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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 2007-08 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 FY06 status, the budget and projected FY07 status, and the requested and adopted FY08 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 FY08, 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.

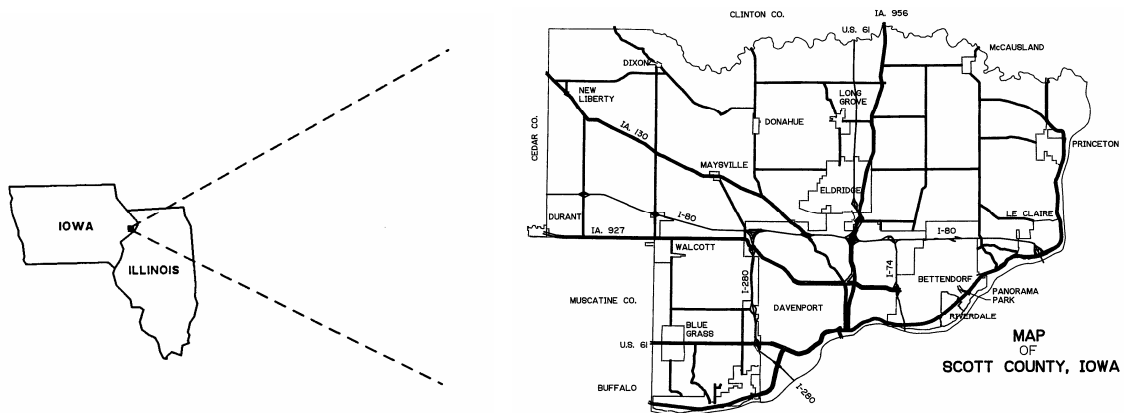
## Past to the Present



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 historic Mississippi River, the area's claim to fame, 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 162,621 people of Scott County to greater prosperity and growth.

## BOARD OF SUPERVISORS

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March 6, 2008

TO: The Citizens of Scott County

RE: 2008-09 Budget Message

The budget for Fiscal Year 2008-09 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, 2007. 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

#### Long-Term MH-DD Funding Solution

##### ***Action Plan:***

1. Monitor legislation.
2. Lobby legislature to provide appropriate funding for MH-DD System.
3. Encourage community members to lobby legislature
4. Participate in MH-DD transformation.



#### Jail Service Model Transition

***Action Plan:***

1. Evaluate implementation of Increasing Compliance Alternative Team recommendations with CJAAC and Board.
2. Implementation of Increasing Compliance Alternative Team recommendations.
3. Implementation of Increasing Compliance Alternative Team benchmarks and effectiveness measures.
4. Transition to direct supervision and 12-hour shifts CJAAC.

#### GIS Implementation

***Action Plan:***

1. Complete parcel map conversion.
2. Re-engineer parcel management business process.
3. Integrate GIS with tax and assessments systems.
4. Establish data custodianship.
5. Establish GIS Information Policy.
6. Implement map creation and plotting application.
7. Develop/acquire web-based browser for public data.
8. Develop County-wide master address database.
9. Develop GIS Business Plan.
10. Develop street centerline layer with address changes.
11. Integrate GIS with Emergency Dispatching System.
12. Develop and implement secondary and supplemental layers and custom applications.

#### Consolidated Dispatch Implementation

***Action Plan:***

1. Perform Consolidated Dispatch Study.
2. Lobby for passage of enabling legislation to allow for funding of joint dispatch center.
3. Perform Radio Study as recommended in Consolidated Dispatch Report.
4. 28E Agreement to establish governance structure under 29C.
5. Approval of 28E Agreement.
6. Recruitment of Emergency Communication Center Director.
7. Design and construction of ECC Building.
8. Develop RFP's for acquisition of E911 equipment, CAD, and RMS software.
9. Begin operation of new ECC.

#### Tremont Annex Renovation

***Action Plan:***

1. Project manage construction.
2. Complete design.
3. Award bids and execute contract.
4. Complete construction.

Transition to New Administrator

**Action Plan:**

1. Define expectations for new County Administrator.
2. Develop selection process for new County Administrator.
3. Recruit and select new County Administrator.

Completion of Comprehensive Land Use Plan

**Action Plan:**

1. Public workshops on Comprehensive Plan.
2. Drafting of various Chapters of Comp Plan.
3. Task Forces on Five Issue Areas
4. Completion and adoption of Comprehensive Plan.

Jail Completion – On-time and On-Budget

**Action Plan:**

1. Complete Phase One construction.
2. Complete Phase Two construction.

Courthouse Renovation

**Action Plan:**

1. Project manage construction for Phase IV renovations – County Attorney and Juvenile Court.
2. Complete design for Phase IV renovations – Associate Court Area.
3. Award bids and execute contract for Phase IV renovations – Associate Court Area
4. Project manage construction for Phase IV renovations – Associate Court Area.
5. Complete design for Phase IV renovations – Clerk of Court Area.
6. Complete design for Phase V renovations – Magistrate and District Courts.
7. Complete design for Phase VI renovations – District Courts and Juvenile Court Services.

Continued Proactive Federal and State Advocacy on Issues Impacting County

**Action Plan:**

1. Continue to participate in annual Washington D.C. trip.
2. Continue leadership position in bridge discussion.
3. Continue leadership position in Arsenal issues.
4. Continue leadership position in Midwest Passenger Rail initiative.
5. Continue Quad City leadership.
6. Monitor state property tax proposals.
7. Lobby on state property tax reform legislation.

IT Systems and Security Implementation and Enhancements

**Action Plan:**

1. Negotiate Microsoft licensing contract.
2. Update Technology Use Policies.
3. Define and implement VPN Access Policy.
4. WAN/LAN virtual network security implementation (VLAN).
5. External security audit and intrusion test.

6. Telephone switch relocation and upgrade.
7. Citrix then client evaluation.

Continued Focus on Pride

**Action Plan:**

1. Review PRIDE program.
2. Develop PRIDE program report.
3. Present PRIDE program report to Board for direction.

Continued Intergovernmental Cooperation

**Action Plan:**

1. Participation in Blue Ribbon Committee.
2. Participation in Quad-City Chief Elected Official meetings.
3. Participation in City/County/School meetings.
4. Participation in Quad City Development Group.
5. Participation in Bi-State Regional Commission.
6. Participation in meetings with legislators.
7. Participation in annual Quad City Development Group Washington D.C. trip.
8. Participation in Quad City Bike Trail Development Committee.

Consider Ways to Best Use Technology to Share Information and Make More Accessible to Public

**Action Plan:**

1. Develop process to put agenda packet on website.
2. Implement recommendations.
3. Investigate web-based, topical agenda to replace existing agency system (including possible streaming video and podcasting).

Transition to New Budget Manager

**Action Plan:**

1. Create new Budget Manager position.
2. Recruit and select Budget Manager.
3. Participate in budget training and transition process.

Financial Initiatives Program

**Action Plan:**

1. Notify county offices and departments about program and request their participation.
2. Develop financial initiatives report for Board review.
3. Submit report to Board for review and inclusion in FY09 budget review discussions.

Management and Key Staff Succession Planning

**Action Plan:**

1. Convene a succession planning meeting with Elected Officials & Department Heads.
2. Identify appropriate strategy recommendations
3. Implement recommendations.

#### Golf Course Profitability

***Action Plan:***

1. Develop golf course strategic plan.
2. Present plan to joint Boards.
3. Decision on strategic plan.

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 plans 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 FY09 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 FY09 budget process were:

1. Cost impact of increased jail population and jail construction project.
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. GIS system development and implementation.
6. Consolidated Dispatch Implementation
7. Impact of potential legislation

The FY09 Budget Initiatives that addressed or impacted these areas are described below:

**1. Cost impact of increased jail population and jail construction project**

- \$250,000 included in FY09 Budget to house inmates in out of County facilities during renovation of Tremont minimum security jail facility (supported from General Fund balance)
- \$2.1 million annual debt payment to Public Safety Authority included for jail expansion/renovation project
- FY09 CIP Plan includes funding toward renovating Tremont minimum security jail facility

**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 FY09 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 FY09 budget includes bond amortization for implementation and development of the GIS Plan (\$308,095 annual debt cost)
- FY10 and FY11 CIP Plan begins phone switch system replacement/upgrade
- County Website nationally recognized with Digital Award

**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 with the County Attorney's Office and Court Administration Offices completed in FY08. The proposed Capital Project Plan includes continued renovation of the Courthouse beginning in FY10 to bring back the Juvenile Court Services currently housed in leased space. This project continues to use gaming revenues, General Fund balance and CIP funds to fund the project on a pay-as-you-go basis.
- General Fund tax levy transfer to Capital Fund for FY09 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. GIS System Development and Implementation**

- FY09 CIP Plan includes funding for continued development and implementation of county-wide GIS strategic plan
- GIS Coordinator office located on the first floor of the Administrative Center for future convenient citizen access. FY09 Budget includes a new GIS Analyst position as contained in the original GIS report recommendations.
- GIS Steering Committee and GIS Technical Committee formed and playing major role in GIS implementation project

**6. Consolidated Dispatch Implementation**

- FY09 Budget includes \$300,000 in new funding to support staffing during development and implementation of the new SECC.

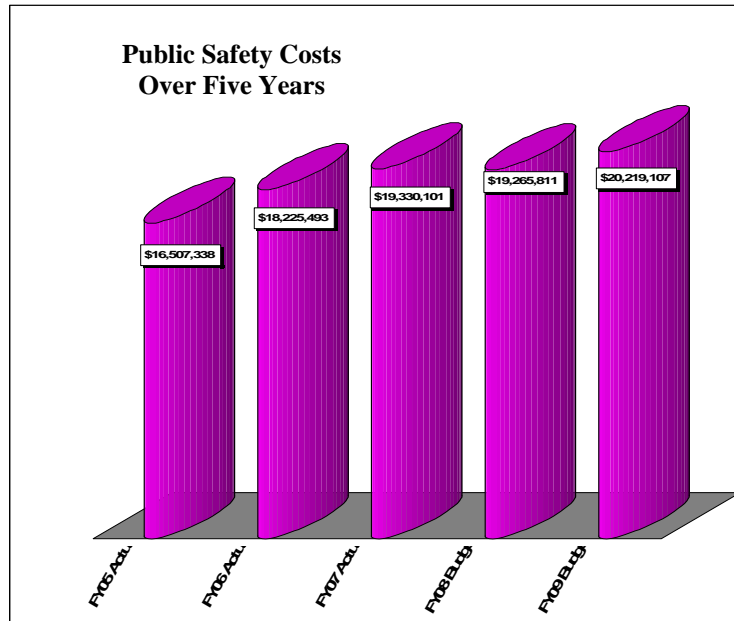
**7. Impact of potential legislation (MH-DD funding impact; Property Tax Reform)**

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

Additionally, the FY09 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 FY09, total net property taxes represent 50% of total County revenues. This is a higher percentage from ten years ago in FY00 when it was 44%. 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. The graph at the right shows the increasing Public Safety costs over the past five years. It is noted that the amounts in the graph do not include the debt service rental payment to the Public Safety Authority described further in the Capital Improvement section of this budget message. The County's FY06 levy showed a marked increase due to the voter approved jail expansion and renovation project.



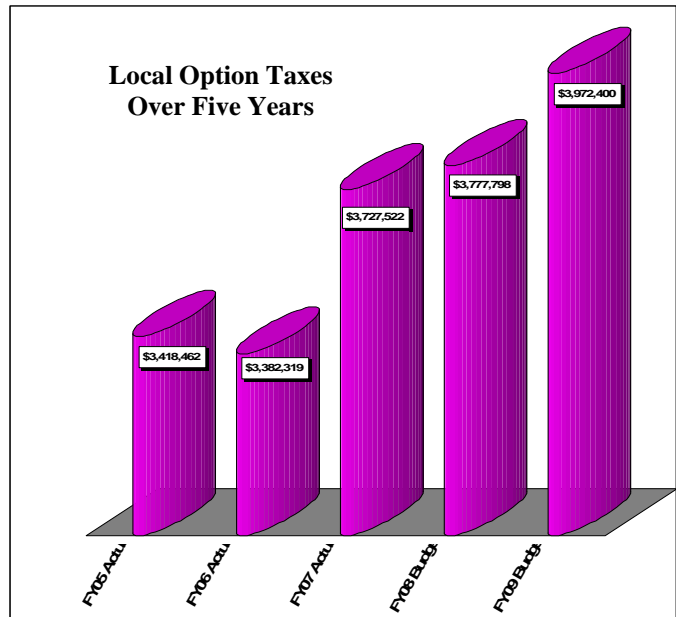
Interest income remains 34% lower from its peak in FY01 due to historically low interest rates as set by the Federal Reserve Board which directly impacted this ten year property tax percentage increase. A positive impact continues to be the local option tax as approved by the County voters in the Fall of 1988 with the first collections received during FY90. The State has projected a 5.1% increase for FY09. This elastic revenue continues to diversify the County's revenue base. 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. However, sufficient State funding of future MH-DD costs continues to be a concern.

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 positive impact on reducing the County's even greater 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 additional public safety costs for housing inmates out of county due to the current jail being at capacity, and for the addition of several new alternatives to incarceration programs, as well as 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, volatile 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 FY09 and have increased 16% over the past five years (see graph). The Iowa side of the Quad Cities has realized a marked growth in retail stores and strip mall development. 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 rate per \$1,000 of taxable valuation for FY09 has decreased from \$5.54 to \$5.34, or -3.6% for property located in incorporated areas (cities) and decreased from \$8.63 to \$8.36, or -3.1% for property located in unincorporated areas (townships). This decrease was realized due to increases in the tax base and no new major programs. It is noted that three years ago in FY06 a substantial levy increase was realized due to the voter approved jail expansion/renovation project and increased jail programming costs. Other reasons for the FY06 increase were lower Recorder Fees received for real estate transactions due to recent increases in the interest rate and new debt amortization for GIS implementation discussed further under the Capital Projects section.

Over the past ten years the urban rate has increased an average of approximately 3.6% a year with the rural rate at approximately a 1.6% increase, as indicated below:

Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
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



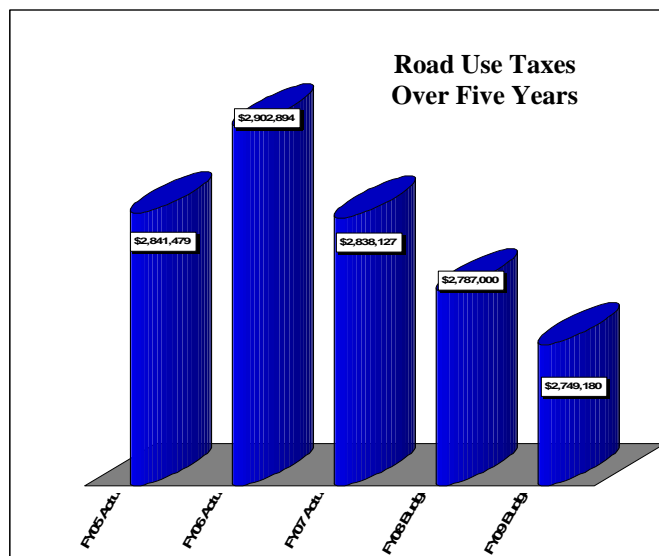
Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
2005-06	5.56513	17.0	8.60445	9.7
2006-07	5.51106	-1.0	8.52602	-0.9
2007-08	5.54040	0.5	8.62666	1.2
2008-09	5.34263	-3.6	8.36217	-3.1

Scott County's corporate rate and property tax amount per capita rank *lowest* respectively among the eight largest urban counties in Iowa even though we rank 3<sup>rd</sup> in population. The rural rate is *second lowest*. **It is even more revealing that Scott County has the lowest property tax amount per capita of all 99 Iowa counties (even with the recent annual debt amortization amounts added for the jail expansion/renovation project and the GIS project)!**

The County's tax base has increased at an average rate of 4.4% annually over the past ten years. This relatively moderate 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 44% of fair market value. This State rollback percentage resulted in a -3.2% *decrease* in individual residential properties' taxable assessments from the previous year. The current county wide taxable valuation base amount of \$6.4 billion dollars reflects a 6.7% increase from last year. Even with the State residential rollback, new construction and market valuation growth resulted in a 5.7% overall increase in total residential tax values. The residential class of property represents approximately 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 decreases since FY06 in road use taxes due to the higher gas prices resulting in consumers conserving and driving less. The State is exploring ways to increase RUT revenues in the future. They have authorized a new program called TIME21 which ultimately will result in \$200 million more road use revenues in the future for state, city, and county road projects.



