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(In order of appearance under each Service Area)

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THE BUDGET GUIDE

The purpose of this section is to provide the reader with a general explanation of the format and content of the fiscal year 2005-06 budget document and to act as an aid in budget review. This document provides all summary and supporting data on the general financial condition of the County and details services, programs, and staffing levels proposed and adopted for all departments and authorized agencies.

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

Each **Fund Type Section** is tabbed for easy and quick reference: *Major Governmental Funds, Nonmajor Governmental Funds, and Business-Type Activities Funds*. More descriptive information about these funds may be found under these tabbed sections.

The *Department/Authorized Agency Detail Section* presents program performance budget (PPB) information. This detail includes a program description, performance objectives, performance indicators (demand, workload, productivity and effectiveness), and a written budget analysis for each program. Budget detail by sub-object revenue and expenditure totals, and staffing data is also provided. For comparative purposes, all program budget information indicates the actual FY04 status, the budget and projected FY05 status, and the requested and adopted FY06 status. Departments and authorized agency **programs are grouped functionally, - i.e., public safety and legal services, physical health and social services, etc.**, in recognition of the interrelationship of many programs and services.

The *Supplemental Information Section* includes such things as a glossary providing definitions of terms used throughout this document, a description of the County's budget process, the County's pay plan for FY06, and budget total summaries for departments/authorized agencies. The County's basis of accounting, various financial management policies and miscellaneous statistics about Scott County are also located in the Supplemental Information Section.

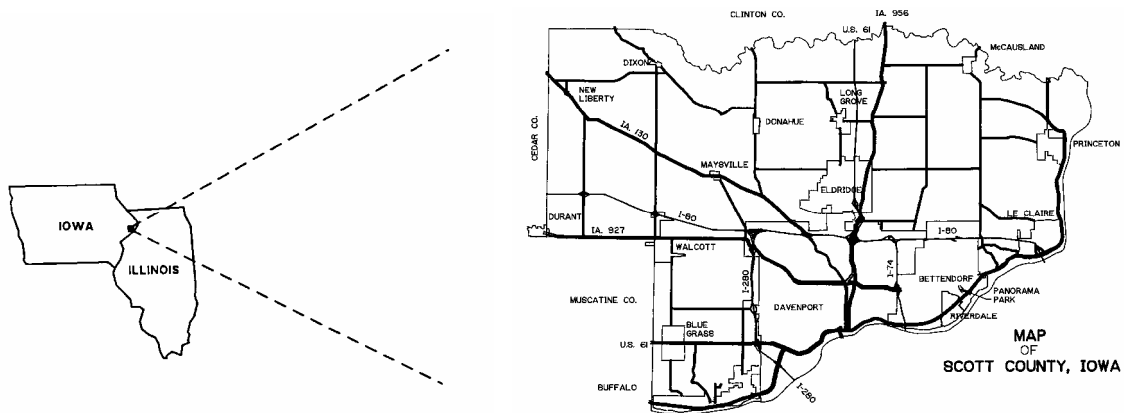
Past to the Present



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

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

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



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

Only recently have there been dramatic changes in the actual governing of the county. In 1979 an administrator form of government was adopted, and the Board of Supervisors hired a county administrator. Subsequently, staff and departments have grown in efficiency and capacity to serve citizens. In 1978 the County Home Rule Bill was enacted, granting all powers to counties consistent with state laws and not specifically prohibited by the Iowa General Assembly. County Home Rule broadened the powers of the Board of Supervisors to lead the 159,414 people of Scott County to greater prosperity and growth.

BOARD OF SUPERVISORS

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Chairman
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Vice Chairman
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March 10, 2005

TO: The Citizens of Scott County

RE: 2005-06 Budget Message

The budget for Fiscal Year 2005-06 is hereby presented as reviewed and adopted by the Board of Supervisors after appropriate public information meetings and public hearings. The County budget is more than a document containing financial figures; it is the County's goals and policies as an organization whose purpose it is to provide the citizens of Scott County, Iowa with the best possible programs and services for the dollars appropriated.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Scott County for its annual budget for the fiscal year beginning July 1, 2004. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

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

TARGET ISSUES AND MANAGEMENT AGENDA

Jail Direction

- Action Plan:**
1. Foster inter-agency cooperation and monitor developments in Criminal Justice System.
 2. Implementation of mental health alternative team recommendation.
 3. Implementation of substance abuse alternative team recommendation.
 4. Implementation of program services alternative team recommendation.

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

GIS Development

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

Computerized Property Tax System Replacement

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

Federal Lobbying: BRAC; I-74 Bridge Funding

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

Mental Health and Developmental Disabilities Funding

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

Funding Outside Agencies: Policy and Process

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

Information and Technology Equipment and Actions

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

State Lobbying

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

West Nile Virus Plan

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

Budget Direction: Staffing; Reserve Levels

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

Homeland Security/Bio-Terrorism: Policy Direction and Actions

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

GASB 34 (Accounting Practices)

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

Computerized Motor Vehicle System Upgrade (Pilot Project)

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

Golf Course: Profitability and Renovation

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

Disaster Recovery Plan

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

Mental Health Oversight Committee: Juvenile Detention Center

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

Financial Initiatives Program Continuation

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

Mental Health Strategic Plan Update

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

HIPAA Compliance

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

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

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

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

A section of the budget planning manual distributed to department heads and authorized agency directors prior to their start on developing their budget requests includes a listing of all policy agenda priorities as well as a listing of the specific budget areas identified by the Board of Supervisors to be reviewed during the upcoming budget sessions. Department heads, agency directors and county budget analysts were directed to keep these policy agenda priorities and specific areas of budget review in mind when they were preparing and reviewing their FY06 budget submissions, highlighting whenever appropriate in their budget justifications and analysis how their requests supported and enhanced the Board's identified goals and policy agenda priorities and specific budget areas of review.

The specific budget areas of review identified by the Board early on in the FY06 budget process were:

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

The FY06 Budget Initiatives that addressed or impacted these areas are described below:

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

- \$1,000,000 included in FY06 Budget to house inmates in out of County facilities including transportation costs
- \$571,130 included in FY06 Budget to fund alternatives to incarceration and in-facility jail programs (\$145,500 - Court Compliance Officers program; \$226,500 - prisoner substance abuse programs (not including in-facility program grant funded directly to CADS); \$117,500 – for mental health case management program; \$81,630 - electronic monitoring system and other compliance and jail programs)
- \$467,100 – for additional jail staffing for in-facility programs and required relief factors as recommended by CJAAC (3rd year of three year phase-in of 19 needed additional jail staff)
- Impact of implementing CJAAC jail programming/staffing and alternative recommendations: 500 bed facility (1998 failed referendum) *reduced* to a 380 bed facility (2004 successful referendum)
- \$2.5 million annual debt payment to Public Safety Authority included for jail expansion/renovation project

2. Continued technology upgrades and training

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

- Continued progress on the recommendations included in the 2000 Technology Assessment Report as a part of the FY06 CIP Plan
- The GIS Steering Committee has presented its strategic plan for an enterprise GIS system for Scott County which will lead to improved public accessibility to database and plat/map information via the Internet. The FY06 budget includes bonding for implementation and development of the GIS Plan (\$335,500 annual debt cost)

3. Space utilization plan implementation

- The Scott County Administrative Center renovation project and the lower level of the Courthouse and security elevator were completed in the FY05 fiscal year. The proposed Capital Project Plan includes continued renovation of the Courthouse beginning with the County Attorney's Office. This project continues to use gaming revenues and CIP funds to fund the project on a pay-as-you-go basis.
- General Fund tax levy transfer to Capital Fund for FY06 increased \$50,000 as previously approved

4. Retention and development of employees

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

5. Impact of potential legislation

- Monitoring any proposed legislation regarding property tax reform and MH-DD Redesign efforts
- Scott County supports the Iowa State Association of Counties (ISAC) and the League of Municipalities proposed Property Tax Reform legislation

6. Impact of potential legislation

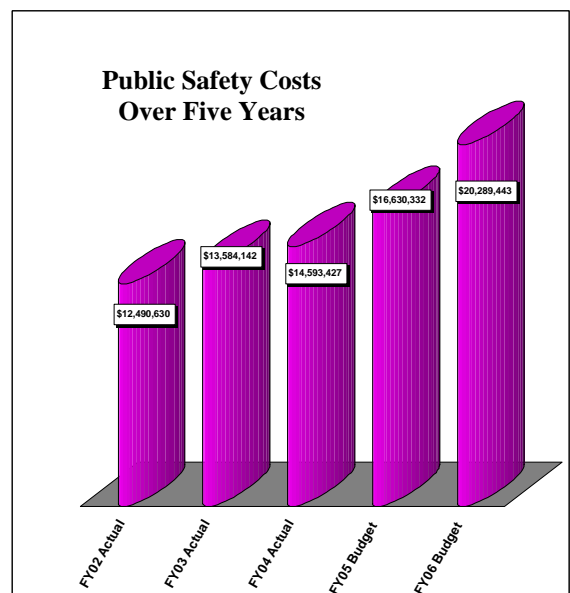
- Monitoring any proposed legislation regarding property tax limitations which would result in substantial service reductions and deferment/elimination of major maintenance and capital projects
- Scott County supports the Iowa State Association of Counties (ISAC) and the League of Municipalities position that recommends a comprehensive review of all tax revenues (property, income and sales taxes) and what services should be funded by each revenue stream

Additionally, the FY06 budget was prepared according to certain policies and practices as established by both the Board of Supervisors and the State of Iowa. These policies and practices are described in the Supplemental Information section of the budget.

TAX RATE AND BASE

The property tax continues to be the major revenue source for Scott County. In FY06, total net property taxes represent 49.5% of total County revenues. This is a higher percentage from ten years ago in FY97 when it was 45%. There are many reasons for the increase such as historically low interest rates during this period and rising health care costs. However, the largest area of cost increase has been Public Safety and the jail capacity problem. Next year's levy shows a marked increase due to the voter approved jail expansion and renovation project.

Although interest income is down 61% from its peak in FY01 due to historically low interest rates as set by the Federal Reserve Board, this modest ten year property tax percentage increase is due in part to the increased impact of the local option tax as approved by the County voters in the Fall of 1988 with the first collections received during



FY90. Also, State property tax relief to Iowa counties for mental health-developmental disabilities services (MH-DD) has resulted in more stable property taxes. The State Legislature in 1996 created a new, special revenue fund for County MH-DD services limiting what a county may spend in this area. Previously, uncontrolled MH-DD expenses had grown to approximately a third of the County's general operating budget. With MH-DD costs now removed from the County's general fund requirements, the likelihood of future general fund deficit spending should be greatly reduced.

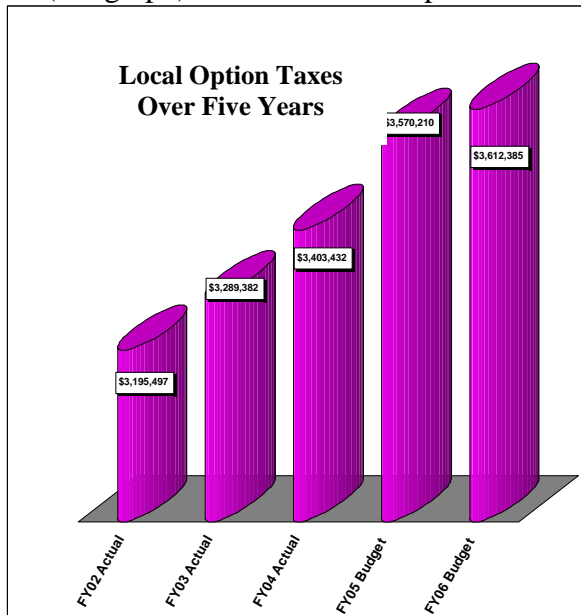
Additionally, the Board's biennial Financial Initiatives Program which encourages County departments to identify innovative ways to increase non-tax revenues, reduce on-going expenditures and/or increase productivity has also had a significant impact on reducing the County's reliance on property taxes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

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

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

Local option tax revenue (1% sales tax) estimates represent approximately 6% of total County revenues for FY06 and have increased 13% over the past five years (see graph). The Board of Supervisors uses *all* estimated local option tax revenues to reduce General Fund property tax requirements for the ensuing fiscal year.

The tax rates per \$1,000 of taxable valuation for FY06 have increased from \$4.75 to \$5.57, or 17% for property located in incorporated areas (cities) and increased from \$7.85 to \$8.60, or 9.7% for property located in unincorporated areas (townships). Most the increase is attributed to the voter approved jail expansion/renovation project and increased jail programming costs. The remaining reasons for the increase are lower Recorder Fees received for real estate transactions due to recent increases in the interest rate and new debt amortization for GIS



of

implementation discussed further under the Capital Projects section.

Over the past ten years the urban rate has increased an average of approximately 3.2% a year with the rural rate at approximately a 1.2% increase, as indicated below:

Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
1996-97	4.32655	-2.2	7.78103	-.7
1997-98	4.19239	-3.1	7.74642	-.4
1998-99	3.91472	-6.6	7.23492	-6.6
1999-00	4.05869	3.6	7.29139	0.8
2000-01	4.15929	2.5	7.13428	-2.2
2001-02	4.18290	0.6	7.23474	1.4
2002-03	4.48067	7.2	7.49188	3.6
2003-04	4.80887	7.3	7.71192	2.9
2004-05	4.75497	-1.2	7.84647	1.8
2005-06	5.56513	17.0	8.60445	9.7

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

The County's tax base has increased at an average rate of 4.3% annually over the past ten years. This relatively small annual increase is due in part to the state phasing out machinery and equipment assessments. Residential taxable valuations also reflect a State imposed rollback computation, currently at 47.96% of fair market value. This State rollback percentage resulted in a 1% *decrease* in individual residential properties' taxable assessments from the previous year. The current county wide taxable valuation base amount of \$5.7 billion dollars reflects a 3.6% increase from last year. Even with the State residential rollback, new construction and market valuation growth resulted in a 6.1% overall increase in total residential tax values. The residential class of property represents slightly over 52% of the County's total tax base.

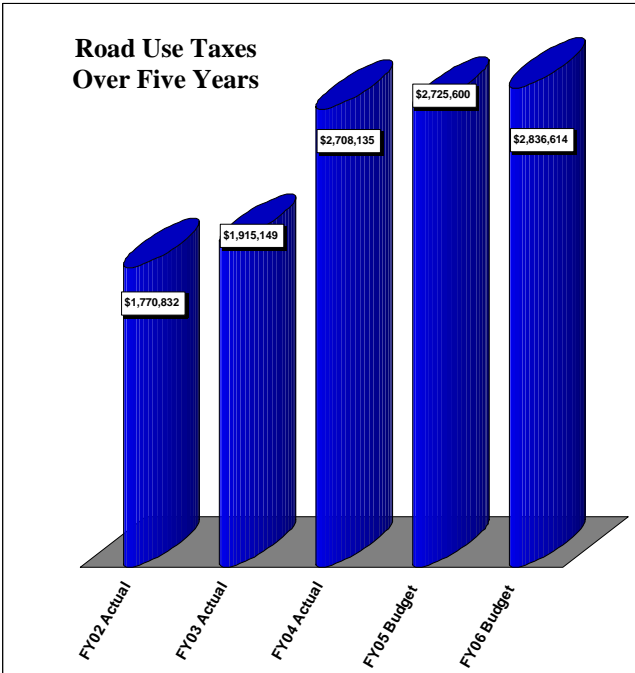
STATE AND FEDERAL FUNDING

With the elimination of Federal Revenue Sharing in October 1986 the County now receives virtually no direct federal funding. Federal Revenue Sharing Funds were used to fund one-time capital improvements and projects. The capital improvement program is now funded primarily by Riverboat

Gaming tax proceeds and property taxes. Secondary Roads projects are also funded with road use tax funds received from the State. The graph at the right shows recent increases in road use taxes due to changes in the needs study previously performed by the State every four years. The 2005 State Legislature approved a new funding allocation method developed by the Iowa counties which will result in a more stable funding level in the future.

State aid for next year represents 25.7% of the total revenue sources for FY06. The total amount of \$16,375,644 is made up of \$8,311,466 in grants and reimbursements, \$2,906,614 in state shared revenues such as motor fuel and franchise taxes, \$954,606 in state property tax replacement credits against levied taxes, and \$4,202,958 in other State credits such as MH-DD property tax relief and military tax credits.

County elected officials and staff continually work with state elected officials during the legislative sessions to stress the need for "fair play" requiring state funding for any and all new state mandated programs as well as trying to obtain additional funding for existing County funded state mandated programs. The County lauds past actions taken by the State to participate more fully in the funding of MH-DD services. However, as previously discussed, the County is very concerned that future legislatures may pass a property tax limitation bill which would severely impact the County's ability to properly fund needed services in the future. Also, current budget problems at the State level have reduced prior funding commitments to Counties for the MH-DD service system which may lead to service reductions to clients. The past several sessions have included discussions about MH-DD Redesign (mental health-developmental disabilities) to allow more flexibility in local funding, however, no bills have been enacted. Reductions in services to clients may be necessary as early as FY07 should the State Legislature fail to act.



