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(In order of appearance under each 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 2004-05 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: *Major Governmental Funds, Nonmajor Governmental Funds, and Business-Type Activities Funds*. More descriptive information about these funds may be found under these tabbed sections.

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 FY03 status, the budget and projected FY04 status, and the requested and adopted FY05 status. Departments and authorized agency **programs are grouped functionally, - i.e., public safety and legal services, physical health and social 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 FY05, 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.

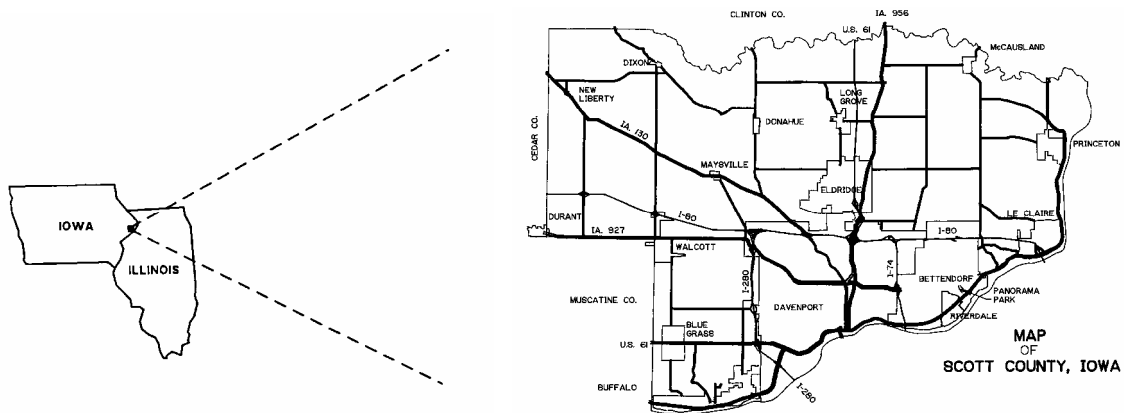
Past to the Present



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 159,445 people of Scott County to greater prosperity and growth.

BOARD OF SUPERVISORS

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March 9, 2004

TO: The Citizens of Scott County

RE: 2004-05 Budget Message

The budget for Fiscal Year 2004-05 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, 2003. 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. Implementation of mental health alternative team recommendation.
 3. Implementation of substance abuse alternative team recommendation.
 4. Implementation of program services alternative team recommendation.

5. *Implementation of increasing compliance alternative team recommendation.*
6. *Implementation of on-going activities of community outreach team*
7. *Renovation of annex for program expansion.*
8. *Implementation of staffing study recommendations.*
9. *Conduct Track2/Phase 2 facility development process.*
10. *Decision on referendum date..*

GIS Development

- Action Plan:**
1. *Presentation on strategic plan.*
 2. *Presentation of cost/benefit analysis study..*
 3. *Decision on future direction.*
 4. *Develop and implement plan.*

Computerized Property Tax System Replacement

- Action Plan:**
1. *Presentation on computerized replacement property tax system.*
 2. *Decision on future direction.*
 3. *Implementation of system.*

Federal Lobbying: BRAC; I-74 Bridge Funding

- Action Plan:**
1. *Continue to participate in annual Washington DC trip.*
 2. *Continue leadership position in bridge discussion.*
 3. *Continue leadership position in Arsenal issues.*
 4. *Continue Quad City leadership.*

Mental Health and Developmental Disabilities Funding

- Action Plan:**
1. *Monitor legislation.*
 2. *Lobby Legislature to provide appropriate funding for MH-DD services.*
 3. *Encourage community members to lobby Legislature.*
 4. *Participate in MH-DD redesign fiscal work group..*

Funding Outside Agencies: Policy and Process

- Action Plan:**
1. *Decision on FY04 capital requests.*
 2. *Review financial management policies on capital funding.*
 3. *Implementation of policy changes.*

Information and Technology Equipment and Actions

- Action Plan:**
1. *Develop updated 5-year capital plan and funding.*
 2. *Continue tech oversight and involvement in prioritizing actions.*
 3. *Complete migration to citrix environment.*

State Lobbying

- Action Plan:**
1. *Monitor state legislation that affects Scott County.*
 2. *Lobby for Scott County's position.*

West Nile Virus Plan

- Action Plan:**
1. Review and revise list of participants from initial September 2002 educational meeting.
 2. Hold second public educational meeting including entomologist and public health experts.
 3. Convene information and education workgroup and establish goals.
 4. Convene policy, plan and surveillance workgroup and establish goals.
 5. Complete workgroup tasks and present to full committee.
 6. Make revisions to plan as needed.
 7. Implement plan.

Budget Direction: Staffing; Reserve Levels

- Action Plan:**
1. Implementation of recommendation of Jail Staffing Study..
 2. Continue monitoring staff vacancies.
 3. Continue biennial financial initiative program and annual review of fund balance.

Homeland Security/Bio-Terrorism: Policy Direction and Actions

- Action Plan:**
1. Review supervisor appointment to EMA Board.
 2. Perform baseline assessments.
 3. Update multi-hazard plan..
 4. Development and implementation of bio-terrorism template.

GASB 34 (Accounting Practices)

- Action Plan:**
1. Continuation of implementation of new accounting reporting model (GASB) plan.
 2. Issuance of compliant audits.

Computerized Motor Vehicle System Upgrade (Pilot Project)

- Action Plan:**
1. Implementation of computerized motor vehicle system upgrade (pilot project to allow web-based renewals).

Golf Course: Profitability and Renovation

- Action Plan:**
1. Develop Golf Course strategic plan.
 2. Present plan to Joint Boards.
 3. Decision on strategic plan.

Disaster Recovery Plan

- Action Plan:**
1. Develop Disaster Recovery Plan.
 2. Presentation on plan.
 3. Decision on future direction.
 4. Implementation of plan.

Mental Health Oversight Committee: Juvenile Detention Center

- Action Plan:**
1. *Identify members of the committee.*
 2. *Develop criteria and protocols to trigger an emergency meeting of oversight committee.*
 3. *Initiate meetings when appropriate to respond to needs of residents.*

Financial Initiatives Program Continuation

- Action Plan:**
1. *Develop letter from Board to employees requesting their input and ideas.*
 2. *Notify County offices and departments about program and request their participation.*
 3. *Develop financial initiatives report for Board review.*
 4. *Submit report to Board for review and inclusion in FY05 budget review discussions.*

Mental Health Strategic Plan Update

- Action Plan:**
1. *Develop and recommend three year MH/DD strategic plan.*
 2. *Review and adopt strategic plan.*
 3. *Implement provisions of strategic plan.*

HIPAA Compliance

- Action Plan:**
1. *Perform HIPAA compliance review and establish HIPAA committee.*
 2. *Develop HIPAA compliance implementation plan.*
 3. *Perform required HIPAA training to County departments.*
 4. *Authorize policy implementation.*
 5. *Designate privacy officer.*
 6. *Implementation of business associate agreements.*
 7. *Identify and implement business process revisions.*
 8. *Security rule assessment and implementation.*

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 FY05 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 FY05 budget process were:

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

The FY05 Budget Initiatives that addressed or impacted these areas are described below:

1. Cost impact of increased jail population and an outmoded jail facility

- \$900,000 included in FY05 Budget to house inmates in out of County facilities
- \$576,630 included in FY05 Budget to fund alternatives to incarceration and in-facility jail programs (\$147,000 - Court Compliance Officers program; \$230,000 - prisoner substance abuse programs (not including in-facility program grant funded directly to CADS); \$110,000 – for mental health case management program; \$89,630 - electronic monitoring system and other compliance and jail programs)
- \$267,025 – for additional jail staffing for in-facility programs and required relief factors as recommended by CJAAC (2nd year of three year phase-in of 19 needed additional jail staff)
- Impact of implementing CJAAC jail programming/staffing and alternative recommendations: 500 bed facility (1998 failed referendum) *reduced* to a 380 bed facility (Fall 2004 proposed referendum)

2. 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 FY05 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. Due to high priority of jail issue, GIS development has been deferred until FY06. No cost/low cost GIS action steps will be pursued during FY05.

3. Space utilization plan implementation

- The Scott County Bi-Centennial Building renovation project and the lower level of the Courthouse and security elevator were completed in the current FY04 fiscal year. The proposed Capital Project Plan defers additional renovation of the Courthouse until FY07. 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 FY05 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 any 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

Additionally, the FY05 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 FY05, total net property taxes represent 47% of total County revenues. This is the same percentage as ten years ago in FY96. Although interest income is down 77% from its peak in FY01 due to historically low interest rates as set by the Federal Reserve Board, this stable property tax percentage 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, State property tax relief to Iowa counties for mental health-developmental disabilities services (MH-DD) has resulted in stable 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 increases in employee health care premiums and property/casualty/liability insurance 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 FY05. 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 FY05 have been decreased from \$4.81 to \$4.75, or 1.2% for property located in incorporated areas (cities) and slightly increased from \$7.71 to \$7.85, or 1.8% for property located in unincorporated areas (townships). Over the past ten years the urban rate has increased less than 1% a year with the rural rate at approximately the same level as it was ten years ago, as indicated below:

Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
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
2004-05	4.75497	-1.2	7.84647	1.8

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

The County's tax base has increased at an average rate of 4.2% annually over the past ten years. This relatively small annual increase is due in part to the state phasing out machinery and equipment assessments. Residential taxable valuations also reflect a State imposed rollback computation, currently at 48.5% of fair market value. This State rollback percentage resulted in a 5.7% *decrease* in individual residential properties' taxable assessments from the previous year. The current county wide taxable valuation base amount of \$5.5 billion dollars reflects a 5.4% increase from last year. Even with the State residential rollback, new construction and market valuation growth resulted in a 5.4% 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 28.8% of the total revenue sources for FY05. The total amount of \$15,910,476 is made up of \$10,739,336 in grants and reimbursements, \$2,797,200 in state shared revenues such as motor fuel and franchise taxes, \$968,315 in state property tax replacement credits against levied taxes, and \$4,202,825 in other State credits such as MH-DD property tax relief and military tax credits.

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 past 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 \$5,403,260 and represent 9.8% of the total sources for FY05. 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. Most projected revenues are based on historical trends factoring in any new legislative or County fee changes. Some revenues are calculated based on economic assumptions such as interest income and anticipated interest rates.

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 major and nonmajor fund revenues (excluding capital funds) for budget year FY05 and the percentage of increases and decreases in relation to prior year budget amounts:

REVENUE SOURCE	FY05 AMOUNT	PERCENT OF TOTAL	INCR -DEC FROM FY04	% INCR -DEC FROM FY04
Net property taxes	\$25,950,631	47.8%	\$1,156,900	4.7%
Other taxes, penalties & costs	2,079,371	3.8%	132,115	6.8%
Local option taxes	3,570,210	6.6%	0	0.0%
Intergovernmental	16,472,542	30.3%	-148,852	-0.9%
Licenses and permits	408,280	0.8%	2,835	0.7%
Charges for services	4,994,980	9.2%	730,319	17.1%
Use of money & property	555,268	1.0%	-202,027	-26.7%
Other	305,735	0.5%	42,093	16.0%
Total	\$54,337,017	100.0%	\$1,713,383	3.3%

Net property taxes are increasing 4.7% 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. In addition, State funding of personal property tax replacements was eliminated

by the State Legislature last year. Net of the tax increase for the aforementioned interest income offset, loss of State funding, and for jail program cost increases, the net property tax amount would have remained at approximately the same level (a slight 0.05% increase). 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 remain flat compared to the prior year. The new 53rd 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 slightly decreasing increasing 0.9%. This is due to the aforementioned elimination in State funding of the personal property tax replacements. This State funding cut was enacted by the State legislature last year *after* local budgets were certified further eroding the relationships and trust between State legislators and local officials. There is continued 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 may undoubtedly result in future reductions in state aid without corresponding reductions in required mandated services.

License and permit fees are increasing slightly. Charges for services are increasing 17.1% 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 in any given 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 increasing due to the unpredictability of various refunds and reimbursements that have been adjusted based on historical levels in addition to the anticipated one time sale of some old equipment.

FUND BALANCES

The undesignated fund balance of the general fund is projected to decrease by \$1,435,827 in FY05. This planned reduction is for various one-time capital expenditures. This planned reduction includes the acquisition of law enforcement mobile data computers and jail probation/parole computer system, Information Technology Department tape backup system and client upgrades to XP operating system, John O'Donnell Stadium renovation project and property acquisition. In addition, the Board is using \$292,922 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, \$151,021 reserved for Conservation Board's sewage treatment plant, \$100,000 reserved for a note receivable from Greater Davenport Redevelopment Corporation, and \$1,116,806 reserved for claim liabilities as a part of the County's risk management program. The remaining \$5,108,514 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 slightly below the minimum amount designated by the County's Financial Management policies (14% 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. All other fund balances meet or exceed recommended levels except the MH-DD Fund as indicated below

The Mental Health and Developmental Disabilities (MH-DD) Fund balance is projected to decrease \$462,043 and be below the recommended 10% minimum level due to the State failing to fully fund additional growth to the system as originally included in the 1996 legislation that created this fund. This funding change is due to current State budget problems as a result of the economy. There is currently a MH-DD Redesign effort occurring between State and local officials to develop a revised funding strategy for these services.

The Capital Projects Fund is increasing \$247,124 overall a result of planned savings toward completion of the Courthouse remodeling as discussed under the Capital Improvements section below.

The total nonmajor governmental funds (Secondary Roads, Recorder's Record Management, and Rural Services Funds) are decreasing \$900,714 due to planned capital project funding.

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, 2003 and 2004 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, 2001 and 2003. 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 six reports developed over the past ten years, recurring cost reductions totaling \$2,265,975 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 \$1,031,271.

