

PUBLIC HEARING PRESENTATION
On The
SCOTT COUNTY
FY06 BUDGET



February 24, 2005

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CAPITAL PROJECTS

CALENDAR OF EVENTS

SCOTT COUNTY FY06 BUDGET REVIEW

BUDGET IMPACT IN BRIEF

The proposed FY06 Budget results in:

- Levy rate impact on a residence:
 - 15.9% increase in Urban area (\$36.52 annual increase on \$100,000 home)
 - 8.5% increase in Rural area (\$32.50 annual increase on \$100,000 home)
- Levy rate impact on a combined rural home and farm land
 - 9.3% increase (\$125.88 annual increase on \$100,000 home and 160 acre farm)
(Note: Last year there was a \$226.45 decrease due to reduction in ag land taxable valuations)
- Levy rate impact on farm land
 - 9.7% increase (\$93.38 annual increase on 160 acre farm land)
- Residential rollback impact: -1.0% *decrease* in residential taxable valuations
- 17.3% increase in urban levy rate
- 9.6% increase in rural levy rate
- 20.3% increase in property tax levy (over half of increase attributed to voter approved jail expansion/renovation project and CJAAC recommendations)
- County's tax base increased 3.6% county-wide and 1.5% in the unincorporated area

MAJOR EXPENDITURE/REVENUE IMPACTS	% IMPACT ON LEVY	% IMPACT ON LEVY RATE
\$2.5 million annual debt payment to Public Safety Authority for voter approved jail expansion/renovation project	+9.3%	+9.3% urban +5.6% rural
\$467,100 in additional jail staffing (8 positions for FY06) costs as recommended by the CJAAC Jail Staffing Study (it was recommended to phase in the 19 additional positions over three fiscal years-FY06 is the final year)	+1.7%	+1.7% urban +1.0% rural
\$659,200 lower Recorder filing fees revenues due to rising interest rates ending refinancings	+2.4%	+2.5% urban +1.5% rural
\$337,500 increased health care costs	+1.3%	+1.3% urban +0.8% rural
\$335,500 annual bond amortization for county-wide GIS System development and implementation	+1.3%	+1.3% urban +0.8% rural
Levy and levy rate increase (-decrease) net of above items	+4.3%	+1.2% urban -0.1% rural

SCOTT COUNTY FY06 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 12, 2004 to identify specific areas they wished staff to review during the FY05 budget preparation process.

The specific budget areas of review identified by the Board at their October 2004 meeting were as follows:

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

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

2. Continued technology upgrades and training

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

- Continued progress on the recommendations included in the 2000 Technology Assessment Report as a part of the FY06 CIP Plan

SCOTT COUNTY FY06 BUDGET REVIEW

- The GIS Steering Committee has presented its strategic plan for an enterprise GIS system for Scott County which will lead to improved public accessibility to database and plat/map information via the Internet. The FY06 budget includes bonding for implementation and development of the GIS Plan (\$335,500 annual debt cost)

3. Space utilization plan implementation

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

4. Retention and development of employees

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

5. Impact of potential legislation

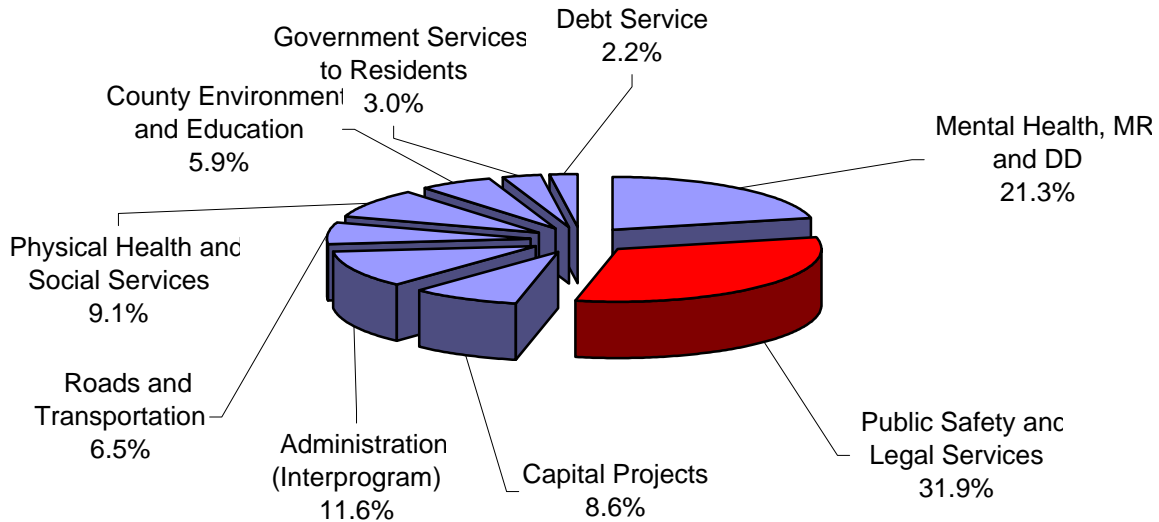
- Monitoring any proposed legislation regarding property tax reform and MH-DD Redesign efforts
- Scott County supports the Iowa State Association of Counties (ISAC) and the League of Municipalities proposed Property Tax Reform legislation

