

PUBLIC HEARING PRESENTATION
On The
SCOTT COUNTY
FY04 BUDGET



February 27, 2003

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CAPITAL PROJECTS

CALENDAR OF EVENTS

SCOTT COUNTY FY04 BUDGET REVIEW

BUDGET IMPACT IN BRIEF

The proposed FY04 Budget results in:

- Levy rate impact on a residence:
 - 6.7% increase in Urban area (\$15.61 annual increase on \$100,000 home)
 - 2.4% increase in Rural area (\$9.21 annual increase on \$100,000 home)

- Levy rate impact on a combined rural home and farm land
 - 2.8% increase

- Residential rollback impact: -0.5% decrease in residential taxable valuations

- 7.4% increase in urban levy rate

- 2.9% increase in rural levy rate

- 8.6% increase in property tax levy *(net of new jail staff/programs costs, increased out-of-county inmate housing costs, and further reduction in interest income, levy increase would have been 2.8%)*

- County's tax base increased 1.8% county-wide and 4.7% in the unincorporated area

| MAJOR EXPENDITURE/REVENUE IMPACTS | % IMPACT ON LEVY | % IMPACT ON LEVY RATE |
|---|------------------|----------------------------|
| \$1,113,590 in additional jail costs (\$500,000 increase in costs to house inmates in out-of-county facilities, \$419,590 for additional jail staff for enhanced programs and required relief factors, \$194,000 in new programs including substance abuse, mental health, and increasing compliance) | +4.6% | +4.8% urban +2.8% rural |
| \$295,810 in less interest income due to the lowest interest rates in recent history (the County's interest income, a major non-tax revenue, has declined over \$1.6 million in the last several years). | +1.2% | +1.3% urban +0.8% rural |
| Levy and levy rate increase (decrease) net of above items | 2.8% | 1.2% urban -0.7% rural |

SCOTT COUNTY FY04 BUDGET REVIEW

SUMMARY OF BOARD OF SUPERVISORS INITIAL BUDGET DISCUSSIONS

The Scott County Board of Supervisors held a special Committee of the Whole session on October 1, 2002 to identify specific areas they wished staff to review during the FY04 budget preparation process.

The specific budget areas of review identified by the Board at their October 2002 meeting were as follows:

1. Continued technology upgrades and training

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

- Continued progress on the recommendations included in the 2000 Technology Assessment Report as a part of the FY04 CIP Plan
- The GIS Steering Committee has presented its strategic plan for an enterprise GIS system for Scott County which will lead to improved public accessibility to database and plat/map information via the Internet
- A GIS Coordinator position budgeted for FY04

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

- \$900,000 included in FY04 Budget to house inmates in out of County facilities
- \$584,836 included in FY04 Budget to fund alternatives to incarceration and in-facility jail programs (\$135,000 - Court Compliance Officers program; \$329,910 - prisoner substance abuse programs (in-facility and out); \$86,776 – match for possible grant for mental health pre-booking diversion program; \$33,150 - electronic monitoring system and other compliance and jail programs)
- \$364,170 – for additional jail staffing for in-facility programs and required relief factors
- Multi-year funding toward Phase Two Jail Review (dual track review of both additional alternatives to incarceration programs and a building development solution) (FY04 funding level - \$75,000)

SCOTT COUNTY FY04 BUDGET REVIEW

3. Space utilization plan implementation

- The Scott County Bi-Centennial Building renovation project and the lower level of the Courthouse and security elevator will be completed in the current FY03 fiscal year. The proposed Capital Project Plan defers additional renovation of the Courthouse until FY06. This will allow gaming revenues to accumulate to continue to fund the project on a pay-as-you-go basis.
- General Fund tax levy transfer to Capital Fund for FY04 increased \$50,000 as previously approved

4. Retention and development of employees

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

5. Impact of potential legislation

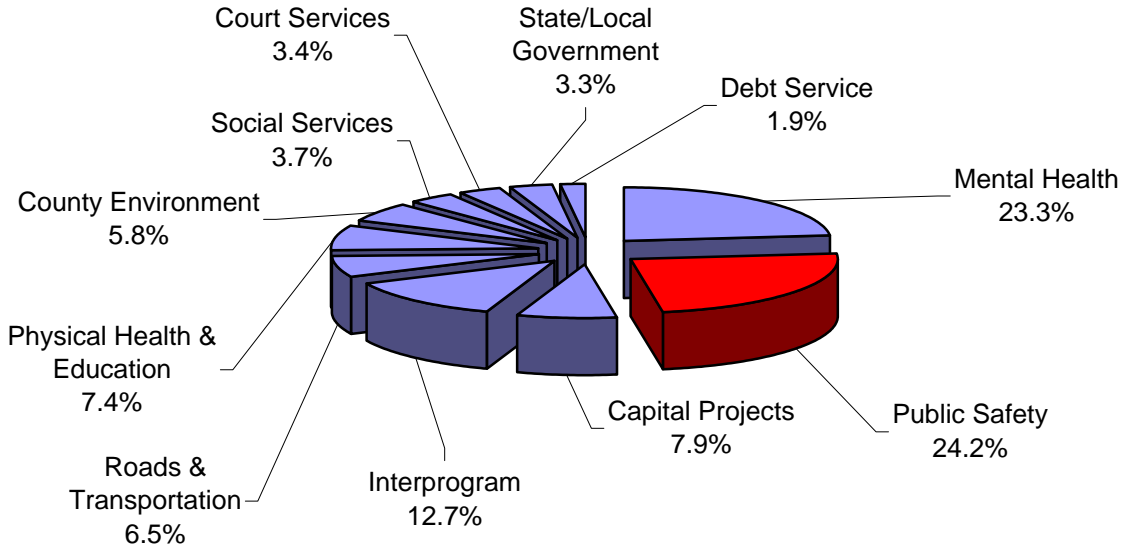
- Monitoring proposed legislation regarding property tax limitations which would result in substantial service reductions and deferment/elimination of major maintenance and capital projects
- Scott County supports the Iowa State Association of Counties (ISAC) and the League of Municipalities position that recommends a comprehensive review of all tax revenues (property, income and sales taxes) and what services should be funded by each revenue stream
- Several property tax limitation bills currently under consideration by legislators including SF41, HF2, and HF25 which could severely impact the level of County services to its citizens
- May impact funding of County CIP Plan

SCOTT COUNTY FY04 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

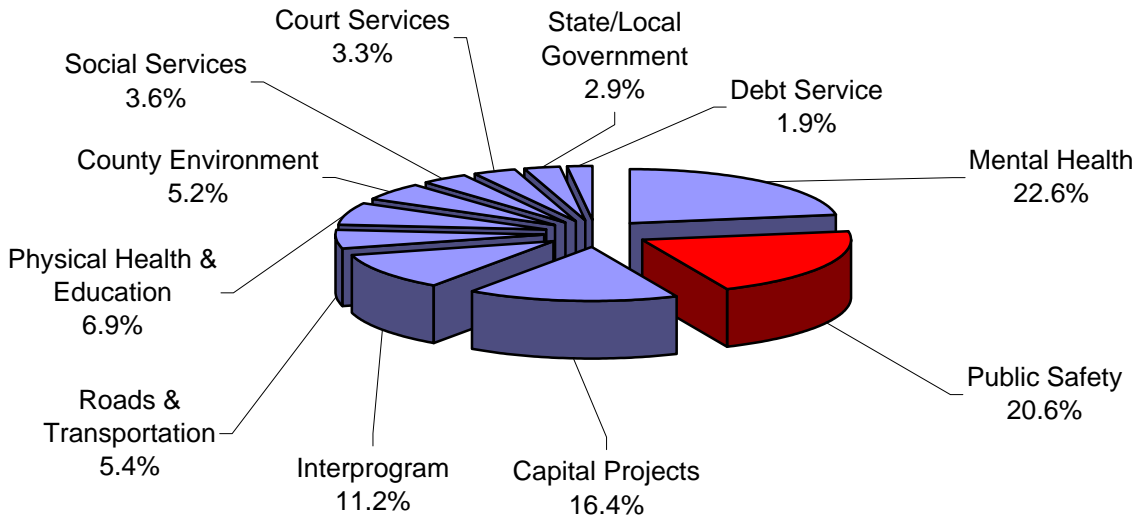
Budgeted Funds Only

FY04 BUDGET: \$55,457,462



Public Safety is the largest single expenditure area of the County followed closely by the State mandated Mental Health service area. The Public Safety service area continues to grow as the community struggles with the jail capacity and jail staffing issues.

FY03 BUDGET: \$58,028,660



SCOTT COUNTY FY04 BUDGET REVIEW

SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY

Includes Sheriff programs - Patrol & Investigations, Jail and Jail Health Services, and Prisoner Transportation; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; all ambulance services; and Disaster Services.

COURT SERVICES

Includes Sheriff program - service of civil papers; Juvenile Court Services programs including the Juvenile Detention Center, and Juvenile Justice program; other court costs including grand jury costs and the Grant Law Library.

PHYSICAL HEALTH AND EDUCATION SERVICES

Includes Health Department programs - Environmental Health, and Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services; Library program; Mississippi Valley Fair program.

MENTAL HEALTH SERVICES

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

SOCIAL SERVICES

Includes Community Services Department programs - General Relief and Veteran Services; Human Services program - Administrative Support; Commission on Aging programs - Outreach, Transportation, Day Care, Volunteer Services, Leisure Services and Congregate Meals; Community Health Care program - Community Services clients; Center for Alcohol & Drug Services programs - Outpatient and Residential.

COUNTY ENVIRONMENT SERVICES

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

ROADS AND TRANSPORTATION SERVICES

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

STATE & LOCAL GOVERNMENT SERVICES

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

INTERPROGRAM SERVICES

Includes County Administrator program; Auditor's Department programs - Business/Finance and Taxation; Budget and Information Processing programs; Buildings and Grounds Department programs; Non-Departmental program - Insurance Costs, Professional Services and Contingency; Personnel Department; Board of Supervisors; Treasurer's Department programs - Tax Collection and Accounting/Finance.

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue and the River Renaissance Vision Iowa project bond issue.

CAPITAL IMPROVEMENTS

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

SCOTT COUNTY FY04 BUDGET REVIEW

APPROPRIATION SUMMARY BY SERVICE AREA

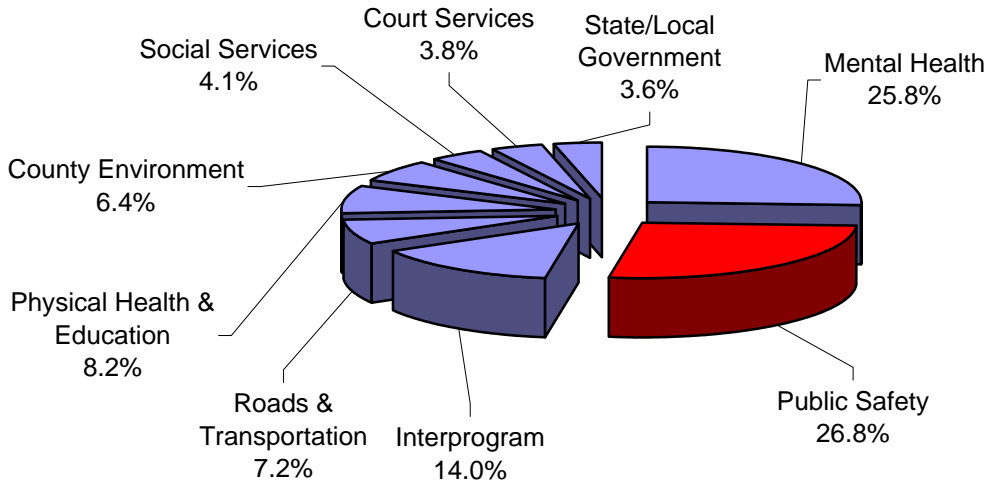
| SERVICE AREA | FY03 Budget | FY04 Request | % Change | Amount Increase (Decrease) | Board Review To Date | % Change | Amount Increase (Decrease) |
|----------------------------------|----------------------|----------------------|-------------|----------------------------------|----------------------------|-------------|----------------------------------|
| Public Safety | \$ 11,982,433 | \$ 14,355,734 | 19.8% | \$ 2,373,301 | \$ 13,401,236 | 11.8% | \$ 1,418,803 |
| Court Services | 1,897,539 | 1,910,742 | 0.7% | 13,203 | 1,910,742 | 0.7% | 13,203 |
| Physical Health & Education | 3,996,464 | 4,124,314 | 3.2% | 127,850 | 4,124,314 | 3.2% | 127,850 |
| Mental Health | 13,099,016 | 13,069,862 | -0.2% | (29,154) | 12,916,875 | -1.4% | (182,141) |
| Social Services | 2,060,363 | 2,079,330 | 0.9% | 18,967 | 2,067,921 | 0.4% | 7,558 |
| County Environment | 3,015,758 | 3,198,144 | 6.0% | 182,386 | 3,198,144 | 6.0% | 182,386 |
| Roads & Transportation | 3,144,000 | 3,596,700 | 14.4% | 452,700 | 3,596,700 | 14.4% | 452,700 |
| State/Local Government | 1,683,609 | 1,816,014 | 7.9% | 132,405 | 1,816,014 | 7.9% | 132,405 |
| Interprogram | <u>6,506,321</u> | <u>7,064,928</u> | 8.6% | <u>558,607</u> | <u>7,030,083</u> | 8.1% | <u>523,762</u> |
| SUBTOTAL OPERATING BUDGET | 47,385,503 | 51,215,768 | 8.1% | 3,830,265 | 50,062,029 | 5.6% | 2,676,526 |
| Debt Service | 1,112,753 | 1,038,906 | -6.6% | (73,847) | 1,038,906 | -6.6% | (73,847) |
| Capital Projects | <u>9,530,404</u> | <u>4,826,027</u> | -49.4% | <u>(4,704,377)</u> | <u>4,356,527</u> | -54.3% | <u>(5,173,877)</u> |
| SUBTOTAL COUNTY BUDGET | 58,028,660 | 57,080,701 | -1.6% | (947,959) | 55,457,462 | -4.4% | (2,571,198) |
| Golf Course Operations | <u>1,076,101</u> | <u>1,029,676.00</u> | -4.3% | <u>(46,425)</u> | <u>1,029,676</u> | -4.3% | <u>(46,425)</u> |
| TOTAL | <u>\$ 59,104,761</u> | <u>\$ 58,110,377</u> | -1.7% | <u>\$ (994,384)</u> | <u>\$ 56,487,138</u> | -4.4% | <u>\$ (2,617,623)</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

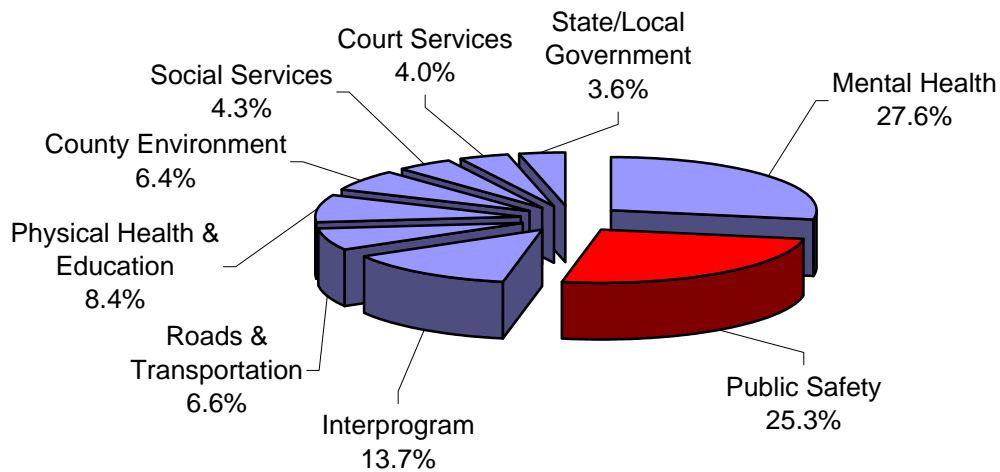
Operating Budget Only

FY04 BUDGET: \$50,062,029



Public Safety expenditures are now the highest percentage of the County operating budget. Public Safety expenditures have increased dramatically in recent years due to increasing staffing and costs in housing jail inmates in out-of-county facilities.

FY03 BUDGET: \$47,385,503



SCOTT COUNTY FY04 BUDGET REVIEW

REVENUE SUMMARY

Budgeted Funds

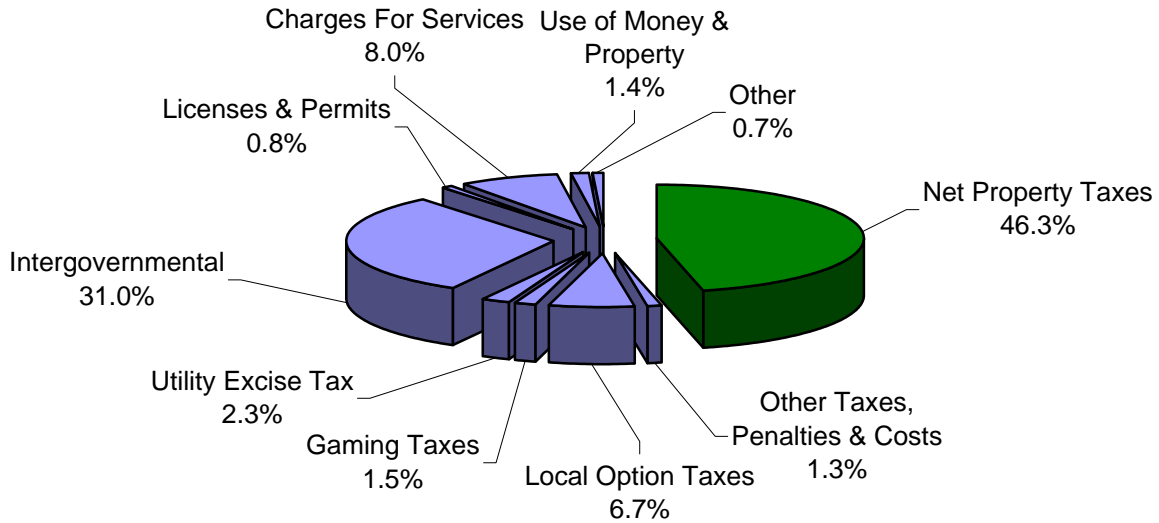
| | <u>FY03 Budget</u> | <u>FY04 Request</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> | <u>Board Review To Date</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> |
|--|------------------------|-------------------------|---------------------|---|-------------------------------------|---------------------|---|
| REVENUES | | | | | | | |
| Taxes Levied on Property | \$ 23,845,935 | \$ 27,462,033 | 15.2% | \$ 3,616,098 | \$ 25,878,253 | 8.5% | \$ 2,032,318 |
| Less: Uncollected Delinquent Taxes-Levy Year | 11,741 | 11,741 | 0.0% | - | 11,741 | 0.0% | - |
| Less: Credits To Taxpayers | 1,071,461 | 1,072,781 | 0.1% | 1,320 | 1,072,781 | 0.1% | 1,320 |
| Net Current Property Taxes | <u>22,762,733</u> | <u>26,377,511</u> | 15.9% | <u>3,614,778</u> | <u>24,793,731</u> | 8.9% | <u>2,030,998</u> |
| Add: Delinquent Property Tax Revenue | 11,741 | 11,741 | 0.0% | - | 11,741 | 0.0% | - |
| Total Net Property Taxes | <u>22,774,474</u> | <u>26,389,252</u> | 15.9% | <u>3,614,778</u> | <u>24,805,472</u> | 8.9% | <u>2,030,998</u> |
| Penalties, Interest & Costs On Taxes | 524,030 | 548,300 | 4.6% | 24,270 | 548,300 | 4.6% | 24,270 |
| Other County Taxes | <u>137,622</u> | <u>151,060</u> | 9.8% | <u>13,438</u> | <u>151,060</u> | 9.8% | <u>13,438</u> |
| Total Other Taxes, Penalties & Costs | 661,652 | 699,360 | 5.7% | 37,708 | 699,360 | 5.7% | 37,708 |
| Local Option Taxes | 3,497,496 | 3,570,210 | 2.1% | 72,714 | 3,570,210 | 2.1% | 72,714 |
| Gaming Taxes | 785,000 | 825,000 | 5.1% | 40,000 | 825,000 | 5.1% | 40,000 |
| Utility Tax Replacement Excise Tax | 1,132,590 | 1,313,241 | 16.0% | 180,651 | 1,236,155 | 9.1% | 103,565 |
| Intergovernmental : | | | | | | | |
| State Shared Revenues | 1,785,096 | 2,708,072 | 51.7% | 922,976 | 2,708,072 | 51.7% | 922,976 |
| State Grants & Reimbursements | 5,371,715 | 5,249,492 | -2.3% | (122,223) | 5,249,492 | -2.3% | (122,223) |
| State Credits Against Levied Taxes | 1,071,461 | 1,072,781 | 0.1% | 1,320 | 1,072,781 | 0.1% | 1,320 |
| Other State Credits | 7,178,878 | 7,002,371 | -2.5% | (176,507) | 7,002,371 | -2.5% | (176,507) |
| Federal Grants & Entitlements | 23,500 | - | -100.0% | (23,500) | - | -100.0% | (23,500) |
| Contr & Reimb From Other Govts | 587,482 | 600,558 | 2.2% | 13,076 | 600,558 | 2.2% | 13,076 |
| Payments in Lieu of Taxes | <u>2,195</u> | <u>-</u> | <u>-100.0%</u> | <u>(2,195)</u> | <u>-</u> | <u>-100.0%</u> | <u>(2,195)</u> |
| Subtotal Intergovernmental | 16,020,327 | 16,633,274 | 3.8% | 612,947 | 16,633,274 | 3.8% | 612,947 |
| Licenses & Permits | 412,345 | 405,445 | -1.7% | (6,900) | 405,445 | -1.7% | (6,900) |
| Charges For Services | 3,604,865 | 4,102,099 | 13.8% | - | 4,264,661 | 18.3% | - |
| Use of Money & Property | 1,079,375 | 751,513 | -30.4% | (327,862) | 769,565 | -28.7% | (309,810) |
| Other: | | | | | | | |
| Fines, Forfeitures & Defaults | 50,700 | 27,400 | -46.0% | (23,300) | 27,400 | -46.0% | (23,300) |
| Miscellaneous | 729,709 | 335,242 | -54.1% | (394,467) | 335,242 | -54.1% | (394,467) |
| Proceeds of Fixed Asset Sales | <u>11,500</u> | <u>36,500</u> | <u>217.4%</u> | <u>25,000</u> | <u>36,500</u> | <u>217.4%</u> | <u>25,000</u> |
| Total Other | 791,909 | 399,142 | -49.6% | (392,767) | 399,142 | -49.6% | (392,767) |
| Total Revenues & Other Sources | <u>\$ 50,760,033</u> | <u>\$ 55,088,536</u> | 8.5% | <u>\$ 3,831,269</u> | <u>\$ 53,608,284</u> | 5.6% | <u>\$ 2,188,455</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

