

SUPPLEMENTAL INFORMATION

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BASIS OF ACCOUNTING

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

Both the annual budget and preparation of the audited Comprehensive Annual Financial Report (CAFR) of the County are based on generally accepted accounting principles, include the same funds (other than the entity-wide funds included in the CAFR), and meets the criteria set forth by the Government Finance Officers Association for its Certificate of Achievement for Excellence in Financial Reporting. The format includes basic fund types as follows:

MAJOR GOVERNMENTAL FUNDS:

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

Mental Health, MR & DD Fund - This fund accounts for state revenues allocated to the County to be used to provide mental health, mental retardation and developmental disability services. The Mental Health, MR & DD Fund is a special revenue fund.

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

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

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

NONMAJOR GOVERNMENTAL FUNDS: (the following funds are special revenue funds)

Rural Services Fund – To account for taxes levied to benefit the rural residents of the County.

Secondary Roads Fund – To account for State revenue allocated to the County to be used to maintain and improve the County's roads.

Recorder's Record Management Fund – To account for the added fee collected for each recorded transaction to be used for the purpose of preserving and maintaining public records.

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

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

- Public Safety and Legal Services
- Physical Health and Social Services
- Mental Health, MR & DD Services
- County Environment and Education Services
- Roads and Transportation Services
- Government Services to Residents
- Administration (interprogram) Services
- Debt Service
- Capital Projects

SCOTT COUNTY BUDGET CALENDAR

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

BUDGET PREPARATION PROCESS

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

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

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

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

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

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

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

BUDGET PREPARATION PROCESS

(Continued)

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

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

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

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

SCOTT COUNTY'S PROGRAM PERFORMANCE BUDGETING SYSTEM

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

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

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

BUDGET PREPARATION PROCESS

(Continued)

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

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

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

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

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

Demand:

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

GENERAL EXAMPLES:

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

Workload:

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

GENERAL EXAMPLES:

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

BUDGET PREPARATION PROCESS

(Continued)

Productivity:

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

Effectiveness:

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

GENERAL EXAMPLES:

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

CAVEATS:

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

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

MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY

Date of Incorporation: December 31, 1837

Form of Government: County Board/County Administrator

Area in Square Miles	447	Recreation: Parks	
		County Parks	7
Median Age of Population	35.4	Number of Acres	2,348
Miles of Roads and Streets:			
Interstate Highways	43		
State Highways	78		
County Roads	556		
City Streets	<u>727</u>		
Total Miles	<u>1,404</u>		
Acres of Industrial Lands	733	Golf Courses:	
		Private	2
Farming Acres	226,081	Public	7
Number of Farms	1,350	Municipal	3
County Employees:		Snowmobile Trails, Total Miles	86
Board Members	5	State Wildlife Preserve Open to Public	
Elected Officials	5	Hunting and Fishing	2,785/Acres
Full time equivalents	435.80	Number of Lakes	5
Schools Within the County: Public Schools		Number of Boat Launches	4
Elementary	39	Number of Beaches	1
Junior High	9	Number of Swimming Pools	1
Senior High	6	Number of Zoos	0
Total Students	27,302	Number of Baseball Diamonds	2
Non-Public Schools:		Public Safety:	
K-8	8	County Sheriff Department	1
High School	2	City Police Department	8
Total Students	2,979	Fire Department:	
Higher Education:		Full-time	2
University	1	Volunteer	11
Colleges	1	Rescue Squads	2
Junior College	1	Elections: Last General Election	
Vocational Schools	3	Registered Voters	112,073
Total Students	10,942	Votes Cast	53,184
		Percent	47.5%
		Elections: Last Municipal Election	
		Registered Voters	97,491
		Votes Cast	27,171
		Percent	27.9%
		Building Permits:	
		Issued in the Year Ended	
		June 30, 2003	613
		Value of Issued Permits	\$18,521,328

MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY (cont.)

Ten Principal Taxpayers

As of June 30, 2003

Organization	Taxable Value	% of Total Taxable Value
Mid-American Energy	\$236,431,027	4.71%
Aluminum Company of America	61,664,800	1.23%
SDG Macerich Properties	49,731,759	0.99%
Davenport Water Company	40,180,640	0.80%
Isle of Capri	39,806,296	0.79%
Genventures	35,968,443	0.72%
Qwest	28,701,265	0.57%
Northern Border Pipeline Co.	20,693,500	0.41%
Lafarge Corporation	19,150,978	0.38%
Peterson property	18,665,500	0.37%
Total	\$550,994,208	6.32%

Source: County tax rolls.

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Expenditure: Expenditures that are usually construction projects designed to improve the value of the government assets. Examples of capital expenditures include new roads, buildings, recreational facilities and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, machinery, building improvements, microcomputers and special tools, which are usually distinguished from operating items according to their value and projected useful life. One-time agency funding and special consultant studies are also included in the County's definition of capital expenditures.

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

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

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

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

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

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

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

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

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

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

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

the start of FY 1991-92.

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

Expenses: This term is used as an appropriation sub-object account category to differentiate from personal services, supplies, capital, and equipment costs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HCBS: Home and community based mental health mental retardation services

Interfund Transfers: Amounts transferred from one fund to another.

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

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

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

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

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

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

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

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

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

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

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

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

PPB: Program Performance Budget - see below.

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

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

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

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

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

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

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

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

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

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

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

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

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

DEPARTMENT/AUTHORIZED AGENCIES BUDGET TOTAL SUMMARIES

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DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Administration	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
A County Administrator	1.00	1.00	1.00	1.00	1.00
805-A Assistant County Administrator	0.50	0.50	0.50	0.50	0.50
366-A Budget Coordinator	1.00	1.00	1.00	1.00	1.00
298-A Administrative Assistant	0.60	0.60	0.60	0.60	0.60
Z Administrative Intern	0.60	-	-	-	-
TOTAL POSITIONS	3.70	3.10	3.10	3.10	3.10
REVENUE SUMMARY:					
Miscellaneous	\$64	\$0	\$100	\$100	\$100
TOTAL REVENUES	\$64	\$0	\$100	\$100	\$100
APPROPRIATION SUMMARY:					
Personal Services	\$286,178	\$298,784	\$301,653	\$317,689	\$317,689
Expenses	8,716	13,925	8,325	10,825	10,825
Supplies	4,320	3,500	5,000	5,000	5,000
TOTAL APPROPRIATIONS	\$299,214	\$316,209	\$314,978	\$333,514	\$333,514

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Attorney	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
X County Attorney	1.00	1.00	1.00	1.00	1.00
Y First Assistant Attorney	1.00	1.00	1.00	1.00	1.00
Y Deputy First Assistant Attorney	3.00	3.00	3.00	3.00	3.00
A Assistant Attorney II	1.00	1.00	1.00	1.00	1.00
A Assistant Attorney I	10.00	10.00	10.00	10.00	10.00
511-A Office Administrator	1.00	1.00	1.00	1.00	1.00
323-A Case Expeditor	1.00	1.00	1.00	1.00	1.00
282-A Paralegal	2.00	2.00	2.00	2.00	2.00
252-A Executive Secretary	1.00	1.00	1.00	1.00	1.00
223-C Victim/Witness Coordinator	1.00	1.00	1.00	1.00	1.00
191-C Intake Coordinator	1.00	1.00	1.00	1.00	1.00
177-C Legal Secretary	3.00	3.00	3.00	3.00	3.00
141-C Clerk II	3.63	3.63	3.63	3.63	3.63
Z Summer Law Clerk	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	30.63	30.63	30.63	30.63	30.63
REVENUE SUMMARY:					
Intergovernmental	\$16,200	\$0	\$1,600	\$1,600	\$1,600
Fines/Forfeitures/Miscellaneous	51,817	15,000	15,000	15,000	15,000
TOTAL REVENUES	\$68,017	\$15,000	\$16,600	\$16,600	\$16,600
APPROPRIATION SUMMARY:					
Personal Services	\$1,814,752	\$1,905,185	\$1,898,969	\$1,970,701	\$1,970,701
Equipment	16,142	8,500	8,500	8,000	8,000
Expenses	126,139	100,560	102,960	110,800	110,800
Supplies	33,265	35,406	35,406	40,000	40,000
TOTAL APPROPRIATIONS	\$1,990,298	\$2,049,651	\$2,045,835	\$2,129,501	\$2,129,501

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Auditor	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
X Auditor	1.00	1.00	1.00	1.00	1.00
Y Deputy Auditor-Elections	1.00	1.00	1.00	1.00	1.00
Y Deputy Auditor-Tax	1.00	1.00	1.00	1.00	1.00
677-A Accounting and Tax Manager	1.00	1.00	1.00	1.00	1.00
556-A Operations Manager	1.00	1.00	1.00	1.00	1.00
291-C Election Supervisor	1.00	1.00	1.00	1.00	1.00
252-A Payroll Specialist	1.50	1.50	1.50	1.50	1.50
252-C Accounts Payable Specialist	1.50	1.50	1.50	1.50	1.50
194-C Platroom Draftsman	0.50	0.50	0.50	0.50	0.50
191-C Senior Clerk III Elections	1.00	1.00	1.00	1.00	1.00
177-A Official Records Clerk	0.90	0.90	0.90	0.90	0.90
177-C Tax Aide	3.00	3.00	3.00	3.00	3.00
141-C Clerk II	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	15.40	15.40	15.40	15.40	15.40
REVENUE SUMMARY:					
Intergovernmental	\$47,692	\$129,446	\$150,000	\$52,100	\$52,100
Licenses & Permits	6,178	5,500	5,500	5,500	5,500
Charges for Services	44,392	44,750	44,750	44,550	44,550
Miscellaneous	6	-	-	-	-
TOTAL REVENUES	\$98,268	\$179,696	\$200,250	\$102,150	\$102,150
APPROPRIATION SUMMARY:					
Personal Services	\$866,216	\$960,290	\$969,057	\$1,013,763	\$1,013,763
Equipment	-	10,000	10,000	2,000	2,000
Expenses	137,775	153,725	153,725	151,925	151,925
Supplies	25,498	22,900	22,900	27,700	27,700
TOTAL APPROPRIATIONS	\$1,029,489	\$1,146,915	\$1,155,682	\$1,195,388	\$1,195,388

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Community Services	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
725-A Community Services Director	1.00	1.00	1.00	1.00	1.00
430-A Case Aide Supervisor	1.00	1.00	1.00	1.00	1.00
430-A Mental Health Coordinator	1.00	1.00	1.00	1.00	1.00
298-A Veterans Director/Case Aide	1.00	1.00	1.00	1.00	1.00
252-C Case Aide	4.50	4.50	4.50	4.00	4.00
233-C Office Manager	1.00	1.00	1.00	1.00	1.00
162-C Clerk III/Secretary	1.00	1.00	1.00	1.00	1.00
141-C Clerk II/Receptionist	1.50	1.50	1.50	1.50	1.50
Z Mental Health Advocate	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	13.00	13.00	13.00	12.50	12.50
REVENUE SUMMARY:					
Intergovernmental	\$4,001,411	\$3,989,334	\$4,224,901	\$4,326,647	\$4,326,647
Charges for Services	49,435	48,500	136,999	48,999	48,999
Fines/Forfeitures/Miscellaneous	50,313	67,533	67,500	67,500	67,500
TOTAL REVENUES	\$4,101,159	\$4,105,367	\$4,429,400	\$4,443,146	\$4,443,146
APPROPRIATION SUMMARY:					
Personal Services	\$623,425	\$708,708	\$663,825	\$712,623	\$712,623
Equipment	12	-	4,750	4,750	4,750
Expenses	6,152,459	6,542,025	6,145,856	6,730,926	6,730,926
Supplies	9,344	10,100	9,850	11,900	11,900
TOTAL APPROPRIATIONS	\$6,785,240	\$7,260,833	\$6,824,281	\$7,460,199	\$7,460,199

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Conservation (Net of Golf Course)	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
775-A Director	1.00	1.00	1.00	1.00	1.00
445-A Operations Manager	1.00	1.00	1.00	1.00	1.00
382-A Naturalist/Director	1.00	1.00	1.00	1.00	1.00
357-A Park Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00
307-A Park Ranger	2.00	2.00	2.00	2.00	2.00
271-A Assistant Naturalist	1.00	1.00	1.00	1.00	1.00
220-A Conservation Assistant	1.00	1.00	1.00	1.00	1.00
220-A Patrol Ranger	1.00	1.00	1.00	1.00	1.00
187-A Pioneer Village Site Coordinator	1.00	1.00	1.00	1.00	1.00
187-A Equipment Mechanic	2.00	2.00	2.00	2.00	2.00
187-A Park Crew Leader	1.00	1.00	1.00	1.00	1.00
162-A Park Maintenance Worker	5.00	5.00	5.00	5.00	5.00
141-A Clerk II	1.00	1.00	1.00	1.00	1.00
99-A Cody Homestead Site Coordinator	0.75	0.75	0.75	0.75	0.75
Z Seasonal Concession Worker	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	21.25	21.25	21.25	21.25	21.25
REVENUE SUMMARY:					
Intergovernmental	\$170,401	\$62,490	\$5,094	\$92,000	\$92,000
Charges for Services	514,163	587,992	575,365	620,519	620,519
Use of Money/Property	128,590	147,292	116,640	135,350	135,350
Fines/Forfeitures/Miscellaneous	32,952	8,600	19,632	18,082	18,082
Sale of Fixed Assets	12,135	30,000	45,000	19,000	19,000
TOTAL REVENUES	\$858,241	\$836,374	\$761,731	\$884,951	\$884,951
APPROPRIATION SUMMARY:					
Personal Services	\$1,451,567	\$1,566,974	\$1,520,220	\$1,634,948	\$1,634,948
Equipment	146,921	179,000	182,659	168,000	168,000
Capital Improvements	724,010	683,612	683,612	550,000	550,000
Expenses	372,663	394,664	406,271	404,384	404,384
Supplies	317,799	338,208	337,734	346,584	346,584
TOTAL APPROPRIATIONS	\$3,012,960	\$3,162,458	\$3,130,496	\$3,103,916	\$3,103,916