SCOTT COUNTY FY06 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

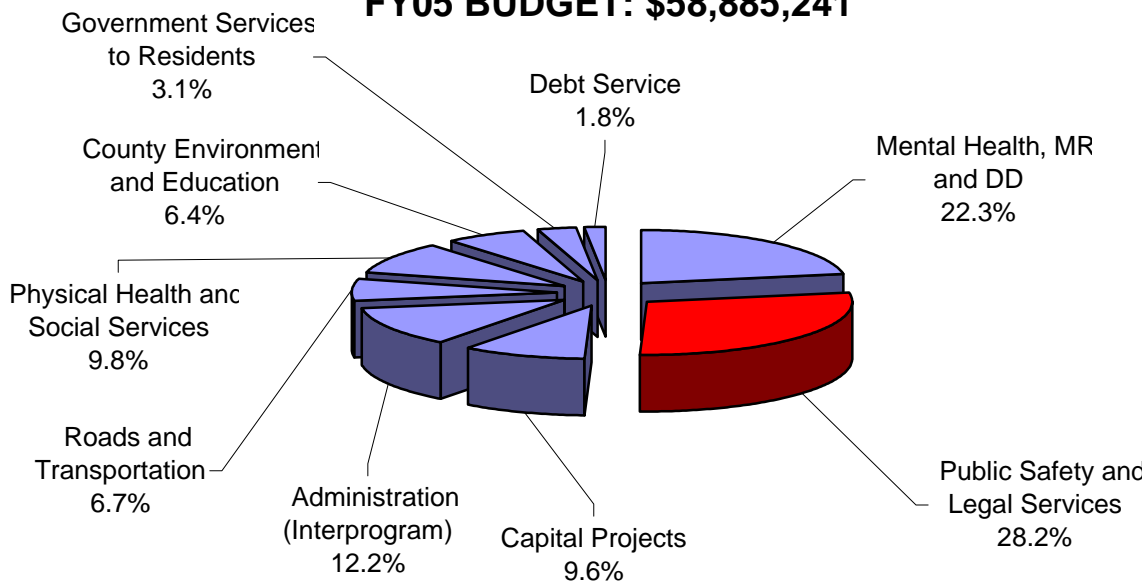
Budgeted Funds Only

FY06 BUDGET: \$63,532,199



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

FY05 BUDGET: \$58,885,241



SCOTT COUNTY FY06 BUDGET REVIEW

SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

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

PHYSICAL HEALTH AND SOCIAL SERVICES

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

MENTAL HEALTH, MR AND DD SERVICES

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

COUNTY ENVIRONMENT AND EDUCATION SERVICES

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

ROADS AND TRANSPORTATION SERVICES

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

GOVERNMENT SERVICES TO RESIDENTS

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

ADMINISTRATION (INTERPROGRAM) SERVICES

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

DEBT SERVICE

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

CAPITAL IMPROVEMENTS

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

SCOTT COUNTY FY06 BUDGET REVIEW

APPROPRIATION SUMMARY BY SERVICE AREA

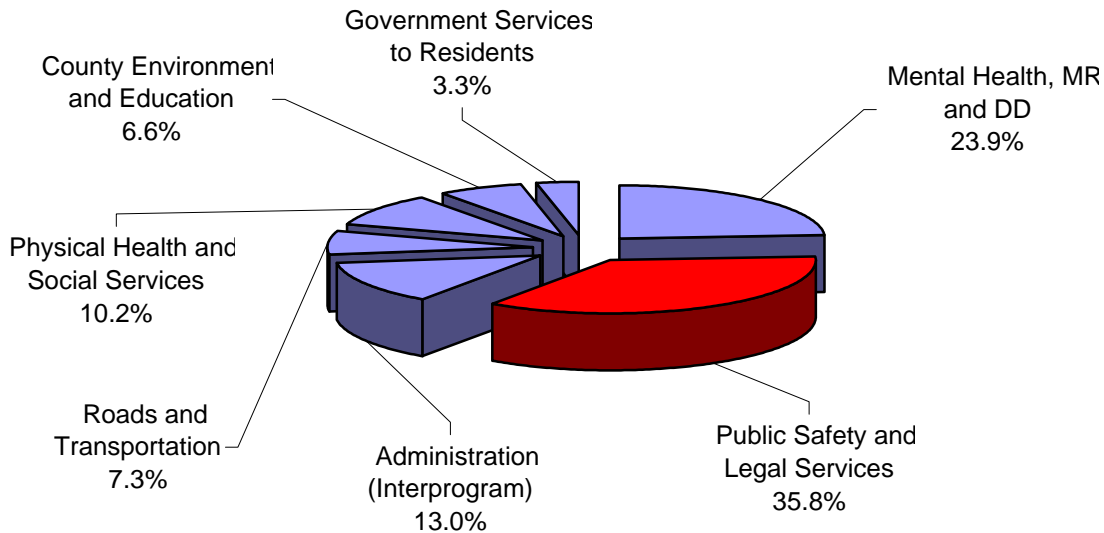
SERVICE AREA	<u>FY05 Budget</u>	<u>FY06 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Public Safety & Legal Services	\$ 16,630,332	\$ 20,332,046	22.3%	\$ 3,701,714	\$ 20,289,443	22.0%	\$ 3,659,111
Physical Health & Social Services	5,744,453	5,752,400	0.1%	7,947	5,752,400	0.1%	7,947
Mental Health, MR & DD	13,160,374	13,783,559	4.7%	623,185	13,535,864	2.9%	375,490
County Environment & Education	3,746,490	3,758,040	0.3%	11,550	3,721,731	-0.7%	(24,759)
Roads & Transportation	3,916,900	4,129,000	5.4%	212,100	4,129,000	5.4%	212,100
Government Services to Residents	1,801,748	1,892,398	5.0%	90,650	1,892,398	5.0%	90,650
Administration (Interprogram)	<u>7,171,510</u>	<u>7,423,224</u>	3.5%	<u>251,714</u>	<u>7,343,224</u>	2.4%	<u>171,714</u>
SUBTOTAL OPERATING BUDGET	52,171,807	57,070,667	9.4%	4,898,860	56,664,060	8.6%	4,492,253
Debt Service	1,046,926	1,471,146	40.5%	424,220	1,382,609	32.1%	335,683
Capital Projects	<u>5,666,508</u>	<u>5,485,530</u>	-3.2%	<u>(180,978)</u>	<u>5,485,530</u>	-3.2%	<u>(180,978)</u>
SUBTOTAL COUNTY BUDGET	58,885,241	64,027,343	8.7%	5,142,102	63,532,199	7.9%	4,646,958
Golf Course Operations	<u>1,027,120</u>	<u>1,081,112.00</u>	5.3%	<u>53,992</u>	<u>1,081,112</u>	5.3%	<u>53,992</u>
TOTAL	<u>\$ 59,912,361</u>	<u>\$ 65,108,455</u>	8.7%	<u>\$ 5,196,094</u>	<u>\$ 64,613,311</u>	7.8%	<u>\$ 4,700,950</u>