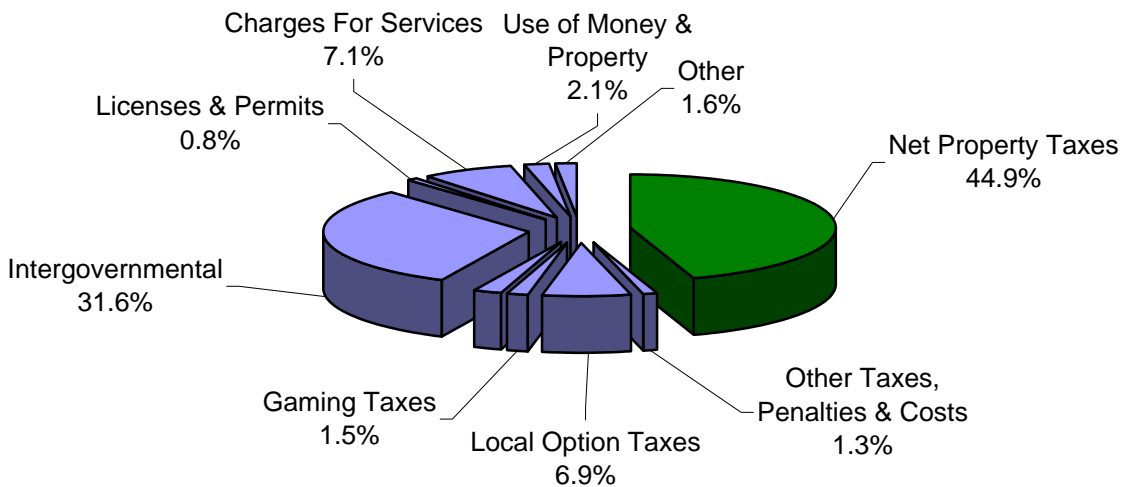
Budgeted Funds

FY04 BUDGET: \$53,608,284



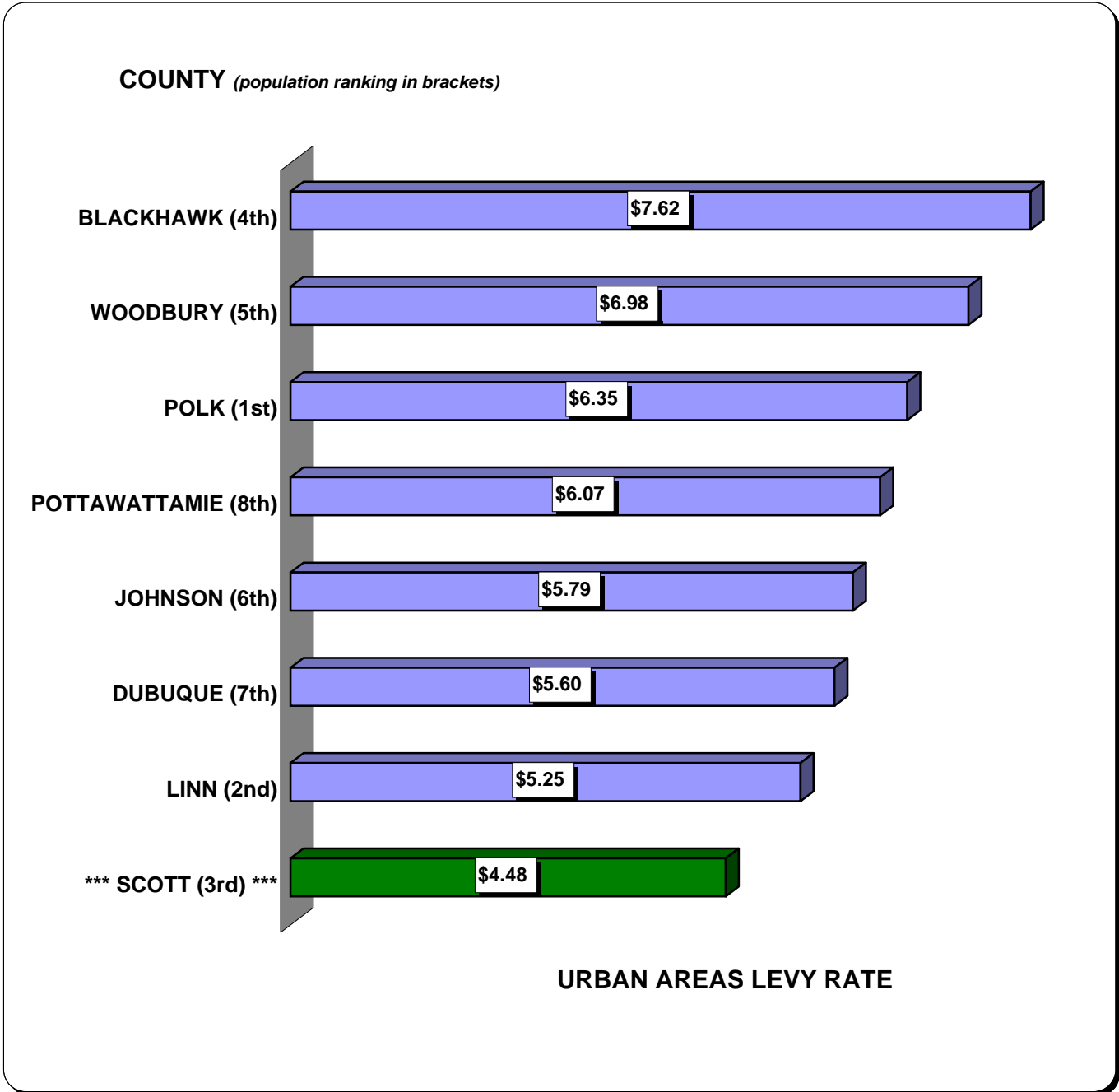
Net property taxes are increasing as a percent of total revenues due to increasing jail operating costs, funding outside agencies capital requests, and due to the partial offset of substantially reduced interest income as a result of historically low interest rates.

FY03 BUDGET: \$50,760,033



SCOTT COUNTY FY04 BUDGET REVIEW

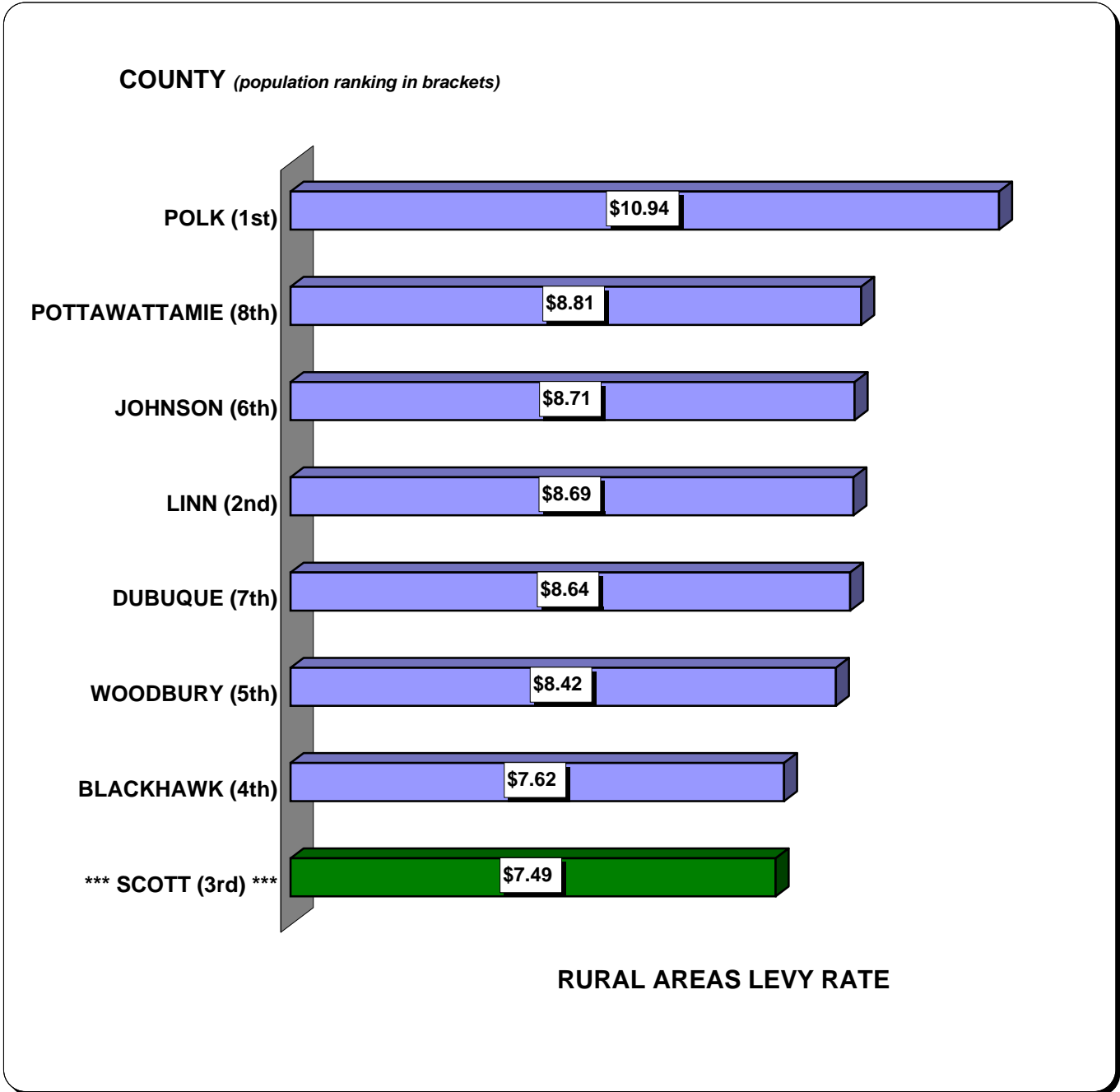
FY03 URBAN AREAS TAX LEVY RATE
FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks *LOWEST* among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year 2002-03.

SCOTT COUNTY FY04 BUDGET REVIEW

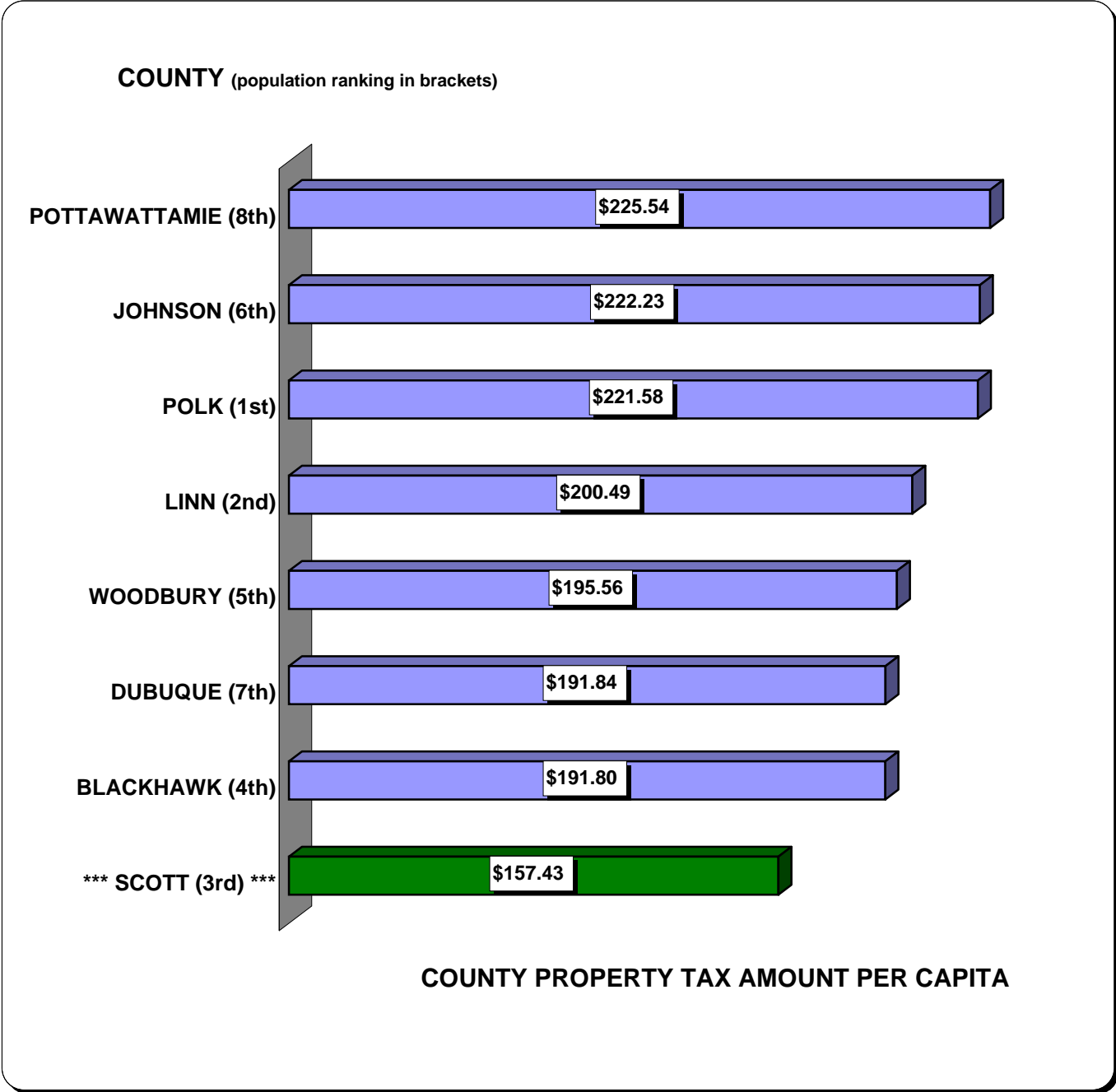
FY03 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year 2002-03.

SCOTT COUNTY FY04 BUDGET REVIEW

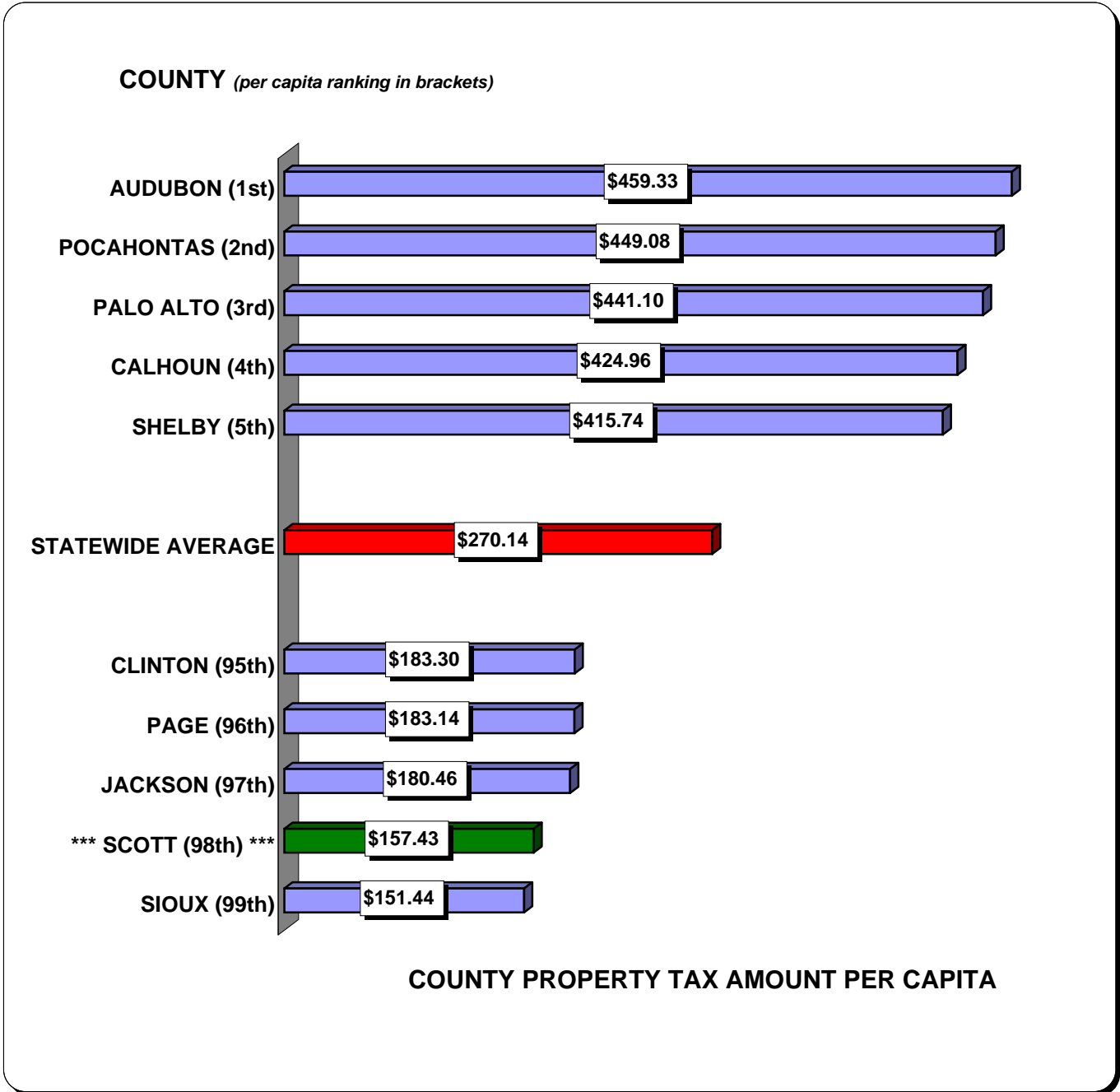
FY03 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks *LOWEST* among the eight largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year 2002-03.

SCOTT COUNTY FY04 BUDGET REVIEW

FY03 COUNTY PROPERTY TAX AMOUNT PER CAPITA
WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES

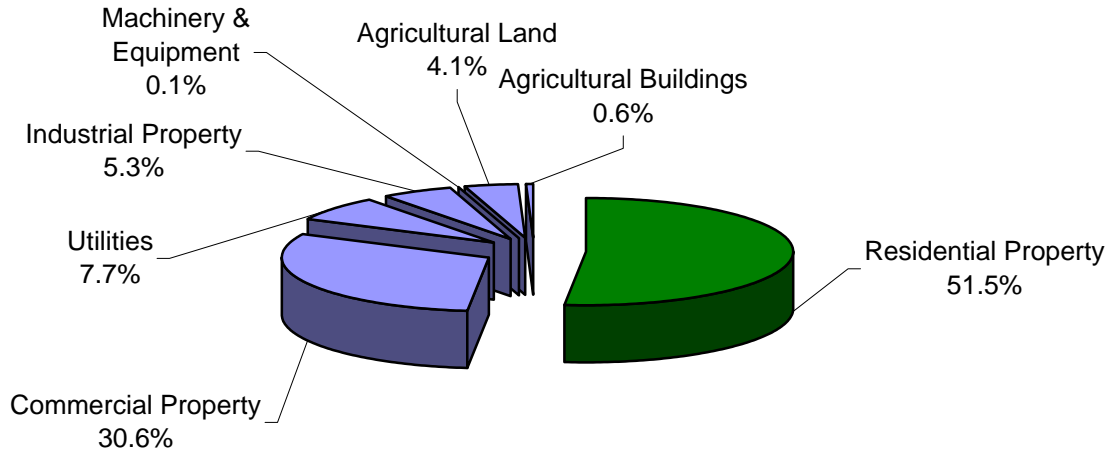


Scott County has the *LOWEST* county property tax amount per capita of *all ninety-nine*

SCOTT COUNTY FY04 BUDGET REVIEW

TAXABLE VALUATION BY CLASS OF PROPERTY

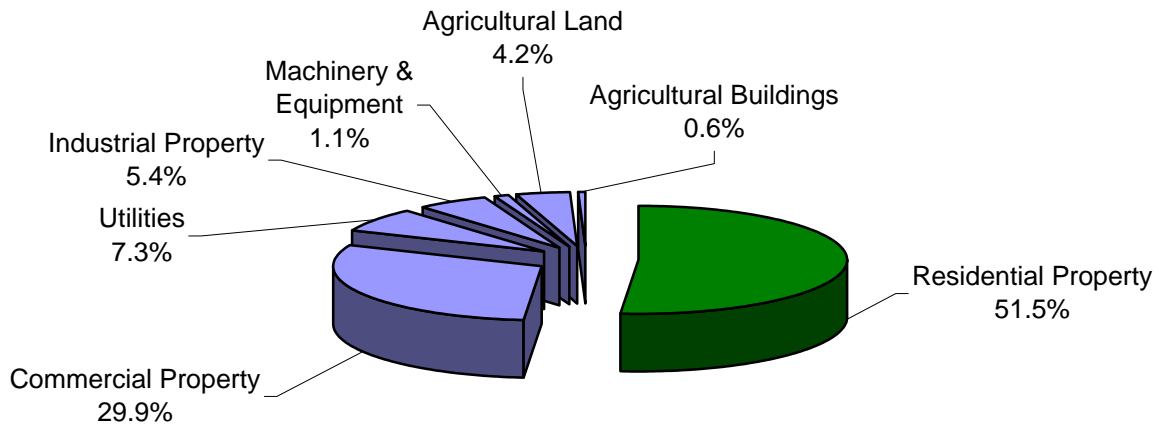
FY04 TAXABLE VALUATION



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

Residential property valuations represent over half of the County's tax base. Residential valuations would represent 66%, however, the State mandated rollback percentage shifts the tax burden to other classes. Also, machinery & equipment is being phased out.