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 38.29 FTE's, or 9.6%, to its current level of 435.80 FTE's. During this period the County increased park staffing levels (3.25 FTE's) and made substantial staff increases to the Sheriff's Office (28.9 FTE's) primarily due to increased jail programming and courthouse security needs and the new minimum security jail facility and added 6.4 FTE's to the Public Health Department for jail health nursing and other grant related health programs. The County has five union groups to negotiate salary and benefit agreements with following Iowa Code Chapter 20 guidelines. In recent years the County and union groups have been successful in approving multi-year agreements up to four years in length. These long range contract periods help to maintain a positive labor/management relationship. The overall negotiated average salary increase for both labor groups and non-union personnel was 3.5%.

Overall expenditures for all County operations including capital projects (net of transfers and non-budgeted funds) are \$58,215,134 which is an increase of 1.6% above fiscal year FY04. The operating budget is up 2.4%. Total revenues (net of transfers and non-budgeted funds) for the County are \$55,324,999, which is an increase of 2.7% 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 increase of -1.6% is the result of several service areas increasing with others decreasing. Capital projects are discussed further below and are decreasing -4.9%. Public Safety and Legal Services is increasing 4.2% 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 maintains appropriations for housing inmates in out-of-county facilities.

Physical Health and Social Services is slightly decreasing -0.7% due to some Community Services personnel costs previously charged to this service area being appropriately moved to the Mental Health service area. Mental Health, Mental Retardation and Developmental Disabilities (MH/MR/DD) is increasing only 1.9% due to leveraging of Federal Medicaid funding for various community home-based waiver programs. County Environment and Education is decreasing 2.8% due to a one-time grant from the Department of Natural Resources (DNR) for the soil contamination cleanup on a tax deed property. Roads and Transportation service area is increasing 8.9% primarily due to an increase in staffing and road maintenance costs as a result of State road transfers to the County by last year's State legislation. Additional State road use tax funds also are being distributed to the County to pay for the cost of maintaining these newly transferred roads. Government Services to Residents is decreasing slightly by 0.8% due to the reduction of a clerk position in the Recorder's Office as a result of the 2003 Financial Initiative Program. Administration (interprogram) costs are increasing 2.0% primarily due to inflationary increases in risk management and insurance costs. And finally, Debt Service is basically staying level to allow for interest and principal payments progress on the Solid Waste general obligation bond issue and River Renaissance general obligation bonds.

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 were disbursed to the City of Davenport during FY03.

The County is currently using only 2.1% of its allowable legal debt margin consisting of two general bond issues. These outstanding bond issues are described further under the major governmental funds section of this document. There will be additional debt issued (\$29.7 million) in FY05 should the jail renovation/expansion question be approved at the fall 2004 general election. This proposed project is discussed in further detail below in this section.

The capital improvement budget totals \$5,666,508 for fiscal year FY05, with 55% or \$3,116,508 for general projects, 35% or \$2,000,000 for Secondary Roads projects, and 10% or \$550,000 for Conservation parks and recreation projects. There are no significant non-routine capital projects in the FY05 Capital Plan. There will be in FY07 as the County continues with its remodeling of the Courthouse floors 1, 2, and 3. Also, the jail facilities renovation/expansion will be a major non-routine capital project if successfully approved by voters in the Fall 2004 general election. These projects are discussed further below in this section.

The general capital improvements budget of \$3,116,508 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 \$500,000 is transferred annually to the capital improvements fund. This amount will be increased \$50,000 annually during the next several years to allow for pay as you go funding for the space utilization master plan project which moves administrative offices from the Courthouse to the Scott County Administrative Center (formerly named 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 Administrative Center 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 FY05 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 1st, 2nd, and 3rd floors of the courthouse building) will resume in FY07 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 chiller replacement at the Administrative Center and various technology enhancements as a result of the completion of a Technology Assessment Report (TAR) in 2000. This TAR study presented the County with many technology upgrade challenges over the next several years including the development of a GIS strategic plan for Scott County. It is believed that a web-enabled GIS system will be the framework for E-Government in the future.

Scott County had identified the need for solutions to the jail-increasing population problem as its top priority during its target issues process. In October 1995 the Board adopted an action plan for long-term jail solutions. Phase I of the 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 several years 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 380 beds. Track 2 developed a building "bricks and mortar" solution, which will be brought to the voters in the fall of 2004. This CJAAC proposal is for a \$29.7 million 380 bed facility realized by renovating/expanding the *existing* jail facilities with the expansion occurring at the downtown Courthouse site. This community solution was embraced by the Board of Supervisors following three Community Jail Summits at which broad based community input was received.

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 \$1,743,655 in FY05.

The Secondary Roads capital program totals \$2,000,000. \$800,000 to pave 11.7 miles on Scott Park Road, \$760,000 to pave a portion of McCausland West (F33 from Y68 east to McCausland), \$60,000 bridge replacement in Winfield Township, \$80,000 box culvert replacement, and \$300,000 in macadam surfacing projects. There also is \$5,255,000 in State farm-to-market funds and federal-state pass through assistance for additional road construction that will be realized in FY05. 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 \$550,000. The single largest project (\$250,000) is for construction of the beach house replacement at West Lake Park. Other projects include playground equipment and picnic table replacements at Scott County Park and West Lake Park, and construction of a Red Cabin replacement at Scott County Park.

The budget document contains a capital improvements section under the tab entitled "Major Governmental Funds". This section is informative and provides a correlation between the operations budget and the five-year capital improvements program. There is also a column for unprogrammed needs to allow identification of needed capital projects in the future when funding becomes available.

SUMMARY

The preparation of the FY05 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 FY05 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



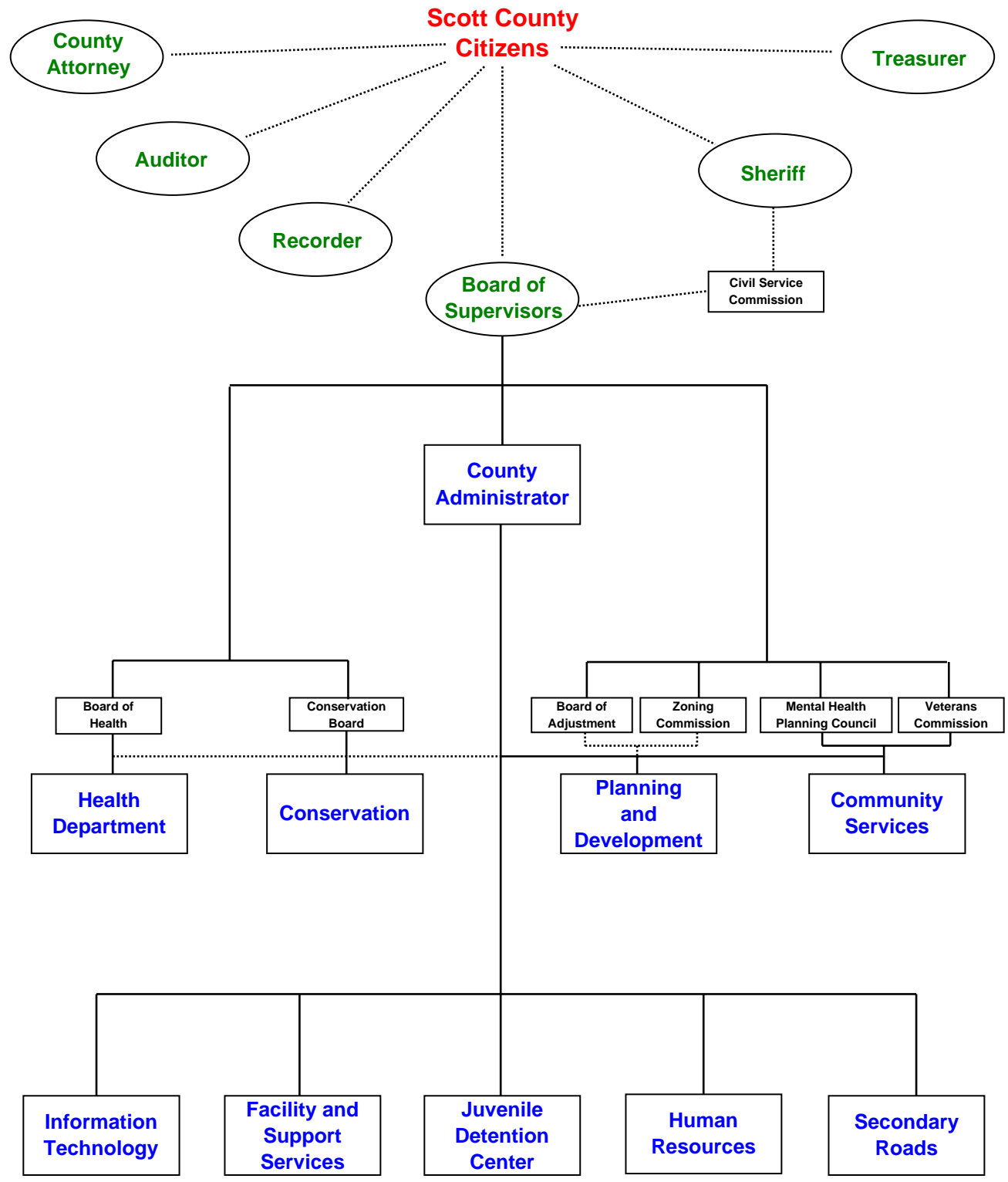
C. Ray Wierson
County Administrator



SCOTT COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
Elected Officials		
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
Administration		
County Administrator	C. Ray Wierson	
Department Heads		
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



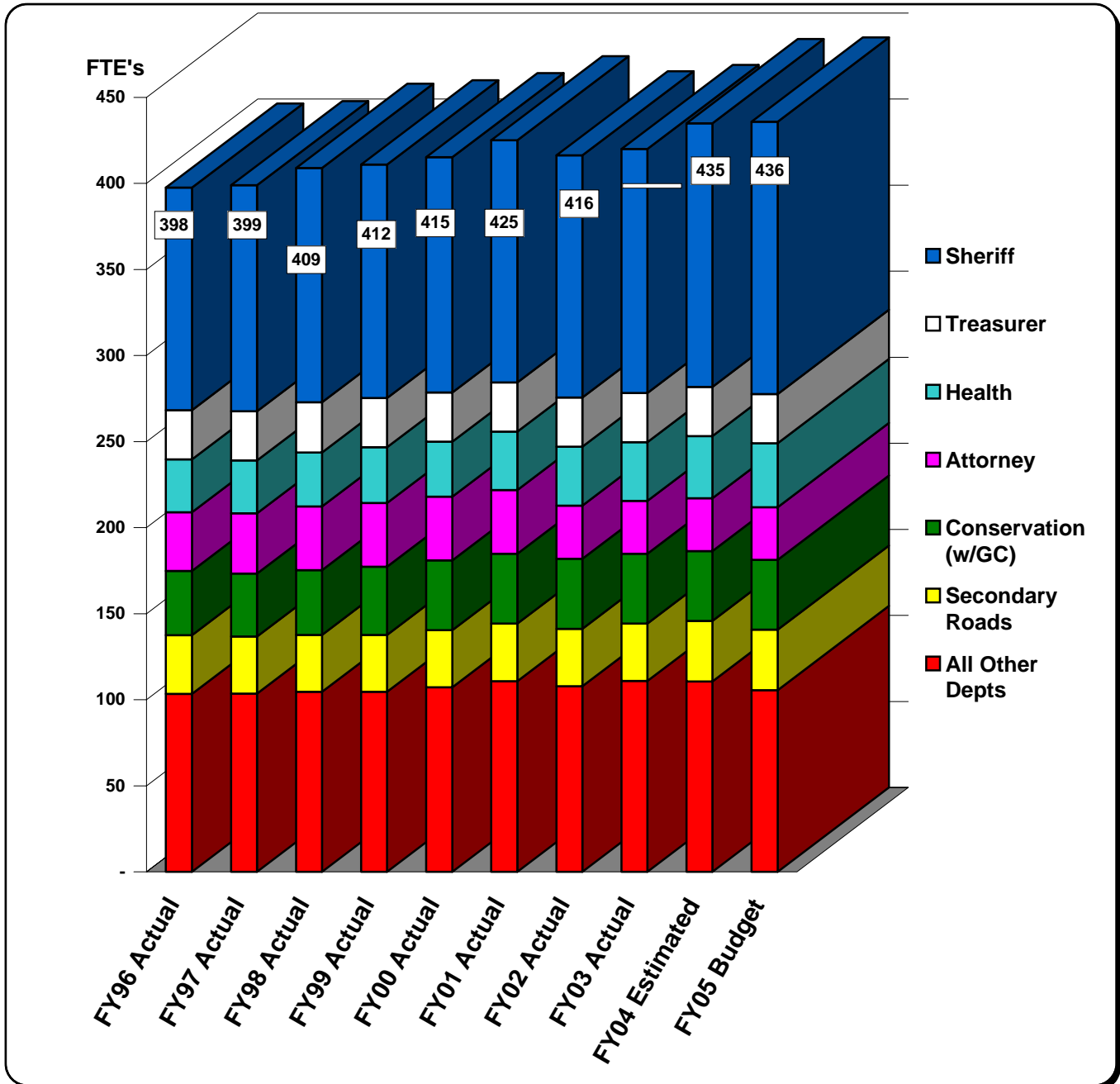
————— Direct supervision
 Advisory relationship