State aid for next year represents 28% of the total revenue sources for FY09. The total amount of \$19,041,569 is made up of \$10,979,196 in grants and reimbursements, \$2,818,836 in state shared revenues such as motor fuel and franchise taxes, \$1,037,240 in state property tax replacement credits against levied taxes, and \$4,206,297 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 ongoing increased 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) and increased State funding or allowing more flexibility in local funding, however, no bills were enacted at the time this budget was adopted. Reductions in services to clients may be necessary as early as FY09 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 \$5,325,626 and represent 7.8% of the total sources for FY09. 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 FY09 and the percentage of increases and decreases in relation to prior year budget amounts:

<b>REVENUE SOURCE</b>	<b>FY09 AMOUNT</b>	<b>PERCENT OF TOTAL</b>	<b>INCR -DECR FROM FY08</b>	<b>% INCR -DECR FROM FY08</b>
Net property taxes	\$34,164,566	51.0%	\$1,042,073	3.1%
Other taxes, penalties & costs	2,218,333	3.3%	-37,101	-1.6%
Local option taxes	3,972,400	5.9%	194,602	5.2%
Intergovernmental	19,417,652	29.0%	1,683,591	9.5%
Licenses and permits	546,600	0.8%	31,900	6.2%
Charges for services	4,779,026	7.1%	138,282	3.0%
Use of money & property	1,594,061	2.4%	37,893	2.4%
Other	331,640	0.5%	51,481	18.4%
<b>Total</b>	<b>\$67,024,278</b>	<b>100.0%</b>	<b>\$3,142,721</b>	<b>4.9%</b>

Net property taxes are increasing by inflationary levels for FY09 at 3.1%. This small increase for FY09 as well as previous two years follows a 20.9% increase three years ago in FY06 which was 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 was the first year of a 20 year debt amortization schedule to pay for bond principal and interest. The property tax increase also offset the substantial reduction of Recorder's Office real estate recording fees due to the upturn in interest rates at the time reducing home refinancings and home sales. In addition, the increase helped fund new jail/staff programs to reduce recidivism and out of county inmate housing costs. Finally, the increase included debt financing toward the development and implementation of a county-wide GIS system discussed further under the capital projects section of this Budget Message. 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 decreasing slightly due to delinquent taxes collected in a prior year reflecting a one-time major delinquent property collection amount. Local option taxes (one cent sales tax) are projected to increase 5.2% compared to the prior year based on State projections. The new 53<sup>rd</sup> Street – I-74 interchange retail corridor has helped to increase this elastic revenue in recent years. It is noted that public policy regarding the taxing or non-taxing of internet sales may

have a profound impact on local option tax collections in the future shifting more costs to be supported by property taxes.

Intergovernmental revenues are increasing substantially due to several homeland security grants passing through Scott County government for our Region IX area in eastern Iowa. This amount fluctuates 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 climate. This may undoubtedly result in future reductions in state aid without corresponding reductions in required mandated services.

License and permit fees are increasing 6.2% due primarily to increasing fees received food establishment inspections by the Health Department as passed by the State legislature. Charges for services are increasing 3% primarily due to projected increases in inmate housing charges for keeping federal prisoners due to the anticipated completion of the expanded/renovated jail project. 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 due to political pressures.

The uses of money and property revenues are projected to increase only slightly compared to prior year budgeted levels due to anticipated changes in interest rate levels. Interest income decreases will be offset somewhat by increasing real estate filing fees in the Recorder's Office due to Fed rate reductions. Finally, other revenues are increasing due to anticipated increases in forfeited asset reimbursements received by the County Attorney's Office.

## **FUND BALANCES**

The undesignated fund balance of the general fund is projected to decrease by \$265,905 in FY09. This planned reduction is primarily for costs in housing inmates in out of county facilities until the new jail expansion/renovation project (the final phase: renovation/expansion of Tremont minimum security site) is completed at the end of calendar year 2009. This planned reduction will be eliminated once the voter approved jail expansion/renovation project is completed in 2009. The Board has \$2,262,314 reserved for the loan advance to the golf course enterprise fund, \$192,332 reserved for Conservation Board's sewage treatment plant, \$100,000 reserved for a note receivable from Greater Davenport Redevelopment Corporation, and \$1,004,488 reserved for claim liabilities as a part of the County's risk management program. The remaining \$5,679,856 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 (13.1% 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 the designated balance for claim liabilities added, the General Fund balance would be at 15.4%. The Board understands that 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 \$983,170 and not only be below the recommended 10% minimum level but be in an actual deficit position 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 and past 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 legislature is in discussions to increase MH-DD funding at the time of this budget document preparation. This may eliminate the projected fund deficit. If not, program service reductions will be implemented at the start of FY09 as developed and recommended by the Scott County MH-DD Advisory Committee.

The Capital Projects Fund is decreasing \$3,284,329 overall as a result of planned expenditures toward completion of the Courthouse remodeling, Tremont Annex renovation, 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 increasing \$111,155 due to planned future 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 that 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 sunsetting of the property tax limitation, Scott County actually *lowered* its property tax levy.

As previously discussed, the legislature has discussed permanent property tax limitation bills every year since 2001 which have not ultimately become law. At the time of writing this Budget message the legislature is still discussing various types 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, 2003, 2005 and 2007. 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 eight reports developed over the past thirteen years, recurring cost reductions totaling \$3,384,630 were identified.

Improvements to the productivity capacity of the work force equal to almost 5 full-time positions with a value of \$147,262 were identified due to changes in policies, procedures, scheduling and other work methods. In addition, revenue enhancements were identified at a total of \$1,471,268.

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 next Financial Initiatives Program will occur in calendar year 2009.

As a service organization, the County is primarily people intensive. Over the last ten (10) years the County has increased its work force by 37.65 FTE's, or 9.1%, to its current level of 453.12 FTE's. During this period the County made substantial staff increases to the Sheriff's Office (29.65 FTE's) primarily due to increased jail programming and courthouse security needs and the new minimum security jail facility and added 7.7 FTE's to the Public Health Department for jail health nursing and other grant related health programs. The County has four 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 for up to six years in length. These long range contract periods help to maintain a positive labor/management relationship which also resulted in one union group (Juvenile Detention staff) decertifying during the past several years. 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 \$72,852,147 which is an increase of 2.9% above fiscal year FY08. While the operating budget is up 4.3%, it is noted that there was an increase in spending authority for pass-through homeland security grant funds of \$864,600 which benefit the entire Region IX eastern Iowa area. Otherwise the operating budget would show only a modest 2.8% increase. Total revenues (net of transfers and non-budgeted funds) for the County are \$67,934,395, which is an increase of 4.6% above last fiscal year.

The overall expenditure increase of 2.9% is the result of several service areas increasing with one decreasing. Capital projects are discussed further below and are decreasing -6.7%. Public Safety and Legal Services is showing a 4.9% increase primarily due to the aforementioned pass-through homeland security grants. The anticipated completion of the voter approved downtown jail site expansion/renovation project and the Tremont minimum jail facility renovation/expansion project in calendar year 2009 will eliminate the out of county inmate housing costs experienced in recent years due to the old jail being at capacity. When completed the two jail facilities will increase capacity from the prior 220 bed level to over 500 beds.

Physical Health and Social Services is increasing 2.6% primarily due to salary and benefit increases in the Health Department. Mental Health, Mental Retardation and Developmental Disabilities (MH/MR/DD) is increasing 4.4% due to continued increasing of non-Federal Medicaid match funding for various community home-based waiver programs and adult intermediate care facilities for the mentally retarded. The MH-DD programs will need to be severely reduced if the State does

not provide additional funding or allow tax levy increases at the local level. County Environment and Education is increasing 6.7% due primarily to salary and benefit increases in the Conservation Department and Planning and Development Department as well as increases in funding to the Humane Society. Roads and Transportation service area is increasing 8.1% primarily due to a planned building expansion of the garage area for additional road equipment in FY09. In recent years the State has transferred various State roads to County jurisdictions which require additional equipment to maintain.

Government Services to Residents is decreasing by -3.5% due to reduced appropriations for county election costs next year with fewer special elections anticipated. Administration (interprogram) costs are increasing 2.5% primarily due to inflationary increases. And finally, Debt Service is decreasing slightly by -0.5%. There were no new debt issues anticipated for FY09. Debt Service includes interest and principal payments on the Solid Waste general obligation bond issue and River Renaissance general obligation bonds in addition to the bond debt amortization for the development of a county-wide GIS system as well as the Public Safety Authority debt for the jail renovation as 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 1.6% of its allowable legal debt margin consisting of three general bond issues. These outstanding bond issues are described further under the major governmental funds section of this document. An additional debt of \$29.7 million was issued 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. The \$2.5 million GIS bond debt was issued in FY07 to pay for the development of a county-wide GIS system.

The capital improvement budget totals \$6,910,523 for fiscal year FY09, with 82% or \$5,664,946 for general projects, 8% or \$533,000 for Secondary Roads projects, and 10% or \$712,577 for Conservation parks and recreation projects. There are several significant non-routine capital projects in the FY09 Capital Plan. There will also be in FY10 and beyond as the County continues with its remodeling of the minimum security Tremont Jail Annex and Courthouse floors 1, 2, and 3 in future years. The development of countywide GIS system is also 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 and paid for from the County's operating general supplemental

levy as allowed by law using Public Safety and Legal Services appropriations. These projects are discussed further below in this section.

The general capital improvements budget of \$5,664,946 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 \$700,000 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 moved 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 are being used 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.

Over the years, the County has been assigned additional judges to the Seventh Judicial District necessitating increased courtroom and jury space. In addition the Clerk of Court offices are in need of additional, consolidated 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 \$20 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 possible. Accordingly, the proposed capital plan for FY09 does not include any spending authority toward this project as described further under the "Other Funds" tab of this budget document. The remaining portions of this project (remodeling the 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> floors of the courthouse building) will resume in FY10 after gaming revenues have accumulated to continue to fund this renovation project on a pay-as-you-go basis. The Courthouse project will take a respite in FY09 while needed renovations are made to the minimum security jail annex on Tremont in northern Davenport.

The other major projects under the general capital improvements area include roof, plumbing and window replacements as well as sprinkler installations at Pine Knoll Mental health Facility, 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 is being supported through the issuance of \$2.5 million essential service general obligation bonds by the Board in FY07.



Scott County identified the need for solutions to the jail's increasing population problem as its top priority during its target issues process in recent years. 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 continued to experience increased populations over the rated capacity limit requiring the housing of inmates in out-of-county facilities. The Board 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 included 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 issued 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 continues 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 FY09 cost of housing and transportation of prisoners in out of county facilities until the jail construction is completed in 2009 is anticipated to be \$250,000. In addition, the annual rental payment to service the Authority debt for the project is approximately \$2.1 million.

The local Secondary Roads capital program totals \$533,000. This amount is for various road resurfacing projects: L208 – Timber Valley Drive (0.5 miles – hot mix asphalt paving - \$37,000); L-308 – Oak Lane (1 mile – hot mix asphalt paving - \$76,000); L-408 – Buttermilk Road (1 mile – hot mix asphalt paving - \$115,000); and L-508 – Slopertown Road (2.5 miles – stabilized base - \$305,000). There are also \$2,990,000 in State farm-to-market funds and federal-state pass through assistance for additional road construction that will be realized in FY09. 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 \$712,577. The single largest project (\$302,377) is for pool and aquatic center renovations at Scott County Park. Other projects include parking lot repairs, campground renovations and restroom improvements at Scott County Park and West Lake Park, and improvements to the Old Nature Center at Scott County Park.

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

## **SUMMARY**

The preparation of the FY09 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 FY09 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).

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 and mental health-mental retardation and developmental disabilities. 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,

A handwritten signature in cursive script, appearing to read "Jim Hancock".

Jim Hancock, Chairman  
Scott County Board of Supervisors

A handwritten signature in cursive script, appearing to read "C. Ray Wierson".

C. Ray Wierson  
County Administrator

## **SCOTT COUNTY OFFICIALS**

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
<b>Elected Officials</b>		
Supervisor, Chairperson	Jim Hancock	2008
Supervisor, Vice Chair	Tom Sunderbruch	2008
Supervisor	Chris Gallin	2010
Supervisor	Larry E. Minard	2010
Supervisor	Roxanna Moritz	2010
Attorney	Michael J. Walton*	2008
Auditor	Wesley Rostenbach**	2008
Recorder	Rita Vargas	2010
Sheriff	Dennis Conard	2008
Treasurer	Bill Fennelly	2010

\*Mr. Walton was appointed by the Board of Supervisors to fill the County Attorney vacancy until the next countywide election to be held in the fall of 2008. The winner of this election will serve for two years until the fall of 2010 at which time an election will be held for the regular four year term.

\*\*Mr. Rostenbach was appointed by the Board of Supervisors to fill the County Auditor vacancy until the next countywide election to be held in the fall of 2008. The winner of this election will serve for a regular four year term.

