Court Administration offices are in need of additional space. A space utilization master plan was developed in 2000 which recommended the moving of all non-court related administrative offices from the Courthouse to the County's Bi-Centennial Building to create the needed space for the courts. This will be a multi-year \$16 million dollar pay as you go funded project using fund balances and future capital fund property tax and gaming tax revenue funding. The original funding plan for this project called for an advance from the General Fund during the middle years of the multi-year period. However, due to the historically low interest rates and thus the reduced interest income to the General Fund, this funding advance will not be possible. Accordingly, the proposed capital plan for FY04 does not include any spending authority toward this project as described further under the "Other Funds" tab of this budget document. The remaining portions of this project (remodeling the 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> floors of the courthouse building) will resume in FY06 after gaming revenues have accumulated to continue to fund this renovation project on a pay-as-you-go basis.

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

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

Following Phase I, Phase II was initiated in May 1997 to identify how Scott County could meet the needs identified in Phase I. In February 1998 a recommendation was made for the construction of a new County jail located adjacent to the Courthouse on County owned property. The Board of Supervisors called for a referendum to be held in November 1998 for the construction of a County jail and for the issuance of \$48.3 million dollars in general obligation bonds. If approved it would have increased the County's levy rate by 91 cents per one thousand dollar taxable valuation. The referendum failed to receive the required 60% margin of support.

The jail continues to experience increased populations over the rated capacity limit requiring the housing of inmates in out-of-county facilities. The Board has made this their top concern for 2001/2002 and has established a Community Jail and Alternatives Advisory Committee (CJAAC) to develop a solution acceptable to the citizens of Scott County. CJAAC completed work on their Phase One study in

December 2001. This report outlined various functional deficiencies with the current jail structure. The report also noted that the current jail facilities have been unable to house Scott County's managed inmate population within its functional capacity since 1990. The report further included a recommendation that the County needs a jail facility allowing for 425 beds with a core portion (kitchen, laundry, and mechanical systems) to support between 600 and 700. The Phase Two study by CJAAC has two tracks. Track 1 was completed during the FY03 and explored additional alternative to incarceration options identified in Phase One (i.e., substance abuse and mental health programs, etc.). It is believed that implementation of these further alternative programs will ultimately reduce recidivism and thus reduce the aforementioned 425 bed build number to approximately 375 beds. Track 2 is currently underway and will develop a building "bricks and mortar" solution, which will be brought to the voters in the fall of 2004.

As the appointed Community Jail and Alternatives Advisory Committee meets to develop additional alternatives to incarceration programs and a long term community-based solution to serving the increased population at the jail the County will continue to house and transport prisoners to out-of-county facilities if and when available. The costs of housing and transportation of prisoners and funding various alternatives to incarceration programs and increased jail staffing are anticipated to be in excess of \$1,848,500 in FY04.

The Secondary Roads capital program totals \$1,100,000. \$900,000 is for a 4 mile resurface project on Y48 north of Locust Street, \$160,000 for a 1.6 mile macadam and seal coat resurfacing project on Slopertown Road, and \$40,000 for a bridge replacement near Winfield. There also is \$1,525,000 in State farm-to-market funds for additional road construction will be realized in FY04. These funds are paid at the State level to benefit Scott County and do not pass directly through the County's capital improvement plan budget.

The Conservation Department capital plan totals \$433,612. The single largest project (\$200,000) is for construction of the Bald Eagle Campground expansion at Scott County Park. Other projects include playground equipment and picnic table replacements at Scott County Park and West Lake Park, and construction of a new paved parking area adjacent to St. Ann's Church in the Pioneer Village.

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

## **SUMMARY**

The preparation of the FY04 budget has been challenging for the Board of Supervisors and County staff. The Board is very pleased to have met its goals in both balancing the FY04 general fund operating budget and keeping the County's reliance on property tax revenues to minimal increases.

The Board and County Administrator expresses its appreciation to the staff of the Facility and Support Services Department who assisted and contributed to its preparation. Special thanks goes to the Budget Coordinator, the Assistant County Administrator, and the County department heads and professional staff who performed budget analyst duties: Community Services Director, Health Department Director, Financial Management Supervisor (Treasurer's Office), Accounting and Tax Manager (Auditor's

Office), County Attorney Office Manager, Planning and Development Director, Deputy Recorder (Recorder's Office), and the Administrative Assistant (Administration).

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

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

Respectively submitted,



Carol Schaefer, Chairman  
Scott County Board of Supervisors



C. Ray Wierson  
County Administrator

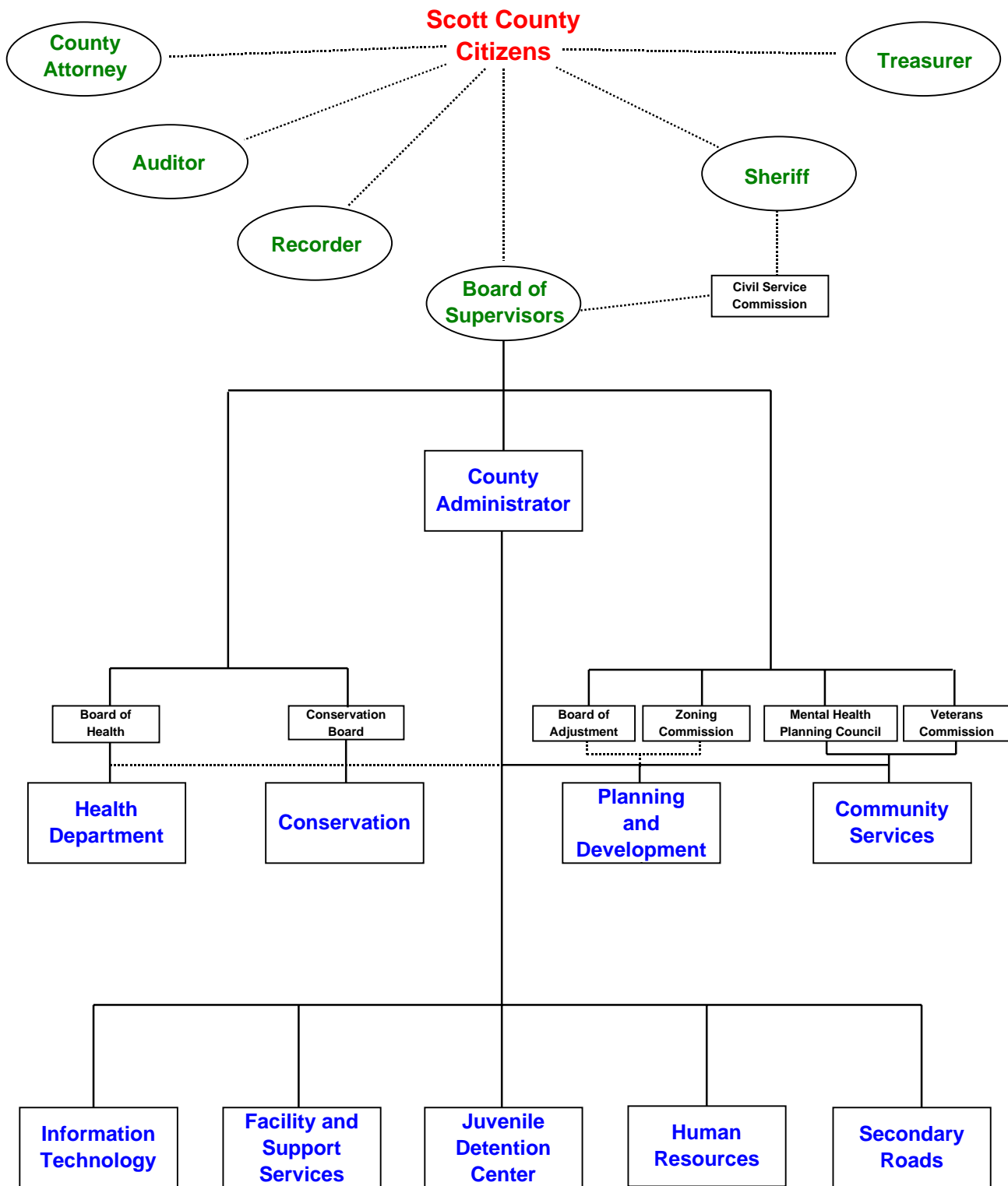




## **SCOTT COUNTY OFFICIALS**

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
<b>Elected Officials</b>		
Supervisor, Chairperson	Carol Schaefer	2004
Supervisor	Gregory P. Adamson	2006
Supervisor	Otto L. Ewoldt	2006
Supervisor	Jim Hancock	2004
Supervisor	Larry E. Minard	2006
Attorney	William E. Davis	2006
Auditor	Karen L. Fitzsimmons	2004
Recorder	Rita Vargas	2006
Sheriff	Dennis Conard	2004
Treasurer	Bill Fennelly	2006
 <b>Administration</b>		
County Administrator	C. Ray Wierson	
 <b>Department Heads</b>		
Community Services	Mary Dubert	
Conservation	Roger Kean	
Facility and Support Services	Dave Donovan	
Health	Lawrence Barker	
Human Resources	Paul Greufe	
Information Technology	Matt Hirst	
Juvenile Detention Center	Scott Hobart	
Planning & Development	Tim Huey	
Secondary Roads	Larry Mattusch	

# Scott County Government Organizational Chart



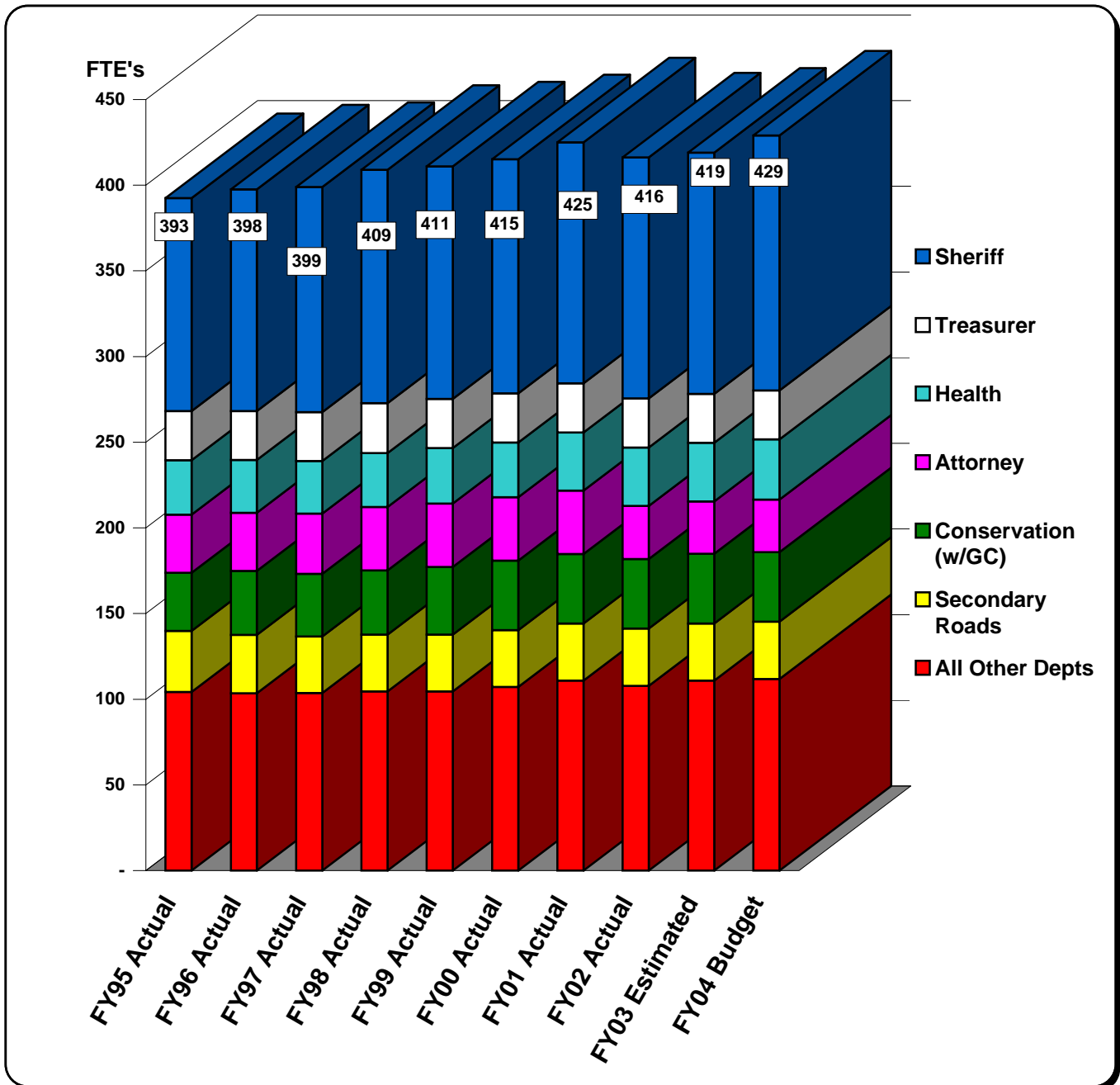
— Direct supervision  
 ..... Advisory relationship