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2002-03	2003-04	2003-04	2004-05	2004-05
PROGRAM: Glynn's Creek (18E/F)	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
462-A Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00
462-A Golf Course Superintendent	1.00	1.00	1.00	1.00	1.00
187-A Mechanic/Crew Leader	1.00	1.00	1.00	1.00	1.00
187-A Assistant Superintendent	1.00	1.00	1.00	1.00	1.00
162-A Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Z Seasonal Assistant Golf Professional	0.75	0.75	0.75	0.75	0.75
Z Seasonal Golf Pro Staff	7.05	7.05	7.05	7.05	7.05
Z Seasonal Part Time Laborers	5.55	5.55	5.55	5.55	5.55
TOTAL POSITIONS	19.35	19.35	19.35	19.35	19.35
REVENUE SUMMARY:					
Total Charges for Services	\$8,380	\$20,800	\$20,500	\$29,700	\$29,700
Total Green Fees	577,548	768,554	647,800	774,546	774,546
Net Cart Fees	293,061	330,508	302,000	341,525	341,525
Net Food/Beverage	104,967	169,100	134,000	191,900	191,900
Net Merchandise Sales	5,115	7,600	6,000	8,360	8,360
Net Driving Range Sales	41,747	52,820	44,000	53,200	53,200
Total Interest Income	2,461	15,000	2,500	2,500	2,500
Total Miscellaneous	1,170	1,000	1,000	1,000	1,000
Gain on Sale of Fixed Assets	1,300	-	-	-	-
TOTAL REVENUES	\$1,035,749	\$1,365,382	\$1,157,800	\$1,402,731	\$1,402,731
APPROPRIATION SUMMARY:					
Personal Services	\$476,548	\$526,667	\$491,540	\$551,100	\$551,100
Equipment	2,931	3,048	2,000	1,000	1,000
Depreciation	95,565	108,641	96,000	96,000	96,000
Expenses	94,059	87,990	89,165	89,240	89,240
Supplies	110,420	120,950	119,750	124,780	124,780
Debt Service	185,205	182,380	175,000	165,000	165,000
TOTAL APPROPRIATIONS	\$964,728	\$1,029,676	\$973,455	\$1,027,120	\$1,027,120
Net Income	\$71,021	\$335,706	\$184,345	\$375,611	\$375,611
CASH FLOW RECONCILIATION:					
Add back depreciation (non-cash expense)	95,565	108,641	96,000	96,000	96,000
Add back loss on sale of fixed assets (non-cash expense)	-	-	-	-	-
Deduct gain on sale of fixed assets (non-cash revenue)	(1,300)	-	-	-	-
Deduct balance sheet cash outlays:					
Principal payment Certificates of Participation	(170,000)	(180,000)	(180,000)	(190,000)	(190,000)
Equipment purchases (major)	(60,807)	(65,952)	(67,000)	(226,135)	(226,135)
Capital projects	-	-	-	-	-
Amortized General Fund interest payment (incl carryover)	-	(91,290)	-	-	-
Other balance sheet account changes (net)	25,633	-	-	-	-
Amount of cash available for other uses	\$ (39,888)	\$ 107,105	\$ 33,345	\$ 55,476	\$ 55,476

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Facility and Support Services (formerly Buildings & Grounds)	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
725-A Director Buildings & Grounds	1.00	1.00	1.00	1.00	1.00
307-A Project & Support Services Coordinator	1.00	1.00	1.00	1.00	1.00
300-A Maintenance Coordinator	1.00	1.00	1.00	1.00	1.00
268-C Maintenance Specialist	3.00	3.00	3.00	3.00	3.00
252-A Purchasing Specialist	1.00	1.00	1.00	1.00	1.00
198-A Custodial Supervisor	1.00	1.00	1.00	1.00	1.00
182-C Maintenance Worker	2.00	2.00	2.00	2.00	2.00
177-C Senior Clerk	-	1.00	1.00	1.00	1.00
162-C Preventive Maintenance	1.00	1.00	1.00	1.00	1.00
162-C Lead Custodial Worker	2.00	2.00	2.00	2.00	2.00
141-C Clerk II/Support Services	2.00	2.00	2.00	2.00	2.00
141-C Clerk II/Word Processing	0.50	0.50	0.50	0.50	0.50
141-C Clerk II/Support Services Receptionist	1.00	-	-	-	-
130-C Custodial Worker	6.25	6.25	6.25	6.25	6.25
91-C Courthouse Security Guard	0.49	0.49	0.49	0.49	0.49
83-C General Laborer	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	23.74	23.74	23.74	23.74	23.74
REVENUE SUMMARY:					
Intergovernmental	\$89,588	\$134,500	\$108,500	\$116,000	\$116,000
Charges for Services	28,936	40,150	28,500	32,200	32,200
Fines/Forfeitures/Miscellaneous	4,539	3,200	3,850	4,675	4,675
Sale of Fixed Assets	1,735	1,500	5,000	6,000	6,000
TOTAL REVENUES	\$124,798	\$179,350	\$145,850	\$158,875	\$158,875
APPROPRIATION SUMMARY:					
Personal Services	\$942,127	\$1,032,407	\$967,711	\$1,049,320	\$1,049,320
Equipment	5,469	28,000	28,000	19,100	19,100
Expenses	917,422	967,916	932,710	977,676	977,676
Supplies	105,530	96,182	93,175	94,091	94,091
TOTAL APPROPRIATIONS	\$1,970,548	\$2,124,505	\$2,021,596	\$2,140,187	\$2,140,187

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Health	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
805-A Health Director	1.00	1.00	1.00	1.00	1.00
571-A Deputy Director	1.00	1.00	1.00	1.00	1.00
430-A Program Development Coordinator	1.00	-	-	-	-
417-A Clinical Services Coordinator	1.00	1.00	1.00	1.00	1.00
417-A Community Health Coordinatoor	1.00	1.00	1.00	1.00	1.00
417-A Environmental Health Coordinator	2.00	1.00	1.00	1.00	1.00
417-A Public Health Services Coordinator	1.00	1.00	1.00	1.00	1.00
366-A Quality Assurance	-	1.00	1.00	1.00	1.00
366-A Public Health Nurse	6.00	8.00	8.00	8.00	8.00
355-A Community Health Consultant	-	4.00	4.00	4.00	4.00
355-A Community Health Intervention Specialist	-	1.00	1.00	1.00	1.00
355-A Disease Prevention Specialist	4.00	-	-	-	-
355-A Environmental Health Specialist	7.00	7.00	7.00	7.00	7.00
298-A Administrative Office Manager	1.00	1.00	1.00	1.00	1.00
209-A Medical Assistant	1.00	1.00	1.00	1.00	1.00
177-A Lab Technician	0.75	0.75	0.75	0.75	0.75
162-A Resource Specialist	2.00	2.00	2.00	2.00	2.00
141-A Resource Assistant	2.60	2.60	2.60	2.60	2.60
Z Interpreters	0.35	0.35	0.35	0.35	0.35
Z Environmental Health Intern	0.25	0.25	0.25	0.25	0.25
Z Health Services Professional	1.20	1.20	1.20	1.20	1.20
TOTAL POSITIONS	34.15	36.15	36.15	36.15	36.15
REVENUE SUMMARY:					
Intergovernmental	\$1,261,939	\$1,115,127	\$1,260,351	\$1,309,393	\$1,309,393
Licenses and Permits	236,206	224,630	223,940	228,540	228,540
Charges for Services	24,948	25,780	31,850	34,850	34,850
Fines/Forfeitures/Miscellaneous	41,088	35,000	25,000	75,000	75,000
TOTAL REVENUES	\$1,564,181	\$1,400,537	\$1,541,141	\$1,647,783	\$1,647,783
APPROPRIATION SUMMARY:					
Personal Services	\$1,822,017	\$2,088,357	\$2,042,841	\$2,233,557	\$2,233,557
Equipment	1,068	21,850	4,850	10,900	10,900
Expenses	1,641,120	1,591,882	1,648,526	1,735,893	1,735,893
Supplies	49,064	60,823	60,823	50,533	50,533
TOTAL APPROPRIATIONS	\$3,513,269	\$3,762,912	\$3,757,040	\$4,030,883	\$4,030,883

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Human Resources	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
805-A Assistant County Administrator	0.50	0.50	0.50	0.50	0.50
323-A Human Resources Generalist	2.00	2.00	2.00	2.00	2.00
198-A Benefits Coordinator	1.00	1.00	1.00	1.00	1.00
Z Governmental Trainee	3.00	3.00	3.00	-	-
TOTAL POSITIONS	6.50	6.50	6.50	3.50	3.50
REVENUE SUMMARY:					
Charges for Services	\$0	\$25	\$30	\$30	\$30
Fines/Forfeitures/Miscellaneous	142	50	50	50	50
TOTAL REVENUES	\$142	\$75	\$80	\$80	\$80
APPROPRIATION SUMMARY:					
Personal Services	\$184,451	\$211,097	\$199,127	\$212,962	\$212,962
Expenses	106,306	129,200	127,450	127,750	127,750
Supplies	3,066	3,750	3,750	3,750	3,750
TOTAL APPROPRIATIONS	\$293,823	\$344,047	\$330,327	\$344,462	\$344,462

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Human Services	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
REVENUE SUMMARY:					
Intergovernmental	\$14,184	\$20,075	\$20,075	\$20,075	\$20,075
Fines/Forfeitures/Miscellaneous	-	500	500	500	500
TOTAL REVENUES	\$14,184	\$20,575	\$20,575	\$20,575	\$20,575
APPROPRIATION SUMMARY:					
Equipment	\$2,841	\$3,000	\$3,000	\$3,776	\$3,776
Expenses	107,748	131,129	140,252	168,078	168,078
Supplies	32,028	41,824	39,324	40,704	40,704
TOTAL APPROPRIATIONS	\$142,617	\$175,953	\$182,576	\$212,558	\$212,558

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Information Technology (formerly Budget & Info Proc)	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
725-A Information Technology Director	1.00	1.00	1.00	1.00	1.00
519-A Network Infrastructure Supervisor	1.00	1.00	1.00	1.00	1.00
511-A Senior Programmer Analyst	1.00	1.00	1.00	1.00	1.00
455-A Webmaster	1.00	1.00	1.00	1.00	1.00
445-A Programmer/Analyst II	2.00	2.00	2.00	2.00	2.00
406-A Network Systems Administrator	3.00	3.00	3.00	3.00	3.00
187-A Help Desk Specialist	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	10.00	10.00	10.00	10.00	10.00
REVENUE SUMMARY:					
Intergovernmental	\$29,092	\$38,324	\$38,324	\$39,282	\$39,282
Charges for Services	3,563	3,552	3,552	3,640	3,640
Fines/Forfeitures/Miscellaneous	100	-	9	-	-
TOTAL REVENUES	\$32,755	\$41,876	\$41,885	\$42,922	\$42,922
APPROPRIATION SUMMARY:					
Personal Services	\$616,031	\$783,782	\$712,292	\$738,942	\$738,942
Equipment	850	1,500	1,500	1,500	1,500
Expenses	316,240	342,900	342,900	335,413	335,413
Supplies	7,725	15,950	15,950	15,950	15,950
TOTAL APPROPRIATIONS	\$940,846	\$1,144,132	\$1,072,642	\$1,091,805	\$1,091,805

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Juvenile Court Services	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
571-A Juvenile Detention Center Director	1.00	1.00	1.00	1.00	1.00
323-A Office Supervisor	1.00	1.00	1.00	-	-
323-A Shift Supervisor	-	-	-	2.00	2.00
257-A Shift Leader	2.00	2.00	2.00	-	-
215-A Detention Youth Supervisor	11.20	11.20	11.20	11.20	11.20
TOTAL POSITIONS	15.20	15.20	15.20	14.20	14.20
REVENUE SUMMARY:					
Intergovernmental	\$78,967	\$112,835	\$196,464	\$263,600	\$263,600
Fees and Charges	22,440	65,000	65,000	70,000	70,000
Miscellaneous	410	-	-	-	-
TOTAL REVENUES	\$101,817	\$177,835	\$261,464	\$333,600	\$333,600
APPROPRIATION SUMMARY:					
Personal Services	\$620,307	\$740,502	\$677,229	\$744,699	\$744,699
Equipment	749	3,100	3,100	3,100	3,100
Expenses	38,266	36,670	37,720	40,630	40,630
Supplies	27,874	37,635	37,635	38,800	38,800
TOTAL APPROPRIATIONS	\$687,196	\$817,907	\$755,684	\$827,229	\$827,229

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Non-Departmental	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
505-A Risk Management Coordinator	-	-	-	1.00	1.00
417-A Risk Management Coordinator	1.00	1.00	1.00	-	-
TOTAL POSITIONS	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:					
Intergovernmental	\$604,150	\$742,896	\$716,215	\$577,817	\$577,817
Charges for Services	123,908	127,000	127,000	127,000	127,000
Use of Money & Property	600	-	1,000	1,000	1,000
Fines/Forfeitures/Miscellaneous	74,571	84,500	104,030	91,500	91,500
TOTAL REVENUE	\$803,229	\$954,396	\$948,245	\$797,317	\$797,317
APPROPRIATION SUMMARY:					
Personal Services	\$71,826	\$129,858	\$69,659	\$80,007	\$80,007
Expenses	1,889,489	2,339,196	2,011,812	2,287,700	2,287,700
Supplies	11,112	10,200	10,250	11,250	11,250
TOTAL APPROPRIATIONS	\$1,972,427	\$2,479,254	\$2,091,721	\$2,378,957	\$2,378,957

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Planning & Development	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
608-A Planning & Development Director	1.00	1.00	1.00	1.00	1.00
314-C Building Inspector	1.00	1.00	1.00	1.00	1.00
252-A Planning & Development Specialist	1.00	1.00	1.00	1.00	1.00
162-A Clerk III	0.50	0.25	0.25	0.25	0.25
Z Weed/Zoning Enforcement Aide	0.58	0.58	0.58	0.58	0.58
Z Planning Intern	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	4.33	4.08	4.08	4.08	4.08
REVENUE SUMMARY:					
Intergovernmental	\$1,691	\$250,000	\$240,000	\$0	\$0
Licenses & Permits	174,956	160,240	160,240	160,240	160,240
Charges for Services	6,766	4,750	4,750	4,750	4,750
Sale of Fixed Assets	-	5,000	15,000	5,000	5,000
TOTAL REVENUES	\$183,413	\$419,990	\$419,990	\$169,990	\$169,990
APPROPRIATION SUMMARY:					
Personal Services	\$220,686	\$243,087	\$216,991	\$247,783	\$247,783
Expenses	14,460	286,500	275,350	35,350	35,350
Supplies	4,047	3,800	4,300	4,300	4,300
TOTAL APPROPRIATIONS	\$239,193	\$533,387	\$496,641	\$287,433	\$287,433

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Recorder	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
X Recorder	1.00	1.00	1.00	1.00	1.00
Y Second Deputy	1.00	1.00	1.00	1.00	1.00
496-A Operations Manager	1.00	1.00	1.00	1.00	1.00
191-C Real Estate Specialist	1.00	1.00	1.00	1.00	1.00
191-C Vital Records Specialist	1.00	1.00	1.00	1.00	1.00
162-C Clerk III	1.00	1.00	1.00	1.00	1.00
141-C Clerk II	7.00	7.00	7.00	6.00	6.00
TOTAL POSITIONS	13.00	13.00	13.00	12.00	12.00
REVENUE SUMMARY:					
Charges for Services	\$1,916,980	\$1,468,575	\$2,186,300	\$2,111,342	\$2,111,342
Use of Money/Property	3,297	7,500	7,500	-	-
Fines/Forfeitures/Miscellaneous	3,226	3,200	3,200	3,000	3,000
TOTAL REVENUES	\$1,923,503	\$1,479,275	\$2,197,000	\$2,114,342	\$2,114,342
APPROPRIATION SUMMARY:					
Personal Services	\$570,446	\$628,883	\$583,248	\$610,448	\$610,448
Equipment	100	-	-	-	-
Expenses	7,340	10,570	14,270	8,360	8,360
Supplies	14,615	14,600	14,600	16,000	16,000
TOTAL APPROPRIATIONS	\$592,501	\$654,053	\$612,118	\$634,808	\$634,808