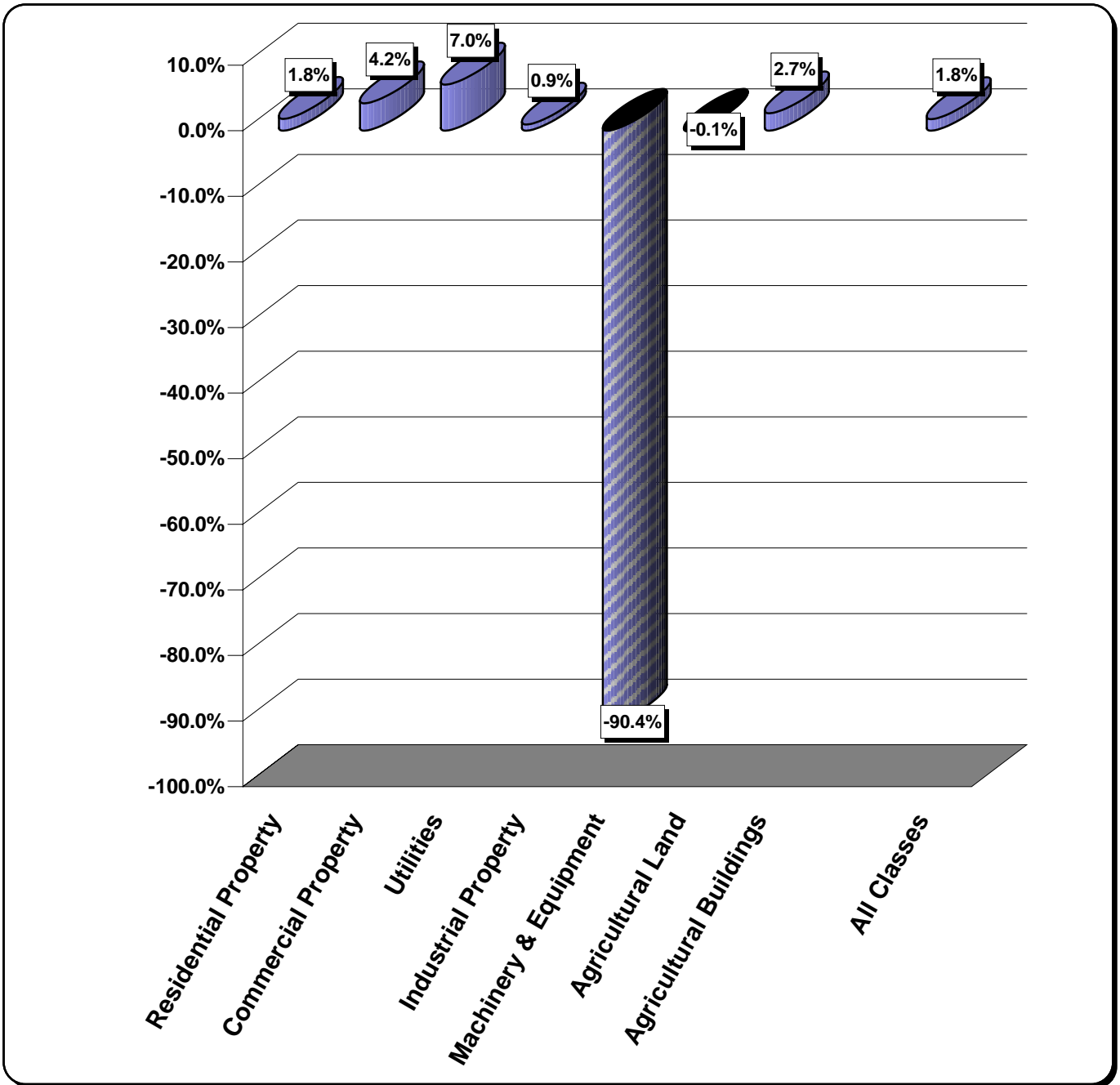
FY03 TAXABLE VALUATION



Total Tax Base: \$5,129,605,662

SCOTT COUNTY FY04 BUDGET REVIEW

Change from FY 03 to FY 04



Machinery and equipment valuations are being phased out as a result of State legislation. Overall the County's tax base increased only 1.8% over the previous year.

SCOTT COUNTY FY04 BUDGET REVIEW

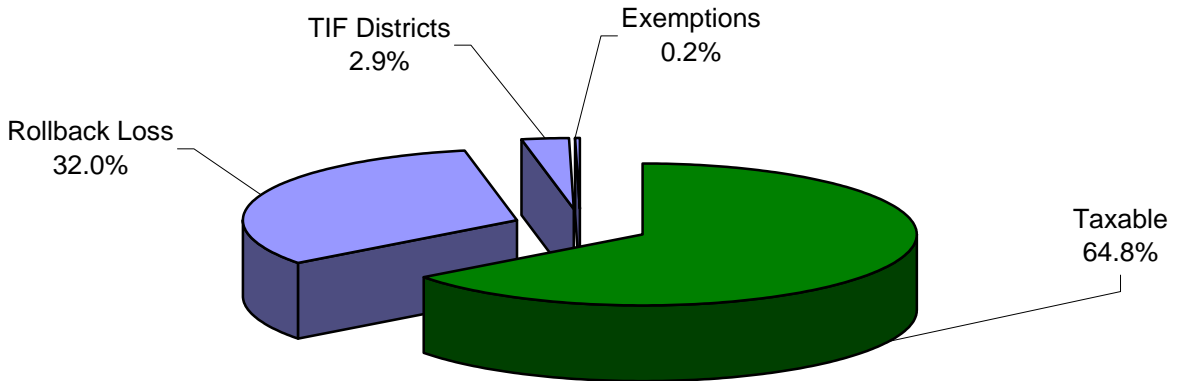
TAXABLE PROPERTY VALUATION COMPARISON

| | January 1,2001 For FY03 | % of Total | January 1,2002 For FY04 | % of Total | Amount Change | % Change |
|------------------------------------|----------------------------|---------------|----------------------------|---------------|-------------------|-------------|
| <u>COUNTY-WIDE</u> | | | | | | |
| Residential Property | 2,642,744,800 | 51.5% | 2,690,496,478 | 51.5% | 47,751,678 | 1.8% |
| Commercial Property | 1,532,633,902 | 29.9% | 1,596,613,145 | 30.6% | 63,979,243 | 4.2% |
| Utilities | 376,312,988 | 7.3% | 402,785,799 | 7.7% | 26,472,811 | 7.0% |
| Industrial Property | 274,967,465 | 5.4% | 277,555,765 | 5.3% | 2,588,300 | 0.9% |
| Machinery & Equipment | 55,912,460 | 1.1% | 5,356,152 | 0.1% | (50,556,308) | -90.4% |
| Agricultural Land | 215,927,885 | 4.2% | 215,697,788 | 4.1% | (230,097) | -0.1% |
| Agricultural Buildings | 31,106,162 | 0.6% | 31,932,619 | 0.6% | 826,457 | 2.7% |
| Total | 5,129,605,662 | 100.0% | 5,220,437,746 | 100.0% | 90,832,084 | 1.8% |
| <u>UNINCORPORATED AREAS</u> | | | | | | |
| Residential Property | 327,406,108 | 49.9% | 336,218,195 | 49.0% | 8,812,087 | 2.7% |
| Commercial Property | 41,026,406 | 6.3% | 43,238,600 | 6.3% | 2,212,194 | 5.4% |
| Utilities | 74,068,275 | 11.3% | 93,285,051 | 13.6% | 19,216,776 | 25.9% |
| Industrial Property | 1,981,070 | 0.3% | 1,981,070 | 0.3% | 0 | 0.0% |
| Machinery & Equipment | 41,243 | 0.0% | 0 | 0.0% | (41,243) | -100.0% |
| Agricultural Land | 182,270,873 | 27.8% | 182,088,390 | 26.5% | (182,483) | -0.1% |
| Agricultural Buildings | 28,705,591 | 4.4% | 29,497,350 | 4.3% | 791,759 | 2.8% |
| Total | 655,499,566 | 100.0% | 686,308,656 | 100.0% | 30,809,090 | 4.7% |
| Property in Cities | 4,474,106,096 | 87.2% | 4,534,129,090 | 86.9% | 60,022,994 | 1.3% |
| Property in Rural Areas | 655,499,566 | 12.8% | 686,308,656 | 13.1% | 30,809,090 | 4.7% |
| Total | 5,129,605,662 | 100.0% | 5,220,437,746 | 100.0% | 90,832,084 | 1.8% |

| EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE: | January 1,2001 For FY03 | January 1,2002 For FY04 | Amount Change | % Change |
|--|----------------------------|----------------------------|-------------------|-------------|
| Tax Increment Financing District Values | 226,164,092 | 232,697,034 | 6,532,942 | 2.9% |
| Military Exemptions | 20,256,529 | 19,761,956 | (494,573) | -2.4% |
| Utilities/Railroads Rollback Amount | 29,689 | 0 | (29,689) | -100.0% |
| Ag Land/Buildings Rollback Amount | 0 | 0 | 0 | |
| Commercial Rollback Amount | 37,836,435 | 0 | (37,836,435) | -100.0% |
| Residential Rollback Amount | 2,506,579,265 | 2,581,322,261 | 74,742,996 | 3.0% |
| Total Rollback Loss | 2,544,445,389 | 2,581,322,261 | 36,876,872 | 1.4% |
| Total Excluded Values | 2,790,866,010 | 2,833,781,251 | 42,915,241 | 1.5% |
| Percent of Tax Base Excluded | 35.2% | 35.2% | | |

SCOTT COUNTY FY04 BUDGET REVIEW

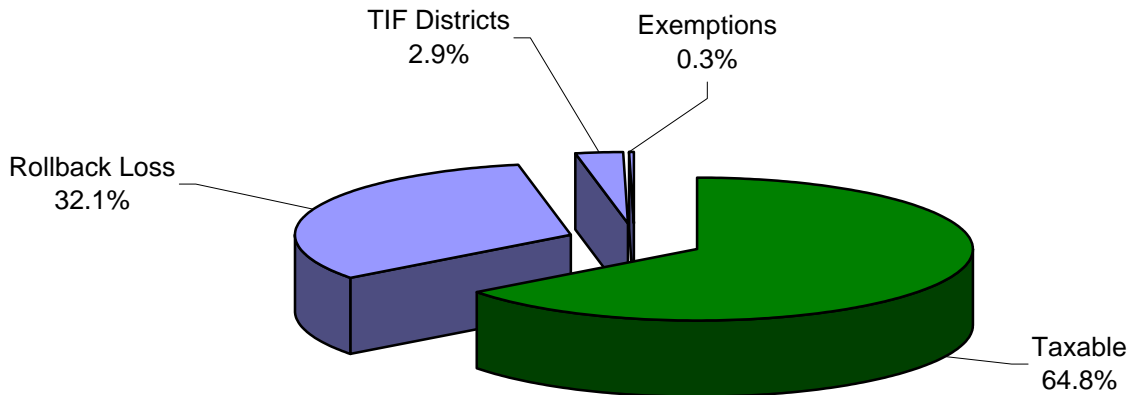
FY04 100% VALUATION



100% Valuation: \$8,054,218,997

Under current Iowa property tax laws only 65% of Scott County's total property tax valuation base is subject to taxation toward the county-wide levy rate calculation. This is the same taxable percentage as last year.

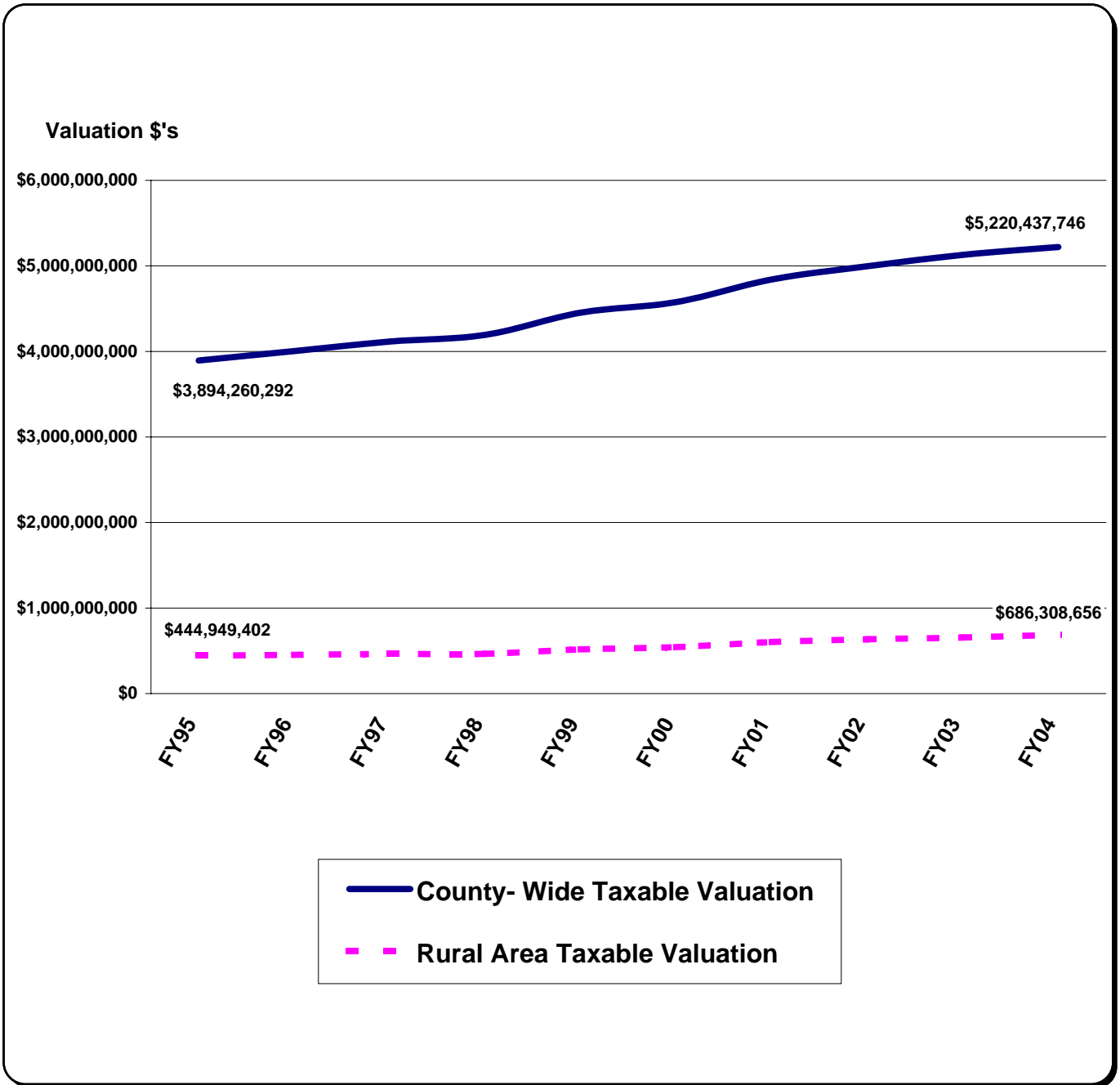
FY03 100% VALUATION



100% Valuation: \$7,920,471,672

SCOTT COUNTY FY04 BUDGET REVIEW

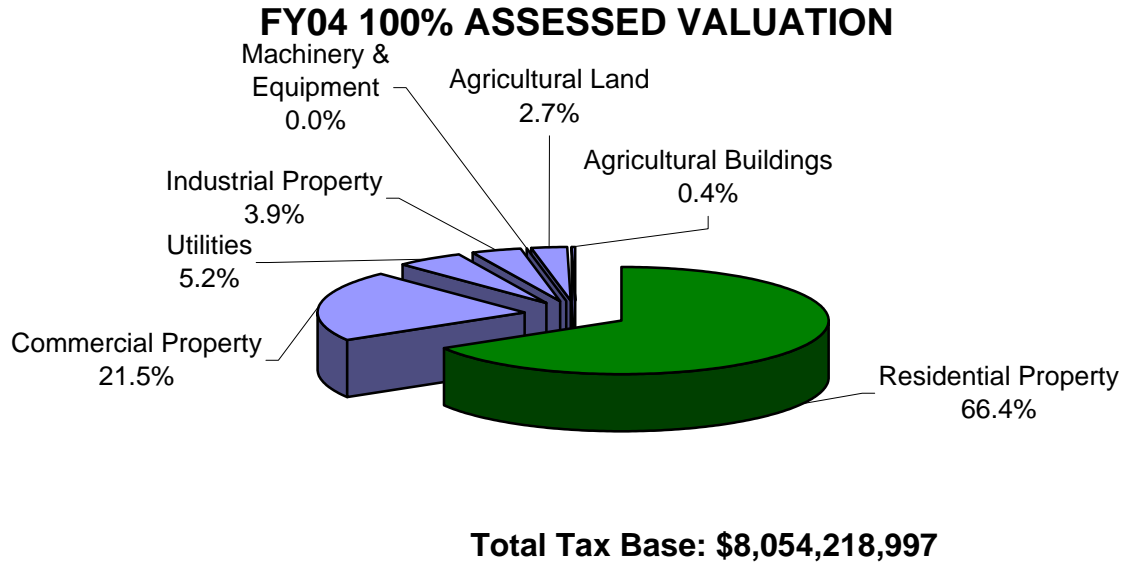
TEN YEAR TAXABLE VALUATION COMPARISON



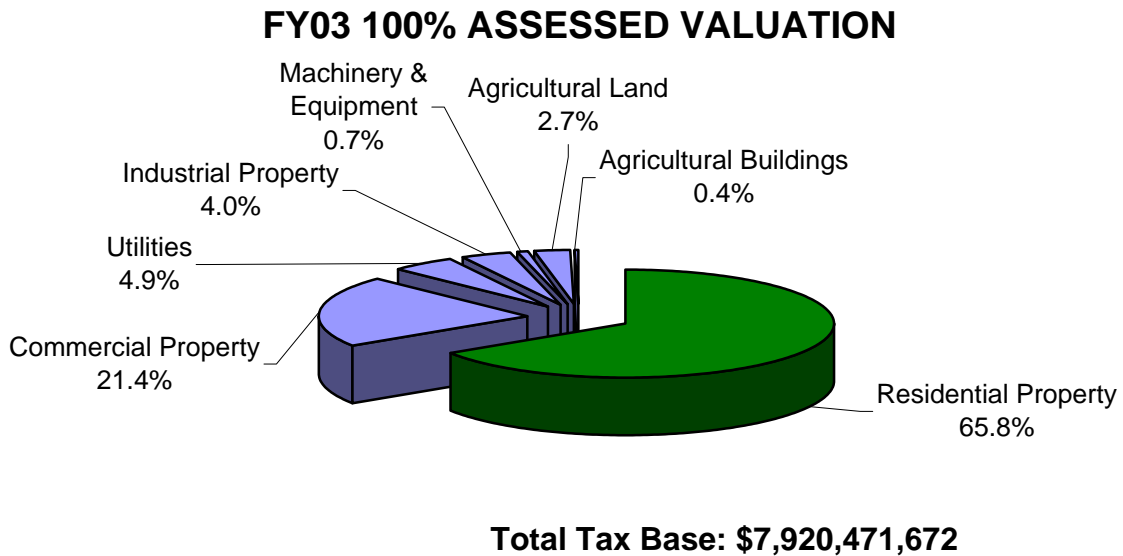
at an average of 6.0% per year.

SCOTT COUNTY FY04 BUDGET REVIEW

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

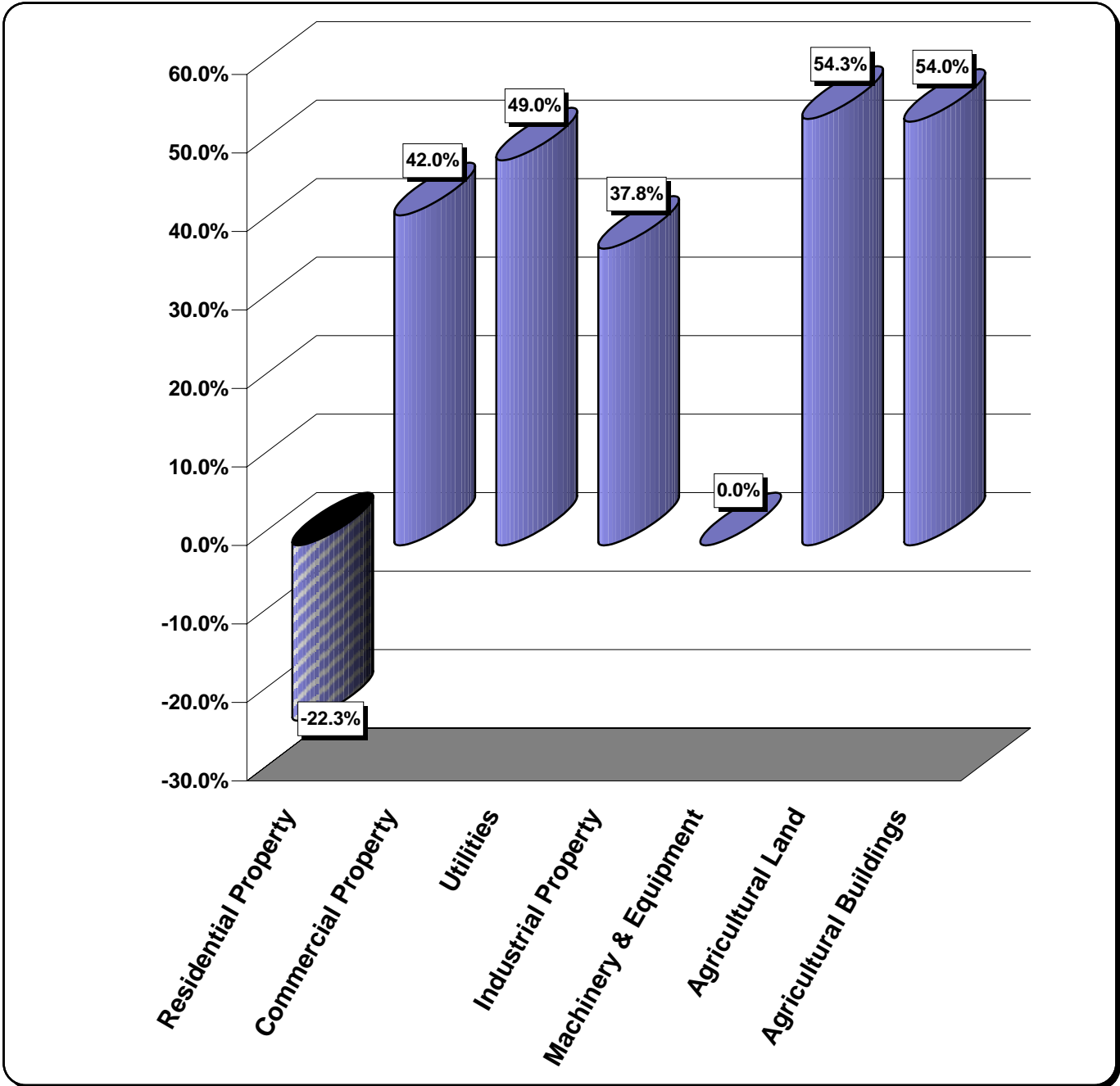


This graph shows the true breakdown of Scott County's tax base *without* State mandated rollbacks, exemptions and TIF districts. Residential property represents 66% of the total tax base (compared to 51.5% after rollbacks and exemptions).



SCOTT COUNTY FY04 BUDGET REVIEW

SHIFT IN TAX BURDEN BY CLASS DUE TO STATE MANDATED ROLLBACKS AND EXEMPTIONS



The property tax burden is dramatically shifted to other classes of property due primarily to the State mandated residential rollback and its tie to agricultural property. It is noted that machinery & equipment valuations have been phased out by the State.