HOME RULE

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

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

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

OTHER REVENUES

Fees and charges total \$4,735,867 and represent 7.9% of the total sources for FY06. These revenues consist of various licenses and permits and various departmental charges for services. Many of the fees are established and set by state law. The County has performed several fee study reports over the years to evaluate where fee levels are in relation to other municipalities and as compared to the cost of providing the service. Fee adjustments are made on a frequent basis to minimize the adverse affect of large fee increase in any given fiscal year. County officials also work with the State in this area for fees set by State law. Most projected revenues are based on historical trends factoring in any new legislative or County fee changes. Some revenues are calculated based on economic assumptions such as interest income and anticipated interest rates.

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

The following schedule presents a summary of major and nonmajor fund revenues (excluding capital funds) for budget year FY06 and the percentage of increases and decreases in relation to prior year budget amounts:

REVENUE SOURCE	FY06 AMOUNT	PERCENT OF TOTAL	INCR -DECR FROM FY05	% INCR -DECR FROM FY05
Net property taxes	\$31,382,322	52.2%	\$5,431,691	20.9%
Other taxes, penalties & costs	2,233,669	3.7%	154,298	7.4%
Local option taxes	3,612,385	6.0%	42,175	1.2%
Intergovernmental	17,011,899	28.3%	-130,750	-0.8%
Licenses and permits	464,840	0.8%	56,560	13.9%
Charges for services	4,271,027	7.1%	-723,953	-14.5%
Use of money & property	920,848	1.5%	365,580	65.8%
Other	273,710	0.4%	-32,025	-10.5%
Total	\$60,170,700	100.0%	\$5,163,576	9.4%

Net property taxes are increasing 20.9% due primarily to the voter approved jail expansion/renovation project. This major capital project was approved by the voters in the fall of 2004. FY06 will be the first year of a 20 year debt amortization schedule to pay for bond principal and interest. The property tax increase also offsets the substantial reduction of Recorder's Office real estate recording fees due to the upturn in interest rates reducing home refinancings and home sales. In addition, the increase helps fund new jail/staff programs to reduce recidivism and out of county inmate housing costs. Finally, the increase includes debt financing toward the development and implementation of a county-wide GIS system discussed further under the capital projects section of this Budget Message. Net of the tax increase for the aforementioned items including health care costs, the net property tax amount would have increased 4.3%. It is noted that the County receives 1.5% per month interest costs on delinquent property taxes which results in a nearly 100% collection rate.

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

Intergovernmental revenues are slightly decreasing by -0.8%. This amount may fluctuate year to year based on the availability of various grants. There is continued cause for concern since the bulk of intergovernmental revenues come from the State and State officials are projecting modest revenue increases for both the current fiscal year and next year due to the current economic downturn. This may undoubtedly result in future reductions in state aid without corresponding reductions in required mandated services.

License and permit fees are increasing 14% due primarily to increasing fees received for building permits due to construction activity. Charges for services are decreasing 14.5% primarily due to decreased real estate transaction filing fee revenues collected by the Recorder's Office during this time of increasing interest rates. The County's philosophy is to make timely adjustments to locally set fees and charges as opposed to waiting ten years, for example, and make a substantial increase at that time. Unfortunately, the State does not do this, and then finds it more difficult to increase fees in any given year.

The uses of money and property revenues are projected to increase substantially above prior year budgeted levels due to increases in interest rate levels. This projected increase in interest income will offset partially the reduction in recording fees received. Finally, other revenues are decreasing due to the unpredictability of various refunds and reimbursements that have been adjusted based on historical levels in addition to the anticipated one time sale of some old equipment.

FUND BALANCES

The undesignated fund balance of the general fund is projected to decrease by \$1,047,187 in FY06. This planned reduction is for various one-time capital expenditures. This planned reduction includes the acquisition of Information Technology Department storage area network system, the Courts imaging project, HAVA election equipment, Courthouse campus fiber optic ring, phone system upgrades,

consolidated dispatch study, property acquisition. John O'Donnell baseball facility renovation project and increased Conservation capital project funding. The Board has \$1,508,314 reserved for the loan advance to the golf course enterprise fund, \$160,678 reserved for Conservation Board's sewage treatment plant, \$100,000 reserved for a note receivable from Greater Davenport Redevelopment Corporation, and \$805,257 reserved for claim liabilities as a part of the County's risk management program. The remaining \$3,573,235 provides the County with a fund balance that meets cash flow needs prior to the collection of property taxes and significantly reduces the likelihood of the County entering the short term debt market to pay for current operating expenditures. The amount of undesignated/unreserved fund balance of the general fund does bring the County below the minimum amount designated by the County's Financial Management policies (9.3% vs. 15% minimum). As the economy improves, future budgets will include increases to the General Fund balance to bring it back in compliance with policy guidelines. (It is pointed out that with the aforementioned reserve for advance to the golf course enterprise fund and the designated balance for claim liabilities, the General Fund balance would be at 15.3%. The Board understands that the golf course enterprise fund loan will begin to be paid back in six years and the risk management claim liabilities may be bonded for under Iowa law.) All other fund balances meet or exceed recommended levels except the MH-DD Fund as indicated below

The Mental Health and Developmental Disabilities (MH-DD) Fund balance is projected to decrease \$446,444 and be below the recommended 10% minimum level due to the State failing to fully fund additional growth to the system as originally included in the 1996 legislation that created this fund. This funding change is due to current State budget problems as a result of the economy. There is currently a MH-DD Redesign effort occurring between State and local officials to develop a revised funding strategy for these services to allow local governments enhanced funding flexibility for these services.

The Capital Projects Fund is increasing \$2,258,446 overall a result of planned savings toward completion of the Courthouse remodeling and GIS Bond proceeds for the GIS system project as discussed under the Capital Improvements section below.

The total nonmajor governmental funds (Secondary Roads, Recorder's Record Management, and Rural Services Funds) are decreasing \$284,450 due to planned capital project funding.

PROGRAMS AND SERVICES

The Board of Supervisors and County officials were very frustrated with past State legislative actions which imposed a five year property tax limitation on Iowa counties which did sunset on June 30, 1998. This State property tax limitation was in direct conflict with the spirit of home rule that was approved by State voters in the late 70's. It is also ironic that the State exempted school districts from the original property tax limitation bill when schools represent over 50% of the local property tax burden and for the final three-year extension cities were also exempt. The State Legislature allowed this limitation to sunset after June 30, 1998. Although the Legislature was concerned counties would greatly increase property tax in FY99, the first year following the sunseting of the property tax limitation, Scott County actually *lowered* its property tax levy. As previously discussed, the 2001, 2002, 2003, and 2004 legislatures discussed permanent property tax limitation bills which did not ultimately become law. At the time of writing this Budget message the 2005 legislature is still in session and may pass some type of property tax reform. Scott County supports a comprehensive review of all taxes (sales, income and

property) and the services they provide for prior to any substantive change to the current property tax system.

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

The Board of Supervisors was extremely happy with the results of this program and implemented it again in 1995, 1997, 1999, 2001 and 2003. Using teamwork and innovation, County employees and agency staff members have identified many initiatives in the areas of cost reduction, productivity improvement, and revenue enhancement. As a result of these six reports developed over the past ten years, recurring cost reductions totaling \$2,265,975 were identified. Improvements to the productivity capacity of the work force equal to 4 full-time positions with a value of \$116,084 were identified due to changes in policies, procedures, scheduling and other work methods. In addition, revenue enhancements were identified at a total of \$1,031,271.

These fiscal strategies have played a *major* role in eliminating the County's previous million-dollar budget deficit. The budgets set since FY96 have presented a balanced general fund operating budget primarily attributed to the hard work and dedication of County employees. The Board has formally renamed this program the Financial Initiatives Program and implements it every other year. The 2005 Financial Initiatives Program is currently underway.

As a service organization, the County is primarily people intensive. Over the last ten (10) years the County has increased its work force by 46.98 FTE's, or 11.8%, to its current level of 445.87 FTE's. During this period the County made substantial staff increases to the Sheriff's Office (33 FTE's) primarily due to increased jail programming and courthouse security needs and the new minimum security jail facility and added 8 FTE's to the Public Health Department for jail health nursing and other grant related health programs. The County has five union groups to negotiate salary and benefit agreements with following Iowa Code Chapter 20 guidelines. In recent years the County and union groups have been successful in approving multi-year agreements up to four years in length. These long range contract periods help to maintain a positive labor/management relationship. The overall negotiated average salary increase for both labor groups and non-union personnel was 3.25%.

Overall expenditures for all County operations including capital projects (net of transfers and non-budgeted funds) are \$63,532,199 which is an increase of 7.9% above fiscal year FY05. The operating budget is up 8.6%. Total revenues (net of transfers and non-budgeted funds) for the County are \$63,652,564, which is an increase of 13.7% above last fiscal year. The overall expenditure increase of 7.9% is the result of several service areas increasing with others decreasing. Capital projects are

discussed further below and are decreasing -3.2%. Public Safety and Legal Services is increasing 22.0% due primarily to increased costs for jail operations and especially due to the voter approved jail expansion/renovation project as discussed under the Capital Projects section of this Budget Message. This includes additional staffing as a result of a comprehensive staffing analysis study as well as additional programming costs to reduce overall recidivism rates for inmates returning to jail after being released. Also, due to the total managed inmate population being greater than the current jail capacity next year's budget maintains appropriations for housing inmates in out-of-county facilities.

Physical Health and Social Services is only slightly increasing 0.1% due to a reduction in several grants received by the Health Department. Mental Health, Mental Retardation and Developmental Disabilities (MH/MR/DD) is only increasing 2.9% due to continued leveraging of Federal Medicaid funding for various community home-based waiver programs. County Environment and Education is decreasing 0.7% due to end of a Career Link economic development federal/state grant through Planning and Development. Roads and Transportation service area is increasing 5.4% primarily due to an increase in staffing and road maintenance costs as a result of State road transfers to the County by State legislation. Additional State road use tax funds also are being distributed to the County to pay for the cost of maintaining these newly transferred roads. Government Services to Residents is increasing by 5.0% due to increased appropriations for county-wide election costs next year. Administration (interprogram) costs are increasing 2.4% primarily due to inflationary increases in risk management and insurance costs. And finally, Debt Service is increasing 32.1% to allow for interest and principal payments progress on the Solid Waste general obligation bond issue and River Renaissance general obligation bonds in addition to the new bond debt amortization for the development of a county-wide GIS system discussed further under the Capital Project section of this Budget Message.

CAPITAL IMPROVEMENTS AND DEBT SERVICE

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

The County is currently using only 2.4% of its allowable legal debt margin consisting of two general bond issues. These outstanding bond issues are described further under the major governmental funds section of this document. There will be additional debt issued (\$29.7 million) by the Scott County Public Safety Authority in FY06 due to the jail renovation/expansion question being approved at the fall 2004 general election. This approved jail project is discussed in further detail below in this section. There will also be \$2.5 million GIS bond debt issued in FY06 to pay for the development of a county-wide GIS system.

The capital improvement budget totals \$5,485,530 for fiscal year FY06, with 65% or \$3,539,918 for general projects, 26% or \$1,430,000 for Secondary Roads projects, and 9% or \$515,612 for

Conservation parks and recreation projects. There are several significant non-routine capital projects in the FY06 Capital Plan. There will also be in FY07 and beyond as the County continues with its remodeling of the Courthouse floors 1, 2, and 3 next year. The development of countywide GIS system will be a non-routine capital project. It is noted that the voter approved jail facilities renovation/expansion will be constructed by the Scott County Public Safety Authority and leased back to Scott County over a twenty year period. The annual rental payment will be equal to the debt amortization amount required to service the revenue bond debt issued by the Authority in FY06. These projects are discussed further below in this section.

The general capital improvements budget of \$3,539,918 is supported by fund balances from various funds including the electronic equipment replacement fund, the vehicle replacement fund, and the general fund. General fund transfers are made for one time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's Financial Management Policies. The capital improvement fund is also supported by gaming boat revenues received from the two gaming boats docked in Scott County on the Mississippi River. In addition an ongoing property tax levy in the general fund of \$550,000 is transferred annually to the capital improvements fund. This amount will be increased \$50,000 annually during the next several years to allow for pay as you go funding for the space utilization master plan project which moves administrative offices from the Courthouse to the Scott County Administrative Center (formerly named the Bi-Centennial Building) resulting in additional courtroom space in the Courthouse. Finally, \$2.5 million in GIS bonds proceeds will be received to develop a county-wide GIS system over the next several years. This has been a high priority of the Board and follows the completion of a GIS Strategic Plan developed in 2003.

The County has been assigned additional judges to the Seventh Judicial District necessitating increased courtroom and jury space. In addition the County Attorney, Clerk of Court and Court Administration offices are in need of additional space. A space utilization master plan was developed in 2000 which recommended the moving of all non-court related administrative offices from the Courthouse to the County's Administrative Center to create the needed space for the courts. This is a multi-year \$16 million dollar pay as you go funded project using fund balances and future capital fund property tax and gaming tax revenue funding. The original funding plan for this project called for an advance from the General Fund during the middle years of the multi-year period. However, due to the historically low interest rates and thus the reduced interest income to the General Fund in prior years, this funding advance was not be possible. Accordingly, the proposed capital plan for FY05 did not include any spending authority toward this project as described further under the "Other Funds" tab of this budget document. The remaining portions of this project (remodeling the 1st, 2nd, and 3rd floors of the courthouse building) will resume in FY06 after gaming revenues have accumulated to continue to fund this renovation project on a pay-as-you-go basis.

The other major projects under the general capital improvements area include the boiler replacement at the Courthouse, chiller replacement and wiring updates at the Pine Knoll Mental health Facility, Court imaging project under records management, 5th street properties demolition and green spacing near the Courthouse campus, and various technology enhancements as a result of the completion of a Technology Assessment Report (TAR) in 2000. This TAR study presented the County with many technology upgrade challenges over the next several years including the implementation of the GIS strategic plan for Scott County. It is believed that a web-enabled GIS system will be the framework for E-Government in the future. The cost of the GIS system development will be supported through the issuance of \$2.5 million essential service general obligation bonds by the Board in FY06.

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

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

The jail continues to experience increased populations over the rated capacity limit requiring the housing of inmates in out-of-county facilities. The Board has made this their top concern for several years and established a Community Jail and Alternatives Advisory Committee (CJAAC) to develop a solution acceptable to the citizens of Scott County. CJAAC completed work on their Phase One study in December 2001. This report outlined various functional deficiencies with the current jail structure. The report also noted that the current jail facilities have been unable to house Scott County's managed inmate population within its functional capacity since 1990. The report further included a recommendation that the County needs a jail facility allowing for 425 beds with a core portion (kitchen, laundry, and mechanical systems) to support between 600 and 700. The Phase Two study by CJAAC had two tracks. Track 1 was completed during FY03 and explored additional alternative to incarceration options identified in Phase One (i.e., substance abuse and mental health programs, etc.). It is believed that implementation of these further alternative programs will ultimately reduce recidivism and thus reduce the aforementioned 425 bed build number to approximately 380 beds. Track 2 developed a building "bricks and mortar" solution, which was brought to the voters in the fall of 2004. This CJAAC proposal was for a \$29.7 million 380 bed facility realized by renovating/expanding the *existing* jail facilities with the expansion occurring at the downtown Courthouse site. This community solution was embraced by the Board of Supervisors following three Community Jail Summits at which broad based community input was received.

In order to foster intergovernmental cooperation the Scott County Public Safety Authority was created by joint action of the Davenport City Council and the Scott County Board of Supervisors in June 2004. This Authority was created pursuant to Iowa Code Chapter 346.27 in recognition of the joint efforts being made by both the City and County in exploring joint services and space areas in the County's jail project and the City's Law Enforcement Center project. The areas of potential joint services include centralized booking, communications, property and evidence storage, building connection, forensic lab, warrants, records, and fingerprinting services.

The Public Safety Authority consists of a three member commission appointed by the City and County. The Authority called for the election on CJAAC's jail proposal. The Authority will issue the \$29.7

million in revenue bonds to fund the project and will lease the facility back to the County during the 20 year term of the bond amortization. The County will pay annual lease payments to the Authority in the amount of the annual debt service requirement. As allowed by Iowa Code, the annual lease payment will be made from the County's General Fund and is in addition to any existing levy limit.

The Community Jail and Alternatives Advisory Committee will continue to meet to monitor the alternatives to incarceration programs and long term community-based solutions which have been implemented or will be implemented to reduce the recidivism rate for county inmates. The costs of housing and transportation of prisoners and funding various alternatives to incarceration programs and increased jail staffing are anticipated to be in excess of \$2,038,230 in FY06. In addition, the annual rental payment to service the Authority debt for the project is estimated at \$2.5 million.