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Secondary Roads	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
864-A County Engineer	1.00	1.00	1.00	1.00	1.00
634-A Assistant County Engineer	1.00	1.00	1.00	1.00	1.00
430-A Secondary Roads Superintendent	1.00	1.00	1.00	1.00	1.00
300-A Engineering Aide II	3.00	3.00	3.00	3.00	3.00
233-A Shop Supervisor	1.00	1.00	1.00	1.00	1.00
213-B Crew Leader/Operator I	3.00	3.00	3.00	3.00	3.00
204-A Office Leader	1.00	1.00	1.00	1.00	1.00
199-B Sign Crew Leader	1.00	1.00	1.00	1.00	1.00
187-B Mechanic	2.00	2.00	2.00	2.00	2.00
187-B Shop Control Clerk	1.00	1.00	1.00	1.00	1.00
174-B Heavy Equipment Operator III	7.00	7.00	7.00	7.00	7.00
163-B Truck Crew Coordinator	1.00	1.00	1.00	1.00	1.00
162-A Clerk III	0.50	0.25	0.25	0.25	0.25
153-B Truck Driver/Laborer	9.00	11.00	11.00	11.00	11.00
Z Seasonal Maintenance Worker	0.60	0.60	0.60	0.60	0.60
Z Engineering Aide (Seasonal Maint)	0.30	0.30	0.30	0.30	0.30
TOTAL POSITIONS	33.40	35.15	35.15	35.15	35.15
REVENUES SUMMARY:					
Intergovernmental	\$2,834,778	\$2,681,972	\$2,681,972	\$2,901,200	\$2,901,200
Licenses & Permits	525	1,000	1,000	1,000	1,000
Charges for Services	2,316	5,000	5,000	5,000	5,000
Use of Money & Property	1,803	-	-	-	-
Fines/Forfeitures/Miscellaneous	219,552	13,000	13,000	14,000	14,000
Transfers In	2,228,656	2,228,656	2,228,656	2,228,656	2,228,656
TOTAL APPROPRIATIONS	\$5,287,630	\$4,929,628	\$4,929,628	\$5,149,856	\$5,149,856
APPROPRIATION SUMMARY:					
Administration	\$164,074	\$170,800	\$170,800	\$181,900	\$181,900
Engineering	352,071	346,900	346,900	375,000	375,000
Bridges & Culverts	98,362	142,000	142,000	142,000	142,000
Roads	1,135,893	1,147,000	1,147,000	1,329,000	1,329,000
Snow & Ice Control	102,797	246,000	246,000	272,000	272,000
Traffic Controls	131,179	143,000	143,000	157,000	157,000
Road Clearing	120,517	120,000	120,000	125,000	125,000
New Equipment	239,321	520,000	520,000	537,000	537,000
Equipment Operation	594,471	648,000	648,000	672,000	672,000
Tools, Materials & Supplies	50,531	58,000	58,000	71,000	71,000
Real Estate & Buildings	36,478	55,000	55,000	55,000	55,000
Roadway Construction	1,045,731	1,405,000	1,420,000	2,000,000	2,000,000
TOTAL APPROPRIATIONS	\$4,071,425	\$5,001,700	\$5,016,700	\$5,916,900	\$5,916,900

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Sheriff	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
X Sheriff	1.00	1.00	1.00	1.00	1.00
Y Chief Deputy	1.00	1.00	1.00	1.00	1.00
705-A Jail Administrator	1.00	1.00	1.00	1.00	1.00
519-A Captain	2.00	2.00	2.00	2.00	2.00
464-A Lieutenant	4.00	4.00	4.00	4.00	4.00
451-E Sergeant	6.00	6.00	6.00	6.00	6.00
449-A Corrections Captain	1.00	1.00	1.00	1.00	1.00
417-A Support Services Director	1.00	1.00	1.00	1.00	1.00
400-A Support/Program Supervisor	1.00	1.00	1.00	1.00	1.00
353-A Corrections Lieutenant	3.00	3.00	3.00	3.00	3.00
332-A Corrections Sergeant	4.00	4.00	4.00	4.00	4.00
332-A Food Service Manager	1.00	1.00	1.00	1.00	1.00
329-E Deputy	28.00	28.00	28.00	28.00	28.00
323-A Program Services Coordinator	-	1.00	1.00	1.00	1.00
Z Alternative Sentence Coordinator	-	1.00	1.00	1.00	1.00
300-A Chief Telecommunications Operator	1.00	1.00	1.00	1.00	1.00
298-A Classification Specialist	-	1.00	1.00	1.00	1.00
283-H Lead Correction Officer	10.00	10.00	10.00	10.00	10.00
271-A Lead Public Safety Dispatcher	-	-	-	3.00	3.00
262-A Lead Bailiff	1.00	1.00	1.00	1.00	1.00
252-A Tele/Communications Operator	-	-	-	9.00	9.00
246-H Correction Officer	43.20	49.00	49.00	52.00	52.00
245-A Lead Tele/Communications Operator	3.00	3.00	3.00	-	-
228-A Tele/Communications Operator	8.00	9.00	9.00	-	-
228-A Office Supervisor	1.00	1.00	1.00	1.00	1.00
220-A Bailiff	7.10	8.55	8.55	8.55	8.55
220-C Senior Accounting Clerk	-	-	-	1.00	1.00
198-A Senior Clerk	-	-	-	1.00	1.00
191-C Senior Accounting Clerk	2.00	2.00	2.00	1.00	1.00
177-C Senior Clerk	2.00	2.00	2.00	2.00	2.00
176-H Jail Custodian/Correction Officer	1.00	1.00	1.00	3.00	3.00
176-C Cook	-	-	-	3.60	3.60
162-A Clerk III	2.00	3.00	3.00	2.00	2.00
141-C Clerk II	1.00	1.50	1.50	1.50	1.50
141-C Clerk II-Records	0.50	0.50	0.50	0.50	0.50
125-C Clerk I	0.50	-	-	-	-
125-H Jail Custodian	1.00	-	-	-	-
122-C Cook	3.40	3.60	3.60	-	-
TOTAL POSITIONS	141.70	153.15	153.15	158.15	158.15
REVENUE SUMMARY:					
Intergovernmental	\$149,601	\$91,286	\$156,754	\$120,807	\$120,807
Licenses & Permits	12,676	14,075	9,200	13,000	13,000
Charges for Services	807,524	733,082	732,175	731,600	731,600
Fines/Forfeitures/Miscellaneous	20,517	24,700	23,410	13,410	13,410
TOTAL REVENUES	\$990,318	\$863,143	\$921,539	\$878,817	\$878,817
APPROPRIATION SUMMARY:					
Personal Services	\$ 7,895,311	\$ 8,529,780	\$ 8,369,312	\$ 9,284,270	\$ 9,184,632
Equipment	88,053	71,675	71,675	99,075	99,075
Expenses	1,037,944	1,597,149	1,505,205	1,760,052	1,616,152
Supplies	537,670	620,240	611,320	613,830	613,830
TOTAL APPROPRIATIONS	\$ 9,558,978	\$ 10,818,844	\$ 10,557,512	\$ 11,757,227	\$ 11,513,689

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Supervisors, Board of	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
X Chair, Board of Supervisors	1.00	1.00	1.00	1.00	1.00
X Member, Board of Supervisors	4.00	4.00	4.00	4.00	4.00
TOTAL POSITIONS	5.00	5.00	5.00	5.00	5.00
REVENUE SUMMARY:					
Miscellaneous	\$1,312	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,312	\$0	\$0	\$0	\$0
APPROPRIATION SUMMARY:					
Personal Services	\$228,958	\$245,237	\$241,915	\$250,321	\$250,321
Expenses	5,940	13,000	12,000	12,000	12,000
Supplies	1,424	2,000	2,000	2,000	2,000
TOTAL APPROPRIATIONS	\$236,322	\$260,237	\$255,915	\$264,321	\$264,321

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Treasurer	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
X Treasurer	1.00	1.00	1.00	1.00	1.00
611-A Financial Management Supervisor	1.00	1.00	1.00	1.00	1.00
556-A Operations Manager	1.00	1.00	1.00	1.00	1.00
382-A County General Store Manager	1.00	1.00	1.00	1.00	1.00
332-A Tax Accounting Specialist	1.00	1.00	1.00	1.00	1.00
298-A Motor Vehicle Supervisor	1.00	1.00	1.00	1.00	1.00
191-C Cashier	1.00	1.00	1.00	1.00	1.00
177-A Senior Clerk	1.00	1.00	1.00	1.00	1.00
177-C Motor Vehicle Account Clerk	2.00	2.00	2.00	2.00	2.00
162-C Clerk III	1.00	1.00	1.00	1.00	1.00
141-C Clerk II	17.60	17.60	17.60	17.60	17.60
TOTAL POSITIONS	28.60	28.60	28.60	28.60	28.60
REVENUE SUMMARY:					
Penalties & Interest on Taxes	\$650,590	\$517,000	\$517,000	\$542,000	\$542,000
Charges for Services	1,152,840	1,110,500	1,110,500	1,160,500	1,160,500
Use of Money & Property	496,870	602,503	367,672	418,918	418,918
Fines/Forfeitures/Miscellaneous	17,743	1,600	2,200	1,400	1,400
TOTAL REVENUES	\$2,318,043	\$2,231,603	\$1,997,372	\$2,122,818	\$2,122,818
APPROPRIATION SUMMARY:					
Personal Services	\$1,295,691	\$1,356,326	\$1,359,077	\$1,418,316	\$1,418,316
Equipment	30	12,500	-	-	-
Expenses	98,921	106,090	93,450	99,230	99,230
Supplies	41,768	51,405	51,150	51,775	51,775
TOTAL APPROPRIATIONS	\$1,436,410	\$1,526,321	\$1,503,677	\$1,569,321	\$1,569,321

