

SUPPLEMENTAL INFORMATION

INDEX

| | <u>Page</u> |
|---|-------------|
| BASIS OF ACCOUNTING | 314 |
| BUDGET CALENDAR | 316 |
| BUDGET PREPARATION PROCESS | 317 |
| MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY | 321 |
| BUDGET GLOSSARY | 323 |
| DEPARTMENTS/AUTHORIZED AGENCIES BUDGET TOTAL SUMMARIES | 328 |
| FINANCIAL MANAGEMENT POLICIES | 363 |
| PAY PLAN | 391 |

BASIS OF ACCOUNTING

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

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

MAJOR GOVERNMENTAL FUNDS (budgeted):

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

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

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

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

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

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

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

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

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

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

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

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

SCOTT COUNTY BUDGET CALENDAR

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

BUDGET PREPARATION PROCESS

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

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

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

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

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

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

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

BUDGET PREPARATION PROCESS

(Continued)

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

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

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

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

SCOTT COUNTY'S PROGRAM PERFORMANCE BUDGETING SYSTEM

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

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

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

BUDGET PREPARATION PROCESS

(Continued)

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

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

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

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

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

Demand:

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

GENERAL EXAMPLES:

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

Workload:

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

GENERAL EXAMPLES:

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

BUDGET PREPARATION PROCESS

(Continued)

Productivity:

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

Effectiveness:

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

GENERAL EXAMPLES:

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

CAVEATS:

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

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

MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY

Date of Incorporation: December 31, 1837

Form of Government: County Board/County Administrator

| | | | |
|--|--------------|---|--------------|
| Area in Square Miles | 447 | Recreation: Parks | |
| | | County Parks | 7 |
| Median Age of Population | 35.1 | Number of Acres | 2,348 |
| Miles of Roads and Streets: | | | |
| Interstate Highways | 43 | Golf Courses: | |
| State Highways | 78 | Private | 2 |
| County Roads | 570 | Public | 7 |
| City Streets | <u>727</u> | Municipal | 3 |
| Total Miles | <u>1,418</u> | | |
| Acres of Industrial Lands | 749 | Snowmobile Trails, Total Miles | 86 |
| Farming Acres | 228,400 | State Wildlife Preserve Open to Public | |
| Number of Farms | 740 | Hunting and Fishing | 2,785/Acres |
| County Employees: | | Number of Lakes | 5 |
| Board Members | 5 | Number of Boat Launches | 4 |
| Elected Officials | 5 | Number of Beaches | 1 |
| Full time equivalents | 448.82 | Number of Swimming Pools | 2 |
| | | Number of Zoos | 0 |
| Schools Within the County: Public Schools | | Number of Baseball Diamonds | 2 |
| Elementary | 38 | Public Safety: | |
| Junior High | 9 | County Sheriff Department | 1 |
| Senior High | 6 | City Police Department | 8 |
| Total Students | 26,735 | Fire Department: | |
| | | Full-time | 2 |
| Non-Public Schools: | | Volunteer | 11 |
| K-8 | 9 | Rescue Squads | 2 |
| High School | 2 | | |
| Total Students | 2,716 | Elections: Last General Election | |
| Higher Education: | | Registered Voters | 97,316 |
| University | 1 | Votes Cast | 23,948 |
| Colleges | 1 | Percent | 24.61% |
| Junior College | 1 | | |
| Vocational Schools | 3 | Elections: Last School Board Election | |
| Total Students | 14,869 | Registered Voters | 112,041 |
| | | Votes Cast | 4,700 |
| | | Percent | 4.19% |
| | | Building Permits: | |
| | | Issued in the Year Ended | |
| | | June 30, 2007 | 990 |
| | | Value of Issued Permits | \$28,631,330 |

MISCELLANEOUS STATISTICS ABOUT SCOTT COUNTY (cont.)

Ten Principal Taxpayers

As of June 30, 2007

| Organization | Taxable Value | % of Total Taxable Value |
|------------------------------|---------------|--------------------------------|
| MidAmerican Energy | \$282,557,718 | 4.40% |
| Isle of Capri Bettendorf | 85,283,690 | 1.33% |
| SDG Macerich Properties | 68,877,000 | 1.07% |
| Iowa American Water Company | 52,378,698 | .82% |
| Aluminum Company of America | 40,856,960 | .64% |
| Qwest Communications | 28,950,697 | .45% |
| Northern Border Pipeline Co. | 26,556,030 | .41% |
| Gulf Investments LLC | 24,522,800 | .38% |
| Deere & Company Inc. | 22,375,800 | .35% |
| Quanex Corporation | 22,322,600 | .35% |
| Total | \$654,681,993 | 10.20% |

Source: County tax rolls.

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

Balanced Budget: A balanced budget will reflect expenditures which will generally not exceed estimated resources and revenues. Routine expenditures will generally not be greater than the previous year's expenditure level by more than the estimated annual percentage increase in the cost of living.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. An enterprise fund in Scott County was established for the golf course that opened at the start of FY 1991-92.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HCBS: Home and community based mental health mental retardation services

Interfund Transfers: Amounts transferred from one fund to another.

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

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

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

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

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

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

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

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

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

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

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

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

PPB: Program Performance Budget - see below.

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

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

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

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

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

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. The

revenue is used to pay the principal and interest of the bond.

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

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

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

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

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

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

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

DEPARTMENT/AUTHORIZED AGENCY BUDGET TOTAL SUMMARIES

INDEX

| <u>DEPARTMENTS</u> | <u>PAGE</u> |
|--|--------------------|
| Administration..... | 329 |
| Attorney | 330 |
| Auditor | 331 |
| Community Services | 332 |
| Conservation (net of golf course) | 333 |
| Conservation-Glynns Creek Golf Course..... | 334 |
| Facility and Support Services..... | 335 |
| Health Department | 336 |
| Human Resources..... | 337 |
| Human Services | 338 |
| Information Technology..... | 339 |
| Juvenile Court Services | 340 |
| Non-Departmental | 341 |
| Planning and Development | 342 |
| Recorder..... | 343 |
| Secondary Roads..... | 344 |
| Sheriff | 345 |
| Supervisors, Board of..... | 346 |
| Treasurer | 347 |
| <u>AUTHORIZED AGENCIES</u> | |
| Bi-State Planning..... | 348 |
| Buffalo Ambulance | 349 |
| Center for Alcohol and Drug Services..... | 350 |
| Center for Active Seniors, Inc. | 351 |
| Community Health Care | 352 |
| Durant Ambulance..... | 353 |
| Emergency Management Agency..... | 354 |
| Handicapped Development Center..... | 355 |
| Humane Society | 357 |
| Library | 358 |
| Medic E.M.S. | 359 |
| Quad-City Convention & Visitors Bureau..... | 360 |
| Quad-City Development Group..... | 361 |
| Vera French Community Mental Health Center | 362 |

| FINANCIAL & AUTHORIZED POSITIONS SUMMARY | | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|--|------------------|------------------|------------------|------------------|------------------|
| PROGRAM: General Administration (11A) | | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | | |
| A County Administrator | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 805-A Assistant County Administrator/HR Director | | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| 597-A Budget Manager | | - | - | - | 1.00 | 1.00 |
| 366-A Budget Coordinator | | 1.00 | 1.00 | 1.00 | - | - |
| 298-A Administrative Assistant | | 0.60 | 0.60 | 0.60 | 1.00 | 1.00 |
| TOTAL POSITIONS | | 3.10 | 3.10 | 3.10 | 3.50 | 3.50 |
| REVENUE SUMMARY: | | | | | | |
| Miscellaneous | | \$0 | \$100 | \$100 | \$100 | \$100 |
| TOTAL REVENUES | | \$0 | \$100 | \$100 | \$100 | \$100 |
| APPROPRIATION SUMMARY: | | | | | | |
| Personal Services | | \$349,534 | \$361,691 | \$350,399 | \$409,662 | \$409,662 |
| Expenses | | 7,075 | 7,475 | 4,400 | 7,475 | 7,475 |
| Supplies | | 2,450 | 2,800 | 2,800 | 2,800 | 2,800 |
| TOTAL APPROPRIATIONS | | \$359,059 | \$371,966 | \$357,599 | \$419,937 | \$419,937 |

| DEPARTMENT: | | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Attorney | | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | | |
| X County Attorney | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Y First Assistant Attorney | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Y Deputy First Assistant Attorney | | 3.00 | 3.00 | - | - | - |
| A Assistant Attorney II | | 1.00 | 1.00 | - | - | - |
| A Assistant Attorney I | | 10.00 | 10.00 | - | - | - |
| 611-A Attorney II | | - | - | 3.00 | 3.00 | 3.00 |
| 511-A Office Administrator | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 464-A Attorney I | | - | - | 10.00 | 10.00 | 10.00 |
| 323-A Case Expeditor | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 316-A Paralegal-Audio/Visual Production Specialist | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 282-A Paralegal | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 282-A Executive Secretary/Paralegal | | - | 1.00 | 1.00 | 1.00 | 1.00 |
| 252-A Executive Secretary | | 1.00 | - | - | - | - |
| 223-C Victim/Witness Coordinator | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 214-C Administrative Assistant-Juvenile Court | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 214-C Intake Coordinator | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 194-C Legal Secretary-Civil Court | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 191-C Senior Clerk-Victim Witness | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 177-C Legal Secretary | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 162-C Clerk III | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 151-C Clerk II-Receptionist | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 151-C Clerk II-Data Entry | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Z Summer Law Clerk | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | | 31.00 | 31.00 | 30.00 | 30.00 | 30.00 |
| REVENUE SUMMARY: | | | | | | |
| Intergovernmental | | \$109,975 | \$1,600 | \$1,600 | \$1,600 | \$1,600 |
| Fines/Forfeitures/Miscellaneous | | 33,115 | 15,000 | 15,000 | 15,000 | 15,000 |
| TOTAL REVENUES | | \$143,090 | \$16,600 | \$16,600 | \$16,600 | \$16,600 |
| APPROPRIATION SUMMARY: | | | | | | |
| Personal Services | | \$2,075,939 | \$2,181,948 | \$2,071,555 | \$2,220,501 | \$2,220,501 |
| Equipment | | 113,759 | 7,000 | 5,500 | 5,500 | 5,500 |
| Expenses | | 109,751 | 111,950 | 97,050 | 97,050 | 97,050 |
| Supplies | | 34,239 | 38,000 | 36,000 | 36,000 | 36,000 |
| TOTAL APPROPRIATIONS | | \$2,333,688 | \$2,338,898 | \$2,210,105 | \$2,359,051 | \$2,359,051 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Auditor | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| X Auditor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Y Deputy Auditor-Elections | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Y Deputy Auditor-Tax | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 677-A Accounting and Tax Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 556-A Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 291-C Election Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 268-A GIS Parcel Maintenance Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 252-A Payroll Specialist | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 252-C Accounts Payable Specialist | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| 191-C Senior Clerk III Elections | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 177-A Official Records Clerk | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 |
| 177-C Tax Aide | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 141-C Clerk II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 16.40 | 16.40 | 16.40 | 16.40 | 16.40 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$124,742 | \$173,200 | \$173,200 | \$56,600 | \$56,600 |
| Licenses & Permits | 5,238 | 5,600 | 5,600 | 5,600 | 5,600 |
| Charges for Services | 41,409 | 43,900 | 43,900 | 43,900 | 43,900 |
| Miscellaneous | 418 | - | - | - | - |
| TOTAL REVENUES | \$171,807 | \$222,700 | \$222,700 | \$106,100 | \$106,100 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$1,043,197 | \$1,108,918 | \$1,074,626 | \$1,124,482 | \$1,124,482 |
| Equipment | - | 2,000 | 2,000 | 2,000 | 2,000 |
| Expenses | 192,218 | 203,195 | 201,645 | 119,945 | 119,945 |
| Supplies | 21,999 | 28,000 | 28,000 | 28,000 | 28,000 |
| TOTAL APPROPRIATIONS | \$1,257,414 | \$1,342,113 | \$1,306,271 | \$1,274,427 | \$1,274,427 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Community Services | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| 725-A Community Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 430-A Case Aide Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 430-A Mental Health Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 298-A Veterans Director/Case Aide | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 271-C Office Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 252-C Case Aide | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 162-C Clerk III/Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 141-C Clerk II/Receptionist | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Z Mental Health Advocate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$5,735,636 | \$5,699,797 | \$6,984,035 | \$7,014,579 | \$7,014,579 |
| Charges for Services | 56,490 | 27,628 | 154,843 | 29,583 | 29,583 |
| Fines/Forfeitures/Miscellaneous | 106,260 | 77,500 | 77,500 | 76,000 | 76,000 |
| TOTAL REVENUES | \$5,898,386 | \$5,804,925 | \$7,216,378 | \$7,120,162 | \$7,120,162 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$740,620 | \$789,964 | \$731,164 | \$815,586 | \$815,586 |
| Equipment | - | 5,970 | 5,970 | 3,250 | 3,250 |
| Expenses | 7,606,866 | 8,584,600 | 8,743,649 | 9,164,026 | 9,164,026 |
| Supplies | 5,680 | 7,860 | 7,860 | 7,950 | 7,950 |
| TOTAL APPROPRIATIONS | \$8,353,166 | \$9,388,394 | \$9,488,643 | \$9,990,812 | \$9,990,812 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Conservation (Net of Golf Course) | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| 775-A Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 445-A Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 382-A Park Manager | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 382-A Naturalist/Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 271-A Naturalist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 220-A Conservation Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 220-A Patrol Ranger | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 220-A Ranger Technician | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 187-A Pioneer Village Site Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 187-A Equipment Mechanic | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 187-A Park Crew Leader | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 162-A Park Maintenance Worker | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 141-A Clerk II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 99-A Cody Homestead Site Coordinator | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Z Seasonal Concession Worker | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| TOTAL POSITIONS | 22.25 | 22.25 | 22.25 | 22.25 | 22.25 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$159,634 | \$99,000 | \$222,000 | \$135,490 | \$135,490 |
| Charges for Services | 635,680 | 673,291 | 673,291 | 760,028 | 760,028 |
| Use of Money/Property | 147,563 | 160,314 | 161,872 | 168,930 | 168,930 |
| Fines/Forfeitures/Miscellaneous | 49,359 | 18,726 | 18,726 | 26,393 | 26,393 |
| Sale of Fixed Assets | 16,638 | 44,500 | 44,500 | 44,500 | 44,500 |
| TOTAL REVENUES | \$1,008,874 | \$995,831 | \$1,120,389 | \$1,135,341 | \$1,135,341 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$1,770,380 | \$1,892,110 | \$1,917,582 | \$2,074,291 | \$2,074,291 |
| Equipment | 204,455 | 220,248 | 253,006 | 225,800 | 225,800 |
| Capital Improvements | 1,266,633 | 671,365 | 379,365 | 712,577 | 712,577 |
| Expenses | 463,709 | 464,371 | 461,382 | 492,782 | 486,375 |
| Supplies | 379,009 | 377,939 | 377,939 | 409,834 | 406,941 |
| TOTAL APPROPRIATIONS | \$4,084,186 | \$3,626,033 | \$3,389,274 | \$3,915,284 | \$3,905,984 |