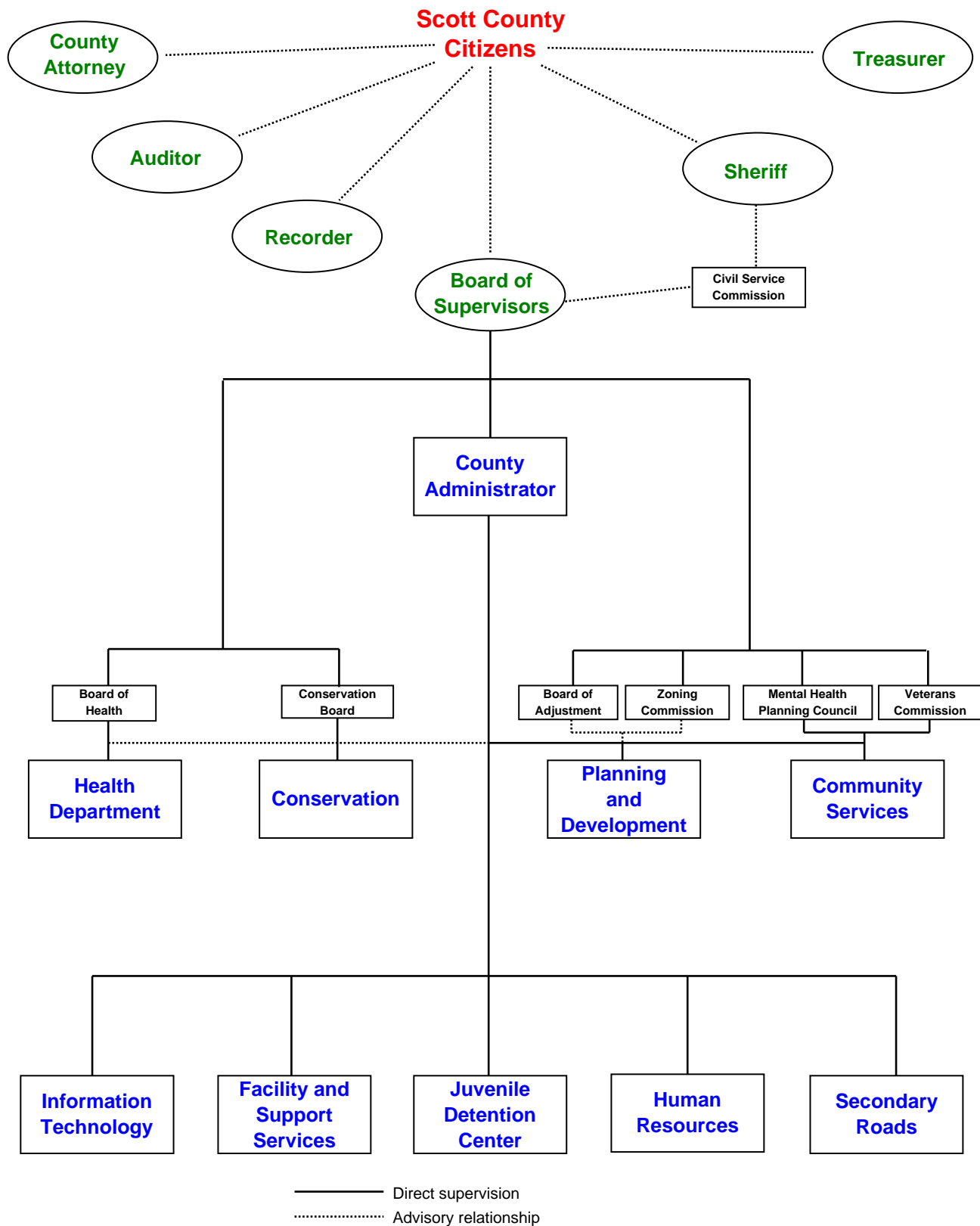
### **Administration**

County Administrator	C. Ray Wierson
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### **Department Heads**

Community Services	Lori Elam
Conservation	Roger Kean
Facility and Support Services	Dave Donovan
Health	Lawrence Barker
Human Resources	Mary Thee
Information Technology	Matt Hirst
Juvenile Detention Center	Scott Hobart
Planning & Development	Tim Huey
Secondary Roads	Jon Burgstrum

# Scott County Government Organizational Chart



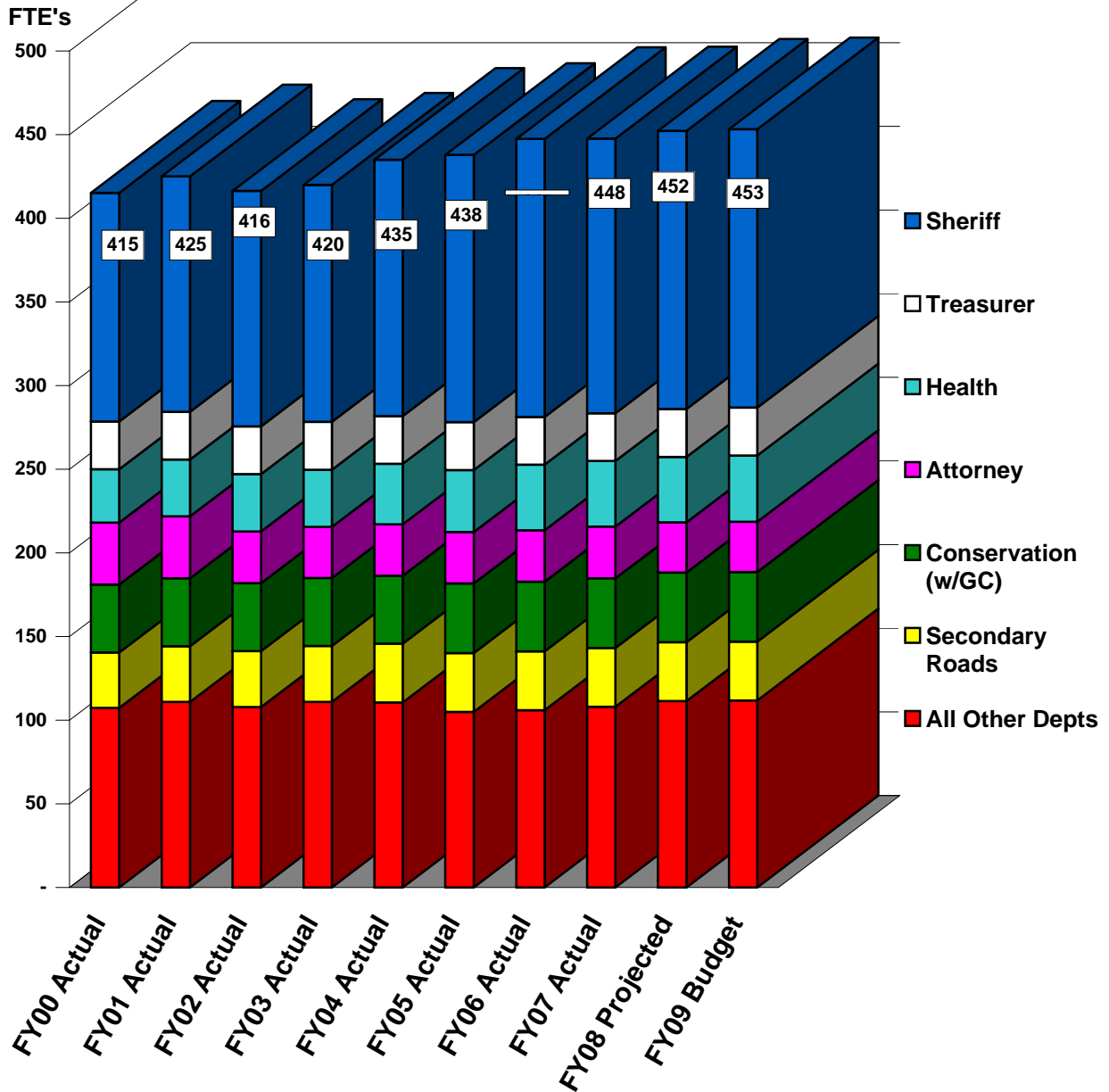
# 10 YEAR FTE LISTING

<u>Department</u>	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>
Administration	2.70	2.70	3.70	3.70	3.70	3.10	3.10	3.10	3.10	3.50
Attorney	37.00	37.00	31.00	30.63	30.63	30.63	30.75	31.00	30.00	30.00
Auditor	15.40	15.40	15.40	15.40	15.40	15.40	15.40	16.40	16.40	15.40
Community Services	13.25	12.75	12.75	13.00	13.00	12.50	12.50	12.50	12.50	12.50
Conservation (net of golf course)	21.25	21.25	21.25	21.25	21.25	22.25	22.25	22.25	22.25	22.25
Facility and Support Services	17.79	19.24	23.74	23.74	23.74	24.19	24.19	25.69	29.14	29.14
Health	31.90	33.90	34.15	34.15	36.15	37.15	39.15	39.15	39.15	39.60
Human Resources	7.50	7.50	7.50	7.50	7.50	4.50	4.50	4.50	4.50	4.50
Information Technology	15.50	17.50	10.00	10.00	10.00	10.00	11.00	11.00	11.00	12.00
Juvenile Court Services	11.80	12.40	12.40	15.20	15.20	14.20	14.20	14.20	14.20	14.20
Planning & Development	4.33	4.33	4.33	4.33	4.08	4.08	4.08	4.08	4.08	4.08
Recorder	14.00	14.00	13.00	13.00	13.00	12.00	12.00	11.50	11.50	11.50
Secondary Roads	33.40	33.40	33.40	33.40	35.15	35.15	35.15	35.15	35.15	35.15
Sheriff	136.70	140.70	140.70	141.70	153.15	159.65	166.10	164.10	166.30	166.35
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
SUBTOTAL	396.12	405.67	396.92	400.60	415.55	418.40	427.97	428.22	432.87	433.77
Golf Course Enterprise	19.35	19.35	19.35	19.35	19.35	19.35	19.35	19.35	19.35	19.35
TOTAL	415.47	425.02	416.27	419.95	434.90	437.75	447.32	447.57	452.22	453.12

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

## FTE (Full Time Equivalents) STAFFING TRENDS

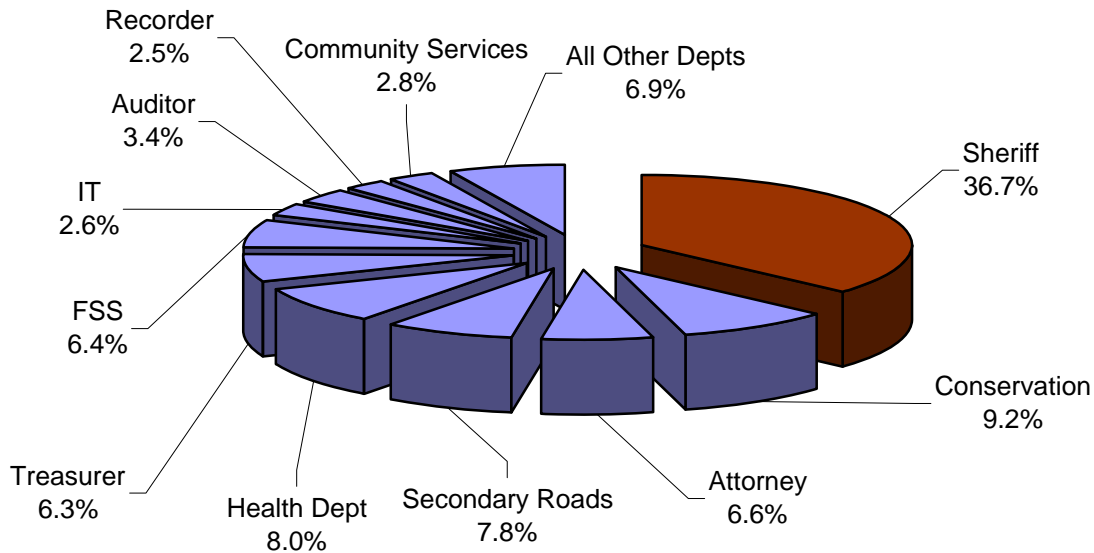
### TEN YEAR COMPARISON



Total FTE's have increased by 38 positions over the last ten years averaging 1% growth per year. Most of the new positions (30) 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.

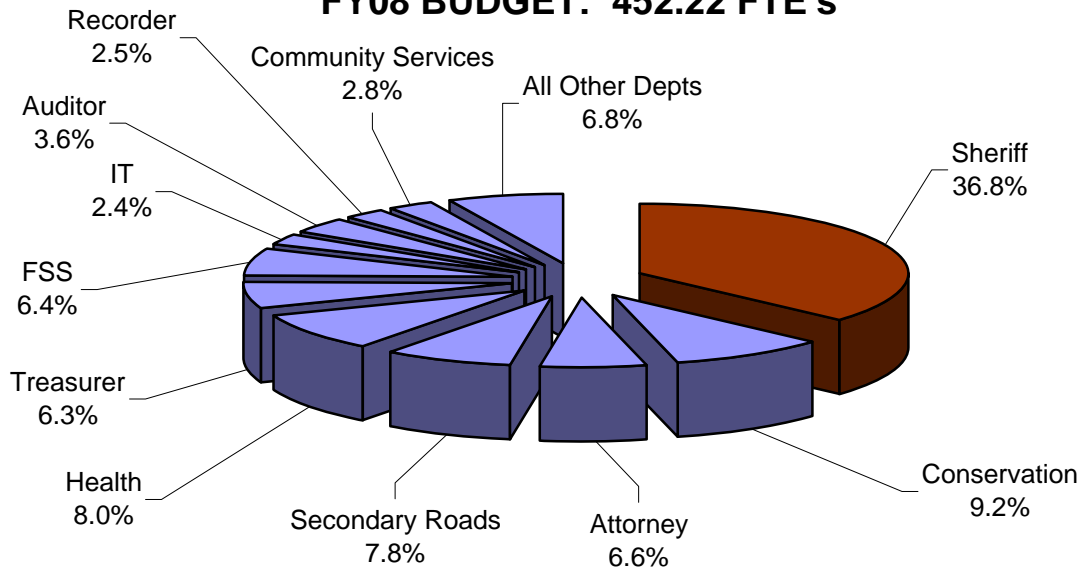
## FTE (Full Time Equivalents) Staffing FY09 vs FY08 - By Department

### FY09 BUDGET: 453.12 FTE's



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

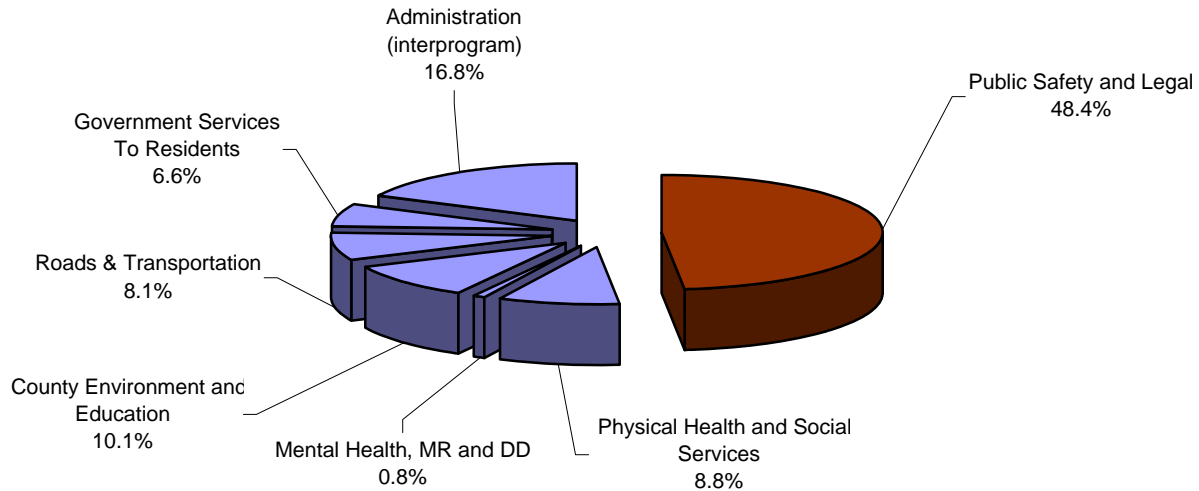
### FY08 BUDGET: 452.22 FTE's





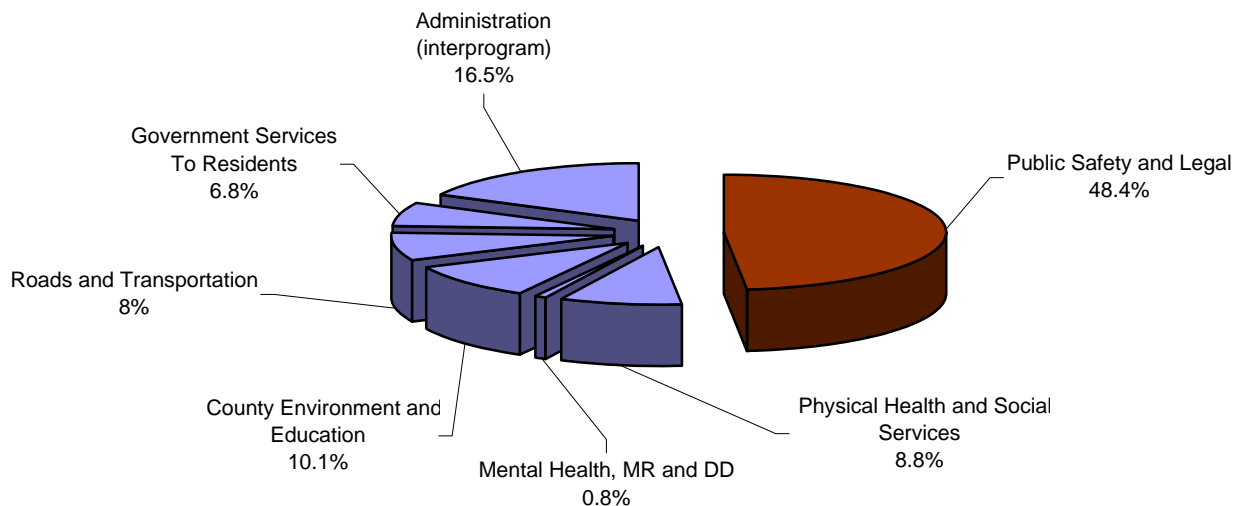
## FTE (Full Time Equivalents) Staffing FY09 vs FY08 - By Service Area