SCOTT COUNTY FY06 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

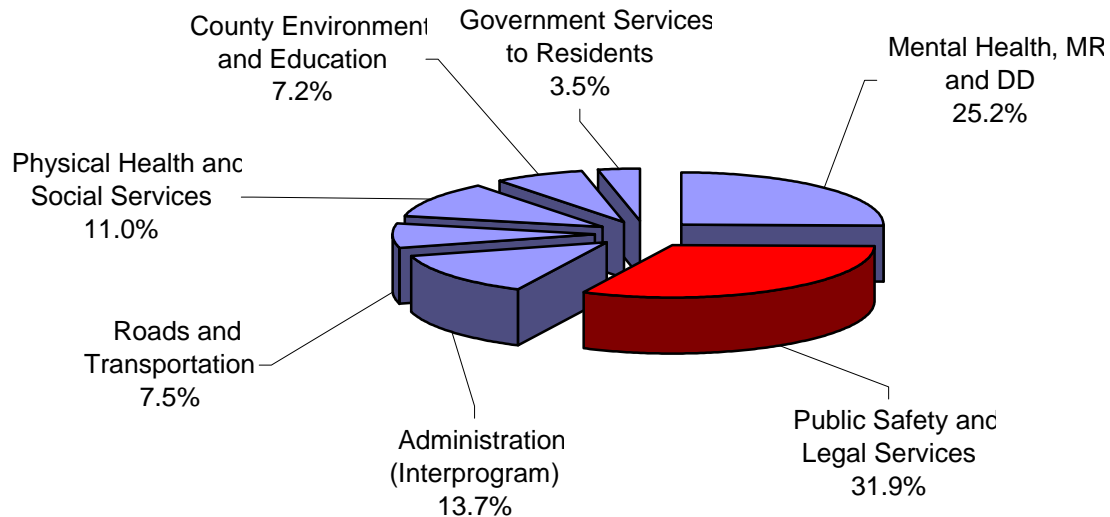
Operating Budget Only

FY06 BUDGET: \$56,664,060



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

FY05 BUDGET: \$52,171,807



SCOTT COUNTY FY06 BUDGET REVIEW

REVENUE SUMMARY

Budgeted Funds

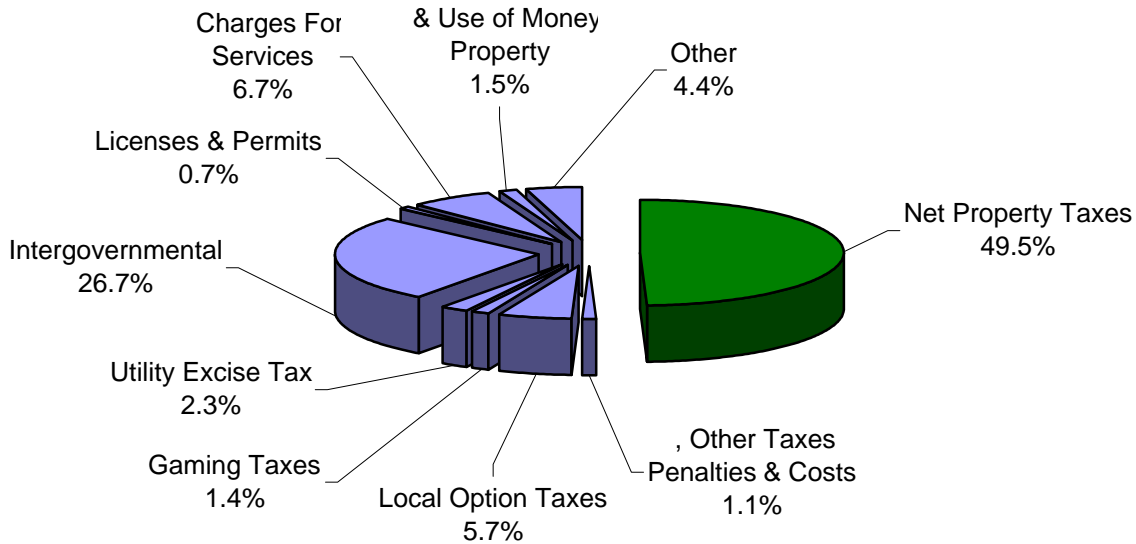
	<u>FY05 Budget</u>	<u>FY06 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES							
Taxes Levied on Property	\$ 26,965,556	\$ 32,672,714	21.2%	\$ 5,707,158	\$ 32,435,612	20.3%	\$ 5,470,056
Less: Uncollected Delinquent Taxes-Levy Year	46,610	98,684	111.7%	52,074	98,684	111.7%	52,074
Less: Credits To Taxpayers	968,315	954,606	-1.4%	(13,709)	954,606	-1.4%	(13,709)
Net Current Property Taxes	<u>25,950,631</u>	<u>31,619,424</u>	21.8%	<u>5,668,793</u>	<u>31,382,322</u>	20.9%	<u>5,431,691</u>
Add: Delinquent Property Tax Revenue	<u>46,610</u>	<u>98,684</u>	111.7%	<u>52,074</u>	<u>98,684</u>	111.7%	<u>52,074</u>
Total Net Property Taxes	25,997,241	31,718,108	22.0%	5,720,867	31,481,006	21.1%	5,483,765
Penalties, Interest & Costs On Taxes	559,000	603,000	7.9%	44,000	603,000	7.9%	44,000
Other County Taxes	<u>175,950</u>	<u>119,180</u>	-32.3%	<u>(56,770)</u>	<u>119,180</u>	-32.3%	<u>(56,770)</u>
Total Other Taxes, Penalties & Costs	734,950	722,180	-1.7%	(12,770)	722,180	-1.7%	(12,770)
Local Option Taxes	3,570,210	3,612,385	1.2%	42,175	3,612,385	1.2%	42,175
Gaming Taxes	875,000	900,000	2.9%	25,000	900,000	2.9%	25,000
Utility Tax Replacement Excise Tax	1,297,811	1,423,152	9.7%	125,341	1,412,805	8.9%	114,994
Intergovernmental :							
State Shared Revenues	2,797,200	2,906,614	3.9%	109,414	2,906,614	3.9%	109,414
State Grants & Reimbursements	6,302,208	6,729,292	6.8%	427,084	6,729,292	6.8%	427,084
State/Federal Pass Through Grants	2,310,035	1,591,174	-31.1%	(718,861)	1,582,174	-31.5%	(727,861)
State Credits Against Levied Taxes	968,315	954,606	-1.4%	(13,709)	954,606	-1.4%	(13,709)
Other State Credits	4,202,825	4,202,958	0.0%	133	4,202,958	0.0%	133
Federal Grants & Entitlements	-	4,000		4,000	4,000		4,000
Contr & Reimb From Other Govts	623,566	639,135	2.5%	15,569	639,135	2.5%	15,569
Payments in Lieu of Taxes	<u>5,000</u>	<u>5,000</u>		<u>-</u>	<u>5,000</u>		<u>-</u>
Subtotal Intergovernmental	17,209,149	17,032,779	-1.0%	(176,370)	17,023,779	-1.1%	(185,370)
Licenses & Permits	408,280	464,840	13.9%	56,560	464,840	13.9%	56,560
Charges For Services	4,994,980	4,271,027	-14.5%	(723,953)	4,271,027	-14.5%	(723,953)
Use of Money & Property	566,718	948,800	67.4%	382,082	948,800	67.4%	382,082
Other:							
Miscellaneous	310,767	281,742	-9.3%	(29,025)	281,742	-9.3%	(29,025)
Bond Proceeds	-	2,500,000		2,500,000	2,500,000		2,500,000
Proceeds of Fixed Asset Sales	<u>30,000</u>	<u>34,000</u>	13.3%	<u>4,000</u>	<u>34,000</u>	13.3%	<u>4,000</u>
Total Other	340,767	2,815,742	726.3%	2,474,975	2,815,742	726.3%	2,474,975
Total Revenues & Other Sources	<u>\$ 55,995,106</u>	<u>\$ 63,909,013</u>	14.1%	<u>\$ 7,913,907</u>	<u>\$ 63,652,564</u>	13.7%	<u>\$ 7,657,458</u>