| FINANCIAL & AUTHORIZED POSITIONS SUMMARY | | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| PROGRAM: Glynn's Creek (18E/F) | | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | | |
| 462-A Golf Pro/Manager | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 462-A Golf Course Superintendent | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 220-A Assistant Golf Course Superintendent | | - | 1.00 | 1.00 | 1.00 | 1.00 |
| 187-A Turf Equipment Specialist | | - | 1.00 | 1.00 | 1.00 | 1.00 |
| 187-A Mechanic/Crew Leader | | 1.00 | - | - | - | - |
| 187-A Assistant Golf Course Superintendent | | 1.00 | - | - | - | - |
| 162-A Maintenance Technician-Golf Course | | - | 2.00 | 2.00 | 2.00 | 2.00 |
| 162-A Maintenance Worker | | 2.00 | - | - | - | - |
| Z Seasonal Assistant Golf Professional | | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Z Seasonal Golf Pro Staff | | 7.05 | 7.05 | 7.05 | 7.05 | 7.05 |
| Z Seasonal Part Time Laborers | | 5.55 | 5.55 | 5.55 | 5.55 | 5.55 |
| TOTAL POSITIONS | | 19.35 | 19.35 | 19.35 | 19.35 | 19.35 |
| REVENUE SUMMARY: | | | | | | |
| Total Charges for Services | | \$7,624 | \$37,900 | \$35,500 | \$34,000 | \$34,000 |
| Total Green Fees | | 456,994 | 633,637 | 594,931 | 657,194 | 657,194 |
| Net Cart Fees | | 252,047 | 321,775 | 316,775 | 324,656 | 324,656 |
| Net Food/Beverage | | 118,218 | 143,140 | 149,500 | 156,400 | 156,400 |
| Net Merchandise Sales | | 8,439 | 8,000 | 8,000 | 8,500 | 8,500 |
| Net Driving Range Sales | | 31,256 | 40,800 | 35,500 | 43,180 | 43,180 |
| Total Interest Income | | 14,609 | 7,500 | 7,500 | 10,000 | 10,000 |
| Total Miscellaneous | | 692 | - | - | 903 | 903 |
| Gain on Sale of Fixed Assets | | - | - | - | - | - |
| TOTAL REVENUES | | \$889,879 | \$1,192,752 | \$1,147,706 | \$1,234,833 | \$1,234,833 |
| APPROPRIATION SUMMARY: | | | | | | |
| Personal Services | | \$539,425 | \$577,552 | \$582,696 | \$653,914 | \$653,914 |
| Equipment | | 2,191 | 1,000 | 1,000 | 1,000 | 1,000 |
| Depreciation | | 172,566 | 174,487 | 172,566 | 172,566 | 172,566 |
| Expenses | | 113,826 | 87,493 | 98,315 | 89,256 | 89,256 |
| Supplies | | 133,022 | 133,520 | 128,735 | 133,450 | 133,450 |
| Debt Service | | 262,540 | 215,205 | 117,220 | 117,220 | 117,220 |
| Sale of Fixed Assets | | 126 | - | - | - | - |
| TOTAL APPROPRIATIONS | | \$1,223,696 | \$1,189,257 | \$1,100,532 | \$1,167,406 | \$1,167,406 |
| Net Income | | (\$333,817) | \$3,495 | \$47,174 | \$67,427 | \$67,427 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Facility and Support Services (formerly Buildings & Grounds) | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| 725-A Director Buildings & Grounds | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 307-A Project & Support Services Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 300-A Maintenance Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 268-C Maintenance Electronic Systems Technician | - | 1.00 | 1.00 | 1.00 | 1.00 |
| 268-C Maintenance Specialist | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 252-A Purchasing Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 238-A Custodial Coordinator | - | 1.00 | 1.00 | 1.00 | 1.00 |
| 198-A Custodial Supervisor | 1.00 | - | - | - | - |
| 182-C Maintenance Worker | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 177-C Senior Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 162-C Preventive Maintenance | - | - | - | - | - |
| 162-C Lead Custodial Worker | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 141-C Clerk II/Support Services | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 141-C Clerk II/Word Processing | - | - | - | - | - |
| 141-C Clerk II/Imaging | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 130-C Custodial Worker | 6.70 | 8.15 | 8.15 | 8.15 | 8.15 |
| 91-C Courthouse Security Guard | 0.49 | 0.49 | 0.49 | 0.49 | 0.49 |
| 83-C General Laborer | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| TOTAL POSITIONS | 25.69 | 29.14 | 29.14 | 29.14 | 29.14 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$126,032 | \$159,000 | \$159,000 | \$159,000 | \$159,000 |
| Charges for Services | 11,458 | 17,800 | 15,800 | 15,800 | 15,800 |
| Fines/Forfeitures/Miscellaneous | 4,638 | 4,900 | 5,112 | 5,112 | 5,112 |
| Sale of Fixed Assets | - | 1,500 | 1,500 | 1,500 | 1,500 |
| TOTAL REVENUES | \$142,128 | \$183,200 | \$181,412 | \$181,412 | \$181,412 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$1,217,339 | \$1,440,832 | \$1,406,457 | \$1,447,288 | \$1,447,288 |
| Equipment | 4,382 | 33,000 | 31,700 | 43,100 | 43,100 |
| Expenses | 1,229,171 | 1,550,495 | 1,421,110 | 1,557,280 | 1,557,280 |
| Supplies | 188,632 | 177,135 | 172,050 | 184,205 | 184,205 |
| TOTAL APPROPRIATIONS | \$2,639,524 | \$3,201,462 | \$3,031,317 | \$3,231,873 | \$3,231,873 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Health | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| 805-A Health Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 571-A Deputy Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 470-A Clinical Services Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 417-A Clinical Services Coordinator | - | - | - | - | - |
| 417-A Community Health Coordinatoor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 417-A Environmental Health Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 417-A Public Health Services Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 417-A Correctional Health Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 397-A Clinical Nurse Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 366-A Public Health Nurse | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| 355-A Community Health Consultant | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 355-A Community Health Intervention Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 355-A Environmental Health Specialist | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| 298-A Administrative Office Manager | - | - | - | - | - |
| 252-A Administrative Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 209-A Medical Assistant | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 177-A Lab Technician | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| 162-A Resource Specialist | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 141-A Resource Assistant | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| Z Interpreters | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Z Environmental Health Intern | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Z Health Services Professional | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| TOTAL POSITIONS | 39.15 | 39.15 | 39.15 | 39.15 | 39.15 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$1,884,380 | \$1,850,096 | \$1,813,023 | \$1,852,065 | \$1,852,065 |
| Licenses and Permits | 243,631 | 268,900 | 268,900 | 300,300 | 300,300 |
| Charges for Services | 31,229 | 36,425 | 35,925 | 38,025 | 38,025 |
| Fines/Forfeitures/Miscellaneous | 35,957 | 35,000 | 35,000 | 40,000 | 40,000 |
| TOTAL REVENUES | \$2,195,197 | \$2,190,421 | \$2,152,848 | \$2,230,390 | \$2,230,390 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$2,370,535 | \$2,641,274 | \$2,521,994 | \$2,868,446 | \$2,733,824 |
| Equipment | 10,467 | 10,400 | 10,400 | 17,300 | 17,300 |
| Expenses | 2,600,751 | 2,911,929 | 2,905,829 | 3,021,464 | 3,021,464 |
| Supplies | 93,726 | 81,835 | 75,900 | 90,075 | 90,075 |
| TOTAL APPROPRIATIONS | \$5,075,479 | \$5,645,438 | \$5,514,123 | \$5,997,285 | \$5,862,663 |

| FINANCIAL & AUTHORIZED POSITIONS SUMMARY | | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|--|------------------|------------------|------------------|------------------|------------------|
| PROGRAM: Human Resources Management (24A) | | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | | |
| 805-A Assistant County Administrator/HR Director | | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| 323-A Human Resources Generalist | | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 198-A Benefits Coordinator | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| REVENUE SUMMARY: | | | | | | |
| Miscellaneous | | \$311 | \$0 | \$100 | \$100 | \$100 |
| TOTAL REVENUES | | \$311 | \$0 | \$100 | \$100 | \$100 |
| APPROPRIATION SUMMARY: | | | | | | |
| Personal Services | | \$242,923 | \$262,825 | \$251,709 | \$265,998 | \$265,998 |
| Expenses | | 103,958 | 117,750 | 122,900 | 118,000 | 118,000 |
| Supplies | | 1,706 | 3,400 | 3,400 | 3,400 | 3,400 |
| TOTAL APPROPRIATIONS | | \$348,587 | \$383,975 | \$378,009 | \$387,398 | \$387,398 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| Human Services | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$27,378 | \$33,611 | \$33,611 | \$34,988 | \$34,988 |
| Fees and Charges | 119 | - | - | - | - |
| Fines/Forfeitures/Miscellaneous | 220 | - | - | - | - |
| TOTAL REVENUES | \$27,717 | \$33,611 | \$33,611 | \$34,988 | \$34,988 |
| APPROPRIATION SUMMARY: | | | | | |
| Equipment | \$3,949 | \$4,156 | \$4,156 | \$5,253 | \$5,253 |
| Expenses | 193,072 | 190,801 | 232,725 | 253,109 | 253,109 |
| Supplies | 36,675 | 42,626 | 42,200 | 44,315 | 44,315 |
| TOTAL APPROPRIATIONS | \$233,696 | \$237,583 | \$279,081 | \$302,677 | \$302,677 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Information Technology (formerly Budget & Info Proc) | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| 725-A Information Technology Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 556-A Geographic Information Systems Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 519-A Network Infrastructure Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 511-A Senior Programmer Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 455-A Webmaster | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 445-A Programmer/Analyst II | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 406-A Network Systems Administrator | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 187-A Help Desk Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$31,409 | \$35,904 | \$35,904 | \$35,904 | \$35,904 |
| Charges for Services | 1,442 | 4,600 | 2,500 | 2,500 | 2,500 |
| Fines/Forfeitures/Miscellaneous | 11,953 | 50 | 2,500 | 2,500 | 2,500 |
| TOTAL REVENUES | \$44,804 | \$40,554 | \$40,904 | \$40,904 | \$40,904 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$849,669 | \$897,086 | \$901,137 | \$1,003,408 | \$1,003,408 |
| Equipment | 866 | 1,500 | 1,500 | 1,500 | 1,500 |
| Expenses | 296,289 | 376,050 | 383,550 | 404,050 | 386,050 |
| Supplies | 7,280 | 15,700 | 15,700 | 15,700 | 15,700 |
| TOTAL APPROPRIATIONS | \$1,154,104 | \$1,290,336 | \$1,301,887 | \$1,424,658 | \$1,406,658 |

| FINANCIAL & AUTHORIZED POSITIONS SUMMARY | | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|--|------------------|------------------|------------------|------------------|------------------|
| PROGRAM: Juvenile Detention (22B) | | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | | |
| 571-A Juvenile Detention Center Director | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 323-A Shift Supervisor | | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 215-A Detention Youth Supervisor | | 11.20 | 11.20 | 11.20 | 11.20 | 11.20 |
| TOTAL POSITIONS | | 14.20 | 14.20 | 14.20 | 14.20 | 14.20 |
| REVENUE SUMMARY: | | | | | | |
| Intergovernmental | | \$202,803 | \$216,500 | \$186,637 | \$252,699 | \$252,699 |
| Fees and Charges | | 117,700 | 126,000 | 126,000 | 130,000 | 130,000 |
| Miscellaneous | | - | 125 | 250 | 250 | 250 |
| TOTAL REVENUES | | \$320,503 | \$342,625 | \$312,887 | \$382,949 | \$382,949 |
| APPROPRIATION SUMMARY: | | | | | | |
| Personal Services | | \$756,015 | \$853,136 | \$775,734 | \$823,207 | \$823,207 |
| Equipment | | 1,116 | 4,500 | 4,500 | 2,600 | 2,600 |
| Expenses | | 30,469 | 82,900 | 73,450 | 73,950 | 73,950 |
| Supplies | | 39,979 | 42,585 | 41,100 | 41,600 | 41,600 |
| TOTAL APPROPRIATIONS | | \$827,579 | \$983,121 | \$894,784 | \$941,357 | \$941,357 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Non-Departmental | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| 505-A Risk Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$804,221 | \$437,116 | \$847,828 | \$922,314 | \$922,314 |
| Charges for Services | 133,758 | 150,800 | 155,496 | 155,496 | 155,496 |
| Use of Money & Property | 14,730 | - | 1,805 | - | - |
| Fines/Forfeitures/Miscellaneous | 85,824 | 95,150 | 123,450 | 123,450 | 123,450 |
| TOTAL REVENUE | \$1,038,533 | \$683,066 | \$1,128,579 | \$1,201,260 | \$1,201,260 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$60,921 | \$120,861 | \$121,138 | \$124,123 | \$124,123 |
| Expenses | 2,226,674 | 2,171,858 | 2,616,815 | 2,733,147 | 2,733,147 |
| Supplies | (6,977) | 19,900 | 19,200 | 19,450 | 19,450 |
| Debt Service | 2,121,117 | 2,118,805 | 2,118,805 | 2,120,180 | 2,120,180 |
| TOTAL APPROPRIATIONS | \$4,401,735 | \$4,431,424 | \$4,875,958 | \$4,996,900 | \$4,996,900 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---|------------------|------------------|------------------|------------------|------------------|
| Planning & Development | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| 608-A Planning & Development Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 314-C Building Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 252-A Planning & Development Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 162-A Clerk III | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Z Weed/Zoning Enforcement Aide | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 |
| Z Planning Intern | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| TOTAL POSITIONS | 4.08 | 4.08 | 4.08 | 4.08 | 4.08 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$8,674 | \$25,000 | \$75,000 | \$25,000 | \$25,000 |
| Licenses & Permits | 251,298 | 225,200 | 240,200 | 225,200 | 225,200 |
| Charges for Services | 2,937 | 5,000 | 3,250 | 3,500 | 3,500 |
| Sale of Fixed Assets | 10,500 | 10,000 | 25,000 | 10,000 | 10,000 |
| TOTAL REVENUES | \$273,409 | \$265,200 | \$343,450 | \$263,700 | \$263,700 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$254,739 | \$271,102 | \$266,014 | \$290,691 | \$290,691 |
| Expenses | 75,903 | 86,600 | 86,800 | 87,800 | 87,800 |
| Supplies | 5,540 | 5,750 | 6,000 | 6,150 | 6,150 |
| TOTAL APPROPRIATIONS | \$336,182 | \$363,452 | \$358,814 | \$384,641 | \$384,641 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Recorder | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| X Recorder | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Y Second Deputy | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 496-A Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 191-C Real Estate Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 191-C Vital Records Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 162-C Clerk III | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 141-C Clerk II | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| TOTAL POSITIONS | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 |
| REVENUE SUMMARY: | | | | | |
| Charges for Services | \$1,391,444 | \$1,501,390 | \$1,521,630 | \$1,426,000 | \$1,426,000 |
| Use of Money/Property | 6,595 | 5,000 | 5,000 | 5,000 | 5,000 |
| Fines/Forfeitures/Miscellaneous | 3,222 | 3,500 | 3,550 | 3,050 | 3,050 |
| TOTAL REVENUES | \$1,401,261 | \$1,509,890 | \$1,530,180 | \$1,434,050 | \$1,434,050 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$638,670 | \$683,697 | \$652,997 | \$699,437 | \$699,437 |
| Expenses | 4,208 | 5,600 | 5,550 | 5,684 | 5,684 |
| Supplies | 14,434 | 17,200 | 17,200 | 17,200 | 17,200 |
| TOTAL APPROPRIATIONS | \$657,312 | \$706,497 | \$675,747 | \$722,321 | \$722,321 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Secondary Roads | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| 864-A County Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 634-A Assistant County Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 430-A Secondary Roads Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 300-A Engineering Aide II | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 233-A Shop Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 213-B Crew Leader/Operator I | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 204-A Office Leader | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 199-B Sign Crew Leader | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 187-B Mechanic | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 187-B Shop Control Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 174-B Heavy Equipment Operator III | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| 174-B Sign Crew Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 163-B Truck Crew Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 162-A Clerk III | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| 153-B Truck Driver/Laborer | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Z Seasonal Maintenance Worker | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Z Engineering Aide (Seasonal Maint) | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| TOTAL POSITIONS | 35.15 | 35.15 | 35.15 | 35.15 | 35.15 |
| REVENUES SUMMARY: | | | | | |
| Intergovernmental | \$2,945,491 | \$2,886,394 | \$2,869,068 | \$2,849,836 | \$2,849,836 |
| Licenses & Permits | 3,535 | 3,000 | 3,000 | 3,000 | 3,000 |
| Charges for Services | 6,408 | 2,000 | 2,000 | 2,000 | 2,000 |
| Fines/Forfeitures/Miscellaneous | 149,458 | 5,000 | 5,000 | 5,000 | 5,000 |
| Sale of Fixed Assets | 7,866 | - | - | - | - |
| Transfers In | 2,273,229 | 2,341,426 | 2,341,426 | 2,411,669 | 2,411,669 |
| TOTAL APPROPRIATIONS | \$5,385,987 | \$5,237,820 | \$5,220,494 | \$5,271,505 | \$5,271,505 |
| APPROPRIATION SUMMARY: | | | | | |
| Administration | \$153,829 | \$181,000 | \$171,000 | \$182,000 | \$182,000 |
| Engineering | 349,939 | 445,000 | 410,000 | 404,000 | 404,000 |
| Construction | 1,549,152 | 1,020,000 | 1,159,186 | 533,000 | 533,000 |
| Bridges & Culverts | 193,833 | 165,000 | 165,000 | 220,000 | 220,000 |
| Roads Maintenance | 1,433,462 | 1,435,000 | 1,447,637 | 1,509,000 | 1,509,000 |
| Road Clearing | 265,770 | 155,000 | 155,000 | 155,000 | 155,000 |
| Snow & Ice Control | 208,781 | 268,000 | 267,500 | 267,500 | 267,500 |
| Traffic Controls | 188,619 | 180,000 | 180,000 | 184,000 | 184,000 |
| New Equipment | 601,888 | 484,000 | 432,000 | 336,000 | 336,000 |
| Equipment Operation | 863,524 | 857,000 | 877,000 | 943,500 | 943,500 |
| Tools, Materials & Supplies | 58,368 | 68,500 | 68,500 | 82,500 | 82,500 |
| Real Estate & Buildings | 42,050 | 47,500 | 47,500 | 349,000 | 349,000 |
| TOTAL APPROPRIATIONS | \$5,909,215 | \$5,306,000 | \$5,380,323 | \$5,165,500 | \$5,165,500 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Sheriff | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| X Sheriff | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Y Chief Deputy | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 705-A Jail Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 540-A Assistant Jail Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 519-A Captain | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 464-A Lieutenant | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 451-E Sergeant | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 406-A Shift Commander (Corrections Lieutenant) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 400-A Support/Program Supervisor | - | - | - | - | - |
| 353-A Corrections Lieutenant | - | - | - | - | - |
| 332-A Corrections Sergeant | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| 332-A Food Service Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 329-E Deputy | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 |
| 323-A Program Services Coordinator | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 300-A Chief Telecommunications Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 298-A Classification Specialist | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 271-A Lead Public Safety Dispatcher | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 271-A Office Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 262-A Lead Bailiff | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 252-A Public Safety Dispatcher | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| 246-H Correction Officer | 56.00 | 56.00 | 56.00 | 56.00 | 56.00 |
| 220-A Bailiff | 9.05 | 9.05 | 11.25 | 11.25 | 11.25 |
| 220-C Senior Accounting Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 198-A Alternative Sentence Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 198-A Senior Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 191-C Senior Accounting Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 177-C Senior Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 176-H Jail Custodian/Correction Officer | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 176-C Cook | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| 162-A Warrant Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 162-A Clerk III | 3.95 | 3.95 | 3.95 | 3.95 | 3.95 |
| 141-C Clerk II | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| TOTAL POSITIONS | 164.10 | 164.10 | 166.30 | 166.30 | 166.30 |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$164,431 | \$55,400 | \$174,967 | \$92,084 | \$92,084 |
| Licenses & Permits | 13,496 | 12,000 | 12,500 | 12,500 | 12,500 |
| Charges for Services | 783,778 | 747,810 | 762,288 | 866,094 | 866,094 |
| Fines/Forfeitures/Miscellaneous | 21,768 | 11,608 | 11,610 | 11,860 | 11,860 |
| TOTAL REVENUES | \$983,473 | \$826,818 | \$961,365 | \$982,538 | \$982,538 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$10,432,916 | \$11,104,942 | \$10,608,876 | \$11,259,141 | \$11,259,141 |
| Equipment | 87,762 | 108,148 | 50,410 | 110,920 | 110,920 |
| Expenses | 2,408,593 | 1,276,965 | 1,623,034 | 1,042,466 | 1,042,466 |
| Supplies | 746,603 | 838,892 | 801,746 | 1,127,325 | 977,325 |
| TOTAL APPROPRIATIONS | \$ 13,675,874 | \$ 13,328,947 | \$ 13,084,066 | \$ 13,539,852 | \$ 13,389,852 |