SCOTT COUNTY FY04 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

| | <u>FY 03 BUDGET</u> | <u>FY 04 REQUEST</u> | <u>----- CHANGE ----- % AMOUNT</u> | <u>FY 04 Proposed</u> | <u>----- CHANGE ----- % AMOUNT</u> |
|---|-----------------------------|-----------------------------|---|-----------------------------|---|
| <u>GROSS TAX LEVY:</u> | | | | | |
| Levy Amount before Local Option Tax | \$ 27,343,431 | \$ 31,032,243 | 13.5% \$ 3,688,812 | \$ 29,448,463 | 7.7% \$ 2,105,032 |
| Less Local Option Tax | <u>3,497,496</u> | <u>3,570,210</u> | 2.1% <u>72,714</u> | <u>3,570,210</u> | 2.1% <u>72,714</u> |
| Levy Amount | <u>\$ 23,845,935</u> | <u>\$ 27,462,033</u> | 15.2% <u>\$ 3,616,098</u> | <u>\$ 25,878,253</u> | 8.5% <u>\$ 2,032,318</u> |
| <u>BREAKDOWN OF LEVY AMOUNT:</u> | | | | | |
| General Fund | \$ 19,178,693 | \$ 23,030,654 | 20.1% \$ 3,851,961 | \$ 21,369,788 | 11.4% \$ 2,191,095 |
| MH-DD Fund | 3,308,032 | 3,308,032 | 0.0% - | 3,308,032 | 0.0% - |
| Debt Service Fund | 517,953 | 444,203 | -14.2% (73,750) | 444,203 | -14.2% (73,750) |
| Rural Services Fund | <u>1,973,847</u> | <u>1,992,385</u> | 0.9% <u>18,538</u> | <u>1,992,385</u> | 0.9% <u>18,538</u> |
| Subtotal Levy | \$ 24,978,525 | \$ 28,775,274 | 15.2% \$ 3,796,749 | \$ 27,114,408 | 8.6% \$ 2,135,883 |
| Less: Utility Tax Replacement Excise Tax | <u>1,132,590</u> | <u>1,313,241</u> | 16.0% <u>180,651</u> | <u>1,236,155</u> | 9.1% <u>103,565</u> |
| Levy Amount | <u>\$ 23,845,935</u> | <u>\$ 27,462,033</u> | 15.2% <u>\$ 3,616,098</u> | <u>\$ 25,878,253</u> | 8.5% <u>\$ 2,032,318</u> |

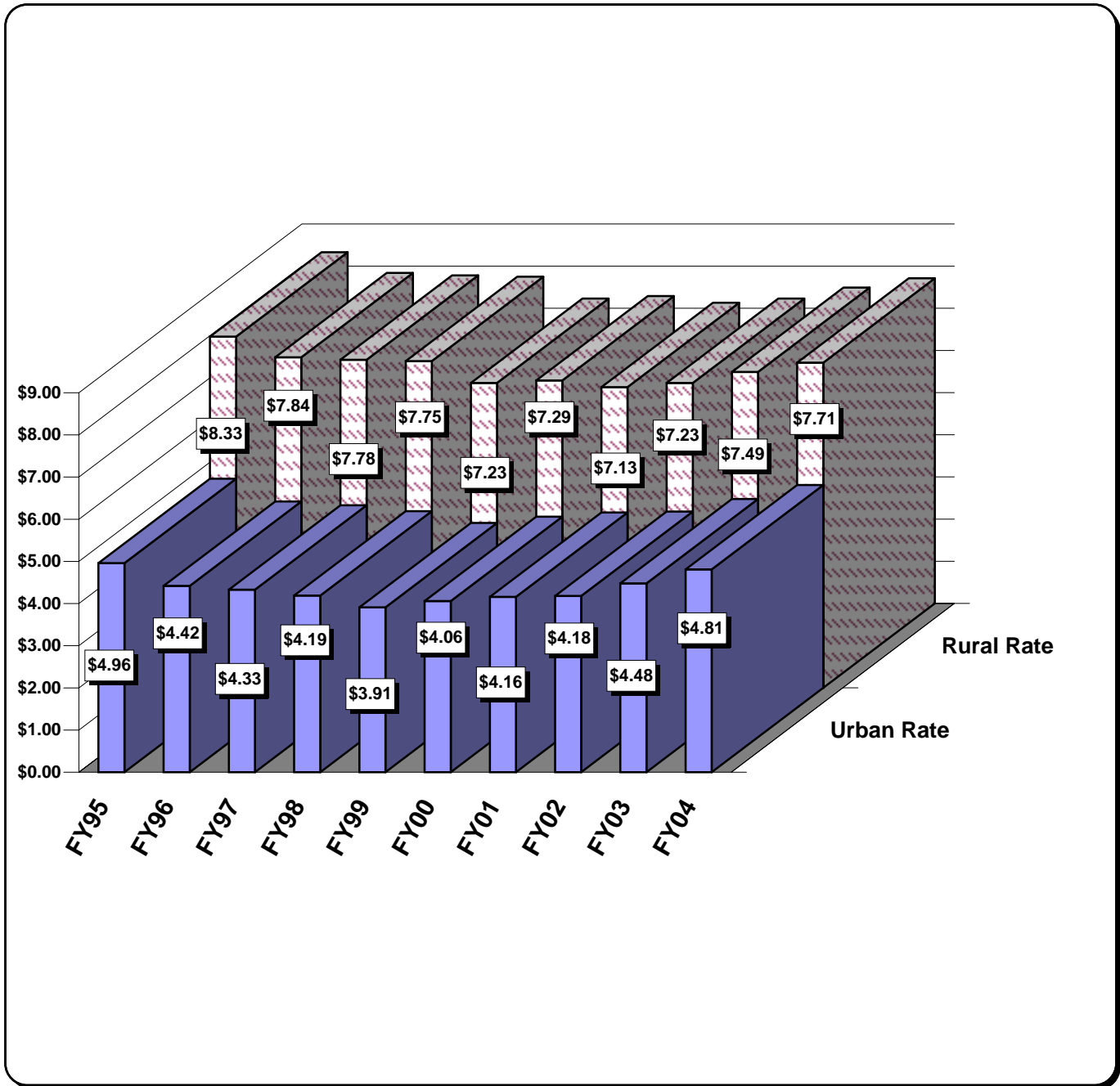
(It is noted that the levy would be increasing 2.8% net of new jail staff/programs costs, increased out-of-county inmate housing costs, and further reduction in interest income)

| | <u>FY 03 BUDGET</u> | <u>FY 04 REQUEST</u> | <u>----- CHANGE ----- % AMOUNT</u> | <u>FY 04 Proposed</u> | <u>----- CHANGE ----- % AMOUNT</u> |
|--|-------------------------|--------------------------|---|---------------------------|---|
| <u>TAX LEVY RATES: (note 1)</u> | | | | | |
| Urban Levy Rate <i>before</i> Local Option Tax Applied | <u>\$5.16</u> | <u>\$5.81</u> | | <u>\$5.49</u> | |
| Urban Levy Rate <i>after</i> Local Option Tax Applied | <u>\$4.48</u> | <u>\$5.13</u> | 14.5% \$0.65 | <u>\$4.81</u> | 7.4% \$0.33 |
| Rural Levy Rate <i>before</i> Local Option Tax Applied | <u>\$8.17</u> | <u>\$8.71</u> | | <u>\$8.39</u> | |
| Rural Levy Rate <i>after</i> Local Option Tax Applied | <u>\$7.49</u> | <u>\$8.03</u> | 7.2% \$0.54 | <u>\$7.71</u> | 2.9% \$0.22 |

Note 1: Urban Rate represents levy rate applied to all properties located within the corporate limits of cities in Scott County
Rural Rate includes the Urban Rate plus additional levies for the County Library and Secondary Roads and is applied to all properties located in the unincorporated areas of Scott County

SCOTT COUNTY FY04 BUDGET REVIEW

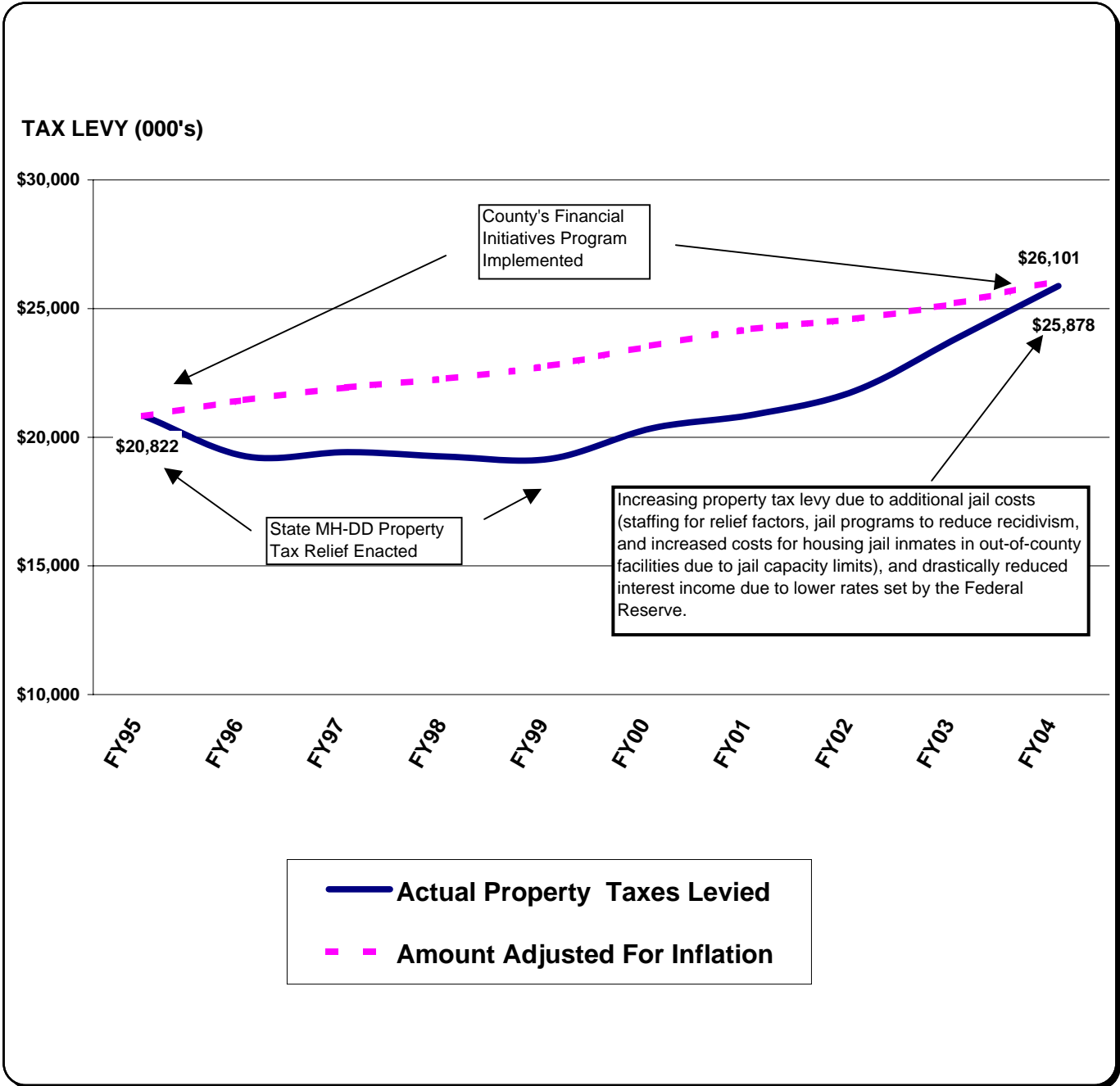
TEN YEAR LEVY RATE COMPARISON



Even with the levy increasing due to increasing jail program and staffing costs, increasing costs to house inmates out-of-county, and due to reduced interest income as a result of the lowest interest rates in recent history, the urban county levy rate is 3.0% lower than ten years ago while the rural levy rate is 7.4% lower.

SCOTT COUNTY FY04 BUDGET REVIEW

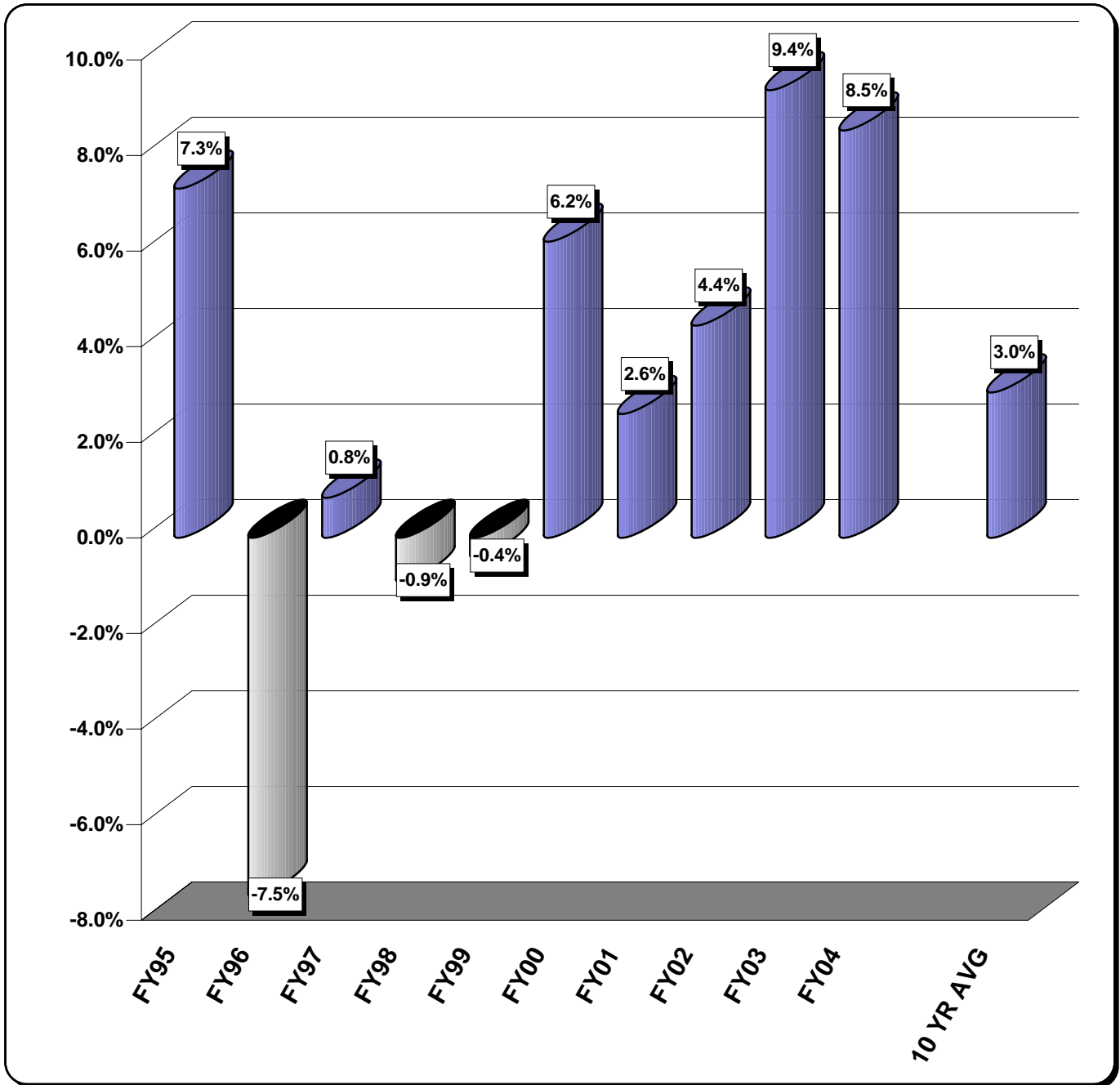
COMPARISON OF PROPERTY TAXES LEVIED
ACTUAL vs INFLATION ADJUSTED AMOUNTS



While Scott County property taxes have increased at approximately the rate of inflation over the past ten years due to the State assumption of a portion of Mental Health costs and the County's biennial Financial Initiatives Program, various cost increases as indicated on the graph above have required levy increases in recent years.

SCOTT COUNTY FY04
BUDGET REVIEW

TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY

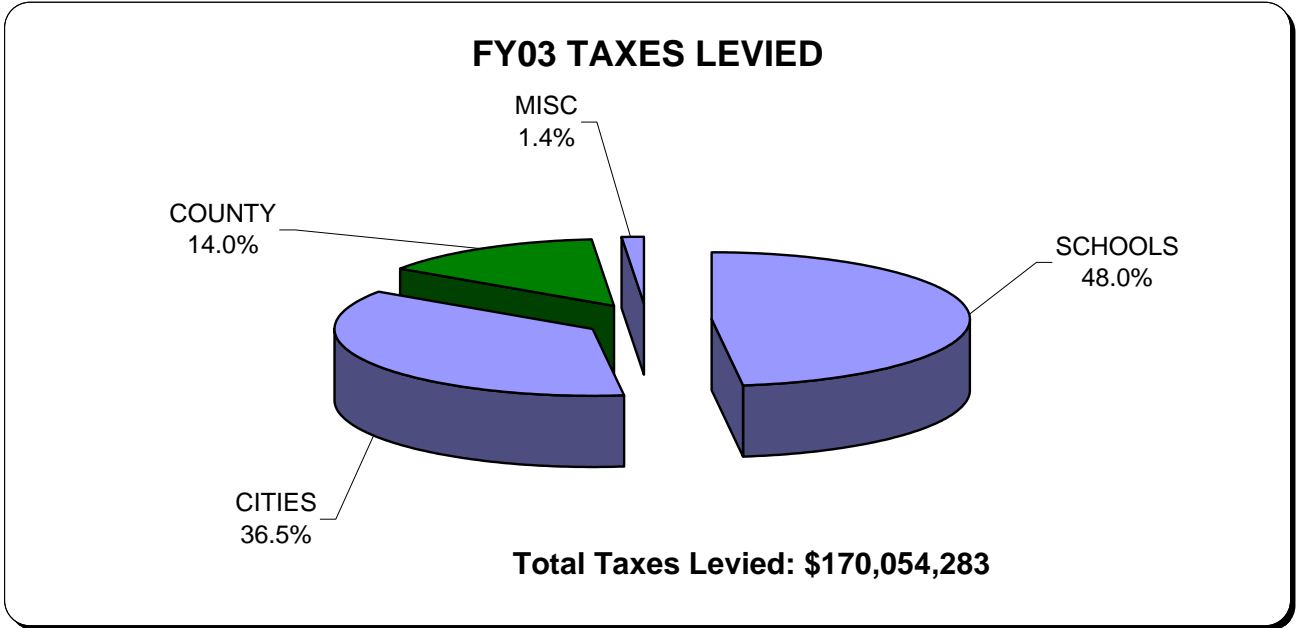


The County's property tax levy has decreased in 3 different years over a ten year period. The average increase over this period calculates to 3% per year.

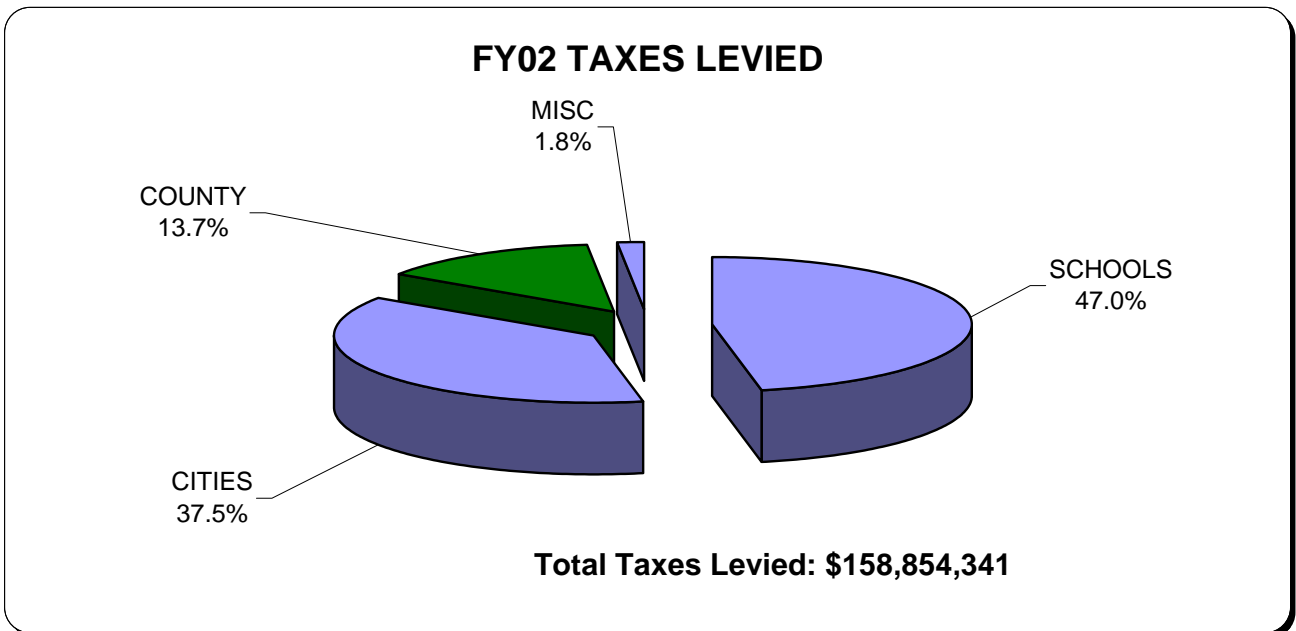
It is noted that net of increasing jail program/staffing costs and reduced interest income the levy would only be increasing 2.8% in FY04.

SCOTT COUNTY FY04 BUDGET REVIEW

LOCAL GOVERNMENT PROPERTY TAXES
COLLECTIBLE IN SCOTT COUNTY



Scott County represents only 14% of total property taxes collected from all taxing jurisdictions in the county. Property taxes for schools represent almost half of all local property taxes collected.