SCOTT COUNTY FY06 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

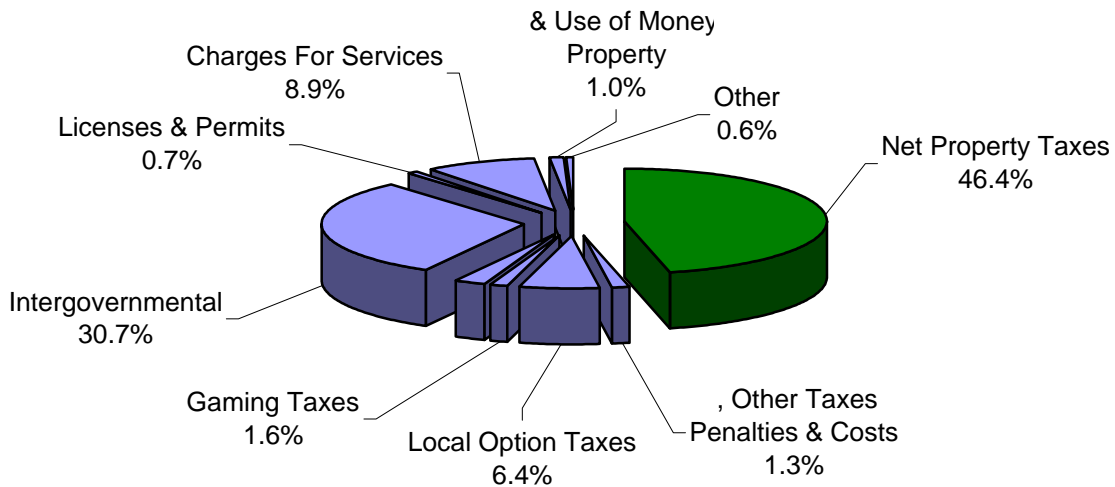
Budgeted Funds

FY06 BUDGET: \$63,652,564



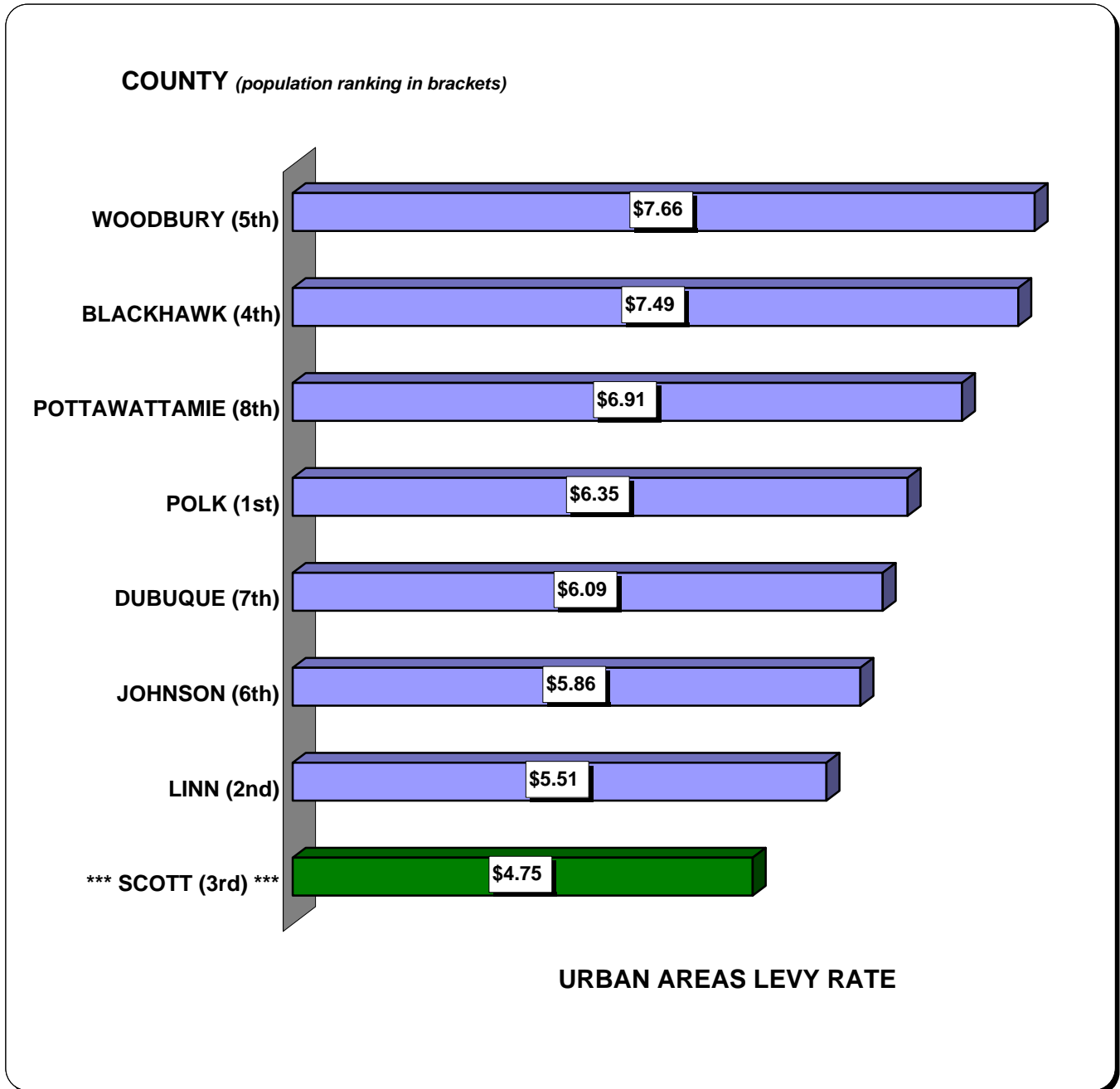
Net property taxes are increasing as a percent of total revenues due to debt amortization beginning next year for the voter approved new jail expansion/renovation and for GIS system implementation and development, increasing health care costs, third and final year of a three year phase-in of additional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

FY05 BUDGET: \$55,995,106



SCOTT COUNTY FY06 BUDGET REVIEW

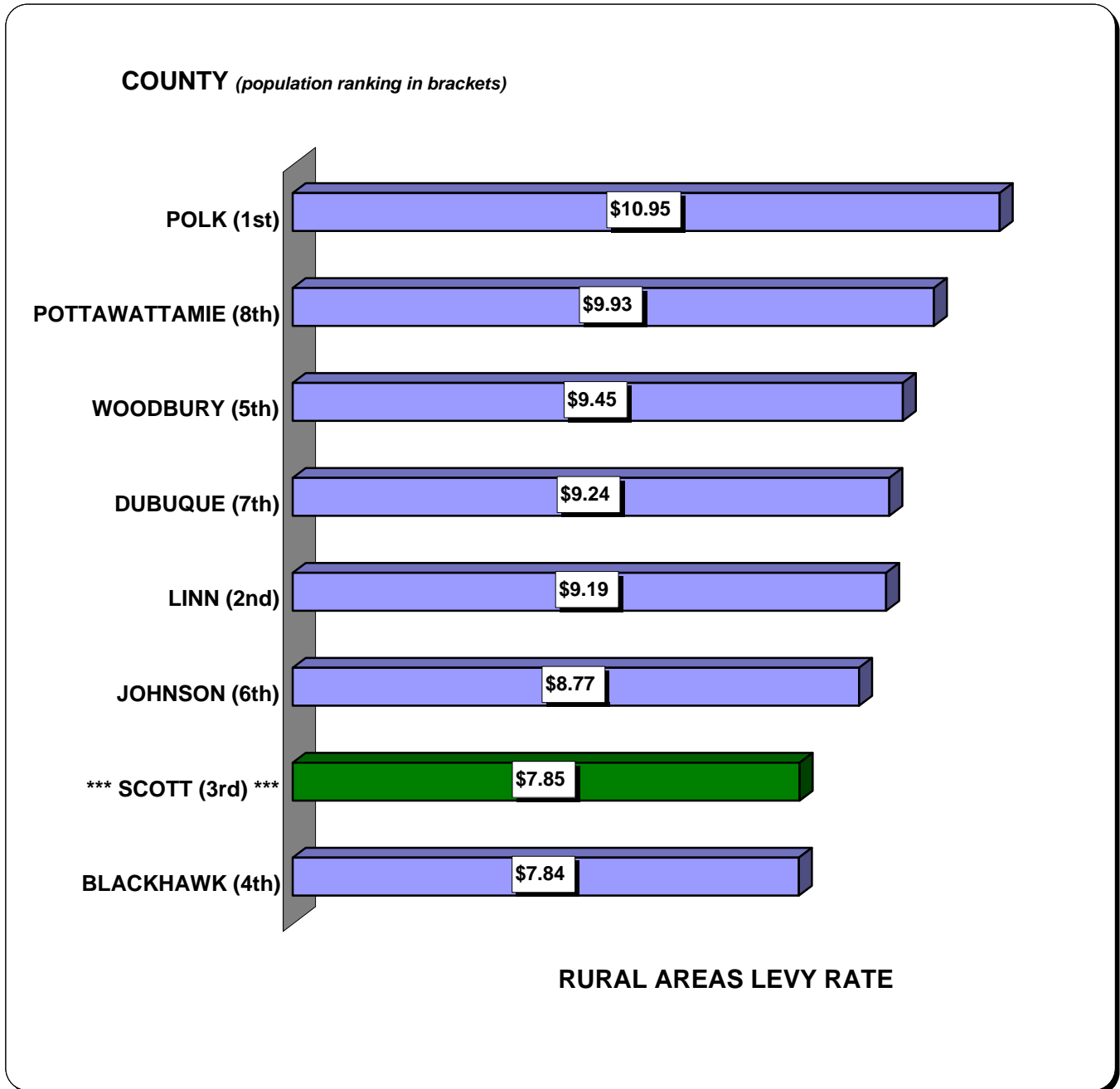
FY05 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 2004-05.