The Secondary Roads capital program totals \$1,430,000. \$650,000 to resurface Coonhunters Road from Buffalo city limits north to US 61, \$200,000 to resurface 95th avenue 1 mile north of Buffalo city limits, \$50,000 bridge rehab in Dixon/New Liberty area, \$250,000 macadam project on 130th avenue (Hwy 130 to F45), and \$80,000 resurfacing of Slopertown Road (Division Street to Davenport corporate limits), \$120,000 macadam project on 210th Street (Y48 east 1.2 miles), and an \$80,000 box culvert replacement. There also is \$800,000 in State farm-to-market funds and federal-state pass through assistance for additional road construction that will be realized in FY06. These funds are paid at the State level to benefit Scott County and do not pass directly through the County's capital improvement plan budget.

The Conservation Department capital plan totals \$515,612. The single largest project (\$150,000) is for construction of the beach house replacement phase II at West Lake Park. Other projects include cabins, campground restoration and lake restoration at Scott County Park and maintenance shop improvements at West Lake Park.

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

SUMMARY

The preparation of the FY06 budget has been challenging for the Board of Supervisors and County staff. The Board is very pleased to have met its goals in both balancing the FY06 operating budget and keeping the County's reliance on property tax revenues to minimal increases net of voter approved debt and capital projects.

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

Budget Message
March 10, 2005

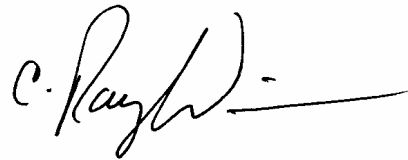
These are exciting times in providing new challenges and inspiring the Board, elected and appointed department heads, County staff and the citizens of Scott County to develop new methods and ideas in providing services to the community and to continue to improve its public facilities and infrastructure.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

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

Respectively submitted,



Larry E. Minard, Chairman
Scott County Board of Supervisors



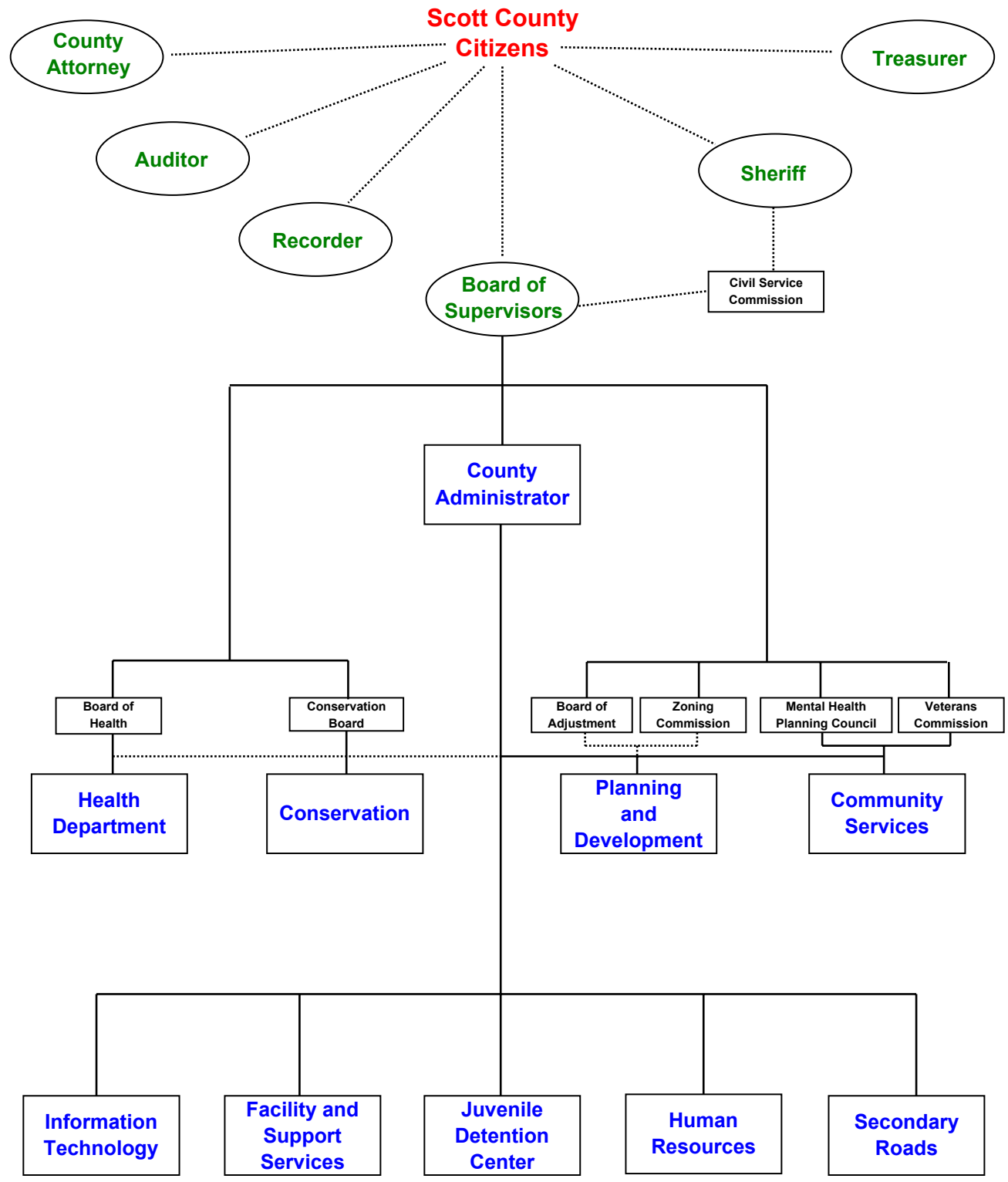
C. Ray Wierson
County Administrator



SCOTT COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
Elected Officials		
Supervisor, Chairperson	Larry E. Minard	2006
Supervisor	Gregory P. Adamson	2006
Supervisor	Otto L. Ewoldt	2006
Supervisor	Jim Hancock	2008
Supervisor	Tom Sunderbruch	2008
Attorney	William E. Davis	2006
Auditor	Karen L. Fitzsimmons	2008
Recorder	Rita Vargas	2006
Sheriff	Dennis Conard	2008
Treasurer	Bill Fennelly	2006
Administration		
County Administrator	C. Ray Wierson	
Department Heads		
Community Services	Lori Elam	
Conservation	Roger Kean	
Facility and Support Services	Dave Donovan	
Health	Lawrence Barker	
Human Resources	Paul Greufe	
Information Technology	Matt Hirst	
Juvenile Detention Center	Scott Hobart	
Planning & Development	Tim Huey	
Secondary Roads	Larry Mattusch	

Scott County Government Organizational Chart



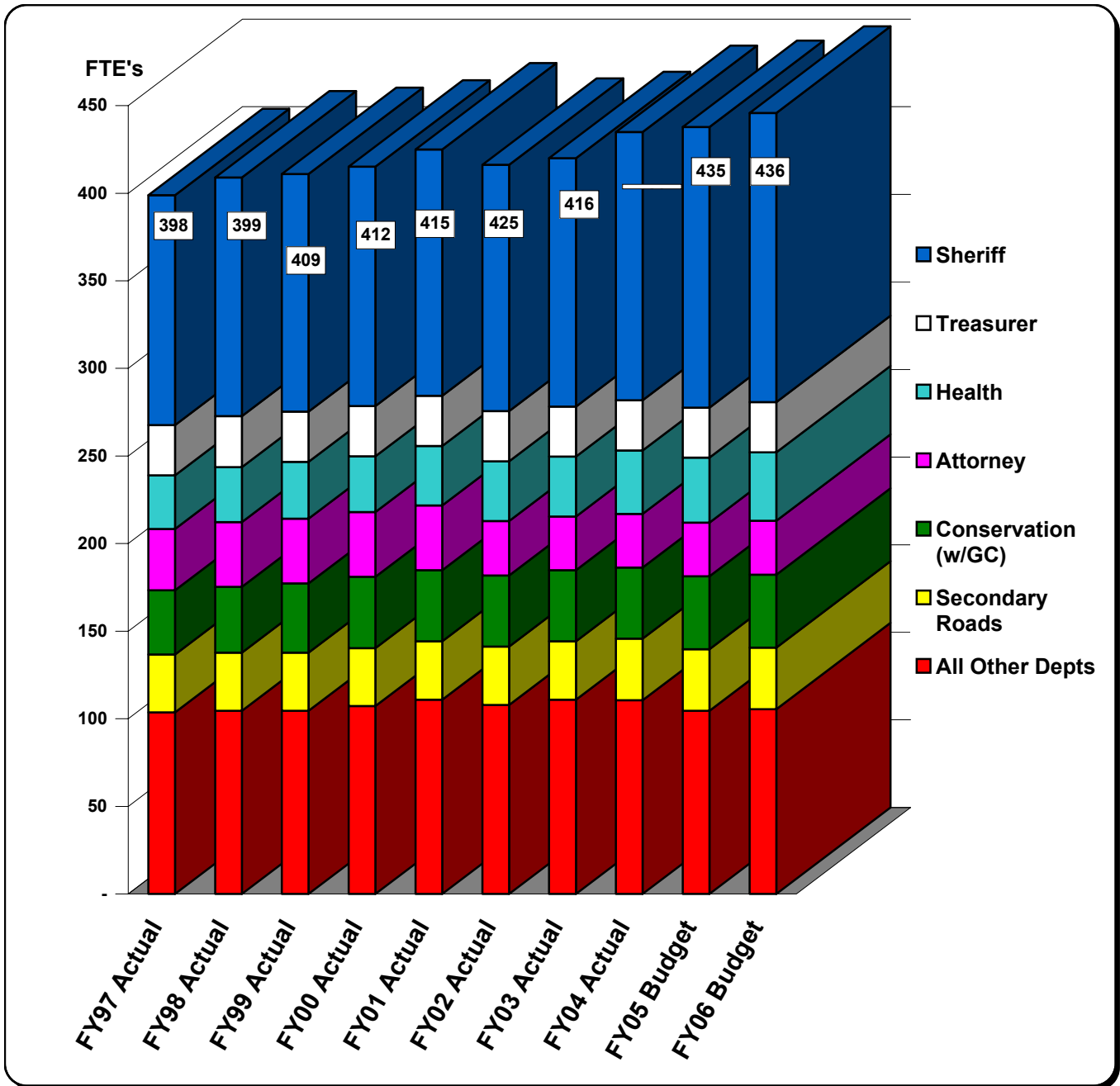
————— Direct supervision
 Advisory relationship

EMPLOYEE AUTHORIZATION HISTORY FULL TIME EQUIVALENTS (FTE) TRENDS

<u>Department</u>	<u>FY97</u> <u>Actual</u>	<u>FY98</u> <u>Actual</u>	<u>FY99</u> <u>Actual</u>	<u>FY00</u> <u>Actual</u>	<u>FY01</u> <u>Actual</u>	<u>FY02</u> <u>Actual</u>	<u>FY03</u> <u>Actual</u>	<u>FY04</u> <u>Actual</u>	<u>FY05</u> <u>Budget</u>	<u>FY06</u> <u>Budget</u>
Administration	2.70	2.70	2.70	2.70	2.70	3.70	3.70	3.70	3.10	3.10
Attorney	35.00	37.00	37.00	37.00	37.00	31.00	30.63	30.63	30.63	30.75
Auditor	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
Community Services	12.75	13.25	13.25	13.25	12.75	12.75	13.00	13.00	12.50	12.50
Conservation (net of golf cou	17.25	18.25	20.25	21.25	21.25	21.25	21.25	21.25	22.25	22.25
Facility and Support Services	16.39	16.89	17.79	17.79	19.24	24.74	23.74	23.74	23.74	24.19
Health	30.72	31.39	32.39	31.90	33.90	34.15	34.15	36.15	37.15	39.15
Human Resources	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	4.50	4.50
Information Technology	16.50	15.50	14.50	15.50	17.50	9.00	10.00	10.00	10.00	11.00
Juvenile Court Services	11.00	11.00	11.00	11.80	12.40	12.40	15.20	15.20	14.20	14.20
Planning & Development	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.08	4.08	4.08
Recorder	13.00	13.00	14.00	14.00	14.00	13.00	13.00	13.00	12.00	11.50
Secondary Roads	33.10	33.10	33.10	33.40	33.40	33.40	33.40	35.15	35.15	35.15
Sheriff	131.30	136.20	135.70	136.70	140.70	140.70	141.70	153.15	160.15	165.15
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	<u>28.60</u>	<u>29.10</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>	<u>28.60</u>
SUBTOTAL	379.54	389.61	392.51	396.12	405.67	396.92	400.60	415.55	418.45	426.52
Golf Course Enterprise	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>	<u>19.35</u>
TOTAL	<u>398.89</u>	<u>408.96</u>	<u>411.86</u>	<u>415.47</u>	<u>425.02</u>	<u>416.27</u>	<u>419.95</u>	<u>434.90</u>	<u>437.80</u>	<u>445.87</u>

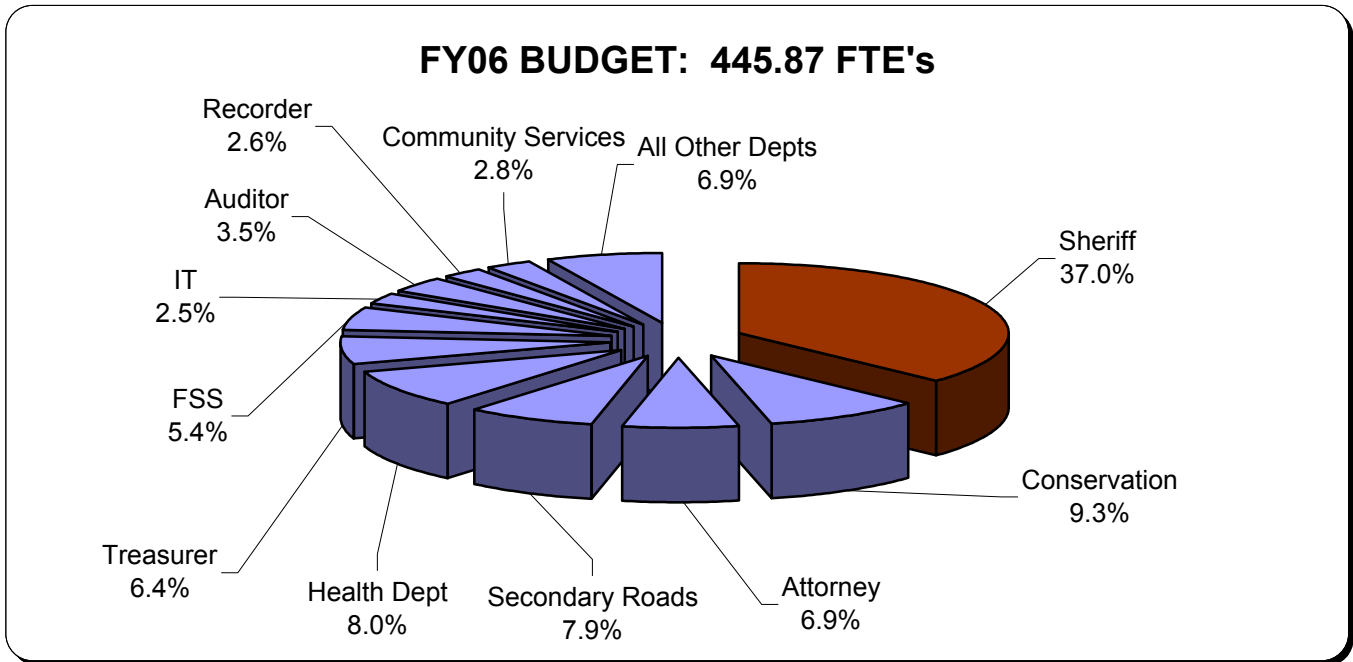
NOTE: Supplemental information may be found in the Pay Plan as included under the "Supplemental Information" blue tab.