SCOTT COUNTY FY04 BUDGET REVIEW

LEVY RATE IMPACT

| | | | | |
|--|-----------------------------|-----------------------------|------------------------------|------------------------------|
| Urban Levy Rate: | \$25,000 | \$50,000 | \$75,000 | \$100,000 |
| | <u>Home</u> | <u>Home</u> | <u>Home</u> | <u>Home</u> |
| Amount of Annual Increase in Property Taxes | \$3.90 6.7% | \$7.80 6.7% | \$11.71 6.7% | \$15.61 6.7% |
| Rural Levy Rate: | \$25,000 | \$50,000 | \$75,000 | \$100,000 |
| | <u>Home</u> | <u>Home</u> | <u>Home</u> | <u>Home</u> |
| Amount of Annual Increase in Property Taxes | \$2.30 2.4% | \$4.60 2.4% | \$6.91 2.4% | \$9.21 2.4% |
| | 40 Acres of Land | 80 Acres of Land | 120 Acres of Land | 160 Acres of Land |
| Amount of Annual Increase in Property Taxes | \$8.40 2.9% | \$16.81 2.9% | \$25.21 2.9% | \$33.62 2.9% |
| Combined Farm Home and Land | \$10.71 | \$21.41 | \$32.12 | \$42.83 |
| | 2.8% | 2.8% | 2.8% | 2.8% |

Note: Approximate Taxable Valuations of the above referred homes and farm land are as follows:

| | Fair Market Value | Taxable Value* | |
|------|----------------------------------|-----------------------|-------------|
| | | FY04 | FY03 |
| Home | \$25,000 | \$12,847 | \$12,917 |
| Home | \$50,000 | \$25,694 | \$25,834 |
| Home | \$75,000 | \$38,541 | \$38,751 |
| Home | \$100,000 | \$51,387 | \$51,668 |

| | Farm Land Taxable Value** | | |
|--------------|--------------------------------------|-------------|--|
| Acres | FY04 | FY03 | |
| 40 | \$38,200 | \$38,200 | |
| 80 | \$76,400 | \$76,400 | |
| 120 | \$114,600 | \$114,600 | |
| 160 | \$152,800 | \$152,800 | |

*Based on a residential rollback percentage of 51.3874% for FY04 and 51.6676% for FY03.
(Impact: taxable valuation on residential properties 0.5% lower)

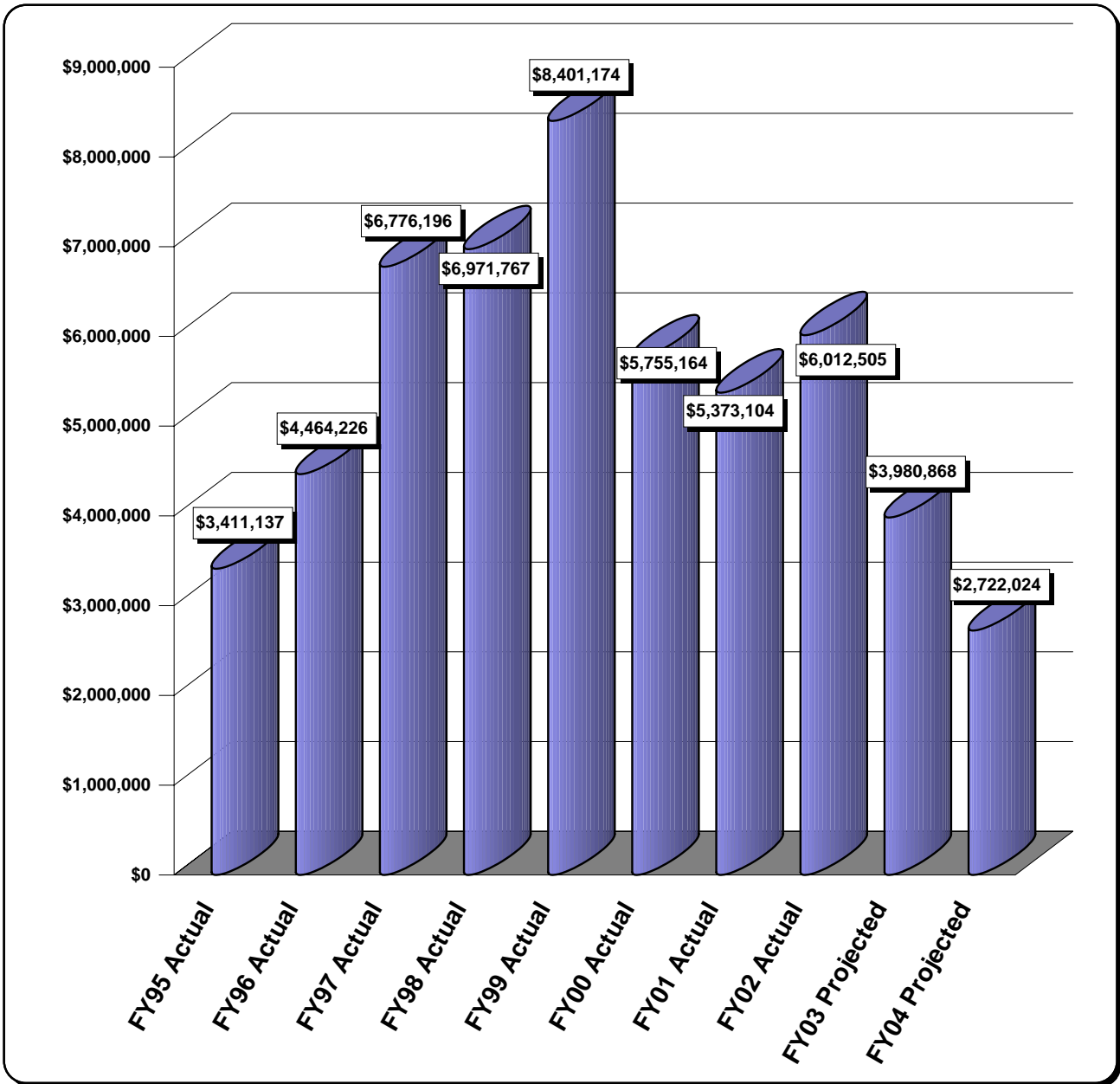
**Average taxable value of farm land was \$955/acre for FY03 and remained the same at \$955/acre for FY04

SCOTT COUNTY FY04 BUDGET REVIEW
FUND BALANCE REVIEW

| | June 30, 2001 <u>Actual</u> | June 30, 2002 <u>Actual</u> | June 30, 2003 <u>Projected</u> | June 30, 2004 <u>Projected</u> |
|-------------------------------------|--------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| BUDGETED FUNDS | | | | |
| General Fund | | | | |
| Reserved For Advance To Golf Course | | | | |
| Enterprise Fund | \$ 1,423,314 | \$ 1,423,314 | \$ 1,423,314 | \$ 1,423,314 |
| Reserved For Notes Receivable | 120,507 | 60,254 | - | - |
| Designated For Claim Liabilities | - | 1,051,977 | 1,051,977 | 1,051,977 |
| Unreserved | <u>5,373,104</u> | <u>6,012,505</u> | <u>3,980,868</u> | <u>2,722,024</u> |
| Total General Fund | 6,916,925 | 8,548,050 | 6,456,159 | 5,197,315 |
| Special Revenue Funds | | | | |
| MH-DD Fund | 2,166,738 | 1,218,233 | 1,004,269 | 439,710 |
| Rural Services Fund | 132,012 | 83,889 | 59,309 | 34,729 |
| Recorder's Record Management | 154,882 | 192,259 | 146,259 | 5,259 |
| Secondary Roads | 875,848 | 561,446 | 554,198 | 787,126 |
| Total Special Revenue Funds | 3,329,480 | 2,055,827 | 1,764,035 | 1,266,824 |
| Debt Service | | | | |
| Scott Solid Waste Commission | | | | |
| Revenue Bond | 5,640,000 | 5,350,000 | 5,045,000 | 4,725,000 |
| Debt Service Remaining Fund Balance | <u>48,836</u> | <u>76,805</u> | <u>86,919</u> | <u>90,241</u> |
| Total Debt Service Fund | 5,688,836 | 5,426,805 | 5,131,919 | 4,815,241 |
| Capital Improvements | | | | |
| Capital Improvements-General | 7,364,385 | 4,731,729 | 2,256 | 468,939 |
| Electronic Equipment | 968,760 | 617,099 | 540,997 | 354,949 |
| Vehicle Replacement | 508,851 | 457,794 | 419,646 | 332,566 |
| Conservation Equipment Reserve | 78,339 | 83,257 | 83,387 | 113,387 |
| Conservation CIP Reserve | <u>87,411</u> | <u>26,416</u> | <u>26,916</u> | <u>26,916</u> |
| Total Capital Improvements | 9,007,746 | 5,916,295 | 1,073,202 | 1,296,757 |
| Total Budgeted Funds | 24,942,987 | 21,946,977 | 14,425,315 | 12,576,137 |
| Non-Budgeted Funds | | | | |
| (Fund Equity) | | | | |
| Golf Course Enterprise (deficit) | (1,623,822) | (1,502,563) | (1,356,818) | (1,021,112) |
| Self Insurance Fund | 802,974 | - | - | - |
| Group Health | <u>86,124</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Non-Budgeted Funds | (734,724) | (1,502,563) | (1,356,818) | (1,021,112) |
| Grand Total All County Funds | <u>\$ 24,208,263</u> | <u>\$ 20,444,414</u> | <u>\$ 13,068,497</u> | <u>\$ 11,555,025</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

GENERAL FUND UNRESERVED ENDING FUND BALANCE
TEN YEAR COMPARISON



reduced to support one-time capital projects. The remaining \$2,722,024 represents 7.4%* of General Fund budgeted expenditures and operating transfers. The Board's Financial Management Policy requires a 15% minimum General Fund balance. The economic downturn in interest rates has necessitated additional use of fund balance.

*14.0% including the designation for claim liabilities and Golf Course funding advances

SCOTT COUNTY FY04 BUDGET REVIEW

**PROPOSED FY04 ONE-TIME USES
OF UNRESERVED/UNDESIGNATED GENERAL FUND BALANCE**

FY04 Projected *Beginning* Unreserved/Undesignated General Fund Balance \$ 3,980,868

Less Proposed One-Time Uses:

| | | |
|---|----------------|----------------------|
| Law Enforcement Records Management System | 300,000 | |
| Phase Two Jail Study | 75,000 | |
| John O'Donnell Renovation Project | 50,000 | |
| Grand Excursion 2004 | 15,000 | |
| Property Acquisition | 50,000 | |
| Increase to Conservation CIP Funding | 183,000 | |
| Partial offset of Interest Income Loss due to low rates | <u>585,844</u> | |
| Total One-Time Uses | | <u>1,258,844</u> |

FY04 Projected *Ending* Unreserved/Undesignated General Fund Balance \$ 2,722,024

Percent Of Budgeted General Fund Expenditures and Operating Transfers 7.4%

Percent including designation for claim liabilities and Reserve for Advance to Golf Course Enterprise Fund*

| |
|--------------|
| <u>14.0%</u> |
|--------------|

**The Golf Course Enterprise Fund has proven itself as a successful enterprise and will begin making payments to the General Fund in FY13.
Claim liabilities could be paid by issuing bonds using the Debt Service Fund*

Note: FY03 one-time uses as follows:

| | | |
|---|----|----------------------|
| Law Enforcement Management Systems: | | |
| CADS System | \$ | 13,600 |
| Jail Management System | | 24,895 |
| Microsoft Office 200X Upgrade | | 132,980 |
| Phase Two Jail Study | | 100,000 |
| Brady Street Stadium improvements | | 40,000 |
| First Tee of the Quad Cities project | | 65,000 |
| Soil Contamination Cleanup | | 35,000 |
| Property Acquisition | | 25,000 |
| Jail Kitchen Expansion | | 63,000 |
| Increase to Conservation CIP Funding | | 91,500 |
| Master Plan Funding Advance | | 835,000 |
| Partial offset of Interest Income Loss due to low rates | | <u>585,844</u> |
| Total | \$ | <u>2,011,819</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

MH-DD FUND SUMMARY

| | <u>FY03 Budget</u> | <u>FY04 Request</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> | <u>Board Review To Date</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> |
|---|----------------------------|----------------------------|---------------------|---|-------------------------------------|---------------------|---|
| MH-DD Fund | | | | | | | |
| Revenues: | | | | | | | |
| Community Services MH-DD | \$ 1,992,715 | \$ 1,954,392 | -1.9% | (38,323) | \$ 1,954,392 | -1.9% | (38,323) |
| State Allowable Growth | 650,651 | 650,651 | 0.0% | - | 650,651 | 0.0% | - |
| Per Capita Exp Target Allocation | 1,601,564 | 1,443,324 | -9.9% | (158,240) | 1,443,324 | -9.9% | (158,240) |
| Incentive & Efficiency Allocation | - | - | | - | - | | - |
| Human Services Case Management | 500 | 500 | | - | 500 | | - |
| HDC (net of brain injured) | 64,000 | 45,000 | -29.7% | (19,000) | 45,000 | -29.7% | (19,000) |
| Vera French CMHC | <u>715,827</u> | <u>737,513</u> | 3.0% | <u>21,686</u> | <u>737,513</u> | 3.0% | <u>21,686</u> |
| Subtotal Revenues | 5,025,257 | 4,831,380 | -3.9% | (193,877) | 4,831,380 | -3.9% | (193,877) |
| Gross Local Levy | 3,155,515 | 3,154,566 | 0.0% | (949) | 3,154,566 | 0.0% | (949) |
| Utility Tax Replacement Excise Tax | 152,517 | 153,466 | 0.6% | 949 | 153,466 | 0.6% | 949 |
| State MH-DD Property Tax Relief | <u>4,182,169</u> | <u>4,182,170</u> | 0.0% | <u>1</u> | <u>4,182,170</u> | 0.0% | <u>1</u> |
| Subtotal Fixed Tax Support | 7,490,201 | 7,490,202 | 0.0% | 1 | 7,490,202 | 0.0% | 1 |
| Other State Credits & County Taxes | <u>30,599</u> | <u>30,734</u> | 0.4% | <u>135</u> | <u>30,734</u> | 0.4% | <u>135</u> |
| Total Revenues | <u>12,546,057</u> | <u>12,352,316</u> | -1.5% | <u>(193,741)</u> | <u>12,352,316</u> | -1.5% | <u>(193,741)</u> |
| Appropriations: | | | | | | | |
| Building & Grounds-Pine Knoll | 13,355 | 13,290 | -0.5% | (65) | 13,290 | -0.5% | (65) |
| Community Services MH-DD | 5,836,682 | 5,999,451 | 2.8% | 162,769 | 5,999,451 | 2.8% | 162,769 |
| Human Services Case Management | 103,600 | 113,720 | 9.8% | 10,120 | 110,877 | 7.0% | 7,277 |
| MH-DD Contingency | 519,200 | 1,000 | -99.8% | (518,200) | 1,000 | -99.8% | (518,200) |
| HDC (net of brain injured) | 2,621,613 | 2,751,984 | 5.0% | 130,371 | 2,667,342 | 1.7% | 45,729 |
| Vera French CMHC | <u>4,004,566</u> | <u>4,190,417</u> | 4.6% | <u>185,851</u> | <u>4,124,915</u> | 3.0% | <u>120,349</u> |
| Subtotal Appropriations | 13,099,016 | 13,069,862 | -0.2% | (29,154) | 12,916,875 | -1.4% | (182,141) |
| Revenues Over (under) Expenditures | <u>\$ (552,959)</u> | <u>\$ (717,546)</u> | 29.8% | <u>\$ (164,587)</u> | <u>\$ (564,559)</u> | 2.1% | <u>\$ (11,600)</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

| | <u>FY03 Budget</u> | <u>FY04 Request</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> | <u>Board Review To Date</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> |
|-----------------------------------|------------------------|-------------------------|---------------------|---|-------------------------------------|---------------------|---|
| Administration | \$ 303,138 | \$ 316,209 | 4.3% | \$ 13,071 | \$ 316,209 | 4.3% | \$ 13,071 |
| Attorney | 1,950,626 | 2,049,651 | 5.1% | 99,025 | 2,049,651 | 5.1% | 99,025 |
| Auditor | 1,070,392 | 1,146,915 | 7.1% | 76,523 | 1,146,915 | 7.1% | 76,523 |
| Authorized Agencies | 8,664,958 | 8,974,026 | 3.6% | 309,068 | 8,821,323 | 1.8% | 156,365 |
| Capital Improvements (general) | 7,432,292 | 3,292,415 | -55.7% | (4,139,877) | 2,822,915 | -62.0% | (4,609,377) |
| Community Services | 7,090,936 | 7,260,833 | 2.4% | 169,897 | 7,260,833 | 2.4% | 169,897 |
| Conservation (net of golf course) | 3,284,802 | 2,912,458 | -11.3% | (372,344) | 2,912,458 | -11.3% | (372,344) |
| Debt Service | 1,112,753 | 1,038,906 | -6.6% | (73,847) | 1,038,906 | -6.6% | (73,847) |
| Facility & Support Services | 2,012,531 | 2,159,350 | 7.3% | 146,819 | 2,124,505 | 5.6% | 111,974 |
| Health | 3,552,002 | 3,929,182 | 10.6% | 377,180 | 3,762,912 | 5.9% | 210,910 |
| Human Resources | 363,042 | 344,047 | -5.2% | (18,995) | 344,047 | -5.2% | (18,995) |
| Human Services | 171,016 | 187,646 | 9.7% | 16,630 | 175,953 | 2.9% | 4,937 |
| Information Technology | 1,041,205 | 1,144,132 | 9.9% | 102,927 | 1,144,132 | 9.9% | 102,927 |
| Juvenile Court Services | 884,523 | 817,907 | -7.5% | (66,616) | 817,907 | -7.5% | (66,616) |
| Non-Departmental | 2,677,372 | 2,479,254 | -7.4% | (198,118) | 2,479,254 | -7.4% | (198,118) |
| Planning & Development | 262,811 | 283,387 | 7.8% | 20,576 | 283,387 | 7.8% | 20,576 |
| Recorder | 618,867 | 654,053 | 5.7% | 35,186 | 654,053 | 5.7% | 35,186 |
| Secondary Roads | 4,279,000 | 4,696,700 | 9.8% | 417,700 | 4,696,700 | 9.8% | 417,700 |
| Sheriff | 9,591,363 | 11,607,072 | 21.0% | 2,015,709 | 10,818,844 | 12.8% | 1,227,481 |
| Supervisors | 246,877 | 260,237 | 5.4% | 13,360 | 260,237 | 5.4% | 13,360 |
| Treasurer | <u>1,418,154</u> | <u>1,526,321</u> | 7.6% | <u>108,167</u> | <u>1,526,321</u> | 7.6% | <u>108,167</u> |
| SUBTOTAL | 58,028,660 | 57,080,701 | -1.6% | (947,959) | 55,457,462 | -4.4% | (2,571,198) |
| Golf Course Operations | <u>1,076,101</u> | <u>1,029,676</u> | -4.3% | <u>-</u> | <u>1,029,676</u> | -4.3% | <u>(46,425)</u> |
| TOTAL | <u>\$ 59,104,761</u> | <u>\$ 58,110,377</u> | -1.7% | <u>\$ (947,959)</u> | <u>\$ 56,487,138</u> | -4.4% | <u>\$ (2,617,623)</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

| | <u>FY03 Budget</u> | <u>FY04 Request</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> | <u>Board Review To Date</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> |
|---|------------------------|-------------------------|---------------------|---|-------------------------------------|---------------------|---|
| Attorney | \$ 10,000 | \$ 15,000 | 50.0% | \$ 5,000 | \$ 15,000 | 50.0% | \$ 5,000 |
| Auditor | 97,750 | 179,696 | 83.8% | 81,946 | 179,696 | 83.8% | 81,946 |
| Authorized Agencies | 1,289,242 | 1,247,229 | -3.3% | (42,013) | 1,247,229 | -3.3% | (42,013) |
| Capital Improvements (general) | 909,720 | 942,380 | 3.6% | 32,660 | 942,380 | 3.6% | 32,660 |
| Community Services | 4,290,430 | 4,105,367 | -4.3% | (185,063) | 4,105,367 | -4.3% | (185,063) |
| Conservation (net of golf course) | 808,845 | 805,322 | -0.4% | (3,523) | 836,374 | 3.4% | 27,529 |
| Debt Service | 289,800 | 274,703 | -5.2% | (15,097) | 274,703 | -5.2% | (15,097) |
| Facility & Support Services | 164,365 | 179,350 | 9.1% | 14,985 | 179,350 | 9.1% | 14,985 |
| Health | 1,349,746 | 1,400,537 | 3.8% | 50,791 | 1,400,537 | 3.8% | 50,791 |
| Human Resources | 75 | 80 | 6.7% | 5 | 80 | 6.7% | 5 |
| Human Services | 20,575 | 20,575 | 0.0% | - | 20,575 | 0.0% | - |
| Information Technology | 49,405 | 41,876 | -15.2% | (7,529) | 41,876 | -15.2% | (7,529) |
| Juvenile Court Services | 330,612 | 177,835 | -46.2% | (152,777) | 177,835 | -46.2% | (152,777) |
| Non-Departmental | 868,209 | 954,396 | 9.9% | 86,187 | 954,396 | 9.9% | 86,187 |
| Planning & Development | 186,940 | 169,990 | -9.1% | (16,950) | 169,990 | -9.1% | (16,950) |
| Recorder | 1,083,070 | 1,479,275 | 36.6% | 396,205 | 1,479,275 | 36.6% | 396,205 |
| Secondary Roads | 2,043,096 | 2,700,972 | 32.2% | 657,876 | 2,700,972 | 32.2% | 657,876 |
| Sheriff | 924,164 | 713,581 | -22.8% | (210,583) | 863,143 | -6.6% | (61,021) |
| Treasurer | <u>2,464,058</u> | <u>2,231,603</u> | <u>-9.4%</u> | <u>(232,455)</u> | <u>2,231,603</u> | <u>-9.4%</u> | <u>(232,455)</u> |
| SUBTOTAL DEPT REVENUES | 17,180,102 | 17,639,767 | 2.7% | 459,665 | 17,820,381 | 3.7% | 640,279 |
| Revenues not included in above department totals: | | | | | | | |
| Gross Property Taxes | 23,845,935 | 27,462,033 | 15.2% | 3,616,098 | 25,878,253 | 8.5% | 2,032,318 |
| Penalty & Costs on Taxes (net of Treas) | 19,030 | 31,559 | 65.8% | 12,529 | 31,559 | 65.8% | 12,529 |
| Local Option Taxes | 3,497,496 | 3,570,210 | 2.1% | 72,714 | 3,570,210 | 2.1% | 72,714 |
| Utility Tax Replacement Excise Tax | 1,132,590 | 1,313,241 | 16.0% | 180,651 | 1,236,155 | 9.1% | 103,565 |
| Other Taxes | 137,622 | 151,060 | 9.8% | 13,438 | 151,060 | 9.8% | 13,438 |
| State Tax Repc Credits | 4,926,663 | 4,908,396 | -0.4% | (18,267) | 4,908,396 | -0.4% | (18,267) |
| Vehicle Fund | 11,847 | 5,600 | -52.7% | (6,247) | 5,600 | -52.7% | (6,247) |
| Electronic Equipment Fund | <u>8,748</u> | <u>6,670</u> | <u>-23.8%</u> | <u>(2,078)</u> | <u>6,670</u> | <u>-23.8%</u> | <u>(2,078)</u> |
| SUB-TOTAL REVENUES (Budgeted Funds) | 50,760,033 | 55,088,536 | 8.5% | 4,328,503 | 53,608,284 | 5.6% | 2,848,251 |
| Golf Course Operations | <u>1,321,455</u> | <u>1,365,382</u> | <u>3.3%</u> | <u>43,927</u> | <u>1,365,382</u> | <u>3.3%</u> | <u>43,927</u> |
| TOTAL | <u>\$ 52,081,488</u> | <u>\$ 56,453,918</u> | <u>8.4%</u> | <u>\$ 4,372,430</u> | <u>\$ 54,973,666</u> | <u>5.6%</u> | <u>\$ 2,892,178</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