EMPLOYEE AUTHORIZATION HISTORY FULL TIME EQUIVALENTS (FTE) TRENDS

<u>Department</u>	<u>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>Actual</u>	<u>FY04</u> <u>Estimate</u>	<u>FY05</u> <u>Budget</u>
Administration	3.10	2.70	2.70	2.70	2.70	2.70	3.70	3.70	3.70	3.10
Attorney	34.00	35.00	37.00	37.00	37.00	37.00	31.00	30.63	30.63	30.63
Auditor	15.90	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
Community Services	12.63	12.75	13.25	13.25	13.25	12.75	12.75	13.00	13.00	12.50
Conservation (net of golf cou	18.00	17.25	18.25	20.25	21.25	21.25	21.25	21.25	21.25	21.25
Court Support Costs	0.37	-	-	-	-	-	-	-	-	-
Facility and Support Services	15.49	16.39	16.89	17.79	17.79	19.24	24.74	23.74	23.74	23.74
Health	30.72	30.72	31.39	32.39	31.90	33.90	34.15	34.15	36.15	37.15
Human Resources	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	4.50
Information Technology	17.00	16.50	15.50	14.50	15.50	17.50	9.00	10.00	10.00	10.00
Juvenile Court Services	11.00	11.00	11.00	11.00	11.80	12.40	12.40	15.20	15.20	15.20
Planning & Development	4.45	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.08	4.08
Recorder	12.00	13.00	13.00	14.00	14.00	14.00	13.00	13.00	13.00	12.00
Secondary Roads	34.10	33.10	33.10	33.10	33.40	33.40	33.40	33.40	35.15	35.15
Sheriff	129.30	131.30	136.20	135.70	136.70	140.70	140.70	141.70	153.15	158.15
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	<u>28.60</u>	<u>28.60</u>	<u>29.10</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>
SUBTOTAL	378.16	379.54	389.61	392.51	396.12	405.67	396.92	400.60	415.55	416.45
Golf Course Enterprise	<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>	<u>19.35</u>
TOTAL	<u>397.51</u>	<u>398.89</u>	<u>408.96</u>	<u>411.86</u>	<u>415.47</u>	<u>425.02</u>	<u>416.27</u>	<u>419.95</u>	<u>434.90</u>	<u>435.80</u>

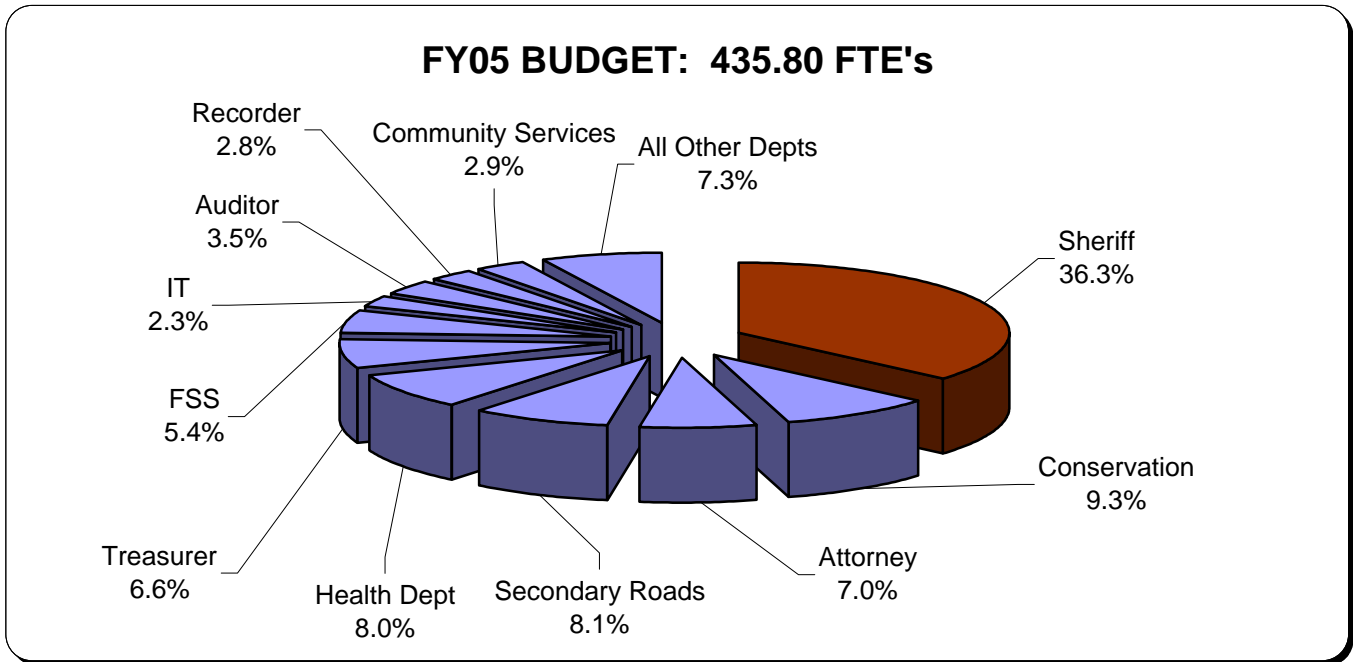
FTE (Full Time Equivalents) STAFFING TRENDS

TEN YEAR COMPARISON

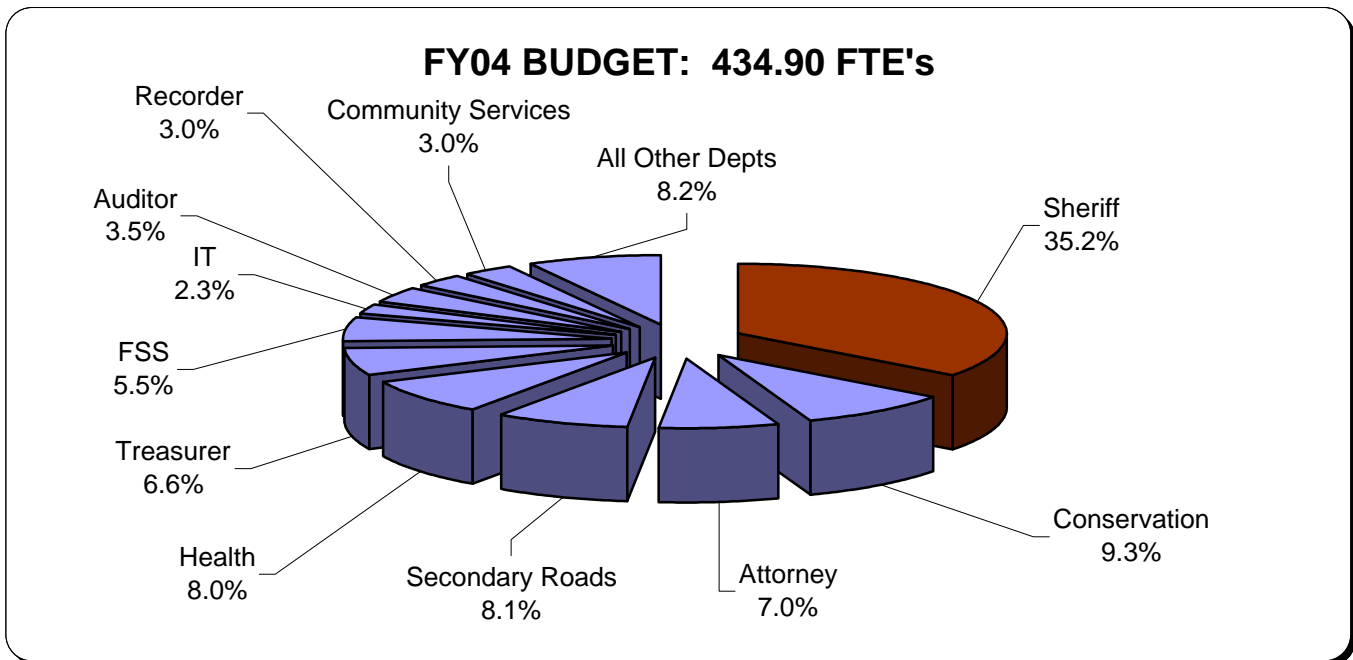


Total FTE's have increased by 38 positions over the last ten years averaging 1% growth per year. Most of the new positions (29) have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population. Six positions have been added to the Health Department primarily grant funded positions or for the jail inmate health program.

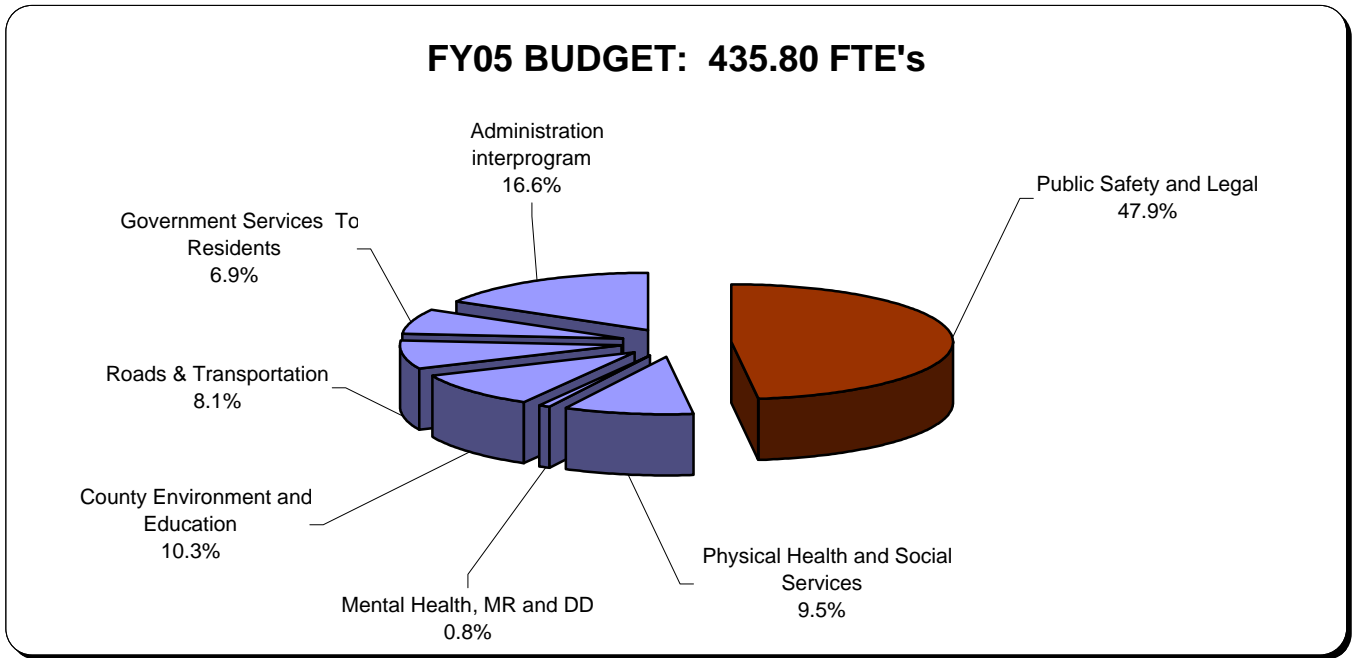
FTE (Full Time Equivalents) Staffing By Department



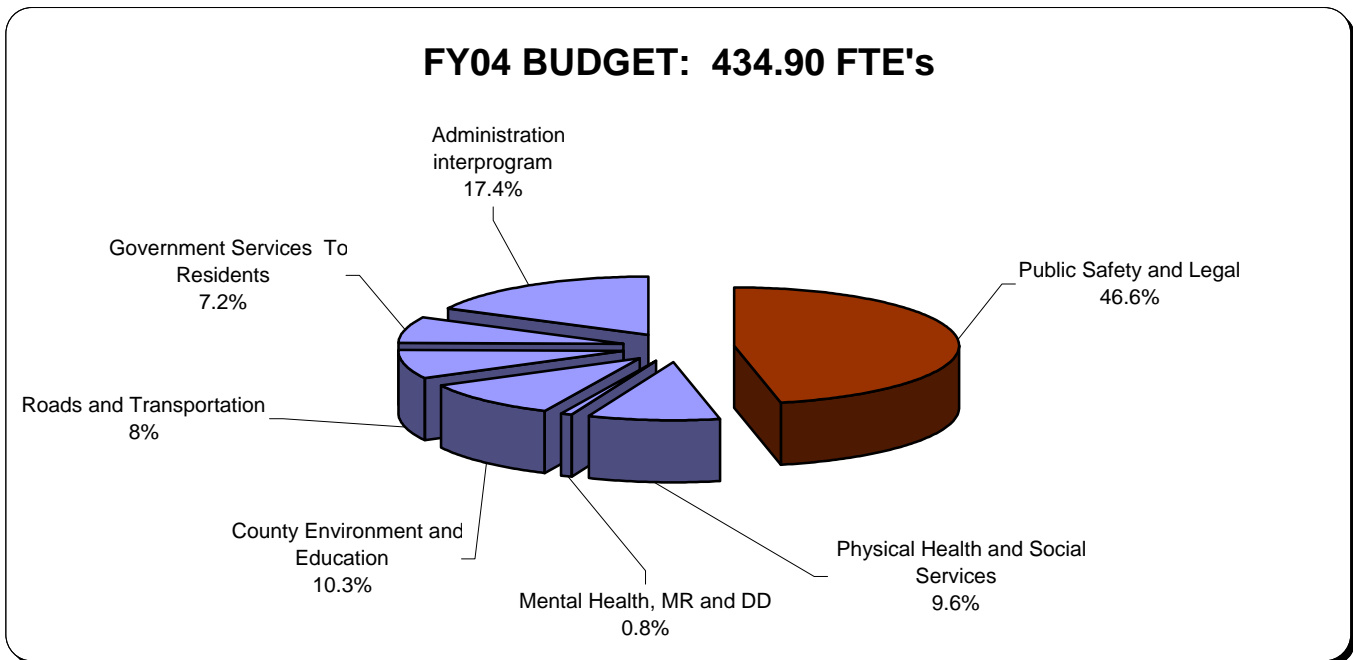
Over one third (33%) of the County's total FTE's (full time equivalents) are found in the Sheriff's Department.



FTE (Full Time Equivalents) Staffing By Service Area



Almost half of the County's workforce is a part of the Public Safety & Legal Services area.