## EMPLOYEE AUTHORIZATION HISTORY FULL TIME EQUIVALENTS (FTE) TRENDS

<u>Department</u>	<u>FY95</u> <u>Actual</u>	<u>FY96</u> <u>Actual</u>	<u>FY97</u> <u>Actual</u>	<u>FY98</u> <u>Actual</u>	<u>FY99</u> <u>Actual</u>	<u>FY00</u> <u>Actual</u>	<u>FY01</u> <u>Actual</u>	<u>FY02</u> <u>Actual</u>	<u>FY03</u> <u>Estimate</u>	<u>FY04</u> <u>Budget</u>
Administration	3.10	3.10	2.70	2.70	2.70	2.70	2.70	3.70	3.70	3.70
Attorney	34.00	34.00	35.00	37.00	37.00	37.00	37.00	31.00	30.63	30.63
Auditor	17.50	15.90	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
Information Technology <i>(formerly Budget &amp; Information Processing)</i>	17.00	17.00	16.50	15.50	14.50	15.50	17.50	9.00	10.00	11.00
Facility and Support Service: <i>(formerly Building &amp; Grounds)</i>	15.44	15.49	16.39	16.89	17.79	17.79	19.24	24.74	23.74	23.74
Community Services	11.62	12.63	12.75	13.25	13.25	13.25	12.75	12.75	13.00	13.00
Conservation (net of golf cou	16.75	18.00	17.25	18.25	20.25	21.25	21.25	21.25	21.25	21.25
Court Support Costs	0.50	0.37	-	-	-	-	-	-	-	-
Health	31.72	30.72	30.72	31.39	32.39	31.90	33.90	34.15	34.15	35.15
Human Resources	6.50	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Juvenile Court Services	10.00	11.00	11.00	11.00	11.00	11.80	12.40	12.40	15.20	15.20
Planning & Development	4.58	4.45	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33
Recorder	12.00	12.00	13.00	13.00	14.00	14.00	14.00	13.00	13.00	13.00
Secondary Roads	35.60	34.10	33.10	33.10	33.10	33.40	33.40	33.40	33.40	33.40
Sheriff	124.40	129.30	131.30	136.20	135.70	136.70	140.70	140.70	140.70	148.70
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	28.60	28.60	28.60	29.10	28.60	28.60	28.60	28.60	28.60	28.60
Veteran Affairs	1.00	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>375.31</b>	<b>378.16</b>	<b>379.54</b>	<b>389.61</b>	<b>392.51</b>	<b>396.12</b>	<b>405.67</b>	<b>396.92</b>	<b>399.60</b>	<b>409.60</b>
Golf Course Enterprise	<u>17.20</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>
<b>TOTAL</b>	<b><u>392.51</u></b>	<b><u>397.51</u></b>	<b><u>398.89</u></b>	<b><u>408.96</u></b>	<b><u>411.86</u></b>	<b><u>415.47</u></b>	<b><u>425.02</u></b>	<b><u>416.27</u></b>	<b><u>418.95</u></b>	<b><u>428.95</u></b>

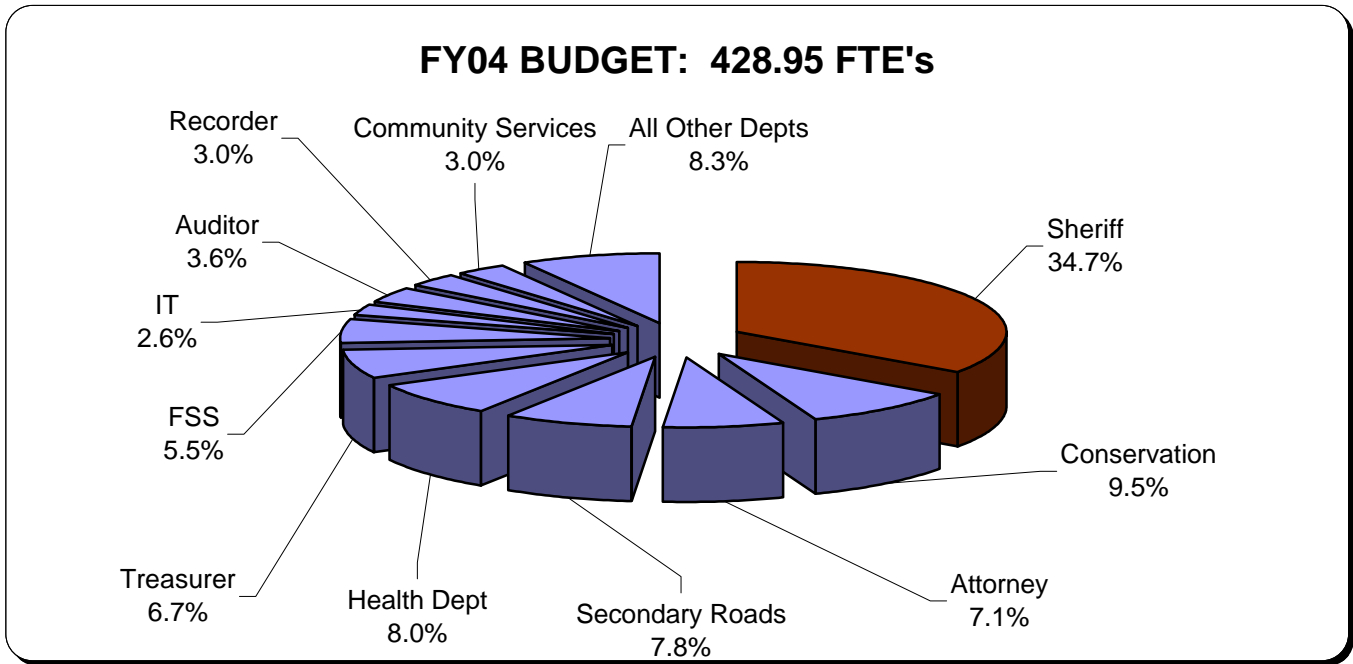
# FTE (Full Time Equivalents) STAFFING TRENDS

## TEN YEAR COMPARISON

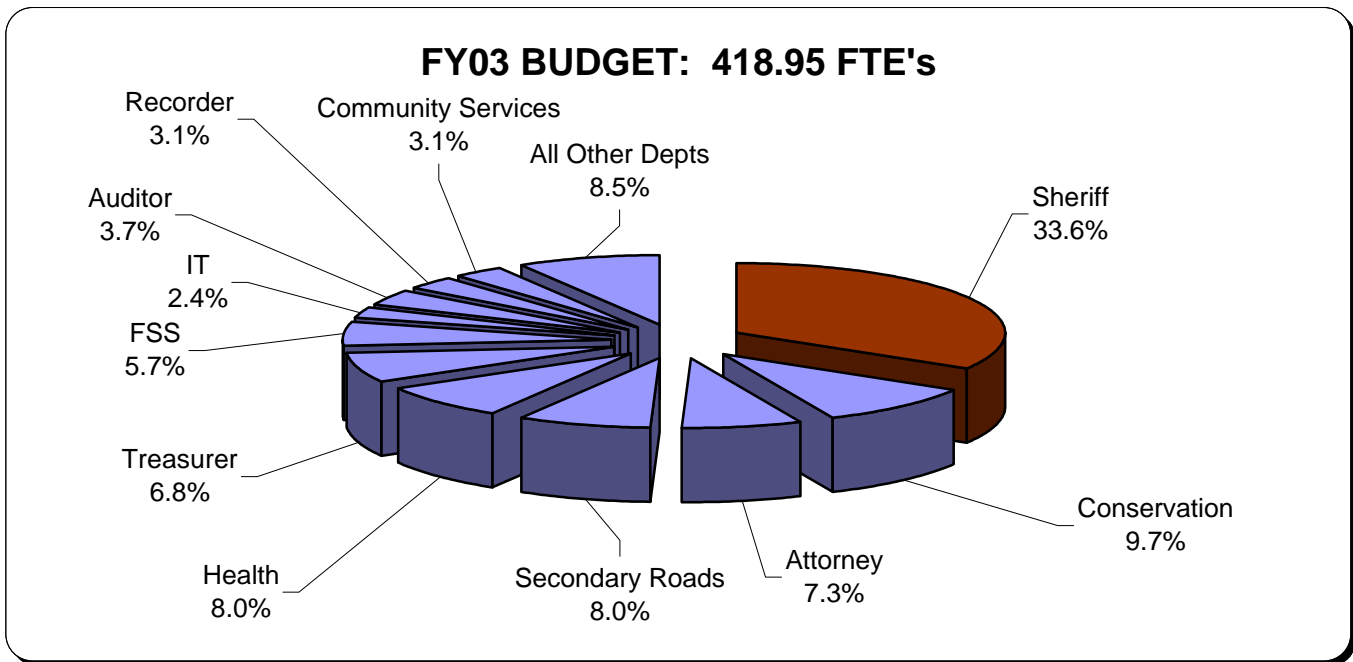


Total FTE's have increased by 36 positions over the last ten years averaging 1% growth per year. Most of the new positions have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population.

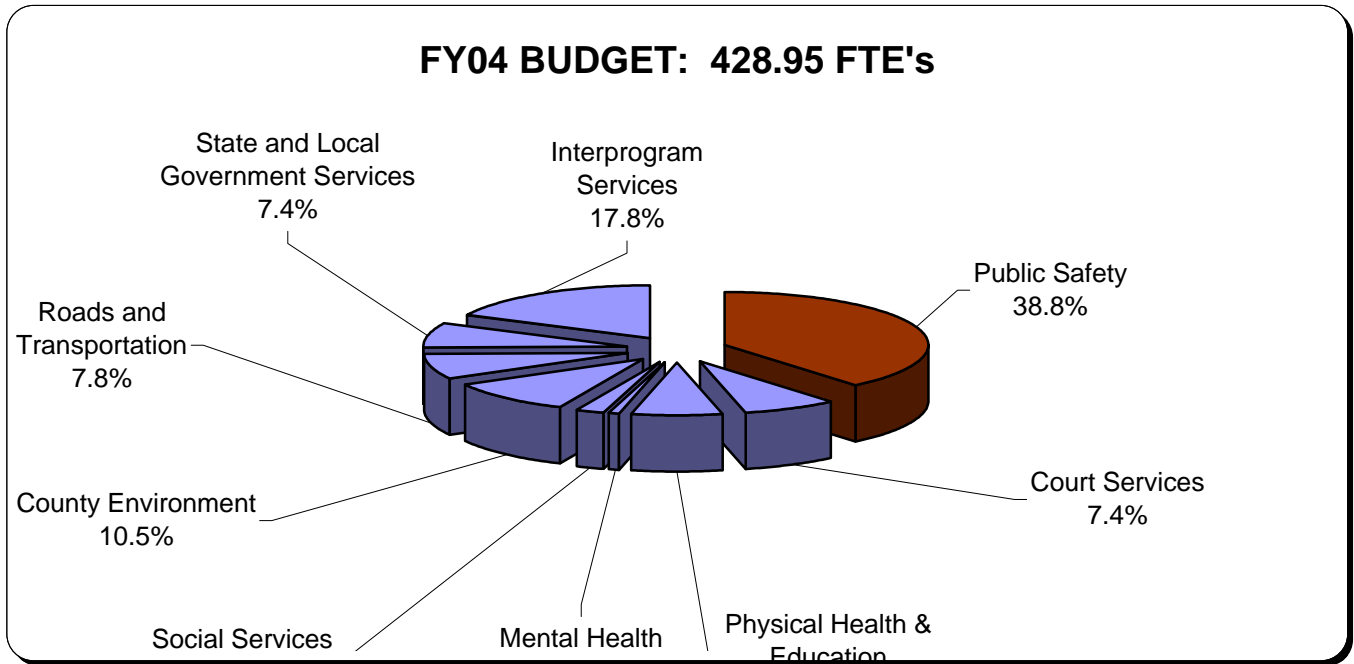
## FTE (Full Time Equivalents) Staffing By Department