PERSONNEL SUMMARY (FTE's)

| <u>Department</u> | <u>FY 03 Budget</u> | <u>FY 03 Estimate Changes</u> | <u>FY 03 Adjusted Budget</u> | <u>FY 04 Dept Req Changes</u> | <u>FY 04 Dept Request</u> | <u>FY 04 Proposed Changes</u> | <u>FY 04 Proposed</u> |
|---|-------------------------|---------------------------------------|--------------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|---------------------------|
| Administration | 3.70 | | 3.70 | | 3.70 | | 3.70 |
| Attorney | 30.63 | | 30.63 | | 30.63 | | 30.63 |
| Auditor | 15.40 | | 15.40 | | 15.40 | | 15.40 |
| Information Technology <i>(formerly Budget & Information Processing)</i> | 10.00 | | 10.00 | 1.00 | 11.00 | 1.00 | 11.00 |
| Facility and Support Services <i>(formerly Building & Grounds)</i> | 23.74 | | 23.74 | | 23.74 | | 23.74 |
| Community Services | 13.00 | | 13.00 | | 13.00 | | 13.00 |
| Conservation (net of golf course) | 21.25 | | 21.25 | | 21.25 | | 21.25 |
| Health | 34.15 | | 34.15 | 4.00 | 38.15 | 1.00 | 35.15 |
| Human Resources | 7.50 | | 7.50 | | 7.50 | | 7.50 |
| Juvenile Court Services | 12.40 | 2.80 | 15.20 | | 15.20 | | 15.20 |
| Planning & Development | 4.33 | | 4.33 | | 4.33 | | 4.33 |
| Recorder | 13.00 | | 13.00 | | 13.00 | | 13.00 |
| Secondary Roads | 33.40 | | 33.40 | | 33.40 | | 33.40 |
| Sheriff | 140.70 | | 140.70 | 22.00 | 162.70 | 8.00 | 148.70 |
| Supervisors | 5.00 | | 5.00 | | 5.00 | | 5.00 |
| Treasurer | 28.60 | | 28.60 | | 28.60 | | 28.60 |
| SUBTOTAL | 396.80 | 2.80 | 399.60 | 27.00 | 426.60 | 10.00 | 409.60 |
| Golf Course Enterprise | 19.35 | | 19.35 | | 19.35 | | 19.35 |
| TOTAL | 416.15 | 2.80 | 418.95 | 27.00 | 445.95 | 10.00 | 428.95 |

SCOTT COUNTY FY04 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP, and Debt Service

| | <u>FY03 Budget</u> | <u>FY04 Request</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> | <u>Board Review To Date</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> |
|-----------------------------|------------------------|-------------------------|---------------------|---|-------------------------------------|---------------------|---|
| Administration | \$ 16,475 | \$ 17,425 | 5.8% | \$ 950 | \$ 17,425 | 5.8% | \$ 950 |
| Attorney | 142,241 | 144,466 | 1.6% | 2,225 | 144,466 | 1.6% | 2,225 |
| Auditor | 184,700 | 186,625 | 1.0% | 1,925 | 186,625 | 1.0% | 1,925 |
| Authorized Agencies | 8,664,958 | 8,974,026 | 3.6% | 309,068 | 8,821,323 | 1.8% | 156,365 |
| Information Technology | 332,730 | 360,350 | 8.3% | 27,620 | 360,350 | 8.3% | 27,620 |
| Facility & Support Services | 1,033,101 | 1,126,943 | 9.1% | 93,842 | 1,092,098 | 5.7% | 58,997 |
| Community Services | 6,437,423 | 6,552,125 | 1.8% | 114,702 | 6,552,125 | 1.8% | 114,702 |
| Conservation | 1,465,133 | 1,500,381 | 2.4% | 35,248 | 1,500,381 | 2.4% | 35,248 |
| Health | 1,598,613 | 1,674,555 | 4.8% | 75,942 | 1,674,555 | 4.8% | 75,942 |
| Human Resources | 130,790 | 132,950 | 1.7% | 2,160 | 132,950 | 1.7% | 2,160 |
| Human Services | 171,016 | 187,646 | 9.7% | 16,630 | 175,953 | 2.9% | 4,937 |
| Juvenile Court Services | 57,000 | 77,405 | 35.8% | 20,405 | 77,405 | 35.8% | 20,405 |
| Non-Departmental | 2,552,192 | 2,349,396 | -7.9% | (202,796) | 2,349,396 | -7.9% | (202,796) |
| Planning & Development | 39,755 | 40,300 | 1.4% | 545 | 40,300 | 1.4% | 545 |
| Recorder | 20,787 | 25,170 | 21.1% | 4,383 | 25,170 | 21.1% | 4,383 |
| Secondary Roads | 3,144,000 | 3,596,700 | 14.4% | 452,700 | 3,596,700 | 14.4% | 452,700 |
| Sheriff | 1,717,223 | 2,347,364 | 36.7% | 630,141 | 2,289,064 | 33.3% | 571,841 |
| Supervisors | 12,650 | 15,000 | 18.6% | 2,350 | 15,000 | 18.6% | 2,350 |
| Treasurer | 148,405 | 169,995 | 14.5% | 21,590 | 169,995 | 14.5% | 21,590 |
| TOTAL | \$ 27,869,192 | \$ 29,478,822 | 5.8% | \$ 1,609,630 | \$ 29,221,281 | 4.9% | \$ 1,352,089 |

SCOTT COUNTY FY04 BUDGET REVIEW

AUTHORIZED AGENCIES

| | FY03 Budget | FY04 Request | % Change | Amount Increase (Decrease) | Board Review To Date | % Change | Amount Increase (Decrease) |
|------------------------------------|------------------------|-------------------------|---------------------|---|-------------------------------------|---------------------|---|
| REVENUES: | | | | | | | |
| Center for Alcohol & Drug Services | \$ 10,000 | \$ 10,000 | 0.0% | \$ - | \$ 10,000 | 0.0% | \$ - |
| Commission on Aging | 10,134 | - | -100.0% | (10,134) | - | -100.0% | (10,134) |
| Handicapped Development Center | 64,000 | 45,000 | -29.7% | (19,000) | 45,000 | -29.7% | (19,000) |
| VF Community Mental Health Center | 715,827 | 737,513 | 3.0% | 21,686 | 737,513 | 3.0% | 21,686 |
| Visiting Nurse/Homemaker Service | 489,281 | 454,716 | -7.1% | (34,565) | 454,716 | -7.1% | (34,565) |
| Total Revenues | \$ 1,289,242 | \$ 1,247,229 | -3.3% | \$ (42,013) | \$ 1,247,229 | -3.3% | \$ (42,013) |
| APPROPRIATIONS: | | | | | | | |
| Bi-State Planning | \$ 60,409 | \$ 62,221 | 3.0% | \$ 1,812 | \$ 62,221 | 3.0% | \$ 1,812 |
| Buffalo Ambulance | 32,650 | 32,650 | 0.0% | - | 32,650 | 0.0% | - |
| Center for Alcohol & Drug Services | 279,052 | 286,224 | 2.6% | 7,172 | 286,224 | 2.6% | 7,172 |
| Commission on Aging | 209,316 | 206,738 | -1.2% | (2,578) | 204,179 | -2.5% | (5,137) |
| Community Health Care | 291,021 | 291,021 | 0.0% | - | 291,021 | 0.0% | - |
| Durant Ambulance | 20,000 | 20,000 | 0.0% | - | 20,000 | 0.0% | - |
| Emergency Management Agency | 25,357 | 25,357 | 0.0% | - | 25,357 | 0.0% | - |
| Handicapped Development Center | 2,633,863 | 2,764,969 | 5.0% | 131,106 | 2,680,327 | 1.8% | 46,464 |
| Humane Society | 26,319 | 26,845 | 2.0% | 526 | 26,845 | 2.0% | 526 |
| Library | 364,290 | 381,718 | 4.8% | 17,428 | 381,718 | 4.8% | 17,428 |
| Medic Ambulance | - | - | - | - | - | - | - |
| QC Convention/Visitors Bureau | 68,742 | 70,000 | 1.8% | 1,258 | 70,000 | 1.8% | 1,258 |
| QC Development Group | 35,092 | 36,150 | 3.0% | 1,058 | 36,150 | 3.0% | 1,058 |
| VF Community Mental Health Center | 4,004,566 | 4,190,417 | 4.6% | 185,851 | 4,124,915 | 3.0% | 120,349 |
| Visiting Nurse/Homemaker Service | 614,281 | 579,716 | -5.6% | (34,565) | 579,716 | -5.6% | (34,565) |
| Total Appropriations | \$ 8,664,958 | \$ 8,974,026 | 3.6% | \$ 309,068 | \$ 8,821,323 | 1.8% | \$ 156,365 |

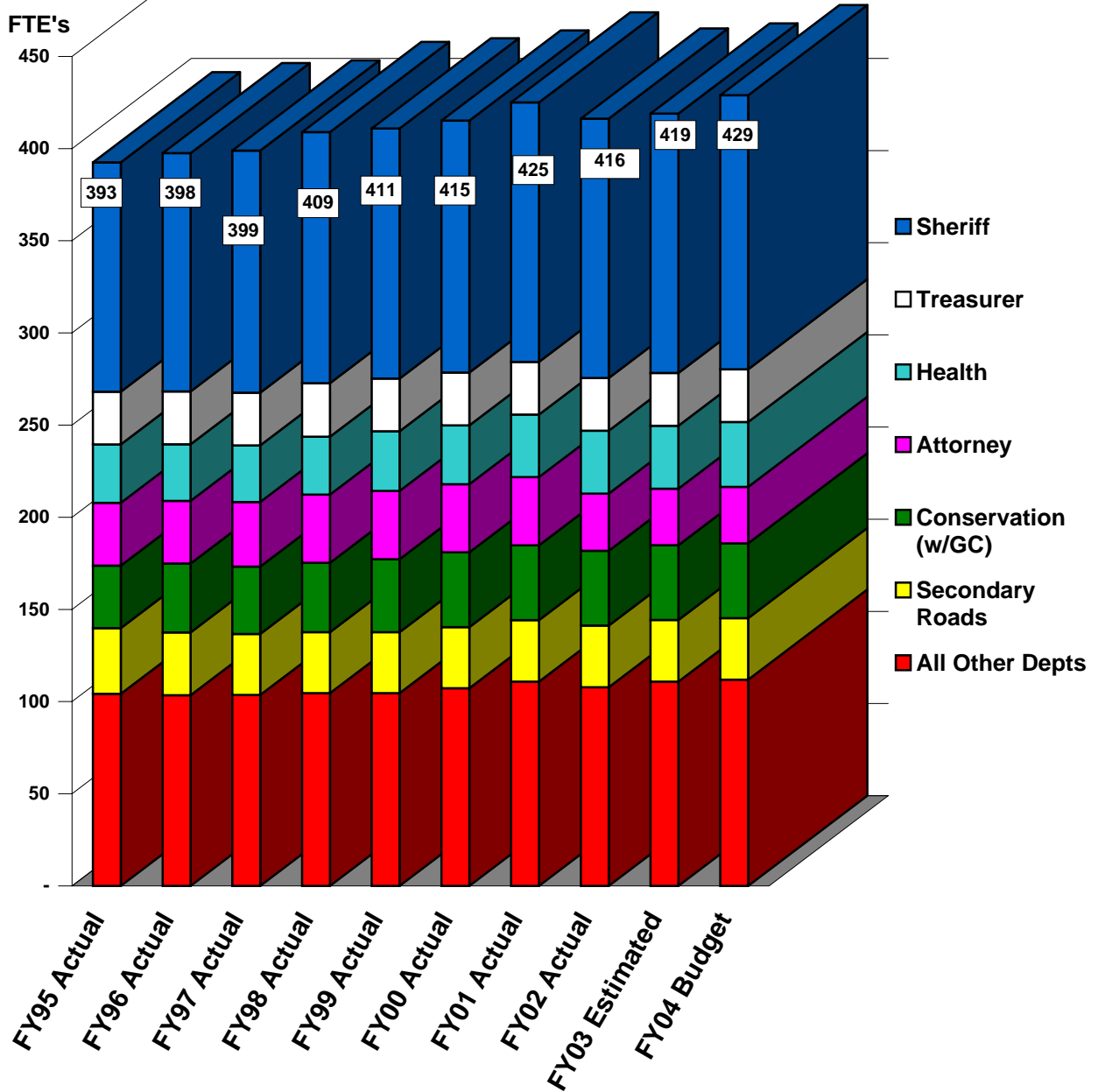
SCOTT COUNTY FY04 BUDGET REVIEW

10 YEAR FTE LISTING

| <u>Department</u> | <u>FY95</u> | <u>FY96</u> | <u>FY97</u> | <u>FY98</u> | <u>FY99</u> | <u>FY00</u> | <u>FY01</u> | <u>FY02</u> | <u>FY03</u> | <u>FY04</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration | 3.10 | 3.10 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 3.70 | 3.70 | 3.70 |
| Attorney | 34.00 | 34.00 | 35.00 | 37.00 | 37.00 | 37.00 | 37.00 | 31.00 | 30.63 | 30.63 |
| Auditor | 17.50 | 15.90 | 15.40 | 15.40 | 15.40 | 15.40 | 15.40 | 15.40 | 15.40 | 15.40 |
| Information Technology <i>(formerly Budget & Information Processing)</i> | 17.00 | 17.00 | 16.50 | 15.50 | 14.50 | 15.50 | 17.50 | 10.00 | 10.00 | 11.00 |
| Facility and Support Services <i>(formerly Building & Grounds)</i> | 15.44 | 15.49 | 16.39 | 16.89 | 17.79 | 17.79 | 19.24 | 23.74 | 23.74 | 23.74 |
| Community Services | 11.62 | 12.63 | 12.75 | 13.25 | 13.25 | 13.25 | 12.75 | 12.75 | 13.00 | 13.00 |
| Conservation (net of golf course) | 16.75 | 18.00 | 17.25 | 18.25 | 20.25 | 21.25 | 21.25 | 21.25 | 21.25 | 21.25 |
| Court Support Costs | 0.50 | 0.37 | - | - | - | - | - | - | - | - |
| Health | 31.72 | 30.72 | 30.72 | 31.39 | 32.39 | 31.90 | 33.90 | 34.15 | 34.15 | 35.15 |
| Human Resources | 6.50 | 6.50 | 6.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 |
| Juvenile Court Services | 10.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.80 | 12.40 | 12.40 | 15.20 | 15.20 |
| Planning & Development | 4.58 | 4.45 | 4.33 | 4.33 | 4.33 | 4.33 | 4.33 | 4.33 | 4.33 | 4.33 |
| Recorder | 12.00 | 12.00 | 13.00 | 13.00 | 14.00 | 14.00 | 14.00 | 13.00 | 13.00 | 13.00 |
| Secondary Roads | 35.60 | 34.10 | 33.10 | 33.10 | 33.10 | 33.40 | 33.40 | 33.40 | 33.40 | 33.40 |
| Sheriff | 124.40 | 129.30 | 131.30 | 136.20 | 135.70 | 136.70 | 140.70 | 140.70 | 140.70 | 148.70 |
| Supervisors | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Treasurer | 28.60 | 28.60 | 28.60 | 29.10 | 28.60 | 28.60 | 28.60 | 28.60 | 28.60 | 28.60 |
| Veteran Affairs | 1.00 | - | - | - | - | - | - | - | - | - |
| SUBTOTAL | 375.31 | 378.16 | 379.54 | 389.61 | 392.51 | 396.12 | 405.67 | 396.92 | 399.60 | 409.60 |
| Golf Course Enterprise | <u>17.20</u> | <u>19.35</u> | <u>19.35</u> | <u>19.35</u> | <u>19.35</u> | <u>19.35</u> | <u>19.35</u> | <u>19.35</u> | <u>19.35</u> | <u>19.35</u> |
| TOTAL | <u>392.51</u> | <u>397.51</u> | <u>398.89</u> | <u>408.96</u> | <u>411.86</u> | <u>415.47</u> | <u>425.02</u> | <u>416.27</u> | <u>418.95</u> | <u>428.95</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

TEN YEAR COMPARISON



Total FTE's have increased by 36 positions over the last ten years averaging 1% growth per year. Most of the new positions have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population.

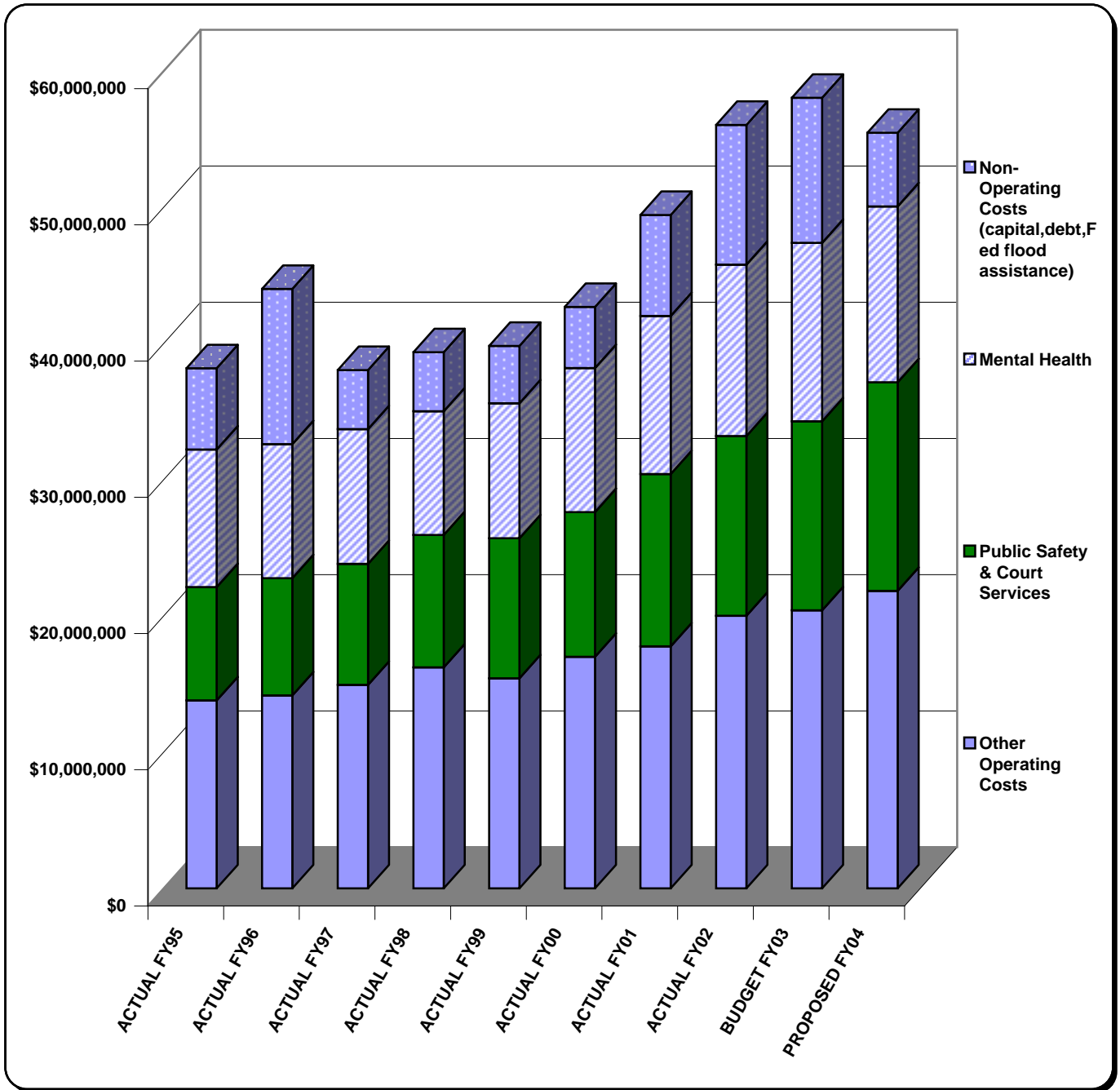
SCOTT COUNTY FY04 BUDGET REVIEW

**APPROPRIATIONS 10 YEAR SUMMARY BY SERVICE AREA
BUDGETED FUNDS**

| SERVICE AREA | <u>FY95 ACTUAL</u> | <u>FY96 ACTUAL</u> | <u>FY97 ACTUAL</u> | <u>FY98 ACTUAL</u> | <u>FY99 ACTUAL</u> | <u>FY00 ACTUAL</u> | <u>FY01 ACTUAL</u> | <u>FY02 ACTUAL</u> | <u>FY03 BUDGET</u> | <u>FY03 PROPOSED</u> |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Public Safety | \$ 7,022,580 | \$ 7,240,747 | \$ 7,539,106 | \$ 8,202,371 | \$ 8,658,629 | \$ 9,357,445 | \$ 10,868,277 | \$ 10,892,569 | \$ 11,982,433 | \$ 13,401,236 |
| Court Services | 1,296,380 | 1,368,317 | 1,339,884 | 1,520,258 | 1,619,084 | 1,267,778 | 1,378,948 | 1,598,061 | 1,897,539 | 1,910,742 |
| Physical Health & Education | 2,329,835 | 2,594,803 | 2,625,245 | 2,741,294 | 2,443,397 | 2,822,211 | 3,489,652 | 3,846,548 | 3,996,464 | 4,124,314 |
| Mental Health | 10,096,081 | 9,841,454 | 9,889,278 | 9,076,425 | 9,903,740 | 10,574,774 | 11,615,292 | 12,507,653 | 13,099,016 | 12,916,875 |
| Social Services | 1,029,788 | 1,093,176 | 1,144,078 | 1,835,126 | 1,769,356 | 1,671,305 | 1,815,698 | 1,828,677 | 2,060,363 | 2,067,921 |
| County Environment | 2,060,063 | 1,996,533 | 2,255,693 | 2,193,075 | 2,233,586 | 2,336,675 | 2,601,159 | 2,974,726 | 3,015,758 | 3,198,144 |
| Roads & Transportation | 2,506,867 | 2,521,552 | 3,065,134 | 2,986,923 | 3,047,814 | 3,215,371 | 3,240,775 | 3,380,066 | 3,144,000 | 3,596,700 |
| State/Local Government | 1,225,632 | 1,212,954 | 1,343,889 | 1,451,527 | 1,449,209 | 1,509,901 | 1,658,522 | 1,748,504 | 1,683,609 | 1,816,014 |
| Interprogram | <u>4,645,541</u> | <u>4,738,342</u> | <u>4,505,589</u> | <u>5,012,353</u> | <u>4,478,582</u> | <u>5,439,162</u> | <u>5,824,175</u> | <u>5,907,458</u> | <u>6,506,321</u> | <u>7,030,083</u> |
| SUBTOTAL OPERATING BUDGET | 32,212,767 | 32,607,878 | 33,707,896 | 35,019,352 | 35,603,397 | 38,194,622 | 42,492,498 | 44,684,262 | 47,385,503 | 50,062,029 |
| Debt Service | 418,503 | 8,159,050 | 1,038,735 | 1,039,825 | 1,058,675 | 1,074,375 | 592,485 | 607,818 | 1,112,753 | 1,038,906 |
| Capital Projects | 3,034,365 | 2,314,531 | 2,923,040 | 3,296,196 | 3,155,483 | 3,408,430 | 4,128,588 | 13,388,707 | 9,530,404 | 4,356,527 |
| Federal Flood Assistance Program | <u>2,512,479</u> | <u>921,533</u> | <u>373,879</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL COUNTY BUDGET | <u>\$ 38,178,114</u> | <u>\$ 44,002,992</u> | <u>\$ 38,043,550</u> | <u>\$ 39,355,373</u> | <u>\$ 39,817,555</u> | <u>\$ 42,677,427</u> | <u>\$ 47,213,571</u> | <u>\$ 58,680,787</u> | <u>\$ 58,028,660</u> | <u>\$ 55,457,462</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety and Court Services costs have increased the highest percentage (84%) during the past ten years, primarily due to increasing jail staffing/program costs and the costs to house inmates in out-of-county facilities as the old jail has reached its capacity.