**SCOTT COUNTY FUND STATEMENT
ALL FUNDS**

<u>Fund</u>	<u>Estimated Balance 07/01/04</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated Balance 06/30/05</u>
Major Governmental Funds				
General Fund	\$ 9,335,482	\$ 35,861,691	\$ 37,297,518	\$ 7,899,655
Mental Health, MR & DD	1,282,034	12,698,331	13,160,374	819,991
Debt Service	4,830,158	708,251	1,046,926	4,491,483
Capital Improvements				
General	120,538	4,226,707	3,666,508	680,737
Electronic Equipment	570,204	506,570	764,345	312,429
Vehicle	364,928	176,700	251,000	290,628
Conservation Equip Reserve	141,471	19,000	-	160,471
Conservation CIP Reserve	59,994	-	-	59,994
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Improvements	1,257,135	4,928,977	4,681,853	1,504,259
Total Major Governmental Funds	16,704,809	54,197,250	56,186,671	14,715,388
Nonmajor Governmental Funds				
Rural Services	44,796	2,081,214	2,081,214	44,796
Recorder's Record Mgt	229,386	66,330	200,000	95,716
Secondary Roads	1,830,858	5,149,856	5,916,900	1,063,814
	<hr/>	<hr/>	<hr/>	<hr/>
Total Nonmajor Governmental Funds	2,105,040	7,297,400	8,198,114	1,204,326
Business-Type Activities Fund				
Golf Course Enterprise	(1,249,625)	1,495,831	1,120,220	(874,014)
Total*	<u>\$ 17,560,224</u>	<u>\$ 62,990,481</u>	<u>\$ 65,505,005</u>	<u>\$ 15,045,700</u>

*Includes interfund transfers and non-budgeted fund activity

**SCOTT COUNTY REVENUE ESTIMATES
ALL FUNDS**

<u>Fund</u>	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General Fund	\$ 34,671,846	\$ 34,976,876	\$ 34,984,694	\$ 35,861,691	2.5%
Mental Health, MR & DD	12,340,414	12,352,316	12,571,178	12,698,331	2.8%
Debt Service	828,831	722,228	726,178	708,251	-1.9%
Capital Improvements					
General	4,129,470	3,723,210	3,411,732	4,226,707	13.5%
Electronic Equipment	508,391	506,670	508,200	506,570	0.0%
Vehicle	178,460	177,420	177,893	176,700	-0.4%
Conservation Equip Reserve	13,214	30,000	45,000	19,000	-36.7%
Conservation CIP Reserve	33,178	-	400	-	
Total Capital Improvements	4,862,713	4,437,300	4,143,225	4,928,977	11.1%
Total Major Governmental Funds	52,703,804	52,488,720	52,425,275	54,197,250	3.3%
Nonmajor Governmental Funds					
Rural Services	2,127,490	2,062,242	1,989,633	2,081,214	0.9%
Recorder's Record Mgt	66,777	59,000	70,350	66,330	12.4%
Secondary Roads	5,287,630	4,929,628	4,929,628	5,149,856	4.5%
Total Nonmajor Governmental Funds	7,481,897	7,050,870	6,989,611	7,297,400	3.5%
Business-Type Activities Fund					
Golf Course Enterprise	1,128,419	1,450,882	1,235,800	1,495,831	3.1%
Total*	<u>\$ 61,314,120</u>	<u>\$ 60,990,472</u>	<u>\$ 60,650,686</u>	<u>\$ 62,990,481</u>	3.3%

*Includes interfund transfers and non-budgeted fund activity

**SCOTT COUNTY EXPENDITURE ESTIMATES
ALL FUNDS**

<u>Fund</u>	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General Fund	\$ 34,149,476	\$ 36,235,720	\$ 34,812,662	\$ 37,297,518	2.9%
Mental Health, MR & DD	12,540,895	12,916,875	12,310,164	13,160,374	1.9%
Debt Service	1,112,750	1,038,906	1,038,906	1,046,926	0.8%
Capital Improvements					
General	8,211,257	4,556,527	3,941,136	3,666,508	-19.5%
Electronic Equipment	594,095	692,718	469,391	764,345	10.3%
Vehicle	185,377	264,500	263,842	251,000	-5.1%
Conservation Equip Reserve	-	-	-	-	
Conservation CIP Reserve	-	-	-	-	
Total Capital Improvements	8,990,729	5,513,745	4,674,369	4,681,853	-15.1%
Total Major Governmental Funds	56,793,850	55,705,246	52,836,101	56,186,671	0.9%
Nonmajor Governmental Funds					
Rural Services	2,069,394	2,086,822	2,086,822	2,081,214	-0.3%
Recorder's Record Mgt	-	200,000	100,000	200,000	0.0%
Secondary Roads	4,071,425	5,001,700	5,016,700	5,916,900	18.3%
Total Nonmajor Governmental Funds	6,140,819	7,288,522	7,203,522	8,198,114	12.5%
Business-Type Activities Fund					
Golf Course Enterprise	1,057,398	1,115,176	1,051,455	1,120,220	0.5%
Total*	<u>\$ 63,992,067</u>	<u>\$ 64,108,944</u>	<u>\$ 61,091,078</u>	<u>\$ 65,505,005</u>	2.2%

*Includes interfund transfers and non-budgeted fund activity

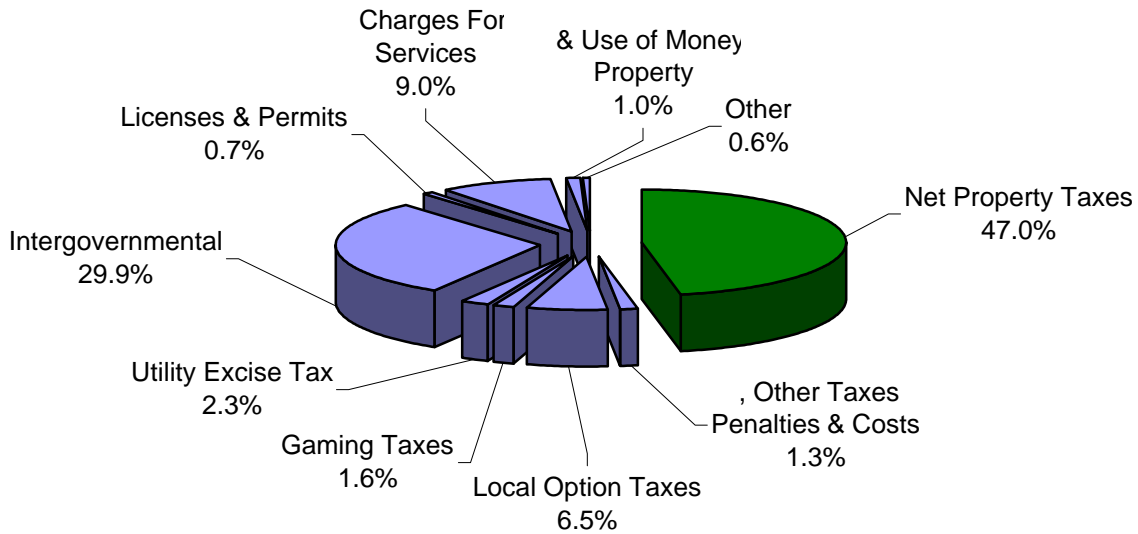
**ALL COUNTY FUNDS - REVENUES
RECONCILIATION INFORMATION**

	<u>Actual</u> <u>2002-03</u>	<u>Budget</u> <u>2003-04</u>	<u>Revised</u> <u>Estimate</u> <u>2003-04</u>	<u>Budget</u> <u>2004-05</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
Revenues per summary statement	\$ 61,314,120	\$ 60,990,472	\$ 60,650,686	\$ 62,990,481	3.3%
Less transfers in:					
GENERAL BASIC					
Conservation Equipment Replc	-				
GENERAL SUPPLEMENTAL					
General Basic	2,000,000	-	-	-	
SECONDARY ROADS					
General Basic	588,127	588,127	588,127	588,127	0.0%
Rural Services Basic	1,640,529	1,640,529	1,640,529	1,640,529	0.0%
CAPITAL IMPROVEMENT					
General Basic	2,171,744	1,559,037	1,439,037	2,053,830	31.7%
Rural Service Fund	64,575	64,575	64,575	-	-100.0%
Electronic Equipment	594,095	692,718	469,391	764,345	10.3%
Vehicle Replacement	185,377	264,500	263,842	251,000	-5.1%
Recorder's Record Mgt	-	200,000	100,000	200,000	0.0%
Conservation CIP Reserve	-	-	-	-	
ELECTRONIC EQUIPMENT					
General Basic	500,000	500,000	500,000	500,000	0.0%
VEHICLE REPLACEMENT					
General Basic	<u>171,820</u>	<u>171,820</u>	<u>171,820</u>	<u>171,820</u>	0.0%
Total Transfers In	7,916,267	5,681,306	5,237,321	6,169,651	8.6%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE	<u>1,128,419</u>	<u>1,450,882</u>	<u>1,235,800</u>	<u>1,495,831</u>	3.1%
Net Budgeted Revenues	<u>\$ 52,269,434</u>	<u>\$ 53,858,284</u>	<u>\$ 54,177,565</u>	<u>\$ 55,324,999</u>	2.7%

COUNTY REVENUES BY SOURCE

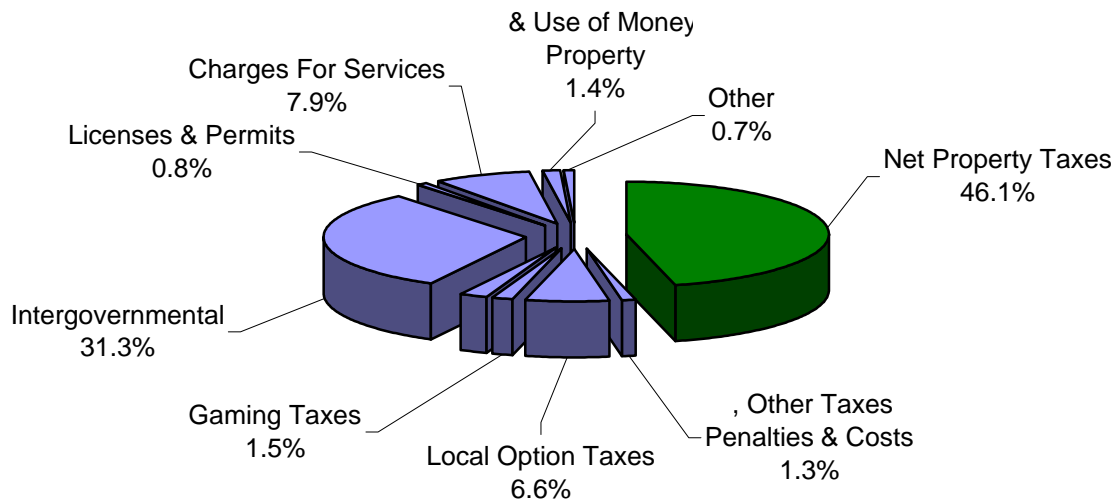
Budgeted Funds

FY05 BUDGET: \$55,324,999



Net property taxes are increasing slightly as a percent of total revenues due to increasing jail operating costs, the impact of loss of State tax replacement funding, and due to the partial offset of substantially reduced interest income as a result of historically low interest rates.

FY04 BUDGET: \$53,858,284



REVENUE SOURCES
(excluding transfers and non-budgeted funds)

<u>Fund</u>	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 23,737,131	\$ 25,878,253	\$ 25,808,656	\$ 26,965,556	4.2%
Less: Uncollected Delinq Taxes-Levy Yr	46,614	11,741	46,610	46,610	297.0%
Less: Credits To Taxpayers	<u>967,308</u>	<u>1,072,781</u>	<u>968,315</u>	<u>968,315</u>	-9.7%
Net Current Property Taxes	22,723,209	24,793,731	24,793,731	25,950,631	4.7%
Add: Delinquent Property Tax Revenue	<u>46,614</u>	<u>11,741</u>	<u>46,610</u>	<u>46,610</u>	297.0%
Total Net Property Taxes	22,769,823	24,805,472	24,840,341	25,997,241	4.8%
Penalties, Interest & Costs On Taxes	667,318	548,300	534,000	559,000	2.0%
Other County Taxes	<u>172,113</u>	<u>151,060</u>	<u>175,950</u>	<u>175,950</u>	16.5%
Total Other Taxes, Penalties & Costs	839,431	699,360	709,950	734,950	5.1%
Local Option Taxes	3,289,382	3,570,210	3,456,121	3,570,210	0.0%
Gaming Taxes	805,667	825,000	875,000	875,000	6.1%
Utility Tax Replacement Excise Tax	1,061,401	1,236,155	1,063,100	1,297,811	5.0%
Intergovernmental :					
State Shared Revenues	2,842,279	2,708,072	2,708,072	2,797,200	3.3%
State Grants & Reimbursements	3,490,015	3,903,426	6,249,892	6,259,213	60.4%
State /Federal Pass Through Grants	1,650,539	1,596,066	1,704,961	1,682,923	5.4%
State Credits Against Levied Taxes	967,308	1,072,781	968,315	968,315	-9.7%
Other State Credits	7,346,039	7,002,371	4,459,985	4,202,825	-40.0%
Federal Grants & Entitlements	24,510	-	-	-	
Contr & Reimb From Other Govts	839,640	600,558	714,346	623,566	3.8%
Payments in Lieu of Taxes	<u>3,659</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	
Subtotal Intergovernmental	17,163,989	16,883,274	16,810,571	16,539,042	-2.0%
Licenses & Permits	430,540	405,445	399,880	408,280	0.7%
Charges For Services	4,698,212	4,264,661	5,051,771	4,994,980	17.1%
Use of Money & Property	646,190	769,565	507,085	566,718	-26.4%
Other:					
Miscellaneous	550,929	362,642	398,746	310,767	-14.3%
General Long Term Debt Proceeds	-	-	-	-	
Proceeds of Fixed Asset Sales	<u>13,870</u>	<u>36,500</u>	<u>65,000</u>	<u>30,000</u>	-17.8%
Total Other	564,799	399,142	463,746	340,767	-14.6%
Total Revenues & Other Sources	<u>\$ 52,269,434</u>	<u>\$ 53,858,284</u>	<u>\$ 54,177,565</u>	<u>\$ 55,324,999</u>	2.7%