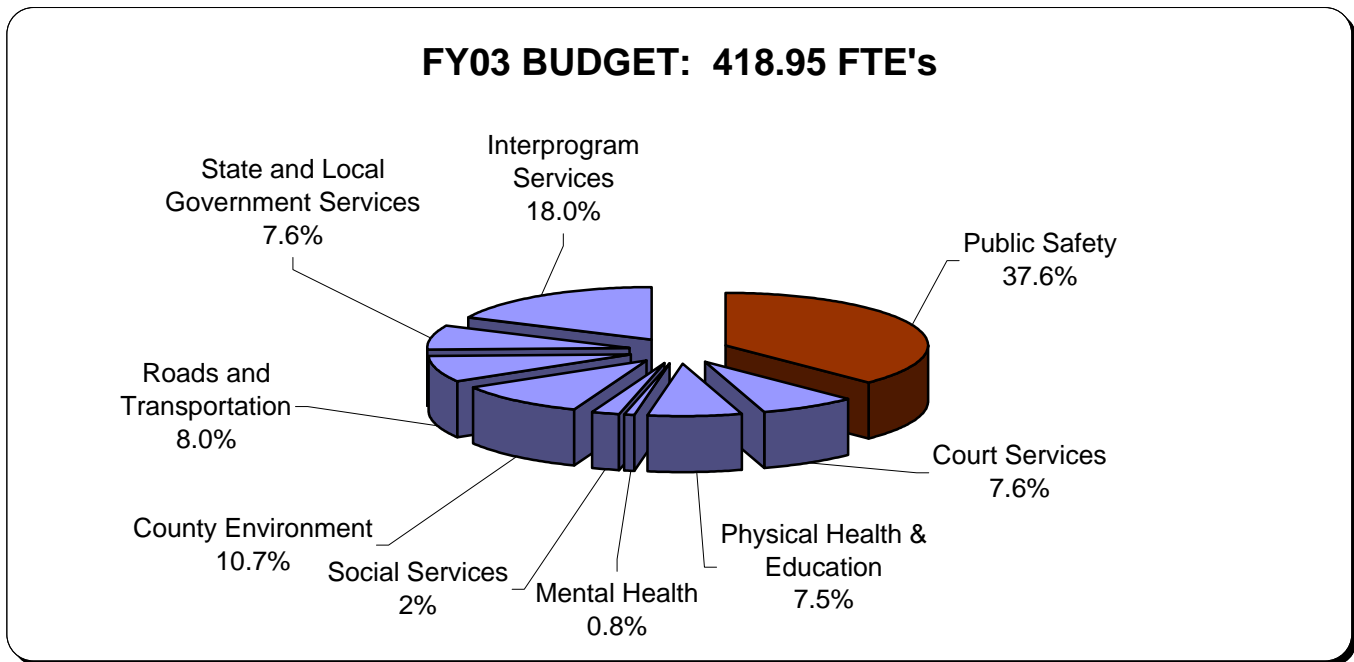
**Over one third (33%) of the County's total FTE's (full time equivalents) are found in the Sheriff's Department.**



## FTE (Full Time Equivalents) Staffing By Service Area



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



**SCOTT COUNTY FUND STATEMENT  
ALL FUNDS**

<u>Fund</u>	<u>Estimated Balance 07/01/03</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated Balance 06/30/04</u>
<b>General Fund</b>	\$ 6,456,159	\$ 34,726,876	\$ 35,985,720	\$ 5,197,315
<b>Special Revenue Funds</b>				
MH-DD	1,004,269	12,352,316	12,916,875	439,710
Rural Services	59,309	2,062,242	2,086,822	34,729
Recorder's Record Mgt	146,259	59,000	200,000	5,259
Secondary Roads	554,198	4,929,628	4,696,700	787,126
<b>Total Special Revenue Funds</b>	1,764,035	19,403,186	19,900,397	1,266,824
<b>Debt Service</b>	5,131,919	722,228	1,038,906	4,815,241
<b>Other Funds</b>				
Capital Improvements				
General	2,256	3,723,210	3,256,527	468,939
Electronic Equipment	540,997	506,670	692,718	354,949
Vehicle	419,646	177,420	264,500	332,566
Conservation Equip Reserve	83,387	30,000	-	113,387
Conservation CIP Reserve	26,916	-	-	26,916
<b>Total Capital Improvements</b>	1,073,202	4,437,300	4,213,745	1,296,757
<b>Non-Budgeted Funds</b>				
Golf Course Enterprise	(1,356,818)	1,450,882	1,115,176	(1,021,112)
Self-Insurance	-	-	-	-
Group Health	-	-	-	-
<b>Total Non-Budgeted Funds</b>	(1,356,818)	1,450,882	1,115,176	(1,021,112)
<b>Total*</b>	<u>\$ 13,068,497</u>	<u>\$ 60,740,472</u>	<u>\$ 62,253,944</u>	<u>\$ 11,555,025</u>

\*Includes interfund transfers and non-budgeted fund activity



**SCOTT COUNTY REVENUE ESTIMATES  
ALL FUNDS**

<u>Fund</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
<b>General Fund</b>	\$ 35,647,056	\$ 35,309,337	\$ 33,520,315	\$ 34,726,876	-1.6%
<b>Special Revenue Funds</b>					
MH-DD	11,559,148	12,546,057	12,283,624	12,352,316	-1.5%
Rural Services	1,961,299	2,048,639	2,044,814	2,062,242	0.7%
Recorder's Record Mgt	56,997	51,150	54,000	59,000	15.3%
Secondary Roads	4,185,233	4,271,752	4,271,752	4,929,628	15.4%
<b>Total Special Revenue Funds</b>	17,762,677	18,917,598	18,654,190	19,403,186	2.6%
<b>Debt Service</b>	345,788	827,939	811,075	722,228	-12.8%
<b>Other Funds</b>					
Capital Improvements					
General	9,636,481	4,163,927	4,356,263	3,723,210	-10.6%
Electronic Equipment	519,284	508,748	508,621	506,670	-0.4%
Vehicle	183,574	183,667	178,352	177,420	-3.4%
Conservation Equip Reserve	28,665	-	130	30,000	
Conservation CIP Reserve	300	-	500	-	
<b>Total Capital Improvements</b>	10,368,304	4,856,342	5,043,866	4,437,300	-8.6%
<b>Non-Budgeted Funds</b>					
Golf Course Enterprise	1,131,943	1,406,575	1,203,213	1,450,882	3.1%
Self-Insurance	669,617	-	-	-	
Group Health	128	-	-	-	
<b>Total Non-Budgeted Funds</b>	1,801,688	1,406,575	1,203,213	1,450,882	3.1%
<b>Total*</b>	<u>\$ 65,925,513</u>	<u>\$ 61,317,791</u>	<u>\$ 59,232,659</u>	<u>\$ 60,740,472</u>	-0.9%

\*Includes interfund transfers and non-budgeted fund activity

**SCOTT COUNTY EXPENDITURE ESTIMATES  
ALL FUNDS**

<u>Fund</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
<b>General Fund</b>	\$ 34,015,931	\$ 37,075,681	\$ 35,612,206	\$ 35,985,720	-2.9%
<b>Special Revenue Funds</b>					
MH-DD	12,507,653	13,099,016	12,497,588	12,916,875	-1.4%
Rural Services	2,009,422	2,069,394	2,069,394	2,086,822	0.8%
Recorder's Record Mgt	19,620	45,000	100,000	200,000	344.4%
Secondary Roads	4,499,636	4,279,000	4,279,000	4,696,700	9.8%
<b>Total Special Revenue Funds</b>	19,036,331	19,492,410	18,945,982	19,900,397	2.1%
<b>Debt Service</b>	607,818	1,112,753	1,105,961	1,038,906	-6.6%
<b>Other Funds</b>					
Capital Improvements					
General	12,269,137	8,395,404	9,085,736	3,256,527	-61.2%
Electronic Equipment	870,945	895,095	584,723	692,718	-22.6%
Vehicle	234,631	208,500	216,500	264,500	26.9%
Conservation Equip Reserve	23,747	-	-	-	
Conservation CIP Reserve	61,295	-	-	-	
<b>Total Capital Improvements</b>	13,459,755	9,498,999	9,886,959	4,213,745	-55.6%
<b>Non-Budgeted Funds</b>					
Golf Course Enterprise	1,010,684	1,161,221	1,057,468	1,115,176	-4.0%
Self-Insurance	1,472,591	-	-	-	
Group Health	86,252	-	-	-	
<b>Total Non-Budgeted Funds</b>	2,569,527	1,161,221	1,057,468	1,115,176	-4.0%
<b>Total*</b>	<u>\$ 69,689,362</u>	<u>\$ 68,341,064</u>	<u>\$ 66,608,576</u>	<u>\$ 62,253,944</u>	-8.9%

\*Includes interfund transfers and non-budgeted fund activity

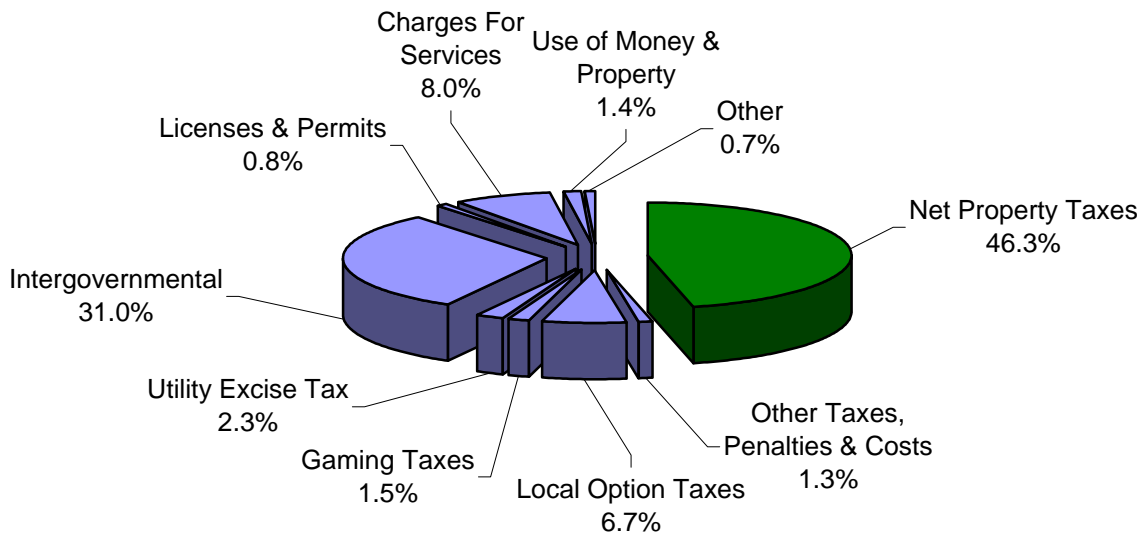
**ALL COUNTY FUNDS - REVENUES  
RECONCILIATION INFORMATION**

	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Revised</u> <u>Estimate</u> <u>2002-03</u>	<u>Budget</u> <u>2003-04</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
<b>Revenues per summary statement</b>	\$ 65,925,513	\$ 61,317,791	\$ 59,232,659	\$ 60,740,472	-0.9%
<b>Less transfers in:</b>					
GENERAL BASIC					
Self Insurance	1,777,728	-	-	-	
Health Insurance	86,020				
Conservation Equipment Replc	23,747				
GENERAL SUPPLEMENTAL					
General Basic	2,520,000	3,000,000	1,600,000	-	-100.0%
SECONDARY ROADS					
General Basic	570,997	588,127	588,127	588,127	0.0%
Rural Services Basic	1,592,747	1,640,529	1,640,529	1,640,529	0.0%
CAPITAL IMPROVEMENT					
General Basic	1,808,672	2,037,537	2,315,089	1,559,037	-23.5%
Rural Service Fund	64,575	64,575	64,575	64,575	0.0%
Electronic Equipment	870,945	895,095	584,723	692,718	-22.6%
Vehicle Replacement	234,631	208,500	216,500	264,500	26.9%
Recorder's Record Mgt	19,620	45,000	100,000	200,000	344.4%
Conservation CIP Reserve	61,295	-	-	-	
ELECTRONIC EQUIPMENT					
General Basic	500,000	500,000	500,000	500,000	0.0%
VEHICLE REPLACEMENT					
General Basic	<u>171,820</u>	<u>171,820</u>	<u>171,820</u>	<u>171,820</u>	0.0%
<b>Total Transfers In</b>	10,302,797	9,151,183	7,781,363	5,681,306	-37.9%
<b>Less Non-Budgeted Funds</b>					
GROUP HEALTH	128	-	-	-	
SELF-INSURANCE	669,617	-	-	-	
GOLF COURSE ENTERPRISE	<u>1,131,943</u>	<u>1,406,575</u>	<u>1,203,213</u>	<u>1,450,882</u>	3.1%
<b>Net Budgeted Revenues</b>	<u>\$ 53,821,028</u>	<u>\$ 50,760,033</u>	<u>\$ 50,248,083</u>	<u>\$ 53,608,284</u>	5.6%