SCOTT COUNTY FY06 BUDGET REVIEW

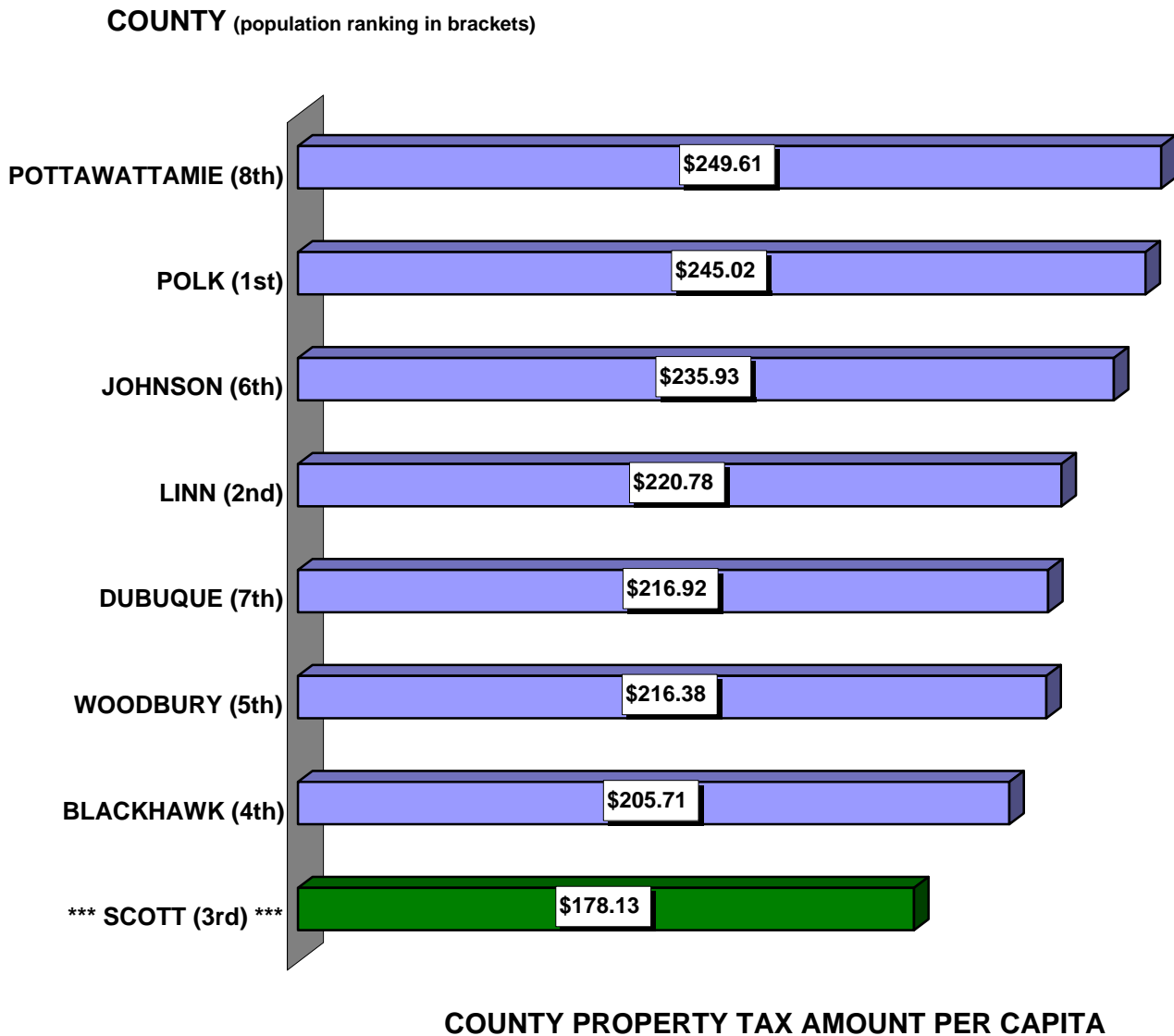
FY05 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks second *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year 2004-05. While nearly tied at the lowest rural rate it is noted that Blackhawk County uses all its local option tax proceeds to reduce its rural levy rate.

SCOTT COUNTY FY06 BUDGET REVIEW

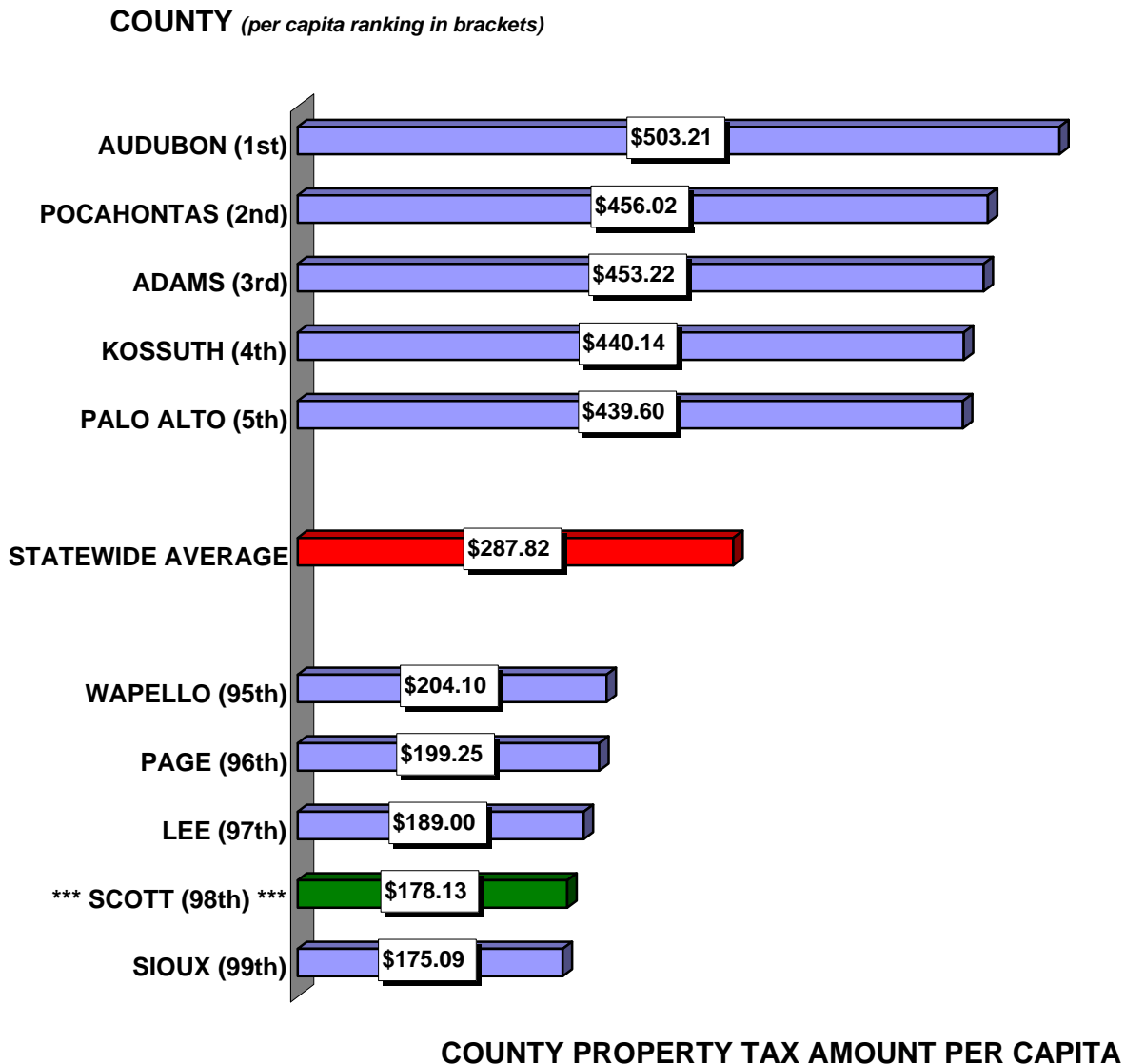
FY05 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 2004-05.