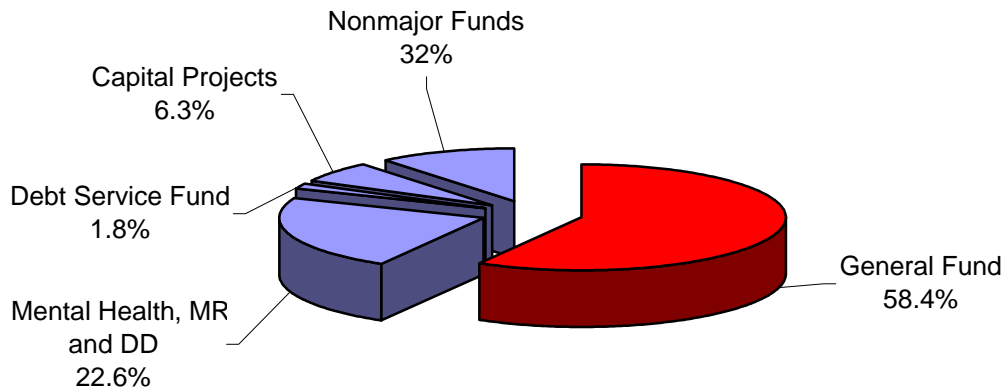
**ALL COUNTY FUNDS - EXPENDITURES
RECONCILIATION INFORMATION**

	<u>Actual</u> <u>2002-03</u>	<u>Budget</u> <u>2003-04</u>	<u>Revised</u> <u>Estimate</u> <u>2003-04</u>	<u>Budget</u> <u>2004-05</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
Expenditures per summary statement	64,992,067	64,108,944	61,091,078	65,505,005	2.2%
Less transfers out:					
GENERAL BASIC					
General Supplemental	2,000,000	-	-	-	
Secondary Roads	588,127	588,127	588,127	588,127	0.0%
Capital Improvements	2,171,744	1,559,037	1,439,037	2,053,830	31.7%
Electronic Equipment	500,000	500,000	500,000	500,000	0.0%
Vehicle Replacement	171,820	171,820	171,820	171,820	0.0%
Conservation Equipment Reserve	1,079	-	-	-	
Conservation CIP Reserve	32,203	-	-	-	
RURAL SERVICES BASIC					
Secondary Roads	1,640,529	1,640,529	1,640,529	1,640,529	0.0%
Capital Improvements	64,575	64,575	64,575	-	-100.0%
ELECTRONIC EQUIPMENT					
Capital Improvements	594,095	692,718	469,391	764,345	10.3%
VEHICLE REPLACEMENT					
Capital Improvements	185,377	264,500	263,842	251,000	-5.1%
CONSERVATION CIP RESERVE					
Capital Improvements	-	-	-	-	
RECORDER'S RECORD MGT					
Capital Improvements	-	200,000	100,000	200,000	0.0%
CONSERVATION EQUIPMENT					
General Basic	-	-	-	-	
Total Transfers Out	<u>7,949,549</u>	<u>5,681,306</u>	<u>5,237,321</u>	<u>6,169,651</u>	8.6%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE	<u>1,057,398</u>	<u>1,115,176</u>	<u>1,051,455</u>	<u>1,120,220</u>	0.5%
Net Budgeted Expenditures	<u>\$ 55,985,120</u>	<u>\$ 57,312,462</u>	<u>\$ 54,802,302</u>	<u>\$ 58,215,134</u>	1.6%

ALL COUNTY EXPENDITURES BY FUND

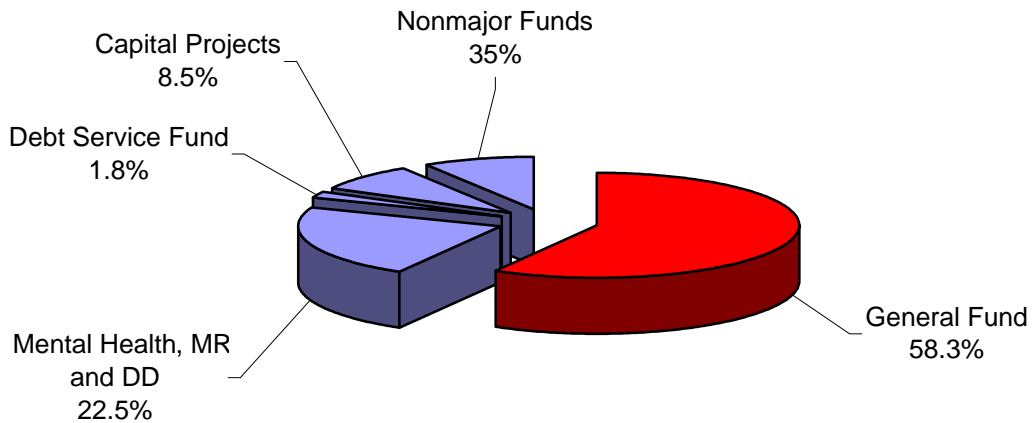
Budgeted Funds

FY05 BUDGET: \$58,215,134



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

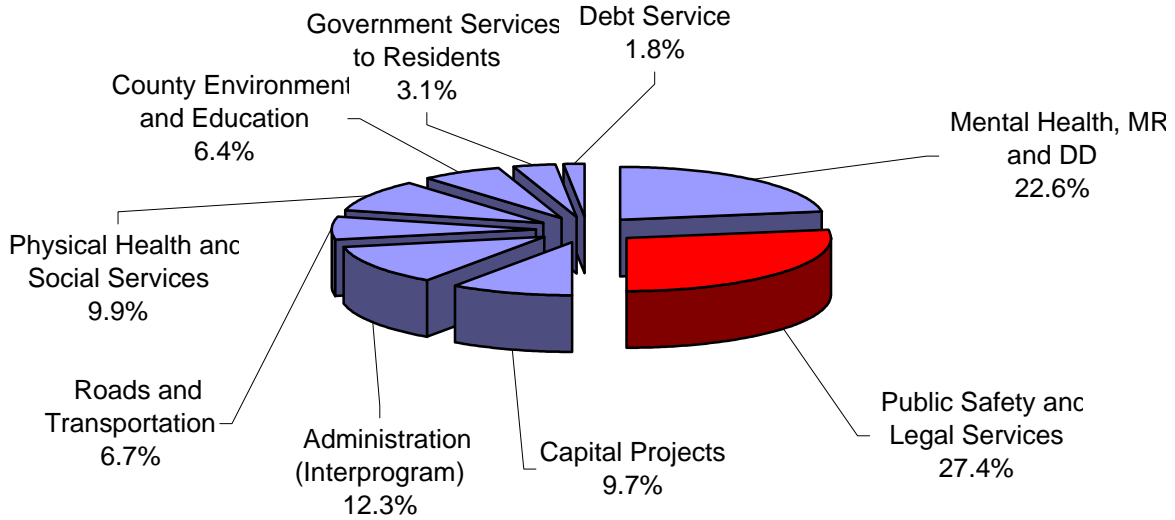
FY04 BUDGET: \$57,312,462



APPROPRIATIONS BY SERVICE AREA

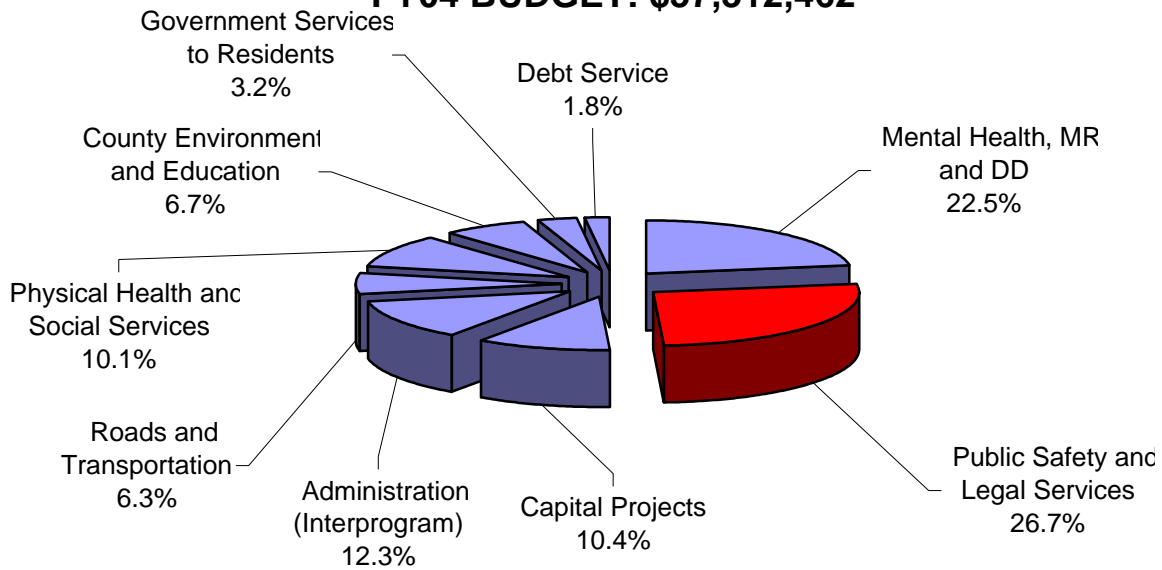
Budgeted Funds Only

FY05 BUDGET: \$58,215,134



Public Safety and Legal Services 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.

FY04 BUDGET: \$57,312,462



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

Includes Sheriff programs - Patrol & Investigations, Jail and Jail Health Services, service of civil papers and Prisoner Transportation; Juvenile Court Services programs including the Juvenile Detention Center; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; other court costs including grand jury costs and juvenile justice base costs; all ambulance services; and Disaster Services.

PHYSICAL HEALTH AND SOCIAL 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; 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.

MENTAL HEALTH, MR AND DD 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.

COUNTY ENVIRONMENT AND EDUCATION 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. Library program; Mississippi Valley Fair program.

ROADS AND TRANSPORTATION SERVICES

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

GOVERNMENT SERVICES TO RESIDENTS

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

ADMINISTRATION (INTERPROGRAM) SERVICES

Includes County Administrator program; Auditor's Department programs - Business/Finance and Taxation; Information Technology programs; Facility and Support Services Department programs; Non-Departmental program - Insurance Costs, Professional Services and Contingency; Human Resources 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 River Renaissance Vision Iowa project bond issue.

CAPITAL IMPROVEMENTS

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

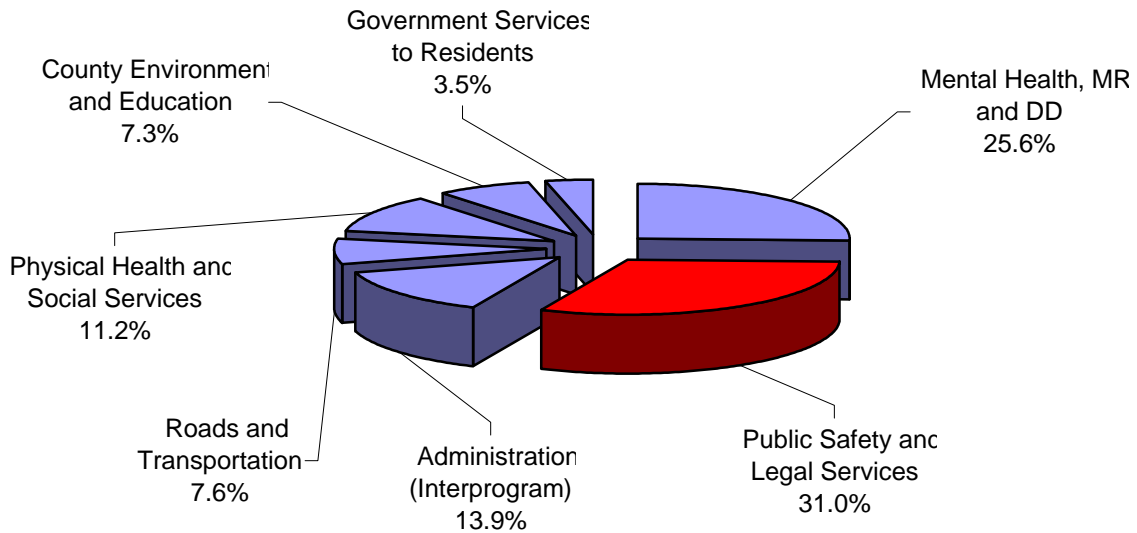
APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers and non-budgeted funds)

SERVICE AREA	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
Public Safety & Legal Services	13,584,142	15,311,978	14,716,774	15,960,225	4.2%
Physical Health & Social Services	5,279,964	5,785,517	5,598,249	5,744,453	-0.7%
Mental Health, MR & DD	12,540,895	12,916,875	12,310,164	13,160,374	1.9%
County Environment & Education	3,331,750	3,854,862	3,786,154	3,746,490	-2.8%
Roads & Transportation	3,025,694	3,596,700	3,596,700	3,916,900	8.9%
Government Services to Residents	1,638,400	1,816,014	1,760,782	1,801,748	-0.8%
Administration (interprogram)	<u>6,214,537</u>	<u>7,030,083</u>	<u>6,633,437</u>	<u>7,171,510</u>	2.0%
SUBTOTAL OPERATING BUDGET	45,615,382	50,312,029	48,402,260	51,501,700	2.4%
Debt Service	1,112,750	1,038,906	1,038,906	1,046,926	0.8%
Capital Projects	<u>9,256,988</u>	<u>5,961,527</u>	<u>5,361,136</u>	<u>5,666,508</u>	-4.9%
TOTAL COUNTY BUDGET	<u>\$ 55,985,120</u>	<u>\$ 57,312,462</u>	<u>\$ 54,802,302</u>	<u>\$ 58,215,134</u>	1.6%

APPROPRIATIONS BY SERVICE AREA

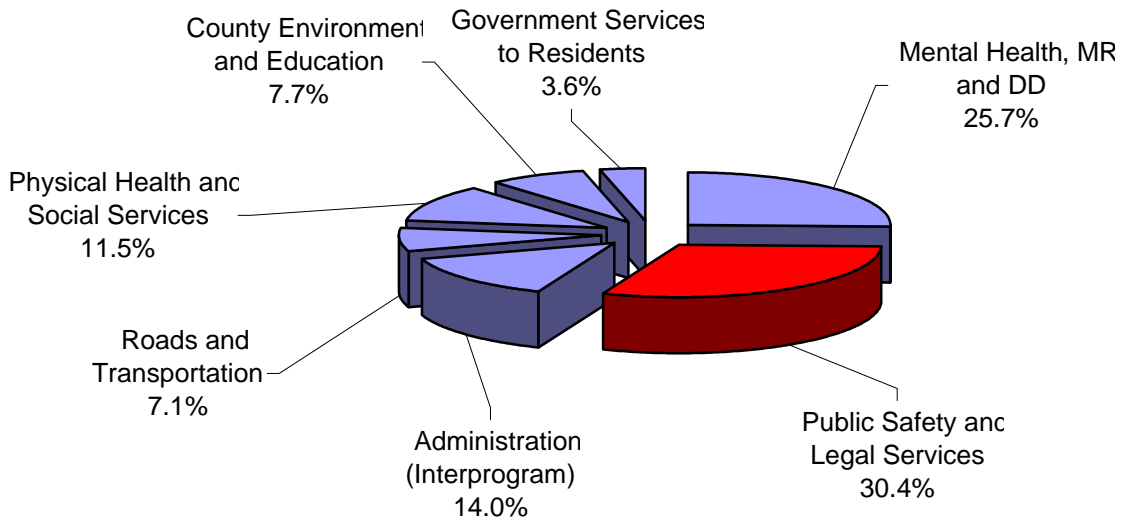
Operating Budget Only

FY05 BUDGET: \$51,501,700



Public Safety & Legal Services expenditures are 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.