FTE (Full Time Equivalents) STAFFING TRENDS TEN YEAR COMPARISON

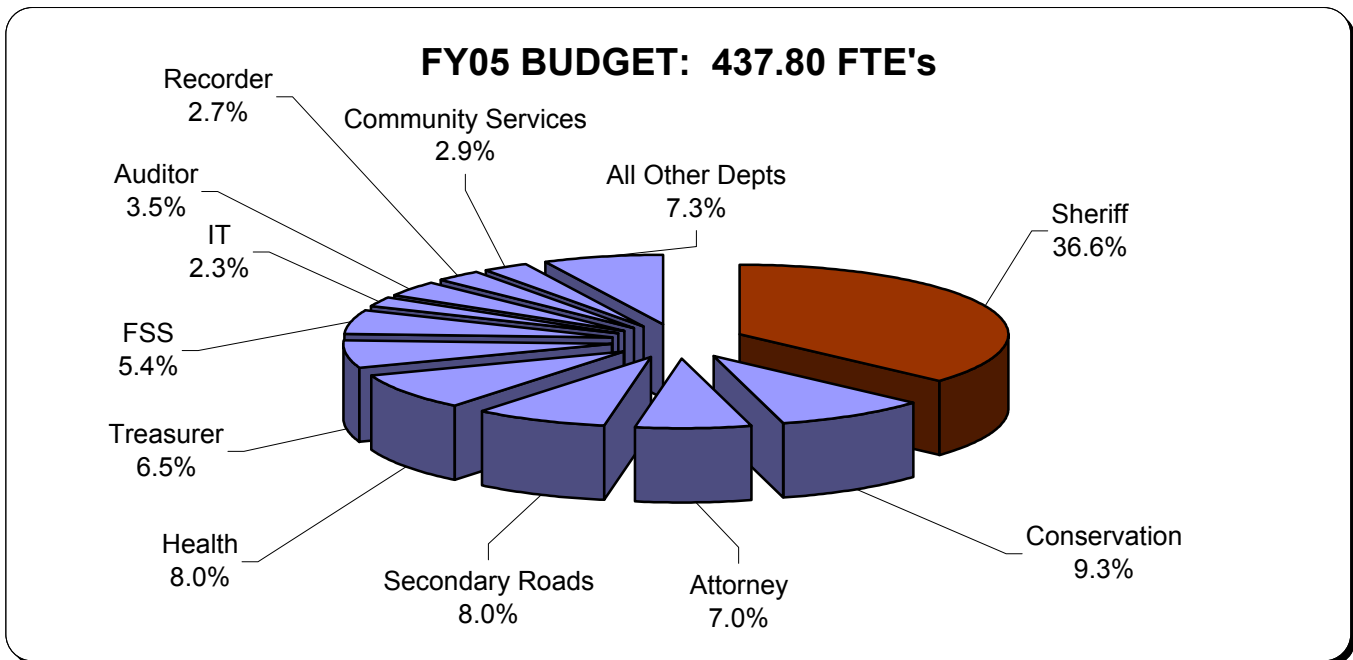


Total FTE's have increased by 47 positions over the last ten years averaging 1.3% growth per year. Most of the new positions (33) have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population. Eight positions have been added to the Health Department primarily grant funded positions or for the jail inmate health program.

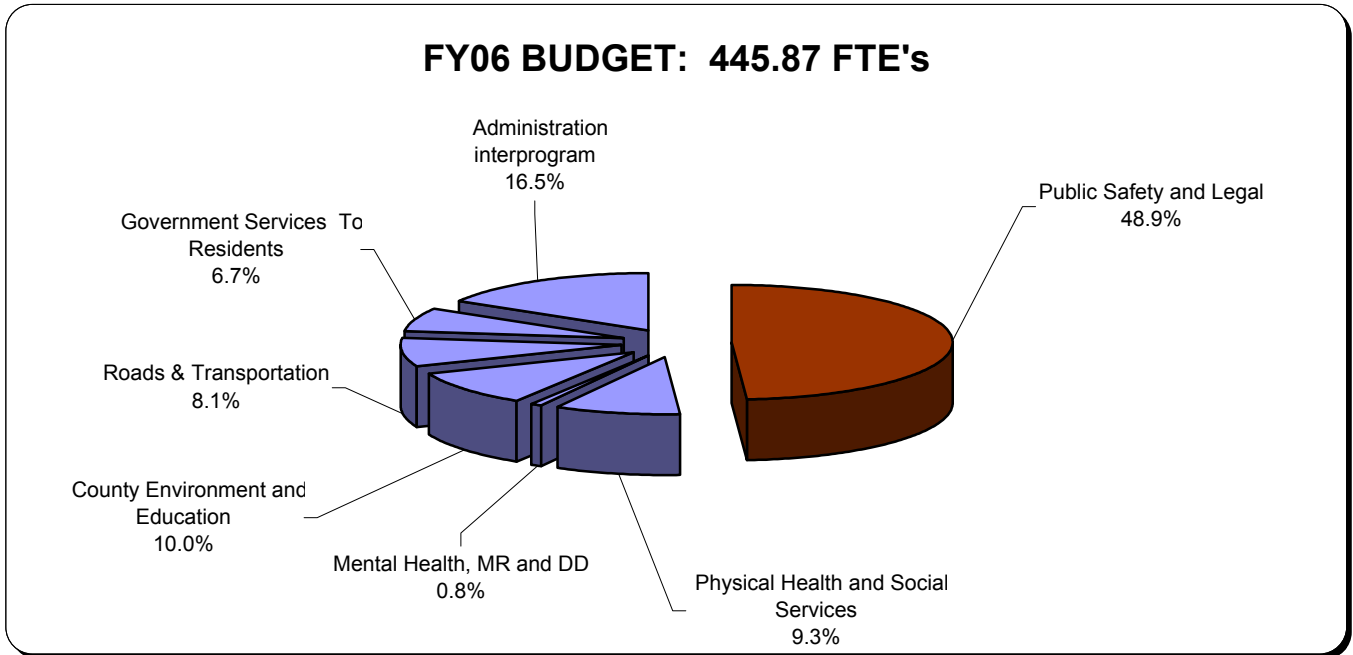
FTE (Full Time Equivalents) Staffing By Department



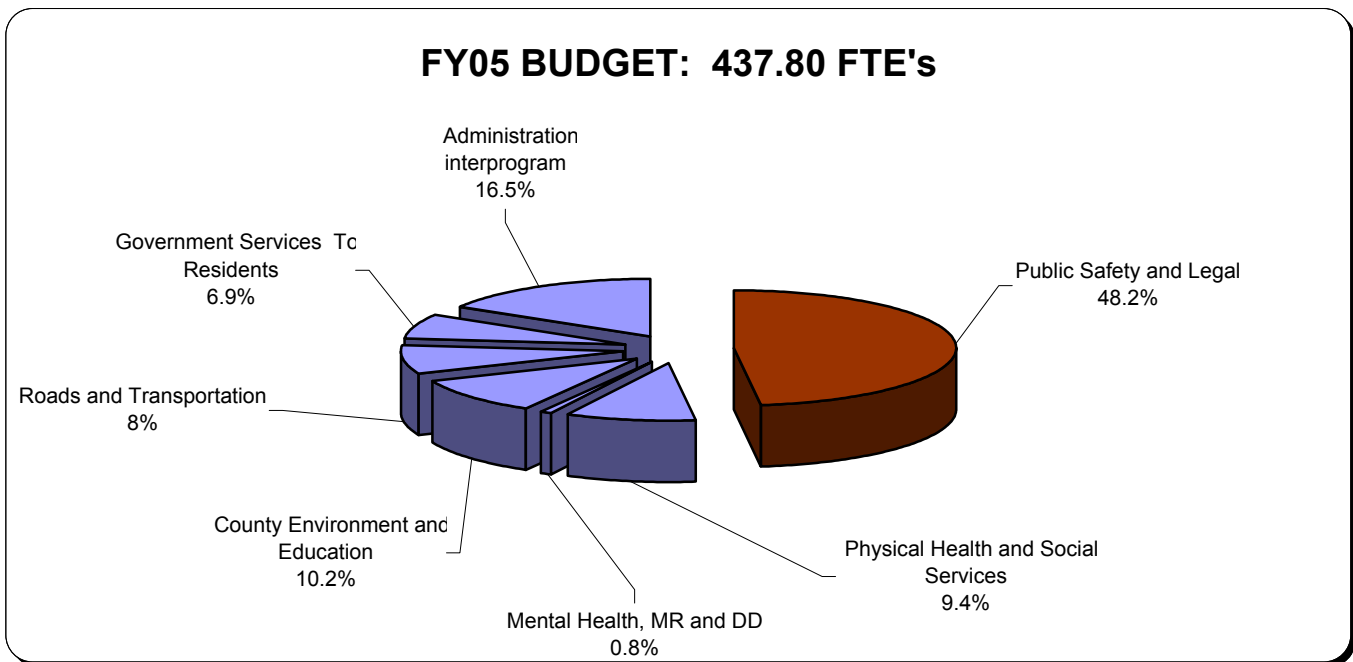
Over one third of the County's total FTE's (full time equivalents) are found in the Sheriff's Department.



FTE (Full Time Equivalents) Staffing By Service Area



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



**SCOTT COUNTY FUND STATEMENT
ALL FUNDS**

<u>Fund</u>	<u>Estimated Balance 07/01/05</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated Balance 06/30/06</u>
Major Governmental Funds				
General Fund	\$ 7,194,671	\$ 43,437,536	\$ 44,484,723	\$ 6,147,484
Mental Health, MR & DD	873,087	13,089,420	13,535,864	426,643
Debt Service	4,486,120	1,022,609	1,382,609	4,126,120
Capital Improvements				
General	2,058,907	6,345,859	4,055,530	4,349,236
Electronic Equipment	457,158	590,531	601,835	445,854
Vehicle	371,388	262,421	283,000	350,809
Conservation Equip Reserve	64,442	26,000	26,000	64,442
Conservation CIP Reserve	154,798	-	-	154,798
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Improvements	3,106,693	7,224,811	4,966,365	5,365,139
Total Major Governmental Funds	15,660,571	64,774,376	64,369,561	16,065,386
Nonmajor Governmental Funds				
Rural Services	107,629	2,076,241	2,076,241	107,629
Recorder's Record Mgt	128,954	50,280	25,000	154,234
Secondary Roads	1,207,478	5,249,270	5,559,000	897,748
	<hr/>	<hr/>	<hr/>	<hr/>
Total Nonmajor Governmental Funds	1,444,061	7,375,791	7,660,241	1,159,611
Business-Type Activities Fund				
Golf Course Enterprise	(1,277,431)	1,397,925	1,167,512	(1,047,018)
Total*	<u>\$ 15,827,201</u>	<u>\$ 73,548,092</u>	<u>\$ 73,197,314</u>	<u>\$ 16,177,979</u>

*Includes interfund transfers and non-budgeted fund activity

**SCOTT COUNTY REVENUE ESTIMATES
ALL FUNDS**

<u>Fund</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General Fund	\$ 34,870,333	\$ 36,531,798	\$ 36,519,338	\$ 43,437,536	18.9%
Mental Health, MR & DD	12,433,944	12,698,331	13,051,343	13,089,420	3.1%
Debt Service	724,111	708,251	704,954	1,022,609	44.4%
Capital Improvements					
General	4,773,637	4,226,707	4,308,818	6,345,859	50.1%
Electronic Equipment	511,378	506,570	516,636	590,531	16.6%
Vehicle	201,737	176,700	185,429	262,421	48.5%
Conservation Equip Reserve	5,105	19,000	19,000	26,000	36.8%
Conservation CIP Reserve	1,738	-	96,110	-	
Total Capital Improvements	5,493,595	4,928,977	5,125,993	7,224,811	46.6%
Total Major Governmental Funds	53,521,983	54,867,357	55,401,628	64,774,376	18.1%
Nonmajor Governmental Funds					
Rural Services	1,997,741	2,081,214	2,071,363	2,076,241	-0.2%
Recorder's Record Mgt	93,315	66,330	56,491	50,280	-24.2%
Secondary Roads	5,172,556	5,149,856	5,149,856	5,249,270	1.9%
Total Nonmajor Governmental Funds	7,263,612	7,297,400	7,277,710	7,375,791	1.1%
Business-Type Activities Fund					
Golf Course Enterprise	1,167,622	1,495,831	1,095,225	1,397,925	-6.5%
Total*	<u>\$ 61,953,217</u>	<u>\$ 63,660,588</u>	<u>\$ 63,774,563</u>	<u>\$ 73,548,092</u>	15.5%

*Includes interfund transfers and non-budgeted fund activity

**SCOTT COUNTY EXPENDITURE ESTIMATES
ALL FUNDS**

<u>Fund</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General Fund	\$ 35,971,155	\$ 37,967,625	\$ 37,387,295	\$ 44,484,723	17.2%
Mental Health, MR & DD	12,454,452	13,160,374	13,178,768	13,535,864	2.9%
Debt Service	1,038,905	1,046,926	1,046,926	1,382,609	32.1%
Capital Improvements					
General	3,921,756	3,666,508	3,751,735	4,055,530	10.6%
Electronic Equipment	532,671	764,345	569,580	601,835	-21.3%
Vehicle	232,745	251,000	233,910	283,000	12.7%
Conservation Equip Reserve	21,201	-	34,933	26,000	
Conservation CIP Reserve	2,644	-	-	-	
Total Capital Improvements	4,711,017	4,681,853	4,590,158	4,966,365	6.1%
Total Major Governmental Funds	54,175,529	56,856,778	56,203,147	64,369,561	13.2%
Nonmajor Governmental Funds					
Rural Services	2,022,247	2,081,214	2,081,214	2,076,241	-0.2%
Recorder's Record Mgt	19,888	200,000	260,000	25,000	-87.5%
Secondary Roads	5,115,964	5,916,900	5,916,900	5,559,000	-6.0%
Total Nonmajor Governmental Funds	7,158,099	8,198,114	8,258,114	7,660,241	-6.6%
Business-Type Activities Fund					
Golf Course Enterprise	1,053,233	1,120,220	1,053,075	1,167,512	4.2%
Total*	<u>\$ 62,386,861</u>	<u>\$ 66,175,112</u>	<u>\$ 65,514,336</u>	<u>\$ 73,197,314</u>	10.6%

*Includes interfund transfers and non-budgeted fund activity

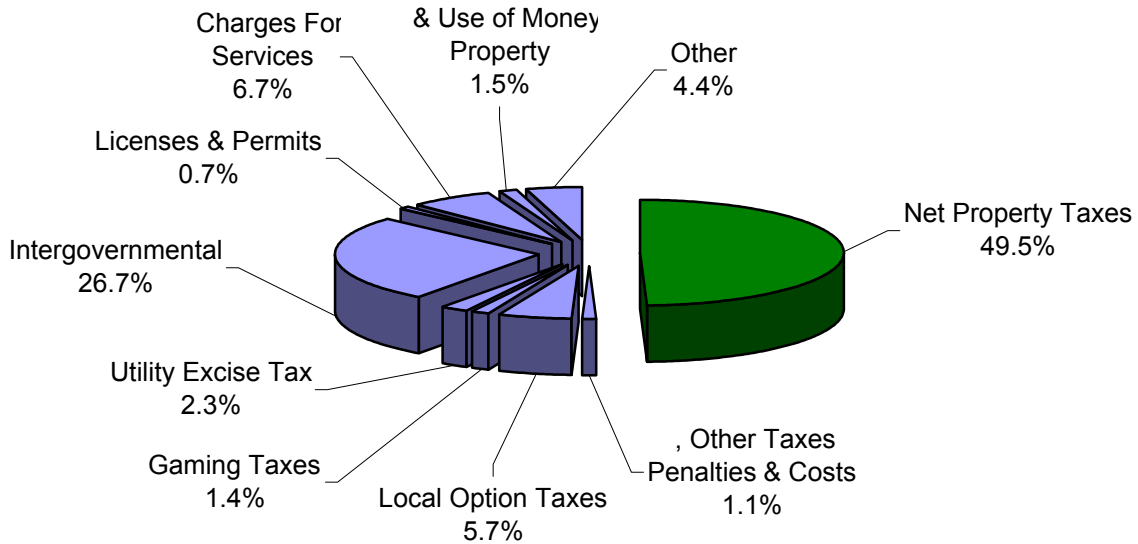
**ALL COUNTY FUNDS - REVENUES
RECONCILIATION INFORMATION**

	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
Revenues per summary statement	\$ 61,953,217	\$ 63,660,588	\$ 63,774,563	\$ 73,548,092	15.5%
Less transfers in:					
GENERAL BASIC					
Conservation Equipment Replc	21,201	-	34,933	26,000	
GENERAL SUPPLEMENTAL					
General Basic	-	-	-	2,500,000	
SECONDARY ROADS					
General Basic	588,127	588,127	588,127	588,127	0.0%
Rural Services Basic	1,640,529	1,640,529	1,640,529	1,640,529	0.0%
CAPITAL IMPROVEMENT					
General Basic	2,737,301	2,053,830	1,625,140	2,008,112	-2.2%
Rural Service Fund	-	-	-	-	
Electronic Equipment	532,671	764,345	569,580	601,835	-21.3%
Vehicle Replacement	232,745	251,000	233,910	283,000	12.7%
Recorder's Record Mgt	19,888	200,000	260,000	25,000	-87.5%
Conservation CIP Reserve	2,644	-	-	-	
CONSERVATION CIP					
General Basic	-	-	96,110	-	
ELECTRONIC EQUIPMENT					
General Basic	500,000	500,000	500,000	575,000	15.0%
VEHICLE REPLACEMENT					
General Basic	193,129	171,820	171,820	250,000	45.5%
Total Transfers In	6,468,235	6,169,651	5,720,149	8,497,603	37.7%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE	1,167,622	1,495,831	1,095,225	1,397,925	-6.5%
Net Budgeted Revenues	<u>\$ 54,317,360</u>	<u>\$ 55,995,106</u>	<u>\$ 56,959,189</u>	<u>\$ 63,652,564</u>	13.7%

COUNTY REVENUES BY SOURCE

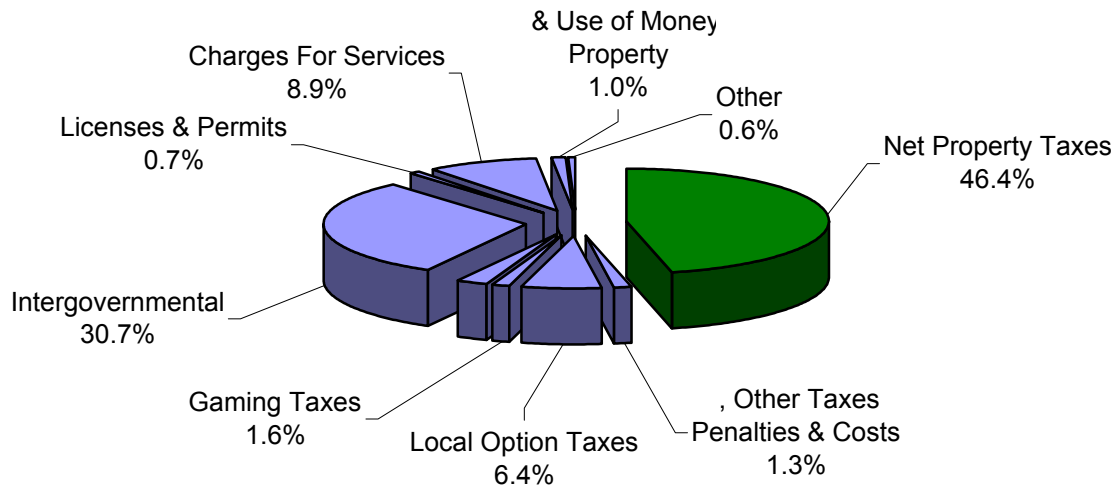
Budgeted Funds

FY06 BUDGET: \$63,652,564



Net property taxes are increasing as a percent of total revenues due to debt amortization beginning next year for the voter approved new jail expansion/renovation and for GIS system implementation and development, increasing health care costs, third and final year of a three year phase-in of additional jail staff as recommended by CJAAC, and lower Recorder fees.