# COUNTY REVENUES BY SOURCE

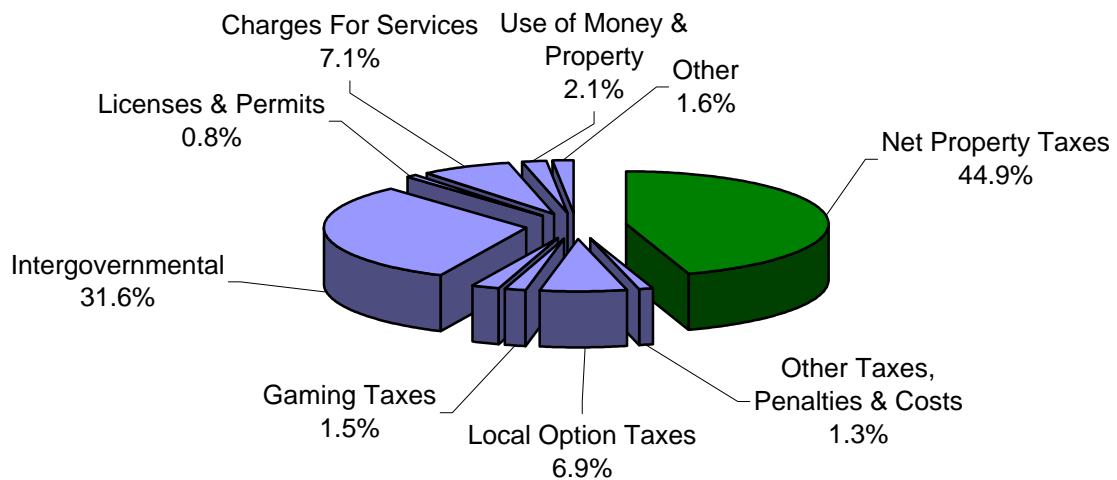
Budgeted Funds

## FY04 BUDGET: \$53,608,284



Net property taxes are increasing as a percent of total revenues due to increasing jail operating costs, funding outside agencies capital requests, and due to the partial offset of substantially reduced interest income as a result of historically low interest rates.

## FY03 BUDGET: \$50,760,033



**REVENUE SOURCES**  
(excluding transfers and non-budgeted funds)

<u>Fund</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 21,640,948	\$ 23,845,935	\$ 23,847,255	\$ 25,878,253	8.5%
Less: Uncollected Delinquent Taxes-Lev	10,221	11,741	11,741	11,741	0.0%
Less: Credits To Taxpayers	<u>996,901</u>	<u>1,071,461</u>	<u>1,072,781</u>	<u>1,072,781</u>	0.1%
Net Current Property Taxes	20,633,826	22,762,733	22,762,733	24,793,731	8.9%
Add: Delinquent Property Tax Revenue	<u>10,221</u>	<u>11,741</u>	<u>11,741</u>	<u>11,741</u>	0.0%
Total Net Property Taxes	20,644,047	22,774,474	22,774,474	24,805,472	8.9%
Penalties, Interest & Costs On Taxes	579,951	524,030	526,183	548,300	4.6%
Other County Taxes	<u>149,560</u>	<u>137,622</u>	<u>151,060</u>	<u>151,060</u>	9.8%
Total Other Taxes, Penalties & Costs	729,511	661,652	677,243	699,360	5.7%
Local Option Taxes	3,195,497	3,497,496	3,400,200	3,570,210	2.1%
Gaming Taxes	822,996	785,000	825,000	825,000	5.1%
Utility Tax Replacement Excise Tax	1,008,058	1,132,590	1,132,590	1,236,155	9.1%
Intergovernmental :					
State Shared Revenues	1,834,298	1,785,096	1,785,096	2,708,072	51.7%
State Grants & Reimbursements	6,126,996	5,371,715	5,082,067	5,249,492	-2.3%
State Credits Against Levied Taxes	996,901	1,071,461	1,072,781	1,072,781	0.1%
Other State Credits	5,872,351	7,178,878	7,002,371	7,002,371	-2.5%
Federal Grants & Entitlements	55,805	23,500	-	-	-100.0%
Contr & Reimb From Other Govts	1,003,090	587,482	790,776	600,558	2.2%
Payments in Lieu of Taxes	<u>6,199</u>	<u>2,195</u>	<u>-</u>	<u>-</u>	-100.0%
Subtotal Intergovernmental	15,895,640	16,020,327	15,733,091	16,633,274	3.8%
Licenses & Permits	418,998	412,345	407,330	405,445	-1.7%
Charges For Services	4,181,052	3,604,865	3,912,213	4,264,661	18.3%
Use of Money & Property	1,098,729	1,079,375	698,001	769,565	-28.7%
Other:					
Fines, Forfeitures & Defaults	34,938	50,700	27,400	27,400	-46.0%
Miscellaneous	697,810	729,709	652,411	335,242	-54.1%
General Long Term Debt Proceeds	5,041,778	-	-	-	
Proceeds of Fixed Asset Sales	<u>51,974</u>	<u>11,500</u>	<u>8,130</u>	<u>36,500</u>	217.4%
Total Other	5,826,500	791,909	687,941	399,142	-49.6%
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 53,821,028</u>	<u>\$ 50,760,033</u>	<u>\$ 50,248,083</u>	<u>\$ 53,608,284</u>	5.6%

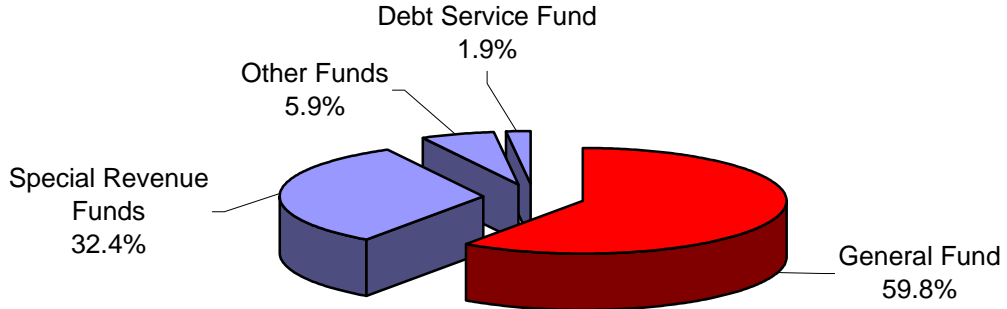
**ALL COUNTY FUNDS - EXPENDITURES  
RECONCILIATION INFORMATION**

	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<b>% Change From Prior Budget</b>
<b>Expenditures per summary statement</b>	69,689,362	68,341,064	66,608,576	62,253,944	-8.9%
<b>Less transfers out:</b>					
GENERAL BASIC					
General Supplemental	2,520,000	3,000,000	1,600,000	-	-100.0%
Secondary Roads	570,997	588,127	588,127	588,127	0.0%
Capital Improvements	1,808,672	2,037,537	2,315,089	1,559,037	-23.5%
Electronic Equipment	500,000	500,000	500,000	500,000	0.0%
Vehicle Replacement	171,820	171,820	171,820	171,820	0.0%
RURAL SERVICES BASIC					
Secondary Roads	1,592,747	1,640,529	1,640,529	1,640,529	0.0%
Capital Improvements	64,575	64,575	64,575	64,575	0.0%
ELECTRONIC EQUIPMENT					
Capital Improvements	870,945	895,095	584,723	692,718	-22.6%
VEHICLE REPLACEMENT					
Capital Improvements	234,631	208,500	216,500	264,500	26.9%
CONSERVATION CIP RESERVE					
Capital Improvements	61,295	-	-	-	
RECORDER'S RECORD MGT					
Capital Improvements	19,620	45,000	100,000	200,000	344.4%
CONSERVATION EQUIPMENT					
General Basic	23,747	-	-	-	
<b>Total Transfers In</b>	8,439,049	9,151,183	7,781,363	5,681,306	-37.9%
<b>Less Non-Budgeted Funds</b>					
GROUP HEALTH	86,251	-	-	-	
SELF-INSURANCE	1,472,591	-	-	-	
GOLF COURSE ENTERPRISE	1,010,684	1,161,221	1,057,468	1,115,176	-4.0%
<b>Net Budgeted Expenditures</b>	<u>\$ 58,680,787</u>	<u>\$ 58,028,660</u>	<u>\$ 57,769,745</u>	<u>\$ 55,457,462</u>	-4.4%