### FY09 BUDGET: 453.12 FTE's



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

### FY08 BUDGET: 452.22 FTE's



# SCOTT COUNTY FUND STATEMENT

## ALL FUNDS

<u>Fund</u>	<u>Estimated Balance 07/01/08</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated Balance 06/30/09</u>
<b>Major Governmental Funds</b>				
General Fund	\$ 9,504,895	\$ 49,860,829	\$ 50,126,734	\$ 9,238,990
Mental Health, MR & DD	107,542	15,200,908	16,184,078	(875,628)
Debt Service	3,734,825	847,454	1,342,957	3,239,322
Capital Improvements				
General	3,408,046	3,258,462	6,377,523	288,985
Electronic Equipment	476,032	585,827	805,645	256,214
Vehicle	503,258	265,675	211,500	557,433
Conservation Equip Reserve	76,834	44,500	44,500	76,834
Conservation CIP Reserve	<u>2,196</u>	<u>375</u>	<u>-</u>	<u>2,571</u>
Total Capital Improvements	4,466,366	4,154,839	7,439,168	1,182,037
Total Major Governmental Funds	17,813,628	70,064,030	75,092,937	12,784,721
<b>Nonmajor Governmental Funds</b>				
Rural Services	125,986	2,254,601	2,254,601	125,986
Recorder's Record Mgt	147,081	45,150	40,000	152,231
Secondary Roads	<u>776,356</u>	<u>5,271,505</u>	<u>5,165,500</u>	<u>882,361</u>
Total Nonmajor Governmental Funds	1,049,423	7,571,256	7,460,101	1,160,578
<b>Business-Type Activities Fund</b>				
Golf Course Enterprise	(1,825,392)	1,324,933	1,257,506	(1,757,965)
<b>Total*</b>	<u>\$ 17,037,659</u>	<u>\$ 78,960,219</u>	<u>\$ 83,810,544</u>	<u>\$ 12,187,334</u>

\*Includes interfund transfers and non-budgeted fund activity. All funds are budgeted funds with the exception of the Golf Course Enterprise Fund as further discussed under the blue tabbed Supplemental Information section (basis of accounting) of this budget document.

# SCOTT COUNTY REVENUE ESTIMATES

## ALL FUNDS

<u>Fund</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
<b>Major Governmental Funds</b>					
General Fund	\$ 46,977,615	\$ 48,001,667	\$ 47,229,069	\$ 49,860,829	3.9%
Mental Health, MR & DD	13,829,929	13,876,206	15,276,895	15,200,908	9.5%
Debt Service	4,700,649	921,968	892,568	847,454	-8.1%
Capital Improvements					
General	6,756,534	3,142,440	3,356,927	3,258,462	3.7%
Electronic Equipment	606,388	599,703	592,478	585,827	-2.3%
Vehicle	285,914	274,443	264,891	265,675	-3.2%
Conservation Equip Reserve	16,638	44,500	44,500	44,500	0.0%
Conservation CIP Reserve	910	-	-	375	
Total Capital Improvements	7,666,384	4,061,086	4,258,796	4,154,839	2.3%
Total Major Governmental Funds	73,174,577	66,860,927	67,657,328	70,064,030	4.8%
<b>Nonmajor Governmental Funds</b>					
Rural Services	2,121,373	2,195,622	2,198,224	2,254,601	2.7%
Recorder's Record Mgt	44,369	49,000	49,000	45,150	-7.9%
Secondary Roads	5,385,988	5,237,820	5,220,494	5,271,505	0.6%
Total Nonmajor Governmental Funds	7,551,730	7,482,442	7,467,718	7,571,256	1.2%
<b>Business-Type Activities Fund</b>					
Golf Course Enterprise	954,816	1,279,112	1,222,706	1,324,933	3.6%
<b>Total*</b>	<u>\$ 81,681,123</u>	<u>\$ 75,622,481</u>	<u>\$ 76,347,752</u>	<u>\$ 78,960,219</u>	4.4%

\*Includes interfund transfers and non-budgeted fund activity

# SCOTT COUNTY EXPENDITURE ESTIMATES

## ALL FUNDS

<u>Fund</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
<b>Major Governmental Funds</b>					
General Fund	\$ 46,624,821	\$ 48,517,572	\$ 46,589,638	\$ 50,126,734	3.3%
Mental Health, MR & DD	14,288,703	15,508,495	15,565,725	16,184,078	4.4%
Debt Service	5,009,387	1,362,471	1,309,941	1,342,957	-1.4%
Capital Improvements					
General	4,094,535	6,389,196	5,604,210	6,377,523	-0.2%
Electronic Equipment	465,800	588,395	822,861	805,645	36.9%
Vehicle	372,580	245,000	265,976	211,500	-13.7%
Conservation Equip Reserve	11,532	59,300	44,500	44,500	-25.0%
Conservation CIP Reserve	-	-	-	-	
Total Capital Improvements	4,944,447	7,281,891	6,737,547	7,439,168	2.2%
Total Major Governmental Funds	70,867,358	72,670,429	70,202,851	75,092,937	3.3%
<b>Nonmajor Governmental Funds</b>					
Rural Services	2,109,052	2,195,622	2,195,622	2,254,601	2.7%
Recorder's Record Mgt	35,519	40,000	40,000	40,000	0.0%
Secondary Roads	5,909,214	5,306,000	5,380,323	5,165,500	-2.6%
Total Nonmajor Governmental Funds	8,053,785	7,541,622	7,615,945	7,460,101	-1.1%
<b>Business-Type Activities Fund</b>					
Golf Course Enterprise	1,288,634	1,275,617	1,175,532	1,257,506	-1.4%
<b>Total*</b>	<u>\$ 80,209,777</u>	<u>\$ 81,487,668</u>	<u>\$ 78,994,328</u>	<u>\$ 83,810,544</u>	2.9%

\*Includes interfund transfers and non-budgeted fund activity

# ALL COUNTY FUNDS - REVENUES

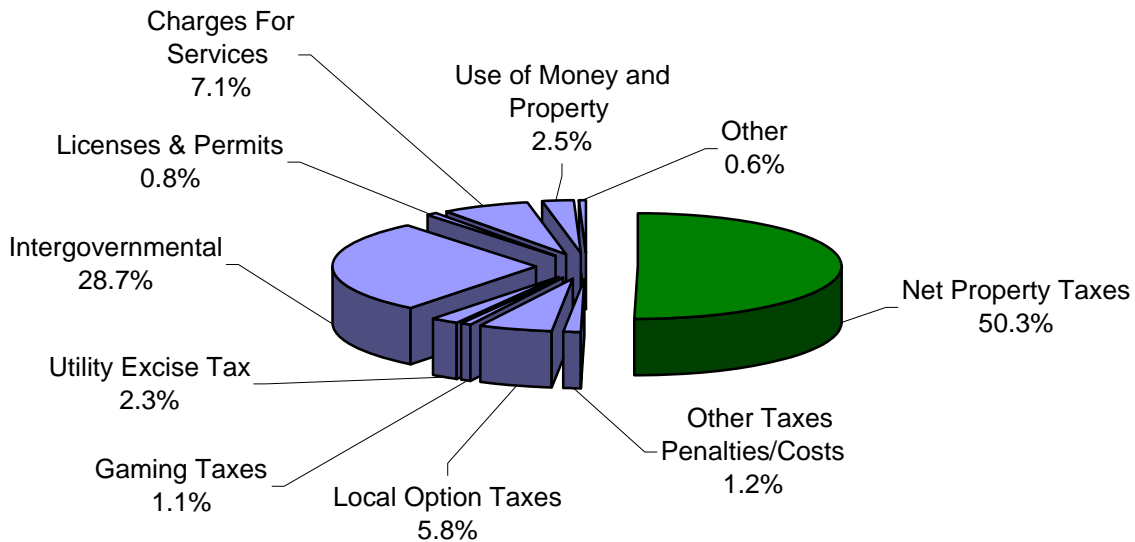
## RECONCILIATION INFORMATION

	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Revised</u> <u>Estimate</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
<b>Revenues per summary statement</b>	\$ 81,681,122	\$ 75,622,481	\$ 76,347,752	\$ 78,960,219	4.4%
<b>Less transfers in:</b>					
GENERAL BASIC					
Conservation Equipment Replc	11,532	59,300	44,500	44,500	-25.0%
GENERAL SUPPLEMENTAL					
General Basic	3,250,000	4,000,000	2,700,000	4,000,000	0.0%
SECONDARY ROADS					
General Basic	599,889	617,886	617,886	636,423	3.0%
Rural Services Basic	1,673,340	1,723,540	1,723,540	1,775,246	3.0%
CAPITAL IMPROVEMENT					
General Basic	1,962,375	1,296,365	1,190,490	1,362,577	5.1%
Electronic Equipment	465,800	588,395	822,861	805,645	36.9%
Vehicle Replacement	372,580	245,000	265,976	211,500	-13.7%
Recorder's Record Mgt	35,519	40,000	40,000	40,000	0.0%
Conservation CIP Reserve	-	-	-	-	
CONSERVATION CIP					
General Basic	-	-	-	-	
ELECTRONIC EQUIPMENT					
General Basic	575,000	575,000	575,000	575,000	0.0%
VEHICLE REPLACEMENT					
General Basic	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	0.0%
<b>Total Transfers In</b>	9,196,035	9,395,486	8,230,253	9,700,891	3.3%
<b>Less Non-Budgeted Funds</b>					
GOLF COURSE ENTERPRISE	<u>954,816</u>	<u>1,279,112</u>	<u>1,222,706</u>	<u>1,324,933</u>	3.6%
<b>Net Budgeted Revenues</b>	<u>\$ 71,530,271</u>	<u>\$ 64,947,883</u>	<u>\$ 66,894,793</u>	<u>\$ 67,934,395</u>	4.6%

# COUNTY REVENUES BY SOURCE

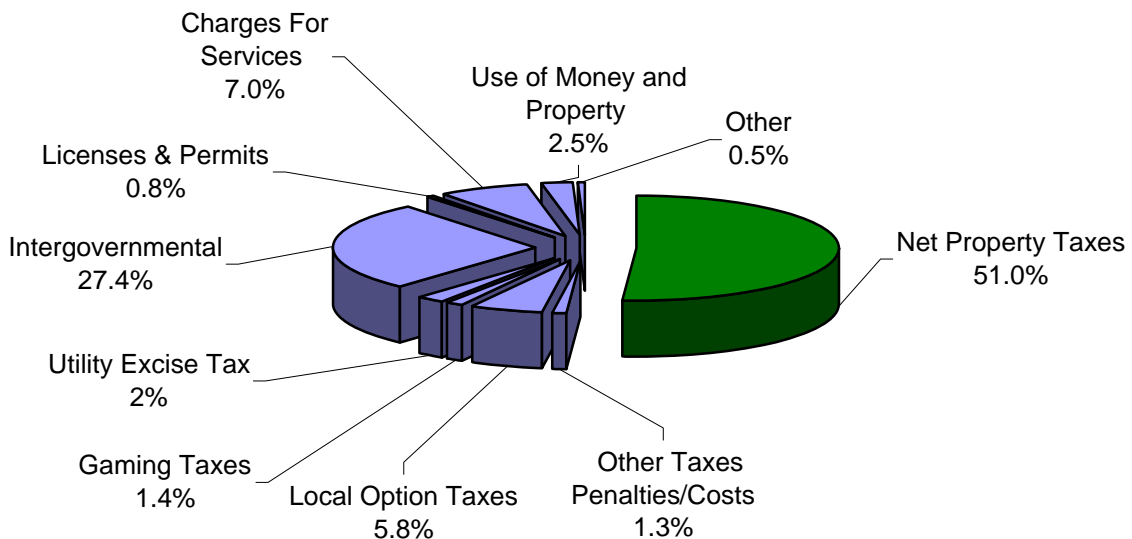
Budgeted Funds

## FY09 BUDGET: \$67,934,395



Net property taxes represent approximately half of all revenues collected by the County.