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Bi-State Regional Commission	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Executive Director	1.00	1.00	1.00	1.00	
Program Director	2.00	2.00	2.00	2.00	
Project Manager	1.00	1.00	1.00	1.00	
Planner & Senior Planner	6.00	6.00	6.00	6.00	
Administrative Services Director	1.00	1.00	1.00	1.00	
Data Services Planner	1.00	1.00	1.00	1.00	
Data Graphics Manager	1.00	1.00	1.00	1.00	
Finance/Human Resources	1.00	1.00	1.00	1.00	
Accounting Technician	0.50	0.50	0.50	0.50	
Transportation Traffic Engineer	1.00	1.00	1.00	1.00	
Word Processor I	3.00	3.00	3.00	3.00	
Planning Assistant	1.00	1.00	1.00	1.00	
Graphics Specialist	2.00	2.00	2.00	2.00	
TOTAL POSITIONS	21.50	21.50	21.50	21.50	
REVENUE SUMMARY:					
Membership Fees	\$266,415	\$271,720	\$271,720	\$275,339	
Charges for Services	445,193	450,881	438,731	432,688	
Federal/State Funding	130,230	141,375	132,215	140,772	
Transportation	480,419	515,475	507,445	500,734	
SUB-TOTAL REVENUES	\$1,322,257	\$1,379,451	\$1,350,111	\$1,349,533	
Scott County Contribution	60,409	62,221	62,221	63,154	63,154
TOTAL REVENUES	\$1,382,666	\$1,441,672	\$1,412,332	\$1,412,687	
APPROPRIATION SUMMARY:					
Personal Services	\$1,137,351	\$1,227,860	\$1,207,528	\$1,222,329	
Equipment	1,743	2,500	2,500	2,500	
Expenses	201,099	189,370	189,800	196,550	
Occupancy	44,851	44,851	44,851	44,851	
TOTAL APPROPRIATIONS	\$1,385,044	\$1,464,581	\$1,444,679	\$1,466,230	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Buffalo Volunteer Ambulance	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Volunteers	25.00	25.00	25.00	30.00	
TOTAL POSITIONS	25.00	25.00	25.00	30.00	
REVENUE SUMMARY:					
Municipal Subsidy	\$18,014	\$9,000	\$3,000	\$12,000	
Service Fees	17,818	53,000	20,000	53,000	
Other	1,487	6,500	3,500	8,700	
SUB-TOTAL REVENUES	\$37,319	\$68,500	\$26,500	\$73,700	
Scott County Contribution	22,650	22,650	22,650	22,650	22,650
Funding Reserve	10,000	10,000	10,000	10,000	10,000
TOTAL COUNTY CONTRIBUTION	\$32,650	\$32,650	\$32,650	\$32,650	\$32,650
TOTAL REVENUES	\$69,969	\$101,150	\$59,150	\$106,350	
APPROPRIATION SUMMARY:					
Personal Services	\$22,514	\$35,000	\$18,000	\$28,000	
Equipment	8,443	29,557	8,500	19,800	
Expenses	50,370	70,903	24,350	43,000	
Supplies	1,400	2,000	2,200	4,500	
Occupancy	8,397	8,490	6,000	8,800	
TOTAL APPROPRIATIONS	\$91,124	\$145,950	\$59,050	\$104,100	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Center for Alcohol/Drug Services	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Executive Director	1.00	1.00	1.00	1.00	
Treatment Supervisor	1.00	1.00	1.00	1.00	
Clinical Director	1.00	1.00	1.00	1.00	
Finance Manager	1.00	1.00	1.00	1.00	
Business/Office Manager	1.00	1.00	1.00	1.00	
Admin Systems Manager	1.00	0.50	1.00	1.00	
Accounting Specialist	2.00	2.00	2.00	2.00	
Client Accts Receivable Specialist	2.70	2.70	2.70	2.70	
Administrative Assistant	1.00	1.00	1.00	1.00	
Clerical	9.00	9.00	9.00	9.00	
Maintenance	1.00	1.00	2.00	2.00	
QA/UR Program Manager	2.00	2.00	2.00	2.00	
Prevention Coordinator	1.00	1.00	1.00	1.00	
Prevention Specialist	12.00	11.00	12.00	12.00	
Counselors	39.00	45.00	45.00	45.00	
Techs/CCW	21.00	24.00	21.00	21.00	
Program Managers	6.00	6.00	6.00	6.00	
Health Care Coordinator	1.00	1.00	1.00	1.00	
RN/LPN	7.00	7.00	6.00	6.00	
TOTAL POSITIONS	110.70	118.20	116.70	116.70	
REVENUE SUMMARY:					
I.D.S.A. Treatment	\$1,641,866	\$1,543,688	\$1,641,866	\$1,641,866	
I.D.S.A. Prevention	250,805	240,754	315,638	315,638	
Scott County Jail Based Project	-	131,977	146,990	261,395	
O.A.S.A.	569,896	553,546	553,546	553,546	
Rock Island County	56,970	55,060	57,360	57,360	
United Way	100,198	99,953	100,198	100,198	
Client Fees	222,418	212,713	197,271	197,271	
Insurance Payments	562,558	796,033	635,352	635,352	
Interest	42,966	20,000	52,000	52,000	
Seventh Judicial District	96,300	95,000	96,300	96,300	
Contributions	1,516	14,250	2,250	2,250	
County Commitments	47,847	30,000	39,000	39,000	
Scott County Jail	142,415	110,000	130,000	130,000	
Local Schools	69,560	48,000	69,000	69,000	
U S Fed Probation	54,055	60,000	60,000	60,000	
Medicaid, Illinois	37,012	15,000	25,000	25,000	
Contractual Fees/Payment	1,137,249	815,416	901,015	901,015	
Juvenile Court	(780)	-	-	-	
SUB-TOTAL REVENUES	\$5,032,851	\$4,841,390	\$5,022,786	\$5,137,191	
Scott County Contribution	269,052	276,224	276,224	283,611	283,611
IDPH Substance Abuse Funds	10,000	10,000	10,000	10,000	10,000
TOTAL COUNTY CONTRIBUTION	\$279,052	\$286,224	\$286,224	\$293,611	\$293,611
TOTAL REVENUES	\$5,311,903	\$5,127,614	\$5,309,010	\$5,430,802	
APPROPRIATION SUMMARY:					
Personal Services	\$3,624,373	\$3,844,765	\$4,019,666	\$4,097,886	
Equipment	14,033	21,001	59,458	31,625	
Expenses	775,439	836,258	1,113,411	858,846	
Supplies	289,362	234,400	241,075	241,825	
Occupancy	224,882	191,190	194,882	200,620	
TOTAL APPROPRIATIONS	\$4,928,089	\$5,127,614	\$5,628,492	\$5,430,802	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Center for Active Seniors, Inc.	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
President/CEO	1.00	1.00	1.00	1.00	
Resource Development & Marketing	1.00	1.00	1.00	1.00	
Business Manager	0.61	1.00	1.00	1.00	
Accounting Coordinator	1.00	1.00	1.00	1.00	
Administrative Coordinator	1.00	1.00	1.00	1.00	
Receptionist	1.00	1.00	1.00	1.00	
Janitor	1.69	1.69	1.69	1.69	
Social Services Coordinator	1.00	1.00	1.00	1.00	
Caseworkers	7.50	7.50	7.50	7.50	
Adult Day Center Coordinator	1.00	1.00	1.00	1.00	
Adult Day Center Assistant Coordinator	1.00	1.00	1.00	1.00	
Adult Day Center Nursing Assistant	1.50	1.50	1.50	1.50	
Adult Day Center Facilitators	2.50	2.50	2.50	2.50	
Adult Day Center Aides	0.80	0.80	0.80	0.80	
Volunteer/Chore Coordinator	0.76	-	-	-	
Listen-To-Me Read Coordinator	0.50	0.50	0.50	0.50	
Senior Center Coordinator	1.00	1.00	1.00	1.00	
Fitness Center Assistant	1.40	1.40	1.40	1.40	
Activity Manager	0.55	0.55	0.55	0.55	
Site Managers	1.00	1.00	1.00	1.00	
Meal Site Assistant	0.25	0.25	0.25	0.25	
TOTAL POSITIONS	28.06	27.69	27.69	27.69	
REVENUE SUMMARY:					
Medicaid Waiver ADC	\$82,780	\$80,000	\$90,000	\$80,000	
Pledge Revenue	-	40,000	35,000	43,000	
Title III B	34,110	37,150	35,150	36,205	
Title III C	7,513	7,964	7,515	7,513	
Elderly Care Funds	34,174	40,513	34,174	35,544	
Transfers	85,370	-	-	-	
Title V	22,784	24,000	18,000	22,577	
LTCIS	14,775	13,000	15,000	15,000	
Veterans Administration	61,212	46,000	60,000	55,000	
United Way	77,820	98,344	77,820	93,450	
Contributions	25,902	35,000	50,000	37,000	
Activities	57,498	95,000	75,000	94,200	
CDBG	91,106	95,295	88,940	95,295	
Project Income	144,688	183,535	169,000	186,785	
Supplemental/Knouse/RDA & SCRA Grants	110,085	81,839	78,500	84,506	
Other	70,173	152,500	102,000	147,700	
SUB-TOTAL REVENUES	\$919,990	\$1,030,140	\$936,099	\$1,033,775	
Scott County Contribution	199,182	204,179	204,179	207,461	207,461
Contingency	-	-	25,000	-	-
IDPH Substance Abuse Funds	2,508	-	-	-	-
TOTAL COUNTY CONTRIBUTION	201,690	204,179	229,179	207,461	207,461
TOTAL REVENUES	\$1,121,680	\$1,234,319	\$1,165,278	\$1,241,236	
APPROPRIATION SUMMARY:					
Personal Services	\$809,380	\$856,159	\$856,626	\$883,601	
Equipment	(523)	1,619	2,000	1,500	
Expenses	268,808	258,596	243,038	258,557	
Supplies	44,739	99,385	75,279	78,980	
Occupancy	20,679	18,560	18,850	19,270	
TOTAL APPROPRIATIONS	\$1,143,083	\$1,234,319	\$1,195,793	\$1,241,908	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Community Health Care	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Physician	10.93	14.65	10.93	12.03	
Physician Assistant	2.75	4.06	2.75	2.76	
Nurse Practitioner	2.50	3.50	2.50	2.51	
Nutritionist	1.00	1.01	1.00	1.00	
Health Educator/Social Worker	2.47	2.73	2.47	2.47	
X-Ray Technician	2.00	2.03	2.00	2.01	
Lab Technician	8.60	7.62	8.60	8.62	
Nursing Coordinator/Registered Nurse	11.20	6.29	11.20	11.24	
LPN/Medical Assistant	27.80	24.88	27.80	27.88	
Dentist	2.50	3.03	2.50	3.51	
Hygienist/Assistants/Receptionist (Dental)	11.40	11.04	11.40	11.44	
Pharmacist/Pharmacy Technician	4.20	4.25	4.20	4.22	
Information Services Coordinator	1.00	1.01	1.00	1.00	
Medical Records Clerks	8.50	7.69	8.50	8.52	
Transcriptionist	0.60	1.62	0.60	0.60	
Business Office Coordinator	1.00	1.01	1.00	1.00	
Income Verification/Customer Service Coord.	3.00	4.99	3.00	3.01	
Patient Account Rep/Patient Service Rep	23.00	20.27	23.00	23.06	
Executive Director	1.00	1.01	1.00	1.00	
Director of Clinic/Finance/Program/HR	4.00	4.06	4.00	4.01	
Administrative Assistant	3.00	2.97	3.00	3.01	
Quality Manager	1.00	1.01	1.00	1.00	
Clinical Info Coord/Chronic Care Coord	1.80	1.96	1.80	1.80	
Outreach Worker (Homeless)/Outreach Educator	9.00	6.56	9.00	9.02	
Telephone Operator/Coding Specialist	8.63	8.19	8.63	8.66	
Translator	1.80	1.80	1.80	1.81	
Medical Secretary	4.00	5.04	4.00	4.01	
Bldg & Grounds Coordinator/Computer Support Tech	2.00	1.96	2.00	2.00	
Human Resources Specialist/Accounting Specialist	1.00	1.02	1.00	1.00	
Medical Clinic Manager	2.00	2.99	2.00	2.01	
Dental Clinic Manager	1.00	1.01	1.00	1.00	
Purchasing Specialist	1.00	1.01	1.00	1.00	
Development Specialist/Development Assistant	1.80	1.83	1.80	1.80	
Accountant	1.00	1.01	1.00	1.00	
TOTAL POSITIONS	168.48	165.11	168.48	171.01	
REVENUE SUMMARY:					
Iowa State Dept Health/Child Health	\$161,767	\$160,249	\$140,736	\$140,736	
HHS-UHI	3,097,670	2,522,395	2,638,872	2,762,896	
Patient Fees	8,014,488	8,382,265	9,000,000	9,400,000	
Other	2,046,803	1,089,621	567,495	985,405	
SUB-TOTAL REVENUES	\$13,320,728	\$12,154,530	\$12,347,103	\$13,289,037	
Scott County Contribution	291,021	291,021	291,021	302,925	302,925
Senior Health Grant	-	-	-	-	-
SUB-TOTAL CONTRIBUTION	\$291,021	\$291,021	\$291,021	\$302,925	\$302,925
TOTAL REVENUES	\$13,611,749	\$12,445,551	\$12,638,124	\$13,591,962	
APPROPRIATION SUMMARY:					
Personal Services	\$7,287,149	\$7,186,146	\$7,960,971	\$8,414,008	
Expenses	2,212,463	2,250,700	2,186,855	2,273,272	
Supplies	2,216,836	2,185,200	1,892,185	2,141,582	
Occupancy	361,813	358,000	368,602	392,087	
TOTAL APPROPRIATIONS	\$12,078,261	\$11,980,046	\$12,408,613	\$13,220,949	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Durant Volunteer Ambulance	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Volunteers	21.00	17.00	25.00	25.00	
TOTAL POSITIONS	21.00	17.00	25.00	25.00	
REVENUE SUMMARY:					
Political Subdivision Contracts	\$9,215	\$35,000	\$36,000	\$36,000	
Services	212,637	230,000	240,000	240,000	
Contributions	116,910	50,000	50,000	50,000	
Other	4,841	9,500	9,500	9,500	
SUB-TOTAL REVENUES	\$343,603	\$324,500	\$335,500	\$335,500	
Scott County Contribution	20,000	20,000	20,000	20,000	20,000
TOTAL REVENUES	\$363,603	\$344,500	\$355,500	\$355,500	
APPROPRIATION SUMMARY:					
Equipment	\$64,195	\$0	\$5,000	\$5,000	
Expenses	102,088	122,000	130,280	130,280	
Supplies	6,424	15,500	10,000	10,000	
Occupancy	6,995	8,000	7,500	7,500	
TOTAL APPROPRIATIONS	\$179,702	\$145,500	\$152,780	\$152,780	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Emergency Management Agency	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Director	1.00	1.00	1.00	1.00	
TOTAL POSITIONS	1.00	1.00	1.00	1.00	
REVENUE SUMMARY:					
Intergovernmental	\$65,100	\$56,616	\$56,616	\$136,978	
Miscellaneous	79,318	49,000	49,000	46,000	
SUB-TOTAL REVENUES	\$144,418	\$105,616	\$105,616	\$182,978	
Scott County Contribution	25,357	25,357	25,357	25,357	\$25,357
TOTAL REVENUES	\$169,775	\$130,973	\$130,973	\$208,335	
APPROPRIATION SUMMARY:					
Personal Services	\$67,733	\$66,363	\$67,933	\$71,527	
Equipment	3,150	12,850	6,850	7,200	
Capital Improvements	1,717	1,200	1,200	1,200	
Expenses	20,986	20,650	16,425	98,746	
Supplies	3,264	4,550	4,550	4,305	
TOTAL APPROPRIATIONS	\$96,850	\$105,613	\$96,958	\$182,978	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Genesis Visiting Nurse Association	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Director Nursing/Patient Services	1.02	1.00	1.00	1.00	
Nursing Coordinator	10.53	10.19	10.00	10.00	
Nursing Supervisor	7.22	6.50	6.50	6.50	
Staff Nurse (RN)	59.74	55.84	57.95	57.95	
Support Services Coordinator	1.01	1.00	1.00	1.00	
Homemaker Supervisors	1.68	1.63	1.50	1.50	
Home Health Aides	18.87	18.29	17.17	17.17	
Family Life Specialist	1.49	1.49	1.31	1.31	
Homemakers	13.00	12.52	11.49	11.49	
Executive Director	1.00	1.00	1.00	-	
Switchboard Operator	1.96	2.01	2.02	2.02	
Secretarial	4.38	5.00	5.02	5.02	
Clerical	16.73	27.24	16.30	16.30	
TOTAL POSITIONS	138.63	143.71	132.26	131.26	
REVENUE SUMMARY:					
Insurance/Private Program Service Fees	\$1,688,130	\$1,793,961	\$1,512,445	\$1,461,445	
Medicare	6,557,168	6,788,375	7,301,090	7,301,090	
Medicaid	1,578,670	1,574,583	1,441,863	1,441,863	
United Way	136,894	136,910	128,373	128,373	
SUB-TOTAL REVENUES	\$9,960,862	\$10,293,829	\$10,383,771	\$10,332,771	
Scott County Contribution	127,500	125,000	125,000	125,000	125,000
State Health Pass Through Funds	478,010	454,716	448,640	448,640	448,640
TOTAL COUNTY CONTRIBUTION	\$605,510	\$579,716	\$573,640	\$573,640	\$573,640
TOTAL REVENUES	\$10,566,372	\$10,873,545	\$10,957,411	\$10,906,411	
APPROPRIATION SUMMARY:					
Personal Services	\$5,587,737	\$6,030,422	\$5,698,453	\$5,767,175	
Equipment	41,538	29,914	50,653	50,659	
Expenses	3,169,364	3,252,901	3,224,674	3,224,902	
Supplies	594,723	476,809	526,323	526,329	
Occupancy	274,794	291,558	310,902	310,916	
TOTAL APPROPRIATIONS	\$9,668,156	\$10,081,604	\$9,811,005	\$9,879,981	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Handicapped Development Center	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
President	1.00	1.00	1.00	1.00	1.00
Senior Vice-President	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Receptionist/Clerk Typist	4.00	4.00	4.00	4.00	4.00
Office Transcriptionist	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00
Controller	1.00	1.00	1.00	1.00	1.00
Accounting Technician	5.00	5.00	5.00	5.00	5.00
Computer Technician	-	-	0.50	1.00	1.00
Personal Independent Services Program Director	1.00	1.00	1.00	1.00	1.00
Personal Independent Case Manager	2.00	2.00	2.00	2.00	2.00
Personal Independent Instructor	30.00	30.00	30.00	30.00	30.00
Personal Independent Screenprint Instructor/Aide	1.00	1.00	1.00	1.00	1.00
Personal Independent Aide	2.00	2.00	2.00	2.00	2.00
Employment Services Vice President	1.00	1.00	1.00	1.00	1.00
Employee Dev/Employment Service Case Manager	1.00	1.00	1.00	1.00	1.00
Evaluator/Employment Services Case Manager	1.00	1.00	1.00	1.00	1.00
Employment Services Case Manager	5.00	5.00	5.00	5.00	5.00
Sales Manager	1.00	1.00	1.00	1.00	1.00
Production Manager	1.00	1.00	1.00	1.00	1.00
Employment Services Supervisor	13.00	13.00	13.50	13.50	13.50
Food Service Supervisor	1.00	1.00	1.00	1.00	1.00
Micrographics Supervisor	1.00	1.00	1.00	1.00	1.00
Driver/Warehouseman	1.00	1.00	1.00	1.00	1.00
Residential Services Program Director	1.00	1.00	1.00	1.00	1.00
Residential Services Assistant Program Director	1.00	1.00	1.00	1.00	1.00
Residential Case Manager	8.00	8.00	8.00	8.00	8.00
Residential Counselor	1.50	1.50	1.50	1.50	1.50
Resident Counselor	36.00	36.00	36.00	36.00	36.00
Support Staff	72.00	72.00	72.00	72.00	72.00
Maintenance	4.50	4.50	4.50	4.50	4.50
Janitor	2.50	2.50	2.50	2.50	2.50
Environmental Service Supervisor	1.00	1.00	1.00	1.00	1.00
Vice-President of ICF/MR Services	1.00	1.00	1.00	1.00	1.00
Director of Nursing	1.00	1.00	1.00	1.00	1.00
Program Supervisor	4.00	4.00	4.00	4.00	4.00
Social Worker	1.00	1.00	1.00	1.00	1.00
Nurse RN	3.50	3.50	3.50	3.50	3.50
Nurse LPN	7.50	7.50	7.50	7.50	7.50
Shift Supervisor	9.00	9.00	9.00	9.00	9.00
Trainer	1.00	1.00	1.00	1.00	1.00
Direct Service Staff	85.00	85.00	85.00	85.00	85.00
Dietary Services Supervisor	1.00	1.00	1.00	1.00	1.00
Cook	7.00	7.00	7.00	7.00	7.00
Dietary Aide	3.00	3.00	3.00	3.00	3.00
Recreation Specialist	5.00	5.00	5.00	5.00	5.00
Therapy Assistant (PT/OT/Speech)	7.00	7.00	7.00	7.00	7.00
Secretary	1.00	1.00	1.00	1.00	1.00
Receptionist	2.50	2.50	2.50	2.50	2.50
Appointment Assistant	1.00	1.00	1.00	1.00	1.00
Housekeeper Supervisor	1.00	1.00	1.00	1.00	1.00
Housekeeper	9.00	9.00	9.00	9.00	9.00
Laundry	6.25	6.25	6.25	6.25	6.25
Program Director	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Job Coach	9.00	9.00	9.00	9.00	9.00
Medication Aide	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	373.25	373.25	374.25	374.75	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Handicapped Development Center (con't)	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
REVENUE SUMMARY:					
United Way	\$125,698	\$122,960	\$118,000	\$110,000	
Subcontract Sales	213,476	342,000	242,000	267,500	
Iowa Purchase of Service	64,158	51,000	48,000	48,000	
Client Receipts	327,716	310,000	310,000	310,000	
DVRS	13,649	20,000	10,000	10,000	
Other	131,996	171,575	94,399	97,186	
Title XIX Revenue	5,191,441	5,381,421	5,201,941	5,357,999	
ARO	84,368	70,300	106,992	110,258	
Dayhab	-	-	411,956	424,164	
Dayhab Trans.	-	-	32,632	31,866	
HUD	11,377	10,000	10,000	10,000	
HCBS (T19)	1,748,662	1,899,420	1,854,364	1,939,284	
State of Iowa-HCBS Match	77,047	92,000	78,114	78,501	
SUB-TOTAL REVENUES	\$7,989,588	\$8,470,676	\$8,518,398	\$8,794,758	
Scott County Contribution	1,589,375	1,493,452	923,831	1,141,851	545,793
County County - Supported Employment	28,251	105,164	30,000	106,392	30,000
Title XIX Matching Funds	888,487	995,424	976,966	1,065,944	1,094,209
ARO Matching Funds	33,922	41,287	54,020	64,754	64,021
Dayhab Matchin Funds	-	-	202,191	246,095	466,635
Dayhab Trans. Matching Funds	-	-	16,476	18,715	18,715
DVRS-SES 100% Grant	35,133	45,000	35,000	35,000	35,000
TOTAL COUNTY CONTRIBUTION	2,575,168	2,680,327	2,238,484	2,678,751	2,254,373
TOTAL REVENUES	\$10,564,756	\$11,151,003	\$10,756,882	\$11,473,509	
APPROPRIATION SUMMARY:					
Personal Services	\$8,741,515	\$9,895,075	\$9,935,645	\$10,299,551	
Equipment	73,665	85,651	100,851	104,051	
Expenses	550,688	678,439	688,117	707,800	
Supplies	355,938	376,860	380,550	387,025	
Occupancy	448,822	462,755	469,719	476,217	
TOTAL APPROPRIATIONS	\$10,170,628	\$11,498,780	\$11,574,882	\$11,974,644	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Humane Society	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Manager	1.00	1.00	1.00	1.00	
Animal Control	5.00	5.00	5.00	5.00	
Animal Control Officer (Part-Time)	2.00	2.00	2.00	2.00	
#1 Kennel Person Stray	1.00	1.00	1.00	1.00	
#2 Kennel Person Stray	1.00	1.00	1.00	1.00	
#3 Kennel Person Adoption	1.00	1.00	1.00	1.00	
#4 Kennel Person Stray (Part-Time)	2.00	2.00	2.00	2.00	
#5 Health Technician	1.00	1.00	1.00	1.00	
Kennel Attendant (Part-Time)	2.00	2.00	2.00	2.00	
Receptionist	1.00	1.00	1.00	1.00	
Building Maintenance	0.25	0.25	0.25	0.25	
Kennel Person	1.00	1.00	1.00	1.00	
TOTAL POSITIONS	18.25	18.25	18.25	18.25	
REVENUE SUMMARY:					
City Subsidies	\$190,305	\$201,827	\$191,827	\$197,060	
Donations	7,356	-	5,000	5,000	
Other	226,817	245,064	274,664	275,620	
Transfer from Society Fund	121,890	95,480	100,000	103,000	
SUB-TOTAL REVENUES	\$546,368	\$542,371	\$571,491	\$580,680	
Scott County Contribution	26,319	26,845	26,845	27,650	27,650
TOTAL REVENUES	\$572,687	\$569,216	\$598,336	\$608,330	
APPROPRIATION SUMMARY:					
Personal Services	\$360,536	\$442,160	\$453,360	\$474,275	
Expenses	53,522	57,720	56,884	58,750	
Supplies	21,553	23,000	23,000	23,200	
Occupancy	42,033	25,000	44,000	45,600	
TOTAL APPROPRIATIONS	\$477,644	\$547,880	\$577,244	\$601,825	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
County Library	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Library Director	1.00	1.00	1.00	1.00	
Administrative Secretary	1.00	1.00	1.00	1.00	
Reference Librarian	1.00	1.00	1.00	1.00	
Children's Librarian	1.00	1.00	1.00	1.00	
Bookmobile Librarian	1.00	1.00	1.00	1.00	
Technical Processing Clerk	1.00	1.00	1.00	1.00	
Circulation Librarian	1.00	1.00	1.00	1.00	
Reserve Librarian	1.00	1.00	1.00	1.00	
Processing Clerk	1.25	1.25	1.25	1.25	
Library Page	1.00	1.00	1.00	1.00	
Bookmobile Driver	1.00	1.00	1.00	1.00	
Station Attendants	3.94	3.94	3.94	3.94	
Data Entry Clerk	1.10	1.10	1.10	1.10	
TOTAL POSITIONS	16.29	16.29	16.29	16.29	
REVENUE SUMMARY:					
Intergovernmental	\$1,041,916	\$855,999	\$855,999	\$833,352	
Fees and Charges	13,858	12,000	12,000	12,000	
Miscellaneous	407,590	-	-	-	
Sale of Fixed Assets	759	-	-	-	
SUB-TOTAL REVENUES	\$1,464,123	\$867,999	\$867,999	\$845,352	
Scott County Contribution	364,290	381,718	381,718	440,685	440,685
TOTAL REVENUES	\$1,828,413	\$1,249,717	\$1,249,717	\$1,286,037	
APPROPRIATION SUMMARY:					
Personal Services	\$445,472	\$517,867	\$517,867	\$543,187	
Equipment	140,203	113,053	113,053	113,053	
Capital Improvement	1,037,195	-	-	-	
Expenses	147,145	154,387	154,387	161,111	
Supplies	32,211	28,000	28,000	28,000	
Payment of Principal	-	-	-	-	
TOTAL APPROPRIATIONS	\$1,802,226	\$813,307	\$813,307	\$845,351	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Medic EMS	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Director	1.00	1.00	1.00	1.00	
Supervisor Paramedic, EMT	75.00	70.00	70.00	70.00	
Medical Director	0.15	0.15	0.15	0.15	
Secretary/Bookkeeper	1.00	1.00	1.00	1.00	
Manager	3.00	3.00	3.00	3.00	
System Status Controller	10.00	10.00	10.00	10.00	
Support Staff	3.00	2.00	3.00	3.00	
Wheelchair/Shuttle Operator	10.00	6.00	2.00	2.00	
TOTAL POSITIONS	103.15	93.15	90.15	90.15	
REVENUE SUMMARY:					
Net Patient Revenue	\$3,895,013	\$4,047,000	\$4,001,900	\$4,293,380	
Other Support	985,635	959,000	920,000	940,000	
Genesis Medical Center	15,564	-	-	-	
Trinity Medical Center	3,891	-	-	-	
SUB-TOTAL REVENUE	\$4,900,103	\$5,006,000	\$4,921,900	\$5,233,380	
Scott County Contribution	39,499	-	-	-	
TOTAL REVENUES	\$4,939,602	\$5,006,000	\$4,921,900	\$5,233,380	
APPROPRIATION SUMMARY:					
Personal Services	\$3,414,439	\$3,515,500	\$3,452,000	\$3,658,750	
Equipment	15,044	15,000	15,000	15,000	
Expenses	1,260,128	1,228,000	1,212,600	1,303,000	
Supplies	125,695	124,000	120,000	115,000	
Occupancy	124,296	120,000	122,300	140,000	
TOTAL APPROPRIATIONS	\$4,939,602	\$5,002,500	\$4,921,900	\$5,231,750	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Quad-Cities Convention & Visitors Bureau	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
President/CEO	1.00	1.00	1.00	1.00	
Vice President Finance & Administration	1.00	1.00	1.00	1.00	
Vice President Marketing & Communications	1.00	1.00	1.00	1.00	
Vice President of Sales	1.00	1.00	1.00	1.00	
Sports Marketing Manager	1.00	-	1.00	1.00	
Tourism Sales Manager	1.00	1.00	1.00	1.00	
Vice President Visitor Services	1.00	1.00	1.00	1.00	
Marketing & Communications Manager	1.00	1.00	1.00	1.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Convention Sales Manager	2.00	2.00	2.00	2.00	
Accounting Clerk	1.00	1.00	1.00	1.00	
Sales Coordinator	1.00	1.00	1.00	1.00	
Convention & Visitor Service Manager	0.50	1.00	0.50	0.50	
TOTAL POSITIONS	13.50	13.00	13.50	13.50	
REVENUE SUMMARY:					
Davenport	\$318,963	\$350,000	\$359,300	\$370,000	
Bettendorf	162,009	186,000	165,000	170,000	
Moline	162,200	165,000	171,500	177,000	
Rock Island	30,000	30,000	30,000	30,000	
East Moline	3,000	3,000	3,000	3,000	
Rock Island County	11,000	11,000	11,000	11,000	
Silvis	1,000	1,000	1,000	1,000	
State of Illinois/LTCB	147,132	150,000	137,418	150,000	
Other Grants	49,951	45,000	50,420	50,000	
Interest	10,324	10,000	10,000	10,000	
Misc. Income	33,637	50,000	50,000	50,000	
Miss. Valley Welcome Center	138,982	125,000	130,000	130,000	
Memberships	59,182	60,000	60,000	60,000	
Publications Income	8,488	8,000	8,000	8,000	
Joint Projects Income	7,333	10,000	10,000	10,000	
Friends of QC Grant	37,000	30,000	90,000	30,000	
SUB-TOTAL REVENUES	\$1,180,201	\$1,234,000	\$1,286,638	\$1,260,000	
Scott County Contribution	68,742	70,000	70,000	70,000	70,000
Contingency	0	0	0	0	0
TOTAL COUNTY CONTRIBUTION	\$68,742	\$70,000	\$70,000	\$70,000	\$70,000
TOTAL REVENUES	\$1,248,943	\$1,304,000	\$1,356,638	\$1,330,000	
APPROPRIATION SUMMARY:					
Personal Services	\$589,695	\$573,921	\$574,921	\$591,769	
Equipment	30,800	36,000	33,000	33,000	
Expenses	661,508	721,350	681,450	655,040	
Supplies	10,576	17,000	15,000	15,000	
Occupancy	30,861	32,300	32,100	32,100	
TOTAL APPROPRIATIONS	\$1,323,440	\$1,380,571	\$1,336,471	\$1,326,909	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Quad-City Development Group	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
President	1.00	1.00	1.00	1.00	
Vice-President	1.00	1.00	-	-	
Project Manager	2.00	2.00	2.00	2.00	
Administrative Secretary	1.00	1.00	1.00	1.00	
Database Specialist	1.00	1.00	1.00	1.00	
Receptionist/Secretary	1.00	0.50	1.00	1.00	
Member Relations Representative	1.00	1.00	1.00	1.00	
TOTAL POSITIONS	8.00	7.50	7.00	7.00	
REVENUE SUMMARY:					
Private Sector Members	\$341,164	\$390,000	\$388,222	\$407,633	
Public Sector Members	291,558	372,000	306,833	322,175	
Other	189,270	104,100	138,900	137,700	
SUB-TOTAL REVENUES	\$821,992	\$866,100	\$833,955	\$867,508	
Scott County Contribution	35,092	36,150	36,150	37,957	37,957
TOTAL REVENUES	\$857,084	\$902,250	\$870,105	\$905,465	
APPROPRIATION SUMMARY:					
Personal Services	\$548,293	\$552,400	\$477,948	\$493,432	
Equipment	13,640	11,920	18,120	18,120	
Expenses	374,490	469,300	404,695	408,900	
Supplies	8,000	8,500	9,000	9,000	
Occupancy	85,000	89,100	80,520	82,000	
TOTAL APPROPRIATIONS	\$1,029,423	\$1,131,220	\$990,283	\$1,011,452	