SCOTT COUNTY FY06 BUDGET REVIEW

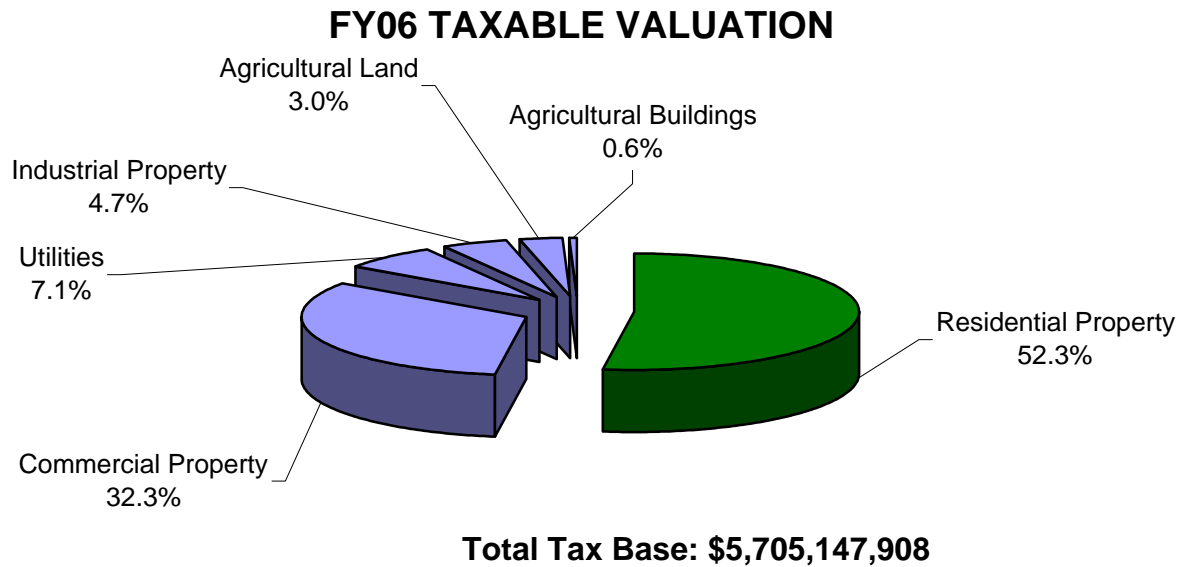
FY05 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES



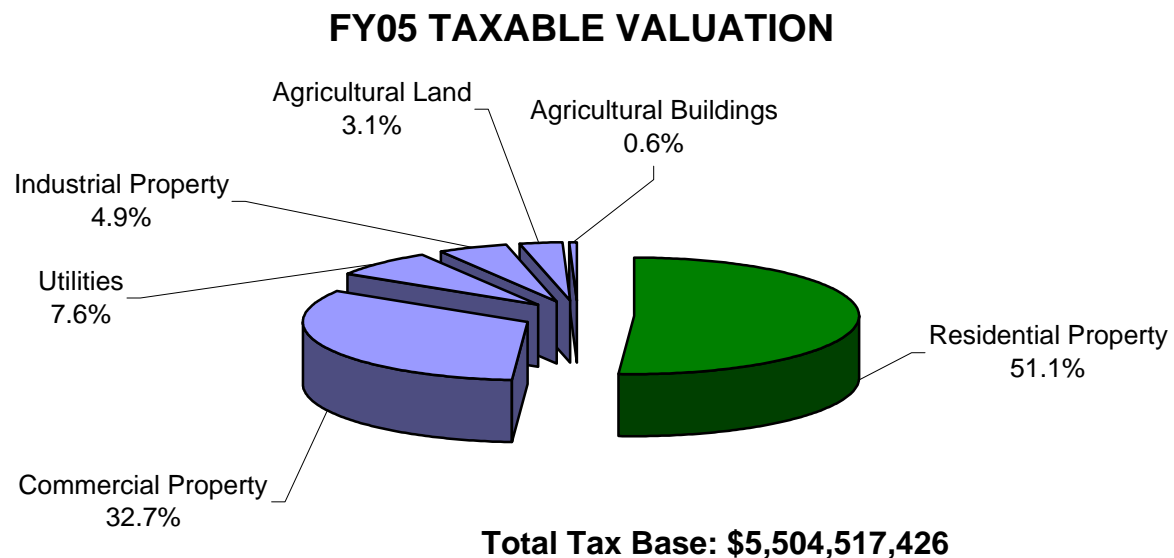
Scott County has the *LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties except Sioux and is 38% below the statewide average.

SCOTT COUNTY FY06 BUDGET REVIEW

TAXABLE VALUATION BY CLASS OF PROPERTY



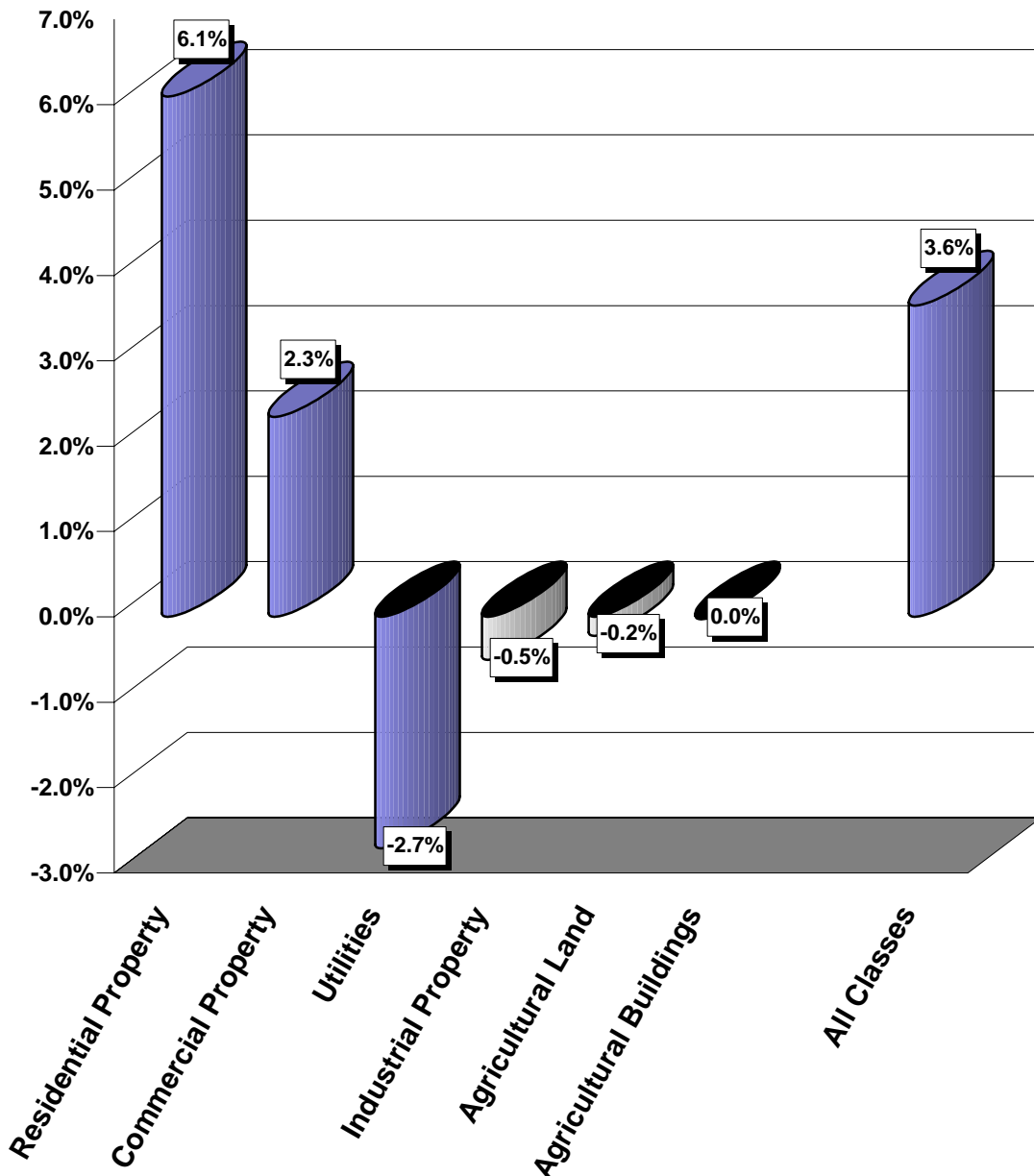
Residential property valuations represent over half of the County's tax base. Residential valuations would represent 68.5%, however, the State mandated rollback percentage shifts the tax burden to other classes.