FY04 BUDGET: \$50,312,029



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

	----- MAJOR GOVERNMENTAL FUNDS -----					
	----- GENERAL FUND -----			----- MENTAL HEALTH, MR & DD FUND -----		
	<u>ACTUAL</u> <u>2002-03</u>	<u>PROJECTED</u> <u>2003-04</u>	<u>BUDGET</u> <u>2004-05</u>	<u>ACTUAL</u> <u>2002-03</u>	<u>PROJECTED</u> <u>2003-04</u>	<u>BUDGET</u> <u>2004-05</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 18,208,964	\$ 20,339,053	\$ 21,382,103	\$ 3,140,051	\$ 3,136,125	\$ 3,152,895
Less: Uncollected Delinquent Taxes-Levy Yr	38,060	38,065	38,065	6,565	6,565	6,565
Less: Credits To Taxpayers	717,592	717,910	717,910	123,774	124,280	124,280
Net Current Property Taxes	17,453,312	19,583,078	20,626,128	3,009,712	3,005,280	3,022,050
Delinquent Property Tax Revenue	38,060	38,065	38,065	6,565	6,565	6,565
Penalties, Interest & Costs On Taxes	667,318	534,000	559,000	-	-	-
Other County Taxes	4,275,570	4,446,761	4,785,090	148,304	148,705	160,842
Intergovernmental	4,310,913	4,299,577	3,734,974	9,117,021	9,351,129	9,449,375
Licenses & Permits	430,015	398,880	407,280	-	-	-
Charges For Services	4,586,157	4,937,422	4,878,651	46,259	44,999	44,999
Use of Money & Property	626,059	486,812	555,268	-	-	-
Miscellaneous	282,708	240,099	266,235	12,553	14,500	14,500
Subtotal Revenues	32,670,112	34,964,694	35,850,691	12,340,414	12,571,178	12,698,331
Other Financing Sources:						
Operating Transfers In	2,000,000	-	-	-	-	-
Proceeds of Fixed Asset Sales	1,735	20,000	11,000	-	-	-
Total Revenues & Other Sources	34,671,847	34,984,694	35,861,691	12,340,414	12,571,178	12,698,331
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	13,584,142	14,716,774	16,092,525	-	-	-
Physical Health & Social Services	5,279,964	5,598,249	5,744,453	-	-	-
Mental Health, MR & DD	-	-	-	12,540,895	12,310,164	13,160,374
County Environment & Education	2,967,460	3,404,436	3,305,805	-	-	-
Roads & Transportation	-	-	-	-	-	-
Government Services to Residents	1,638,400	1,760,782	1,801,748	-	-	-
Administration (interprogram)	6,214,537	6,633,437	7,039,210	-	-	-
Capital Projects	-	-	-	-	-	-
Subtotal Expenditures	29,684,503	32,113,678	33,983,741	12,540,895	12,310,164	13,160,374
Other Financing Uses:						
Operating Transfers Out	5,464,973	2,698,984	3,313,777	-	-	-
Total Expenditures & Other Uses	35,149,476	34,812,662	37,297,518	12,540,895	12,310,164	13,160,374
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(477,629)	172,032	(1,435,827)	(200,481)	261,014	(462,043)
Beginning Fund Balance - July 1,	\$ 9,641,080	\$ 9,163,451	\$ 9,335,483	\$ 1,221,501	\$ 1,021,020	\$ 1,282,034
Ending Fund Balance - June 30,	\$ 9,163,451	\$ 9,335,483	\$ 7,899,656	\$ 1,021,020	\$ 1,282,034	\$ 819,991

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

	----- MAJOR GOVERNMENTAL FUNDS -----					
	----- DEBT SERVICE FUND -----			----- CAPITAL PROJECTS FUND -----		
	<u>ACTUAL</u> <u>2002-03</u>	<u>PROJECTED</u> <u>2003-04</u>	<u>BUDGET</u> <u>2004-05</u>	<u>ACTUAL</u> <u>2002-03</u>	<u>PROJECTED</u> <u>2003-04</u>	<u>BUDGET</u> <u>2004-05</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 490,762	\$ 421,300	\$ 427,979	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Yr	1,011	1,000	1,000	-	-	-
Less: Credits To Taxpayers	18,715	18,815	18,815	-	-	-
Net Current Property Taxes	471,036	401,485	408,164	-	-	-
Delinquent Property Tax Revenue	1,011	1,000	1,000	-	-	-
Other County Taxes	23,884	24,010	21,154	805,667	875,000	875,000
Intergovernmental	332,901	299,683	277,933	272,872	69,140	66,500
Use of Money & Property	-	-	-	15,031	14,273	11,450
Miscellaneous	-	-	-	36,115	131,147	16,032
Subtotal Revenues	828,832	726,178	708,251	1,129,685	1,089,560	968,982
Other Financing Sources:						
General Long Term Debt Proceeds	-	-	-	-	-	-
Operating Transfers In	-	-	-	3,720,893	3,008,665	3,940,995
Proceeds of Fixed Asset Sales	-	-	-	12,135	45,000	19,000
Total Revenues & Other Sources	828,832	726,178	708,251	4,862,713	4,143,225	4,928,977
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service	1,112,750	1,038,906	1,046,926	-	-	-
Capital Projects	-	-	-	8,211,257	3,941,136	3,666,508
Subtotal Expenditures	1,112,750	1,038,906	1,046,926	8,211,257	3,941,136	3,666,508
Other Financing Uses:						
Operating Transfers Out	-	-	-	779,472	733,233	1,015,345
Total Expenditures & Other Uses	1,112,750	1,038,906	1,046,926	8,990,729	4,674,369	4,681,853
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(283,918)	(312,728)	(338,675)	(4,128,016)	(531,144)	247,124
Beginning Fund Balance - July 1,	\$ 5,426,804	\$ 5,142,886	\$ 4,830,158	\$ 5,916,295	\$ 1,788,279	\$ 1,257,135
Ending Fund Balance - June 30,	\$ 5,142,886	\$ 4,830,158	\$ 4,491,483	\$ 1,788,279	\$ 1,257,135	\$ 1,504,259

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

	----- NONMAJOR FUNDS -----			----- ALL GOVERNMENTAL FUNDS -----		
	ACTUAL <u>2002-03</u>	PROJECTED <u>2003-04</u>	BUDGET <u>2004-05</u>	ACTUAL <u>2002-03</u>	PROJECTED <u>2003-04</u>	BUDGET <u>2004-05</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 1,897,355	\$ 1,912,178	\$ 2,002,579	\$ 23,737,131	\$ 25,808,656	\$ 26,965,556
Less: Uncollected Delinquent Taxes-Levy Yr	978	980	980	46,614	46,610	46,610
Less: Credits To Taxpayers	<u>107,227</u>	<u>107,310</u>	<u>107,310</u>	<u>967,308</u>	<u>968,315</u>	<u>968,315</u>
Net Current Property Taxes	1,789,150	1,803,888	1,894,289	22,723,209	24,793,731	25,950,631
Delinquent Property Tax Revenue	978	980	980	46,614	46,610	46,610
Penalties, Interest & Costs On Taxes	-	-	-	667,318	534,000	559,000
Other County Taxes	75,139	75,695	76,885	5,328,563	5,570,171	5,918,971
Intergovernmental	3,097,001	2,791,042	3,010,260	17,130,708	16,810,571	16,539,042
Licenses & Permits	525	1,000	1,000	430,540	399,880	408,280
Charges For Services	65,796	69,350	71,330	4,698,212	5,051,771	4,994,980
Use of Money & Property	5,100	6,000	-	646,190	507,085	566,718
Miscellaneous	<u>219,552</u>	<u>13,000</u>	<u>14,000</u>	<u>550,929</u>	<u>398,746</u>	<u>310,767</u>
Subtotal Revenues	5,253,241	4,760,955	5,068,744	52,222,283	54,112,565	55,294,999
Other Financing Sources:						
Operating Transfers In	2,228,656	2,228,656	2,228,656	7,949,549	5,237,321	6,169,651
Proceeds of Fixed Asset Sales	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,870</u>	<u>65,000</u>	<u>30,000</u>
Total Revenues & Other Sources	7,481,897	6,989,611	7,297,400	60,185,702	59,414,886	61,494,650
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	13,584,142	14,716,774	16,092,525
Physical Health & Social Services	-	-	-	5,279,964	5,598,249	5,744,453
Mental Health, MR & DD	-	-	-	12,540,895	12,310,164	13,160,374
County Environment & Education	364,290	381,718	440,685	3,331,750	3,786,154	3,746,490
Roads & Transportation	3,025,694	3,596,700	3,916,900	3,025,694	3,596,700	3,916,900
Government Services to Residents	-	-	-	1,638,400	1,760,782	1,801,748
Administration (interprogram)	-	-	-	6,214,537	6,633,437	7,039,210
Debt Service	-	-	-	1,112,750	1,038,906	1,046,926
Capital Projects	<u>1,045,731</u>	<u>1,420,000</u>	<u>2,000,000</u>	<u>9,256,988</u>	<u>5,361,136</u>	<u>5,666,508</u>
Subtotal Expenditures	4,435,715	5,398,418	6,357,585	55,985,120	54,802,302	58,215,134
Other Financing Uses:						
Operating Transfers Out	<u>1,705,104</u>	<u>1,805,104</u>	<u>1,840,529</u>	<u>7,949,549</u>	<u>5,237,321</u>	<u>6,169,651</u>
Total Expenditures & Other Uses	6,140,819	7,203,522	8,198,114	63,934,669	60,039,623	64,384,785
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,341,078	(213,911)	(900,714)	(3,748,967)	(624,737)	(2,890,135)
Beginning Fund Balance - July 1,	\$ 977,873	\$ 2,318,951	\$ 2,105,040	\$ 23,183,553	\$ 19,434,586	\$ 18,809,849
Ending Fund Balance - June 30,	\$ 2,318,951	\$ 2,105,040	\$ 1,204,326	\$ 19,434,586	\$ 18,809,849	\$ 15,919,714



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

	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
ADMINISTRATION	\$ 299,214	\$ 316,209	\$ 314,978	\$ 333,514	5.5%
General Administration	299,214	316,209	314,978	333,514	5.5%
ATTORNEY	\$ 1,990,298	\$ 2,049,651	\$ 2,045,835	\$ 2,129,501	3.9%
County Attorney Administration	231,309	240,901	240,509	252,662	4.9%
Criminal Prosecution	1,497,386	1,536,504	1,542,425	1,598,484	4.0%
Corporation Counsel/Civil	261,603	272,246	262,901	278,355	2.2%
AUDITOR	\$ 1,029,489	\$ 1,146,915	\$ 1,155,682	\$ 1,195,388	4.2%
Auditor Administration	140,491	149,160	149,260	156,055	4.6%
Elections	378,200	469,507	442,893	454,568	-3.2%
Business Finance	276,338	276,372	308,570	315,171	14.0%
Taxation	234,460	251,876	254,959	269,594	7.0%
CAPITAL IMPROVEMENTS	\$ 7,487,247	\$ 3,872,915	\$ 3,257,524	\$ 3,116,508	-19.5%
General Capital Improvements	7,487,247	3,872,915	3,257,524	3,116,508	-19.5%
COMMUNITY SERVICES	\$ 6,785,157	\$ 7,260,833	\$ 6,824,281	\$ 7,460,199	2.7%
Community Services Administration	23,020	102,361	102,408	106,146	3.7%
General Relief	604,995	797,746	691,176	703,996	-11.8%
Veteran Services	109,575	116,761	122,122	125,006	7.1%
Chemical Dep & Other Services	223,100	244,514	223,450	223,450	-8.6%
MH-DD Services	5,824,467	5,999,451	5,685,125	6,301,601	5.0%
CONSERVATION (net of golf course)	\$ 3,012,959	\$ 3,162,458	\$ 3,130,496	\$ 3,103,916	-1.9%
Conservation Administration	303,860	335,698	344,732	354,139	5.5%
Parks & Recreation	1,791,669	1,935,627	1,906,339	1,994,515	3.0%
Conservation Capital Projects	724,010	683,612	683,612	550,000	-19.5%
Wapsi River Environmental Center	193,420	207,521	195,813	205,262	-1.1%
DEBT SERVICES	\$ 1,112,750	\$ 1,038,906	\$ 1,038,906	\$ 1,046,926	0.8%
Solid Waste	594,800	594,703	594,703	598,703	0.7%
River Renaissance Bonds	517,950	444,203	444,203	448,223	0.9%
FACILITY & SUPPORT SERVICES	\$ 1,970,549	\$ 2,124,505	\$ 2,021,596	\$ 2,140,187	0.7%
FSS Administration	165,624	169,768	172,113	181,597	7.0%
Maint of Buildings & Grounds	942,911	968,990	937,366	975,445	0.7%
Custodial Services	331,989	367,542	337,340	367,267	-0.1%
Support Services	530,025	618,205	574,777	615,878	-0.1%