| DEPARTMENT: | | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--------------------------------|--|------------------|------------------|------------------|------------------|------------------|
| Supervisors, Board of | | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | | |
| X Chair, Board of Supervisors | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| X Member, Board of Supervisors | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| TOTAL POSITIONS | | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| REVENUE SUMMARY: | | | | | | |
| Miscellaneous | | \$80 | \$500 | \$100 | \$100 | \$100 |
| TOTAL REVENUES | | \$80 | \$500 | \$100 | \$100 | \$100 |
| APPROPRIATION SUMMARY: | | | | | | |
| Personal Services | | \$237,630 | \$257,553 | \$245,521 | \$257,416 | \$257,416 |
| Expenses | | 8,095 | 10,800 | 10,800 | 10,800 | 10,800 |
| Supplies | | 441 | 1,450 | 550 | 575 | 575 |
| TOTAL APPROPRIATIONS | | \$246,166 | \$269,803 | \$256,871 | \$268,791 | \$268,791 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Treasurer | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| X Treasurer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 611-A Financial Management Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 556-A Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 382-A County General Store Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 332-A Tax Accounting Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 298-A Motor Vehicle Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 191-C Cashier | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 177-A Senior Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 177-C Motor Vehicle Account Clerk | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 162-C Clerk III | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 141-C Clerk II | 17.60 | 17.60 | 17.60 | 17.60 | 17.60 |
| TOTAL POSITIONS | 28.60 | 28.60 | 28.60 | 28.60 | 28.60 |
| REVENUE SUMMARY: | | | | | |
| Penalties & Interest on Taxes | \$782,123 | \$785,000 | \$735,000 | \$775,000 | \$775,000 |
| Charges for Services | 1,307,492 | 1,304,100 | 1,278,635 | 1,306,100 | 1,306,100 |
| Use of Money & Property | 1,885,460 | 1,390,854 | 1,390,854 | 1,452,500 | 1,452,500 |
| Fines/Forfeitures/Miscellaneous | 12,972 | 1,500 | 6,400 | 11,600 | 11,600 |
| TOTAL REVENUES | \$3,988,047 | \$3,481,454 | \$3,410,889 | \$3,545,200 | \$3,545,200 |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$1,497,990 | \$1,579,794 | \$1,523,887 | \$1,615,494 | \$1,615,494 |
| Expenses | 62,118 | 93,860 | 91,560 | 89,950 | 89,950 |
| Supplies | 35,458 | 49,920 | 50,820 | 48,870 | 48,870 |
| TOTAL APPROPRIATIONS | \$1,595,566 | \$1,723,574 | \$1,666,267 | \$1,754,314 | \$1,754,314 |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|---------|
| Bi-State Regional Commission | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Executive Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Program Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Project Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Planner & Senior Planner | 6.75 | 6.75 | 6.75 | 6.75 | |
| Administrative Services Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Data Services Planner | 1.00 | 1.00 | 1.00 | 1.00 | |
| Data Graphics Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Finance/Human Resources | 1.00 | 1.00 | 1.00 | 1.00 | |
| Accounting Technician | 0.50 | 0.50 | 0.50 | 0.50 | |
| Transportation Traffic Engineer | 0.75 | 1.00 | 0.75 | 1.00 | |
| Word Processor II | 1.00 | 1.00 | 1.00 | 2.00 | |
| Word Processor I | 2.00 | 2.00 | 2.00 | 1.00 | |
| Planning Assistant | 1.00 | - | - | - | |
| Graphics Specialist | 2.00 | 2.00 | 2.00 | 2.00 | |
| Iowa QC Transit Planner | 1.00 | 1.00 | 1.00 | 1.00 | |
| TOTAL POSITIONS | 22.00 | 21.25 | 21.00 | 21.25 | |
| REVENUE SUMMARY: | | | | | |
| Membership Fees | \$284,568 | \$291,658 | \$291,658 | \$300,410 | |
| Charges for Services | 378,719 | 409,825 | 375,435 | 376,146 | |
| Federal/State Funding | 111,116 | 170,288 | 137,628 | 137,628 | |
| Transportation | 665,017 | 686,375 | 761,172 | 804,565 | |
| SUB-TOTAL REVENUES | \$1,439,420 | \$1,558,146 | \$1,565,893 | \$1,618,749 | |
| Scott County Contribution | 64,101 | 67,015 | 67,015 | 69,025 | 69,025 |
| TOTAL REVENUES | \$1,503,521 | \$1,625,161 | \$1,632,908 | \$1,687,774 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$1,282,533 | \$1,371,618 | \$1,370,682 | \$1,446,351 | |
| Equipment | 2,784 | 3,000 | 21,000 | 6,000 | |
| Expenses | 160,336 | 200,550 | 191,725 | 196,725 | |
| Occupancy | 49,992 | 49,992 | 49,992 | 49,992 | |
| TOTAL APPROPRIATIONS | \$1,495,645 | \$1,625,160 | \$1,633,399 | \$1,699,068 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|------------------------------------|------------------|------------------|------------------|------------------|-----------------|
| Buffalo Volunteer Ambulance | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Volunteers | 28.00 | 28.00 | 28.00 | 28.00 | |
| TOTAL POSITIONS | 28.00 | 28.00 | 28.00 | 28.00 | |
| REVENUE SUMMARY: | | | | | |
| Municipal Subsidy | \$22,000 | \$15,500 | \$15,500 | \$15,500 | |
| Service Fees | 119,722 | 200,000 | 175,000 | 190,000 | |
| Other | 27,718 | 52,650 | 107,550 | 27,550 | |
| SUB-TOTAL REVENUES | \$169,440 | \$268,150 | \$298,050 | \$233,050 | |
| Scott County Contribution | 22,650 | 22,650 | 22,650 | 22,650 | 22,650 |
| Funding Reserve | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL COUNTY CONTRIBUTION | \$32,650 | \$32,650 | \$32,650 | \$32,650 | \$32,650 |
| TOTAL REVENUES | \$202,090 | \$300,800 | \$330,700 | \$265,700 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$80,902 | \$95,000 | \$74,000 | \$80,000 | |
| Equipment | 15,049 | 41,000 | 26,000 | 26,000 | |
| Expenses | 85,383 | 161,700 | 142,451 | 143,451 | |
| Supplies | 2,471 | 3,500 | 3,000 | 3,000 | |
| Occupancy | 9,023 | 11,500 | 6,000 | 6,000 | |
| TOTAL APPROPRIATIONS | \$192,828 | \$312,700 | \$251,451 | \$258,451 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|--------------------|--------------------|--------------------|--------------------|----------------|
| Center for Active Seniors, Inc. | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Social Services Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Caseworkers | 3.50 | 3.50 | 3.50 | 3.50 | |
| Adult Day Center Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Adult Day Center Assistant Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Adult Day Center Nursing Assistant | 1.00 | 0.85 | 1.00 | 1.00 | |
| Adult Day Center Facilitators | 3.75 | 4.35 | 4.77 | 4.77 | |
| Adult Day Center Aides | 1.00 | 1.60 | 1.60 | 1.60 | |
| Volunteer/Chore Coordinator | 1.00 | 1.00 | 1.00 | 1.50 | |
| Listen-To-Me Read Coordinator | 0.30 | 0.30 | 0.30 | 0.30 | |
| Senior Center Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Fitness Center Assistant | 1.35 | 1.35 | 1.35 | 1.35 | |
| Activity Manager | 0.50 | 0.50 | 0.50 | 0.50 | |
| Site Managers | 0.50 | 0.50 | 0.50 | 0.50 | |
| Meal Site Assistant | 0.25 | 0.25 | 0.25 | 0.25 | |
| TOTAL POSITIONS | 17.15 | 18.20 | 18.77 | 19.27 | |
| REVENUE SUMMARY: | | | | | |
| Medicaid Waiver ADC | \$121,338 | \$132,870 | \$132,870 | \$136,856 | |
| Title III B | 26,763 | 28,468 | 35,176 | 35,176 | |
| Title III C | 7,513 | 7,513 | 7,514 | 7,513 | |
| Title III D | 130 | - | - | - | |
| Elderly Care Funds | 8,411 | 6,704 | 1,572 | 1,572 | |
| Title V | 10,196 | 7,200 | 7,416 | 7,416 | |
| Veterans Administration | 61,870 | 75,000 | 77,868 | 67,500 | |
| United Way | 75,119 | 77,905 | 83,795 | 86,306 | |
| Contributions | 19,427 | 19,058 | 4,552 | 5,910 | |
| Activities | 115 | 124 | 124 | 130 | |
| Miscellaneous | 6,895 | - | - | - | |
| CDBG | 51,539 | 48,500 | 37,000 | 43,000 | |
| Project Income | 182,976 | 215,944 | 215,273 | 223,950 | |
| Supplemental Grants | 31,000 | 5,150 | 5,150 | 5,300 | |
| ADC Meals | 10,558 | - | - | 10,600 | |
| Admin Revenue Allocation | 688,205 | 676,130 | 692,406 | 714,610 | |
| Transportation/ADC | 4,219 | - | - | 3,300 | |
| SUB-TOTAL REVENUES | \$1,306,274 | \$1,300,566 | \$1,300,716 | \$1,349,139 | |
| Scott County Contribution | 216,902 | 223,348 | 223,348 | 228,423 | 228,423 |
| TOTAL REVENUES | \$1,523,176 | \$1,523,914 | \$1,524,064 | \$1,577,562 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$1,276,562 | \$1,377,979 | \$1,389,448 | \$1,435,759 | |
| Equipment | 2,060 | 494 | 494 | 509 | |
| Expenses | 83,178 | 96,531 | 101,012 | 104,977 | |
| Supplies | 38,850 | 46,994 | 33,197 | 34,193 | |
| Occupancy | 1,794 | 1,915 | 1,915 | 2,124 | |
| TOTAL APPROPRIATIONS | \$1,402,444 | \$1,523,913 | \$1,526,066 | \$1,577,562 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---|---------------------|---------------------|---------------------|---------------------|------------------|
| Center for Alcohol/Drug Services | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Executive Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Treatment Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | |
| Clinical Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Finance Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Business/Office Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Admin Systems Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Accounting Specialist | 2.00 | 2.00 | 2.00 | 2.00 | |
| Client Accts Receivable Specialist | 3.00 | 3.00 | 3.00 | 3.00 | |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | |
| Clerical | 8.00 | 9.00 | 9.00 | 9.00 | |
| Maintenance | 2.00 | 2.00 | 2.00 | 2.00 | |
| QA/UR Program Manager | 2.00 | 2.00 | 2.00 | 2.00 | |
| Prevention Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Prevention Specialist | 8.00 | 9.00 | 8.00 | 8.00 | |
| Counselors | 50.00 | 52.00 | 52.00 | 52.00 | |
| Techs/CCW | 19.00 | 22.00 | 19.00 | 19.00 | |
| Program Managers | 8.00 | 7.00 | 8.00 | 8.00 | |
| Health Care Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| RN/LPN | 8.00 | 7.00 | 9.00 | 9.00 | |
| TOTAL POSITIONS | 119.00 | 124.00 | 123.00 | 123.00 | |
| REVENUE SUMMARY: | | | | | |
| I.D.S.A. Treatment | \$ 1,839,055 | \$ 1,749,224 | \$ 1,896,566 | \$ 1,896,566 | |
| I.D.S.A. Prevention | 214,826 | 211,476 | 158,676 | 158,676 | |
| Scott County Jail Based Project | 270,398 | 240,965 | 280,223 | 254,547 | |
| D.A.S.A. | 646,761 | 682,191 | 620,191 | 620,191 | |
| Rock Island County | 60,650 | 58,260 | 58,260 | 58,260 | |
| United Way | 109,897 | 102,400 | 102,400 | 102,400 | |
| Client Fees | 212,827 | 243,772 | 243,772 | 243,772 | |
| Insurance Payments | 635,208 | 616,146 | 676,146 | 676,146 | |
| Interest | 163,331 | 80,232 | 80,144 | 97,506 | |
| Seventh Judicial District | 97,987 | 99,208 | 102,184 | 102,184 | |
| Contributions | 3,054 | 2,250 | 2,250 | 2,250 | |
| County Commitments | 49,153 | 45,100 | 45,100 | 45,100 | |
| Scott County Jail | 132,020 | 130,000 | 130,000 | 130,000 | |
| Local Schools | 66,290 | 66,000 | 66,000 | 66,000 | |
| U S Fed Probation | 79,130 | 67,500 | 70,200 | 70,200 | |
| Medicaid, Illinois | 75,183 | 81,350 | 70,031 | 70,031 | |
| Contractual Fees/Payment | 914,914 | 916,062 | 872,725 | 872,725 | |
| SUB-TOTAL REVENUES | \$5,570,684 | \$5,392,136 | \$5,474,868 | \$5,466,554 | |
| Scott County Contribution | 299,056 | 307,128 | 307,128 | 315,442 | 315,442 |
| IDPH Substance Abuse Funds | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL COUNTY CONTRIBUTION | \$309,056 | \$317,128 | \$317,128 | \$325,442 | \$325,442 |
| TOTAL REVENUES | \$5,879,740 | \$5,709,264 | \$5,791,996 | \$5,791,996 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$ 4,270,958 | \$ 4,401,702 | \$ 4,496,882 | \$ 4,496,882 | |
| Equipment | 40,955 | 24,103 | 14,925 | 14,925 | |
| Expenses | 882,939 | 818,738 | 826,057 | 826,057 | |
| Supplies | 290,965 | 270,029 | 262,503 | 262,503 | |
| Occupancy | 189,675 | 194,692 | 191,629 | 191,629 | |
| TOTAL APPROPRIATIONS | \$ 5,675,492 | \$ 5,709,264 | \$ 5,791,996 | \$ 5,791,996 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---|---------------------|---------------------|---------------------|---------------------|----------------|
| Community Health Care | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Physician | 13.10 | 10.20 | 13.10 | 13.10 | |
| Physician Assistant | 5.40 | 5.10 | 5.40 | 5.40 | |
| Nurse Practitioner | 4.20 | 4.00 | 4.20 | 4.20 | |
| Nutritionist | 1.00 | 1.00 | 1.00 | 1.00 | |
| Health Educator/Social Worker | 1.05 | 2.00 | 1.05 | 1.05 | |
| X-Ray Technician | 2.60 | 2.00 | 2.60 | 2.60 | |
| Lab Technician | 5.00 | 7.63 | 5.00 | 5.00 | |
| Registered Nurse | 8.00 | 7.80 | 8.00 | 8.00 | |
| LPN/Medical Assistant | 31.60 | 31.40 | 31.60 | 31.60 | |
| Dentist | 6.50 | 5.10 | 6.50 | 6.50 | |
| Hygienist/Assistants/Receptionist (Dental) | 24.96 | 17.96 | 24.96 | 24.96 | |
| Pharmacist/Pharmacy Technician | 8.50 | 6.20 | 8.50 | 8.50 | |
| Information Services Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Medical Records Clerks | 13.50 | 11.00 | 13.50 | 13.50 | |
| Security Guard | 0.10 | 0.10 | 0.10 | 0.10 | |
| Business Office Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Income Verification/Provider Enrollment | 3.00 | 2.00 | 3.00 | 3.00 | |
| Patient Account Rep/Patient Service Rep | 26.00 | 24.00 | 26.00 | 26.00 | |
| Executive Director | 1.00 | 1.94 | 1.00 | 1.00 | |
| Director of Clinic/Finance/Program/HR | 3.00 | 3.00 | 3.00 | 3.00 | |
| Administrative Assistant | 5.00 | 2.03 | 5.00 | 5.00 | |
| Quality Director & Specialist | 2.00 | 2.00 | 2.00 | 2.00 | |
| Clinical Info Coord/Chronic Care Coord | 3.00 | 4.00 | 3.00 | 3.00 | |
| Appointment Scheduler | 4.80 | 4.00 | 4.80 | 4.80 | |
| Outreach Worker (Homeless)/Outreach Educator | 5.00 | 2.00 | 5.00 | 5.00 | |
| Telephone Operator/Coding Specialist | 10.00 | 4.80 | 10.00 | 10.00 | |
| Translator | 3.90 | 3.70 | 3.90 | 3.90 | |
| Medical Secretary/Case Managers | 5.00 | 5.00 | 5.00 | 5.00 | |
| Bldg & Grounds Coordinator/Computer Support Tech | 4.00 | 2.00 | 4.00 | 4.00 | |
| Accounting Specialist | 1.80 | 1.80 | 1.80 | 1.80 | |
| Medical Clinic Mgr/Dental Clinic Mgr/Clinic Assistant | 6.00 | 3.00 | 6.00 | 6.00 | |
| Purchasing Specialist | 1.00 | 1.00 | 1.00 | 1.00 | |
| Grant Writer | 1.00 | 1.00 | 1.00 | 1.00 | |
| Director of Development | 1.00 | 1.00 | 1.00 | 1.00 | |
| Accountant | 1.00 | 1.00 | 1.00 | 1.00 | |
| EPSDT Care Coord/HR Coord/Training Coord | 6.00 | - | 6.00 | 6.00 | |
| Operations Specialist/Development Assistant | 2.00 | 1.00 | 2.00 | 2.00 | |
| TOTAL POSITIONS | 223.01 | 183.76 | 223.01 | 223.01 | |
| REVENUE SUMMARY: | | | | | |
| Iowa State Dept Health/Child Health | \$160,790 | \$124,826 | \$105,421 | \$112,999 | |
| HHS-UHI | 2,909,338 | 2,562,146 | 2,940,592 | 3,151,980 | |
| Patient Fees | 11,387,738 | 12,500,000 | 13,101,059 | 14,042,843 | |
| Other | 1,541,979 | 1,234,798 | 1,294,434 | 1,353,978 | |
| SUB-TOTAL REVENUES | \$15,999,845 | \$16,421,770 | \$17,441,506 | \$18,661,800 | |
| Scott County Contribution | 324,887 | 334,634 | 334,634 | 344,673 | 334,673 |
| TOTAL REVENUES | \$16,324,732 | \$16,756,404 | \$17,776,140 | \$19,006,473 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$10,054,601 | \$10,395,507 | \$11,456,436 | \$12,312,663 | |
| Expenses | 3,049,858 | 2,781,000 | 2,657,775 | 2,737,509 | |
| Supplies | 2,442,047 | 3,010,000 | 2,660,254 | 2,719,462 | |
| Occupancy | 462,565 | 447,000 | 492,173 | 506,937 | |
| TOTAL APPROPRIATIONS | \$16,009,071 | \$16,633,507 | \$17,266,638 | \$18,276,571 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|-----------------------------------|------------------|------------------|------------------|------------------|----------------|
| Durant Volunteer Ambulance | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Volunteers | 20.00 | 20.00 | 20.00 | 20.00 | |
| TOTAL POSITIONS | 20.00 | 20.00 | 20.00 | 20.00 | |
| REVENUE SUMMARY: | | | | | |
| Political Subdivision Contracts | \$13,447 | \$14,000 | \$14,000 | \$14,000 | |
| Services | 188,165 | 225,000 | 200,000 | 210,000 | |
| Contributions | 11,998 | 10,000 | 10,000 | 10,000 | |
| Other | (19,929) | 17,300 | (1,800) | (3,800) | |
| SUB-TOTAL REVENUES | \$193,681 | \$266,300 | \$222,200 | \$230,200 | |
| Scott County Contribution | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| TOTAL REVENUES | \$213,681 | \$286,300 | \$242,200 | \$250,200 | |
| APPROPRIATION SUMMARY: | | | | | |
| Equipment | \$4,331 | \$50,000 | \$75,000 | \$10,000 | |
| Expenses | 162,030 | 188,494 | 174,410 | 160,760 | |
| Supplies | 23,622 | 22,575 | 24,750 | 25,450 | |
| Occupancy | 9,130 | 12,600 | 9,000 | 9,600 | |
| TOTAL APPROPRIATIONS | \$199,113 | \$273,669 | \$283,160 | \$205,810 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|-------------------------------|-----------------|------------------|------------------|------------------|----------|
| Emergency Management Agency | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| TOTAL POSITIONS | 1.00 | 1.00 | 1.00 | 1.00 | |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$23,460 | \$28,000 | \$28,000 | \$34,000 | |
| Miscellaneous | 17,282 | 46,000 | 46,000 | 48,500 | |
| SUB-TOTAL REVENUES | \$40,742 | \$74,000 | \$74,000 | \$82,500 | |
| Scott County Contribution | 35,357 | 35,357 | 35,357 | 35,357 | \$35,357 |
| TOTAL REVENUES | \$76,099 | \$109,357 | \$109,357 | \$117,857 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$77,470 | \$80,125 | \$61,906 | \$82,529 | |
| Equipment | 857 | 3,000 | 3,000 | 5,300 | |
| Capital Improvements | - | - | - | - | |
| Expenses | 16,286 | 20,782 | 15,450 | 24,128 | |
| Supplies | 3,680 | 5,450 | 4,750 | 5,900 | |
| TOTAL APPROPRIATIONS | \$98,293 | \$109,357 | \$85,106 | \$117,857 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|----------------|----------------|------------------|----------------|----------------|
| Handicapped Development Center | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| President | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Vice-President | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | |
| Receptionist/Clerk Typist | 4.00 | 4.00 | 4.00 | 4.00 | |
| Office Transcriptionist | 1.00 | 1.00 | 1.00 | 1.00 | |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 | |
| Controller | 1.00 | 1.00 | 1.00 | 1.00 | |
| Accounting Technician | 5.00 | 5.00 | 5.00 | 5.00 | |
| Computer Technician | 1.00 | 1.00 | 1.00 | 1.00 | |
| Personal Independent Services Program Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Personal Independent Case Manager | 2.00 | 2.00 | 2.00 | 2.00 | |
| Personal Independent Instructor | 32.00 | 32.00 | 32.00 | 32.00 | |
| Personal Independent Screenprint Instructor/Aide | 4.00 | 4.00 | 4.00 | 4.00 | |
| Employment Services Vice President | 1.00 | 1.00 | 1.00 | 1.00 | |
| Employee Dev/Employment Service Case Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Evaluator/Employment Services Case Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Employment Services Case Manager | 6.00 | 6.00 | 6.00 | 6.00 | |
| Offsite Dayhab Case Manager | 0.50 | 0.50 | 0.50 | 0.50 | |
| Sales Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Production Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Employment Services Supervisor | 13.50 | 13.50 | 13.50 | 13.50 | |
| Food Service Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | |
| Micrographics Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | |
| Offsite Dayhab Instructor | 4.00 | 4.00 | 6.00 | 6.00 | |
| Driver/Warehouseman | 1.00 | 1.00 | 1.00 | 1.00 | |
| Residential Services Program Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Residential Services Assistant Program Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Residential Case Manager | 8.00 | 8.00 | 8.00 | 8.00 | |
| Residential Counselor | 2.00 | 2.00 | 2.00 | 2.00 | |
| Resident Counselor | 36.00 | 36.00 | 36.00 | 36.00 | |
| Support Staff | 72.00 | 72.00 | 72.00 | 72.00 | |
| Maintenance | 3.50 | 3.50 | 3.50 | 3.50 | |
| Janitor | 2.50 | 2.50 | 2.50 | 2.50 | |
| Environmental Service Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | |
| Vice-President of ICF/MR Services | 1.00 | 1.00 | 1.00 | 1.00 | |
| Director of Nursing | 1.00 | 1.00 | 1.00 | 1.00 | |
| Program Supervisor | 4.00 | 4.00 | 4.00 | 4.00 | |
| Nurse RN | 3.50 | 3.50 | 3.50 | 3.50 | |
| Nurse LPN | 7.50 | 7.50 | 7.50 | 7.50 | |
| Shift Supervisor | 9.00 | 9.00 | 9.00 | 9.00 | |
| Trainer | 1.00 | 1.00 | 1.00 | 1.00 | |
| Direct Service Staff | 85.00 | 85.00 | 85.00 | 85.00 | |
| Dietary Services Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | |
| Cook | 7.00 | 7.00 | 7.00 | 7.00 | |
| Dietary Aide | 3.00 | 3.00 | 3.00 | 3.00 | |
| Recreation Specialist | 5.00 | 5.00 | 5.00 | 5.00 | |
| Therapy Assistant (PT/OT/Speech) | 7.00 | 7.00 | 7.00 | 7.00 | |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 | |
| Receptionist | 2.50 | 2.50 | 2.50 | 2.50 | |
| Appointment Assistant | 1.00 | 1.00 | 1.00 | 1.00 | |
| Housekeeper Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | |
| Housekeeper | 9.00 | 9.00 | 9.00 | 9.00 | |
| Laundry | 6.25 | 6.25 | 6.25 | 6.25 | |
| Program Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Human Resources Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Job Coach | 8.00 | 8.00 | 8.00 | 8.00 | |
| Medication Aide | 1.00 | 1.00 | 1.00 | 1.00 | |
| TOTAL POSITIONS | 380.75 | 380.75 | 382.75 | 382.75 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|----------------------|----------------------|----------------------|----------------------|------------------|
| Handicapped Development Center (con't) | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| REVENUE SUMMARY: | | | | | |
| United Way | \$ 119,869 | \$ 114,232 | \$ 119,356 | \$ 119,356 | |
| Subcontract Sales | 286,120 | 345,000 | 345,000 | 365,000 | |
| Iowa Purchase of Service | 51,888 | 84,375 | 31,000 | 33,000 | |
| Client Receipts | 305,568 | 295,102 | 303,000 | 315,000 | |
| DVRS | 6,431 | 11,000 | 7,000 | 7,000 | |
| Other | 87,377 | 71,000 | 66,150 | 66,150 | |
| Title XIX Revenue | 5,762,905 | 5,956,969 | 5,497,337 | 5,717,231 | |
| ARO | 64,091 | 56,863 | 106,640 | 111,329 | |
| Dayhab | 880,307 | 864,014 | 850,676 | 978,661 | |
| HUD | 8,067 | 8,000 | 4,500 | - | |
| HCBS (T19) | 2,475,319 | 2,679,879 | 2,545,906 | 2,723,721 | |
| State of Iowa-HCBS Match | 119,767 | 121,500 | 118,000 | 118,000 | |
| SUB-TOTAL REVENUES | \$ 10,167,709 | \$ 10,607,934 | \$ 9,994,565 | \$ 10,554,448 | |
| Scott County Contribution/SES | 369,651 | 231,946 | 282,200 | 293,440 | 238,899 |
| ARO Matching Funds | 38,690 | 28,056 | 66,055 | 67,111 | 67,111 |
| Title XIX/Dayhab-Trans Matching Funds | 1,906,423 | 1,933,588 | 1,985,956 | 2,113,871 | 2,113,871 |
| TOTAL COUNTY CONTRIBUTION | 2,314,764 | 2,193,590 | 2,334,211 | 2,474,422 | 2,419,881 |
| TOTAL REVENUES | \$12,482,473 | \$12,801,524 | \$12,328,776 | \$13,028,870 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$ 10,068,553 | \$ 11,566,668 | \$ 11,537,476 | \$ 11,708,503 | |
| Equipment | 84,146 | 106,440 | 107,650 | 109,837 | |
| Expenses | 563,163 | 709,002 | 713,086 | 720,569 | |
| Supplies | 372,926 | 405,395 | 405,865 | 412,332 | |
| Occupancy | 504,637 | 534,062 | 538,682 | 566,794 | |
| TOTAL APPROPRIATIONS | \$ 11,593,425 | \$ 13,321,567 | \$ 13,302,759 | \$ 13,518,035 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|------------------------------------|------------------|------------------|------------------|------------------|----------------|
| Humane Society | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Executive Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Shelter Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Bookkeeper | 1.00 | 1.00 | 1.00 | 1.00 | |
| Education Director | 0.25 | 0.25 | 0.25 | 0.25 | |
| Animal Control | 4.00 | 4.00 | 4.00 | 4.00 | |
| Animal Control Officer (Part-Time) | 2.00 | 2.00 | 2.00 | 2.00 | |
| #1 Kennel Person Stray | 1.00 | 1.00 | 1.00 | 1.00 | |
| #2 Kennel Person Stray | 1.00 | 1.00 | 1.00 | 1.00 | |
| #3 Kennel Person Adoption | 2.00 | 2.00 | 2.00 | 2.00 | |
| #4 Kennel Person Stray (Part-Time) | 2.00 | 2.00 | 2.00 | 2.00 | |
| #5 Health Technician | 1.00 | 1.00 | 1.00 | 1.00 | |
| Kennel Attendant (Part-Time) | 1.50 | 1.50 | 1.50 | 1.50 | |
| Receptionist | 1.00 | 1.00 | 1.00 | 1.00 | |
| Building Maintenance | 0.25 | 0.25 | 0.25 | 0.25 | |
| Kennel Person | 1.00 | 1.00 | 1.00 | 1.00 | |
| TOTAL POSITIONS | 20.00 | 20.00 | 20.00 | 20.00 | |
| REVENUE SUMMARY: | | | | | |
| City of Davenport | \$177,480 | \$174,000 | \$181,020 | \$186,450 | |
| City of Bettendorf | 15,938 | 15,376 | 39,732 | 40,924 | |
| AdoptaCage | 6,948 | - | 7,750 | 8,000 | |
| Adoptions | 79,518 | 95,000 | 84,000 | 86,000 | |
| Board | 20,974 | - | 27,000 | 28,000 | |
| Donations | 36,031 | 10,000 | 40,500 | 41,000 | |
| Education and Volunteers | 20 | - | 50 | 75 | |
| Euthanasia | 20,555 | - | 25,000 | 26,000 | |
| Excessive Animal Permit | 197 | - | 200 | 200 | |
| Fund Raising Events | 76,539 | - | 80,000 | 81,000 | |
| Fees | - | 160,500 | - | - | |
| Golden Companion | 2,797 | - | 4,800 | 4,850 | |
| Heartworm Test | 2,462 | - | 2,750 | 3,000 | |
| Impound | 52,658 | - | 53,500 | 55,100 | |
| In Honor of | 1,063 | - | 1,200 | 1,300 | |
| Memberships | 2,136 | - | 2,500 | 2,750 | |
| Memorials | 19,737 | - | 25,500 | 26,500 | |
| Miscellaneous | 2,129 | 2,000 | 3,000 | 3,750 | |
| Notice of Violation | 970 | - | 1,250 | 1,300 | |
| Other Cities | 6,287 | - | 6,800 | 7,000 | |
| Out of County | 1,645 | - | 2,500 | 2,750 | |
| Retail | 6,948 | - | 8,000 | 8,500 | |
| Spay and Neuter | 15,621 | 50,000 | 31,250 | 31,500 | |
| Surrender | 12,851 | - | 14,000 | 14,750 | |
| City Animal Licensing | 37,397 | 43,000 | 41,000 | 42,000 | |
| Scott County Health Department | 23,366 | 22,062 | 22,062 | 24,615 | |
| Transfer from Society Fund | 66,000 | 139,000 | - | - | |
| SUB-TOTAL REVENUES | \$688,267 | \$710,938 | \$705,364 | \$727,314 | |
| Scott County Contribution | 29,762 | 30,804 | 30,804 | 32,036 | 32,036 |
| TOTAL REVENUES | \$718,029 | \$741,742 | \$736,168 | \$759,350 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$433,617 | \$469,000 | \$448,000 | \$462,000 | |
| Expenses | 99,191 | 124,300 | 89,625 | 91,975 | |
| Supplies | 53,933 | 24,000 | 53,750 | 54,375 | |
| Occupancy | 107,942 | 114,000 | 108,325 | 111,300 | |
| TOTAL APPROPRIATIONS | \$694,683 | \$731,300 | \$699,700 | \$719,650 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|-------------------------------|------------------|------------------|------------------|------------------|----------------|
| County Library | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Library Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Secretary | 1.00 | 1.00 | 1.00 | 1.00 | |
| Reference Librarian | 1.00 | 1.00 | 1.00 | 1.00 | |
| Children's Librarian | 1.00 | 1.00 | 1.00 | 1.00 | |
| Bookmobile Librarian | 1.00 | 1.00 | 1.00 | 1.00 | |
| Technical Processing Clerk | 1.00 | 1.00 | 1.00 | 1.00 | |
| Circulation Librarian | 1.00 | 1.00 | 1.00 | 1.00 | |
| Reserve Librarian | 1.00 | 1.00 | 1.00 | 1.00 | |
| Processing Clerk | 1.25 | 1.25 | 1.25 | 1.25 | |
| Library Page | 1.00 | 1.00 | 1.00 | 1.00 | |
| Bookmobile Driver | 1.00 | 1.00 | 1.00 | 1.00 | |
| Station Attendants | 3.94 | 3.94 | 3.94 | 3.94 | |
| Data Entry Clerk | 1.10 | 1.10 | 1.10 | 1.10 | |
| TOTAL POSITIONS | 16.29 | 16.29 | 16.29 | 16.29 | |
| REVENUE SUMMARY: | | | | | |
| Intergovernmental | \$435,841 | \$439,138 | \$439,138 | \$455,620 | |
| Fees and Charges | 12,761 | 10,000 | 10,000 | 10,000 | |
| Miscellaneous | 5,042 | - | - | - | |
| SUB-TOTAL REVENUES | \$453,644 | \$449,138 | \$449,138 | \$465,620 | |
| Scott County Contribution | 435,712 | 472,082 | 472,082 | 479,355 | 479,355 |
| TOTAL REVENUES | \$889,356 | \$921,220 | \$921,220 | \$944,975 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$602,972 | \$670,490 | \$670,490 | \$697,318 | |
| Equipment | 116,882 | 71,800 | 71,800 | 71,800 | |
| Capital Improvement | 63,974 | - | - | - | |
| Expenses | 155,572 | 195,878 | 195,878 | 180,878 | |
| Supplies | 35,339 | 35,500 | 35,500 | 35,500 | |
| TOTAL APPROPRIATIONS | \$974,739 | \$973,668 | \$973,668 | \$985,496 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---|--------------------|--------------------|--------------------|--------------------|----------------|
| Medic Emergency Medical Services | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Supervisor Paramedic, EMT | 71.00 | 69.00 | 71.00 | 73.00 | |
| Medical Director | 0.15 | 0.15 | 0.15 | 0.15 | |
| Secretary/Bookkeeper | 1.00 | 1.00 | 1.00 | 1.00 | |
| Manager | 5.00 | 4.00 | 5.50 | 6.00 | |
| System Status Controller | 10.00 | 10.00 | 10.00 | 10.00 | |
| Wheelchair/Shuttle Operator | 2.00 | 2.00 | 2.00 | 2.00 | |
| TOTAL POSITIONS | 90.15 | 87.15 | 90.65 | 93.15 | |
| REVENUE SUMMARY: | | | | | |
| Net Patient Revenue | \$4,561,144 | \$4,363,691 | \$4,845,000 | \$4,850,700 | |
| Other Support | 1,459,371 | 1,191,016 | 1,448,000 | 1,418,000 | |
| Genesis Medical Center | - | 25,450 | - | - | |
| Trinity Medical Center | - | 6,363 | - | - | |
| SUB-TOTAL REVENUE | \$6,020,515 | \$5,586,520 | \$6,293,000 | \$6,268,700 | |
| Scott County Contribution | - | 63,432 | - | - | - |
| TOTAL REVENUES | \$6,020,515 | \$5,649,952 | \$6,293,000 | \$6,268,700 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$3,771,112 | \$4,012,851 | \$4,074,660 | \$4,403,574 | |
| Equipment | 9,586 | 12,000 | 10,000 | 10,000 | |
| Expenses | 1,452,006 | 1,345,101 | 1,530,300 | 1,561,982 | |
| Supplies | 167,987 | 140,000 | 141,000 | 143,145 | |
| Occupancy | 148,421 | 140,000 | 150,000 | 150,000 | |
| TOTAL APPROPRIATIONS | \$5,549,112 | \$5,649,952 | \$5,905,960 | \$6,268,701 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|---|--------------------|--------------------|--------------------|--------------------|----------------|
| Quad-Cities Convention & Visitors Bureau | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| AUTHORIZED POSITIONS: | | | | | |
| President/CEO | 1.00 | 1.00 | 1.00 | 1.00 | |
| Vice President Finance & Administration | 1.00 | 1.00 | 1.00 | 1.00 | |
| Vice President Marketing & Communications | 1.00 | 1.00 | 1.00 | 1.00 | |
| Vice President of Sales | 2.00 | 2.00 | 2.00 | 2.00 | |
| Tourism Sales Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Vice President Visitor Services | 1.00 | 1.00 | 1.00 | 1.00 | |
| Marketing & Communications Manager | 2.00 | 2.00 | 2.00 | 2.00 | |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | |
| Convention Sales Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Accounting Clerk | 1.00 | 1.00 | 1.00 | 1.00 | |
| Sales Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Convention & Visitor Service Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Visitor Services Assistant | 0.50 | 0.50 | 0.50 | 0.50 | |
| TOTAL POSITIONS | 14.50 | 14.50 | 14.50 | 14.50 | |
| REVENUE SUMMARY: | | | | | |
| Davenport | \$414,187 | \$395,000 | \$396,565 | \$415,000 | |
| Bettendorf | 198,172 | 200,000 | 200,000 | 200,000 | |
| Moline | 173,750 | 174,000 | 175,625 | 180,000 | |
| Rock Island | 30,000 | 30,000 | 30,000 | 30,000 | |
| East Moline | 3,000 | 3,000 | 3,000 | 3,000 | |
| Rock Island County | 12,000 | 11,000 | 12,000 | 12,000 | |
| Silvis | 1,000 | 1,000 | 1,000 | 1,000 | |
| LeClaire | 6,673 | 5,000 | 5,000 | 5,000 | |
| Carbon Cliff | 5,000 | 5,000 | 5,000 | 5,000 | |
| Eldridge | 3,000 | 3,000 | 3,000 | 3,000 | |
| State of Illinois/LTCB Grant | 137,061 | 140,000 | 149,973 | 150,000 | |
| State of Illinois/Marketing Partnership Grant | 39,003 | 40,000 | 29,373 | 30,000 | |
| State of Illinois/International Grant | 40,625 | 40,000 | 36,000 | 40,000 | |
| Other Grants | 2,500 | 3,000 | 2,500 | 3,000 | |
| Interest | 18,648 | 8,000 | 15,000 | 15,000 | |
| Miscellaneous Income | 33,236 | 20,000 | 20,746 | 30,000 | |
| Mississippi Valley Welcome Center | 84,475 | 100,000 | 91,950 | 100,000 | |
| Membership Income | 63,238 | 70,000 | 70,000 | 70,000 | |
| Publications Income | 7,135 | 10,000 | 12,165 | 12,000 | |
| Joint Projects Income | 15,916 | 5,000 | 8,000 | 9,000 | |
| Friends of QC Grant | 57,000 | 50,000 | 50,000 | 40,000 | |
| Corporate Donations | 10,100 | 25,000 | 35,000 | 15,000 | |
| QC Sports Commission Income | 32,972 | 25,000 | 46,095 | 35,000 | |
| SUB-TOTAL REVENUES | \$1,388,691 | \$1,363,000 | \$1,397,992 | \$1,403,000 | |
| Scott County Contribution | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| TOTAL REVENUES | \$1,458,691 | \$1,433,000 | \$1,467,992 | \$1,473,000 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$626,747 | \$636,932 | \$669,000 | \$684,550 | |
| Equipment | 32,762 | 29,300 | 26,650 | 28,000 | |
| Expenses | 752,342 | 706,200 | 714,168 | 679,610 | |
| Supplies | 8,397 | 14,000 | 14,000 | 14,000 | |
| Occupancy | 32,708 | 33,250 | 40,075 | 66,950 | |
| TOTAL APPROPRIATIONS | \$1,452,956 | \$1,419,682 | \$1,463,893 | \$1,473,110 | |