# ALL COUNTY EXPENDITURES BY FUND

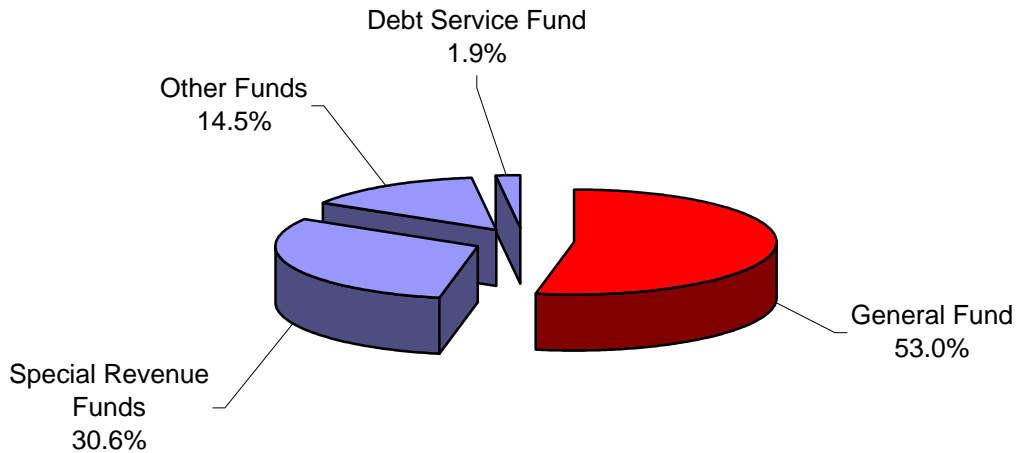
Budgeted Funds

## FY04 BUDGET: \$55,457,462



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

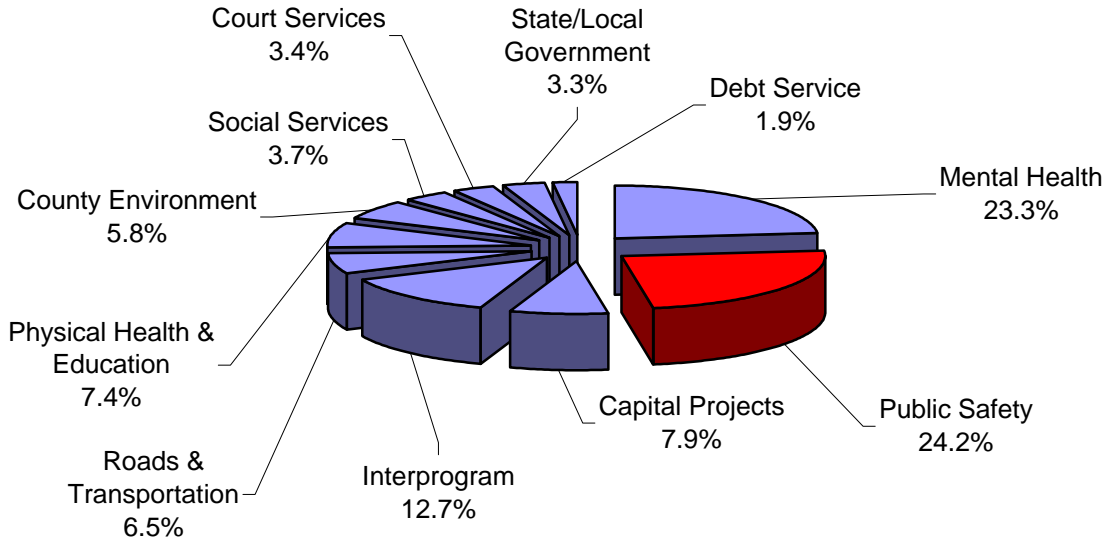
## FY03 BUDGET: \$58,028,660



# APPROPRIATIONS BY SERVICE AREA

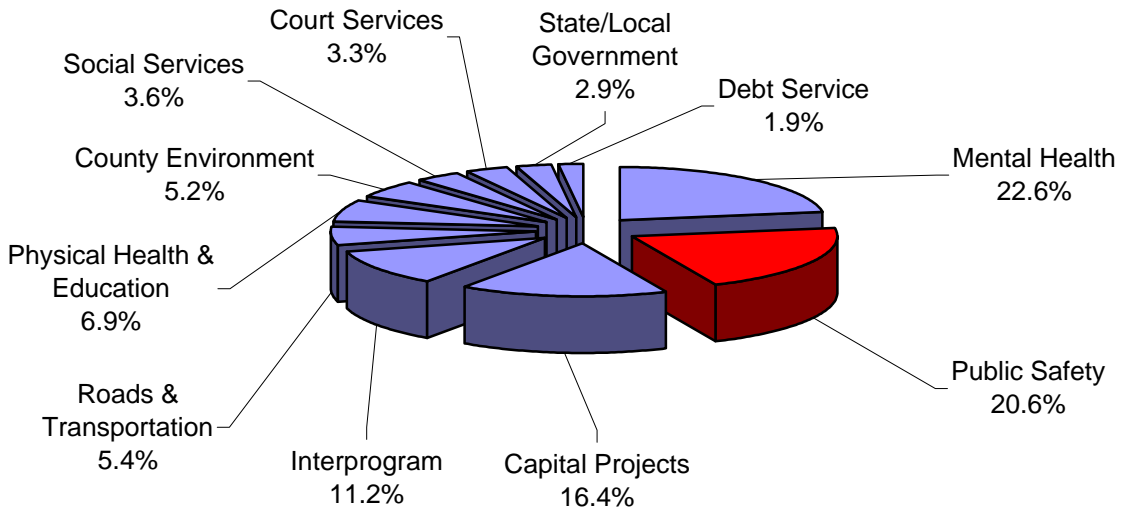
Budgeted Funds Only

## FY04 BUDGET: \$55,457,462



**Public Safety is the largest single expenditure area of the County followed closely by the State mandated Mental Health service area. The Public Safety service area continues to grow as the community struggles with the jail capacity and jail staffing issues.**

## FY03 BUDGET: \$58,028,660





## **SERVICE AREA DESCRIPTIONS**

### **PUBLIC SAFETY**

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

### **COURT SERVICES**

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

### **PHYSICAL HEALTH AND EDUCATION SERVICES**

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

### **MENTAL HEALTH SERVICES**

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

### **SOCIAL SERVICES**

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

### **COUNTY ENVIRONMENT SERVICES**

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

### **ROADS AND TRANSPORTATION SERVICES**

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

### **STATE & LOCAL GOVERNMENT SERVICES**

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

### **INTERPROGRAM SERVICES**

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

### **DEBT SERVICE**

Includes the Scott Solid Waste Commission Bond Issue and the voter approved River Renaissance project urban renewal bond issue.

### **CAPITAL IMPROVEMENTS**

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

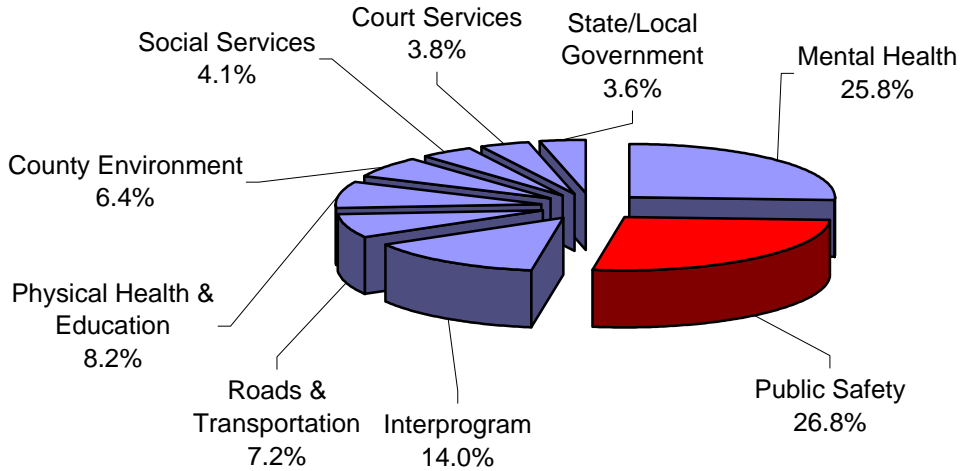
**APPROPRIATION SUMMARY BY SERVICE AREA**  
(excluding transfers and non-budgeted funds)

<b>SERVICE AREA</b>	<b><u>Actual 2001-02</u></b>	<b><u>Budget 2002-03</u></b>	<b><u>Revised Estimate 2002-03</u></b>	<b><u>Budget 2003-04</u></b>	<b><u>% Change From Prior Budget</u></b>
Public Safety	10,892,569	11,982,433	12,093,133	13,401,236	11.8%
Court Services	1,598,061	1,897,539	1,766,174	1,910,742	0.7%
Physical Health & Education	3,846,548	3,996,464	3,915,004	4,124,314	3.2%
Mental Health	12,507,653	13,099,016	12,497,588	12,916,875	-1.4%
Social Services	1,828,677	2,060,363	2,015,055	2,067,921	0.4%
County Environment	2,974,726	3,015,758	3,012,761	3,198,144	6.0%
Roads & Transportation	3,380,066	3,144,000	3,144,000	3,596,700	14.4%
State/Local Government	1,748,504	1,683,609	1,682,278	1,816,014	7.9%
Interprogram	<u>5,907,458</u>	<u>6,506,321</u>	<u>6,317,055</u>	<u>7,030,083</u>	8.1%
<b>SUBTOTAL OPERATING BUDGET</b>	44,684,262	47,385,503	46,443,048	50,062,029	5.6%
Debt Service	607,818	1,112,753	1,105,961	1,038,906	-6.6%
Capital Projects	<u>13,388,707</u>	<u>9,530,404</u>	<u>10,220,736</u>	<u>4,356,527</u>	-54.3%
<b>TOTAL COUNTY BUDGET</b>	<u>\$ 58,680,787</u>	<u>\$ 58,028,660</u>	<u>\$ 57,769,745</u>	<u>\$ 55,457,462</u>	-4.4%

# APPROPRIATIONS BY SERVICE AREA

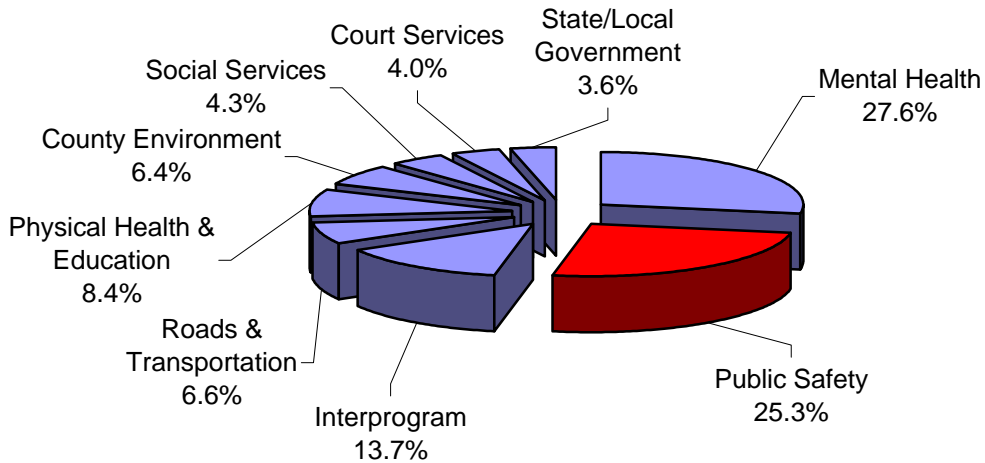
Operating Budget Only

## FY04 BUDGET: \$50,062,029



**Public Safety expenditures are now the highest percentage of the County operating budget. Public Safety expenditures have increased dramatically in recent years due to increasing staffing and costs in housing jail inmates in out-of-county facilities.**

## FY03 BUDGET: \$47,385,503



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

	----- GENERAL FUND -----			----- SPECIAL REVENUE FUNDS -----		
	<u>ACTUAL</u> <u>2001-02</u>	<u>PROJECTED</u> <u>2002-03</u>	<u>BUDGET</u> <u>2003-04</u>	<u>ACTUAL</u> <u>2001-02</u>	<u>PROJECTED</u> <u>2002-03</u>	<u>BUDGET</u> <u>2003-04</u>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
Taxes Levied on Property	\$ 16,653,408	\$ 18,294,651	\$ 20,378,406	\$ 4,987,540	\$ 5,059,303	\$ 5,076,787
Less: Uncollected Delinquent Taxes-Levy Ye	8,004	9,180	9,180	2,218	2,216	2,216
Less: Credits To Taxpayers	740,078	786,148	786,148	256,823	265,403	265,403
Net Current Property Taxes	15,905,326	17,499,323	19,583,078	4,728,499	4,791,684	4,809,168
Delinquent Property Tax Revenue	8,004	9,180	9,180	2,218	2,216	2,216
Penalties, Interest & Costs On Taxes	579,951	526,183	548,300	-	-	-
Other County Taxes	4,122,282	4,421,246	4,698,386	230,834	237,095	237,039
Intergovernmental	4,779,759	4,152,612	4,334,422	10,457,210	11,022,108	11,988,574
Licenses & Permits	417,233	406,330	404,445	1,765	1,000	1,000
Charges For Services	4,044,976	3,813,213	4,161,661	136,075	99,000	103,000
Use of Money & Property	1,063,470	677,848	751,295	4,221	5,000	6,000
Fines,Forfeitures & Defaults	-	-	-	-	-	-
Miscellaneous	295,251	406,380	229,609	38,111	267,431	27,533
Subtotal Revenues	31,216,252	31,912,315	34,720,376	15,598,933	16,425,534	17,174,530
Other Financing Sources:						
Operating Transfers In	4,407,495	1,600,000	-	2,163,744	2,228,656	2,228,656
Proceeds of Fixed Asset Sales	23,309	8,000	6,500	-	-	-
Total Revenues & Other Sources	35,647,056	33,520,315	34,726,876	17,762,677	18,654,190	19,403,186
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
Operating:						
Public Safety & Legal Services	12,490,629	13,859,307	15,311,978	-	-	-
Physical Health & Social Services	5,298,125	5,540,769	5,785,517	-	-	-
Mental Health, MR & DD	-	-	-	12,507,653	12,497,588	12,916,875
County Environment & Education	2,999,726	3,037,761	3,223,144	352,100	364,290	381,718
Roads & Transportation	-	-	-	3,380,066	3,144,000	3,596,700
Government Services to Residents	1,748,504	1,682,278	1,816,014	-	-	-
Administration	5,907,458	6,317,055	7,030,083	-	-	-
Capital Projects	-	-	-	1,119,570	1,135,000	1,100,000
Subtotal Expenditures	28,444,442	30,437,170	33,166,736	17,359,389	17,140,878	17,995,293
Other Financing Uses:						
Operating Transfers Out	5,571,489	5,175,036	2,818,984	1,676,942	1,805,104	1,905,104
Total Expenditures & Other Uses	34,015,931	35,612,206	35,985,720	19,036,331	18,945,982	19,900,397
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,631,125	(2,091,891)	(1,258,844)	19,036,331	(291,792)	(497,211)
<b>Beginning Fund Balance - July 1,</b>	\$ 6,916,925	\$ 8,548,050	\$ 6,456,159	\$ 3,329,481	\$ 2,055,827	\$ 1,764,035
<b>Ending Fund Balance - June 30,</b>	\$ 8,548,050	\$ 6,456,159	\$ 5,197,315	\$ 2,055,827	\$ 1,764,035	\$ 1,266,824