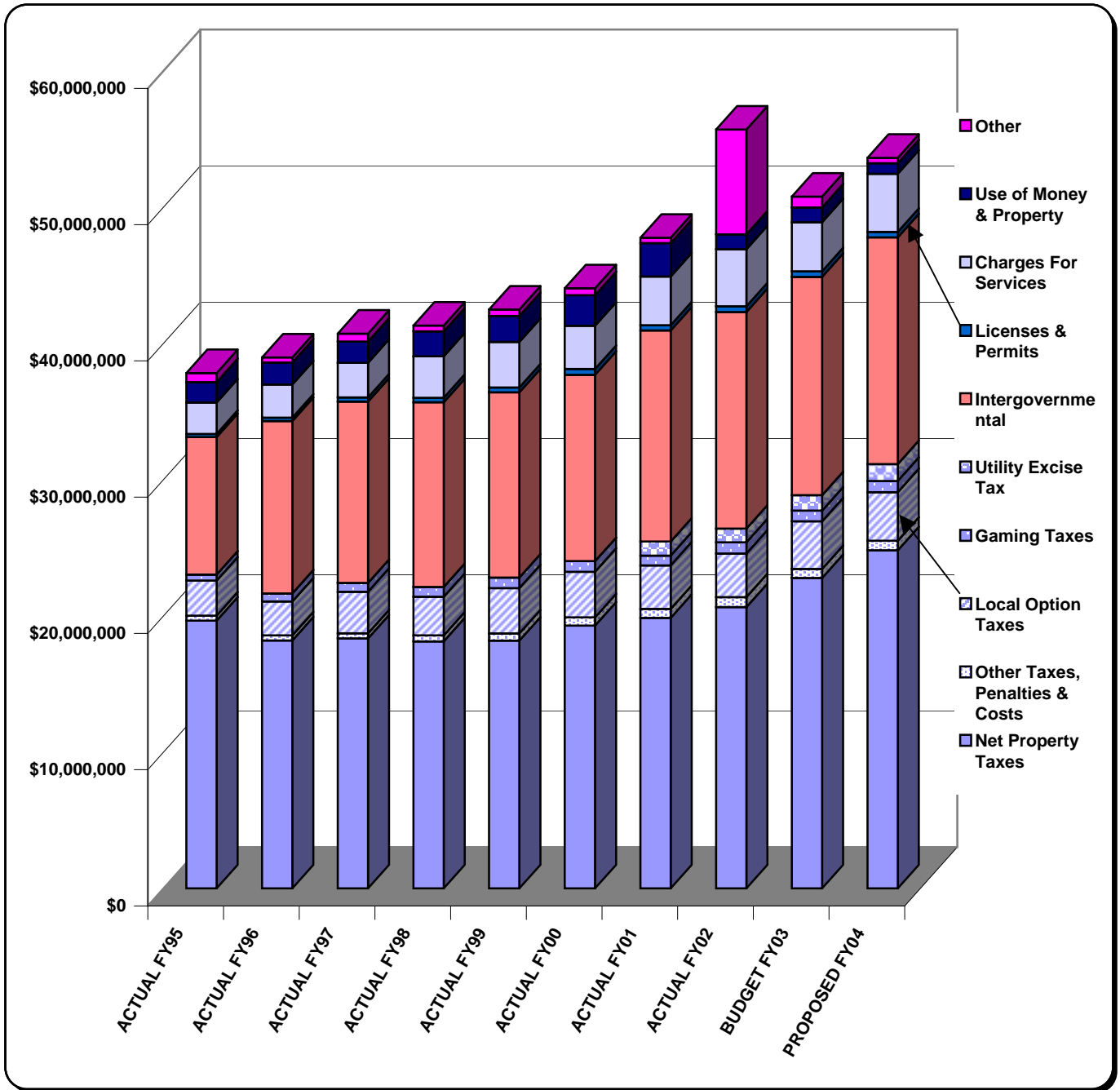
SCOTT COUNTY FY04 BUDGET REVIEW

REVENUE SOURCES 10 YEAR SUMMARY
Budgeted Funds

| | <u>FY95</u> <u>ACTUAL</u> | <u>FY96</u> <u>ACTUAL</u> | <u>FY97</u> <u>ACTUAL</u> | <u>FY98</u> <u>ACTUAL</u> | <u>FY99</u> <u>ACTUAL</u> | <u>FY00</u> <u>ACTUAL</u> | <u>FY01</u> <u>ACTUAL</u> | <u>FY02</u> <u>ACTUAL</u> | <u>FY03</u> <u>BUDGET</u> | <u>FY04</u> <u>PROPOSED</u> |
|--------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| REVENUES | | | | | | | | | | |
| Taxes Levied on Property | \$ 20,822,219 | \$ 19,260,096 | \$ 19,421,520 | \$ 19,195,866 | \$ 19,150,591 | \$ 20,344,710 | \$ 20,875,055 | \$ 21,640,948 | \$ 23,845,935 | \$ 25,878,253 |
| Less: Uncollected Delinquent Taxes | 10,412 | 8,340 | 9,711 | 8,526 | 23,046 | 74,923 | 18,506 | 10,221 | 11,741 | 11,741 |
| Less: Credits To Taxpayers | <u>1,177,149</u> | <u>1,077,910</u> | <u>1,081,019</u> | <u>1,034,661</u> | <u>956,677</u> | <u>1,001,866</u> | <u>1,015,092</u> | <u>996,901</u> | <u>1,071,461</u> | <u>1,072,781</u> |
| Net Current Property Taxes | 19,634,658 | 18,173,846 | 18,330,790 | 18,152,679 | 18,170,868 | 19,267,921 | 19,841,457 | 20,633,826 | 22,762,733 | 24,793,731 |
| Add: Delinquent Property Tax Rev | <u>10,725</u> | <u>18,774</u> | <u>10,783</u> | <u>(26,748)</u> | <u>6,453</u> | <u>15,676</u> | <u>10,828</u> | <u>10,221</u> | <u>11,741</u> | <u>11,741</u> |
| Total Net Property Taxes | 19,645,383 | 18,192,620 | 18,341,573 | 18,125,931 | 18,177,321 | 19,283,597 | 19,852,285 | 20,644,047 | 22,774,474 | 24,805,472 |
| Penalties, Interest & Costs on Taxes | 276,101 | 295,018 | 272,553 | 320,601 | 420,615 | 489,444 | 522,155 | 579,951 | 524,030 | 548,300 |
| Other County Taxes | <u>92,060</u> | <u>72,555</u> | <u>100,363</u> | <u>117,940</u> | <u>114,872</u> | <u>117,914</u> | <u>131,550</u> | <u>149,562</u> | <u>137,622</u> | <u>151,060</u> |
| Total Other Taxes, Penalties & Costs | 368,161 | 367,573 | 372,916 | 438,541 | 535,487 | 607,358 | 653,705 | 729,513 | 661,652 | 699,360 |
| Local Option Taxes | 2,574,189 | 2,491,547 | 3,053,022 | 2,833,819 | 3,317,574 | 3,341,526 | 3,196,756 | 3,195,497 | 3,497,496 | 3,570,210 |
| Gaming Taxes | 439,165 | 589,904 | 643,828 | 718,293 | 779,530 | 784,467 | 718,162 | 822,996 | 785,000 | 825,000 |
| Utility Tax Replacement Excise Tax | - | - | - | - | - | - | 1,026,976 | 1,008,058 | 1,132,590 | 1,236,155 |
| Intergovernmental : | | | | | | | | | | |
| State Shared Revenues | 1,648,750 | 1,675,528 | 1,819,405 | 1,547,146 | 1,902,719 | 1,829,911 | 1,815,163 | 1,834,298 | 1,785,096 | 2,708,072 |
| State Grants & Reimbursements | 4,138,878 | 4,614,627 | 4,659,424 | 5,423,986 | 4,530,874 | 4,096,955 | 5,103,705 | 6,126,996 | 5,371,715 | 5,249,492 |
| State Credits Against Levied Taxes | 941,435 | 872,943 | 895,854 | 1,034,661 | 956,677 | 1,001,866 | 1,015,092 | 996,901 | 1,071,461 | 1,072,781 |
| Other State Credits | 608,214 | 3,182,289 | 4,000,916 | 4,834,139 | 5,434,367 | 5,876,028 | 6,691,597 | 5,872,352 | 7,178,878 | 7,002,371 |
| Federal Grants & Entitlements | 2,240,809 | 1,190,788 | 380,258 | 15,945 | 248 | 44,198 | 73,910 | 55,805 | 23,500 | - |
| Contr & Reimb From Other Govts | 511,789 | 1,113,240 | 1,548,801 | 699,007 | 759,121 | 819,680 | 790,279 | 1,003,090 | 587,482 | 600,558 |
| Payments in Lieu of Taxes | - | - | - | 1,858 | 2,110 | 1,989 | 2,195 | 6,199 | 2,195 | - |
| Subtotal Intergovernmental | 10,089,875 | 12,649,415 | 13,304,658 | 13,556,742 | 13,586,116 | 13,670,627 | 15,491,941 | 15,895,641 | 16,020,327 | 16,633,274 |
| Licenses & Permits | 230,756 | 251,347 | 307,315 | 324,532 | 363,180 | 428,267 | 386,316 | 418,998 | 412,345 | 405,445 |
| Charges For Services | 2,308,267 | 2,429,928 | 2,546,675 | 3,048,139 | 3,336,417 | 3,172,085 | 3,576,260 | 4,181,052 | 3,604,865 | 4,264,661 |
| Use of Money & Property | 1,492,999 | 1,617,760 | 1,558,773 | 1,830,124 | 1,908,657 | 2,237,066 | 2,450,312 | 1,098,729 | 1,079,375 | 769,565 |
| Other: | | | | | | | | | | |
| Fines, Forfeitures & Defaults | - | - | - | - | 99,061 | 66,775 | 69,325 | 34,938 | 50,700 | 27,400 |
| Miscellaneous | 557,838 | 352,255 | 448,540 | 377,766 | 364,942 | 400,978 | 317,904 | 674,065 | 729,709 | 335,242 |
| Internal Service Funds Closeout | - | - | - | - | - | - | - | 1,887,495 | - | - |
| General Long Term Debt Proceeds | - | - | - | - | - | - | - | 5,041,777 | - | - |
| Proceeds of Fixed Asset Sales | <u>106,447</u> | <u>12,973</u> | <u>129,245</u> | <u>42,557</u> | <u>1,131</u> | <u>41,378</u> | <u>4,784</u> | <u>51,974</u> | <u>11,500</u> | <u>36,500</u> |
| Total Other | 664,285 | 365,228 | 577,785 | 420,323 | 465,134 | 509,131 | 392,013 | 7,690,249 | 791,909 | 399,142 |
| Total Revenues & Other Sources | <u>\$ 37,813,080</u> | <u>\$ 38,955,322</u> | <u>\$ 40,706,545</u> | <u>\$ 41,296,444</u> | <u>\$ 42,469,416</u> | <u>\$ 44,034,124</u> | <u>\$ 47,744,726</u> | <u>\$ 55,684,780</u> | <u>\$ 50,760,033</u> | <u>\$ 53,608,284</u> |

SCOTT COUNTY FY04 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes represent 46% of total County revenues for FY 04, down from 52% in FY 95 due to diversified revenue base, all local option taxes used for property tax relief, State MH-DD property tax relief, the gas and electric property tax moving to an excise tax, and the County's biennial Financial Initiatives Program.

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|---|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| APPROPRIATION SUMMARY | | | | | | | | |
| Building & Grounds | 433,827 | 1,513,000 | 2,131,932 | 704,000 | 248,500 | 188,500 | 271,500 | 1,706,000 |
| Space Plan Utilization Project | 3,627,873 | 3,856,397 | 4,326,235 | - | - | 651,620 | 706,160 | 6,574,526 |
| Equipment Acquisition | 1,622,788 | 1,499,395 | 977,898 | 1,539,415 | 730,700 | 488,200 | 577,700 | 208,000 |
| Vehicle Acquisition | 234,631 | 208,500 | 216,500 | 264,500 | 175,000 | 180,000 | 185,000 | - |
| Other Projects | 5,528,510 | 355,000 | 355,000 | 315,000 | 350,000 | 100,000 | 100,000 | 470,850 |
| Subtotal General CIP Projects | 11,447,629 | 7,432,292 | 8,007,565 | 2,822,915 | 1,504,200 | 1,608,320 | 1,840,360 | 8,959,376 |
| Conservation CIP Projects | 821,508 | 963,112 | 1,078,171 | 433,612 | 500,000 | 515,000 | 530,450 | - |
| Subtotal Projects Paid From CIP Fund | 12,269,137 | 8,395,404 | 9,085,736 | 3,256,527 | 2,004,200 | 2,123,320 | 2,370,810 | 8,959,376 |
| Secondary Roads Fund Projects | 1,119,570 | 1,135,000 | 1,135,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | |
| Total All Capital Projects | 13,388,707 | 9,530,404 | 10,220,736 | 4,356,527 | 3,104,200 | 3,223,320 | 3,470,810 | 8,959,376 |