| DEPARTMENT: | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|------------------------------------|------------------|--------------------|--------------------|--------------------|----------------|
| Quad-City Development Group | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | |
| President | 1.00 | 1.00 | - | - | |
| Vice-President | - | - | 1.00 | 1.00 | |
| Project Manager | 2.00 | 3.00 | 3.00 | 3.00 | |
| Database Specialist | - | 1.00 | 1.00 | 1.00 | |
| Receptionist/Secretary | - | 1.00 | 1.00 | 1.00 | |
| Member Relations Representative | - | 1.00 | 1.00 | 1.00 | |
| TOTAL POSITIONS | 3.00 | 7.00 | 7.00 | 7.00 | |
| REVENUE SUMMARY: | | | | | |
| Private Sector Members | \$398,499 | \$404,623 | \$404,623 | \$404,623 | |
| Public Sector Members | 305,894 | 290,026 | 290,026 | 290,026 | |
| Other | 159,117 | 153,600 | 128,500 | 128,500 | |
| SUB-TOTAL REVENUES | \$863,510 | \$848,249 | \$823,149 | \$823,149 | |
| Arsenal Lobbying Funding | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Scott County Contribution | 37,957 | 37,957 | 37,957 | 37,957 | 37,957 |
| TOTAL COUNTY CONTRIBUTION | 52,957 | 52,957 | 52,957 | 52,957 | 52,957 |
| TOTAL REVENUES | \$916,467 | \$901,206 | \$876,106 | \$876,106 | |
| APPROPRIATION SUMMARY: | | | | | |
| Personal Services | \$154,299 | \$592,177 | \$682,309 | \$692,643 | |
| Equipment | 10,836 | 15,593 | 12,300 | 12,300 | |
| Expenses | 374,574 | 398,587 | 374,924 | 373,424 | |
| Supplies | 5,400 | 14,400 | 6,000 | 6,000 | |
| Occupancy | 87,832 | 87,832 | 87,832 | 87,832 | |
| TOTAL APPROPRIATIONS | \$632,941 | \$1,108,589 | \$1,163,365 | \$1,172,199 | |