## FY08 BUDGET: \$64,947,883



# REVENUE SOURCES

(excluding transfers and non-budgeted funds)

<u>Fund</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 33,054,550	\$ 34,190,104	\$ 34,167,476	\$ 35,209,549	3.0%
Less: Uncollected Delinq Taxes-Levy Yr	7,743	27,982	7,743	7,743	-72.3%
Less: Credits To Taxpayers	<u>1,037,239</u>	<u>1,039,629</u>	<u>1,037,240</u>	<u>1,037,240</u>	-0.2%
Net Current Property Taxes	32,009,568	33,122,493	33,122,493	34,164,566	3.1%
Add: Delinquent Property Tax Revenue	<u>7,743</u>	<u>27,982</u>	<u>7,743</u>	<u>7,743</u>	-72.3%
Total Net Property Taxes	32,017,311	33,150,475	33,130,236	34,172,309	3.1%
Penalties, Interest & Costs On Taxes	782,123	785,000	735,000	775,000	-1.3%
Other County Taxes	<u>61,767</u>	<u>63,287</u>	<u>61,766</u>	<u>61,766</u>	-2.4%
Total Other Taxes, Penalties & Costs	843,890	848,287	796,766	836,766	-1.4%
Local Option Taxes	3,727,522	3,777,798	3,783,238	3,972,400	5.2%
Gaming Taxes	789,210	900,000	735,000	735,000	-18.3%
Utility Tax Replacement Excise Tax	1,382,625	1,379,165	1,382,626	1,373,824	-0.4%
Intergovernmental :					
State Shared Revenues	2,906,373	2,855,394	2,838,068	2,818,836	-1.3%
State Grants & Reimbursements	7,697,665	7,593,571	9,045,399	8,996,192	18.5%
State /Federal Pass Through Grants	1,930,872	1,505,148	1,905,420	1,983,004	31.7%
State Credits Against Levied Taxes	1,037,239	1,039,629	1,037,240	1,037,240	-0.2%
Other State Credits	4,206,297	4,206,423	4,206,297	4,206,297	0.0%
Federal Grants & Entitlements	13,737	4,200	7,862	7,500	
Contr & Reimb From Other Govts	922,424	579,821	697,192	440,268	-24.1%
Payments in Lieu of Taxes	<u>165</u>	<u>4,055</u>	<u>4,055</u>	<u>4,055</u>	0.0%
Subtotal Intergovernmental	18,714,772	17,788,241	19,741,533	19,493,392	9.6%
Licenses & Permits	517,197	514,700	530,200	546,600	6.2%
Charges For Services	4,521,227	4,640,744	4,775,558	4,779,026	3.0%
Use of Money & Property	2,152,760	1,605,314	1,591,900	1,620,563	0.9%
Other:					
Miscellaneous	625,518	287,159	356,736	348,515	21.4%
General Long Term Debt Proceeds	6,194,345	-	-	-	
Proceeds of Fixed Asset Sales	<u>43,894</u>	<u>56,000</u>	<u>71,000</u>	<u>56,000</u>	0.0%
Total Other	6,863,757	343,159	427,736	404,515	17.9%
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 71,530,271</u>	<u>\$ 64,947,883</u>	<u>\$ 66,894,793</u>	<u>\$ 67,934,395</u>	4.6%

# ALL COUNTY FUNDS - EXPENDITURES

## RECONCILIATION INFORMATION

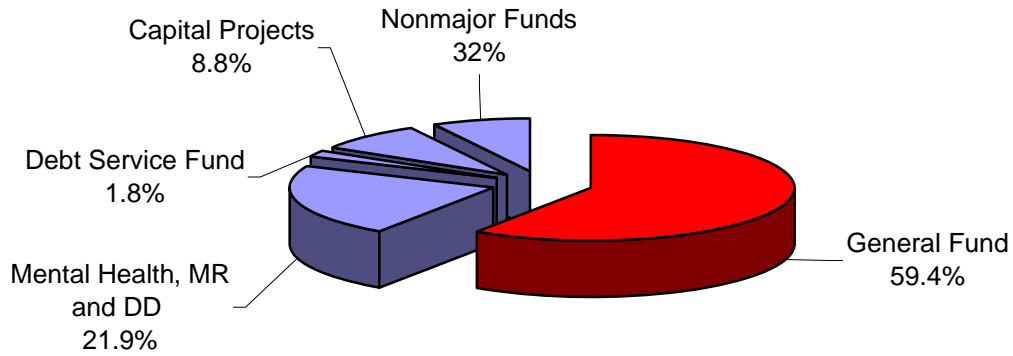
	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Revised</u> <u>Estimate</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
<b>Expenditures per summary statement</b>	\$ 80,209,777	\$ 81,487,668	\$ 78,994,328	\$ 83,810,544	2.9%
<b>Less transfers out:</b>					
GENERAL BASIC					
General Supplemental	3,250,000	4,000,000	2,700,000	4,000,000	
Secondary Roads	599,889	617,886	617,886	636,423	3.0%
Capital Improvements	1,962,375	1,296,365	1,190,490	1,362,577	5.1%
Electronic Equipment	575,000	575,000	575,000	575,000	0.0%
Vehicle Replacement	250,000	250,000	250,000	250,000	0.0%
Conservation Equipment Reserve	-	-	-	-	
Conservation CIP Reserve	-	-	-	-	
RURAL SERVICES BASIC					
Secondary Roads	1,673,340	1,723,540	1,723,540	1,775,246	3.0%
Capital Improvements	-	-	-	-	
ELECTRONIC EQUIPMENT					
Capital Improvements	465,800	588,395	822,861	805,645	36.9%
VEHICLE REPLACEMENT					
Capital Improvements	372,580	245,000	265,976	211,500	-13.7%
CONSERVATION CIP RESERVE					
Capital Improvements	-	-	-	-	
RECORDER'S RECORD MGT					
Capital Improvements	35,519	40,000	40,000	40,000	0.0%
CONSERVATION EQUIPMENT					
General Basic	<u>11,532</u>	<u>59,300</u>	<u>44,500</u>	<u>44,500</u>	
<b>Total Transfers Out</b>	9,196,035	9,395,486	8,230,253	9,700,891	3.3%
<b>Less Non-Budgeted Funds</b>					
GOLF COURSE ENTERPRISE	<u>1,288,634</u>	<u>1,275,617</u>	<u>1,175,532</u>	<u>1,257,506</u>	-1.4%
<b>Net Budgeted Expenditures</b>	<u>\$ 69,725,108</u>	<u>\$ 70,816,565</u>	<u>\$ 69,588,543</u>	<u>\$ 72,852,147</u>	2.9%



# ALL COUNTY EXPENDITURES BY FUND

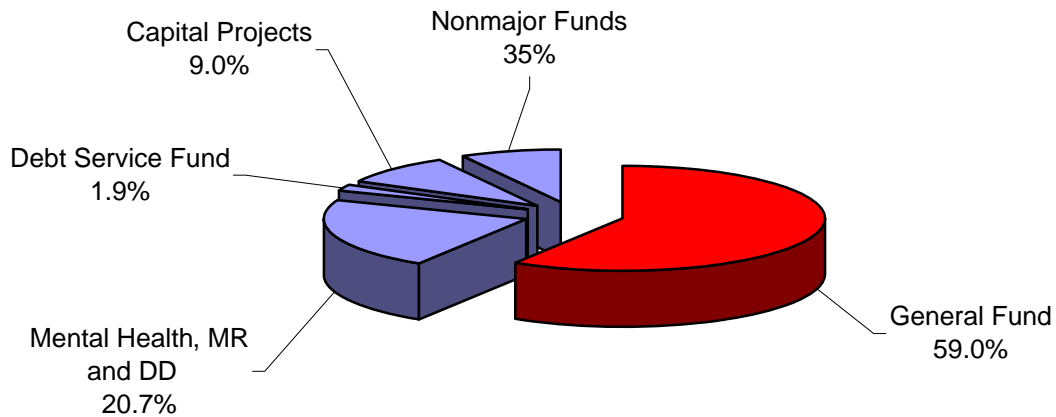
Budgeted Funds

**FY09 BUDGET: \$72,852,147**



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

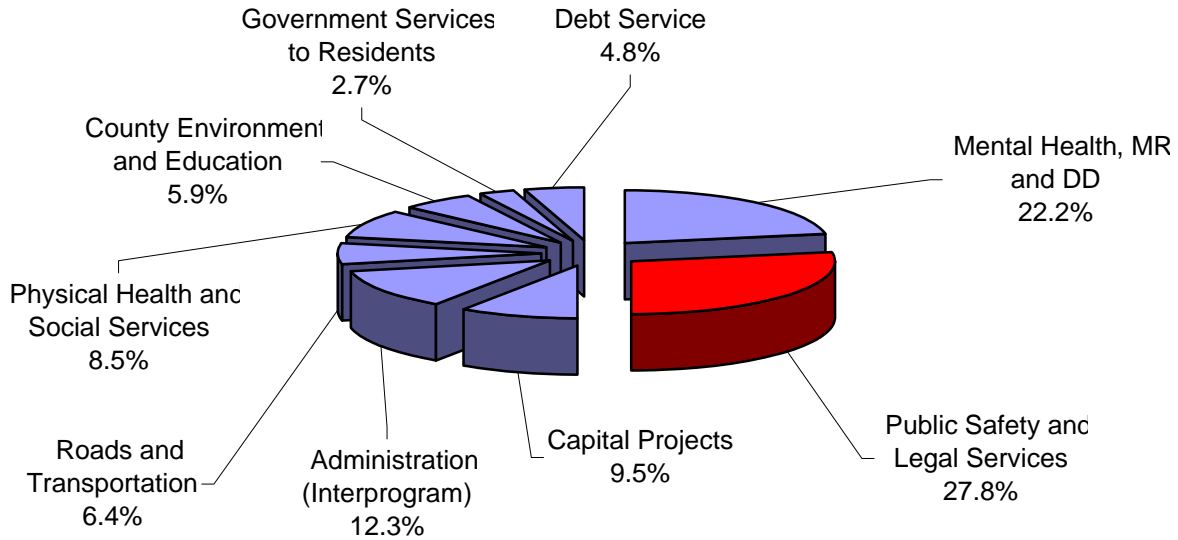
**FY08 BUDGET: \$70,816,565**



## APPROPRIATIONS BY SERVICE AREA

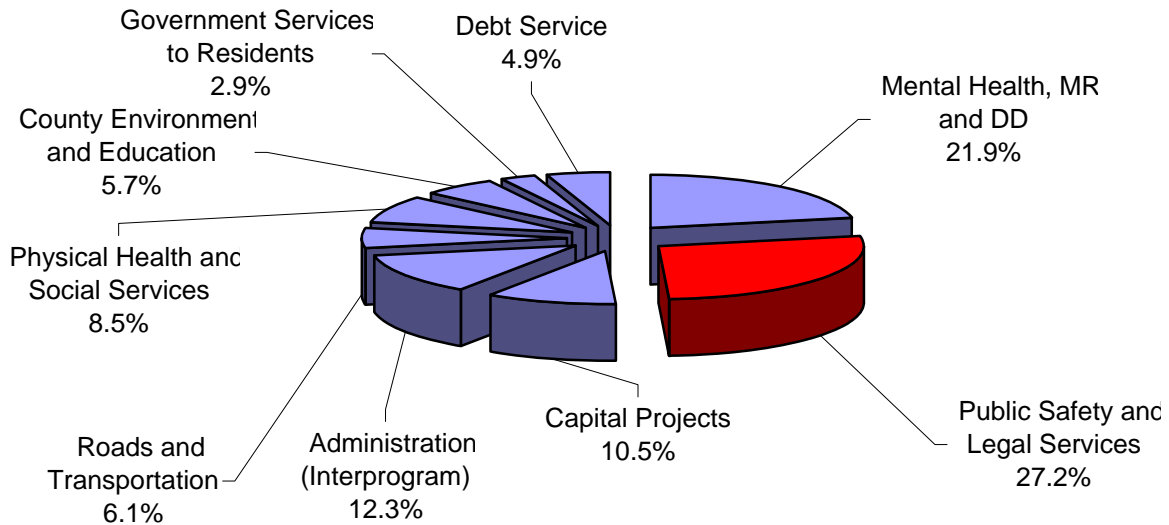
Budgeted Funds Only

### FY09 BUDGET: \$72,852,147



**Public Safety and Legal Services is the largest single expenditure area of the County followed by the State mandated Mental Health service area.**

### FY08 BUDGET: \$70,816,565



# SERVICE AREA DESCRIPTIONS

## **PUBLIC SAFETY AND LEGAL SERVICES**

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

## **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; and the General Fund debt (lease) payment to the Public Safety Authority for the expansion/renovation of the existing jail sites

## **CAPITAL IMPROVEMENTS**

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

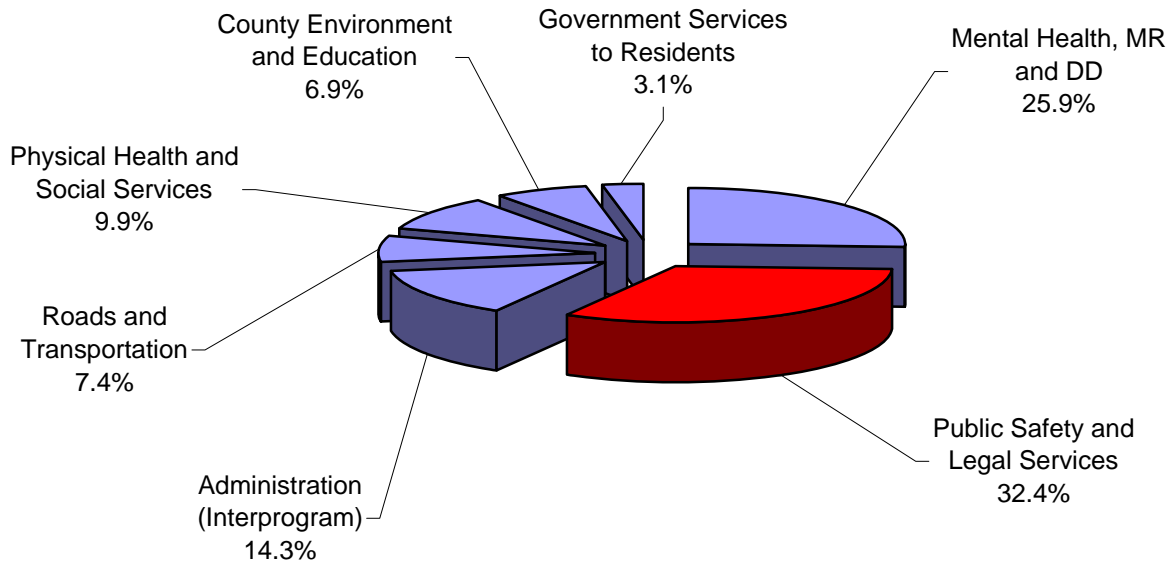
# **APPROPRIATION SUMMARY BY SERVICE AREA** (excluding transfers and non-budgeted funds)

	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
<b>SERVICE AREA</b>					
Public Safety & Legal Services	19,330,101	19,265,811	19,245,260	20,219,107	4.9%
Physical Health & Social Services	5,638,002	6,051,691	5,899,980	6,207,864	2.6%
Mental Health, MR & DD	14,288,703	15,508,495	15,565,725	16,184,078	4.4%
County Environment & Education	3,845,185	4,045,978	4,096,581	4,316,421	6.7%
Roads & Transportation	4,360,062	4,286,000	4,221,137	4,632,500	8.1%
Government Services to Residents	1,933,065	2,036,390	1,968,137	1,964,811	-3.5%
Administration (interprogram)	<u>7,555,798</u>	<u>8,731,728</u>	<u>8,399,581</u>	<u>8,953,706</u>	2.5%
<b>SUBTOTAL OPERATING BUDGET</b>	56,950,916	59,926,093	59,396,401	62,478,487	4.3%
Debt Service	7,130,505	3,481,276	3,428,746	3,463,137	-0.5%
Capital Projects	<u>5,643,687</u>	<u>7,409,196</u>	<u>6,763,396</u>	<u>6,910,523</u>	-6.7%
<b>TOTAL COUNTY BUDGET</b>	<u>\$ 69,725,108</u>	<u>\$ 70,816,565</u>	<u>\$ 69,588,543</u>	<u>\$ 72,852,147</u>	2.9%