	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
HEALTH DEPARTMENT	\$ 3,513,272	\$ 3,762,912	\$ 3,757,040	\$ 4,030,883	7.1%
Medical Examiner	195,718	170,697	170,945	201,429	18.0%
Jail Inmate Health	335,354	439,294	398,848	539,881	22.9%
Emergency Medical Services	77,531	67,987	78,076	79,784	17.4%
Monitor Health Status	310,224	341,745	372,864	357,421	4.6%
Diagnose/Investigate	495,693	535,958	558,031	584,184	9.0%
Evaluate	102,703	113,613	62,399	166,382	46.4%
Develop Policies	20,432	20,410	34,968	20,713	1.5%
Enforce Laws/Regulations	376,619	471,992	462,992	428,427	-9.2%
Research	14,630	20,226	22,511	13,582	-32.8%
Link People to Services	1100847	1,027,998	1,043,346	1,063,148	3.4%
Assure Workforce	137,125	158,788	173,062	187,220	17.9%
Inform/Educate/Empower	92,311	100,127	100,318	106,559	6.4%
Mobilize Community	254,085	294,077	278,680	282,153	-4.1%
HUMAN SERVICES	\$ 142,617	\$ 175,953	\$ 182,576	\$ 212,558	20.8%
Administrative Support	52,391	65,076	60,576	66,508	2.2%
Case Management	90,226	110,877	122,000	146,050	31.7%
INFORMATION TECHNOLOGY	\$ 940,845	\$ 1,144,132	\$ 1,072,642	\$ 1,091,805	-4.6%
Administration	96,610	103,402	100,872	107,395	3.9%
Information Processing	844,235	1,040,730	971,770	984,410	-5.4%
JUVENILE COURT SERVICES	\$ 687,196	\$ 817,907	\$ 755,684	\$ 827,229	1.1%
Juvenile Detention Center	687,196	817,907	755,684	827,229	1.1%
NON-DEPARTMENTAL	\$ 1,972,427	\$ 2,479,254	\$ 2,091,721	\$ 2,378,957	-4.0%
Non-Departmental	567,986	974,732	586,586	674,605	-30.8%
Court Support Costs	154,095	152,340	140,794	145,994	-4.2%
Other Law Enforcement Costs	92,755	120,415	93,073	98,381	-18.3%
Flood Emergency Costs	-	-	-	-	
Risk Management Program	843,056	933,072	918,573	1,052,282	12.8%
Hotel/Motel Unit	48,182	12,000	12,000	12,000	0.0%
JTPA Quality Jobs Program	196,214	215,695	215,695	215,695	0.0%
MH-DD Contingency	-	1,000	55,000	110,000	10900.0%
Jail Alternatives	70,139	70,000	70,000	70,000	0.0%
HUMAN RESOURCES	\$ 293,823	\$ 344,047	\$ 330,327	\$ 344,462	0.1%
Human Resource Management	293,823	344,047	330,327	344,462	0.1%

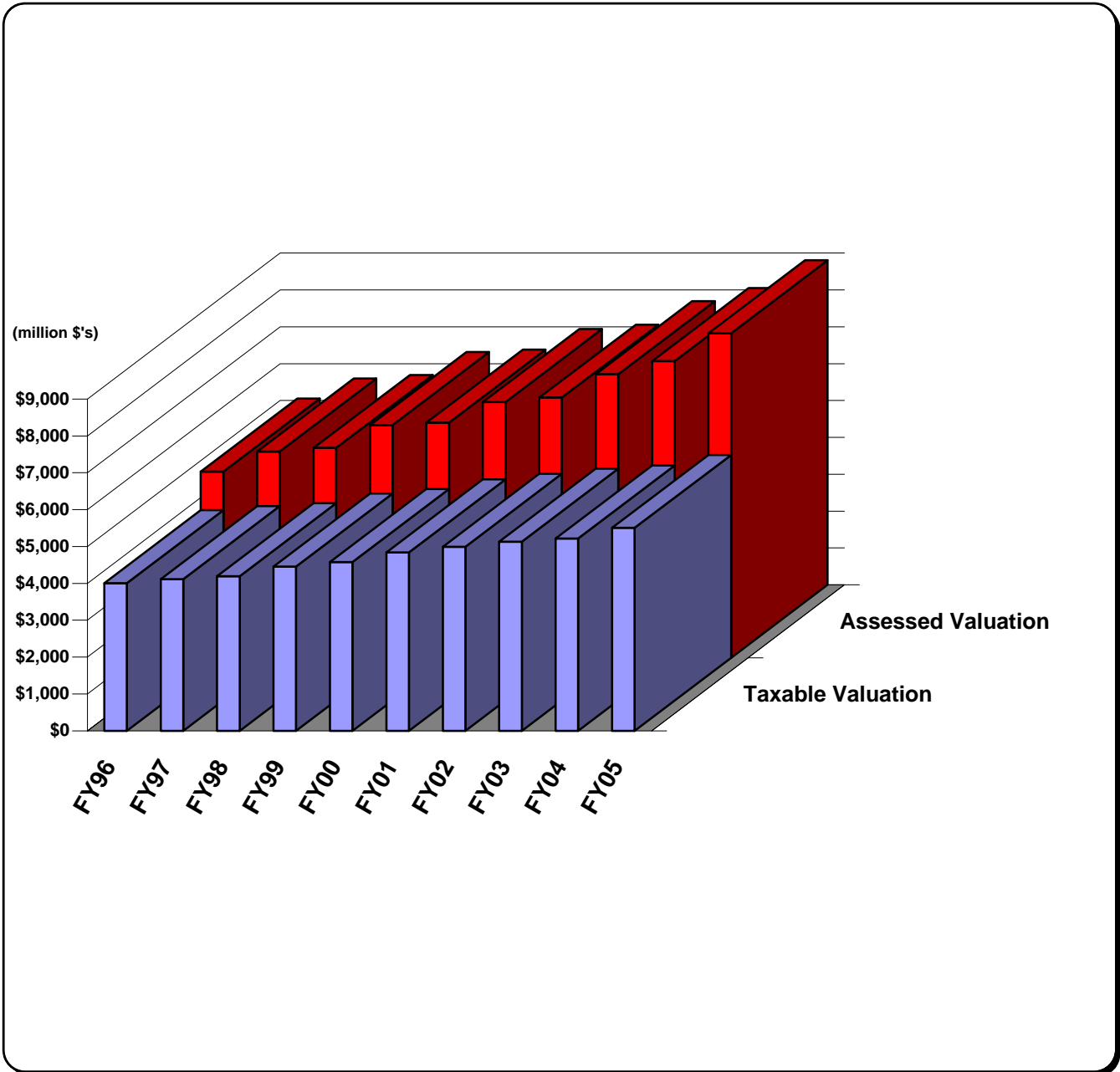
	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
PLANNING & DEVELOPMENT	\$ 239,193	\$ 533,387	\$ 496,641	\$ 287,433	-46.1%
P & D Administration	90,689	98,961	84,826	92,723	-6.3%
Code Enforcement	146,603	168,976	154,315	176,710	4.6%
Tax Deed Properties	1,901	265,450	257,500	18,000	-93.2%
RECORDER	\$ 592,501	\$ 654,053	\$ 612,118	\$ 634,808	-2.9%
Recorder Administration	116,663	125,429	118,220	123,456	-1.6%
Public Records	361,002	387,041	357,750	373,224	-3.6%
Vital Records	114,836	141,583	136,148	138,128	-2.4%
SECONDARY ROADS	\$ 4,071,426	\$ 5,001,700	\$ 5,016,700	\$ 5,916,900	18.3%
Administration	164,074	170,800	170,800	181,900	6.5%
Engineering	352,071	346,900	346,900	375,000	8.1%
Bridges & Culverts	98,362	142,000	142,000	142,000	0.0%
Roads	1,135,893	1,147,000	1,147,000	1,329,000	15.9%
Snow & Ice Control	102,797	246,000	246,000	272,000	10.6%
Traffic Controls	131,179	143,000	143,000	157,000	9.8%
Road Clearing	120,517	120,000	120,000	125,000	4.2%
New Equipment	239,321	520,000	520,000	537,000	3.3%
Equipment Operations	605,938	653,000	653,000	677,000	3.7%
Tools, Materials & Supplies	39,065	53,000	53,000	66,000	24.5%
Real Estate & Buildings	36,478	55,000	55,000	55,000	0.0%
Roadway Construction	1,045,731	1,405,000	1,420,000	2,000,000	42.3%
SHERIFF	\$ 9,558,978	\$ 10,818,844	\$ 10,557,512	\$ 11,513,689	6.4%
Sheriff Administration	218,887	234,271	233,660	244,859	4.5%
Patrol	2,001,485	2,091,889	1,933,041	2,049,956	-2.0%
Jail/Prisoner Transportation	4,779,468	5,723,022	5,587,174	6,139,261	7.3%
Civil Deputies	308,307	292,768	357,996	377,098	28.8%
Communications/Records	1,027,259	1,165,054	1,103,182	1,225,456	5.2%
Investigations	621,305	664,113	673,114	717,244	8.0%
Bailiffs/Courthouse Security	392,206	414,600	436,326	525,995	26.9%
Civil-Clerical	210,061	233,127	233,019	233,820	0.3%
SUPERVISORS	\$ 236,322	\$ 260,237	\$ 255,915	\$ 264,321	1.6%
Supervisors, Board of	236,322	260,237	255,915	264,321	1.6%
TREASURER	\$ 1,436,410	\$ 1,526,321	\$ 1,503,677	\$ 1,569,321	2.8%
Treasurer Administration	154,728	173,849	161,073	154,563	-11.1%
Tax Administration	359,320	381,698	370,085	425,121	11.4%
Motor Vehicle Registration-CH	421,353	441,692	427,907	422,056	-4.4%
County General Store	234,439	247,262	274,364	286,816	16.0%
Accounting/Finance	266,570	281,820	270,248	280,765	-0.4%

	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
AUTHORIZED AGENCIES:					
BI-STATE REGIONAL COMMISSION	\$ 60,409	\$ 62,221	\$ 62,221	\$ 63,154	1.5%
Regional Planning/Technical Assistance	60,409	62,221	62,221	63,154	1.5%
BUFFALO AMBULANCE	\$ 32,650	\$ 32,650	\$ 32,650	\$ 32,650	0.0%
Buffalo-Emergency Care & Transfer	32,650	32,650	32,650	32,650	0.0%
CENTER FOR ALCOHOL/DRUG SERV	\$ 279,052	\$ 286,224	\$ 286,224	\$ 293,611	2.6%
Outpatient Services	40,000	40,000	40,000	40,000	0.0%
Residential Services	239,052	246,224	246,224	253,611	3.0%
CENTER FOR ACTIVE SENIORS	\$ 201,690	\$ 204,179	\$ 204,179	\$ 207,461	1.6%
Outreach to Older Persons	94,475	97,309	97,309	100,229	3.0%
Transportation for Older Persons	38,649	39,808	39,808	39,136	-1.7%
Day Care for Older Persons	14,286	14,286	14,286	14,286	0.0%
Volunteer Services for Older Person	33,475	34,479	34,479	35,513	3.0%
Leisure Services for Older Persons	18,297	18,297	18,297	18,297	0.0%
Other Programs	2,508	-	-	-	
COMMUNITY HEALTH CARE	\$ 291,021	\$ 291,021	\$ 291,021	\$ 302,925	4.1%
Health Services-Comm Services	238,075	238,075	238,075	249,979	5.0%
Health Services-Other	52,946	52,946	52,946	52,946	0.0%
EMERGENCY MANAGEMENT AGENC	\$ 25,357	\$ 25,357	\$ 25,357	\$ 25,357	0.0%
Emergency Preparedness	25,357	25,357	25,357	25,357	0.0%
DURANT AMBULANCE	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Durant-Emergency Care & Transfer	20,000	20,000	20,000	20,000	0.0%
GENESIS VISITING NURSE	\$ 577,208	\$ 579,716	\$ 573,640	\$ 573,640	-1.0%
Public Health Nursing	215,015	215,015	211,977	211,977	-1.4%
Home Support Services	362,193	364,701	361,663	361,663	-0.8%
Other Programs	-	-	-	-	
HANDICAPPED DEVELOPMENT CTR	\$ 2,591,335	\$ 2,680,327	\$ 2,238,484	\$ 2,254,373	-15.9%
Residential Program	1,287,475	1,273,811	1,273,811	1,209,341	-5.1%
Vocational Services	1,075,078	1,040,866	758,036	846,762	-18.6%
Developmental Services	228,782	365,650	206,637	198,270	-45.8%
HUMANE SOCIETY	\$ 26,319	\$ 26,845	\$ 26,845	\$ 27,650	3.0%
Animal Shelter	26,319	26,845	26,845	27,650	3.0%

	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>	<u>Revised Estimate 2003-04</u>	<u>Budget 2004-05</u>	<u>% Change From Prior Budget</u>
COUNTY LIBRARY	\$ 364,290	\$ 381,718	\$ 381,718	\$ 440,685	15.4%
Library Resources & Services	364,290	381,718	381,718	440,685	15.4%
MEDIC E.M.S.	\$ 11,065	\$ -	\$ -	\$ -	
Emergency Medical Services	11,065	-	-	-	
QC CONVENTION/VISITORS BUREAU	\$ 68,742	\$ 70,000	\$ 70,000	\$ 70,000	0.0%
Regional Tourism Development	68,742	70,000	70,000	70,000	0.0%
QC DEVELOPMENT GROUP	\$ 35,092	\$ 36,150	\$ 36,150	\$ 37,957	5.0%
Regional Economic Development	35,092	36,150	36,150	37,957	5.0%
VERA FRENCH CMHC	\$ 4,028,217	\$ 4,124,915	\$ 4,131,962	\$ 4,267,166	3.4%
Outpatient Services	1,185,163	1,220,718	1,220,718	1,257,340	3.0%
Community Support Services	371,106	403,964	403,964	416,083	3.0%
Community Services	55,988	57,668	57,668	59,398	3.0%
Case Management	715,085	715,491	722,538	756,538	5.7%
Inpatient Services	67,852	69,888	69,888	71,985	3.0%
Residential	1,158,174	1,134,863	1,134,863	1,168,909	3.0%
Day Treatment Services	266,755	274,758	274,758	283,001	3.0%
Case Monitoring	135,782	139,855	139,855	144,051	3.0%
Employment Services	72,312	107,710	107,710	109,861	
TOTAL ALL DEPTS/AGENCIES	<u>\$ 55,985,120</u>	<u>\$ 57,312,462</u>	<u>\$ 54,802,302</u>	<u>\$ 58,215,134</u>	1.6%

TAXABLE VALUATIONS vs 100% ASSESSMENTS

TEN YEAR COMPARISON (in million \$'s)



Currently due to a State applied rollback to residential property, taxable values are only 48.5% of the County's fully assessed residential property values.