FY05 BUDGET: \$55,995,106



REVENUE SOURCES
(excluding transfers and non-budgeted funds)

<u>Fund</u>	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 25,950,952	\$ 26,965,556	\$ 27,003,921	\$ 32,435,612	20.3%
Less: Uncollected Delinq Taxes-Levy Yr	98,683	46,610	98,684	98,684	111.7%
Less: Credits To Taxpayers	<u>954,606</u>	<u>968,315</u>	<u>954,606</u>	<u>954,606</u>	-1.4%
Net Current Property Taxes	24,897,663	25,950,631	25,950,631	31,382,322	20.9%
Add: Delinquent Property Tax Revenue	<u>98,683</u>	<u>46,610</u>	<u>98,684</u>	<u>98,684</u>	111.7%
Total Net Property Taxes	24,996,346	25,997,241	26,049,315	31,481,006	21.1%
Penalties, Interest & Costs On Taxes	652,959	559,000	693,000	603,000	7.9%
Other County Taxes	<u>117,731</u>	<u>175,950</u>	<u>119,180</u>	<u>119,180</u>	-32.3%
Total Other Taxes, Penalties & Costs	770,690	734,950	812,180	722,180	-1.7%
Local Option Taxes	3,403,432	3,570,210	3,507,170	3,612,385	1.2%
Gaming Taxes	919,864	875,000	900,000	900,000	2.9%
Utility Tax Replacement Excise Tax	1,133,932	1,297,811	1,133,933	1,412,805	8.9%
Intergovernmental :					
State Shared Revenues	2,851,114	2,797,200	2,797,200	2,906,614	3.9%
State Grants & Reimbursements	6,242,589	6,302,208	7,420,016	6,729,292	6.8%
State /Federal Pass Through Grants	1,799,402	2,310,035	2,468,533	1,582,174	-31.5%
State Credits Against Levied Taxes	954,606	968,315	954,606	954,606	-1.4%
Other State Credits	4,481,213	4,202,825	4,202,958	4,202,958	0.0%
Federal Grants & Entitlements	5,217	-	3,500	4,000	
Contr & Reimb From Other Govts	844,042	623,566	706,174	639,135	2.5%
Payments in Lieu of Taxes	<u>3,751</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	0.0%
Subtotal Intergovernmental	17,181,934	17,209,149	18,557,987	17,023,779	-1.1%
Licenses & Permits	454,731	408,280	467,280	464,840	13.9%
Charges For Services	4,389,232	4,994,980	4,314,584	4,271,027	-14.5%
Use of Money & Property	462,394	566,718	782,872	948,800	67.4%
Other:					
Miscellaneous	595,720	310,767	404,868	281,742	-9.3%
General Long Term Debt Proceeds	-	-	-	2,500,000	
Proceeds of Fixed Asset Sales	<u>9,085</u>	<u>30,000</u>	<u>29,000</u>	<u>34,000</u>	13.3%
Total Other	604,805	340,767	433,868	2,815,742	726.3%
Total Revenues & Other Sources	<u>\$ 54,317,360</u>	<u>\$ 55,995,106</u>	<u>\$ 56,959,189</u>	<u>\$ 63,652,564</u>	13.7%

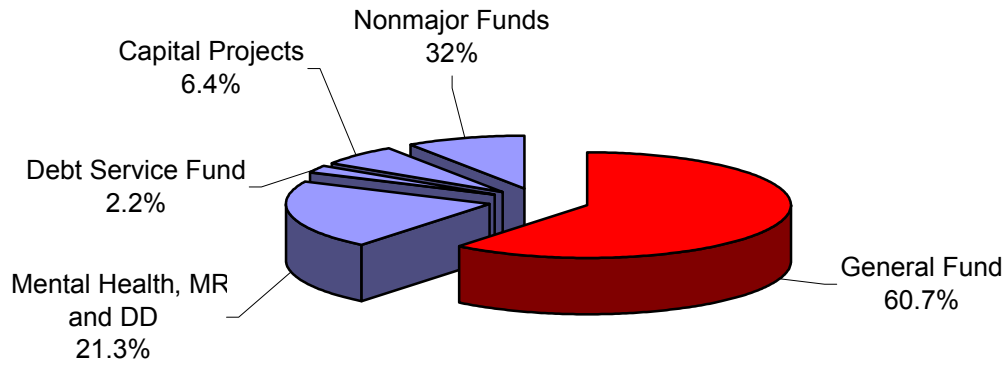
**ALL COUNTY FUNDS - EXPENDITURES
RECONCILIATION INFORMATION**

	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
Expenditures per summary statement	62,386,861	66,175,112	65,514,336	73,197,314	10.6%
Less transfers out:					
GENERAL BASIC					
General Supplemental	-	-	-	2,500,000	
Secondary Roads	588,127	588,127	588,127	588,127	0.0%
Capital Improvements	2,737,301	2,053,830	1,625,140	2,008,112	-2.2%
Electronic Equipment	500,000	500,000	500,000	575,000	15.0%
Vehicle Replacement	193,129	171,820	171,820	250,000	45.5%
Conservation Equipment Reserve	-	-	-	-	
Conservation CIP Reserve	-	-	96,110	-	
RURAL SERVICES BASIC					
Secondary Roads	1,640,529	1,640,529	1,640,529	1,640,529	0.0%
Capital Improvements	-	-	-	-	
ELECTRONIC EQUIPMENT					
Capital Improvements	532,671	764,345	569,580	601,835	-21.3%
VEHICLE REPLACEMENT					
Capital Improvements	232,745	251,000	233,910	283,000	12.7%
CONSERVATION CIP RESERVE					
Capital Improvements	2,644	-	-	-	
RECORDER'S RECORD MGT					
Capital Improvements	19,888	200,000	260,000	25,000	-87.5%
CONSERVATION EQUIPMENT					
General Basic	21,201	-	34,933	26,000	
Total Transfers Out	6,468,235	6,169,651	5,720,149	8,497,603	37.7%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE	1,053,233	1,120,220	1,053,075	1,167,512	4.2%
Net Budgeted Expenditures	<u>\$ 54,865,393</u>	<u>\$ 58,885,241</u>	<u>\$ 58,741,112</u>	<u>\$ 63,532,199</u>	7.9%

ALL COUNTY EXPENDITURES BY FUND

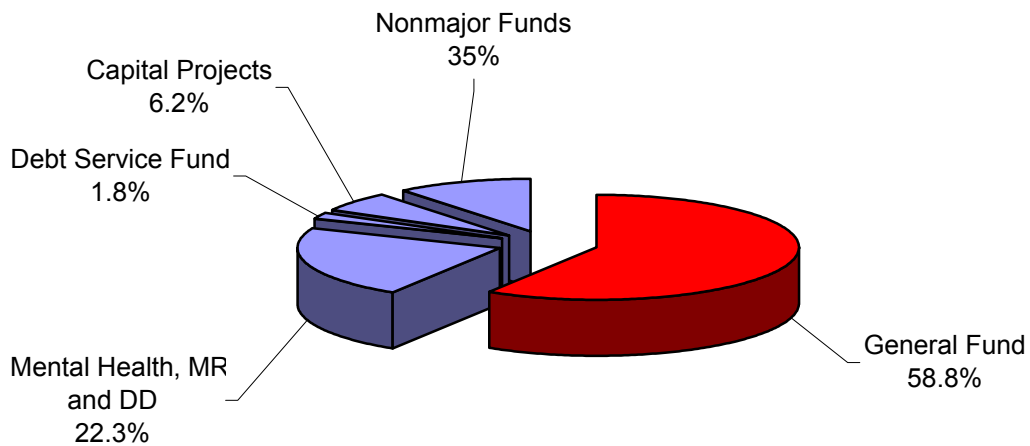
Budgeted Funds

FY06 BUDGET: \$63,532,199



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

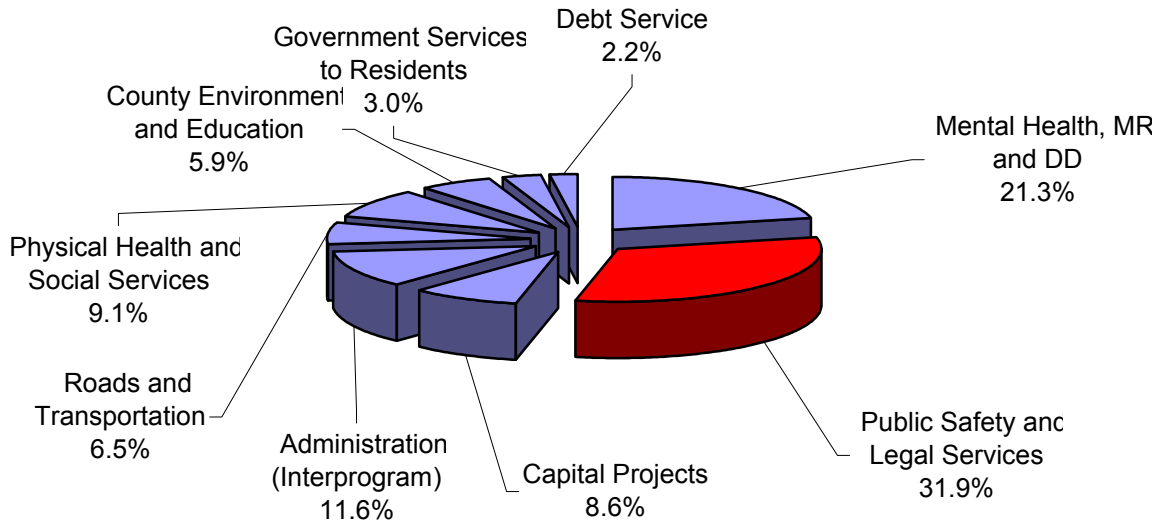
FY05 BUDGET: \$58,885,241



APPROPRIATIONS BY SERVICE AREA

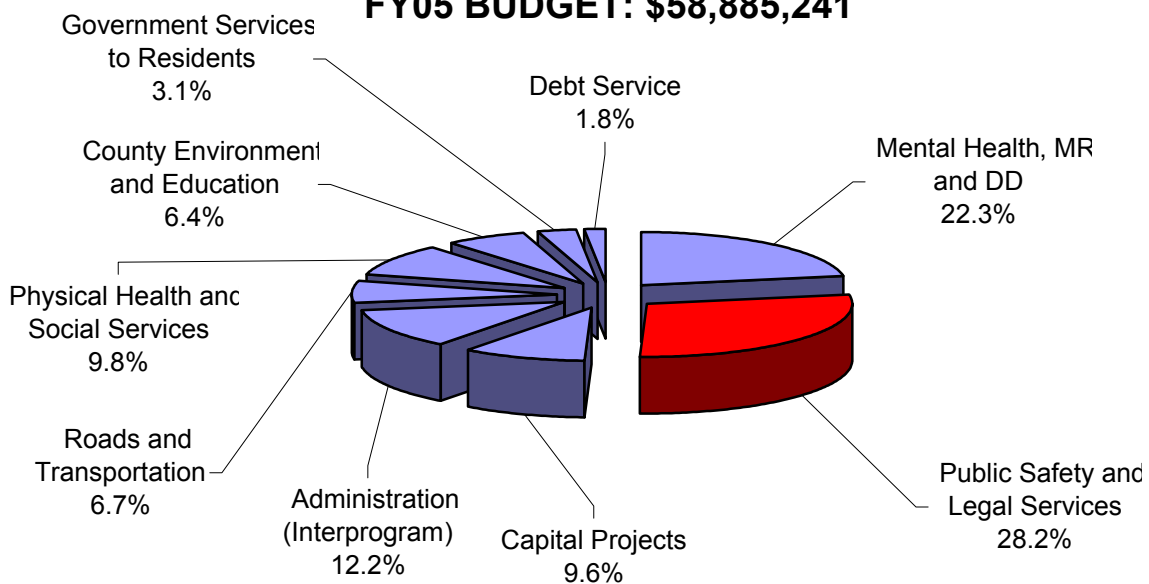
Budgeted Funds Only

FY06 BUDGET: \$63,532,199



Public Safety and Legal Services is the largest single expenditure area of the County followed by the State mandated Mental Health service area. The Public Safety service area continues to grow as the community supports the jail capacity and jail staffing solutions following the positive fall 2004 jail referendum.

FY05 BUDGET: \$58,885,241



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

Includes Sheriff programs - Patrol & Investigations, Jail and Jail Health Services; debt (lease) payment to the Public Safety Authority for the expansion/renovation of the existing jail sites; service of civil papers and Prisoner Transportation; Juvenile Court Services programs including the Juvenile Detention Center; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; other court costs including grand jury costs and juvenile justice base costs; all ambulance services; and Disaster Services.

PHYSICAL HEALTH AND SOCIAL SERVICES

Includes Health Department programs - Environmental Health, and Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services; Community Services Department programs - General Relief and Veteran Services; Human Services program - Administrative Support; Commission on Aging programs - Outreach, Transportation, Day Care, Volunteer Services, Leisure Services and Congregate Meals; Community Health Care program - Community Services clients; Center for Alcohol & Drug Services programs - Outpatient and Residential.

MENTAL HEALTH, MR AND DD SERVICES

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

COUNTY ENVIRONMENT AND EDUCATION SERVICES

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

ROADS AND TRANSPORTATION SERVICES

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

GOVERNMENT SERVICES TO RESIDENTS

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

ADMINISTRATION (INTERPROGRAM) SERVICES

Includes County Administrator program; Auditor's Department programs - Business/Finance and Taxation; Information Technology programs; Facility and Support Services Department programs; Non-Departmental program - Insurance Costs, Professional Services and Contingency; Human Resources Department; Board of Supervisors; Treasurer's Department programs - Tax Collection and Accounting/Finance.

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue, the River Renaissance Vision Iowa project bond issue, and the GIS Development/Implementation Bond Issue.