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

	----- DEBT SERVICE FUND -----			----- CAPITAL PROJECTS FUND -----		
	<u>ACTUAL</u> <u>2001-02</u>	<u>PROJECTED</u> <u>2002-03</u>	<u>BUDGET</u> <u>2003-04</u>	<u>ACTUAL</u> <u>2001-02</u>	<u>PROJECTED</u> <u>2002-03</u>	<u>BUDGET</u> <u>2003-04</u>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
Taxes Levied on Property	\$ -	\$ 493,301	\$ 423,060	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Ye	-	345	345	-	-	-
Less: Credits To Taxpayers	-	21,230	21,230	-	-	-
Net Current Property Taxes	-	471,726	401,485	-	-	-
Delinquent Property Tax Revenue	-	345	345	-	-	-
Other County Taxes	-	25,509	22,000	822,996	825,000	825,000
Intergovernmental	304,010	313,495	298,398	354,662	244,876	11,880
Use of Money & Property	-	-	-	31,038	15,153	12,270
Miscellaneous	-	-	-	399,386	6,000	105,500
Subtotal Revenues	304,010	811,075	722,228	1,608,082	1,091,029	954,650
Other Financing Sources:						
General Long Term Debt Proceeds	41,778	-	-	5,000,000	-	-
Operating Transfers In	-	-	-	3,731,558	3,952,707	3,452,650
Proceeds of Fixed Asset Sales	-	-	-	28,665	130	30,000
Total Revenues & Other Sources	345,788	811,075	722,228	10,368,305	5,043,866	4,437,300
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
Operating:						
Debt Service	607,818	1,105,961	1,038,906	-	-	-
Capital Projects	-	-	-	12,269,137	9,085,736	3,256,527
Subtotal Expenditures	607,818	1,105,961	1,038,906	12,269,137	9,085,736	3,256,527
Other Financing Uses:						
Operating Transfers Out	-	-	-	1,190,618	801,223	957,218
Total Expenditures & Other Uses	607,818	1,105,961	1,038,906	13,459,755	9,886,959	4,213,745
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(262,030)	(294,886)	(316,678)	(3,091,450)	(4,843,093)	223,555
<b>Beginning Fund Balance - July 1,</b>	<b>\$ 5,688,836</b>	<b>\$ 5,426,805</b>	<b>\$ 5,131,919</b>	<b>\$ 9,007,746</b>	<b>\$ 5,916,295</b>	<b>\$ 1,073,202</b>
<b>Ending Fund Balance - June 30,</b>	<b>\$ 5,426,805</b>	<b>\$ 5,131,919</b>	<b>\$ 4,815,241</b>	<b>\$ 5,916,295</b>	<b>\$ 1,073,202</b>	<b>\$ 1,296,757</b>

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

	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
<b>ADMINISTRATION</b>	\$ 310,235	\$ 303,138	\$ 302,831	\$ 316,209	4.3%
General Administration	310,236	303,138	302,831	316,209	4.3%
<b>ATTORNEY</b>	\$ 1,842,363	\$ 1,950,626	\$ 1,951,870	\$ 2,049,651	5.1%
County Attorney Administration	217,821	231,055	227,930	240,901	4.3%
Criminal Prosecution	1,374,474	1,458,680	1,463,731	1,536,504	5.3%
Child Support	3	-	-	-	
Corporation Counsel/Civil	250,065	260,891	260,209	272,246	4.4%
<b>AUDITOR</b>	\$ 1,128,680	\$ 1,070,392	\$ 1,059,615	\$ 1,146,915	7.1%
Auditor Administration	133,611	138,058	136,937	149,160	8.0%
Elections	517,077	421,675	416,313	469,507	11.3%
Business Finance	257,680	269,902	268,563	276,372	2.4%
Taxation	220,312	240,757	237,802	251,876	4.6%
<b>CAPITAL IMPROVEMENTS</b>	\$ 11,447,629	\$ 7,432,292	\$ 8,007,565	\$ 2,822,915	-62.0%
General Capital Improvements	11,447,629	7,432,292	8,007,565	2,822,915	-62.0%
<b>COMMUNITY SERVICES</b>	\$ 6,770,258	\$ 7,090,936	\$ 7,030,100	\$ 7,260,833	2.4%
Community Services Administration	19,224	99,402	99,074	102,361	3.0%
General Relief	599,829	741,277	768,679	797,746	7.6%
Veteran Services	99,564	124,589	105,231	116,761	-6.3%
Chemical Dep & Other Services	328,819	288,986	243,486	244,514	-15.4%
MH-DD Services	5,722,822	5,836,682	5,813,630	5,999,451	2.8%
<b>CONSERVATION (net of golf course)</b>	\$ 3,045,153	\$ 3,284,802	\$ 3,384,225	\$ 2,912,458	-11.3%
Conservation Administration	306,025	298,786	320,643	335,698	12.4%
Parks & Recreation	1,745,493	1,823,220	1,806,573	1,935,627	6.2%
Conservation Capital Projects	821,508	963,112	1,078,171	433,612	-55.0%
Wapsi River Environmental Center	172,127	199,684	178,838	207,521	3.9%
<b>DEBT SERVICES</b>	\$ 607,818	\$ 1,112,753	\$ 1,105,961	\$ 1,038,906	-6.6%
Solid Waste	594,010	594,800	594,800	594,703	0.0%
River Renaissance Bonds	13,808	517,953	511,161	444,203	-14.2%
<b>FACILITY &amp; SUPPORT SERVICES</b>	\$ 1,653,419	\$ 2,012,531	\$ 1,979,256	\$ 2,124,505	5.6%
FSS Administration	154,020	154,248	159,511	169,768	10.1%
Maint of Buildings & Grounds	821,446	898,682	897,408	968,990	7.8%
Custodial Services	324,049	347,582	326,341	367,542	5.7%
Support Services	353,904	612,019	595,996	618,205	5.7%

	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
<b>HEALTH DEPARTMENT</b>	<u>\$ 3,356,922</u>	<u>\$ 3,552,002</u>	<u>\$ 3,493,718</u>	<u>\$ 3,762,912</u>	5.9%
Medical Examiner	161,991	168,322	166,877	170,697	1.4%
Jail Inmate Health	328,718	380,264	370,242	439,294	15.5%
Emergency Medical Services	61,394	63,469	63,547	67,987	7.1%
Monitor Health Status	330,422	328,680	323,293	341,745	4.0%
Diagnose/Investigate	492,452	510,931	482,365	535,958	4.9%
Evaluate	97,129	110,389	105,731	113,613	2.9%
Develop Policies	18,938	20,276	19,680	20,410	0.7%
Enforce Laws/Regulations	362,163	429,103	413,153	471,992	10.0%
Research	14,107	19,249	14,851	20,226	5.1%
Link People to Services	947,730	1,002,105	1,003,271	1,027,998	2.6%
Assure Workforce	125,755	137,966	150,500	158,788	15.1%
Inform/Educate/Empower	105,163	98,873	96,984	100,127	1.3%
Mobilize Community	310,960	282,375	283,224	294,077	4.1%
<b>HUMAN SERVICES</b>	<u>\$ 148,497</u>	<u>\$ 171,016</u>	<u>\$ 164,126</u>	<u>\$ 175,953</u>	2.9%
Administrative Support	55,821	67,416	60,526	65,076	-3.5%
Case Management	92,676	103,600	103,600	110,877	7.0%
<b>INFORMATION TECHNOLOGY</b>	<u>\$ 1,153,151</u>	<u>\$ 1,041,205</u>	<u>\$ 954,470</u>	<u>\$ 1,144,132</u>	9.9%
Administration	116,745	98,867	97,165	103,402	4.6%
Information Processing	862,616	942,338	857,305	1,040,730	10.4%
Support Services	173,790	-	-	-	
<b>JUVENILE COURT SERVICES</b>	<u>\$ 637,235</u>	<u>\$ 884,523</u>	<u>\$ 739,271</u>	<u>\$ 817,907</u>	-7.5%
Juvenile Detention Center	637,235	884,523	739,271	817,907	-7.5%
<b>NON-DEPARTMENTAL</b>	<u>\$ 1,854,597</u>	<u>\$ 2,677,372</u>	<u>\$ 2,017,533</u>	<u>\$ 2,479,254</u>	-7.4%
Non-Departmental	559,000	880,831	613,931	974,732	10.7%
Court Support Costs	131,767	145,238	146,006	152,340	4.9%
Other Law Enforcement Costs	101,036	89,160	104,709	120,415	35.1%
Flood Emergency Costs	1,280	-	-	-	
Risk Management Program	669,617	706,748	848,987	933,072	32.0%
Hotel/Motel Unit	11,911	40,000	12,000	12,000	-70.0%
JTPA Quality Jobs Program	312,654	215,695	225,500	215,695	0.0%
MH-DD Contingency	(2,520)	519,200	1,000	1,000	-99.8%
Jail Alternatives	69,852	80,500	65,400	70,000	-13.0%
<b>HUMAN RESOURCES</b>	<u>\$ 252,455</u>	<u>\$ 363,042</u>	<u>\$ 315,109</u>	<u>\$ 344,047</u>	-5.2%
Human Resource Management	252,455	363,042	315,109	344,047	-5.2%

	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
<b>PLANNING &amp; DEVELOPMENT</b>	\$ 228,440	\$ 262,811	\$ 265,645	\$ 283,387	7.8%
P & D Administration	84,153	89,726	92,550	98,961	10.3%
Code Enforcement	142,557	157,635	157,645	168,976	7.2%
Tax Deed Properties	1,730	15,450	15,450	15,450	0.0%
<b>RECORDER</b>	\$ 582,957	\$ 618,867	\$ 610,192	\$ 654,053	5.7%
Recorder Administration	111,931	120,121	119,509	125,429	4.4%
Public Records	347,851	366,686	362,568	387,041	5.6%
Vital Records	123,175	132,060	128,115	141,583	7.2%
<b>SECONDARY ROADS</b>	\$ 4,499,636	\$ 4,279,000	\$ 4,279,000	\$ 4,696,700	9.8%
Administration	169,981	165,000	165,000	170,800	3.5%
Engineering	317,500	324,000	324,000	346,900	7.1%
Bridges & Culverts	92,874	102,000	102,000	142,000	39.2%
Roads	1,377,285	1,092,000	1,092,000	1,147,000	5.0%
Snow & Ice Control	153,624	236,000	236,000	246,000	4.2%
Traffic Controls	121,652	146,000	146,000	143,000	-2.1%
Road Clearing	145,939	95,000	95,000	120,000	26.3%
New Equipment	339,207	232,000	232,000	520,000	124.1%
Equipment Operations	565,600	670,000	670,000	653,000	-2.5%
Tools, Materials & Supplies	75,264	52,000	52,000	53,000	1.9%
Real Estate & Buildings	21,140	30,000	30,000	55,000	83.3%
Roadway Construction	1,119,570	1,135,000	1,135,000	1,100,000	-3.1%
<b>SHERIFF</b>	\$ 8,741,534	\$ 9,591,363	\$ 9,856,378	\$ 10,818,844	12.8%
Sheriff Administration	156,513	231,025	225,362	234,271	1.4%
Patrol	1,896,417	1,986,119	1,995,976	2,091,889	5.3%
Jail/Prisoner Transportation	4,306,871	4,770,310	5,124,397	5,723,022	20.0%
Civil Deputies	261,064	278,908	278,453	292,768	5.0%
Communications/Records	938,288	1,103,228	1,055,778	1,165,054	5.6%
Investigations	614,387	632,903	573,968	664,113	4.9%
Bailiffs/Courthouse Security	374,498	378,094	391,482	414,600	9.7%
Civil-Clerical	193,496	210,776	210,962	233,127	10.6%
<b>SUPERVISORS</b>	\$ 234,450	\$ 246,877	\$ 244,789	\$ 260,237	5.4%
Supervisors, Board of	234,450	246,877	244,789	260,237	5.4%
<b>TREASURER</b>	\$ 1,397,310	\$ 1,418,154	\$ 1,438,878	\$ 1,526,321	7.6%
Treasurer Administration	147,451	150,824	153,283	173,849	15.3%
Tax Administration	339,990	357,178	363,486	381,698	6.9%
Motor Vehicle Registration-CH	394,659	407,225	414,172	441,692	8.5%
County General Store	250,521	232,842	238,101	247,262	6.2%
Accounting/Finance	264,689	270,085	269,836	281,820	4.3%