## APPROPRIATIONS BY SERVICE AREA

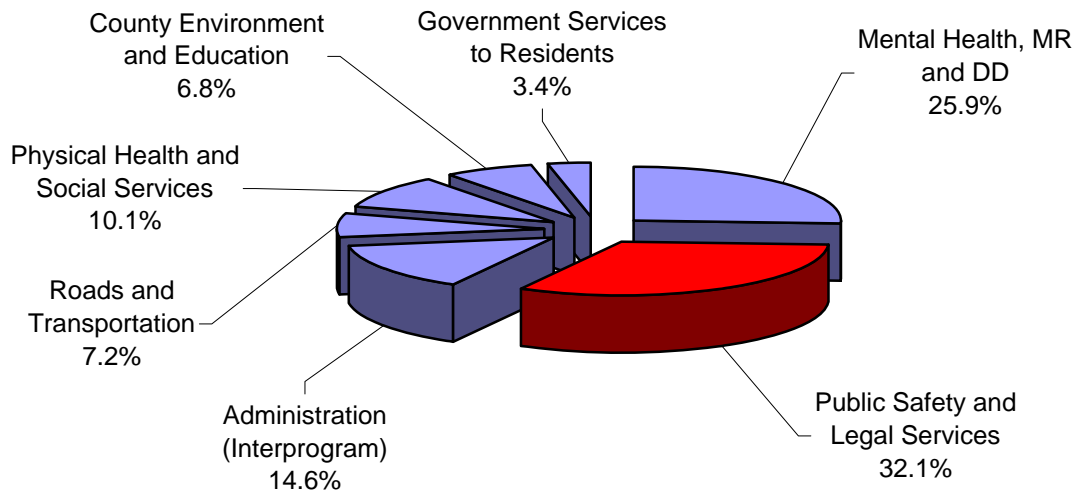
Operating Budget Only

### FY09 BUDGET: \$62,478,487



**Public Safety and Legal Services is the largest single expenditure area of the County's operating budget followed by the State mandated Mental Health service area. The Public Safety service area is decreasing as a percentage while the Mental Health area continues to grow. There is great concern about continued adequate State funding for Mental Health services.**

### FY08 BUDGET: \$59,926,093



# 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>2006-07</u>	<u>PROJECTED</u> <u>2007-08</u>	<u>BUDGET</u> <u>2008-09</u>	<u>ACTUAL</u> <u>2006-07</u>	<u>PROJECTED</u> <u>2007-08</u>	<u>BUDGET</u> <u>2008-09</u>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
Taxes Levied on Property	\$ 27,088,686	\$ 28,179,497	\$ 29,150,827	\$ 3,162,860	\$ 3,172,917	\$ 3,181,910
Less: Uncollected Delinquent Taxes-Levy Yr	1,099	1,099	1,099	128	128	128
Less: Credits To Taxpayers	<u>828,836</u>	<u>828,835</u>	<u>828,835</u>	<u>96,777</u>	<u>96,777</u>	<u>96,777</u>
Net Current Property Taxes	26,258,751	27,349,563	28,320,893	3,065,955	3,076,012	3,085,005
Delinquent Property Tax Revenue	1,099	1,099	1,099	128	128	128
Penalties, Interest & Costs On Taxes	782,123	735,000	775,000	-	-	-
Other County Taxes	4,929,635	4,985,351	5,176,953	139,056	139,056	130,567
Intergovernmental	4,414,960	4,442,582	4,386,179	10,564,525	11,895,486	11,945,236
Licenses & Permits	513,662	527,200	543,600	-	-	-
Charges For Services	4,435,975	4,579,345	4,712,904	41,070	150,213	23,972
Use of Money & Property	2,047,753	1,554,531	1,589,061	-	-	-
Miscellaneous	<u>321,624</u>	<u>283,398</u>	<u>299,140</u>	<u>19,195</u>	<u>16,000</u>	<u>16,000</u>
Subtotal Revenues	43,705,582	44,458,069	45,804,829	13,829,929	15,276,895	15,200,908
Other Financing Sources:						
Operating Transfers In	3,261,532	2,744,500	4,044,500	-	-	-
Proceeds of Fixed Asset Sales	<u>10,500</u>	<u>26,500</u>	<u>11,500</u>	-	-	-
Total Revenues & Other Sources	46,977,614	47,229,069	49,860,829	13,829,929	15,276,895	15,200,908
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
Operating:						
Public Safety & Legal Services	19,330,101	19,245,260	20,219,107	-	-	-
Physical Health & Social Services	5,638,002	5,899,980	6,207,864	-	-	-
Mental Health, MR & DD	-	-	-	14,288,703	15,565,725	16,184,078
County Environment & Education	3,409,473	3,624,499	3,837,066	-	-	-
Roads & Transportation	-	-	-	-	-	-
Government Services to Residents	1,933,065	1,968,137	1,964,811	-	-	-
Administration (interprogram)	7,555,798	8,399,581	8,953,706	-	-	-
Debt Service	2,121,117	2,118,805	2,120,180	-	-	-
Capital Projects	-	-	-	-	-	-
Subtotal Expenditures	39,987,556	41,256,262	43,302,734	14,288,703	15,565,725	16,184,078
Other Financing Uses:						
Operating Transfers Out	<u>6,637,264</u>	<u>5,333,376</u>	<u>6,824,000</u>	-	-	-
Total Expenditures & Other Uses	46,624,820	46,589,638	50,126,734	14,288,703	15,565,725	16,184,078
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	352,794	639,431	(265,905)	(458,774)	(288,830)	(983,170)
<b>Beginning Fund Balance - July 1,</b>	\$ 8,512,670	\$ 8,865,464	\$ 9,504,895	\$ 855,146	\$ 396,372	\$ 107,542
<b>Ending Fund Balance - June 30,</b>	\$ 8,865,464	\$ 9,504,895	\$ 9,238,990	\$ 396,372	\$ 107,542	\$ (875,628)

**Note:** The MH-DD Fund is projected to have an ending deficit fund balance in FY09. The State legislature created an interim committee to study proposals for a permanent funding solution to the MH-DD State funding crisis. If a solution is not identified and approved by the Legislature in 2009 then services reductions as recommended and prioritized by the County's MH-DD Advisory Committee will need to be implemented to balance the MH-DD budget.

# 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>2006-07</u>	<u>PROJECTED</u> <u>2007-08</u>	<u>BUDGET</u> <u>2008-09</u>		<u>ACTUAL</u> <u>2006-07</u>	<u>PROJECTED</u> <u>2007-08</u>	<u>BUDGET</u> <u>2008-09</u>	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
Taxes Levied on Property	\$ 754,693	\$ 689,901	\$ 697,161	\$ -	\$ -	\$ -	\$ -	
Less: Uncollected Delinquent Taxes-Levy Yr	90	90	90	-	-	-	-	
Less: Credits To Taxpayers	<u>22,349</u>	<u>22,350</u>	<u>22,350</u>	-	-	-	-	
Net Current Property Taxes	732,254	667,461	674,721	-	-	-	-	
Delinquent Property Tax Revenue	90	90	90	-	-	-	-	
Other County Taxes	31,870	31,871	27,231	789,210	735,000	735,000		
Intergovernmental	211,434	193,146	145,412	487,374	250,262	75,740		
Use of Money & Property	40,000	-	-	58,412	32,369	26,502		
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,241</u>	<u>52,338</u>	<u>28,375</u>		
Subtotal Revenues	1,015,648	892,568	847,454	1,470,237	1,069,969	865,617		
Other Financing Sources:								
General Long Term Debt Proceeds	3,685,000	-	-	2,509,345	-	-		
Operating Transfers In	-	-	-	3,661,274	3,144,327	3,244,722		
Proceeds of Fixed Asset Sales	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,528</u>	<u>44,500</u>	<u>44,500</u>		
Total Revenues & Other Sources	4,700,648	892,568	847,454	7,666,384	4,258,796	4,154,839		
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Debt Service	1,364,387	1,309,941	1,342,957	-	-	-		
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,094,535</u>	<u>5,604,210</u>	<u>6,377,523</u>		
Subtotal Expenditures	1,364,387	1,309,941	1,342,957	4,094,535	5,604,210	6,377,523		
Other Financing Uses:								
Refunded Debt Payments	3,645,000							
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>849,912</u>	<u>1,133,337</u>	<u>1,061,645</u>		
Total Expenditures & Other Uses	5,009,387	1,309,941	1,342,957	4,944,447	6,737,547	7,439,168		
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(308,739)	(417,373)	(495,503)	2,721,937	(2,478,751)	(3,284,329)		
<b>Beginning Fund Balance - July 1,</b>	\$ 4,460,937	\$ 4,152,198	\$ 3,734,825	\$ 4,223,180	\$ 6,945,117	\$ 4,466,366		
<b>Ending Fund Balance - June 30,</b>	\$ 4,152,198	\$ 3,734,825	\$ 3,239,322	\$ 6,945,117	\$ 4,466,366	\$ 1,182,037		

# COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

## GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	----- NONMAJOR FUNDS -----			----- ALL GOVERNMENTAL FUNDS -----		
	<u>ACTUAL</u> <u>2006-07</u>	<u>PROJECTED</u> <u>2007-08</u>	<u>BUDGET</u> <u>2008-09</u>	<u>ACTUAL</u> <u>2006-07</u>	<u>PROJECTED</u> <u>2007-08</u>	<u>BUDGET</u> <u>2008-09</u>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
Taxes Levied on Property	\$ 2,048,310	\$ 2,125,161	\$ 2,179,651	\$ 33,054,550	\$ 34,167,476	\$ 35,209,549
Less: Uncollected Delinquent Taxes-Levy Yr	6,426	6,426	6,426	7,743	7,743	7,743
Less: Credits To Taxpayers	89,278	89,278	89,278	1,037,239	1,037,240	1,037,240
Net Current Property Taxes	1,952,606	2,029,457	2,083,947	32,009,568	33,122,493	34,164,566
Delinquent Property Tax Revenue	6,426	6,426	6,426	7,743	7,743	7,743
Penalties, Interest & Costs On Taxes	-	-	-	782,123	735,000	775,000
Other County Taxes	71,352	71,352	73,239	5,961,123	5,962,630	6,142,990
Intergovernmental	3,036,479	2,960,057	2,940,825	18,714,773	19,741,533	19,493,392
Licenses & Permits	3,535	3,000	3,000	517,197	530,200	546,600
Charges For Services	44,182	46,000	42,150	4,521,227	4,775,558	4,779,026
Use of Money & Property	6,595	5,000	5,000	2,152,760	1,591,900	1,620,563
Miscellaneous	149,458	5,000	5,000	625,518	356,736	348,515
Subtotal Revenues	5,270,633	5,126,292	5,159,587	65,292,032	66,823,793	67,878,395
Other Financing Sources:						
General Long Term Debt Proceeds	-	-	-	6,194,345	-	-
Operating Transfers In	2,273,229	2,341,426	2,411,669	9,196,035	8,230,253	9,700,891
Proceeds of Fixed Asset Sales	7,866	-	-	43,894	71,000	56,000
Total Revenues & Other Sources	7,551,728	7,467,718	7,571,256	80,726,306	75,125,046	77,635,286
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
Operating:						
Public Safety & Legal Services	-	-	-	19,330,101	19,245,260	20,219,107
Physical Health & Social Services	-	-	-	5,638,002	5,899,980	6,207,864
Mental Health, MR & DD	-	-	-	14,288,703	15,565,725	16,184,078
County Environment & Education	435,712	472,082	479,355	3,845,185	4,096,581	4,316,421
Roads & Transportation	4,360,062	4,221,137	4,632,500	4,360,062	4,221,137	4,632,500
Government Services to Residents	-	-	-	1,933,065	1,968,137	1,964,811
Administration (interprogram)	-	-	-	7,555,798	8,399,581	8,953,706
Debt Service	-	-	-	3,485,505	3,428,746	3,463,137
Capital Projects	1,549,152	1,159,186	533,000	5,643,687	6,763,396	6,910,523
Subtotal Expenditures	6,344,926	5,852,405	5,644,855	66,080,108	69,588,543	72,852,147
Other Financing Uses:						
Refunded Debt Payments	-	-	-	3,645,000	-	-
Operating Transfers Out	1,708,859	1,763,540	1,815,246	9,196,035	8,230,253	9,700,891
Total Expenditures & Other Uses	8,053,785	7,615,945	7,460,101	78,921,143	77,818,796	82,553,038
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(502,057)	(148,227)	111,155	1,805,163	(2,693,750)	(4,917,752)
<b>Beginning Fund Balance - July 1,</b>	<b>\$ 1,699,707</b>	<b>\$ 1,197,650</b>	<b>\$ 1,049,423</b>	<b>\$ 19,751,638</b>	<b>\$ 21,556,801</b>	<b>\$ 18,863,051</b>
<b>Ending Fund Balance - June 30,</b>	<b>\$ 1,197,650</b>	<b>\$ 1,049,423</b>	<b>\$ 1,160,578</b>	<b>\$ 21,556,801</b>	<b>\$ 18,863,051</b>	<b>\$ 13,945,299</b>





# APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
<b>ADMINISTRATION</b>	\$ 359,059	\$ 371,966	\$ 357,599	\$ 419,937	12.9%
General Administration	359,059	371,966	357,599	419,937	12.9%
<b>ATTORNEY</b>	\$ 2,333,688	\$ 2,338,898	\$ 2,210,105	\$ 2,359,051	0.9%
County Attorney Administration	265,875	281,318	296,804	287,800	2.3%
Criminal Prosecution	1,769,162	1,745,912	1,640,665	1,834,507	5.1%
Corporation Counsel/Civil	298,651	311,668	272,636	236,744	-24.0%
<b>AUDITOR</b>	\$ 1,257,413	\$ 1,342,113	\$ 1,306,271	\$ 1,274,427	-5.0%
Auditor Administration	172,952	180,191	178,686	185,793	3.1%
Elections	533,023	533,200	530,786	441,931	-17.1%
Business Finance	329,270	345,796	343,879	357,178	3.3%
Taxation	222,168	282,926	252,920	289,525	2.3%
<b>CAPITAL IMPROVEMENTS</b>	\$ 2,827,902	\$ 5,717,831	\$ 5,224,845	\$ 5,664,946	-0.9%
General Capital Improvements	2,827,902	5,717,831	5,224,845	5,664,946	-0.9%
<b>COMMUNITY SERVICES</b>	\$ 8,353,165	\$ 9,388,394	\$ 9,488,643	\$ 9,990,812	6.4%
Community Services Administration	104,866	110,392	111,106	119,537	8.3%
General Relief	658,783	700,556	685,085	717,023	2.4%
Veteran Services	57,357	117,152	113,490	123,315	5.3%
Chemical Dep & Other Services	281,899	249,612	217,817	247,240	-1.0%
MH-DD Services	7,250,260	8,210,682	8,361,145	8,783,697	7.0%
<b>CONSERVATION (net of golf course)</b>	\$ 4,084,185	\$ 3,626,033	\$ 3,389,274	\$ 3,905,984	7.7%
Conservation Administration	410,083	394,377	430,942	419,773	6.4%
Parks & Recreation	2,114,163	2,302,656	2,328,324	2,507,981	8.9%
Conservation Capital Projects	1,266,633	671,365	379,365	712,577	6.1%
Wapsi River Environmental Center	293,306	257,635	250,643	265,653	3.1%
<b>DEBT SERVICES</b>	\$ 5,009,388	\$ 1,362,471	\$ 1,309,941	\$ 1,342,957	-1.4%
Solid Waste Bonds	4,249,903	602,798	550,268	577,534	-4.2%
River Renaissance Bonds	452,548	452,978	452,978	457,328	1.0%
GIS Bonds	306,937	306,695	306,695	308,095	
<b>FACILITY &amp; SUPPORT SERVICES</b>	\$ 2,639,523	\$ 3,201,462	\$ 3,031,317	\$ 3,231,873	0.9%
FSS Administration	203,128	201,994	203,519	219,122	8.5%
Maint of Buildings & Grounds	1,240,004	1,658,378	1,521,060	1,696,304	2.3%
Custodial Services	436,364	510,967	491,766	524,534	2.7%
Support Services	760,027	830,123	814,972	791,913	2.7%