CAPITAL IMPROVEMENTS

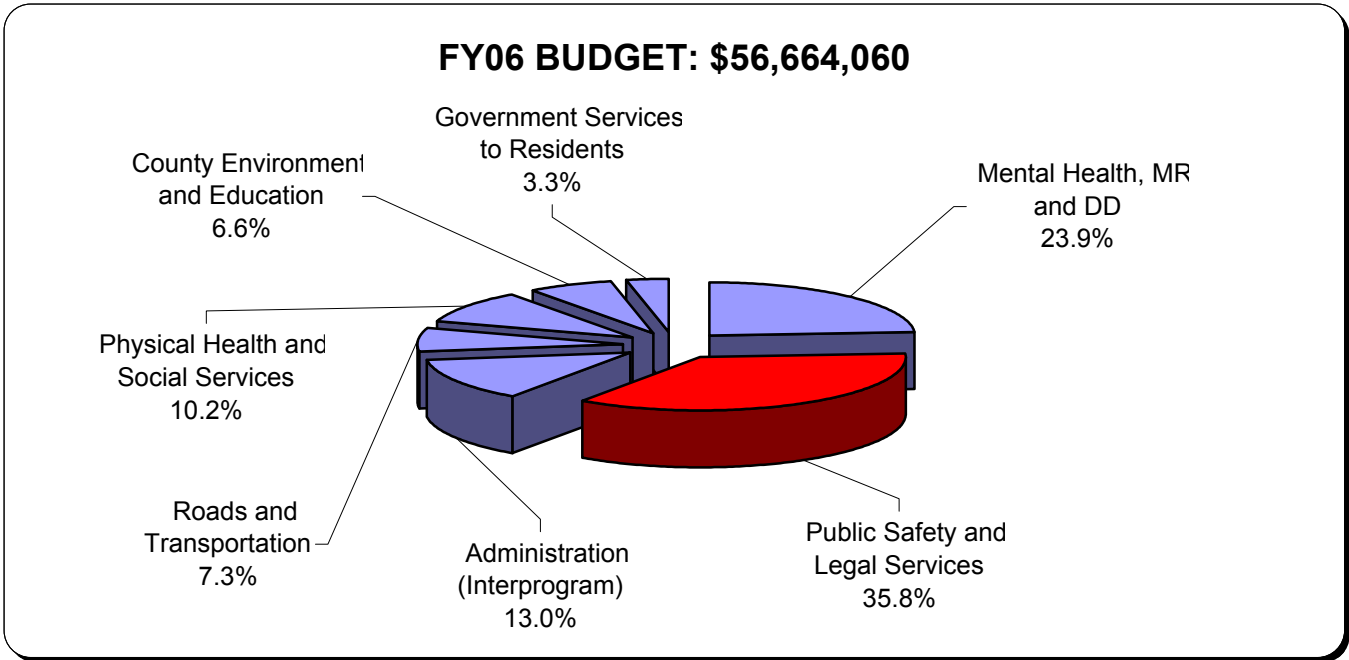
Includes Secondary Roads projects; Conservation projects; and general projects.

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

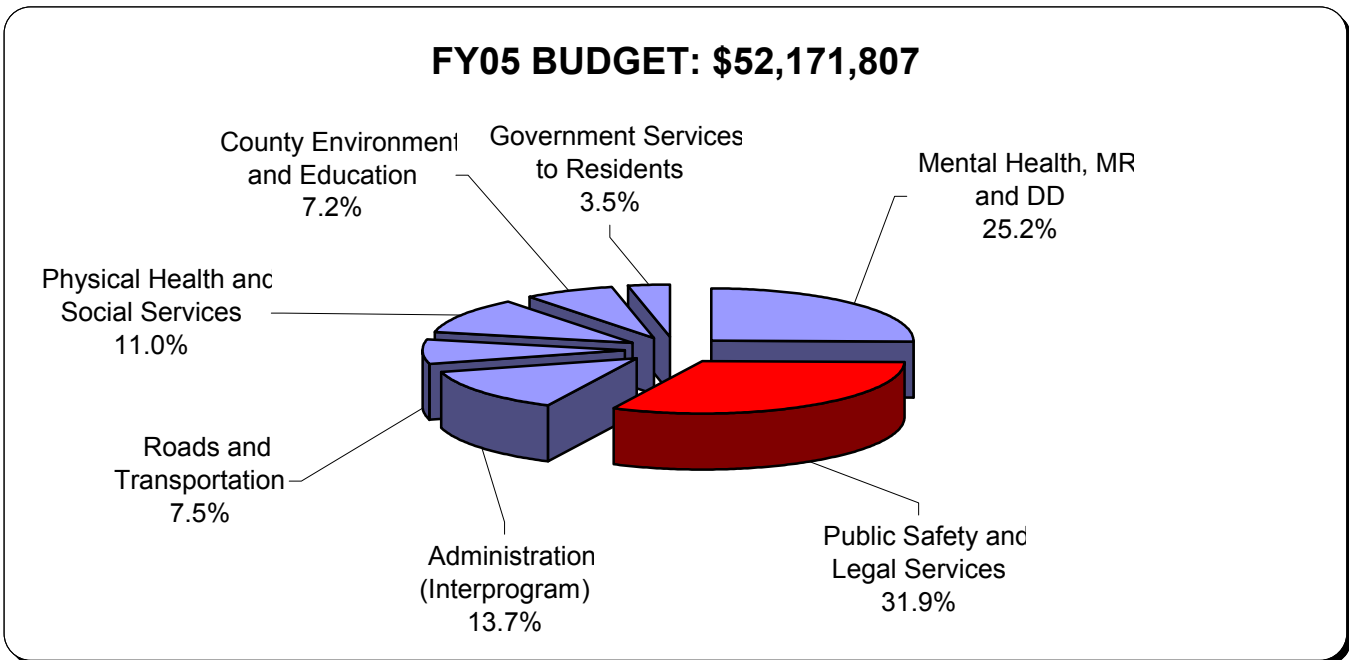
SERVICE AREA	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
Public Safety & Legal Services	14,593,426	16,630,332	16,830,063	20,289,443	22.0%
Physical Health & Social Services	5,563,018	5,744,453	5,702,341	5,752,400	0.1%
Mental Health, MR & DD	12,454,452	13,160,374	13,178,768	13,535,864	2.9%
County Environment & Education	3,809,046	3,746,490	3,572,648	3,721,731	-0.7%
Roads & Transportation	3,716,998	3,916,900	3,916,900	4,129,000	5.4%
Government Services to Residents	1,746,145	1,801,748	1,850,410	1,892,398	5.0%
Administration (interprogram)	<u>6,622,681</u>	<u>7,171,510</u>	<u>6,891,321</u>	<u>7,343,224</u>	2.4%
SUBTOTAL OPERATING BUDGET	48,505,766	52,171,807	51,942,451	56,664,060	8.6%
Debt Service	1,038,905	1,046,926	1,046,926	1,382,609	32.1%
Capital Projects	<u>5,320,722</u>	<u>5,666,508</u>	<u>5,751,735</u>	<u>5,485,530</u>	-3.2%
TOTAL COUNTY BUDGET	<u>\$ 54,865,393</u>	<u>\$ 58,885,241</u>	<u>\$ 58,741,112</u>	<u>\$ 63,532,199</u>	7.9%

APPROPRIATIONS BY SERVICE AREA

Operating Budget Only



Public Safety & Legal Services expenditures are the highest percentage of the County operating budget. Public Safety expenditures have increased dramatically in recent years due to increasing staffing and costs in housing jail inmates in out-of-county facilities. The first jail bond payment to the Public Safety Authority also increases the FY06 percentage.



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

	----- MAJOR GOVERNMENTAL FUNDS -----					
	----- GENERAL FUND -----			----- MENTAL HEALTH, MR & DD FUND -----		
	<u>ACTUAL</u> <u>2003-04</u>	<u>PROJECTED</u> <u>2004-05</u>	<u>BUDGET</u> <u>2005-06</u>	<u>ACTUAL</u> <u>2003-04</u>	<u>PROJECTED</u> <u>2004-05</u>	<u>BUDGET</u> <u>2005-06</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 20,439,727	\$ 21,433,730	\$ 26,517,495	\$ 3,163,145	\$ 3,147,067	\$ 3,167,642
Less: Uncollected Delinquent Taxes-Levy Yr	74,682	74,682	74,682	11,561	11,561	11,561
Less: Credits To Taxpayers	732,921	732,920	732,920	113,456	113,456	113,456
Net Current Property Taxes	19,632,124	20,626,128	25,709,893	3,038,128	3,022,050	3,042,625
Delinquent Property Tax Revenue	74,682	74,682	74,682	11,561	11,561	11,561
Penalties, Interest & Costs On Taxes	652,959	693,000	603,000	-	-	-
Other County Taxes	4,416,813	4,521,470	4,893,212	145,915	146,247	145,985
Intergovernmental	4,572,177	4,836,020	3,804,604	9,203,065	9,832,485	9,850,249
Licenses & Permits	452,916	466,280	463,840	-	-	-
Charges For Services	4,249,764	4,233,493	4,196,147	18,432	23,000	23,000
Use of Money & Property	437,606	749,227	917,448	-	-	-
Miscellaneous	360,016	274,105	240,710	16,843	16,000	16,000
Subtotal Revenues	34,849,057	36,474,405	40,903,536	12,433,944	13,051,343	13,089,420
Other Financing Sources:						
Operating Transfers In	21,201	34,933	2,526,000	-	-	-
Proceeds of Fixed Asset Sales	75	10,000	8,000	-	-	-
Total Revenues & Other Sources	34,870,333	36,519,338	43,437,536	12,433,944	13,051,343	13,089,420
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	14,593,427	16,830,063	20,289,443	-	-	-
Physical Health & Social Services	5,563,018	5,702,341	5,752,400	-	-	-
Mental Health, MR & DD	-	-	-	12,454,452	13,178,768	13,535,864
County Environment & Education	3,427,328	3,131,963	3,286,019	-	-	-
Roads & Transportation	-	-	-	-	-	-
Government Services to Residents	1,746,145	1,850,410	1,892,398	-	-	-
Administration (interprogram)	6,622,680	6,891,321	7,343,224	-	-	-
Capital Projects	-	-	-	-	-	-
Subtotal Expenditures	31,952,598	34,406,098	38,563,484	12,454,452	13,178,768	13,535,864
Other Financing Uses:						
Operating Transfers Out	4,018,557	2,981,197	5,921,239	-	-	-
Total Expenditures & Other Uses	35,971,155	37,387,295	44,484,723	12,454,452	13,178,768	13,535,864
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(1,100,822)	(867,957)	(1,047,187)	(20,508)	(127,425)	(446,444)
Beginning Fund Balance - July 1,	\$ 9,163,450	\$ 8,062,628	\$ 7,194,671	\$ 1,021,020	\$ 1,000,512	\$ 873,087
Ending Fund Balance - June 30,	\$ 8,062,628	\$ 7,194,671	\$ 6,147,484	\$ 1,000,512	\$ 873,087	\$ 426,643

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

	----- MAJOR GOVERNMENTAL FUNDS -----					
	----- DEBT SERVICE FUND -----			----- CAPITAL PROJECTS FUND -----		
	<u>ACTUAL</u> <u>2003-04</u>	<u>PROJECTED</u> <u>2004-05</u>	<u>BUDGET</u> <u>2005-06</u>	<u>ACTUAL</u> <u>2003-04</u>	<u>PROJECTED</u> <u>2004-05</u>	<u>BUDGET</u> <u>2005-06</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 422,958	\$ 424,378	\$ 748,332	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Yr	1,491	1,491	1,491	-	-	-
Less: Credits To Taxpayers	14,722	14,723	14,723	-	-	-
Net Current Property Taxes	406,745	408,164	732,118	-	-	-
Delinquent Property Tax Revenue	1,491	1,491	1,491	-	-	-
Other County Taxes	21,346	21,545	32,671	919,864	900,000	900,000
Intergovernmental	294,529	273,754	256,329	128,668	619,425	11,880
Use of Money & Property	-	-	-	16,081	30,245	27,952
Miscellaneous	-	-	-	201,595	100,763	16,032
Subtotal Revenues	724,111	704,954	1,022,609	1,266,208	1,650,433	955,864
Other Financing Sources:						
General Long Term Debt Proceeds	-	-	-	-	-	2,500,000
Operating Transfers In	-	-	-	4,218,378	3,456,560	3,742,947
Proceeds of Fixed Asset Sales	-	-	-	9,010	19,000	26,000
Total Revenues & Other Sources	724,111	704,954	1,022,609	5,493,596	5,125,993	7,224,811
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service	1,038,905	1,046,926	1,382,609	-	-	-
Capital Projects	-	-	-	3,921,756	3,751,735	4,055,530
Subtotal Expenditures	1,038,905	1,046,926	1,382,609	3,921,756	3,751,735	4,055,530
Other Financing Uses:						
Operating Transfers Out	-	-	-	789,261	838,423	910,835
Total Expenditures & Other Uses	1,038,905	1,046,926	1,382,609	4,711,017	4,590,158	4,966,365
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(314,794)	(341,972)	(360,000)	782,579	535,835	2,258,446
Beginning Fund Balance - July 1,	\$ 5,142,886	\$ 4,828,092	\$ 4,486,120	\$ 1,788,279	\$ 2,570,858	\$ 3,106,693
Ending Fund Balance - June 30,	\$ 4,828,092	\$ 4,486,120	\$ 4,126,120	\$ 2,570,858	\$ 3,106,693	\$ 5,365,139

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

	----- NONMAJOR FUNDS -----			----- ALL GOVERNMENTAL FUNDS -----		
	<u>ACTUAL</u> <u>2003-04</u>	<u>PROJECTED</u> <u>2004-05</u>	<u>BUDGET</u> <u>2005-06</u>	<u>ACTUAL</u> <u>2003-04</u>	<u>PROJECTED</u> <u>2004-05</u>	<u>BUDGET</u> <u>2005-06</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 1,925,123	\$ 1,998,746	\$ 2,002,143	\$ 25,950,952	\$ 27,003,921	\$ 32,435,612
Less: Uncollected Delinquent Taxes-Levy Yr	10,950	10,950	10,950	98,683	98,684	98,684
Less: Credits To Taxpayers	93,507	93,507	93,507	954,606	954,606	954,606
Net Current Property Taxes	1,820,666	1,894,289	1,897,686	24,897,663	25,950,631	31,382,322
Delinquent Property Tax Revenue	10,950	10,950	10,950	98,683	98,684	98,684
Penalties, Interest & Costs On Taxes	-	-	-	652,959	693,000	603,000
Other County Taxes	71,021	71,021	72,502	5,574,960	5,660,283	6,044,370
Intergovernmental	2,983,496	2,996,303	3,100,717	17,181,933	18,557,987	17,023,779
Licenses & Permits	1,815	1,000	1,000	454,731	467,280	464,840
Charges For Services	121,036	58,091	51,880	4,389,232	4,314,584	4,271,027
Use of Money & Property	8,707	3,400	3,400	462,394	782,872	948,800
Miscellaneous	17,265	14,000	9,000	595,720	404,868	281,742
Subtotal Revenues	5,034,956	5,049,054	5,147,135	54,308,275	56,930,189	61,118,564
Other Financing Sources:						
General Long Term Debt Proceeds	-	-	-	-	-	2,500,000
Operating Transfers In	2,228,656	2,228,656	2,228,656	6,468,235	5,720,149	8,497,603
Proceeds of Fixed Asset Sales	-	-	-	9,085	29,000	34,000
Total Revenues & Other Sources	7,263,612	7,277,710	7,375,791	60,785,595	62,679,338	72,150,167
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	14,593,426	16,830,063	20,289,443
Physical Health & Social Services	-	-	-	5,563,018	5,702,341	5,752,400
Mental Health, MR & DD	-	-	-	12,454,452	13,178,768	13,535,864
County Environment & Education	381,718	440,685	435,712	3,809,046	3,572,648	3,721,731
Roads & Transportation	3,716,998	3,916,900	4,129,000	3,716,998	3,916,900	4,129,000
Government Services to Residents	-	-	-	1,746,145	1,850,410	1,892,398
Administration (interprogram)	-	-	-	6,622,680	6,891,321	7,343,224
Debt Service	-	-	-	1,038,905	1,046,926	1,382,609
Capital Projects	1,398,966	2,000,000	1,430,000	5,320,722	5,751,735	5,485,530
Subtotal Expenditures	5,497,682	6,357,585	5,994,712	54,865,392	58,741,112	63,532,199
Other Financing Uses:						
Operating Transfers Out	1,660,417	1,900,529	1,665,529	6,468,235	5,720,149	8,497,603
Total Expenditures & Other Uses	7,158,099	8,258,114	7,660,241	61,333,627	64,461,261	72,029,802
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	105,513	(980,404)	(284,450)	(548,032)	(1,781,923)	120,365
Beginning Fund Balance - July 1,	\$ 2,318,952	\$ 2,424,465	\$ 1,444,061	\$ 19,434,587	\$ 18,886,555	\$ 17,104,632
Ending Fund Balance - June 30,	\$ 2,424,465	\$ 1,444,061	\$ 1,159,611	\$ 18,886,555	\$ 17,104,632	\$ 17,224,997