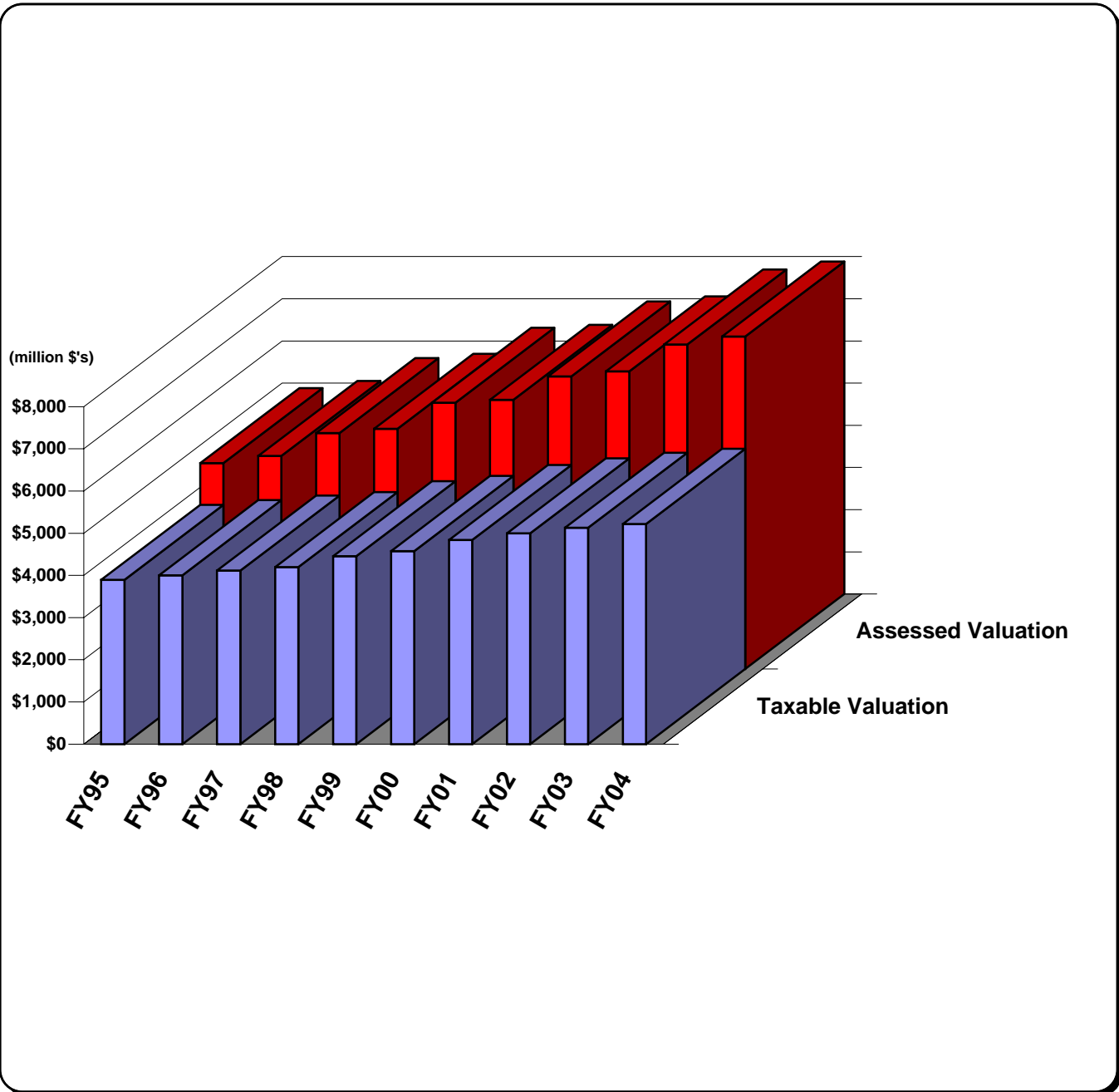


	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
<b>AUTHORIZED AGENCIES:</b>					
<b>BI-STATE REGIONAL COMMISSION</b>	\$ 57,126	\$ 60,409	\$ 60,409	\$ 62,221	3.0%
Regional Planning/Technical Assistance	57,126	60,409	60,409	62,221	3.0%
<b>BUFFALO AMBULANCE</b>	\$ 32,650	\$ 32,650	\$ 32,650	\$ 32,650	0.0%
Buffalo-Emergency Care & Transfer	32,650	32,650	32,650	32,650	0.0%
<b>CENTER FOR ALCOHOL/DRUG SERV</b>	\$ 272,090	\$ 279,052	\$ 279,052	\$ 286,224	2.6%
Outpatient Services	40,000	40,000	40,000	40,000	0.0%
Residential Services	232,090	239,052	239,052	246,224	3.0%
<b>CENTER FOR ACTIVE SENIORS</b>	\$ 204,057	\$ 209,316	\$ 208,682	\$ 204,179	-2.5%
Outreach to Older Persons	91,723	94,475	94,475	97,309	3.0%
Transportation for Older Persons	37,751	38,649	38,649	39,808	3.0%
Day Care for Older Persons	14,286	14,286	14,286	14,286	0.0%
Volunteer Services for Older Person	34,025	33,475	33,475	34,479	3.0%
Leisure Services for Older Persons	16,772	18,297	18,297	18,297	0.0%
Other Programs	9,500	10,134	9,500	-	-100.0%
<b>COMMUNITY HEALTH CARE</b>	\$ 291,021	\$ 291,021	\$ 291,021	\$ 291,021	0.0%
Health Services-Comm Services	238,075	238,075	238,075	238,075	0.0%
Health Services-Other	52,946	52,946	52,946	52,946	0.0%
<b>EMERGENCY MANAGEMENT AGENC</b>	\$ 25,357	\$ 25,357	\$ 25,357	\$ 25,357	0.0%
Emergency Preparedness	25,357	25,357	25,357	25,357	0.0%
<b>DURANT AMBULANCE</b>	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Durant-Emergency Care & Transfer	20,000	20,000	20,000	20,000	0.0%
<b>GENESIS VISITING NURSE</b>	\$ 611,683	\$ 614,281	\$ 579,716	\$ 579,716	-5.6%
Public Health Nursing	221,157	221,157	215,015	215,015	-2.8%
Home Support Services	388,232	390,759	364,701	364,701	-6.7%
Other Programs	2,294	2,365	-	-	-100.0%
<b>HANDICAPPED DEVELOPMENT CENT</b>	\$ 2,623,990	\$ 2,633,863	\$ 2,619,861	\$ 2,680,327	1.8%
Residential Program	1,322,497	1,236,710	1,237,245	1,273,811	3.0%
Vocational Services	975,001	1,042,153	998,173	1,040,866	-0.1%
Developmental Services	326,492	355,000	384,443	365,650	3.0%
<b>HUMANE SOCIETY</b>	\$ 26,319	\$ 26,319	\$ 26,319	\$ 26,845	2.0%
Animal Shelter	26,319	26,319	26,319	26,845	2.0%

	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
<b>COUNTY LIBRARY</b>	\$ 352,100	\$ 364,290	\$ 364,290	\$ 381,718	4.8%
Library Resources & Services	352,100	364,290	364,290	381,718	4.8%
<b>MEDIC E.M.S.</b>	\$ 100,000	\$ -	\$ -	\$ -	
Emergency Medical Services	100,000	-	-	-	
<b>QC CONVENTION/VISITORS BUREAU</b>	\$ 67,000	\$ 68,742	\$ 68,742	\$ 70,000	1.8%
Regional Tourism Development	67,000	68,742	68,742	70,000	1.8%
<b>QC DEVELOPMENT GROUP</b>	\$ 35,092	\$ 35,092	\$ 35,092	\$ 36,150	3.0%
Regional Economic Development	35,092	35,092	35,092	36,150	3.0%
<b>VERA FRENCH CMHC</b>	\$ 4,069,563	\$ 4,004,566	\$ 3,958,022	\$ 4,124,915	3.0%
Outpatient Services	1,020,349	1,185,163	1,185,163	1,220,718	3.0%
Community Support Services	359,310	392,198	392,198	403,964	3.0%
Community Services	53,835	55,988	55,988	57,668	3.0%
Case Management	608,229	693,398	646,854	715,491	3.2%
Inpatient Services	65,242	67,852	67,852	69,888	3.0%
Residential	1,543,895	1,101,809	1,101,809	1,134,863	3.0%
Day Treatment Services	282,921	266,755	266,755	274,758	3.0%
Case Monitoring	135,782	135,782	135,782	139,855	3.0%
Employment Services	-	105,621	105,621	107,710	
<b>TOTAL ALL DEPTS/AGENCIES</b>	<u>\$ 58,680,787</u>	<u>\$ 58,028,660</u>	<u>\$ 57,769,745</u>	<u>\$ 55,457,462</u>	-4.4%

# TAXABLE VALUATIONS vs 100% ASSESSMENTS

TEN YEAR COMPARISON (in million \$'s)



Currently due to a State applied rollback to residential property, taxable values are only 51.4% of the County's fully assessed residential property values.

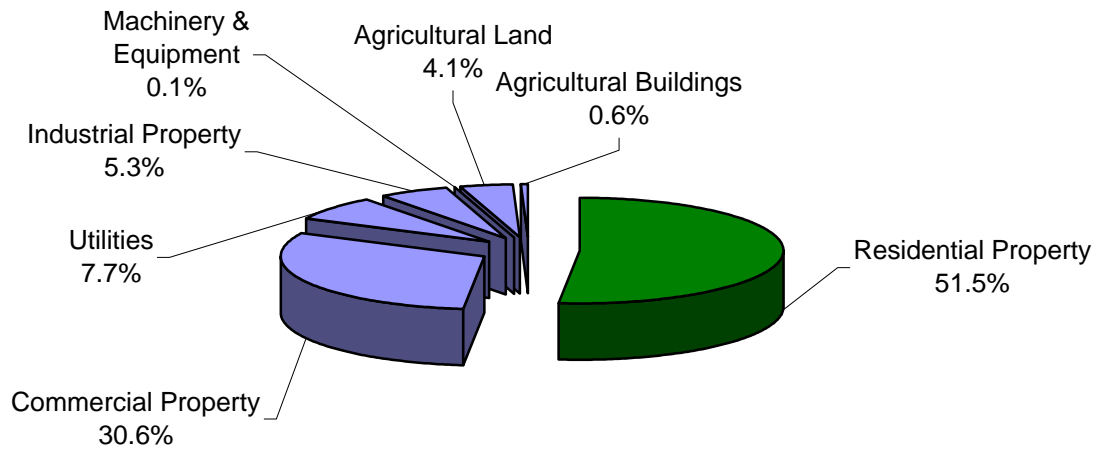
## ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY TEN FISCAL YEAR COMPARISON

<u>Fiscal Year</u>	<u>----- Real Property -----</u>		<u>----- Personal Property -----</u>	
	<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>
1994-95	3,309,530,239	4,295,968,674	252,058,644	252,058,644
1995-96	3,384,478,122	4,419,320,298	258,921,872	258,921,872
1996-97	3,502,340,089	4,982,800,925	270,794,085	270,794,085
1997-98	3,593,077,609	5,094,524,701	267,715,978	267,715,978
1998-99	3,807,731,607	5,668,739,100	255,956,108	255,956,108
1999-00	3,972,859,733	5,777,153,288	244,123,480	244,123,480
2000-01	4,283,599,697	6,382,142,701	190,103,913	190,103,913
2001-02	4,494,546,377	6,542,552,088	128,389,476	128,389,476
2002-03	4,697,380,131	7,262,052,360	55,912,460	55,912,460
2003-04	4,812,295,795	7,413,380,012	5,356,152	5,356,152

----- Utilities -----		----- Total -----		Ratio Taxable to Assessed Value	Tax Increment Financing District Values
<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>		
332,671,409	332,671,409	3,894,260,292	4,880,698,727	79.8%	62,253,911
360,586,917	372,882,986	4,003,986,911	5,051,125,156	79.3%	81,615,161
343,109,441	343,726,116	4,116,243,615	5,597,321,126	73.5%	117,883,768
332,821,148	332,821,148	4,193,614,735	5,695,061,827	73.6%	94,850,981
390,444,779	390,533,049	4,454,132,494	6,315,228,257	70.5%	116,708,030
360,261,226	360,261,226	4,577,244,439	6,381,537,994	71.7%	175,894,540
367,488,907	367,528,097	4,841,192,517	6,939,774,711	69.8%	207,991,891
373,127,833	373,127,833	4,996,063,686	7,044,069,397	70.9%	218,666,744
376,312,988	376,928,465	5,129,605,579	7,694,893,285	66.7%	226,164,092
402,785,799	403,680,208	5,220,437,746	7,822,416,372	66.7%	226,164,092