| DEPARTMENT: | | 2006-07 | 2007-08 | 2007-08 | 2008-09 | 2008-09 |
|--|-----------|---------------------|---------------------|---------------------|----------------------|------------------|
| Vera French Community Mental Health Center | | ACTUAL | BUDGET | PROJECTED | REQUEST | ADOPTED |
| AUTHORIZED POSITIONS: | | | | | | |
| MD | | 9.96 | 10.13 | 9.99 | 9.99 | |
| PH D | | 5.55 | 4.40 | 5.55 | 5.55 | |
| Therapist | | 20.32 | 20.32 | 20.26 | 20.26 | |
| RN/LPN | | 11.60 | 11.60 | 11.60 | 11.60 | |
| Administrative/Clerical | | 25.07 | 31.22 | 25.10 | 25.10 | |
| Supervisor | | 5.00 | 4.00 | 6.00 | 5.00 | |
| Activity Therapist | | 7.38 | 7.70 | 7.39 | 7.39 | |
| Mental Health Workers | | 14.82 | 14.82 | 14.82 | 14.82 | |
| Other | | 7.60 | 7.60 | 8.60 | 8.60 | |
| Case Manager | | 7.20 | 8.10 | 9.20 | 8.20 | |
| Case Monitor | | 2.00 | 2.10 | 2.00 | 2.00 | |
| Community Support | | 10.20 | 10.90 | 10.20 | 10.20 | |
| TOTAL POSITIONS | | 126.69 | 132.89 | 130.71 | 128.71 | |
| REVENUE SUMMARY: | | | | | | |
| Service Fees | \$ | 3,024,345 | \$ 2,805,000 | \$ 2,805,000 | \$ 2,805,000 | |
| SSI/SSDI | | 550,340 | 352,977 | 352,977 | 352,977 | |
| ARO | | 1,503,553 | 747,638 | 916,586 | 977,104 | |
| Contributions | | 334,445 | 215,000 | 216,192 | 216,192 | |
| Miscellaneous | | 127,265 | 294,533 | 306,533 | 306,533 | |
| SSA | | 113,921 | 115,032 | 115,032 | 115,032 | |
| Title XIX | | 756,144 | 910,795 | 910,795 | 924,324 | |
| State Payment | | 169,883 | 27,222 | 150,624 | 155,143 | |
| SUB-TOTAL REVENUES | \$ | 6,579,896 | \$ 5,468,197 | \$ 5,773,739 | \$ 5,852,305 | |
| Scott County Contribution | | 3,520,165 | 3,766,909 | 3,802,726 | 3,941,272 | 3,881,649 |
| Contingency | | - | 46,200 | 46,200 | 46,200 | 46,200 |
| Title XIX Match | | - | 14,420 | 14,420 | 14,853 | 14,853 |
| Title XIX Pass-Thru | | - | 640,216 | 640,216 | 659,422 | 659,422 |
| Housing Corporation | | - | 52,674 | 52,674 | 54,254 | 54,254 |
| TOTAL COUNTY CONTRIBUTION | | 3,520,165 | 4,520,419 | 4,556,236 | 4,716,002 | 4,656,378 |
| Less: Title XIX Pass-Thru | | - | 640,216 | 640,216 | 659,422 | - |
| TOTAL COUNTY CONTRIBUTION (NET) | | 3,520,165 | 3,880,203 | 3,916,020 | 4,056,580 | 4,656,378 |
| TOTAL REVENUES | | \$10,100,061 | \$9,348,400 | \$9,689,759 | \$9,908,885 | |
| APPROPRIATION SUMMARY: | | | | | | |
| Personal Services | \$ | 8,204,182 | \$ 8,325,581 | \$ 8,517,661 | \$ 8,810,228 | |
| Equipment | | 48,147 | 68,362 | 80,812 | 79,087 | |
| Expenses | | 566,408 | 428,062 | 480,619 | 495,037 | |
| Supplies | | 256,033 | 225,793 | 230,342 | 237,252 | |
| Occupancy | | 374,450 | 393,751 | 406,854 | 420,412 | |
| TOTAL APPROPRIATIONS | \$ | 9,449,220 | \$ 9,441,549 | \$ 9,716,288 | \$ 10,042,016 | |

FINANCIAL MANAGEMENT POLICIES

The following financial policies and relevant sections from the Code of Iowa have been adopted by the Scott County Board of Supervisors and have been developed and assembled here to provide guidance to the County's financial management system. The County's intent is to support a sound and efficient financial management system which best utilizes available resources and provides an acceptable service level to the citizens of Scott County. A Financial Review Committee (FRC) consisting of the County Administrator, Budget Coordinator, Financial Management Supervisor in the Treasurer's Office, and the Accounting and Tax Manager in the Auditor's Office advises the Board on various financial management improvement projects throughout the year.

The following policies are not intended to restrict the Board of Supervisors' authority in determining service needs and/or activities of the County. These financial policies do not limit the Board of Supervisors' ability and responsibility to respond to service delivery needs above or beyond these policies. The Board as a policy making group is still accountable for the efficient and responsive operation of the County.

| | <u>Page</u> |
|--|-------------|
| Excerpts From Chapter 3 of the Scott County Code creating the Office of the Administrator | 364 |
| County Financial Management Policy | 367 |
| County Cash Handling Procedures Policy | 373 |
| County Investment Policy | 374 |
| Excerpts From the Code of Iowa: | |
| Chapter 24 - Local Budget Law | 382 |
| Chapter 331 - County Home Rule (Sections 421-437 - County Levies, Funds, Budgets, and Expenditures) | 386 |

EXCERPTS FROM SCOTT COUNTY CODE

CHAPTER 3 APPOINTED OFFICERS AND DEPARTMENTS

SEC. 3-1. OFFICE OF THE ADMINISTRATOR

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

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

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

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

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

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

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

XXXIII. FINANCIAL MANAGEMENT POLICIES

GENERAL POLICY

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

SCOPE

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

PURPOSE

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

SPECIFIC POLICY PROVISIONS

REVENUE POLICY

1. Scott County will initiate efforts to maintain diversified and stable revenues in an attempt to limit the impact of short run fluctuations in any one revenue source.
2. Annual revenues will be estimated by an objective, and whenever possible analytical process.
3. Existing revenue sources will be re-examined with new revenue sources investigated during the annual budget preparation process.
4. Revenues may exceed expenditures if the fund balance of any funds needs to be increased to meet minimum balance requirements. Additionally, surplus fund balances may supplement revenues in order to fund estimated expenditure levels, generally for onetime expenditures or capital costs.
5. Property tax revenue collections will be established through a tax levy rate for general operations which will not generally exceed the cost of living of the previous year.
6. In relation to enterprise funds which have been established to support expenditure levels, user fees and charges will be established to fund direct and indirect cost of the activity whenever feasible.
7. User fees in other governmental areas such as health and recreational services will be established at a level which will not inhibit participation by all.
8. All user fees and charges will be re-evaluated on an annual basis during the budget preparation process.