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

	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
ADMINISTRATION	\$ 317,148	\$ 333,514	\$ 333,707	\$ 349,514	4.8%
General Administration	317,148	333,514	333,707	349,514	4.8%
ATTORNEY	\$ 1,988,830	\$ 2,129,501	\$ 2,131,150	\$ 2,185,163	2.6%
County Attorney Administration	238,860	252,662	248,253	258,862	2.5%
Criminal Prosecution	1,483,120	1,598,484	1,598,920	1,635,775	2.3%
Corporation Counsel/Civil	266,850	278,355	283,977	290,526	4.4%
AUDITOR	\$ 1,160,603	\$ 1,195,388	\$ 1,225,229	\$ 1,265,162	5.8%
Auditor Administration	149,190	156,055	156,285	163,928	5.0%
Elections	446,027	454,568	481,106	495,931	9.1%
Business Finance	307,910	315,171	320,265	326,811	3.7%
Taxation	257,476	269,594	267,573	278,492	3.3%
CAPITAL IMPROVEMENTS	\$ 3,086,467	\$ 3,116,508	\$ 3,297,845	\$ 3,539,918	13.6%
General Capital Improvements	3,086,467	3,116,508	3,297,845	3,539,918	13.6%
COMMUNITY SERVICES	\$ 6,780,586	\$ 7,460,199	\$ 7,537,784	\$ 7,776,506	4.2%
Community Services Administration	83,895	106,146	105,679	109,139	2.8%
General Relief	703,421	703,996	715,949	728,403	3.5%
Veteran Services	87,662	125,006	114,260	116,023	-7.2%
Chemical Dep & Other Services	205,432	223,450	220,800	217,300	-2.8%
MH-DD Services	5,700,176	6,301,601	6,381,096	6,605,641	4.8%
CONSERVATION (net of golf course)	\$ 3,275,423	\$ 3,103,916	\$ 3,021,886	\$ 3,208,378	3.4%
Conservation Administration	384,004	354,139	357,671	371,641	4.9%
Parks & Recreation	1,856,121	1,994,515	1,999,278	2,084,629	4.5%
Conservation Capital Projects	835,289	550,000	453,890	515,612	-6.3%
Wapsi River Environmental Center	200,009	205,262	211,047	236,496	15.2%
DEBT SERVICES	\$ 1,038,905	\$ 1,046,926	\$ 1,046,926	\$ 1,382,609	32.1%
Solid Waste Bonds	594,703	598,703	598,703	601,278	0.4%
River Renaissance Bonds	444,202	448,223	448,223	445,798	-0.5%
GIS Bonds	-	-	-	335,533	
FACILITY & SUPPORT SERVICES	\$ 2,132,831	\$ 2,140,187	\$ 2,139,028	\$ 2,271,291	6.1%
FSS Administration	170,485	181,597	180,780	190,368	4.8%
Maint of Buildings & Grounds	1,051,810	975,445	1,001,262	1,022,217	4.8%
Custodial Services	355,250	367,267	361,818	427,058	16.3%
Support Services	555,286	615,878	595,168	631,648	16.3%

	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
HEALTH DEPARTMENT	\$ 3,837,811	\$ 4,030,883	\$ 3,979,337	\$ 4,863,256	20.6%
Administration	-	520,523	540,027	519,982	-0.1%
Medical Examiner	231,098	201,429	189,912	299,285	48.6%
Jail Inmate Health	401,873	539,881	463,885	626,685	16.1%
Emergency Medical Services	76,756	79,784	149,684	181,825	127.9%
Clinical Services	-	765,204	742,946	778,911	1.8%
Community Relations & Planning	-	1,237,726	1,207,409	1,751,610	41.5%
Environmental Health	-	686,336	685,474	704,958	2.7%
Monitor Health Status	309,655	-	-	-	
Diagnose/Investigate	548,694	-	-	-	
Evaluate	92,591	-	-	-	
Develop Policies	57,072	-	-	-	
Enforce Laws/Regulations	424,246	-	-	-	
Research	11,054	-	-	-	
Link People to Services	1,184,221	-	-	-	
Assure Workforce	168,454	-	-	-	
Inform/Educate/Empower	87,836	-	-	-	
Mobilize Community	244,261	-	-	-	
HUMAN SERVICES	\$ 168,465	\$ 212,558	\$ 222,248	\$ 210,418	-1.0%
Administrative Support	66,112	66,508	64,150	69,163	4.0%
Case Management	102,353	146,050	158,098	141,255	-3.3%
INFORMATION TECHNOLOGY	\$ 1,020,206	\$ 1,091,805	\$ 1,017,091	\$ 1,079,749	-1.1%
Administration	105,419	107,395	104,920	110,844	3.2%
Information Processing	914,787	984,410	912,171	968,905	-1.6%
JUVENILE COURT SERVICES	\$ 750,991	\$ 827,229	\$ 871,987	\$ 876,553	6.0%
Juvenile Detention Center	750,991	827,229	871,987	876,553	6.0%
NON-DEPARTMENTAL	\$ 2,286,929	\$ 2,939,064	\$ 2,679,165	\$ 4,911,011	67.1%
Non-Departmental	576,694	674,605	633,003	681,578	1.0%
Court Support Costs	130,925	145,994	146,052	149,882	2.7%
Other Law Enforcement Costs	112,317	768,488	770,463	2,848,423	270.7%
Flood Emergency Costs	-	-	-	-	
Risk Management Program	788,320	1,052,282	982,147	1,139,628	8.3%
Hotel/Motel Unit	10,078	12,000	44,000	20,000	66.7%
JTPA Quality Jobs Program	275,466	215,695	35,000	-	-100.0%
MH-DD Contingency	329,276	-	-	-	
Jail Alternatives	63,853	70,000	68,500	71,500	2.1%
HUMAN RESOURCES	\$ 322,344	\$ 344,462	\$ 339,435	\$ 354,875	3.0%
Human Resource Management	322,344	344,462	339,435	354,875	3.0%

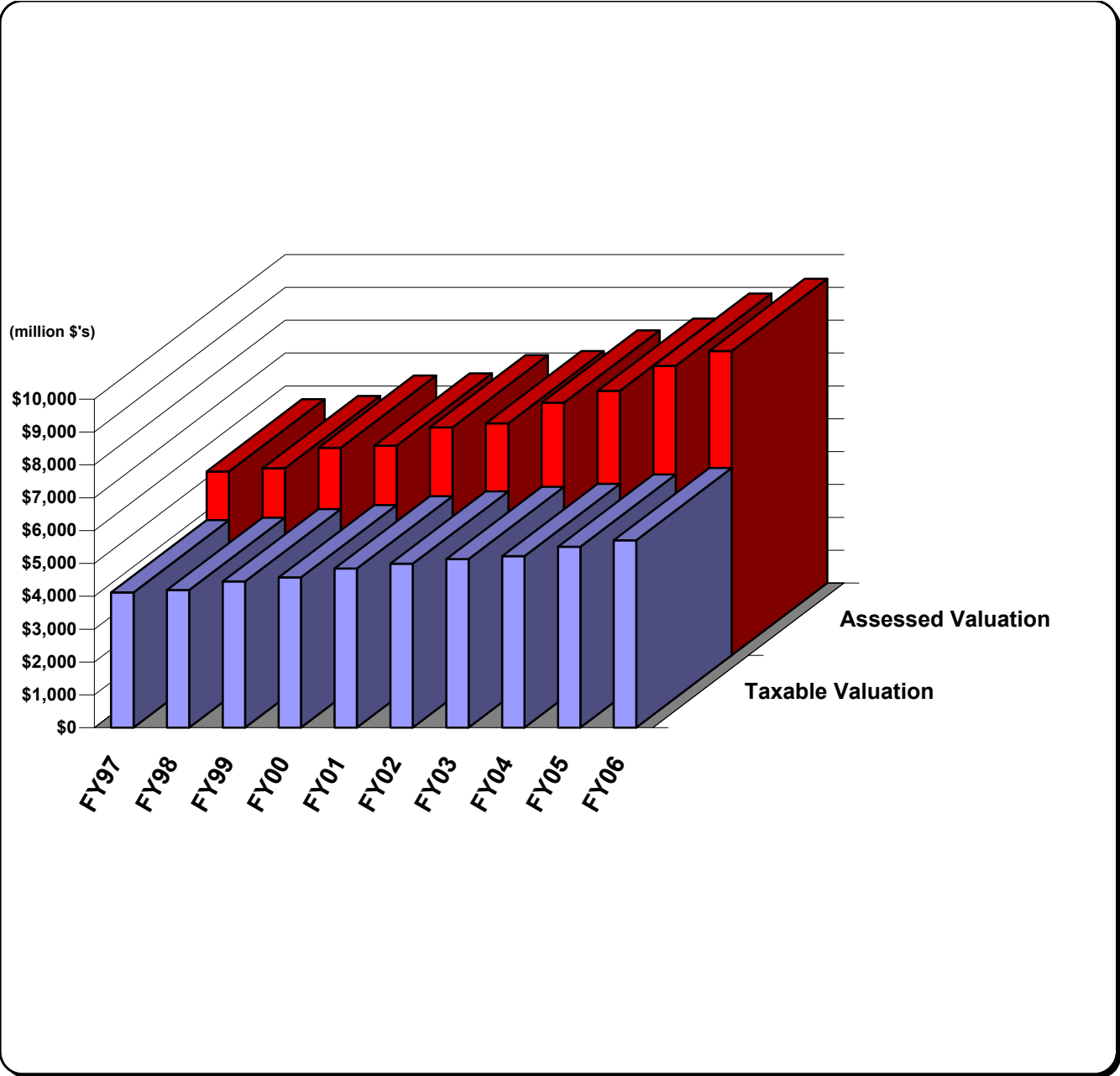
	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
PLANNING & DEVELOPMENT	\$ 487,886	\$ 287,433	\$ 280,206	\$ 342,439	19.1%
P & D Administration	85,734	92,723	88,491	146,482	58.0%
Code Enforcement	153,464	176,710	163,715	177,957	0.7%
Tax Deed Properties	248,688	18,000	28,000	18,000	0.0%
RECORDER	\$ 594,052	\$ 634,808	\$ 639,986	\$ 648,748	2.2%
Recorder Administration	116,209	123,456	121,615	126,499	2.5%
Public Records	349,753	373,224	381,498	395,338	5.9%
Vital Records	128,090	138,128	136,873	126,911	-8.1%
SECONDARY ROADS	\$ 5,115,964	\$ 5,916,900	\$ 5,916,900	\$ 5,559,000	-6.0%
Administration	190,674	181,900	181,900	188,000	3.4%
Engineering	401,002	375,000	375,000	413,000	10.1%
Bridges & Culverts	131,804	142,000	142,000	142,000	0.0%
Roads	1,188,340	1,329,000	1,329,000	1,435,000	8.0%
Snow & Ice Control	213,748	272,000	272,000	272,000	0.0%
Traffic Controls	144,600	157,000	157,000	171,000	8.9%
Road Clearing	147,223	125,000	125,000	135,000	8.0%
New Equipment	553,383	537,000	537,000	490,000	-8.8%
Equipment Operations	640,970	677,000	677,000	762,000	12.6%
Tools, Materials & Supplies	45,734	66,000	66,000	66,000	0.0%
Real Estate & Buildings	59,522	55,000	55,000	55,000	0.0%
Roadway Construction	1,398,964	2,000,000	2,000,000	1,430,000	-28.5%
SHERIFF	\$ 10,401,806	\$ 11,513,689	\$ 11,566,563	\$ 12,521,482	8.8%
Sheriff Administration	227,084	244,859	242,644	257,804	5.3%
Patrol	1,987,486	2,049,956	2,092,942	2,186,886	6.7%
Jail/Prisoner Transportation	5,356,573	6,139,261	6,150,967	6,898,700	12.4%
Civil Deputies	350,525	377,098	382,833	402,336	6.7%
Communications/Records	1,109,352	1,225,456	1,206,783	1,219,836	-0.5%
Investigations	662,095	717,244	718,660	744,325	3.8%
Bailiffs/Courthouse Security	468,308	525,995	529,984	522,571	-0.7%
Civil-Clerical	240,383	233,820	241,750	289,024	23.6%
SUPERVISORS	\$ 250,491	\$ 264,321	\$ 260,833	\$ 271,661	2.8%
Supervisors, Board of	250,491	264,321	260,833	271,661	2.8%
TREASURER	\$ 1,523,427	\$ 1,569,321	\$ 1,572,102	\$ 1,621,446	3.3%
Treasurer Administration	168,760	154,563	154,430	159,812	3.4%
Tax Administration	375,860	425,121	408,020	420,862	-1.0%
Motor Vehicle Registration-CH	411,872	422,056	410,901	423,677	0.4%
County General Store	290,162	286,816	312,417	318,042	10.9%
Accounting/Finance	276,773	280,765	286,334	299,053	6.5%

	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
AUTHORIZED AGENCIES:					
BI-STATE REGIONAL COMMISSION	\$ 62,221	\$ 63,154	\$ 63,154	\$ 64,101	1.5%
Regional Planning/Technical Assistance	62,221	63,154	63,154	64,101	1.5%
BUFFALO AMBULANCE	\$ 32,650	\$ 32,650	\$ 32,650	\$ 32,650	0.0%
Buffalo-Emergency Care & Transfer	32,650	32,650	32,650	32,650	0.0%
CENTER FOR ALCOHOL/DRUG SERV	\$ 286,224	\$ 293,611	\$ 293,611	\$ 301,219	2.6%
Outpatient Services	40,000	40,000	40,000	40,000	0.0%
Residential Services	246,224	253,611	253,611	261,219	3.0%
CENTER FOR ACTIVE SENIORS	\$ 204,179	\$ 207,461	\$ 207,461	\$ 214,711	3.5%
Outreach to Older Persons	97,309	100,229	100,229	105,240	5.0%
Transportation for Older Persons	39,808	39,136	39,136	40,310	3.0%
Day Care for Older Persons	14,286	14,286	14,286	14,286	0.0%
Volunteer Services for Older Person	34,479	35,513	35,513	36,578	3.0%
Leisure Services for Older Persons	18,297	18,297	18,297	18,297	0.0%
Other Programs	-	-	-	-	
COMMUNITY HEALTH CARE	\$ 291,021	\$ 302,925	\$ 302,925	\$ 315,424	4.1%
Health Services-Comm Services	238,075	249,979	249,979	262,478	5.0%
Health Services-Other	52,946	52,946	52,946	52,946	0.0%
EMERGENCY MANAGEMENT AGENC	\$ 25,357	\$ 25,357	\$ 25,357	\$ 25,357	0.0%
Emergency Preparedness	25,357	25,357	25,357	25,357	0.0%
DURANT AMBULANCE	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Durant-Emergency Care & Transfer	20,000	20,000	20,000	20,000	0.0%
GENESIS VISITING NURSE	\$ 562,693	\$ 573,640	\$ 573,640	\$ -	-100.0%
Public Health Nursing	209,396	211,977	211,977	-	-100.0%
Home Support Services	353,297	361,663	361,663	-	-100.0%
Other Programs	-	-	-	-	
HANDICAPPED DEVELOPMENT CTR	\$ 2,234,649	\$ 2,254,373	\$ 2,218,093	\$ 2,166,095	-3.9%
Residential Program	1,271,444	1,209,341	1,195,617	1,291,287	6.8%
Vocational Services	758,406	846,762	660,285	630,083	-25.6%
Developmental Services	204,799	198,270	362,191	244,725	23.4%
HUMANE SOCIETY	\$ 26,845	\$ 27,650	\$ 27,650	\$ 28,756	4.0%
Animal Shelter	26,845	27,650	27,650	28,756	4.0%

	<u>Actual 2003-04</u>	<u>Budget 2004-05</u>	<u>Revised Estimate 2004-05</u>	<u>Budget 2005-06</u>	<u>% Change From Prior Budget</u>
COUNTY LIBRARY	\$ 381,718	\$ 440,685	\$ 440,685	\$ 435,712	-1.1%
Library Resources & Services	381,718	440,685	440,685	435,712	-1.1%
MEDIC E.M.S.	\$ 78,821	\$ -	\$ 14,610	\$ 48,508	
Emergency Medical Services	78,821	-	14,610	48,508	
QC CONVENTION/VISITORS BUREAU	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.0%
Regional Tourism Development	70,000	70,000	70,000	70,000	0.0%
QC DEVELOPMENT GROUP	\$ 36,150	\$ 37,957	\$ 37,957	\$ 37,957	0.0%
Regional Economic Development	36,150	37,957	37,957	37,957	0.0%
VERA FRENCH CMHC	\$ 4,011,700	\$ 4,377,166	\$ 4,333,911	\$ 4,532,530	3.5%
Outpatient Services	1,220,717	1,257,340	1,257,340	1,336,210	6.3%
Community Support Services	413,455	416,083	416,083	428,565	3.0%
Community Services	57,668	59,398	59,398	62,829	5.8%
Case Management	586,677	756,538	742,235	776,999	2.7%
Inpatient Services	69,888	71,985	71,895	74,051	2.9%
Residential	1,172,974	1,168,909	1,168,909	1,203,975	3.0%
Day Treatment Services	274,758	283,001	283,001	305,241	7.9%
Case Monitoring	139,855	144,051	144,051	150,022	4.1%
Employment Services	72,788	109,861	76,861	77,076	-29.8%
Jail Case Management	2,920	110,000	114,138	117,562	6.9%
TOTAL ALL DEPTS/AGENCIES	<u>\$ 54,865,393</u>	<u>\$ 58,885,241</u>	<u>\$ 58,741,112</u>	<u>\$ 63,532,199</u>	7.9%

TAXABLE VALUATIONS vs 100% ASSESSMENTS

TEN YEAR COMPARISON (in million \$'s)