DEPARTMENT:	2002-03	2003-04	2003-04	2004-05	2004-05
Vera French Community Mental Health Center	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
MD	9.18	10.95	10.95	10.95	
PH D	3.95	3.95	3.95	3.95	
Therapist	20.57	22.37	22.37	22.37	
RN/LPN	11.60	11.60	11.60	11.60	
Administrative/Clerical	35.07	34.90	35.07	35.07	
Supervisor	4.00	4.00	4.00	4.00	
Activity Therapist	10.60	10.20	10.60	10.60	
Mental Health Workers	14.82	13.60	14.82	14.82	
Other	7.60	7.60	7.60	7.60	
Case Manager	10.00	10.00	10.00	10.00	
Case Monitor	2.10	2.10	2.10	2.10	
Community Support	10.20	15.20	10.20	10.20	
TOTAL POSITIONS	139.69	146.47	143.26	143.26	
REVENUE SUMMARY:					
Service Fees	\$2,225,097	\$2,474,569	\$2,630,000	\$2,752,837	
SSI/SSDI	298,674	322,844	312,844	320,665	
ARO	1,520,217	919,879	919,897	1,142,983	
United Way	21,890	22,680	5,988	5,988	
Contributions	86,314	130,000	122,000	127,000	
Miscellaneous	190,604	264,242	223,650	203,380	
Community Service Fees	1,570	1,890	1,890	2,000	
SSA	128,214	138,522	129,996	133,246	
Title XIX	213,755	924,422	937,125	964,538	
State Payment	78,954	88,757	60,955	62,118	
SUB-TOTAL REVENUES	\$4,765,289	\$5,287,805	\$5,344,345	\$5,714,755	
Scott County Contribution	2,867,346	3,325,220	3,325,220	3,470,271	3,424,978
Title XIX Match	9,761	13,978	14,000	14,000	14,000
Title XIX Pass-Thru	677,044	701,513	708,538	742,538	742,538
Vocational Rehab Pass-Thru	3,885	36,000	36,000	36,000	36,000
Housing Corporation	46,800	48,204	48,204	50,132	49,650
Title XIX ARO Match	395,100	-	-	-	-
TOTAL COUNTY CONTRIBUTION	3,999,936	4,124,915	4,131,962	4,312,941	4,267,166
Less: Title XIX Pass-Thru	-	701,513	708,538	742,538	742,538
Less: Vocational Rehab Pass-Thru	-	36,000	36,000	36,000	36,000
TOTAL COUNTY CONTRIBUTION (NET)	\$3,999,936	\$3,387,402	\$3,387,424	\$3,534,403	\$3,488,628
TOTAL REVENUES	\$8,765,225	\$8,675,207	\$8,731,769	\$9,249,158	
APPROPRIATION SUMMARY:					
Personal Services	\$7,143,445	\$7,597,427	\$7,974,822	\$8,348,841	
Equipment	95,801	86,518	75,921	76,104	
Expenses	447,997	402,264	385,005	399,114	
Supplies	227,436	232,653	235,156	243,399	
Occupancy	319,072	331,076	337,648	348,557	
TOTAL APPROPRIATIONS	\$8,233,751	\$8,649,938	\$9,008,552	\$9,416,015	