9. One-time or special purpose revenues such as grant funds will be utilized to fund capital expenditures or expenditures required by that revenue. Such revenues will generally not be used to subsidize reoccurring personnel, operating and maintenance costs and if approved will be qualified by stating such on-going program may be ended once grant funds or other revenue sources no longer exist.
10. Scott County will on a continuous basis seek methods to reduce the County's reliance on the property tax through seeking legislative support for local option taxes, investigating additional non-property tax revenue sources, and encouraging the expansion and diversification of the County's tax base with commercial and industrial development.

OPERATING BUDGET/EXPENDITURE POLICY

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

Governmental Fund Types

General
Secondary Road
MH-DD
Rural Services

Minimum Fund Balance

15% of annual operating expenses
10% of annual operating expenses
10% of annual operating expenses
\$25,000 minimum balance

Governmental

| <u>Fund Types (Con't)</u> | <u>Minimum Fund Balance</u> |
|----------------------------------|------------------------------------|
| Recording Management Fee | No minimum required |
| Debt Service | \$25,000 minimum balance |
| Capital Projects | \$500,000 minimum balance |

Proprietary

| <u>Fund Types</u> | <u>Minimum Fund Equity</u> |
|--------------------------|--------------------------------------|
| Health Insurance* | \$25,000 minimum balance |
| Self-Insurance | \$1,000,000 minimum balance |
| Golf Course** | Escrowed Annual Debt Service Payment |

* Health Insurance Fund minimum balance requirement for existing self-insured pharmacy program. When and if this program is phased out the remaining fund balance will be transferred to General Fund.

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

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

CAPITAL IMPROVEMENT BUDGET POLICY

1. The County will make all capital improvements in accordance with the adopted Capital Improvement Program except for emergency capital improvements which are deemed necessary by the County staff and approved individually by the Board of Supervisors.
2. Capital improvements will be identified on the basis of long-range projected needs rather than on immediate needs in order to minimize future maintenance, replacement and capital costs.
3. A capital improvement program will be developed for a five-year period and updated annually.

4. Estimated costs of each capital improvement projected for each year will be included in the plan.
5. Revenue sources for capital improvements will be identified in the plan whenever possible.
6. Intergovernmental funding sources from the federal, state and private sector will be actively sought and used as available to assist in financing of capital improvements.
7. Future operating costs associated with the capital improvement will be projected and included as a part of the budget submission in the capital improvement budget.
8. During the initial stages of a particular capital improvement but no later than the public hearing for the capital improvement, revenue sources to fund the capital improvement and estimated project costs including incidental costs will be approved by the Board of Supervisors.
9. Capital Funding Requests From Outside Agencies.
 - Capital funding requests (greater than \$5,000) from outside agencies will only be considered during the Board's regular annual budget review cycle.
 - Said one-time requests, if approved by the Board, shall be funded by use of the County's undesignated/unreserved General Fund balance that is in excess of its required minimum balance (15%). (This section does not preclude capital requests that are approved by the voters at a referendum.)
 - Said requests must be submitted to the County Administrator on or before December 1st on forms provided by the County.
 - Said requests for the next fiscal year will only be accepted for consideration if the County's undesignated/unreserved General Fund balance exceeds the minimum required level (15% of operating expenses) by 10 %. (The 15% minimum required level shall be based on the audited beginning undesignated/unreserved General Fund balance amount of the current fiscal year less any planned uses of fund balance included in the current fiscal year budget compared with current year budgeted general fund operating expenses.
 - Said request shall describe the project in detail and shall also include the following minimum information:
 - Project impact on community (economic development, quality of life, etc.)
 - Total cost of project
 - % of request from County to total project cost
 - Listing of other revenue sources
 - Agencies are encouraged to competitively bid out contracts and should allow local vendors to bid
 - Approved funding allotments will be made beginning with the next fiscal year being budgeted and may be made over a multi-year period
 - No allotment will be given until the requesting organization informs the County in writing that all funding commitments have been made and that the project has begun (this action must be completed prior to December 31st of the next fiscal year being budgeted, if not, the

County's funding commitment will end) Note: Agencies may request an extension to this provision. The extension request should be submitted in writing detailing reasons for the extension and the extension timeframe requested.

- Any approved funding commitment from the County for a project should be considered final with no subsequent funding request to be made to the County on that project.
- Any future State action such as program funding reductions, increased unfunded State mandates, or the enactment of property tax limitation legislation may not allow the County to consider or, complete fulfillment of these types of capital funding requests.

10. Bike Trail Funding

- The Board of Supervisors supports the development and construction of bike trails that will connect communities within the County. The Board encourages state and federal legislators to fund grant opportunities to fund these bike trails. The Board will support grant applications to appropriate state and federal agencies for grant funding of these trails.
- The Board will participate in funding the local match grant requirement of bike trail development and construction that connect non-contiguous cities within Scott County. The Board will also consider allowing the use of the County's right of way for portions of proposed trails along County roads.
- The Board of Supervisors will fund 10% of the local match grant requirement (up to a 30% grant local match requirement). For example, if the grant award is for \$1 million with a 30% local-70% federal/state split the County would fund \$30,000 of the local match. If the same \$1 million grant had a 40% local-60% federal/state split the County would still only fund \$30,000 of the local match. If this is a multi-county grant application the 10% County local match funding amount will be based on the percentage of bike trail mileage in Scott County.
- The County encourages communities to secure additional local grant funding toward the local match requirement (i.e., riverboat grants, foundations, businesses, etc.). The County will not reduce its 10% local match commitment by any additional funding secured by the communities toward their 90% share of the local match.
- The County will not participate in any ongoing maintenance costs of the bike trails.

DEBT ADMINISTRATION POLICY

1. The County will limit its long-term borrowing to capital improvements or projects which cannot be financed from current revenues or for which current revenues are not adequate.
2. Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.
3. The payback period of the bonds issued to fund a particular capital project will not exceed the expected useful life of the project.

4. It is recognized that the State of Iowa sets the debt limitation for municipalities at 5 percent of actual property valuation.
5. Whenever possible, special assessment, revenue bonds and/or general obligation bonds abated by enterprise revenues will be issued instead of general obligation bonds funded by property tax.
6. For those general obligation bonds issued and funded by property taxes, debt service and interest payment schedules shall be established whenever possible in such a manner to provide equalization of debt and interest payments each year for the life of the total outstanding general obligation bonds.
7. The County shall encourage and maintain good relations with the financial and bond rating agencies and prepare any reports so requested by these agencies. Full and open disclosure on every financial report and bond prospectus will be maintained.

FINANCIAL REPORTING POLICY

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

II. CASH HANDLING PROCEDURES POLICY

POLICY

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

SCOPE

This policy is applicable to all county offices and departments.

TECHNICAL ACCOUNTING ASSISTANCE

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

ADMINISTRATIVE PROCEDURES

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

XVIII. INVESTMENT POLICY

SCOPE

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

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

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

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

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

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

DELEGATION OF AUTHORITY

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

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

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

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

following for the County:

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

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

OBJECTIVES

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

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

PRUDENCE

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

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

INSTRUMENTS ELIGIBLE FOR INVESTMENT

Assets of the County may be invested in the following:

- Interest bearing savings accounts, interest bearing money market accounts, and interest bearing checking accounts at any bank, savings and loan association or credit union in Scott County or an adjoining Iowa county. Each bank must be on the most recent Approved Bank List as distributed by the Treasurer of the State of Iowa or as amended as necessary by notice inserted in the monthly mailing by the Rate Setting Committee. Each financial institution shall be properly declared as a depository by the Board of Supervisors of Scott County. Deposits in any financial institution shall not exceed the limit approved by the Board of Supervisors.
- Obligations of the United States government, its agencies and instrumentalities.
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions approved and secured pursuant to chapter 453.

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

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

PROHIBITED INVESTMENTS AND INVESTMENT PRACTICES

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

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

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

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

INVESTMENT MATURITY LIMITATIONS

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

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

1. Operating Funds may only be invested in instruments authorized in this Investment Policy that

mature within three hundred ninety-seven (397) days.

2. The Treasurer may invest funds of the County that are not identified as Operating Funds in investments with maturities longer than three hundred ninety-seven (397) days. However, all investments of the County shall have maturities that are consistent with the needs and uses of the County.

DIVERSIFICATION

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

Prime bankers' acceptances:

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

Commercial paper or other short-term corporate debt:

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

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

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

SAFEKEEPING AND CUSTODY

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

All invested assets of the County eligible for physical delivery shall be secured by having them held at a third party custodian. All purchased investments shall be held pursuant to a written third party

custodial agreement requiring delivery versus payment and compliance with all rules set out elsewhere in this section of this Investment Policy.

ETHICS AND CONFLICT OF INTEREST

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

REPORTING

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

INVESTMENT POLICY REVIEW AND AMENDMENT

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

July 30, 1992

APPROVING THE WRITTEN INVESTMENT POLICY AS REQUIRED BY SENATE FILE 2036

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

Section 1. The written Investment Policy as required by Senate File 2036 and as presented by the County Treasurer, Financial Management Supervisor, and the Director of Budget and Information Processing is hereby adopted.

Section 2. This resolution shall take effect immediately.

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

July 30, 1992

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

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

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

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

Section 3. This resolution shall take effect immediately.

CHAPTER 24 CODE OF IOWA

LOCAL BUDGET LAW

24.1 Short title.

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

24.2 Definition of terms.

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

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

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

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

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

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

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

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

24.3 Requirements of local budget.

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

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

2. The amount proposed to be raised by taxation.

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

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

24.4 Time of filing estimates.

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

24.5 Estimates itemized.

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

24.6 Emergency fund - levy.

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

24.7 Supplemental estimates.

Supplemental estimates for particular funds may be made for levies of taxes for future years when the same are authorized by law. Such estimates may be considered, and levies made therefor at any time by filing the same, and upon giving notice in the manner required in section 24.9. Such estimates and levies shall not be considered as within the provisions of section 24.8.

24.8 Estimated tax collections.

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

24.9 Filing estimates - notice of hearing - amendments.

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

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

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

24.10 Levies void.

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

24.11 Meeting for review.

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

24.12 Record by certifying board.

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

24.13 Procedure by levying board.

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

24.14 Tax limited.

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

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

24.15 Further tax limitation.

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

24.16 Expenses - how paid.

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

24.17 Budgets certified.

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

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

24.18 Summary of budget.

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

24.19 Levying board to spread tax.

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

24.20 Tax rates final.

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

24.21 Transfer of inactive funds.

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

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

24.22 Transfer of funds.

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

24.23 Supervisory power of state board.

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

24.24 Violations.

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

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

24.26 State appeal board.

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

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

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

24.27 Protest to budget.

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

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

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

24.28 Hearing on protest.

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

24.29 Appeal.

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

24.30 Review by and powers of board.

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

24.31 Rules of procedure - record.

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

24.32 Decision certified.

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

24.33 Repealed by 67GA, ch 44, 1.

24.34 Unliquidated obligations.

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

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

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

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

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

24.48 Appeal to state board for suspension of limitations.

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

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

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

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

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

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

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

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

CHAPTER 331 CODE OF IOWA

PART 2

COUNTY LEVIES, FUNDS, BUDGETS, AND EXPENDITURES

331.421 Definitions.

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

1. "General county services" means the services which are primarily intended to benefit all residents of the county, including secondary road services, but excluding services financed by other statutory funds.
2. "Rural county services" means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.
3. "Secondary road services" means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.
4. "Debt service" means expenditures for servicing the county's debt.
5. "Basic levy" means a levy authorized and limited by section 331.423 for general county services and rural county services.
6. "Supplemental levy" means a levy authorized and limited by section 331.424 for general county services and rural county services.
7. "Debt service levy" means a levy authorized and limited by section 331.422, subsection 3.
8. "Fiscal year" means the period of twelve months beginning July 1 and ending on the following June 30.
9. "Committee" means the county finance committee established in chapter 333A.

331.422 County property tax levies.

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

1. Taxes for general county services shall be levied on all taxable property within the county.
2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.
3. Taxes in the amount necessary for debt service shall be levied on all taxable property within the county, except as otherwise provided by state law.
4. Other taxes shall be levied as provided by state law.

331.423 Basic levies - maximums.

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

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

331.424 Supplemental levies.

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

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

1. For general county services, an amount sufficient to pay the charges for the following:
 - a. To the extent that the county is obligated by statute to pay the charges for:
 - (1) Care and treatment of patients by a state mental health institute.
 - (2) Care and treatment of patients by either of the state hospital-schools or by any other facility established under chapter 222 and diagnostic evaluation under section 222.31.
 - (3) Care and treatment of patients under chapter 225.
 - (4) Care and treatment of persons at the alcoholic treatment center at Oakdale. However, the county may require that an admission to the center shall be reported to the board by the center within five days as a condition of the payment of county funds for that admission.
 - (5) Care of children admitted or committed to the Iowa juvenile home at Toledo.
 - (6) Clothing, transportation, medical, or other services provided persons attending the Iowa braille and sight-saving school, for severely handicapped children at Iowa City, for which the county becomes obligated to pay pursuant to sections 263.12, 269.2, and 270.4 through 270.7.
 - b. To the extent that the board deems it advisable to pay, the charges for professional evaluation, treatment, training, habilitation, and care of persons who are mentally retarded, autistic persons, or persons who are afflicted by any other developmental disability, at a suitable public or private facility providing inpatient or outpatient care in the county. As used in this paragraph:
 - (1) "Developmental disability" has the meaning assigned that term by 42 U.S.C. sec. 6001(7)(1976), Supp. II 1978, and Supp. III, 1979.
 - (2) "Autistic persons" means persons, regardless of age, with severe communication and behavior disorders that became manifest during the early stages of childhood development and that are characterized by a severely disabling inability to understand, communicate, learn, and participate in social relationships, "Autistic persons" includes but is not limited to those persons afflicted by infantile autism, profound aphasia, and childhood psychosis.
 - c. Care and treatment of persons placed in the county hospital, county care facility, a health care facility as defined in section 135C.1, subsection 4, or any other public or private facility, which placement is in lieu of admission or commitment to or is upon discharge, removal, or transfer from a state mental health institute, hospital-school, or other facility established pursuant to chapter 222.
 - d. Amounts budgeted by the board for the cost of establishment and initial operation of a community mental health center in the manner and subject to the limitations provided by state law.
 - e. Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including court-ordered costs for a guardian ad litem under section 232.71.
 - f. The care, admission, commitment, and transportation of mentally ill patients in state hospitals, to the extent that expenses for these services are required to be paid by the county, including compensation for the advocate appointed under section 229.19.
 - g. Amounts budgeted by the board for mental health services or mental retardation services furnished to persons on either an outpatient or inpatient basis, to a school or other public agency, or to the community at large, by a community mental health center or other suitable facility located in or reasonably near the county, provided

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

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

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

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

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

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

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

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

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

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

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

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

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

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

331.425 Additions to levies - special levy election.

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

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

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

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

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

Vote for only one of the following:

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

or

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

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

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

331.426 Additions to basic levies.

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

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

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

b. A natural disaster or other emergency.

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

d. Unusual staffing problems.

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

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

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

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

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

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

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

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

331.427 General fund.

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

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

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

331.428 Rural services fund.

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

331.429 Secondary road fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

331.430 Debt service fund.

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

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

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

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

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

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

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

331.431 Additional funds.

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

331.432 Interfund transfers.

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

331.433 Estimates submitted by departments.

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

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

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

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

331.434 County budget.

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

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

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

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

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

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

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

331.435 Budget amendment.

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

the budget summary published under section 331.434, subsection 3.