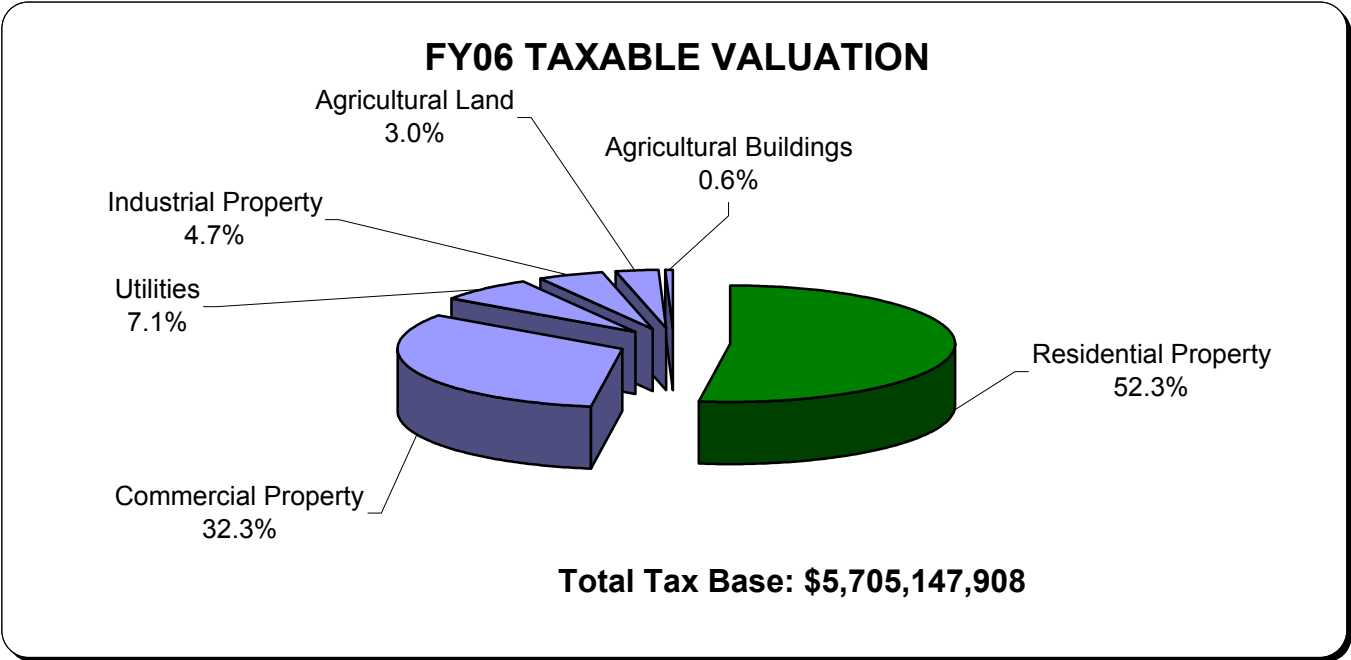
Currently due to a State applied rollback to residential property, taxable values are only 47.96% of the County's fully assessed residential property values.

ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY TEN FISCAL YEAR COMPARISON

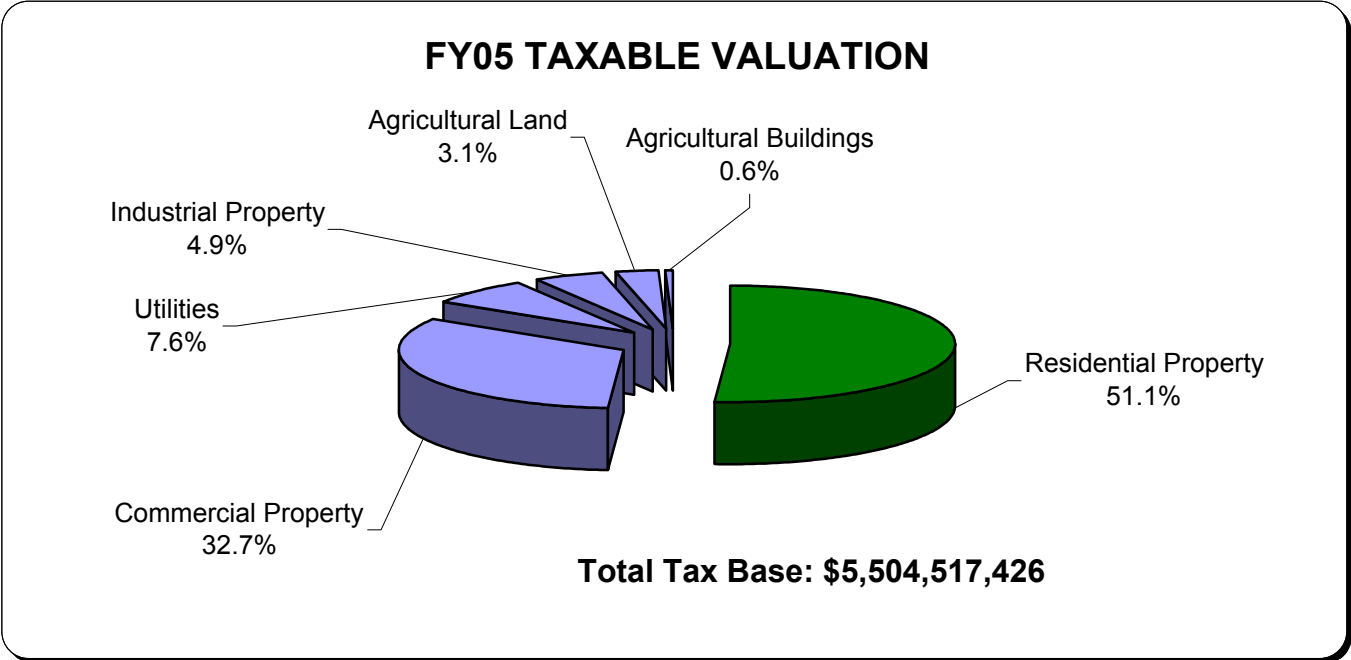
<u>Fiscal Year</u>	<u>----- Real Property -----</u>		<u>----- Personal Property -----</u>	
	<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>
1996-97	3,502,340,089	4,982,800,925	270,794,085	270,794,085
1997-98	3,593,077,609	5,094,524,701	267,715,978	267,715,978
1998-99	3,807,731,607	5,668,739,100	255,956,108	255,956,108
1999-00	3,972,859,733	5,777,153,288	244,123,480	244,123,480
2000-01	4,283,599,697	6,382,142,701	190,103,913	190,103,913
2001-02	4,494,546,377	6,542,552,088	128,389,476	128,389,476
2002-03	4,697,380,131	7,262,052,360	55,912,460	55,912,460
2003-04	4,812,295,795	7,645,182,637	5,356,152	5,356,152
2004-05	5,087,898,264	8,391,908,958	-	-
2005-06	5,299,824,281	8,858,213,729	-	-

----- Utilities -----		----- Total -----		Ratio Taxable to Assessed Value	Tax Increment Financing District Values
<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>		
343,109,441	343,726,116	4,116,243,615	5,597,321,126	73.5%	117,883,768
332,821,148	332,821,148	4,193,614,735	5,695,061,827	73.6%	94,850,981
390,444,779	390,533,049	4,454,132,494	6,315,228,257	70.5%	116,708,030
360,261,226	360,261,226	4,577,244,439	6,381,537,994	71.7%	175,894,540
367,488,907	367,528,097	4,841,192,517	6,939,774,711	69.8%	207,991,891
373,127,833	373,127,833	4,996,063,686	7,044,069,397	70.9%	218,666,744
376,312,988	376,928,465	5,129,605,579	7,694,893,285	66.7%	226,164,092
402,785,799	403,680,208	5,220,437,746	8,054,218,997	64.8%	232,697,034
416,619,162	416,632,167	5,504,517,426	8,808,541,125	62.5%	213,970,420
405,323,627	405,323,627	5,705,147,908	9,263,537,356	61.6%	235,146,048

TAXABLE VALUATION BY CLASS OF PROPERTY



Residential property valuations represent over half of the County's tax base. Residential valuations would represent 68.5%, however, the State mandated rollback percentage shifts the tax burden to other classes.



TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2003 For FY05	% of Total	January 1,2004 For FY06	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	2,815,068,922	51.1%	2,986,607,759	52.3%	171,538,837	6.1%
Commercial Property	1,799,546,855	32.7%	1,841,684,948	32.3%	42,138,093	2.3%
Utilities	416,619,162	7.6%	405,323,627	7.1%	(11,295,535)	-2.7%
Industrial Property	268,326,031	4.9%	266,972,377	4.7%	(1,353,654)	-0.5%
Agricultural Land	172,832,581	3.1%	172,444,896	3.0%	(387,685)	-0.2%
Agricultural Buildings	32,123,875	0.6%	32,114,301	0.6%	(9,574)	0.0%
Total	5,504,517,426	100.0%	5,705,147,908	100.0%	200,630,482	3.6%
UNINCORPORATED AREAS						
Residential Property	350,479,342	52.3%	359,413,722	52.8%	8,934,380	2.5%
Commercial Property	49,758,015	7.4%	50,688,125	7.5%	930,110	1.9%
Utilities	92,999,036	13.9%	93,147,324	13.7%	148,288	0.2%
Industrial Property	1,228,090	0.2%	1,185,050	0.2%	(43,040)	-3.5%
Agricultural Land	146,475,890	21.8%	146,280,879	21.5%	(195,011)	-0.1%
Agricultural Buildings	29,533,679	4.4%	29,578,032	4.3%	44,353	0.2%
Total	670,474,052	100.0%	680,293,132	100.0%	9,819,080	1.5%
Property in Cities	4,834,043,374	87.8%	5,024,854,776	88.1%	190,811,402	3.9%
Property in Rural Areas	670,474,052	12.2%	680,293,132	11.9%	9,819,080	1.5%
Total	5,504,517,426	100.0%	5,705,147,908	100.0%	200,630,482	3.6%

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2003 For FY05	January 1,2004 For FY06	Amount Change	% Change
Tax Increment Financing District Values	213,970,420	235,146,048	21,175,628	9.9%
Military Exemptions	19,458,038	18,982,998	(475,040)	-2.4%
Utilities/Railroads Rollback Amount	13,005	0	(13,005)	-100.0%
Ag Land/Buildings Rollback Amount	0	0	0	
Commercial Rollback Amount	14,514,674	0	(14,514,674)	-100.0%
Residential Rollback Amount	3,056,067,562	3,304,260,402	248,192,840	8.1%
Total Rollback Loss	3,070,595,241	3,304,260,402	233,665,161	7.6%
Total Excluded Values	3,304,023,699	3,558,389,448	254,365,749	7.7%
Percent of Tax Base Excluded	37.5%	38.4%		

**PROPERTY TAX LEVY COMPARISON
ALL FUNDS**

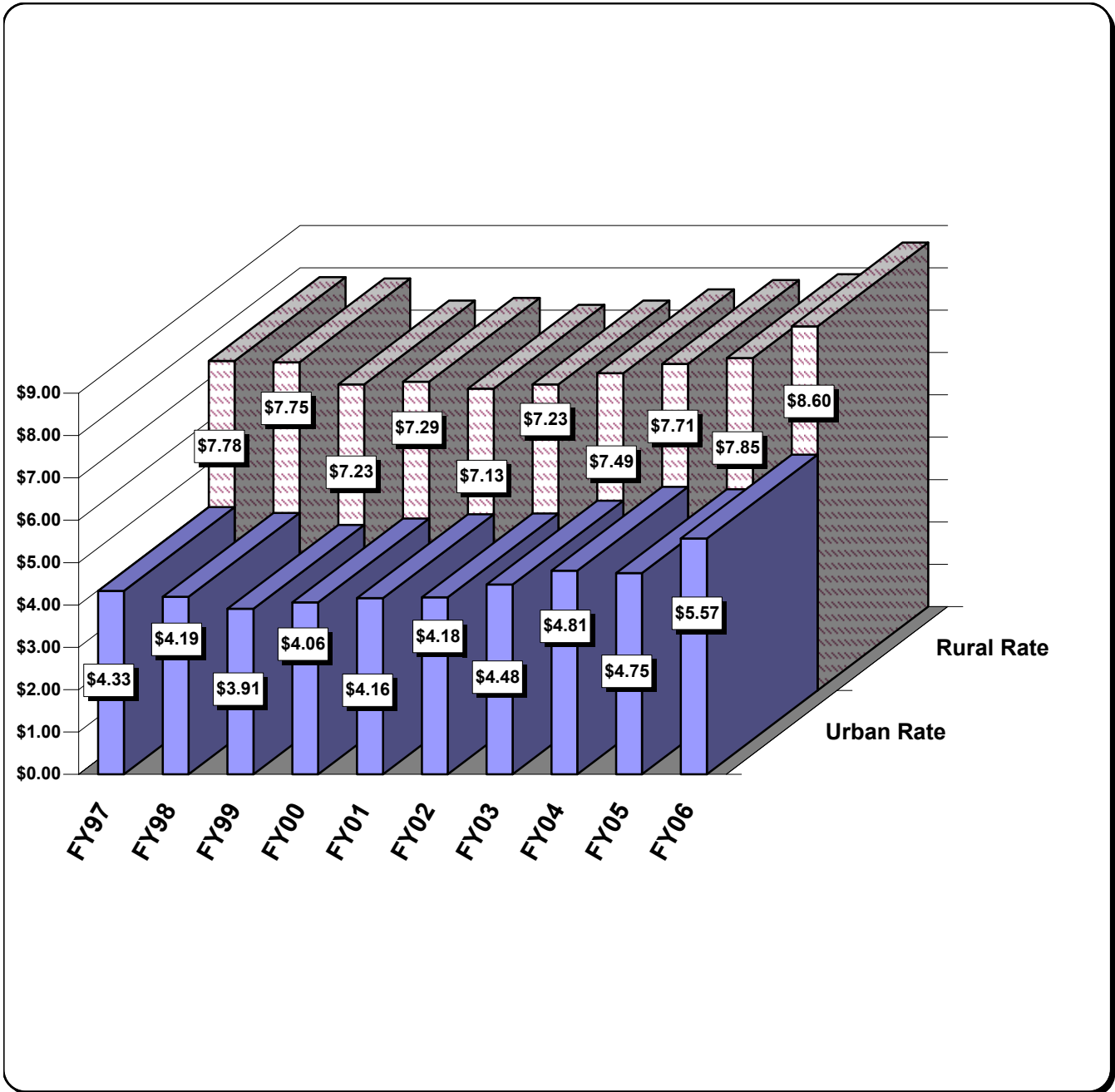
	----- 2004-05 Budget -----		----- 2005-06 Budget -----		
	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount % Incr -Decr</u>
General Fund	\$ 21,382,103	\$ 4.07562	\$ 26,517,495	\$ 4.85397	24.0%
Special Revenue Fund					
MH-DD	3,152,895	0.60097	3,167,642	0.57983	0.5%
Debt Service Fund	<u>427,979</u>	<u>0.07838</u>	<u>748,332</u>	<u>0.13133</u>	
Total County-Wide Levy	\$ 24,962,977	\$ 4.75497 ⁽¹⁾	\$ 30,433,469	\$ 5.56513 ⁽¹⁾	21.9%
Special Revenue Fund (rural only)					
Rural Services Basic	<u>2,002,579</u>	<u>3.09150</u> ⁽²⁾	<u>2,002,143</u>	<u>3.03932</u> ⁽²⁾	0.0%
Total Gross Levy	\$ 26,965,556	\$ 7.84647	\$ 32,435,612	\$ 8.60445	20.3%
Less State Replacement Credits Against Levied Taxes	<u>968,315</u>		<u>954,606</u>		-1.4%
Total Net Levy	<u>\$ 25,997,241</u>	<u>\$ 7.84647</u> ⁽³⁾	<u>\$ 31,481,006</u>	<u>\$ 8.60445</u> ⁽³⁾	21.1%

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

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

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

TEN YEAR LEVY RATE COMPARISON



Over the past ten years the urban rate has increased on the average about a 3% a year. The rural rate has increased on an average about 1% per year. Both rates show a marked increase for FY06 due to the voter approved jail expansion/renovation bonds.

TAX LEVIES AND LEVY RATES 10 YEAR HISTORICAL COMPARISON

<u>Fiscal Year</u>	<u>Gross Tax Levy</u> ⁽¹⁾	<u>Urban Levy Rate</u> ⁽²⁾	<u>Rural Levy Rate</u> ⁽³⁾
1996-97	19,421,520	4.32655	7.78103
1997-98	19,242,218	4.19239	7.74642
1998-99	19,163,522	3.91472	7.23492
1999-00	20,346,984	4.05869	7.29139
2000-01	20,877,375	4.15929	7.13428
2001-02	21,804,260	4.18290	7.23474
2002-03	23,845,935	4.48067	7.49188
2003-04	25,878,253	4.80887	7.71192
2004-05	26,965,556	4.75497	7.84647
2005-06	32,435,612	5.56513	8.60445

⁽¹⁾ Includes State replacement credits against levies taxes

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

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