FINANCIAL MANAGEMENT POLICIES

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

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EXCERPTS FROM SCOTT COUNTY CODE
CHAPTER 3
APPOINTED OFFICERS AND DEPARTMENTS

SEC. 3-1. OFFICE OF THE ADMINISTRATOR

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

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

- A. The County Administrator serves as the principal advisor to the Board of Supervisors in all matters relating to the overall management of county government operations.
- B. The County Administrator shall have direct administrative authority over all operating departments within the scope of responsibility of the Board of Supervisors.
- C. The County Administrator shall prescribe the accepted standards of administrative practice for all operating departments within the scope of responsibility of the Board of Supervisors.
- D. The County Administrator shall execute and enforce all resolutions and orders of the Board of Supervisors and see that all laws required to be enforced through the Board of Supervisors or by operating departments subject to its control are faithfully executed.
- E. The County Administrator is authorized by the Board of Supervisors to take any reasonable ministerial action necessary in carrying out the responsibilities assigned to him, and to act at his discretion, upon matters not covered by Board policy or strictly prohibited by the Code of Iowa or this code. Such action will be reported to the Board of Supervisors as soon as practicable thereafter.

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

- F. The County Administrator may delegate to appropriate department heads or professional staff members the authority to discharge certain duties and responsibilities vested in him by the Board of Supervisors. However, the delegation of such authority does not relieve the County Administrator of ultimate accountability and responsibility.
- G. The County Administrator shall be responsible for the preparation, review and submission (in conjunction with the County Auditor as provided by the Code of Iowa) of a proposed annual operating budget plan for consideration by the Board of Supervisors. As such, a copy of the budget requests of all operating departments, including those under the direction of other elected county officials, and appointed boards, commissions, or other agencies receiving County funding, shall be submitted to the County Administrator in accordance with an annual budget planning calendar and in compliance with such dates and dead-lines as identified in the Code of Iowa. All departmental budget requests shall be in the format and contain such content as prescribed by the County Administrator.
- H. The County Administrator shall be responsible for the development of all proposed capital program plans and the financing thereof, for consideration by the Board of Supervisors. He shall further be responsible for the execution of, and status reporting for all capital projects approved by the Board of Supervisors.
- I. The County Administrator or his designee shall have access to the books and papers of all operating departments, for purposes of gathering appropriate data required in support of the execution of the official duties of the Administrator's Office or in compliance with specific directions of the Board of Supervisors.
- J. The County Administrator is responsible for periodic reporting of the status of the certified or amended annual operating budget, as well as the status of all active funds. Such reporting shall be done in cooperation with the appropriate elected officials having statutory authority and/or responsibility.
- K. The County Administrator is responsible for the review and recommendation of all County operating department personnel appointments and other personnel items to be brought before the Board of Supervisors for their consideration and action.
- L. The County Administrator shall have the authority to fill vacancies in authorized positions below department head level, within the limitations of budget funding and in conformance with established personnel policies. Such personnel appointments shall be filed bi-weekly in conjunction with Board of Supervisors meetings.
- M. The County Administrator shall be authorized to approve compensation step increases that are in conformance with personnel policies.

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

- N. The County Administrator is responsible for the review and assessment of all administrative matters to be considered by the Board of Supervisors. All administrative items to be considered by the Board of Supervisors shall be forwarded to the Chairman of the Board of Supervisors by the County Administrator for purposes of assigning to the appropriate committee for consideration.
- O. The County Administrator may recommend appropriate administrative organizational structures and/or administrative reorganizations as he deems necessary for the efficient and effective operation of County government.
- P. The County Administrator may recommend policy to the Board of Supervisors.
- Q. The County Administrator shall be responsible for the management of all County facilities, except as responsibility for specific facilities is otherwise entrusted to county elected officials pursuant to the Code of Iowa.
- R. The County Administrator shall be responsible for acquisition of all County goods and services in the most cost effective manner as possible, and in accordance with policies and procedures established by the Board of Supervisors and the State of Iowa.
- S. The County Administrator shall present to the Board of Supervisors a recommended candidate for all department head position vacancies. The County Administrator will use a broad-based advisory selection committee represented by at least three elected office holders and three department heads in an advisory capacity during the selection process. The final decision relative to filling department head vacancies shall be made by the Board of Supervisors based upon the aforementioned selection process. For purposes of this section department head positions include the Director of Information Technology, Director of Facilities and Support Services, Director of Community Services, Director of Human Resources, Director of Planning and Development, Juvenile Detention Center Director, and County Engineer. The advisory selection committee members may also include the Health Department Director, or Conservation Director.
- T. The County Administrator may, under the general direction of the Board of Supervisors, bring together various county elected office holders, departments, and agencies to work together on common problems, issues, or opportunities.
- U. The County Administrator may, under the general direction of the Board of Supervisors, represent the Board of Supervisors in meetings with the following: elected office holders; county agencies not under the direct responsibility of the Board of Supervisors; local, state, and federal officials and agencies; community groups and agencies; and the general public.

XXXIII. FINANCIAL MANAGEMENT POLICIES

GENERAL POLICY

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

SCOPE

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

PURPOSE

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

SPECIFIC POLICY PROVISIONS

REVENUE POLICY

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

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

OPERATING BUDGET/EXPENDITURE POLICY

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

Governmental Fund Types	<u>Minimum Fund Balance</u>
General	15% of annual operating expenses
Secondary Road	10% of annual operating expenses
MH-DD	10% of annual operating expenses
Rural Services	\$25,000 minimum balance
Recording Management Fee	No minimum required
Debt Service	\$25,000 minimum balance
Capital Projects	\$500,000 minimum balance

Proprietary

Fund Types

Health Insurance*
Self-Insurance
Golf Course**

Minimum Fund Equity

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

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

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

CAPITAL IMPROVEMENT BUDGET POLICY

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

9. Capital Funding Requests From Outside Agencies

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

DEBT ADMINISTRATION POLICY

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

FINANCIAL REPORTING POLICY

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

II. CASH HANDLING PROCEDURES POLICY

POLICY

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

SCOPE

This policy is applicable to all county offices and departments.

TECHNICAL ACCOUNTING ASSISTANCE

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

ADMINISTRATIVE PROCEDURES

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

XVIII. INVESTMENT POLICY

SCOPE

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

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

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

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

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

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

DELEGATION OF AUTHORITY

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

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

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

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

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

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

OBJECTIVES

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

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

PRUDENCE

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

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

INSTRUMENTS ELIGIBLE FOR INVESTMENT

Assets of the County may be invested in the following:

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

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

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

PROHIBITED INVESTMENTS AND INVESTMENT PRACTICES

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

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

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

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

INVESTMENT MATURITY LIMITATIONS

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

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

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

DIVERSIFICATION

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

Prime bankers' acceptances:

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

Commercial paper or other short-term corporate debt:

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

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

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

SAFEKEEPING AND CUSTODY

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

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

ETHICS AND CONFLICT OF INTEREST

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

REPORTING

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

INVESTMENT POLICY REVIEW AND AMENDMENT

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

July 30, 1992

APPROVING THE WRITTEN INVESTMENT POLICY AS REQUIRED BY SENATE FILE

2036

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

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

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

Section 2. This resolution shall take effect immediately.

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

July 30, 1992

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

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

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

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

Section 3. This resolution shall take effect immediately.

CHAPTER 24 CODE OF IOWA

LOCAL BUDGET LAW

24.1 Short title.

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

24.2 Definition of terms.

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

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

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

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

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

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

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

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

24.3 Requirements of local budget.

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

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

2. The amount proposed to be raised by taxation.

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

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

24.4 Time of filing estimates.

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

24.5 Estimates itemized.

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

24.6 Emergency fund - levy.

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

24.7 Supplemental estimates.

Supplemental estimates for particular funds may be made for levies of taxes for future years when the same are authorized by law.

Such estimates may be considered, and levies made therefor at any time by filing the same, and upon giving notice in the manner required in section 24.9. Such estimates and levies shall not be considered as within the provisions of section 24.8.

24.8 Estimated tax collections.

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

24.9 Filing estimates - notice of hearing - amendments.

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

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

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

24.10 Levies void.

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

24.11 Meeting for review.

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

24.12 Record by certifying board.

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

24.13 Procedure by levying board.

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

24.14 Tax limited.

A greater tax than that so entered upon the record shall not be levied or collected for the municipality proposing the tax for the purposes indicated; and thereafter a greater expenditure of public money shall not be made for any specific purpose than the amount estimated and appropriated for that purpose, except as provided in sections 24.6 and 24.15. All budgets set up in accordance with the

statutes shall take such funds, and allocations made by sections 123.53, 324.79 and 405.1, into account, and all such funds, regardless of their source, shall be considered in preparing the budget, all as is provided in this chapter.

24.15 Further tax limitation.

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

24.16 Expenses - how paid.

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

24.17 Budgets certified.

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

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

24.18 Summary of budget.

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

24.19 Levying board to spread tax.

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

24.20 Tax rates final.

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

24.21 Transfer of inactive funds.

Subject to the provisions of any law relating to municipalities, when the necessity for maintaining any fund of the municipality has ceased to exist, and a balance remains in said fund, the certifying

board or levying board, as the case may be, shall so declare by resolution, and upon such declaration, such balance shall forthwith be transferred to the fund or funds of the municipality designated by such board, unless other provisions have been made in creating such fund in which such balance remains.

24.22 Transfer of funds.

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

24.23 Supervisory power of state board.

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

24.24 Violations.

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

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

24.26 State appeal board.

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

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

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

24.27 Protest to budget.

Not later than March 24, a number of persons in any municipality equal to one-fourth of one percent of those voting for the office of governor, at the last general election in the municipality, but the number shall not be less than ten, and the number need not be more than one hundred persons, who are affected by any proposed budget, expenditure or tax levy, or by any item thereof, may appeal from any decision of the certifying board

or the levying board by filing with the county auditor of the county in which the municipal corporation is located, a written protest setting forth their objections to the budget, expenditure or tax levy, or to one or more items thereof, and the grounds for their objections.

If a budget is certified after March 15, all appeal time limits shall be extended to correspond to allowances for a timely filing. Upon the filing of a protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit them forthwith to the state board, and shall also send a copy of the protest to the certifying board or to the levying board, as the case may be.

24.28 Hearing on protest.

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

24.29 Appeal.

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

24.30 Review by and powers of board.

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

24.31 Rules of procedure - record.

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

24.32 Decision certified.

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

24.33 Repealed by 67GA, ch 44, 1.

24.34 Unliquidated obligations.

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

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

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

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

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

24.48 Appeal to state board for suspension of limitations.

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

1. Any unusual increase in population as determined by the preceding certified federal census.
2. Natural disasters or other emergencies.
3. Unusual problems relating to major new functions required by state law.
4. Unusual staffing problems.
5. Unusual need for additional funds to permit continuance of a program which provides substantial benefit to its residents.
6. Unusual need for a new program which will provide substantial benefit to residents, if the political subdivision establishes the need and the amount of the necessary increased cost.

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

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

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

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

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

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

**CHAPTER 331
CODE OF IOWA**

PART 2

COUNTY LEVIES, FUNDS, BUDGETS, AND EXPENDITURES

331.421 Definitions.

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

1. "General county services" means the services which are primarily intended to benefit all residents of the county, including secondary road services, but excluding services financed by other statutory funds.

2. "Rural county services" means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.

3. "Secondary road services" means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.

4. "Debt service" means expenditures for servicing the county's debt.

5. "Basic levy" means a levy authorized and limited by section 331.423 for general county services and rural county services.

6. "Supplemental levy" means a levy authorized and limited by section 331.424 for general county services and rural county services.

7. "Debt service levy" means a levy authorized and limited by section 331.422, subsection 3.

8. "Fiscal year" means the period of twelve months beginning July 1 and ending on the following June 30.

9. "Committee" means the county finance committee established in chapter 333A.

331.422 County property tax levies.

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

1. Taxes for general county services shall be levied on all taxable property within the county.

2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.

3. Taxes in the amount necessary for debt service shall be levied on all taxable property within the county, except as otherwise provided by state law.

4. Other taxes shall be levied as provided by state law.

331.423 Basic levies - maximums.

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

1. For general county services, three dollars and fifty cents per thousand dollars of the assessed value of all taxable property in the county.

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

331.424 Supplemental levies.

To the extent that the basic levies are insufficient to meet the

county's needs for the following services, the board may certify supplemental levies as follows:

1. For general county services, an amount sufficient to pay the charges for the following:

a. To the extent that the county is obligated by statute to pay the charges for:

(1) Care and treatment of patients by a state mental health institute.

(2) Care and treatment of patients by either of the state hospital-schools or by any other facility established under chapter 222 and diagnostic evaluation under section 222.31.

(3) Care and treatment of patients under chapter 225.

(4) Care and treatment of persons at the alcoholic treatment center at Oakdale. However, the county may require that an admission to the center shall be reported to the board by the center within five days as a condition of the payment of county funds for that admission.

(5) Care of children admitted or committed to the Iowa juvenile home at Toledo.

(6) Clothing, transportation, medical, or other services provided persons attending the Iowa braille and sight-saving school, for severely handicapped children at Iowa City, for which the county becomes obligated to pay pursuant to sections 263.12, 269.2, and 270.4 through 270.7.

b. To the extent that the board deems it advisable to pay, the charges for professional evaluation, treatment, training, habilitation, and care of persons who are mentally retarded, autistic persons, or persons who are afflicted by any other developmental disability, at a suitable public or private facility providing inpatient or outpatient care in the county. As used in this paragraph:

(1) "Developmental disability" has the meaning assigned that term by 42 U.S.C. sec. 6001(7)(1976), Supp. II 1978, and Supp. III, 1979.