# TAXABLE VALUATION BY CLASS OF PROPERTY

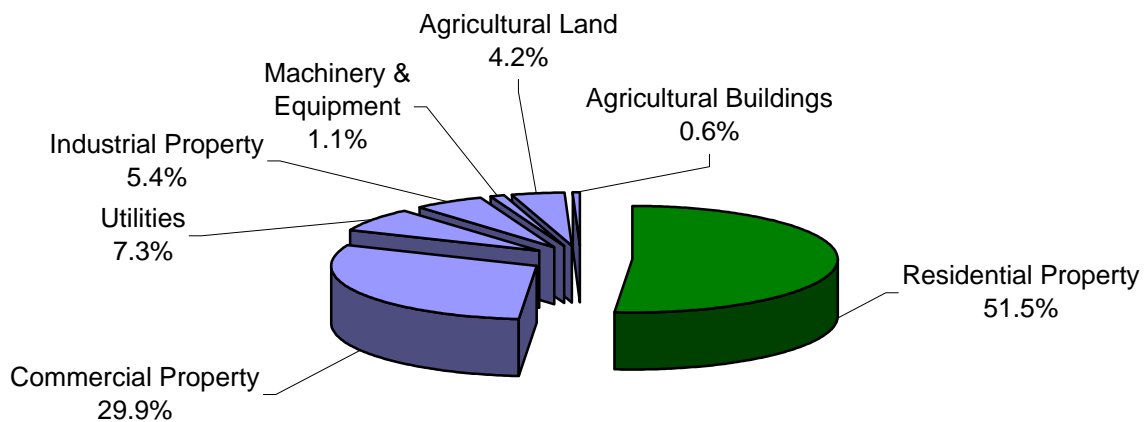
## FY04 TAXABLE VALUATION



**Total Tax Base: \$5,220,437,746**

Residential property valuations represent over half of the County's tax base. Residential valuations would represent 66%, however, the State mandated rollback percentage shifts the tax burden to other classes. Also, machinery & equipment is being phased out.

## FY03 TAXABLE VALUATION



**Total Tax Base: \$5,129,605,662**

# TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2001 For FY03	% of Total	January 1,2002 For FY04	% of Total	Amount Change	% Change
<b>COUNTY-WIDE</b>						
Residential Property	2,642,744,800	51.5%	2,690,496,478	51.5%	47,751,678	1.8%
Commercial Property	1,532,633,902	29.9%	1,596,613,145	30.6%	63,979,243	4.2%
Utilities	376,312,988	7.3%	402,785,799	7.7%	26,472,811	7.0%
Industrial Property	274,967,465	5.4%	277,555,765	5.3%	2,588,300	0.9%
Machinery & Equipment	55,912,460	1.1%	5,356,152	0.1%	(50,556,308)	-90.4%
Agricultural Land	215,927,885	4.2%	215,697,788	4.1%	(230,097)	-0.1%
Agricultural Buildings	31,106,162	0.6%	31,932,619	0.6%	826,457	2.7%
<b>Total</b>	<b>5,129,605,662</b>	<b>100.0%</b>	<b>5,220,437,746</b>	<b>100.0%</b>	<b>90,832,084</b>	<b>1.8%</b>
<b>UNINCORPORATED AREAS</b>						
Residential Property	327,406,108	49.9%	336,218,195	49.0%	8,812,087	2.7%
Commercial Property	41,026,406	6.3%	43,238,600	6.3%	2,212,194	5.4%
Utilities	74,068,275	11.3%	93,285,051	13.6%	19,216,776	25.9%
Industrial Property	1,981,070	0.3%	1,981,070	0.3%	0	0.0%
Machinery & Equipment	41,243	0.0%	0	0.0%	(41,243)	-100.0%
Agricultural Land	182,270,873	27.8%	182,088,390	26.5%	(182,483)	-0.1%
Agricultural Buildings	28,705,591	4.4%	29,497,350	4.3%	791,759	2.8%
<b>Total</b>	<b>655,499,566</b>	<b>100.0%</b>	<b>686,308,656</b>	<b>100.0%</b>	<b>30,809,090</b>	<b>4.7%</b>
<b>Property in Cities</b>	4,474,106,096	87.2%	4,534,129,090	86.9%	60,022,994	1.3%
<b>Property in Rural Areas</b>	655,499,566	12.8%	686,308,656	13.1%	30,809,090	4.7%
<b>Total</b>	<b>5,129,605,662</b>	<b>100.0%</b>	<b>5,220,437,746</b>	<b>100.0%</b>	<b>90,832,084</b>	<b>1.8%</b>

<b>EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:</b>	January 1,2001 For FY03	January 1,2002 For FY04	Amount Change	% Change
Tax Increment Financing District Values	226,164,092	232,697,034	6,532,942	2.9%
Military Exemptions	20,256,529	19,761,956	(494,573)	-2.4%
Utilities/Railroads Rollback Amount	29,689	0	(29,689)	-100.0%
Ag Land/Buildings Rollback Amount	0	0	0	
Commercial Rollback Amount	37,836,435	0	(37,836,435)	-100.0%
Residential Rollback Amount	2,506,579,265	2,581,322,261	74,742,996	3.0%
Total Rollback Loss	2,544,445,389	2,581,322,261	36,876,872	1.4%
<b>Total Excluded Values</b>	<b>2,790,866,010</b>	<b>2,833,781,251</b>	<b>42,915,241</b>	<b>1.5%</b>
<b>Percent of Tax Base Excluded</b>	<b>35.2%</b>	<b>35.2%</b>		

**PROPERTY TAX LEVY COMPARISON  
ALL FUNDS**

	----- 2002-03 Budget -----		----- 2003-04 Budget -----		
	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount % Incr -Decr</u>
<b>General Fund</b>	\$ 18,294,441	\$ 3.73882	\$ 20,378,406	\$ 4.09349	11.4%
<b>Special Revenue Fund</b>					
MH-DD	3,155,515	0.64489	3,154,566	0.63367	0.0%
<b>Debt Service Fund</b>	<u>493,301</u>	<u>0.09696</u>	<u>423,060</u>	<u>0.08171</u>	
<b>Total County-Wide Levy</b>	\$ 21,943,257	\$ 4.48067 <sup>(1)</sup>	\$ 23,956,032	\$ 4.80887 <sup>(1)</sup>	9.2%
<b>Special Revenue Fund (rural only)</b>					
Rural Services Basic	<u>1,902,678</u>	<u>3.01121</u> <sup>(2)</sup>	<u>1,922,221</u>	<u>2.90305</u> <sup>(2)</sup>	1.0%
<b>Total Gross Levy</b>	\$ 23,845,935	\$ 7.49188	\$ 25,878,253	\$ 7.71192	8.5%
Less State Replacement Credits Against Levied Taxes	<u>1,071,461</u>		<u>1,072,781</u>		0.1%
<b>Total Net Levy</b>	<u>\$ 22,774,474</u>	<u>\$ 7.49188</u> <sup>(3)</sup>	<u>\$ 24,805,472</u>	<u>\$ 7.71192</u> <sup>(3)</sup>	8.9%

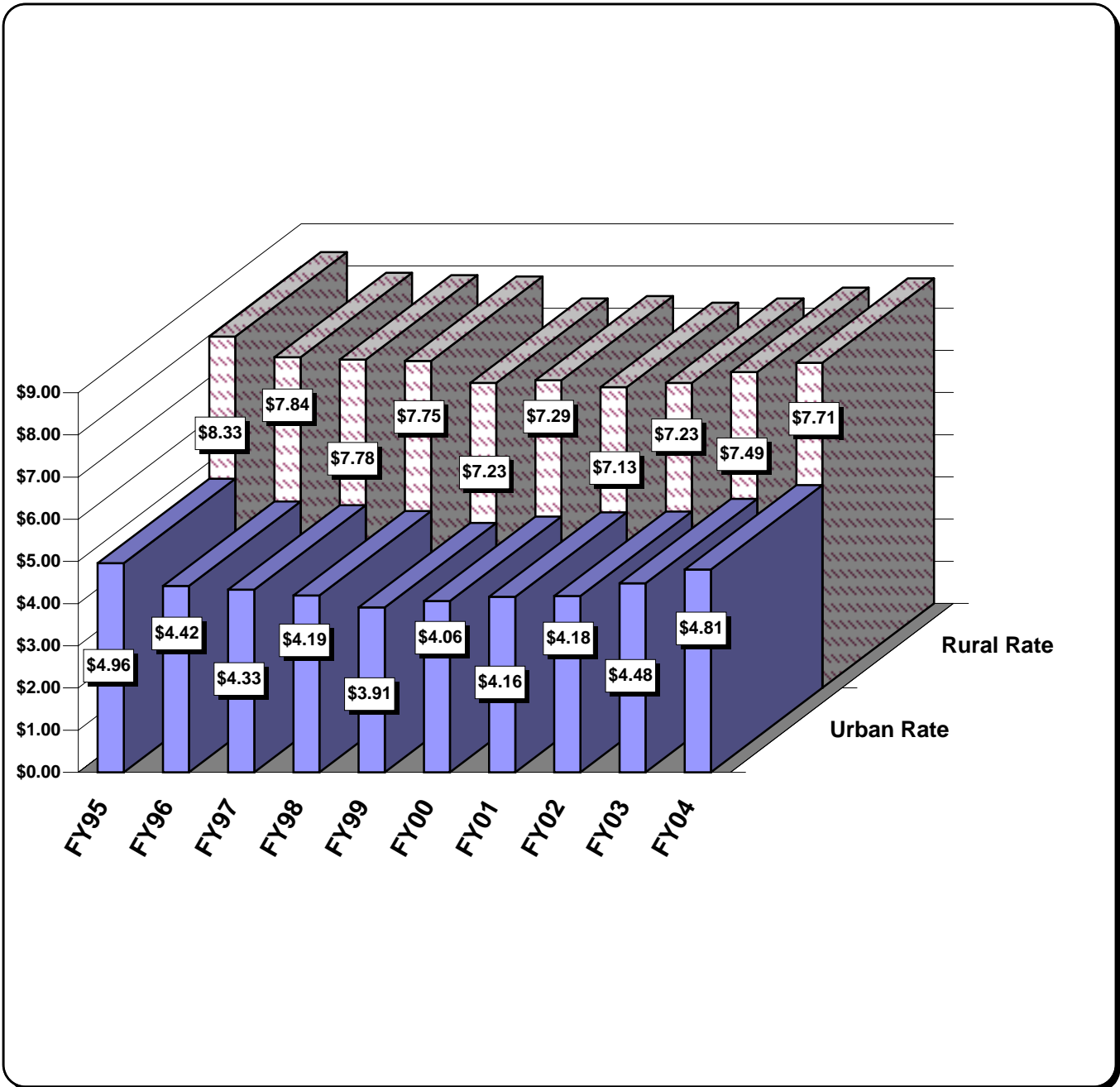
<sup>(1)</sup> Corporate rate levied against property in incorporated areas (cities)

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

<sup>(3)</sup> Rural rate levied against property in unincorporated areas (townships)



# TEN YEAR LEVY RATE COMPARISON



Even with the levy increasing due to increasing jail program and staffing costs, increasing costs to house inmates out-of-county, and due to reduced interest income as a result of the lowest interest rates in recent history, the urban county levy rate is 3.0% lower than ten years ago while the rural levy rate is 7.4% lower.

## TAX LEVIES AND LEVY RATES 10 YEAR HISTORICAL COMPARISON

<u>Fiscal Year</u>	<u>Gross Tax Levy</u> <sup>(1)</sup>	<u>Urban Levy Rate</u> <sup>(2)</sup>	<u>Rural Levy Rate</u> <sup>(3)</sup>
1994-95	20,822,219	4.96037	8.32859
1995-96	19,260,096	4.42243	7.83861
1996-97	19,421,520	4.32655	7.78103
1997-98	19,242,218	4.19239	7.74642
1998-99	19,163,522	3.91472	7.23492
1999-00	20,346,984	4.05869	7.29139
2000-01	20,877,375	4.15929	7.13428
2001-02	21,804,260	4.18290	7.23474
2002-03	23,845,935	4.48067	7.49188
2003-04	25,878,253	4.80887	7.71192

<sup>(1)</sup> Includes State replacement credits against levies taxes

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

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