SCOTT COUNTY FY06 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY 05 to FY 06



Machinery and equipment valuations has been phased out as a result of State legislation. Agricultural land taxable valuations is the only class of property not based on fair market value. The five year productivity formula the taxable valuation is based on resulted in nearly a 20% reduction in ag land taxable values last year followed by virtually no change this year. Overall the County's tax base increased 3.6% over the previous year.

SCOTT COUNTY FY06 BUDGET REVIEW

TAXABLE PROPERTY VALUATION COMPARISON

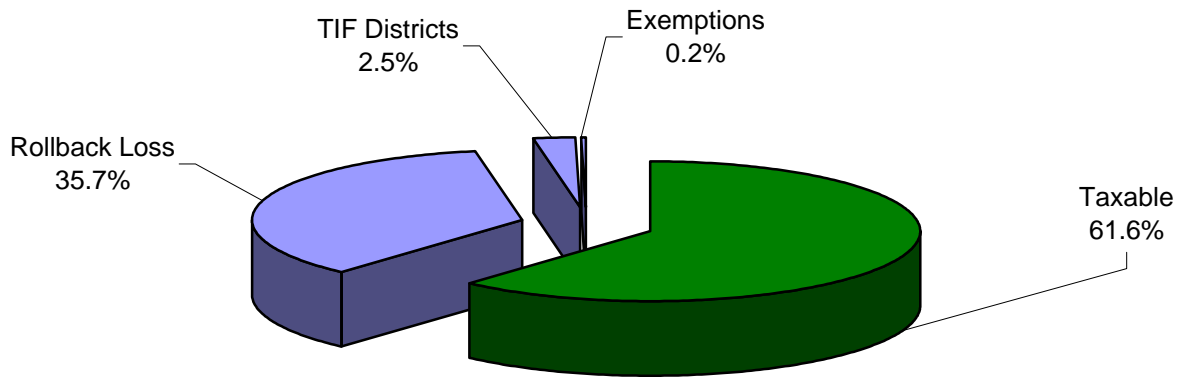
	<u>January 1,2003</u> <u>For FY05</u>	<u>% of</u> <u>Total</u>	<u>January 1,2004</u> <u>For FY06</u>	<u>% of</u> <u>Total</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>
<u>COUNTY-WIDE</u>						
Residential Property	2,815,068,922	51.1%	2,986,607,759	52.3%	171,538,837	6.1%
Commercial Property	1,799,546,855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

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

SCOTT COUNTY FY06 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

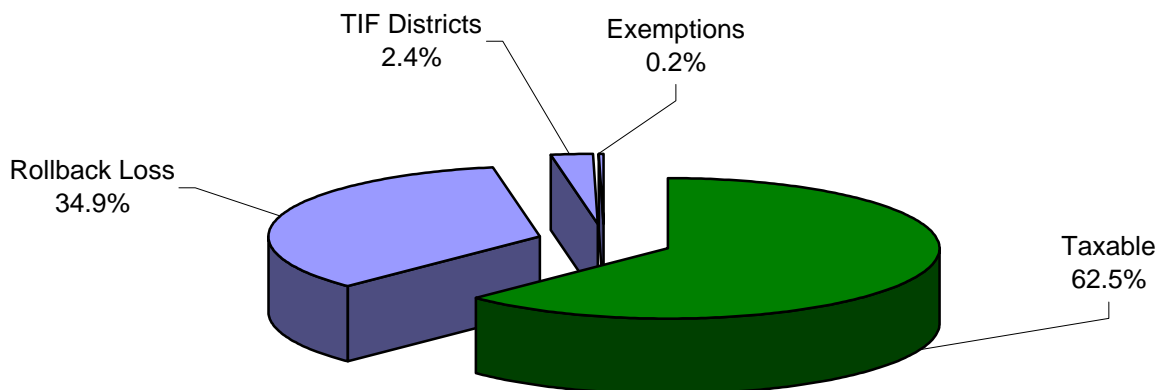
FY06 100% VALUATION



100% Valuation: \$9,263,537,356

Under current Iowa property tax laws only 61.6% of Scott County's total property tax valuation base is subject to taxation toward the county-wide levy rate calculation. This is down from last year's taxable percentage of 62.5%.