(2) "Autistic persons" means persons, regardless of age, with severe communication and behavior disorders that became manifest during the early stages of childhood development and that are characterized by a severely disabling inability to understand, communicate, learn, and participate in social relationships, "Autistic persons" includes but is not limited to those persons afflicted by infantile autism, profound aphasia, and childhood psychosis.

c. Care and treatment of persons placed in the county hospital, county care facility, a health care facility as defined in section 135C.1, subsection 4, or any other public or private facility, which placement is in lieu of admission or commitment to or is upon discharge, removal, or transfer from a state mental health institute, hospital-school, or other facility established pursuant to chapter 222.

d. Amounts budgeted by the board for the cost of establishment and initial operation of a community mental health center in the manner and subject to the limitations provided by state law.

e. Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including court-ordered costs for a guardian ad litem under section 232.71.

f. The care, admission, commitment, and transportation of mentally ill patients in state hospitals, to the extent that expenses for these services are required to be paid by the county, including compensation for the advocate appointed under section 229.19.

g. Amounts budgeted by the board for mental health services or mental retardation services furnished to persons on either an outpatient or inpatient basis, to a school or other public agency, or to the community at large, by a community mental health center or other suitable facility located in or reasonably near the county, provided

that services meet the standards of the mental health and mental retardation commission and are consistent with the annual plan for services approved by the board.

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

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

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

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

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

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

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

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

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

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

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

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

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

331.425 Additions to levies - special levy election.

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

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

2. The election shall be held on the second Tuesday in March

and be conducted by the county commissioner of elections in accordance with the law.

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

Vote for only one of the following:

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

or

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

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

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

331.426 Additions to basic levies.

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

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

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

b. A natural disaster or other emergency.

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

d. Unusual staffing problems.

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

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

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

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

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

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

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

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

331.427 General fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under sections 84.21, 98.35, 101A.3, 101A.7, 110.12,

123.36, 123.143, 176A.8, 246.908, 321.105, 321.152, 321.192, 321G.7, 331.554, subsections 6, 341A.20, 364.3, 368.21, 422.65, 422.100, 422A.2, 428A.8, 430A.3, 433.15, 434.19, 441.68, 445.52, 445.57, 533.24, 556B.1, 567.10, 583.6, 906.17, and 911.3, and the following:

- a. License fees for business establishments.
 - b. Moneys remitted by the clerk of the district court and received from a magistrate or district associate judge for fines and forfeited bail imposed pursuant to a violation of a county ordinance.
 - c. Other amounts in accordance with state law.
2. The board may make appropriations from the general fund for general county services, including but not limited to the following:
- a. Expenses of a joint disaster services and emergency planning administration under section 29C.9.
 - b. Development, operation, and maintenance of memorial buildings or monuments under chapter 37.
 - c. Purchase of voting machines under chapter 52.
 - d. Expenses incurred by the county conservation board established under chapter 111A, in carrying out its powers and duties.
 - e. Local health services. The county auditor shall keep a complete record of appropriations for local health services and shall issue warrants on them only on requisition of the local or district health board.
 - f. Expenses relating to county fairs, as provided in chapter 174.
 - g. Maintenance of a juvenile detention home under chapter 232.
 - h. Relief of veterans under chapter 250.
 - i. Care and support of the poor under chapter 252.
 - j. Operation, maintenance, and management of a health center under chapter 346A.
 - k. For the use of a nonprofit historical society organized under chapter 504 or 504A, a city-owned historical project, or both.
 1. Services listed in section 331.424, subsection 1 and section 331.554.
 3. Appropriations specifically authorized to be made from the general fund shall not be made from the rural services fund, but may be made from other sources.

331.428 Rural services fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for rural county services shall be credited to the rural services fund of the county.
2. The board may make appropriations from the rural services fund for rural county services, including but not limited to the following:
 - a. Road clearing, weed eradication, and other expenses incurred under chapter 317.
 - b. Maintenance of a county library and library contracts under chapter 358B.
 - c. Planning, operating, and maintaining sanitary disposal projects under chapter 455B.
 - d. Services listed under section 331.424, subsection 2.
3. Appropriations specifically authorized to be made from the rural services fund shall not be made from the general fund, but may be made from other sources.

331.429 Secondary road fund.

1. Except as otherwise provided by state law, county revenues for secondary road services shall be credited to the secondary road fund, including the following:
 - a. Transfers from the general fund not to exceed in any year the dollar equivalent of a tax of sixteen and seven-eighths cents per thousand dollars of assessed value on all taxable property in the county multiplied by the ratio of current taxes actually collected and

apportioned for the general basic levy to the total general basic levy for the current year, and an amount equivalent to the moneys derived by the general fund from military service tax credits under chapter 426A, mobile home taxes under section 135D.22, and delinquent taxes for prior years collected and apportioned to the general basic fund in the current year, multiplied by the ratio of sixteen and seven-eighths cents to three dollars and fifty cents.

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

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

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

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

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

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

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

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

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

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

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

- c. Special drainage assessments levied on account of benefits to secondary roads.

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

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

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

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

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

331.430 Debt service fund.

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

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

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

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

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

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

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

331.431 Additional funds.

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

331.432 Interfund transfers.

It is unlawful to make permanent transfers of money between the general fund and the rural services fund. Moneys credited to the secondary road fund for the construction and maintenance of secondary roads shall not be transferred. Other transfers, including transfers from the debt service fund made in accordance with section 331.430, and transfers from the general or rural services fund to the secondary road fund in accordance with section 331.429, subsection 1, paragraph "a" and "b", are not effective until authorized by resolution of the board. The transfer of inactive funds is subject to section 24.21.

331.433 Estimates submitted by departments.

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

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

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

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

331.434 County budget.

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

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

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

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

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

5. After the hearing, the board shall adopt by resolution a budget and certificate of taxes for the next fiscal year and shall direct the auditor to properly certify and file the budget and certificate of taxes as adopted. The board shall not adopt a tax in excess of the estimate published, except a tax which is approved by a vote of the people, and a greater tax than that adopted shall not be levied or collected. A county budget and certificate of taxes adopted for the following fiscal year becomes effective on the first day of that year.

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

331.435 Budget amendment.

The board may amend the adopted county budget, subject to sections 331.423 through 331.426 and other applicable state law, to permit increases in any class of proposed expenditures contained in

the budget summary published under section 331.434, subsection 3.

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

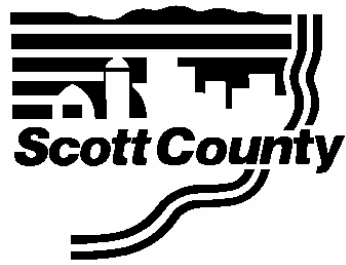
331.436 Protest.

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

331.437 Expenditures exceeding appropriations.

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

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



**SALARY TABLES
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**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
County Administrator*	N/A	121,659 58,490	N/A	N/A
* This is a contract position appointed by the Board of Supervisors				
County Engineer	864	70,517 33,902	82,961 39,885	95,405 45,868
Assistant County Administrator	805	66,701 32,068	78,472 37,727	90,243 43,386
Health Director	805	66,701 32,068	78,472 37,727	90,243 43,386
Conservation Director	775	64,756 31,133	76,184 36,627	87,612 42,121
Community Services Director	725	61,537 29,585	72,396 34,806	83,255 40,026
Facilities & Support Services Director	725	61,537 29,585	72,396 34,806	83,255 40,026
Information Technology Director	725	61,537 29,585	72,396 34,806	83,255 40,026
Jail Administrator	702	60,047 28,869	70,644 33,963	81,241 39,058
Accounting & Tax Manager	677	58,430 28,091	68,741 33,049	79,052 38,006
Assistant Engineer	634	55,644 26,752	65,463 31,473	75,282 36,193
Financial Management Supervisor	611	54,162 26,039	63,720 30,635	73,278 35,230
Planning & Development Director	608	53,966 25,945	63,489 30,524	73,012 35,102
Deputy Health Director	571	51,569 24,793	60,669 29,168	69,769 33,543
Juvenile Detention Center Director	571	51,569 24,793	60,669 29,168	69,769 33,543
Operations Manager - Auditor	556	50,601 24,327	59,531 28,621	68,461 32,914
Operations Manager - Treasurer	556	50,601 24,327	59,531 28,621	68,461 32,914
Attorney II	N/A	48,378 23,259	56,915 27,363	65,452 31,467
Network Infrastructure Supervisor	519	48,203 23,175	56,709 27,264	65,215 31,353

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Sheriff's Captain	519	48,203 23.175	56,709 27.264	65,215 31.353
Office Administrator - County Attorney	511	47,685 22.925	56,100 26.971	64,515 31.017
Senior Programmer Analyst	511	47,685 22.925	56,100 26.971	64,515 31.017
Risk Manager	505	47,303 22.742	55,651 26.755	63,999 30.769
Operations Manager - Recorder	496	46,716 22.460	54,960 26.423	63,204 30.387
Sheriff's Lieutenant	464	44,648 21.465	52,527 25.253	60,406 29.041
Golf Course Superintendent	462	44,512 21.400	52,367 25.176	60,222 28.953
Golf Course Pro/Manager	462	51,284 24.656	N/A	N/A
Webmaster	455	44,070 21.188	51,847 24.926	59,624 28.665
Corrections Captain	449	43,682 21.001	51,390 24.707	59,099 28.413
Operations Manager - Conservation	445	43,417 20.874	51,079 24.557	58,741 28.241
Programmer/Analyst II	445	43,417 20.874	51,079 24.557	58,741 28.241
Case Aide Supervisor	430	42,446 20.407	49,936 24.008	57,426 27.609
Mental Health Coordinator	430	42,446 20.407	49,936 24.008	57,426 27.609
Secondary Roads Superintendent	430	42,446 20.407	49,936 24.008	57,426 27.609
Clinical Services Coordinator	417	41,605 20.002	48,947 23.532	56,289 27.062
Community Health Coordinator	417	41,605 20.002	48,947 23.532	56,289 27.062
Environmental Health Coordinator	417	41,605 20.002	48,947 23.532	56,289 27.062

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Public Health Services Coordinator	417	41,605 20.002	48,947 23.532	56,289 27.062
Support Services Director	417	41,605 20.002	48,947 23.532	56,289 27.062
Network Systems Administrator	406	40,897 19.662	48,114 23.132	55,331 26.601
Support Program Lieutenant	400	40,510 19.476	47,659 22.913	54,808 26.350
County General Store Manager	382	39,343 18.915	46,286 22.253	53,229 25.591
Programmer/Analyst I	382	39,343 18.915	46,286 22.253	53,229 25.591
Naturalist/Director	382	39,343 18.915	46,286 22.253	53,229 25.591
Budget Coordinator	366	38,310 18.418	45,071 21.669	51,832 24.919
Public Health Nurse	366	38,310 18.418	45,071 21.669	51,832 24.919
Quality Assurance Specialist	366	38,310 18.418	45,071 21.669	51,832 24.919
Park Maintenance Supervisor	357	37,804 18.175	44,475 21.382	51,146 24.589
Community Health Consultant	355	37,598 18.076	44,233 21.266	50,868 24.456
Community Health Intervention Specialist	355	37,598 18.076	44,233 21.266	50,868 24.456
Environmental Health Specialist	355	37,598 18.076	44,233 21.266	50,868 24.456
Attorney I	N/A	37,511 18.034	44,131 21.217	50,751 24.400
Corrections Lieutenant	353	37,464 18.012	44,075 21.190	50,686 24.368
Corrections Sergeant	332	36,105 17.358	42,477 20.422	48,849 23.485
Food Service Manager	332	36,105 17.358	42,477 20.422	48,849 23.485
Tax Accounting Specialist	332	36,105 17.358	42,477 20.422	48,849 23.485
Case Expeditor	323	35,525 17.079	41,794 20.093	48,063 23.107

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Human Resources Generalist	323	35,525 17.079	41,794 20.093	48,063 23.107
Program Services Coordinator	323	35,525 17.079	41,794 20.093	48,063 23.107
Shift Supervisor - Juvenile Detention	323	35,525 17.079	41,794 20.093	48,063 23.107
Park Ranger	307	34,490 16.582	40,577 19.508	46,664 22.435
Project and Support Services Coordinator	307	34,490 16.582	40,577 19.508	46,664 22.435
Chief Telecommunications Operator	300	34,036 16.363	40,042 19.251	46,048 22.138
Engineering Aide II	300	34,036 16.363	40,042 19.251	46,048 22.138
Maintenance Coordinator	300	34,036 16.363	40,042 19.251	46,048 22.138
Administrative Assistant	298	33,905 16.300	39,888 19.177	45,871 22.053
Administrative Office Manager - Health	298	33,905 16.300	39,888 19.177	45,871 22.053
Motor Vehicle Supervisor	298	33,905 16.300	39,888 19.177	45,871 22.053
Veteran's Affairs Director/Case Aide	298	33,905 16.300	39,888 19.177	45,871 22.053
Classification Specialist	289	33,329 16.024	39,210 18.851	45,092 21.679
Paralegal	282	32,876 15.806	38,678 18.595	44,480 21.385
Lead Public Safety Dispatcher	271	32,162 15.463	37,838 18.191	43,514 20.920
Naturalist	271	32,162 15.463	37,838 18.191	43,514 20.920
Office Manager - Community Services	271	32,162 15.463	37,838 18.191	43,514 20.920
Lead Bailiff	262	31,583 15.184	37,157 17.864	42,731 20.544
Executive Secretary	252	30,933 14.872	36,392 17.496	41,851 20.121
Payroll Specialist	252	30,933 14.872	36,392 17.496	41,851 20.121

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Planning & Development Specialist	252	30,933 14.872	36,392 17.496	41,851 20.121
Public Safety Dispatcher	252	30,933 14.872	36,392 17.496	41,851 20.121
Purchasing Specialist	252	30,933 14.872	36,392 17.496	41,851 20.121
Shop Supervisor (see Note 1) Note 1: Salary for this position adjusted to meet prevailing market rates - July 1976	233	38,270 18.399	45,024 21.646	51,778 24.893
Office Supervisor - Sheriff	228	29,381 14.125	34,566 16.618	39,751 19.111
Assistant Ranger	220	28,864 13.877	33,958 16.326	39,052 18.775
Associate/District Court Bailiff	220	28,864 13.877	33,958 16.326	39,052 18.775
Conservation Assistant	220	28,864 13.877	33,958 16.326	39,052 18.775
Senior Accounting Clerk - Sheriff/Jail	220	28,864 13.877	33,958 16.326	39,052 18.775
Medical Assistant	209	28,153 13.535	33,121 15.924	38,089 18.312
Office Leader - County Engineer	204	27,826 13.378	32,736 15.738	37,646 18.099
Engineering Aide I	199	27,504 13.223	32,358 15.557	37,212 17.890
Benefits Coordinator	198	27,441 13.193	32,283 15.521	37,125 17.849
Custodial Coordinator	198	27,441 13.193	32,283 15.521	37,125 17.849
Senior Clerk - Sheriff/Jail	198	27,441 13.193	32,283 15.521	37,125 17.849
Assistant Golf Course Superintendent	187	26,728 12.850	31,445 15.118	36,162 17.386
Equipment Mechanic - Conservation	187	26,728 12.850	31,445 15.118	36,162 17.386
Help Desk Specialist	187	26,728 12.850	31,445 15.118	36,162 17.386