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

331.436 Protest.

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

331.437 Expenditures exceeding appropriations.

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

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

**SALARY TABLES
2008-2009 ADOPTED BUDGET**

TABLE OF CONTENTS

| <u>GROUP</u> | <u>DESCRIPTION</u> | <u>CODE</u> | <u>PAGE</u> |
|-----------------------|---|-------------|-------------|
| Non-Represented | Employees of various occupational classes not affiliated with any collective bargaining unit. Salary tables are set by the Board of Supervisors. | A | 392 |
| Secondary Roads Unit | Clerical, labor and trades employees in the Engineering Department represented by the Scott County Secondary Roads Employee Council. Salary tables established through collective bargaining. | B | 398 |
| AFSCME Unit | Clerical, technical and maintenance employees represented by the American Federation of State, County and Municipal Association. Salary tables established through collective bargaining. | C | 399 |
| Deputy Sheriff Unit | Deputy Sheriff's and Sergeants in the Sheriff's Department represented by the Scott County Deputy Sheriff's Association. Salary tables established through collective bargaining. | E | 401 |
| Corrections Unit | Jail staff in the Sheriff's Department represented by the Scott County Corrections Association, Chauffeurs, Teamsters and Helpers Local 238. Salary tables established through collective bargaining. | H | 402 |
| Elected Officials | Elected office holders and the Board of Supervisors. Salary set by the Board of Supervisors upon recommendation of the County Compensation Board. | X | 403 |
| Deputy Office Holders | Self explanatory. Salaries set by the Board of Supervisors. | Y | 404 |
| Temporary Staff | Self explanatory. Salaries set by the Board of Supervisors unless otherwise noted. | Z | 405 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: A NON-REPRESENTED

| <u>Position Title</u> | <u>Hay Points</u> | <u>Minimum</u> | <u>Midpoint</u> | <u>Maximum</u> |
|---|-------------------|------------------|------------------|-------------------|
| County Administrator* | N/A | N/A | N/A | N/A |
| * This is a contract position appointed by the Board of Supervisors | | | | |
| County Engineer | 864 | 80,141 38.529 | 94,283 45.328 | 108,425 52.127 |
| Assistant County Administrator | 805 | 75,804 36.444 | 89,181 42.875 | 102,558 49.307 |
| Health Director | 805 | 75,804 36.444 | 89,181 42.875 | 102,558 49.307 |
| Conservation Director | 775 | 73,594 35.382 | 86,581 41.625 | 99,568 47.869 |
| Community Services Director | 725 | 69,935 33.623 | 82,276 39.556 | 94,617 45.489 |
| Facilities & Support Services Director | 725 | 69,935 33.623 | 82,276 39.556 | 94,617 45.489 |
| Information Technology Director | 725 | 69,935 33.623 | 82,276 39.556 | 94,617 45.489 |
| Jail Administrator | 702 | 68,243 32.809 | 80,286 38.599 | 92,329 44.389 |
| Accounting & Tax Manager | 677 | 66,405 31.925 | 78,123 37.559 | 89,841 43.193 |
| Assistant Engineer | 634 | 63,238 30.403 | 74,398 35.768 | 85,558 41.134 |
| Attorney II | 611 | 61,554 29.593 | 72,416 34.815 | 83,278 40.038 |
| Financial Management Supervisor | 611 | 61,554 29.593 | 72,416 34.815 | 83,278 40.038 |
| Planning & Development Director | 608 | 61,330 29.486 | 72,153 34.689 | 82,976 39.892 |
| Budget Manager | 597 | 60,517 29.095 | 71,197 34.229 | 81,877 39.364 |
| Deputy Health Director | 571 | 58,607 28.176 | 68,949 33.149 | 79,291 38.121 |
| Juvenile Detention Center Director | 571 | 58,607 28.176 | 68,949 33.149 | 79,291 38.121 |
| GIS Coordinator | 556 | 57,508 27.648 | 67,657 32.527 | 77,806 37.407 |
| Operations Manager - Auditor | 556 | 57,508 27.648 | 67,657 32.527 | 77,806 37.407 |
| Operations Manager - Treasurer | 556 | 57,508 27.648 | 67,657 32.527 | 77,806 37.407 |

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: A NON-REPRESENTED**

| <u>Position Title</u> | <u>Hay Points</u> | <u>Minimum</u> | <u>Midpoint</u> | <u>Maximum</u> |
|--|-----------------------|------------------|------------------|------------------|
| Assistant Jail Administrator | 540 | 56,326 27.080 | 66,266 31.859 | 76,206 36.638 |
| Deputy Director - Conservation | 540 | 56,326 27.080 | 66,266 31.859 | 76,206 36.638 |
| Network Infrastructure Supervisor | 519 | 54,782 26.338 | 64,449 30.985 | 74,116 35.633 |
| Sheriff's Captain | 519 | 54,782 26.338 | 64,449 30.985 | 74,116 35.633 |
| Office Administrator - County Attorney | 511 | 54,193 26.054 | 63,756 30.652 | 73,319 35.250 |
| Senior Programmer Analyst | 511 | 54,193 26.054 | 63,756 30.652 | 73,319 35.250 |
| Risk Manager | 505 | 53,759 25.846 | 63,246 30.407 | 72,733 34.968 |
| Operations Manager - Recorder | 496 | 53,091 25.525 | 62,460 30.029 | 71,829 34.533 |
| Clinical Services Coordinator | 470 | 51,184 24.608 | 60,216 28.950 | 69,248 33.292 |
| Park Manager | 470 | 51,184 24.608 | 60,216 28.950 | 69,248 33.292 |
| Attorney I | 464 | 50,742 24.395 | 59,696 28.700 | 68,650 33.005 |
| Sheriff's Lieutenant | 464 | 50,742 24.395 | 59,696 28.700 | 68,650 33.005 |
| Golf Course Superintendent | 462 | 50,586 24.320 | 59,513 28.612 | 68,440 32.904 |
| Golf Course Pro/Manager | 462 | 50,586 24.320 | 59,513 28.612 | 68,440 32.904 |
| Webmaster | 455 | 50,085 24.079 | 58,923 28.328 | 67,761 32.577 |
| Programmer/Analyst II | 445 | 49,343 23.723 | 58,050 27.909 | 66,758 32.095 |
| Case Aide Supervisor | 430 | 48,238 23.191 | 56,751 27.284 | 65,264 31.377 |
| Mental Health Coordinator | 430 | 48,238 23.191 | 56,751 27.284 | 65,264 31.377 |
| Secondary Roads Superintendent | 430 | 48,238 23.191 | 56,751 27.284 | 65,264 31.377 |
| Community Health Coordinator | 417 | 47,283 22.732 | 55,627 26.744 | 63,971 30.755 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: A NON-REPRESENTED

| <u>Position Title</u> | <u>Hay Points</u> | <u>Minimum</u> | <u>Midpoint</u> | <u>Maximum</u> |
|--|-----------------------|------------------|------------------|------------------|
| Correctional Health Coordinator | 417 | 47,283 22.732 | 55,627 26.744 | 63,971 30.755 |
| Environmental Health Coordinator | 417 | 47,283 22.732 | 55,627 26.744 | 63,971 30.755 |
| Operations Manager - FSS | 417 | 47,283 22.732 | 55,627 26.744 | 63,971 30.755 |
| Public Health Services Coordinator | 417 | 47,283 22.732 | 55,627 26.744 | 63,971 30.755 |
| Corrections Lieutenant | 406 | 46,479 22.346 | 54,681 26.289 | 62,883 30.232 |
| Network Systems Administrator | 406 | 46,479 22.346 | 54,681 26.289 | 62,883 30.232 |
| Clinical Nurse Specialist | 397 | 45,817 22.027 | 53,902 25.914 | 61,987 29.801 |
| County General Store Manager | 382 | 44,713 21.497 | 52,603 25.290 | 60,493 29.083 |
| Programmer/Analyst I | 382 | 44,713 21.497 | 52,603 25.290 | 60,493 29.083 |
| Naturalist/Director | 382 | 44,713 21.497 | 52,603 25.290 | 60,493 29.083 |
| Public Health Nurse | 366 | 43,539 20.932 | 51,222 24.626 | 58,905 28.320 |
| Community Health Consultant | 355 | 42,730 20.543 | 50,270 24.168 | 57,811 27.794 |
| Community Health Intervention Specialist | 355 | 42,730 20.543 | 50,270 24.168 | 57,811 27.794 |
| Environmental Health Specialist | 355 | 42,730 20.543 | 50,270 24.168 | 57,811 27.794 |
| Corrections Sergeant | 332 | 41,034 19.728 | 48,275 23.209 | 55,516 26.690 |
| Food Service Supervisor | 332 | 41,034 19.728 | 48,275 23.209 | 55,516 26.690 |
| Tax Accounting Specialist | 332 | 41,034 19.728 | 48,275 23.209 | 55,516 26.690 |
| Case Expeditor | 323 | 40,372 19.410 | 47,497 22.835 | 54,622 26.261 |
| GIS Analyst | 323 | 40,372 19.410 | 47,497 22.835 | 54,622 26.261 |

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: A NON-REPRESENTED**

| <u>Position Title</u> | <u>Hay Points</u> | <u>Minimum</u> | <u>Midpoint</u> | <u>Maximum</u> |
|--|-----------------------|------------------|------------------|------------------|
| Human Resources Generalist | 323 | 40,372 19.410 | 47,497 22.835 | 54,622 26.261 |
| Program Services Coordinator | 323 | 40,372 19.410 | 47,497 22.835 | 54,622 26.261 |
| Shift Supervisor - Juvenile Detention | 323 | 40,372 19.410 | 47,497 22.835 | 54,622 26.261 |
| Paralegal - Audio-Visual Production Specialist | 316 | 39,859 19.163 | 46,893 22.545 | 53,927 25.926 |
| Public Safety Dispatch Supervisor | 300 | 38,680 18.596 | 45,506 21.878 | 52,332 25.160 |
| Engineering Aide II | 300 | 38,680 18.596 | 45,506 21.878 | 52,332 25.160 |
| Maintenance Coordinator | 300 | 38,680 18.596 | 45,506 21.878 | 52,332 25.160 |
| Administrative Assistant | 298 | 38,531 18.525 | 45,331 21.794 | 52,131 25.063 |
| Motor Vehicle Supervisor | 298 | 38,531 18.525 | 45,331 21.794 | 52,131 25.063 |
| Veteran's Affairs Director/Case Aide | 298 | 38,531 18.525 | 45,331 21.794 | 52,131 25.063 |
| Classification Specialist | 289 | 37,878 18.211 | 44,562 21.424 | 51,246 24.638 |
| Executive Secretary / Paralegal | 282 | 37,363 17.963 | 43,957 21.133 | 50,551 24.303 |
| Paralegal | 282 | 37,363 17.963 | 43,957 21.133 | 50,551 24.303 |
| Community Dental Consultant | 271 | 36,553 17.574 | 43,003 20.675 | 49,453 23.775 |
| Lead Public Safety Dispatcher | 271 | 36,553 17.574 | 43,003 20.675 | 49,453 23.775 |
| Naturalist | 271 | 36,553 17.574 | 43,003 20.675 | 49,453 23.775 |
| Office Manager - Community Services | 271 | 36,553 17.574 | 43,003 20.675 | 49,453 23.775 |
| Office Manager - Sheriff | 271 | 36,553 17.574 | 43,003 20.675 | 49,453 23.775 |
| GIS Maintenance Tech | 268 | 36,330 17.466 | 42,741 20.549 | 49,152 23.631 |

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: A NON-REPRESENTED**

| <u>Position Title</u> | <u>Hay Points</u> | <u>Minimum</u> | <u>Midpoint</u> | <u>Maximum</u> |
|---|-----------------------|------------------|------------------|------------------|
| Bailiff Sergeant | 262 | 35,894 17.257 | 42,228 20.302 | 48,562 23.347 |
| Park Ranger | 262 | 35,894 17.257 | 42,228 20.302 | 48,562 23.347 |
| Administrative Assistant - Conservation | 252 | 35,155 16.901 | 41,359 19.884 | 47,563 22.867 |
| Administrative Office Assistant - Health | 252 | 35,155 16.901 | 41,359 19.884 | 47,563 22.867 |
| Payroll Specialist | 252 | 35,155 16.901 | 41,359 19.884 | 47,563 22.867 |
| Planning & Development Specialist | 252 | 35,155 16.901 | 41,359 19.884 | 47,563 22.867 |
| Public Safety Dispatcher | 252 | 35,155 16.901 | 41,359 19.884 | 47,563 22.867 |
| Purchasing Specialist | 252 | 34,048 16.369 | 40,057 19.258 | 46,066 22.147 |
| Custodial & Security Coordinator | 238 | 34,128 16.408 | 40,151 19.303 | 46,174 22.199 |
| Shop Supervisor (see Note 1) Note 1: Salary for this position adjusted to meet prevailing market rates - July 1976 | 233 | 43,494 20.911 | 51,169 24.600 | 58,844 28.290 |
| Public Health Nurse - LPN | 230 | 33,537 16.124 | 39,455 18.969 | 45,373 21.814 |
| Assistant Golf Course Superintendent | 220 | 32,805 15.772 | 38,594 18.555 | 44,383 21.338 |
| Associate/District Court Bailiff | 220 | 32,805 15.772 | 38,594 18.555 | 44,383 21.338 |
| Park Crew Leader | 220 | 32,805 15.772 | 38,594 18.555 | 44,383 21.338 |
| Senior Accounting Clerk - Sheriff/Jail | 220 | 32,805 15.772 | 38,594 18.555 | 44,383 21.338 |
| Detention Youth Supervisor | 215 | 32,434 15.593 | 38,158 18.345 | 43,882 21.097 |
| Medical Assistant | 209 | 31,995 15.382 | 37,641 18.097 | 43,287 20.811 |
| Office Leader - County Engineer | 204 | 31,623 15.203 | 37,204 17.887 | 42,785 20.570 |
| Engineering Aide I | 199 | 31,259 15.028 | 36,775 17.680 | 42,291 20.332 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: A NON-REPRESENTED

| <u>Position Title</u> | <u>Hay Points</u> | <u>Minimum</u> | <u>Midpoint</u> | <u>Maximum</u> |
|-------------------------------------|-----------------------|------------------|------------------|------------------|
| Alternative Sentencing Coordinator | 198 | 31,185 14.993 | 36,688 17.638 | 42,191 20.284 |
| Benefits Coordinator | 198 | 31,185 14.993 | 36,688 17.638 | 42,191 20.284 |
| Medical Lab Technician - Health | 198 | 31,185 14.993 | 36,688 17.638 | 42,191 20.284 |
| Senior Clerk - Sheriff/Jail | 198 | 31,185 14.993 | 36,688 17.638 | 42,191 20.284 |
| Equipment Specialist - Conservation | 187 | 30,376 14.604 | 35,736 17.181 | 41,096 19.758 |
| Help Desk Specialist | 187 | 30,376 14.604 | 35,736 17.181 | 41,096 19.758 |
| Park Maintenance Technician | 187 | 30,376 14.604 | 35,736 17.181 | 41,096 19.758 |
| Pioneer Village Site Coordinator | 187 | 30,376 14.604 | 35,736 17.181 | 41,096 19.758 |
| Turf Equipment Specialist | 187 | 30,376 14.604 | 35,736 17.181 | 41,096 19.758 |
| Inmate Services Clerk | 177 | 29,644 14.252 | 34,875 16.767 | 40,106 19.282 |
| Official Records Clerk | 177 | 29,644 14.252 | 34,875 16.767 | 40,106 19.282 |
| Senior Clerk | 177 | 29,644 14.252 | 34,875 16.767 | 40,106 19.282 |
| Clerk III | 162 | 28,539 13.721 | 33,575 16.142 | 38,611 18.563 |
| Golf Course Maintenance Technician | 162 | 28,539 13.721 | 33,575 16.142 | 38,611 18.563 |
| Resource Specialist - Health | 162 | 28,539 13.721 | 33,575 16.142 | 38,611 18.563 |
| Warrant Clerk | 162 | 28,539 13.721 | 33,575 16.142 | 38,611 18.563 |
| Clerk II | 141 | 26,995 12.978 | 31,759 15.269 | 36,523 17.559 |
| Resource Assistant - Health | 141 | 26,995 12.978 | 31,759 15.269 | 36,523 17.559 |
| Cody Homestead Site Coordinator | 99 | 23,930 11.505 | 28,153 13.535 | 32,376 15.565 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: B SECONDARY ROADS UNIT