REVENUE SUMMARY

| | | | | | | | |
|---|-----------|---------|---------|---------|---------|---------|---------|
| Riverboat Gaming Taxes | 822,996 | 785,000 | 825,000 | 825,000 | 825,000 | 825,000 | 825,000 |
| Welcome Center CIP Reimbursements | 1,573 | 11,220 | 75,376 | 11,880 | 13,860 | 7,260 | 2,640 |
| Grants | 227,289 | 11,500 | 11,500 | | | | |
| Eldridge Development Corp Loan Repayment | - | 100,000 | - | 100,000 | - | - | - |
| Political Subdivisions | 125,799 | - | 158,000 | - | - | - | - |
| Bond Proceeds | 5,000,000 | - | - | - | - | - | - |
| Miscellaneous (use tax refunds, donations, etc) | 399,086 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|--|------------------|--------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| REVENUE SUMMARY (cont.) | | | | | | | | |
| Transfers In: | | | | | | | | |
| From General Fund | | | | | | | | |
| Tax Levy (County CIP projects) | 350,000 | 400,000 | 400,000 | 450,000 | 500,000 | 550,000 | 600,000 | |
| Tax Levy (agency CIP funding) | 185,425 | 185,425 | 185,425 | 185,425 | 185,425 | | | |
| Tax Levy (Conservation CIP Funding) | - | - | - | - | - | 185,425 | 185,425 | |
| Conservation Projects | 367,747 | 271,612 | 228,171 | 250,612 | 225,500 | 225,500 | 225,500 | |
| Fund Balance Use (Conservation Increase) | - | 91,500 | 91,500 | 183,000 | 274,500 | 104,075 | 119,525 | |
| Fund Balance Use (County CIP projects) | 630,500 | 559,000 | 469,475 | 425,000 | 200,000 | - | - | |
| Fund Balance Use (agency CIP funding) | 275,000 | 105,000 | 105,000 | 65,000 | 50,000 | 50,000 | 50,000 | |
| Fund Balance Use (Master Plan Advance) | - | 425,000 | 835,518 | - | - | - | - | |
| From Rural Services Fund | | | | | | | | |
| Tax Levy (agency CIP funding) | 64,575 | 64,575 | 64,575 | 64,575 | 64,575 | - | - | |
| From Recorder Record Mgt Fund | | | | | | | | |
| | 19,620 | 45,000 | 100,000 | 200,000 | - | - | - | |
| From Electronic Equipment Fund | | | | | | | | |
| | 870,945 | 895,095 | 584,723 | 692,718 | 445,000 | 385,500 | 386,000 | |
| From Vehicle Replacement Fund | | | | | | | | |
| | 234,631 | 208,500 | 216,500 | 264,500 | 175,000 | 180,000 | 185,000 | |
| From Conservation CIP Fund | | | | | | | | |
| | 61,295 | - | - | - | - | - | - | |
| Subtotal Revenues | 9,636,481 | 4,163,927 | 4,356,263 | 3,723,210 | 2,964,360 | 2,518,260 | 2,584,590 | |
| CIP Fund revenues over (under) expenditures | (2,632,656) | (4,231,477) | (4,729,473) | 466,683 | 960,160 | 394,940 | 213,780 | |
| CIP Fund Balance Recap | | | | | | | | |
| Beginning Fund Balance | 7,364,385 | 3,533,396 | 4,731,729 | 2,256 | 468,939 | 1,429,099 | 1,824,039 | |
| Increase (decrease) | (2,632,656) | (4,231,477) | (4,729,473) | 466,683 | 960,160 | 394,940 | 213,780 | |
| Ending Net CIP Fund Balance* | 4,731,729 | (698,081) | 2,256 | 468,939 | 1,429,099 | 1,824,039 | 2,037,819 | |
| *Net of Vehicle and Electronic Equipment Replacement Funds | | | | | | | | |
| Vehicle Replacement Fund Balance | 457,794 | 424,322 | 419,646 | 332,565 | 334,985 | 332,405 | 324,825 | |
| Electronic Equipment Fund Balance | 617,099 | 129,308 | 540,997 | 354,949 | 416,619 | 537,789 | 658,459 | |
| Conservation CIP Fund Balance | 26,416 | 72,411 | 26,416 | 26,416 | 26,416 | 26,416 | 26,416 | |
| Conservation Equipment Fund Balance | 83,257 | 78,829 | 83,257 | 83,257 | 83,257 | 83,257 | 83,257 | |
| Ending Gross CIP Fund Balance | 5,916,295 | 6,789 | 1,072,572 | 1,266,126 | 2,290,376 | 2,803,906 | 3,130,776 | |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|--|----------------|----------------|-----------------|-----------------|---------------|---------------|---------------|-----------------|
| A. BUILDING & GROUNDS | | | | | | | | |
| A.1 COURTHOUSE | | | | | | | | |
| CH General Remodeling/Replacement | 33,643 | 15,000 | 18,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| CH Computer Room Power Line UPS Unit | - | - | 362 | - | - | - | - | - |
| CH Exterior Lighting | - | 5,000 | - | 5,000 | - | - | - | - |
| CH Renovate Elevator Cars | - | - | - | - | 25,000 | - | - | - |
| CH HVAC Piping Replacement | - | 25,000 | 10,000 | - | - | - | - | - |
| CH Windows Replacement-Phase I | - | 25,000 | - | - | - | 50,000 | 50,000 | 175,000 |
| CH Cooling Tower Replacement | 2,154 | - | - | - | - | - | - | - |
| CH Parking Lot Overlay | - | - | - | - | - | - | - | 50,000 |
| CH Building Access Controls | - | 5,000 | - | - | - | - | - | - |
| CH Replace Video Court Equipment | - | - | - | 30,000 | 30,000 | - | - | - |
| CH Waterproof Sub-Basement | - | - | - | 25,000 | - | - | - | - |
| TOTAL COURTHOUSE | 35,797 | 75,000 | 28,362 | 70,000 | 65,000 | 60,000 | 60,000 | 225,000 |
| A.2 JAIL | | | | | | | | |
| JL General Remodeling/Replacement | 26,310 | 20,000 | 25,000 | 30,000 | 25,000 | 25,000 | 25,000 | - |
| JL Jail Building Feasibility | 40,050 | - | - | - | - | - | - | - |
| JL Phase Two Study | 39,031 | 140,000 | 100,000 | 75,000 | - | - | - | - |
| JL Clean/Waterproof/Seal Exterior | - | - | - | 25,000 | - | - | - | - |
| JL Roof Replacement | - | 40,000 | - | 40,000 | - | - | - | - |
| JL Tuckpoint Old Building | - | - | - | 8,500 | - | - | - | - |
| JL Cell Painting | 27,107 | - | 9,000 | - | - | - | - | - |
| JL New Sallyport/Booking Area Remodeling | - | - | - | - | - | - | - | 650,000 |
| JL Kitchen Expansion | - | 63,000 | 63,000 | - | - | - | - | - |
| JL Renovate Dishroom | - | - | - | 14,000 | - | - | - | - |
| TOTAL JAIL | 132,497 | 263,000 | 197,000 | 192,500 | 25,000 | 25,000 | 25,000 | 650,000 |
| A.3 TREMONT BUILDING | | | | | | | | |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|--|----------------|----------------|------------------|-----------------|--------------|--------------|--------------|-----------------|
| TR General Remodeling/Replacement | 8,025 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| TR Renovate Energy Managemnet System | - | - | - | - | - | - | - | 15,000 |
| TR Holding Cell Construction | - | 16,000 | - | 30,000 | - | - | - | - |
| TR Overhead Door Replacement | - | - | 4,700 | - | - | - | - | - |
| TR Sound Baffling for Jail Annex | - | - | - | 15,000 | - | - | - | - |
| TR Parking Lot Overlay | - | - | - | - | - | - | - | 35,000 |
| TR Impound/Evidence Storage | - | 20,000 | - | 20,000 | - | - | - | - |
| TR Expanded Program Space | - | - | - | 151,000 | - | - | - | - |
| TR Expanded Patrol Division Space | - | - | - | - | - | - | - | 100,000 |
| TOTAL TREMONT BUILDING | 8,025 | 41,000 | 9,700 | 221,000 | 5,000 | 5,000 | 5,000 | 150,000 |
| A.4 ANNEX | | | | | | | | |
| AN General Remodeling/Replacement | 2,839 | 7,500 | 5,000 | 7,500 | 7,500 | 7,500 | 7,500 | - |
| AN Juvenile Detention Center Expansion | 143,524 | 850,000 | 1,450,000 | - | - | - | - | - |
| TOTAL ANNEX | 146,363 | 857,500 | 1,455,000 | 7,500 | 7,500 | 7,500 | 7,500 | - |
| A.5 BI-CENTENNIAL BUILDING | | | | | | | | |
| BC General Remodeling/Replacement | 16,141 | 7,500 | 9,000 | 7,500 | 7,500 | 7,500 | 7,500 | - |
| BC Remodel/Redecorate Interior | 2,132 | - | - | - | - | - | - | - |
| BC Refurbish Elevator Cars | - | 30,000 | 95,000 | 80,000 | - | - | - | - |
| BC Exterior Lighting | - | - | - | - | - | - | - | 28,000 |
| BC Street Abandonment | - | - | - | - | - | - | - | 200,000 |
| BC Parking Lot Overlay | - | - | - | - | - | - | - | 100,000 |
| BC Chiller Replacement | - | 35,000 | 3,550 | - | - | - | - | 200,000 |
| BC Expand Irrigation System | - | - | - | - | - | - | - | 8,000 |
| BC Replace Generator | - | - | 50,000 | - | - | - | - | - |
| TOTAL BI-CENTENNIAL BUILDING | 18,273 | 72,500 | 157,550 | 87,500 | 7,500 | 7,500 | 7,500 | 536,000 |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|---|----------------|----------------|-----------------|-----------------|---------------|---------------|----------------|-----------------|
| A.6 PINE KNOLL | | | | | | | | |
| PK General Remodeling/Replacement | 14,731 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| PK Remodel/Redecorate Interior | 9,268 | 10,000 | 9,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| PK High Efficiency Lighting | - | - | - | - | 15,000 | - | - | - |
| PK ADA Restroom Renovation | - | 25,000 | 10,000 | - | - | - | - | - |
| PK Reurbish Exterior Main Building | - | - | - | - | 45,000 | - | - | - |
| PK Energy Management System Renovation | 2,600 | - | - | - | - | 15,000 | 15,000 | - |
| PK Parking Lot Overlay | - | - | - | - | - | - | - | 70,000 |
| PK Air Handling System Upgrade | 9,225 | 30,000 | 13,000 | - | - | - | - | - |
| PK Chiller/ACCU Replacement | - | - | - | - | - | - | 90,000 | - |
| TOTAL PINE KNOLL | 35,823 | 75,000 | 42,000 | 20,000 | 80,000 | 35,000 | 125,000 | 70,000 |
| A.7 GENERAL STORE | | | | | | | | |
| GS General Remodeling/Replacement | 3,585 | 1,000 | - | - | - | - | - | - |
| TOTAL GENERAL STORE | 3,585 | 1,000 | - | - | - | - | - | - |
| A.8 OTHER BUILDING & GROUNDS | | | | | | | | |
| OB Miscellaneous Landscaping | 1,533 | 2,500 | 1,500 | 2,500 | 2,500 | 2,500 | 2,500 | - |
| OB Regulatory Compliance Cost | 13,449 | 10,000 | 4,500 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| OB Radio Tower General Replacement | 244 | 2,500 | 750 | - | - | - | - | - |
| OB Parking Lot Repair/Maintenance | 995 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| OB Records Management | - | 35,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - |
| OB Property Acquisition | - | 25,000 | 100,000 | 50,000 | - | - | - | - |
| OB Soil Contamination Resolution | 33,740 | 31,000 | 35,000 | - | - | - | - | - |
| OB Security Enhancements | - | - | - | - | - | - | - | 75,000 |
| TOTAL OTHER B & G | 49,961 | 111,000 | 166,750 | 87,500 | 37,500 | 37,500 | 37,500 | 75,000 |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|---|----------------|------------------|------------------|-----------------|----------------|----------------|----------------|------------------|
| A.9 WELCOME CENTER | | | | | | | | |
| WC Welcome Center Gen Remod/Replacement | 3,504 | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 | - |
| WC Landscape Planting Replacement | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 | - |
| WC Exterior Painting | - | 2,000 | - | - | 5,000 | - | - | - |
| WC Tree Pruning-Flowering Crab | - | - | 570 | - | - | - | - | - |
| WC Emergency Lighting Replacement | - | 3,500 | - | - | - | - | - | - |
| WC Signage Replacement | - | - | - | 3,500 | - | - | - | - |
| WC High Efficiency Lighting | - | 4,000 | - | 4,000 | - | - | - | - |
| WC Energy Management Equipment | - | - | - | 3,000 | - | - | - | - |
| WC Building Surge Suppression | - | 3,500 | - | 3,500 | - | - | - | - |
| WC Roof Replacement | - | - | - | - | 12,000 | - | - | - |
| WC Furnace Replacements | - | - | - | - | - | 7,000 | - | - |
| WC Interior Renovation | - | - | 75,000 | - | - | - | - | - |
| TOTAL WELCOME CENTER | 3,504 | 17,000 | 75,570 | 18,000 | 21,000 | 11,000 | 4,000 | - |
| TOTAL BUILDING & GROUNDS | 433,827 | 1,513,000 | 2,131,932 | 704,000 | 248,500 | 188,500 | 271,500 | 1,706,000 |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|--|------------------|------------------|------------------|-----------------|--------------|----------------|----------------|------------------|
| B. SPACE UTILIZATION MASTER PLAN | | | | | | | | |
| PHASE I | | | | | | | | |
| 1 Renovate DHS | 830,383 | - | 5,500 | - | - | - | - | - |
| 2 Renov 6th FL/move BOS/Admin/IT/FSS | 909,306 | 290,000 | 89,719 | - | - | - | - | - |
| 3 Construct Elevator Tower | 404,634 | 560,522 | 560,500 | - | - | - | - | - |
| 5 Off load Juvenile Court Services | 28,900 | - | - | - | - | - | - | - |
| PHASE II | | | | | | | | |
| 6 Renov 3/4 4th FL & move Health Dept | 483,525 | - | 135,823 | - | - | - | - | - |
| 7 Renov 1/4 4th FL & move Comm Services | 268,703 | - | 27,252 | - | - | - | - | - |
| 8.A Renov 1/4 LL & Move Sheriff | 358,799 | 788,875 | 498,000 | - | - | - | - | - |
| 8.B Telephone Switch Location | 39,807 | 225,000 | 225,000 | - | - | - | - | - |
| 8.C Renov Computer Center | 260,559 | 300,000 | 325,000 | - | - | - | - | - |
| PHASE III | | | | | | | | |
| 9 Renov 1st FL and move Treasurer | 16,047 | 630,000 | 909,907 | - | - | - | - | - |
| 10 Renov 5th FL and move Aud/Rec/Assessors | 19,436 | 760,000 | 1,105,000 | - | - | - | - | - |
| 11 Construct Community Pavilion Addition | 7,774 | 302,000 | 444,534 | - | - | - | - | - |
| 12 Renov 1/4 1st FL & move Associate Court | - | - | - | - | - | - | 706,160 | - |
| PHASE IV | | | | | | | | |
| 13 Renov 1/2 2nd FL & move County Attorney | - | - | - | - | - | 651,620 | - | - |
| 14 Renov 1/4 2nd FL & move Juv Crim & add DC | - | - | - | - | - | - | - | 607,000 |
| 15 Renov 1/4 1st FL & move Clerk-civil | - | - | - | - | - | - | - | 588,020 |
| PHASE V | | | | | | | | |
| 16 Renov 1/4 2nd FL-add District Court | - | - | - | - | - | - | - | 779,150 |
| 17 Renov 1/4 1st FL & move Clerk-criminal | - | - | - | - | - | - | - | 488,020 |
| 18 Renov 1/4 1st FL & move Magistrate Court | - | - | - | - | - | - | - | 507,650 |
| PHASE VI | | | | | | | | |
| 19 Construct Building Link | - | - | - | - | - | - | - | 262,080 |
| 20 Renov 1/4(x3) 3rd FL-3 small Distr Criminal | - | - | - | - | - | - | - | 1,369,316 |
| 21 Renov 3/4 3rd FL-'83 Jail-move Crt Admin | - | - | - | - | - | - | - | 392,340 |
| 22 Renov 1/4 3rd FL-one District Court | - | - | - | - | - | - | - | 579,670 |
| 23 Renov 2nd FL-'83 Jail-move Juv Crt Services | - | - | - | - | - | - | - | 521,788 |
| 24 Renov 1/2 1st FL-'83 Jail-Jury Assembly | - | - | - | - | - | - | - | 311,012 |
| 25 Renov 1/2 1st FL-'83 Jail-Sheriff Admin | - | - | - | - | - | - | - | 168,480 |
| TOTAL SPACE UTILIZATION MASTER PLAN | 3,627,873 | 3,856,397 | 4,326,235 | - | - | 651,620 | 706,160 | 6,574,526 |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|--|----------------|--------------|-----------------|-----------------|--------------|--------------|--------------|-----------------|
| C. EQUIPMENT ACQUISITION | | | | | | | | |
| EE Auditor - Election Software | 31,799 | - | - | - | - | - | - | - |
| EE Auditor-Automated Time Keeping System | 114,480 | - | - | - | - | - | - | - |
| EE Auditor-Copier Machine Repl | 8,347 | - | - | - | - | - | - | - |
| EE ComServ-Copier Replacement | - | - | - | - | 10,000 | - | - | - |
| EE ComServ-MH/DD Software | - | - | - | 25,000 | 175,000 | - | - | - |
| EE ComServ-Protective Payee Software | - | - | - | 10,000 | 25,000 | - | - | - |
| EE Conservation Recreational Mgt System | 371 | - | - | - | - | - | - | - |
| EE DHS Copier Replacement | - | - | - | 10,000 | - | - | - | - |
| EE FSS-Print Shop Misc Equipment | 1,595 | - | - | - | - | - | - | - |
| EE FSS-Large Format Scanner | - | 5,000 | - | - | - | - | - | 8,000 |
| EE FSS-Imaging System | 5,700 | - | - | 32,500 | - | - | - | - |
| EE FSS-800 MHz Radio | 1,676 | 3,500 | 3,598 | 2,800 | - | - | - | - |
| EE FSS-Campus Fiber Optic Ring | 1,738 | - | - | - | - | - | - | - |
| EE FSS-Bar Code Reader/software | - | 24,000 | - | - | - | - | - | 24,000 |
| EE FSS-PDA/mail/work request | - | 6,000 | - | - | - | - | - | - |
| EE FSS-CAFM Software | - | 50,000 | - | - | - | - | - | 6,000 |
| EE FSS-Purchasing Module | - | 15,000 | - | - | - | - | - | 50,000 |
| EE FSS-Fax Machine | - | 850 | - | - | - | - | - | 15,000 |
| EE FSS-Color Copier | - | 75,000 | 25,000 | - | - | - | - | - |
| EE FSS-Elmo Presentation Center | - | - | - | 10,500 | - | - | - | - |
| EE FSS-Defibrillators | - | - | - | 4,500 | - | - | - | - |
| EE FSS-Postage Machine | - | - | - | 25,000 | - | - | - | - |
| EE Hlth-Docking Computers | - | 11,500 | - | - | - | - | - | - |
| EE Hum Res-Electronic Equipment | 500 | - | - | - | - | - | - | - |
| EE IT-Phone System Upgrades | 11,385 | 55,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - |
| EE IT-PC LAN Repair/Replacement | 3,468 | 20,000 | 15,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| EE IT-PC LAN Upgrade:PC's/Printers | 55,827 | 75,000 | 50,000 | 60,000 | 75,000 | 75,000 | 75,000 | - |
| EE IT-PC LAN Upgrade:Wiring | 2,624 | - | 2,762 | - | - | - | - | - |
| EE IT-PC LAN Upgrade:Windows Software | 14,373 | - | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | - |
| EE IT-PC LAN Upgrade:Internet | 180 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|---|----------------|--------------|-----------------|-----------------|--------------|--------------|--------------|-----------------|
| EE IT-PC LAN Upgrade:File Servers | 44,741 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| EE IT-PC LAN Upgrade:Com Server | - | 20,000 | 20,000 | - | - | - | - | - |
| EE IT-PC LAN Upgrade:Imaging Systems | 41,476 | 30,000 | - | 30,000 | 30,000 | 30,000 | 30,000 | - |
| EE IT-PC LAN Upgrade:Remote Sites WANS | 9,683 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - |
| EE IT-PC LAN Upgrade:LAN Edge Devices | 16,147 | 15,000 | 15,000 | 40,000 | 20,000 | 20,000 | 20,000 | - |
| EE IT-PC LAN Upgrade:Prog Change Over | 2,461 | - | - | - | - | - | - | - |
| EE IT-PC LAN Maintenance | 115 | - | - | - | - | - | - | - |
| EE IT-Web Site Development | 330 | 5,000 | 1,500 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| EE IT-Upgrade Phone System Caller ID | 8,723 | - | - | - | - | - | - | - |
| EE IT-Network Review Study | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - |
| EE IT-Tape Backup Equipment | 25,653 | 30,000 | 60,000 | 20,000 | 60,000 | 20,000 | 20,000 | - |
| EE IT-New Servers | 21,412 | 30,000 | 15,000 | 30,000 | 30,000 | 30,000 | 30,000 | - |
| EE IT-Server Software Licenses | - | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| EE IT-Client Management Software | 7,500 | 10,000 | 10,000 | - | - | - | - | - |
| EE IT-Replace Monitors | 7,593 | 2,500 | 2,500 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| EE IT-Upgrade to Microsoft Office 200x | - | 120,000 | 132,980 | - | - | - | - | - |
| EE IT-Upgrade Clients to NT | - | 54,000 | - | 50,000 | - | - | - | - |
| EE IT-Replace Property Tax System | 187,622 | - | 100,000 | 150,000 | - | - | - | - |
| EE IT-Replace Accounting/HR Systems | 154,624 | - | - | - | - | - | - | - |
| EE IT-TAR:Electronic Helpdesk Solution | 16,986 | - | - | - | - | - | - | - |
| EE IT-TAR:File,Print,Domain Server Setups | 7,663 | - | - | - | - | - | - | - |
| EE IT-TAR:Citrix Metaframe Pilot Project | 17,734 | - | - | - | - | - | - | - |
| EE IT-TAR:Network File & Print Server Migrate | 18,395 | - | - | - | - | - | - | - |
| EE IT-TAR:E-Mail,Scheduling Optimization | - | 2,000 | 2,000 | - | - | - | - | - |
| EE IT-TAR:Centralized Fax Solution | - | 5,200 | - | - | - | - | - | - |
| EE IT-TAR:Firewall Intrusion Test | - | 5,600 | - | 2,600 | - | - | - | - |
| EE IT-TAR:Firewall Upgrade | - | 12,000 | 12,000 | - | - | - | - | 30,000 |
| EE IT-TAR:Internet Monitoring Config Review | - | 2,000 | - | 2,000 | - | - | - | - |
| EE IT-TAR:Citrix Metaframe, Thin Client Network | 190,548 | - | 30,000 | - | - | - | - | - |
| EE IT-TAR:Network Documentation | - | 6,000 | - | 6,000 | - | - | - | - |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|--|----------------|--------------|-----------------|-----------------|--------------|--------------|--------------|-----------------|
| EE IT-TAR:Basic NSA Training | - | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| EE IT-TAR:GIS Strategic Plan Development | 1,000 | 50,000 | 67,500 | - | - | - | - | - |
| EE IT-TAR:E-Business Strategies | - | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | - |
| EE IT-TAR:Technology Partner Support | 4,934 | 12,000 | 12,000 | 12,500 | 13,000 | 13,500 | 14,000 | - |
| EE IT- Software Maintenance | - | - | 21,700 | 196,700 | 85,700 | 102,700 | 191,700 | - |
| EE Rec-Mgt Fund Projects | 15,659 | - | 100,000 | 200,000 | - | - | - | - |
| EE Rec-Copying Machine | 3,962 | - | - | - | 10,000 | - | - | - |
| EE Rec-Imaging Upgrade Project | 132,616 | 278,000 | 14,114 | - | - | - | - | - |
| EE Sher-800 MHz Radio System | 5,000 | - | - | - | - | - | - | - |
| EE Sher-Digital ID Imaging System | (19) | - | - | - | - | - | - | - |
| EE Sher-Investigation Software/Equipment | - | 9,350 | 9,350 | 18,115 | - | - | - | - |
| EE Sher-Moving Radar Units | 3,774 | 3,750 | 3,774 | 1,200 | - | - | - | - |
| EE Sher-In Car Video Systems | 10,950 | 10,950 | 15,780 | 16,200 | - | - | - | - |
| EE Sher-Copier Machine Tremont | - | 1,500 | 1,500 | - | - | - | - | - |
| EE Sher-Computers/Printers | 2,002 | - | - | - | - | - | - | - |
| EE Sher-Automatic Veh Locate (AVL) System | 130,468 | - | - | - | - | - | - | - |
| EE Sher-Wireless 911 | 255 | - | - | - | - | - | - | - |
| EE Sher-Video Cameras | 1,400 | - | - | - | - | - | - | - |
| EE Sher-Logging Recorder Telephone Connect | 2,152 | - | - | - | - | - | - | - |
| EE Sher-Law Enforcement Mgt Systems | 51,363 | 300,000 | - | 300,000 | - | - | - | - |
| EE Sher-CAD System | 111,913 | - | 13,600 | - | - | - | - | - |
| EE Sher-Civil System | 4,922 | - | - | - | - | - | - | - |
| EE Sher-Portable Repeater System | - | - | - | 15,000 | - | - | - | - |
| EE Sher-E911 System Replacement | - | - | - | - | - | - | - | 75,000 |
| EE Jail-Jail Management System | 96,778 | - | 24,895 | - | - | - | - | - |
| EE Jail-Flat Screen Color Monitors | 2,058 | - | 650 | - | - | - | - | - |
| EE Jail-Color Cameras | - | 50,800 | 50,800 | 7,600 | - | - | - | - |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|--|------------------|------------------|-----------------|------------------|----------------|----------------|----------------|-----------------|
| EE Jail-Color Monitor Replacement | - | 3,000 | 3,000 | - | - | - | - | - |
| EE Jail-800 MHz Radios | 2,972 | 14,895 | 14,895 | 4,200 | - | - | - | - |
| EE Jail-Jail Programs Computers/Software | - | - | - | 25,000 | - | - | - | - |
| EE Jail-Digital Recording System | - | - | - | 25,000 | - | - | - | - |
| EE Supr-Electronic Equipment | 896 | - | - | - | - | - | - | - |
| EE Treas-Copier Machine Repl-General Store | 4,265 | - | - | 10,000 | - | - | - | - |
| TOTAL ELECTRONIC EQUIP | 1,622,788 | 1,499,395 | 977,898 | 1,539,415 | 730,700 | 488,200 | 577,700 | 208,000 |

D. VEHICLES

| | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| VE Sheriff Patrol Vehicles | 108,099 | 110,000 | 118,000 | 142,500 | - | - | - | - |
| VE Sheriff Jail 15 Passenger Transport Van | 22,467 | 25,000 | 25,000 | 25,000 | - | - | - | - |
| VE Sheriff Used Investigation Vehicle | 22,680 | 44,000 | 44,000 | 40,000 | - | - | - | - |
| VE Health Inspection Vehicles | 25,598 | 13,500 | 13,500 | 33,000 | - | - | - | - |
| VE Health Pickup | - | 16,000 | 16,000 | - | - | - | - | - |
| VE Health Class IV Truck | - | - | - | 24,000 | - | - | - | - |
| VE Health Dept Hd Vehicle | 15,547 | - | - | - | - | - | - | - |
| VE Plan & Dev Code Enforcement Vehicle | 12,799 | - | - | - | - | - | - | - |
| VE FSS 1 Ton Plow Truck | 27,441 | - | - | - | - | - | - | - |
| VE Vehicle Replacements | - | - | - | - | 175,000 | 180,000 | 185,000 | - |
| TOTAL VEHICLES | 234,631 | 208,500 | 216,500 | 264,500 | 175,000 | 180,000 | 185,000 | - |

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECTS PLAN FOR CONSIDERATION
FY04 BUDGET PLAN**

| | FY02 ACTUAL | FY03 PLAN | FY03 REVISED | FY04 REQUEST | FY05 PLAN | FY06 PLAN | FY07 PLAN | UNPROG NEEDS |
|--|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| E. OTHER PROJECTS | | | | | | | | |
| OP Friends Of Brady Street Street Contribution | 40,000 | 40,000 | 40,000 | - | - | - | - | - |
| OP Fiber Optic Links | 3,510 | - | - | - | - | - | - | - |
| OP Putnum Museum IMAX Project | 100,000 | - | - | - | - | - | - | - |
| OP DavenportOne D1 Initiative | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - | - |
| OP Scott County Library Bldg Renov Project | 112,500 | 112,500 | 112,500 | 112,500 | 112,500 | - | - | - |
| OP Buffalo Bill Museum Expansion Project | 70,000 | - | - | - | - | - | - | - |
| OP Scott County Family Y Multiple Expansion | 87,500 | 87,500 | 87,500 | 87,500 | 87,500 | - | - | - |
| OP First Tee of the Quad Cities | 65,000 | 65,000 | 65,000 | - | - | - | - | - |
| OP River Renaissance Project | 5,000,000 | - | - | - | - | - | - | - |
| OP County Campus Streetscape | - | - | - | - | 50,000 | 50,000 | 50,000 | 170,850 |
| OP John O'Donnell Renovation | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 300,000 |
| OP Grand Excursion2004 | - | - | - | 15,000 | - | - | - | - |
| Total Other Projects | 5,528,510 | 355,000 | 355,000 | 315,000 | 350,000 | 100,000 | 100,000 | 470,850 |
| Subtotal General CIP Projects | 11,447,629 | 7,432,292 | 8,007,565 | 2,822,915 | 1,504,200 | 1,608,320 | 1,840,360 | 8,959,376 |
| Conservation Projects | 821,508 | 963,112 | 1,078,171 | 433,612 | 500,000 | 515,000 | 530,450 | - |
| Secondary Roads Projects | 1,119,570 | 1,135,000 | 1,135,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | - |
| Grand Total All CIP Projects | 13,388,707 | 9,530,404 | 10,220,736 | 4,356,527 | 3,104,200 | 3,223,320 | 3,470,810 | 8,959,376 |

TENTATIVE CALENDAR OF EVENTS

| | |
|----------------------|---|
| January 30 | Presentation of Administration's Recommendation on FY04 Budget |
| January 30- March 10 | Board of Supervisors Budget Review |
| January 30 | File Budget Estimate (based on budget requests) with County Auditor |
| February 27 | Public Hearing on Budget Estimate 5:30 p.m. |
| March 11 | Adoption of FY04 Budget Plan – 5:30 p.m. |
| March 15 | File Budget Forms with State Office of Management |