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: A NON-REPRESENTED**

<u>Position Title</u>	<u>Hay Points</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Park Crew Leader	187	26,728 12.850	31,445 15.118	36,162 17.386
Pioneer Village Site Coordinator	187	26,728 12.850	31,445 15.118	36,162 17.386
Lab Technician - Health	177	26,084 12.540	30,687 14.753	35,290 16.966
Official Records Clerk	177	26,084 12.540	30,687 14.753	35,290 16.966
Senior Clerk	177	26,084 12.540	30,687 14.753	35,290 16.966
Clerk III	162	25,112 12.073	29,543 14.203	33,974 16.334
Golf Course Maintenance Worker	162	25,112 12.073	29,543 14.203	33,974 16.334
Park Maintenance Worker	162	25,112 12.073	29,543 14.203	33,974 16.334
Resource Specialist - Health	162	25,112 12.073	29,543 14.203	33,974 16.334
Clerk II	141	23,753 11.420	27,945 13.435	32,137 15.450
Resource Assistant - Health	141	23,753 11.420	27,945 13.435	32,137 15.450
Cody Homestead Site Coordinator	99	21,057 10.124	24,773 11.910	28,489 13.697

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: B SECONDARY ROADS UNIT**

<u>Position Title</u>	<u>Hay Points</u>	<u>Start Rate</u>	<u>Step 1 1 year</u>	<u>Step 2 2 years</u>	<u>Step 3 3 years</u>	<u>Step 4 4 years</u>	<u>Step 5 7 years</u>	<u>Step 6 15 years</u>
Crew Leader/Equipmt. Operator I	213	35,298 16.97	36,878 17.73	38,418 18.47	40,040 19.25	41,184 19.80	41,288 19.85	41,808 20.10
Sign Crew Leader	199	33,987 16.34	35,547 17.09	37,024 17.80	38,563 18.54	39,645 19.06	39,770 19.12	40,227 19.34
Heavy Equipmt Operator II	187	32,947 15.84	34,362 16.52	35,859 17.24	37,294 17.93	38,334 18.43	38,480 18.50	38,979 18.74
Mechanic	187	32,947 15.84	34,362 16.52	35,859 17.24	37,294 17.93	38,334 18.43	38,480 18.50	38,979 18.74
Heavy Equipmt Operator III	174	31,658 15.22	33,072 15.90	34,486 16.58	35,838 17.23	36,899 17.74	36,962 17.77	37,461 18.01
Truck Crew Coordinator	163	30,701 14.76	32,115 15.44	33,363 16.04	34,694 16.68	35,714 17.17	35,755 17.19	36,275 17.44
Truck Driver/Laborer	153	29,806 14.33	31,158 14.98	32,365 15.56	33,634 16.17	34,674 16.67	34,778 16.72	35,235 16.94
Shop Control Clerk	187	26,125 12.56	27,310 13.13	28,392 13.65	29,432 14.15	30,368 14.60	30,430 14.63	30,846 14.83

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: C AFSCME UNIT**

<u>Position Title</u>		<u>Step 1 Entry</u>	<u>Step 2 6 mos.</u>	<u>Step 3 12 mos.</u>	<u>Step 4 18 mos.</u>	<u>Step 5 24 mos.</u>	<u>Step 6 7 yrs.</u>	<u>Step 7 10 yrs.</u>	<u>Step 8 15 yrs.</u>	<u>Step 9 20 yrs.</u>
Building Insp	314	32,406 15.58	33,800 16.25	35,152 16.90	36,525 17.56	37,648 18.10	39,187 18.84	40,352 19.40	41,558 19.98	42,806 20.58
Election Supr	291	31,158 14.98	32,427 15.59	33,779 16.24	35,069 16.86	36,088 17.35	37,544 18.05	38,667 18.59	39,832 19.15	41,038 19.73
Maint Spec	268	29,765 14.31	31,117 14.96	32,178 15.47	33,571 16.14	34,590 16.63	35,963 17.29	37,066 17.82	38,168 18.35	39,312 18.90
Case Aide	252	28,891 13.89	30,118 14.48	31,366 15.08	32,552 15.65	33,571 16.14	34,944 16.80	35,984 17.30	37,086 17.83	38,189 18.36
Accts Payable Spec	252	28,891 13.89	30,118 14.48	31,366 15.08	32,552 15.65	33,571 16.14	34,944 16.80	35,984 17.30	37,086 17.83	38,189 18.36
Victim/Witness Coord	223	26,998 12.98	27,893 13.41	29,411 14.14	30,597 14.71	31,574 15.18	32,926 15.83	33,904 16.30	34,923 16.79	35,963 17.29
Platroom Draftsperson	194	25,688 12.35	26,728 12.85	27,747 13.34	28,829 13.86	29,682 14.27	30,950 14.88	31,886 15.33	32,822 15.78	33,821 16.26
Cashier	191	25,230 12.13	26,291 12.64	27,456 13.20	28,558 13.73	29,494 14.18	30,680 14.75	31,595 15.19	32,552 15.65	33,530 16.12
Real Est Spec	191	25,230 12.13	26,291 12.64	27,456 13.20	28,558 13.73	29,494 14.18	30,680 14.75	31,595 15.19	32,552 15.65	33,530 16.12
Senior Acct. Clerk	191	25,230 12.13	26,291 12.64	27,456 13.20	28,558 13.73	29,494 14.18	30,680 14.75	31,595 15.19	32,552 15.65	33,530 16.12
Intake Coordinator	191	25,230 12.13	26,291 12.64	27,456 13.20	28,558 13.73	29,494 14.18	30,680 14.75	31,595 15.19	32,552 15.65	33,530 16.12
Vital Records Spec	191	25,230 12.13	26,291 12.64	27,456 13.20	28,558 13.73	29,494 14.18	30,680 14.75	31,595 15.19	32,552 15.65	33,530 16.12
Senior Clerk - Elections	191	25,230 12.13	26,291 12.64	27,456 13.20	28,558 13.73	29,494 14.18	30,680 14.75	31,595 15.19	32,552 15.65	33,530 16.12
Maintenance Worker	182	25,168 12.10	26,021 12.51	26,853 12.91	28,018 13.47	28,891 13.89	30,077 14.46	30,971 14.89	31,907 15.34	32,864 15.80
Senior Clerk	177	24,731 11.89	25,709 12.36	26,728 12.85	27,685 13.31	28,600 13.75	29,702 14.28	30,597 14.71	31,533 15.16	32,490 15.62
Platroom Specialist	177	24,731 11.89	25,709 12.36	26,728 12.85	27,685 13.31	28,600 13.75	29,702 14.28	30,597 14.71	31,533 15.16	32,490 15.62
Legal Secretary	177	24,731 11.89	25,709 12.36	26,728 12.85	27,685 13.31	28,600 13.75	29,702 14.28	30,597 14.71	31,533 15.16	32,490 15.62
Mtr Vehicle Acct Clerk	177	24,731 11.89	25,709 12.36	26,728 12.85	27,685 13.31	28,600 13.75	29,702 14.28	30,597 14.71	31,533 15.16	32,490 15.62

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: C AFSCME UNIT**

<u>Position Title</u>		<u>Step 1 Entry</u>	<u>Step 2 6 mos.</u>	<u>Step 3 12 mos.</u>	<u>Step 4 18 mos.</u>	<u>Step 5 24 mos.</u>	<u>Step 6 7 yrs.</u>	<u>Step 7 10 yrs.</u>	<u>Step 8 15 yrs.</u>	<u>Step 9 20 yrs.</u>
Clerk III	162	23,899 11.49	24,835 11.94	25,750 12.38	26,770 12.87	27,602 13.27	28,683 13.79	29,536 14.20	30,451 14.64	31,366 15.08
Lead Cust Worker	162	23,899 11.49	24,835 11.94	25,750 12.38	26,770 12.87	27,602 13.27	28,683 13.79	29,536 14.20	30,451 14.64	31,366 15.08
Prev Maint Worker	162	23,899 11.49	24,835 11.94	25,750 12.38	26,770 12.87	27,602 13.27	28,683 13.79	29,536 14.20	30,451 14.64	31,366 15.08
Multi-Service Clerk	151		24,253 11.66	25,147 12.09	26,104 12.55	26,853 12.91	27,955 13.44	28,787 13.84	29,640 14.25	30,514 14.67
Clerk II	141	22,651 10.89	23,650 11.37	24,502 11.78	25,438 12.23	26,125 12.56	27,206 13.08	28,018 13.47	28,850 13.87	29,702 14.28
Custodial Worker	130	22,131 10.64	22,901 11.01	23,733 11.41	24,627 11.84	25,397 12.21	26,811 12.89	27,602 13.27	28,434 13.67	29,286 14.08

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: E DEPUTY SHERIFF UNIT**

1-Jul-04

<u>Position Title</u>	<u>Hay Points</u>	<u>Step 1 Start</u>	<u>Step 2 1 year</u>	<u>Step 3 2 years</u>	<u>Step 4 3 years</u>	<u>Step 5 4 years</u>	<u>Step 6 5 years</u>	<u>Step 7 7 years</u>	<u>Step 8 10 years</u>	<u>Step 9 12 years</u>	<u>Step 10 15 years</u>	<u>Step 11 20 years</u>
Sergeant	451	51,085 24.56	52,686 25.33		53,747 25.84			54,267 26.09	54,808 26.35			
Deputy	329	36,837 17.71	38,501 18.51	40,019 19.24	42,016 20.20	43,909 21.11	44,782 21.53	45,698 21.97	46,592 22.40	47,070 22.63	47,549 22.86	48,027 23.09

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: H CORRECTIONS UNIT**

<u>Position Title</u>	<u>Hay Points</u>	<u>Step 1 Entry</u>	<u>Step 2 6 mos.</u>	<u>Step 3 1 year</u>	<u>Step 4 2 years</u>	<u>Step 5 3 years</u>	<u>Step 6 4 years</u>	<u>Step 7 7 years</u>	<u>Step 8 10 years</u>	<u>Step 9 15 years</u>
Corr Ofcr	246	Trainee status		30,659 14.74	32,094 15.43	35,256 16.95	36,171 17.39	36,962 17.77	37,482 18.02	38,043 18.29
Corr Ofcr Trainee	199	26,936 12.95	27,394 13.17							
Jail Custodian/ Correction Officer	176	22,693 10.91	23,379 11.24	23,837 11.46	24,877 11.96	27,227 13.09	27,955 13.44	28,496 13.70	29,578 14.22	30,014 14.43
Cook	176	22,693 10.91		23,837 11.46	24,877 11.96	27,227 13.09	27,955 13.44	28,496 13.70	29,578 14.22	30,014 14.43

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: J JUVENILE DETENTION UNIT**

<u>Position Title</u>	<u>Hay Points</u>	<u>Step 1 Start</u>	<u>Step 2 6 months</u>	<u>Step 3 1 year</u>	<u>Step 4 2 years</u>	<u>Step 5 3 years</u>	<u>Step 6 5 years</u>	<u>Step 7 7 years</u>	<u>Step 8 10 years</u>	<u>Step 9 15 years</u>
Detention Youth Supervisor	215	25,646	26,811	27,976	29,141	30,306	31,470	32,635	33,800	35,069
		12.33	12.89	13.45	14.01	14.57	15.13	15.69	16.25	16.86

SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: X ELECTED OFFICIALS

<u>ELECTED OFFICIAL</u>	<u>ANNUAL SALARY</u>
Attorney	94,300
Auditor	65,600
Recorder	65,600
Sheriff	83,700
Treasurer	65,600
Chair, Board of Supervisors	36,300
Board Member, Board of Supervisors	33,300

SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: Y DEPUTY OFFICE HOLDERS

<u>POSITION TITLE</u>	<u>ANNUAL SALARY</u>
First Assistant Attorney	84,870
Deputy First Assistant	75,440
Deputy First Assistant	72,375
Deputy First Assistant	68,848
Deputy Auditor - Elections	49,200
Deputy Auditor - Tax	49,200
Second Deputy Recorder	49,200
Chief Deputy Sheriff	71,145

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: Z TEMPORARY AND PART-TIME STAFF**

<u>POSITION</u>	<u>RATE</u>
Seasonal General Laborer	\$9.13/hour
Governmental Trainee	Minimum Wage + \$.50/hour Minimum Wage + \$.75/hour (after 3 months)
Administrative Intern & Human Resources Intern	\$6.99 to \$8.88/hour depending on skills, education and experience
Health Intern & Planning Intern	\$8.26 to \$10.51/hour depending on skills, education and experience
Enforcement Aide	\$8.26 to \$10.51/hour depending on skills, education and experience
Eldridge Garage Caretaker	\$9.75/hour
Seasonal Maintenance Worker (Roads)	\$9.75/hour
Summer Law Clerk	Set in cooperation with University Programs
Civil Service Secretary	Set by Civil Service Commission
Mental Health Advocate	Set by Chief Judge at \$19.59/hour
Alternative Sentencing Coordinator	\$31,050 annually
Health Services Professional Immunization Clinic/Jail Health	
LPN	\$15.60/hour
RN/EMT-P	\$18.41/hour
Election Officials	\$6.51/hour
Election Chairpersons	\$6.91/hour
Election Clerk	\$11.39/hour
Outreach/Interpreter	\$13.22/hour

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2004-2005
GROUP: Z TEMPORARY AND PART-TIME STAFF**

POSITION

RATE

CONSERVATION: *

Glynns Creek:

Seasonal part-time Golf Managers

Food Service \$7.75 - \$9.75/hour

Pro Shop \$8.75 - \$11.00/hour

Starter Shack \$6.00 - \$7.25/hour

Seasonal Golf Pro Shop Personnel \$5.50 - \$7.25/hour

Golf Course Rangers, Starters, Cart Persons \$5.50 - \$6.00/hour

Concession Stand Workers \$5.50 - \$6.25/hour

Groundskeepers \$6.00 - \$9.00/hour

Scott County & West Lake Parks:

Beach Manager \$10.25 - \$12.75/hr. (season)
\$8.00 (open/close)

Pool Manager \$10.25 - \$10.50/hr. (season)
\$8.00 (open/close)

Assistant Beach/Pool Managers \$8.00 - \$8.75/hour

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

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

Pool/Beach/Boathouse - Concession Workers \$5.50 - \$6.50/hour

Park Attendant \$6.00 - \$9.25/hour

Maintenance \$6.00 - \$8.75/hour

Park Patrol (non-certified) \$9.00 - \$11.00/hour
(certified) \$11.00 - \$13.00/hour

Pioneer Village:

Day Camp Counselors \$5.50 - \$7.00/hour

Apothecary Shop Concession Workers \$5.50 - \$7.00/hour

Maintenance \$6.00 - \$8.00/hour

Wapsi Center:

Assistant Naturalist \$9.00 - \$10.50/hour

Program Assistant \$5.50/hour

Maintenance \$6.00 - \$8.00/hour

* Set by Scott County Conservation Board