| <u>Position Title</u> | <u>Hay Points</u> | <u>Start Rate</u> | <u>Step 1 1 year</u> | <u>Step 2 2 years</u> | <u>Step 3 3 years</u> | <u>Step 4 4 years</u> | <u>Step 5 7 years</u> | <u>Step 6 15 years</u> |
|------------------------------------|--------------------------|--------------------------|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
| Crew Leader/Equipmt. Operator I | 213 | 40,123 19.29 | 41,912 20.15 | 43,659 20.99 | 45,510 21.88 | 46,800 22.50 | 46,925 22.56 | 47,507 22.84 |
| Sign Crew Leader | 199 | 38,626 18.57 | 40,394 19.42 | 42,078 20.23 | 43,826 21.07 | 45,053 21.66 | 45,198 21.73 | 45,718 21.98 |
| Heavy Equipmt Operator II | 187 | 37,440 18.00 | 39,042 18.77 | 40,747 19.59 | 42,390 20.38 | 43,576 20.95 | 43,722 21.02 | 44,304 21.30 |
| Mechanic | 187 | 37,440 18.00 | 39,042 18.77 | 40,747 19.59 | 42,390 20.38 | 43,576 20.95 | 43,722 21.02 | 44,304 21.30 |
| Heavy Equipmt Operator III | 174 | 35,984 17.30 | 37,586 18.07 | 39,187 18.84 | 40,726 19.58 | 41,933 20.16 | 42,016 20.20 | 42,578 20.47 |
| Sign Crew Technician | 174 | 35,984 17.30 | 37,586 18.07 | 39,187 18.84 | 40,726 19.58 | 41,933 20.16 | 42,016 20.20 | 42,578 20.47 |
| Truck Crew Coordinator | 163 | 34,882 16.77 | 36,504 17.55 | 37,918 18.23 | 39,437 18.96 | 40,581 19.51 | 40,643 19.54 | 41,226 19.82 |
| Truck Driver/Laborer | 153 | 33,883 16.29 | 35,402 17.02 | 36,774 17.68 | 38,230 18.38 | 39,416 18.95 | 39,520 19.00 | 40,040 19.25 |
| Shop Control Clerk | 187 | 29,682 14.27 | 31,034 14.92 | 32,261 15.51 | 33,446 16.08 | 34,507 16.59 | 34,590 16.63 | 35,048 16.85 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: C AFSCME UNIT

| <u>Position Title</u> | | <u>Step 1</u> <u>Entry</u> | <u>Step 2</u> <u>6 mos.</u> | <u>Step 3</u> <u>12 mos.</u> | <u>Step 4</u> <u>18 mos.</u> | <u>Step 5</u> <u>24 mos.</u> | <u>Step 6</u> <u>7 yrs.</u> | <u>Step 7</u> <u>10 yrs.</u> | <u>Step 8</u> <u>15 yrs.</u> | <u>Step 9</u> <u>20 yrs.</u> |
|-------------------------------------|-----|-------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Building Insp | 314 | 36,837 17.71 | 38,418 18.47 | 39,957 19.21 | 41,517 19.96 | 42,806 20.58 | 44,533 21.41 | 45,864 22.05 | 47,237 22.71 | 48,651 23.39 |
| Election Supr | 291 | 35,422 17.03 | 36,858 17.72 | 38,376 18.45 | 39,853 19.16 | 41,018 19.72 | 42,661 20.51 | 43,950 21.13 | 45,261 21.76 | 46,634 22.42 |
| Maint Electronic Systems Tech | 268 | 33,842 16.27 | 35,360 17.00 | 36,566 17.58 | 38,147 18.34 | 39,312 18.90 | 40,872 19.65 | 42,120 20.25 | 43,368 20.85 | 44,678 21.48 |
| Maint Spec | 268 | 33,842 16.27 | 35,360 17.00 | 36,566 17.58 | 38,147 18.34 | 39,312 18.90 | 40,872 19.65 | 42,120 20.25 | 43,368 20.85 | 44,678 21.48 |
| Case Aide | 252 | 32,843 15.79 | 34,237 16.46 | 35,651 17.14 | 36,982 17.78 | 38,147 18.34 | 39,728 19.10 | 40,914 19.67 | 42,141 20.26 | 43,410 20.87 |
| Accts Payable Spec | 252 | 32,843 15.79 | 34,237 16.46 | 35,651 17.14 | 36,982 17.78 | 38,147 18.34 | 39,728 19.10 | 40,914 19.67 | 42,141 20.26 | 43,410 20.87 |
| Victim/Witness Coord | 223 | 30,680 14.75 | 31,720 15.25 | 33,426 16.07 | 34,778 16.72 | 35,880 17.25 | 37,419 17.99 | 38,542 18.53 | 39,707 19.09 | 40,872 19.65 |
| Admin Assistant - Juvenile Court | 214 | 30,139 14.49 | 31,429 15.11 | 32,822 15.78 | 34,112 16.40 | 35,235 16.94 | 36,650 17.62 | 37,690 18.12 | 38,771 18.64 | 40,040 19.25 |
| Intake Coordinator | 214 | 30,139 14.49 | 31,429 15.11 | 32,822 15.78 | 34,112 16.40 | 35,235 16.94 | 36,650 17.62 | 37,690 18.12 | 38,771 18.64 | 40,040 19.25 |
| Legal Secretary - Civil | 194 | 29,182 14.03 | 30,368 14.60 | 31,533 15.16 | 32,760 15.75 | 33,738 16.22 | 35,173 16.91 | 36,234 17.42 | 37,315 17.94 | 38,438 18.48 |
| Platroom Draftsperson | 194 | 29,182 14.03 | 30,368 14.60 | 31,533 15.16 | 32,698 15.72 | 33,738 16.22 | 35,173 16.91 | 36,234 17.42 | 37,315 17.94 | 38,438 18.48 |
| Cashier | 191 | 28,662 13.78 | 29,869 14.36 | 31,221 15.01 | 32,448 15.60 | 33,530 16.12 | 34,861 16.76 | 35,922 17.27 | 36,982 17.78 | 38,085 18.31 |
| Real Est Spec | 191 | 28,662 13.78 | 29,869 14.36 | 31,221 15.01 | 32,448 15.60 | 33,530 16.12 | 34,861 16.76 | 35,922 17.27 | 36,982 17.78 | 38,085 18.31 |
| Senior Acct. Clerk | 191 | 28,662 13.78 | 29,869 14.36 | 31,221 15.01 | 32,448 15.60 | 33,530 16.12 | 34,861 16.76 | 35,922 17.27 | 36,982 17.78 | 38,085 18.31 |
| Vital Records Spec | 191 | 28,662 13.78 | 29,869 14.36 | 31,221 15.01 | 32,448 15.60 | 33,530 16.12 | 34,861 16.76 | 35,922 17.27 | 36,982 17.78 | 38,085 18.31 |
| Senior Clerk - Elections | 191 | 28,662 13.78 | 29,869 14.36 | 31,221 15.01 | 32,448 15.60 | 33,530 16.12 | 34,861 16.76 | 35,922 17.27 | 36,982 17.78 | 38,085 18.31 |
| Senior Clerk - Victim Witness | 191 | 28,662 13.78 | 29,869 14.36 | 31,221 15.01 | 32,448 15.60 | 33,530 16.12 | 34,861 16.76 | 35,922 17.27 | 36,982 17.78 | 38,085 18.31 |
| Maintenance Worker | 182 | 28,600 13.75 | 29,578 14.22 | 30,534 14.68 | 31,845 15.31 | 32,843 15.79 | 34,174 16.43 | 35,214 16.93 | 36,254 17.43 | 37,357 17.96 |
| Senior Clerk | 177 | 28,101 13.51 | 29,224 14.05 | 30,368 14.60 | 31,470 15.13 | 32,490 15.62 | 33,758 16.23 | 34,778 16.72 | 35,838 17.23 | 36,920 17.75 |
| Platroom Specialist | 177 | 28,101 13.51 | 29,224 14.05 | 30,368 14.60 | 31,470 15.13 | 32,490 15.62 | 33,758 16.23 | 34,778 16.72 | 35,838 17.23 | 36,920 17.75 |
| Legal Secretary | 177 | 28,101 13.51 | 29,224 14.05 | 30,368 14.60 | 31,470 15.13 | 32,490 15.62 | 33,758 16.23 | 34,778 16.72 | 35,838 17.23 | 36,920 17.75 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: C AFSCME UNIT

| <u>Position Title</u> | | <u>Step 1</u> <u>Entry</u> | <u>Step 2</u> <u>6 mos.</u> | <u>Step 3</u> <u>12 mos.</u> | <u>Step 4</u> <u>18 mos.</u> | <u>Step 5</u> <u>24 mos.</u> | <u>Step 6</u> <u>7 yrs.</u> | <u>Step 7</u> <u>10 yrs.</u> | <u>Step 8</u> <u>15 yrs.</u> | <u>Step 9</u> <u>20 yrs.</u> |
|---------------------------------------|-----|-------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Mtr Vehicle Acct Clerk | 177 | 28,101 13.51 | 29,224 14.05 | 30,368 14.60 | 31,470 15.13 | 32,490 15.62 | 33,758 16.23 | 34,778 16.72 | 35,838 17.23 | 36,920 17.75 |
| Clerk III | 162 | 27,165 13.06 | 28,226 13.57 | 29,266 14.07 | 30,430 14.63 | 31,366 15.08 | 32,594 15.67 | 33,571 16.14 | 34,590 16.63 | 35,651 17.14 |
| Lead Cust Worker | 162 | 27,165 13.06 | 28,226 13.57 | 29,266 14.07 | 30,430 14.63 | 31,366 15.08 | 32,594 15.67 | 33,571 16.14 | 34,590 16.63 | 35,651 17.14 |
| Data Entry Clerk - County Attorney | 151 | 26,478 12.73 | 27,560 13.25 | 28,579 13.74 | 29,661 14.26 | 30,534 14.68 | 31,762 15.27 | 32,718 15.73 | 33,675 16.19 | 34,674 16.67 |
| Receptionist - County Attorney | 151 | 26,478 12.73 | 27,560 13.25 | 28,579 13.74 | 29,661 14.26 | 30,534 14.68 | 31,762 15.27 | 32,718 15.73 | 33,675 16.19 | 34,674 16.67 |
| Multi-Service Clerk | 151 | | 27,560 13.25 | 28,579 13.74 | 29,661 14.26 | 30,534 14.68 | 31,762 15.27 | 32,718 15.73 | 33,675 16.19 | 34,674 16.67 |
| Clerk II | 141 | 25,750 12.38 | 26,874 12.92 | 27,851 13.39 | 28,891 13.89 | 29,682 14.27 | 30,930 14.87 | 31,845 15.31 | 32,781 15.76 | 33,758 16.23 |
| Custodial Worker | 130 | 25,147 12.09 | 26,042 12.52 | 26,978 12.97 | 27,976 13.45 | 28,870 13.88 | 30,472 14.65 | 31,366 15.08 | 32,323 15.54 | 33,280 16.00 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: E DEPUTY SHERIFF UNIT

1-Jul-08

| <u>Position Title</u> | <u>Hay Points</u> | <u>Step 1 Start</u> | <u>Step 2 1 year</u> | <u>Step 3 2 years</u> | <u>Step 4 3 years</u> | <u>Step 5 4 years</u> | <u>Step 6 5 years</u> | <u>Step 7 7 years</u> | <u>Step 8 10 years</u> | <u>Step 9 12 years</u> | <u>Step 10 15 years</u> | <u>Step 11 20 years</u> |
|------------------------------|------------------------------|--------------------------------|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|
| Sergeant | 451 | 58,074 27.92 | 59,883 28.79 | | 61,069 29.36 | | | 61,672 29.65 | 62,296 29.95 | | | |
| Deputy | 329 | 41,850 20.12 | 43,742 21.03 | 45,490 21.87 | 47,757 22.96 | 49,920 24.00 | 50,898 24.47 | 51,938 24.97 | 52,936 25.45 | 53,498 25.72 | 54,038 25.98 | 54,600 26.25 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: H CORRECTIONS UNIT

| <u>Position Title</u> | <u>Hay Points</u> | <u>Step 1 Entry</u> | <u>Step 2 6 mos.</u> | <u>Step 3 1 year</u> | <u>Step 4 2 years</u> | <u>Step 5 3 years</u> | <u>Step 6 4 years</u> | <u>Step 7 7 years</u> | <u>Step 8 10 years</u> | <u>Step 9 15 years</u> |
|---------------------------------------|--------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| Corr Ofcr | 246 | Trainee status | | 34,840 16.75 | 36,462 17.53 | 40,061 19.26 | 41,101 19.76 | 42,016 20.20 | 42,598 20.48 | 43,243 20.79 |
| Corr Ofcr Trainee | 199 | 30,618 14.72 | 31,138 14.97 | | | | | | | |
| Jail Custodian/ Correction Officer | 176 | 25,771 12.39 | 26,582 12.78 | 27,082 13.02 | 28,267 13.59 | 30,950 14.88 | 31,782 15.28 | 32,386 15.57 | 33,613 16.16 | 34,112 16.40 |
| Cook | 176 | 25,771 12.39 | | 27,082 13.02 | 28,267 13.59 | 30,950 14.88 | 31,782 15.28 | 32,386 15.57 | 33,613 16.16 | 34,112 16.40 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: X ELECTED OFFICIALS

| <u>ELECTED OFFICIAL</u> | <u>ANNUAL SALARY</u> |
|------------------------------------|----------------------|
| Attorney | 128,544 |
| Auditor | 74,200 |
| Recorder | 74,200 |
| Sheriff | 95,900 |
| Treasurer | 74,200 |
| Chair, Board of Supervisors | 40,200 |
| Board Member, Board of Supervisors | 37,200 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: Y DEPUTY OFFICE HOLDERS

| <u>POSITION TITLE</u> | <u>ANNUAL SALARY</u> |
|----------------------------|----------------------|
| First Assistant Attorney | 109,262 |
| Deputy Auditor - Elections | 55,650 |
| Deputy Auditor - Tax | 55,650 |
| Second Deputy Recorder | 63,070 |
| Chief Deputy Sheriff | 81,515 |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009
GROUP: Z TEMPORARY AND PART-TIME STAFF

| <u>POSITION</u> | <u>RATE</u> |
|-------------------------------------|--|
| Seasonal General Laborer | \$10.39/hour |
| Health Intern & Planning Intern | \$9.40 to \$11.94/hour depending on skills, education and experience |
| Enforcement Aide | \$9.40 to \$17.71/hour depending on skills, education and experience |
| Eldridge Garage Caretaker | \$11.09/hour |
| Seasonal Maintenance Worker (Roads) | \$11.09/hour |
| Summer Law Clerk | Set in cooperation with University Programs |
| Civil Service Secretary | Set by Civil Service Commission |
| Mental Health Advocate | Set by Chief Judge at \$20.89/hour |
| Health Services Professional | |
| Immunization Clinic/Jail Health | |
| LPN | \$17.73/hour |
| RN/EMT-P | \$20.93/hour |
| Election Officials | \$7.50/hour |
| Election Chairpersons | \$8.25/hour |
| Election Clerk | \$12.94/hour |
| Outreach/Interpreter | \$15.02/hour |

SCOTT COUNTY SALARY RATE TABLE FOR FY 2008-2009

GROUP: Z TEMPORARY AND PART-TIME STAFF

POSITION

RATE

CONSERVATION: *

Glynns Creek:

| | |
|----------------------------------|-------------|
| Seasonal part-time Golf Managers | |
| Food Service | \$8.50/hour |
| Pro Shop | \$9.50/hour |

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

| | |
|---|-------------|
| Golf Course Rangers, Starters, Cart Persons | \$7.25/hour |
|---|-------------|

| | |
|--------------------------|----------------------|
| Concession Stand Workers | \$7.25 - \$7.75/hour |
|--------------------------|----------------------|

| | |
|----------------|----------------------|
| Groundskeepers | \$7.25 - \$8.75/hour |
|----------------|----------------------|

Scott County & West Lake Parks:

| | |
|---------------|--|
| Beach Manager | \$11.00/hr. (season) \$8.75/hr (open/close) |
|---------------|--|

| | |
|--------------|--|
| Pool Manager | \$11.00/hr. (season) \$8.75/hr (open/close) |
|--------------|--|

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

| | |
|--------------------------|----------------------|
| Water Safety Instructors | \$7.75 - \$9.00/hour |
|--------------------------|----------------------|

| | |
|-----------------------|----------------------|
| Pool/Beach Lifeguards | \$7.25 - \$8.25/hour |
|-----------------------|----------------------|

| | |
|---|----------------------|
| Pool/Beach/Boathouse - Concession Workers | \$7.25 - \$7.75/hour |
|---|----------------------|

| | |
|----------------|---------------------|
| Park Attendant | \$7.25- \$9.25/hour |
|----------------|---------------------|

| | |
|---------------------|----------------------|
| Maintenance | \$7.25 - \$8.75/hour |
| Skilled Maintenance | \$10.50/hour |

| | |
|-----------------------------|------------------------|
| Park Patrol (non-certified) | \$11.75 - \$12.75/hour |
| (certified) | \$14.75 - \$15.75/hour |

Pioneer Village:

| | |
|------------------------------------|----------------------|
| Day Camp Counselors | \$7.25 - \$8.50/hour |
| Apothecary Shop Concession Workers | \$7.25 - \$8.50/hour |

| | |
|-------------|---------------------|
| Maintenance | \$7.25- \$8.75/hour |
|-------------|---------------------|

Wapsi Center:

| | |
|----------------------|-------------|
| Assistant Naturalist | \$9.75/hour |
|----------------------|-------------|

| | |
|---------------------|----------------------|
| Maintenance | \$7.25 - \$8.75/hour |
| Skilled Maintenance | \$10.50/hour |

* Set by Scott County Conservation Board