	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
<b>HEALTH DEPARTMENT</b>	<u>\$ 5,075,479</u>	<u>\$ 5,645,438</u>	<u>\$ 5,514,123</u>	<u>\$ 5,862,663</u>	3.8%
Administration	514,121	545,085	530,035	563,507	3.4%
Medical Examiner	280,329	320,832	320,787	311,939	-2.8%
Jail Inmate Health	948,643	1,127,421	1,096,382	1,244,058	10.3%
Emergency Medical Services	178,089	201,008	193,969	199,938	-0.5%
Clinical Services	795,082	882,329	832,055	875,268	-0.8%
Community Relations & Planning	1,702,041	1,841,935	1,838,609	1,865,817	1.3%
Environmental Health	657,174	726,828	702,286	802,136	10.4%
<b>HUMAN SERVICES</b>	<u>\$ 278,712</u>	<u>\$ 302,677</u>	<u>\$ 275,115</u>	<u>\$ 295,575</u>	-2.3%
Administrative Support	72,618	77,752	71,170	79,000	1.6%
Case Management	206,094	224,925	203,945	216,575	-3.7%
<b>INFORMATION TECHNOLOGY</b>	<u>\$ 1,154,104</u>	<u>\$ 1,290,336</u>	<u>\$ 1,301,887</u>	<u>\$ 1,396,658</u>	8.2%
Administration	112,972	121,727	121,065	126,729	4.1%
Information Processing	1,041,132	1,168,609	1,180,822	1,269,929	8.7%
<b>JUVENILE COURT SERVICES</b>	<u>\$ 827,579</u>	<u>\$ 983,121</u>	<u>\$ 894,784</u>	<u>\$ 941,357</u>	-4.2%
Juvenile Detention Center	827,579	983,121	894,784	941,357	-4.2%
<b>NON-DEPARTMENTAL</b>	<u>\$ 4,401,735</u>	<u>\$ 4,431,424</u>	<u>\$ 4,875,958</u>	<u>\$ 4,996,900</u>	12.8%
Non-Departmental	515,793	742,425	752,407	762,307	2.7%
Court Support Costs	147,630	158,739	153,739	157,962	-0.5%
Other Law Enforcement Costs	2,527,305	2,248,168	2,767,034	2,814,180	25.2%
Risk Management Program	1,105,406	1,205,292	1,128,978	1,188,651	-1.4%
Hotel/Motel Unit	37,601	3,000	-	-	-100.0%
Jail Alternatives	68,000	73,800	73,800	73,800	0.0%
<b>HUMAN RESOURCES</b>	<u>\$ 348,587</u>	<u>\$ 383,975</u>	<u>\$ 378,009</u>	<u>\$ 387,398</u>	0.9%
Human Resource Management	348,587	383,975	378,009	387,398	0.9%
<b>PLANNING &amp; DEVELOPMENT</b>	<u>\$ 336,182</u>	<u>\$ 363,452</u>	<u>\$ 358,814</u>	<u>\$ 384,641</u>	5.8%
P & D Administration	126,210	132,227	129,735	135,582	2.5%
Code Enforcement	195,247	212,525	210,379	230,359	8.4%
Tax Deed Properties	14,725	18,700	18,700	18,700	0.0%
<b>RECORDER</b>	<u>\$ 657,312</u>	<u>\$ 706,497</u>	<u>\$ 675,747</u>	<u>\$ 722,321</u>	2.2%
Recorder Administration	135,513	141,431	140,540	145,852	3.1%
Public Records	383,907	408,992	386,020	415,112	1.5%
Vital Records	137,892	156,074	149,187	161,357	3.4%

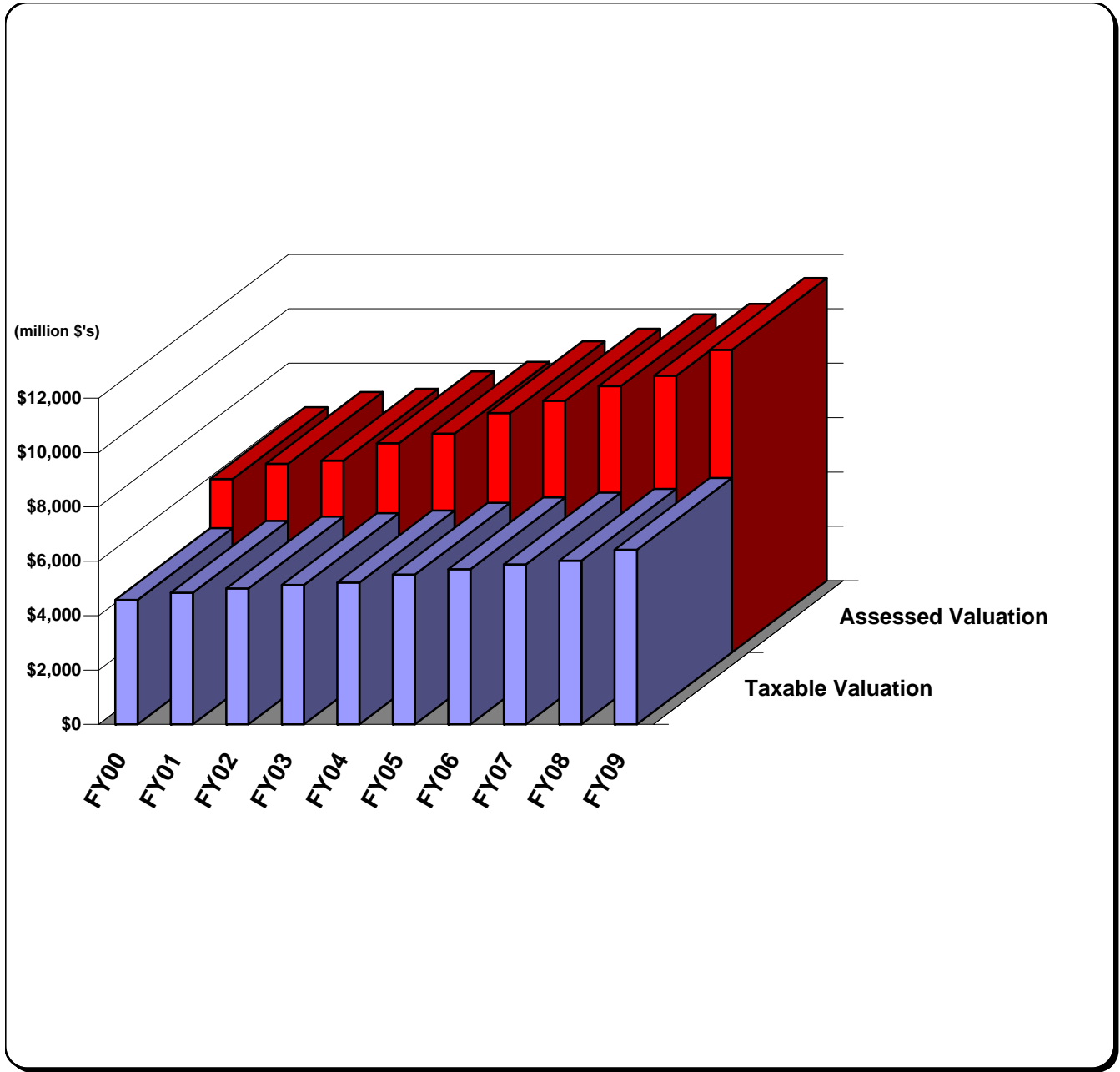
	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
<b>SECONDARY ROADS</b>	\$ 5,909,216	\$ 5,306,000	\$ 5,380,323	\$ 5,165,500	-2.6%
Administration	153,829	181,000	171,000	182,000	0.6%
Engineering	349,939	445,000	410,000	404,000	-9.2%
Bridges & Culverts	193,833	165,000	165,000	220,000	33.3%
Roads	1,433,462	1,435,000	1,447,637	1,509,000	5.2%
Snow & Ice Control	208,781	268,000	267,500	267,500	-0.2%
Traffic Controls	188,619	180,000	180,000	184,000	2.2%
Road Clearing	265,770	155,000	155,000	155,000	0.0%
New Equipment	601,888	484,000	432,000	336,000	-30.6%
Equipment Operations	870,184	867,000	887,000	953,500	10.0%
Tools, Materials & Supplies	51,709	58,500	58,500	72,500	23.9%
Real Estate & Buildings	42,050	47,500	47,500	349,000	634.7%
Roadway Construction	1,549,152	1,020,000	1,159,186	533,000	-47.7%
<b>SHERIFF</b>	\$ 13,675,875	\$ 13,328,947	\$ 13,084,066	\$ 13,389,852	0.5%
Sheriff Administration	262,191	278,817	276,790	289,514	3.8%
Patrol	2,171,476	2,377,069	2,220,838	2,433,395	2.4%
Jail/Prisoner Transportation	7,864,987	7,134,208	7,140,792	6,993,498	-2.0%
Civil Deputies	373,126	413,611	382,072	405,412	-2.0%
Communications/Records	1,257,113	1,376,728	1,312,301	1,405,413	2.1%
Investigations	832,895	783,351	826,004	822,589	5.0%
Bailiffs/Courthouse Security	620,602	655,591	620,816	712,469	8.7%
Civil-Clerical	293,485	309,572	304,453	327,562	5.8%
<b>SUPERVISORS</b>	\$ 246,166	\$ 269,803	\$ 256,871	\$ 268,791	-0.4%
Supervisors, Board of	246,166	269,803	256,871	268,791	-0.4%
<b>TREASURER</b>	\$ 1,595,565	\$ 1,723,574	\$ 1,666,267	\$ 1,754,314	1.8%
Treasurer Administration	158,748	168,461	164,481	174,359	3.5%
Tax Administration	422,543	447,850	428,935	457,779	2.2%
Motor Vehicle Registration-CH	426,431	452,311	425,337	454,136	0.4%
County General Store	312,776	338,527	330,412	340,568	0.6%
Accounting/Finance	275,067	316,425	317,102	327,472	3.5%

	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
<b>AUTHORIZED AGENCIES:</b>					
<b>BI-STATE REGIONAL COMMISSION</b>	<u>\$ 65,063</u>	<u>\$ 67,015</u>	<u>\$ 67,015</u>	<u>\$ 69,025</u>	3.0%
Regional Planning/Technical Assistance	65,063	67,015	67,015	69,025	3.0%
<b>BUFFALO AMBULANCE</b>	<u>\$ 32,650</u>	<u>\$ 32,650</u>	<u>\$ 32,650</u>	<u>\$ 32,650</u>	0.0%
Buffalo-Emergency Care & Transfer	32,650	32,650	32,650	32,650	0.0%
<b>CENTER FOR ALCOHOL/DRUG SERV</b>	<u>\$ 342,816</u>	<u>\$ 362,141</u>	<u>\$ 362,141</u>	<u>\$ 370,455</u>	2.3%
Outpatient Services	40,000	40,000	40,000	40,000	0.0%
Residential Services	269,056	277,128	277,128	285,442	3.0%
Jail Based Assessment & Treatment	33,760	45,013	45,013	45,013	
<b>CENTER FOR ACTIVE SENIORS</b>	<u>\$ 216,902</u>	<u>\$ 223,348</u>	<u>\$ 223,348</u>	<u>\$ 228,423</u>	2.3%
Outreach to Older Persons	106,330	110,583	110,583	113,900	3.0%
Transportation for Older Persons	40,314	41,000	41,000	41,600	1.5%
Day Care for Older Persons	14,286	14,286	14,286	14,286	0.0%
Volunteer Services for Older Person	37,675	39,182	39,182	40,340	3.0%
Leisure Services for Older Persons	18,297	18,297	18,297	18,297	0.0%
<b>COMMUNITY HEALTH CARE</b>	<u>\$ 324,887</u>	<u>\$ 334,634</u>	<u>\$ 334,634</u>	<u>\$ 344,673</u>	3.0%
Health Services-Comm Services	271,941	281,688	281,688	291,727	3.6%
Health Services-Other	52,946	52,946	52,946	52,946	0.0%
<b>EMERGENCY MANAGEMENT AGENC</b>	<u>\$ 35,357</u>	<u>\$ 35,357</u>	<u>\$ 67,506</u>	<u>\$ 335,357</u>	848.5%
Emergency Preparedness	25,357	35,357	35,357	35,357	0.0%
Emergency Communications (SECC)	-	-	32,149	300,000	
<b>DURANT AMBULANCE</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	0.0%
Durant-Emergency Care & Transfer	20,000	20,000	20,000	20,000	0.0%
<b>HANDICAPPED DEVELOPMENT CTR</b>	<u>\$ 2,167,209</u>	<u>\$ 2,309,583</u>	<u>\$ 2,334,211</u>	<u>\$ 2,419,881</u>	4.8%
Residential Program	1,622,302	1,509,029	1,475,440	1,520,668	0.8%
Vocational Services	536,306	644,405	698,689	687,002	6.6%
Developmental Services	8,601	156,149	160,082	212,211	35.9%
<b>HUMANE SOCIETY</b>	<u>\$ 29,762</u>	<u>\$ 30,804</u>	<u>\$ 30,804</u>	<u>\$ 32,036</u>	4.0%
Animal Shelter	29,762	30,804	30,804	32,036	4.0%
<b>COUNTY LIBRARY</b>	<u>\$ 435,712</u>	<u>\$ 472,082</u>	<u>\$ 472,082</u>	<u>\$ 479,355</u>	1.5%
Library Resources & Services	435,712	472,082	472,082	479,355	1.5%

	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Revised Estimate 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change From Prior Budget</u>
<b>MEDIC E.M.S.</b>	\$ -	\$ 63,432	\$ -	\$ -	-100.0%
Emergency Medical Services	-	63,432	-	-	-100.0%
<b>QC CONVENTION/VISITORS BUREAU</b>	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.0%
Regional Tourism Development	70,000	70,000	70,000	70,000	0.0%
<b>QC DEVELOPMENT GROUP</b>	\$ 37,957	\$ 37,957	\$ 37,957	\$ 37,957	0.0%
Regional Economic Development	37,957	37,957	37,957	37,957	0.0%
<b>VERA FRENCH CMHC</b>	\$ 4,575,958	\$ 4,673,150	\$ 4,556,236	\$ 4,656,378	-0.4%
Outpatient Services	1,375,420	1,429,273	1,375,422	1,415,810	-0.9%
Community Support Services	468,755	459,079	441,422	454,665	-1.0%
Community Services	64,666	66,555	64,664	66,554	0.0%
Case Management	580,961	655,213	654,636	674,275	2.9%
Inpatient Services	76,273	79,323	76,273	78,561	-1.0%
Residential	1,357,102	1,289,700	1,275,912	1,279,030	-0.8%
Day Treatment Services	313,986	325,995	313,986	322,993	-0.9%
Case Monitoring	154,473	160,587	154,474	159,059	-1.0%
Employment Services	63,233	81,493	78,358	80,709	-1.0%
Jail Case Management	121,089	125,932	121,089	124,722	-1.0%
<b>TOTAL ALL DEPTS/AGENCIES</b>	<u>\$ 69,725,108</u>	<u>\$ 70,816,565</u>	<u>\$ 69,588,543</u>	<u>\$ 72,852,147</u>	2.9%
Less: Refunded Debt Payments	3,645,000	-	-	-	
<b>TOTAL ALL DEPTS/AGENCIES NET OF REFUNDED DEBT</b>	<u>\$ 66,080,108</u>	<u>\$ 70,816,565</u>	<u>\$ 69,588,543</u>	<u>\$ 72,852,147</u>	2.9%

# 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 44.1% of the County's fully assessed residential property values.

# ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY

## TEN FISCAL YEAR COMPARISON

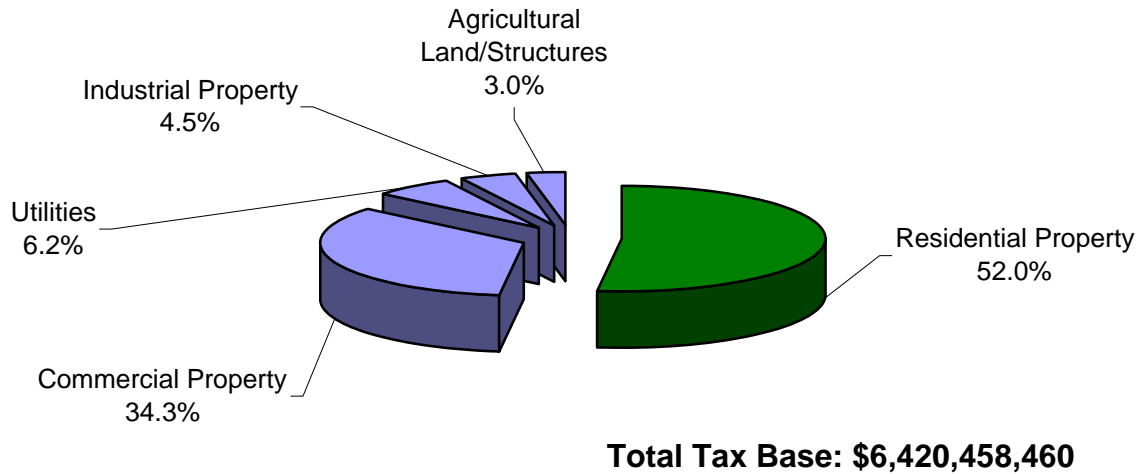
<b>Fiscal Year</b>	<b>----- Real Property -----</b>		<b>----- Personal Property -----</b>	
	<b><u>Taxable Value</u></b>	<b><u>Assessed Value</u></b>	<b><u>Taxable Value</u></b>	<b><u>Assessed Value</u></b>
1999-00	3,972,859,733	5,777,153,288	244,123,480	244,123,480
2000-01	4,283,599,697	6,382,142,701	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	-	-
2006-07	5,479,723,470	9,401,603,691	-	-
2007-08	5,628,344,599	9,795,520,756	-	-
2008-09	6,020,385,508	10,733,575,164	-	-



----- Utilities -----		----- Total -----		Ratio	Tax
<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Increment</u>
<u>Value</u>	<u>Value</u>	<u>Value</u>	<u>Value</u>	<u>to</u>	<u>Financing</u>
				<u>Assessed</u>	<u>District</u>
				<u>Value</u>	<u>Values</u>
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
398,968,382	398,999,188	5,878,691,852	9,800,602,879	60.0%	235,262,665
390,812,695	390,812,695	6,019,157,294	10,186,333,451	59.1%	301,116,369
400,072,952	400,092,597	6,420,458,460	11,133,667,761	57.7%	330,175,178

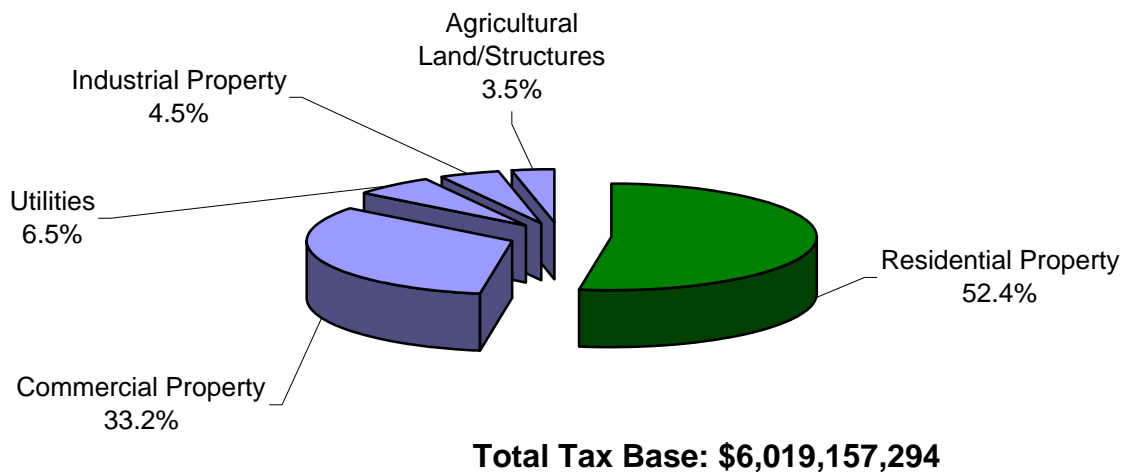
## TAXABLE VALUATION BY CLASS OF PROPERTY

### FY09 TAXABLE VALUATION



Residential property valuations represent over half of the County's tax base. Residential valuations would represent 70%, however, the State mandated rollback percentage shifts the tax burden to other classes.

### FY08 TAXABLE VALUATION



# TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2006 For FY08	% of Total	January 1,2007 For FY09	% of Total	Amount Change	% Change
<b><u>COUNTY-WIDE</u></b>						
Residential Property	3,156,084,535	52.4%	3,335,501,334	52.0%	179,416,799	5.7%
Commercial Property	1,995,462,125	33.2%	2,201,811,041	34.3%	206,348,916	10.3%
Utilities	390,812,695	6.5%	400,072,952	6.2%	9,260,257	2.4%
Industrial Property	267,857,620	4.5%	287,722,868	4.5%	19,865,248	7.4%
Agricultural Land/Structures	208,940,319	3.5%	195,350,265	3.0%	(13,590,054)	-6.5%
Total	<u>6,019,157,294</u>	<u>100.0%</u>	<u>6,420,458,460</u>	<u>100.0%</u>	<u>401,301,166</u>	6.7%
<b><u>UNINCORPORATED AREAS</u></b>						
Residential Property	382,536,656	54.0%	425,347,676	57.2%	42,811,020	11.2%
Commercial Property	51,122,268	7.2%	58,292,763	7.8%	7,170,495	14.0%
Utilities	93,697,424	13.2%	90,256,902	12.1%	(3,440,522)	-3.7%
Industrial Property	1,450,370	0.2%	1,761,870	0.2%	311,500	21.5%
Agricultural Land/Structures	179,665,895	25.4%	168,108,945	22.6%	(11,556,950)	-6.4%
Total	<u>708,472,613</u>	<u>100.0%</u>	<u>743,768,156</u>	<u>100.0%</u>	<u>35,295,543</u>	5.0%
<b>Property in Cities</b>	5,310,684,681	88.2%	5,676,690,304	88.4%	366,005,623	6.9%
<b>Property in Rural Areas</b>	<u>708,472,613</u>	<u>11.8%</u>	<u>743,768,156</u>	<u>11.6%</u>	<u>35,295,543</u>	5.0%
Total	<u>6,019,157,294</u>	<u>100.0%</u>	<u>6,420,458,460</u>	<u>100.0%</u>	<u>401,301,166</u>	6.7%

<b>EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:</b>	January 1,2006 For FY08	January 1,2007 For FY09	Amount Change	% Change
Tax Increment Financing District Values	301,116,369	330,175,178	29,058,809	9.7%
Military Exemptions	18,644,747	18,646,267	1,520	0.0%
Utilities/Railroads Rollback Amount	0	19,645	19,645	
Ag Land/Structures Rollback Amount	0	21,529,531	21,529,531	
Commercial Rollback Amount	0	6,550,091	6,550,091	
Residential Rollback Amount	3,847,415,041	4,336,288,589	488,873,548	12.7%
Total Rollback Loss	<u>3,847,415,041</u>	<u>4,364,387,856</u>	<u>516,972,815</u>	13.4%
Total Excluded Values	<u>4,167,176,157</u>	<u>4,713,209,301</u>	<u>546,033,144</u>	13.1%
<b>Percent of Tax Base Excluded</b>	<u>40.9%</u>	<u>42.3%</u>		

# PROPERTY TAX LEVY COMPARISON

## ALL FUNDS

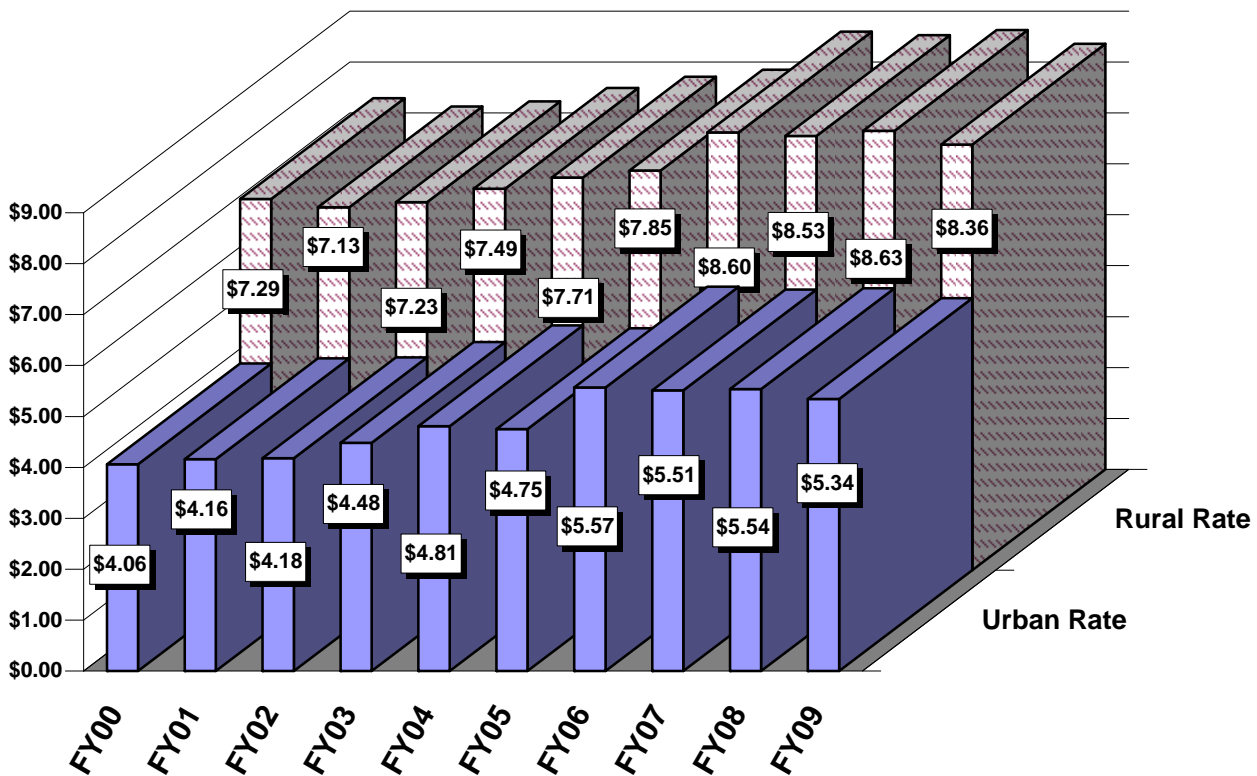
	----- 2007-08 Budget -----		----- 2008-09 Budget -----		
	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount % Incr -Decr</u>
<b>General Fund</b>	\$ 29,357,125	\$ 4.87728	\$ 30,306,130	\$ 4.87728	3.2%
<b>Special Revenue Fund</b>					
MH-DD	3,308,032	0.54958	3,308,032	0.54958	0.0%
<b>Debt Service Fund</b>	<u>717,582</u>	<u>0.11354</u>	<u>723,373</u>	<u>0.11354</u>	
<b>Total County-Wide Levy</b>	\$ 33,382,739	\$ 5.54040 <sup>(1)</sup>	\$ 34,337,535	\$ 5.54040 <sup>(1)</sup>	2.9%
<b>Special Revenue Fund (rural only)</b>					
Rural Services Basic	<u>2,186,530</u>	<u>3.08626</u> <sup>(2)</sup>	<u>2,245,838</u>	<u>3.08626</u> <sup>(2)</sup>	2.7%
<b>Total Gross Levy</b>	\$ 35,569,269	\$ 8.62666	\$ 36,583,373	\$ 8.62666	2.9%
Less State Replacement Credits Against Levied Taxes	<u>1,379,165</u>		<u>1,373,824</u>		-0.4%
<b>Total Net Levy</b>	<u>\$ 34,190,104</u>	<u>\$ 8.62666</u> <sup>(3)</sup>	<u>\$ 35,209,549</u>	<u>\$ 8.62666</u> <sup>(3)</sup>	3.0%

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

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

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

## TEN YEAR LEVY RATE COMPARISON



Over the past ten years the urban rate has increased on the average about 3.7% a year. The rural rate has increased on an average about 1.6% per year. While both rates show a marked increase for FY06 due to the voter approved jail expansion/renovation bonds, both rates have been stable since then with FY09 rates decreasing over 3% below FY08 rates.

## TAX LEVIES AND LEVY RATES

### 10 YEAR HISTORICAL COMPARISON

<b>Fiscal Year</b>	<b>Gross Tax Levy <sup>(1)</sup></b>	<b>Percent Change In Levy <sup>(1)</sup></b>	<b>Urban Levy Rate <sup>(2)</sup></b>	<b>Rural Levy Rate <sup>(3)</sup></b>
1999-00	\$ 20,346,984	6.2%	\$ 4.05869	\$ 7.29139
2000-01	\$ 20,877,375	2.6%	\$ 4.15929	\$ 7.13428
2001-02	\$ 21,804,260	4.4%	\$ 4.18290	\$ 7.23474
2002-03	\$ 23,845,935	9.4%	\$ 4.48067	\$ 7.49188
2003-04	\$ 25,878,253	8.5%	\$ 4.80887	\$ 7.71192
2004-05	\$ 26,965,556	4.2%	\$ 4.75497	\$ 7.84647
2005-06	\$ 32,435,612	20.3%	\$ 5.56513	\$ 8.60445
2006-07	\$ 33,137,782	2.2%	\$ 5.51106	\$ 8.52602
2007-08	\$ 34,190,104	3.2%	\$ 5.54040	\$ 8.62666
2008-09	\$ 35,209,549	3.0%	\$ 5.34263	\$ 8.36217

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

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

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