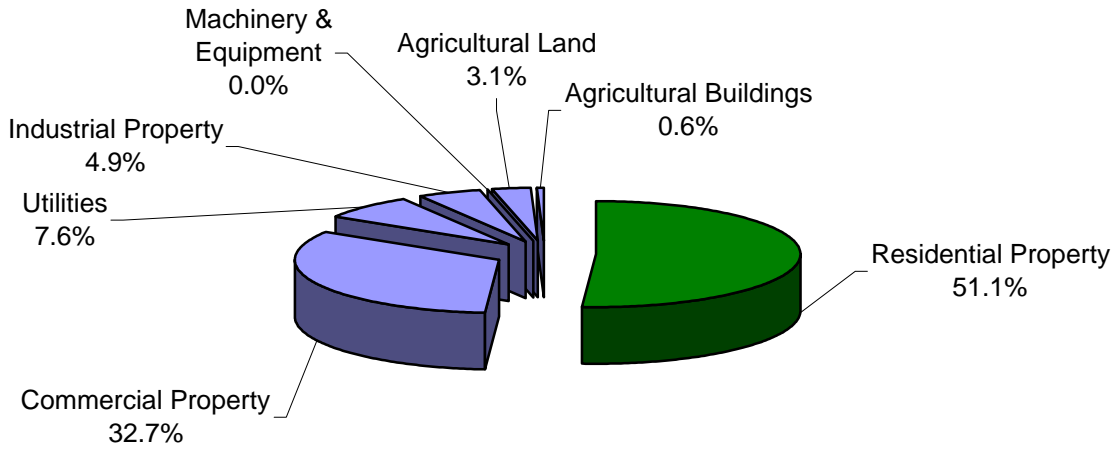
ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY TEN FISCAL YEAR COMPARISON

<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>
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	7,645,182,637	5,356,152	5,356,152
2004-05	5,087,898,264	8,391,908,958	-	-

----- 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>		
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	8,054,218,997	64.8%	232,697,034
416,619,162	416,632,167	5,504,517,426	8,808,541,125	62.5%	213,970,420

TAXABLE VALUATION BY CLASS OF PROPERTY

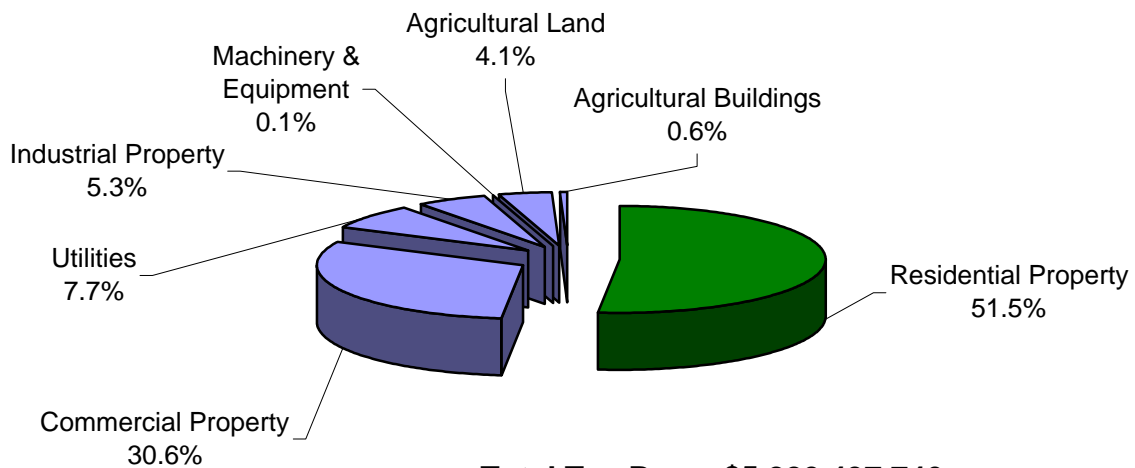
FY05 TAXABLE VALUATION



Total Tax Base: \$5,504,517,426

Residential property valuations represent over half of the County's tax base. Residential valuations would represent 67.3%, however, the State mandated rollback percentage shifts the tax burden to other classes. Also, machinery & equipment has been phased out.

FY04 TAXABLE VALUATION



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

TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2002 For FY04	% of Total	January 1,2003 For FY05	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	2,690,496,478	51.5%	2,815,068,922	51.1%	124,572,444	4.6%
Commercial Property	1,596,613,145	30.6%	1,799,546,855	32.7%	202,933,710	12.7%
Utilities	402,785,799	7.7%	416,619,162	7.6%	13,833,363	3.4%
Industrial Property	277,555,765	5.3%	268,326,031	4.9%	(9,229,734)	-3.3%
Machinery & Equipment	5,356,152	0.1%	0	0.0%	(5,356,152)	-100.0%
Agricultural Land	215,697,788	4.1%	172,832,581	3.1%	(42,865,207)	-19.9%
Agricultural Buildings	31,932,619	0.6%	32,123,875	0.6%	191,256	0.6%
Total	5,220,437,746	100.0%	5,504,517,426	100.0%	284,079,680	5.4%
UNINCORPORATED AREAS						
Residential Property	336,218,195	49.0%	350,479,342	52.3%	14,261,147	4.2%
Commercial Property	43,238,600	6.3%	49,758,015	7.4%	6,519,415	15.1%
Utilities	93,285,051	13.6%	92,999,036	13.9%	(286,015)	-0.3%
Industrial Property	1,981,070	0.3%	1,228,090	0.2%	(752,980)	-38.0%
Machinery & Equipment	0	0.0%	0	0.0%	0	0.0%
Agricultural Land	182,088,390	26.5%	146,475,890	21.8%	(35,612,500)	-19.6%
Agricultural Buildings	29,497,350	4.3%	29,533,679	4.4%	36,329	0.1%
Total	686,308,656	100.0%	670,474,052	100.0%	(15,834,604)	-2.3%
Property in Cities	4,534,129,090	86.9%	4,834,043,374	87.8%	299,914,284	6.6%
Property in Rural Areas	686,308,656	13.1%	670,474,052	12.2%	(15,834,604)	-2.3%
Total	5,220,437,746	100.0%	5,504,517,426	100.0%	284,079,680	5.4%

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2002 For FY04	January 1,2003 For FY05	Amount Change	% Change
Tax Increment Financing District Values	232,697,034	213,970,420	(18,726,614)	-8.0%
Military Exemptions	19,761,956	19,458,038	(303,918)	-1.5%
Utilities/Railroads Rollback Amount	0	13,005	13,005	
Ag Land/Buildings Rollback Amount	0	0	0	
Commercial Rollback Amount	0	14,514,674	14,514,674	
Residential Rollback Amount	2,581,322,261	3,056,067,562	474,745,301	18.4%
Total Rollback Loss	2,581,322,261	3,070,595,241	489,272,980	19.0%
Total Excluded Values	2,833,781,251	3,304,023,699	470,242,448	16.6%
Percent of Tax Base Excluded	35.2%	37.5%		

**PROPERTY TAX LEVY COMPARISON
ALL FUNDS**

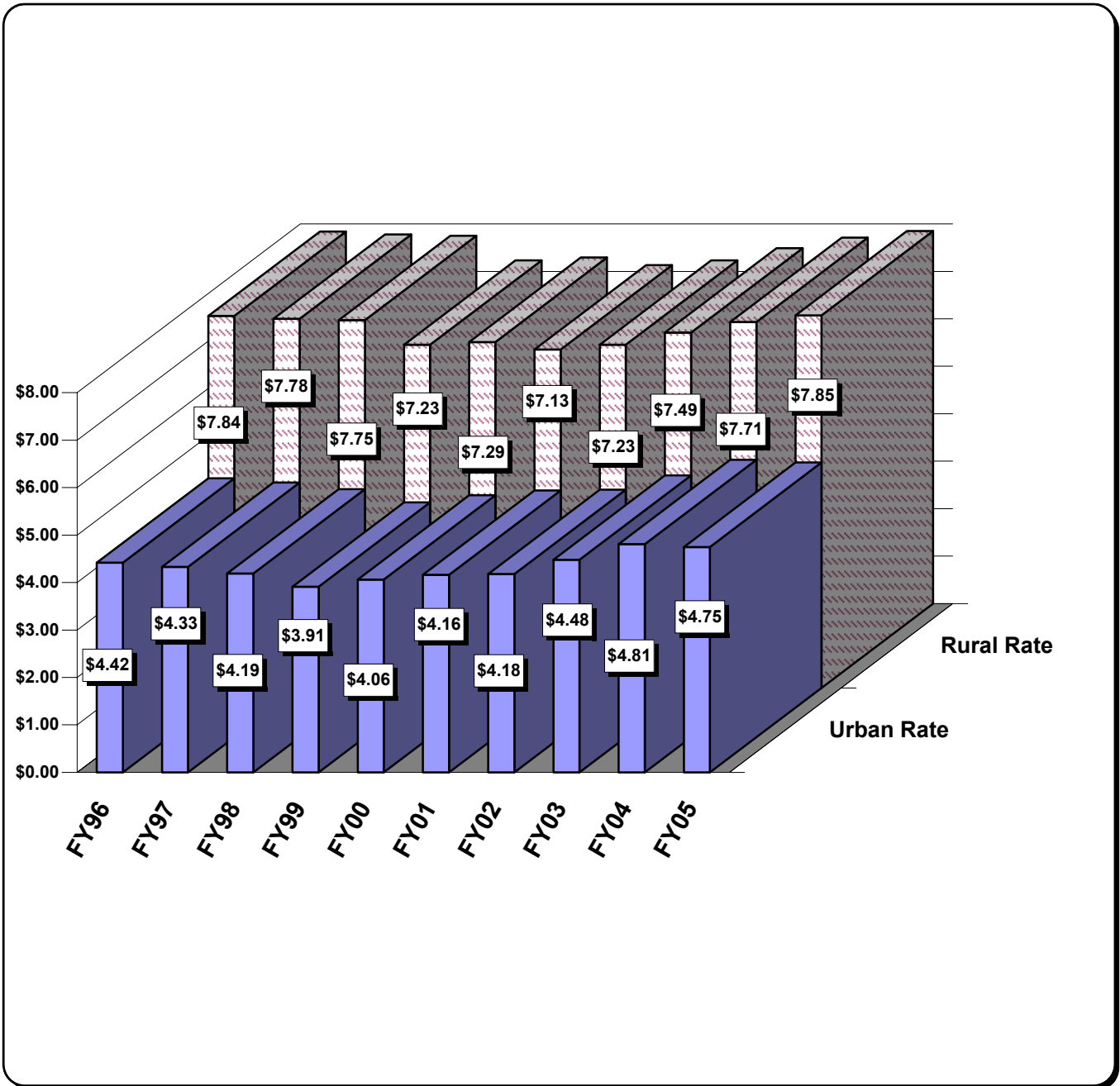
	----- 2003-04 Budget -----		----- 2004-05 Budget -----		
	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount % Incr -Decr</u>
General Fund	\$ 20,378,406	\$ 4.09349	\$ 21,382,103	\$ 4.07562	4.9%
Special Revenue Fund					
MH-DD	3,154,566	0.63367	3,152,895	0.60097	-0.1%
Debt Service Fund	<u>423,060</u>	<u>0.08171</u>	<u>427,979</u>	<u>0.07838</u>	
Total County-Wide Levy	\$ 23,956,032	\$ 4.80887 ⁽¹⁾	\$ 24,962,977	\$ 4.75497 ⁽¹⁾	4.2%
Special Revenue Fund (rural only)					
Rural Services Basic	<u>1,922,221</u>	<u>2.90305</u> ⁽²⁾	<u>2,002,579</u>	<u>3.09150</u> ⁽²⁾	4.2%
Total Gross Levy	\$ 25,878,253	\$ 7.71192	\$ 26,965,556	\$ 7.84647	4.2%
Less State Replacement Credits Against Levied Taxes	<u>1,072,781</u>		<u>968,315</u>		-9.7%
Total Net Levy	<u>\$ 24,805,472</u>	<u>\$ 7.71192</u> ⁽³⁾	<u>\$ 25,997,241</u>	<u>\$ 7.84647</u> ⁽³⁾	4.8%

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

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

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

TEN YEAR LEVY RATE COMPARISON



Over the past ten years the urban rate has increased on the average less than 1% a year. The rural rate is almost at the same rate as ten years ago (0.1% higher).

TAX LEVIES AND LEVY RATES 10 YEAR HISTORICAL COMPARISON

<u>Fiscal Year</u>	<u>Gross Tax Levy</u> ⁽¹⁾	<u>Urban Levy Rate</u> ⁽²⁾	<u>Rural Levy Rate</u> ⁽³⁾
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
2004-05	26,965,556	4.75497	7.84647

⁽¹⁾ Includes State replacement credits against levies taxes

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

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