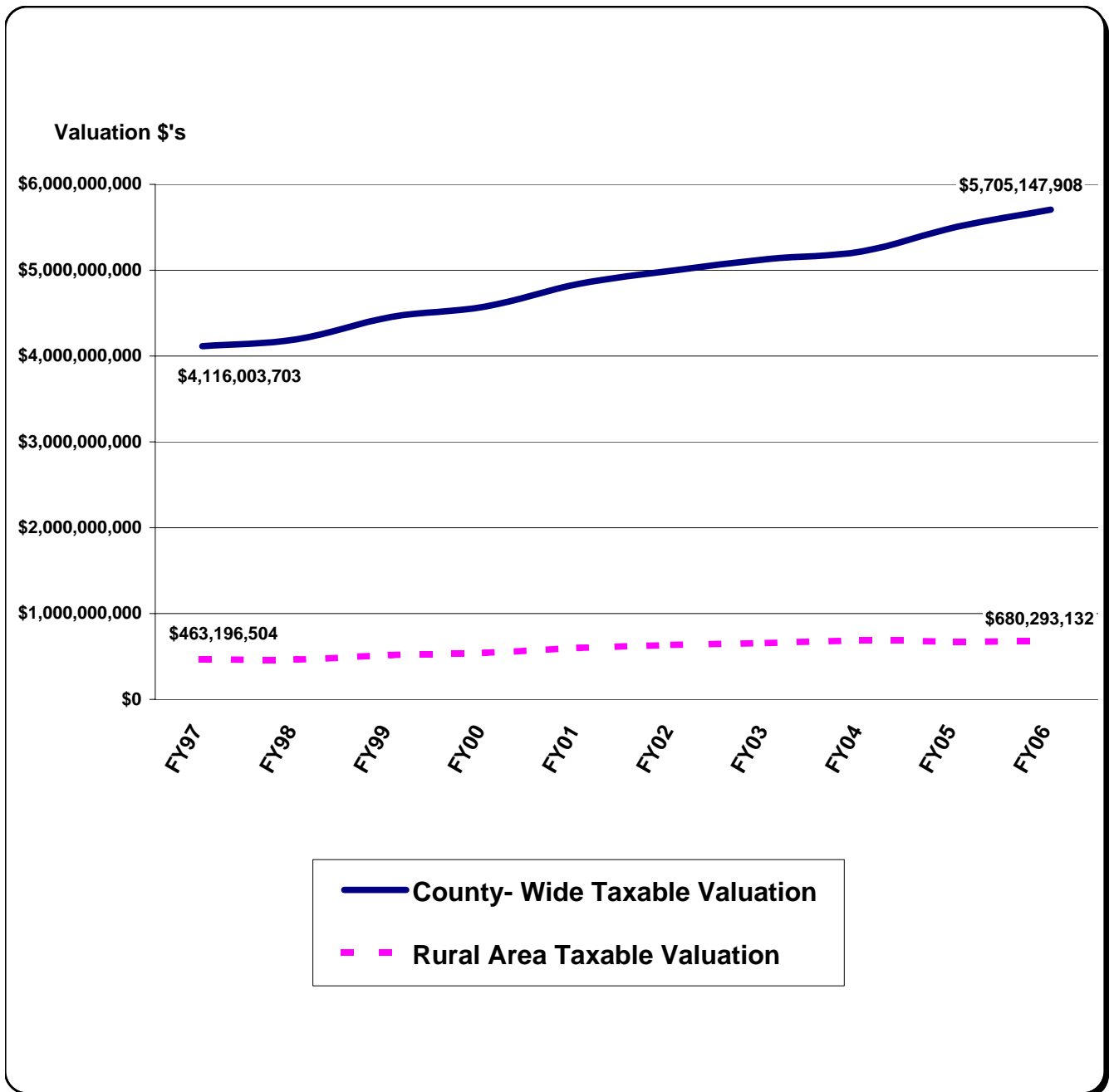
FY05 100% VALUATION



100% Valuation: \$8,808,541,125

SCOTT COUNTY FY06 BUDGET REVIEW

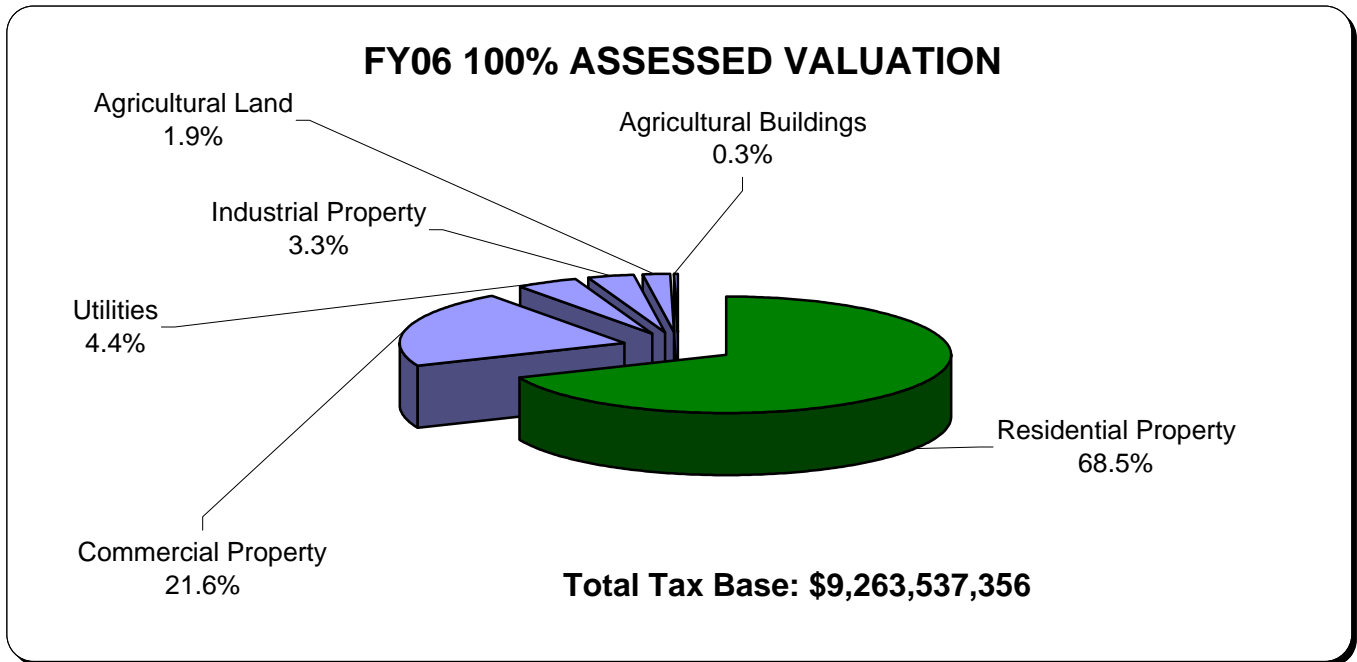
TEN YEAR TAXABLE VALUATION COMPARISON



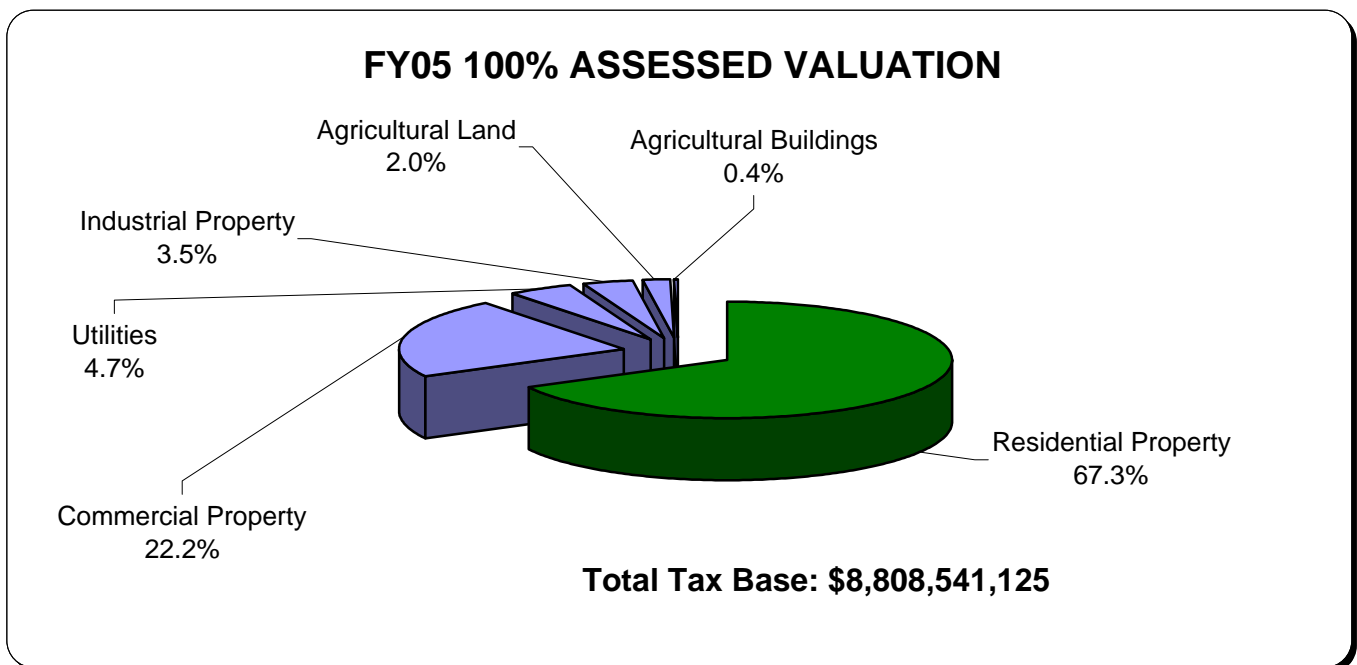
The total county-wide tax base has increased an average of 4.3% per year over the last ten years with the rural area taxable valuation increasing at an average of 5.2% per year.

SCOTT COUNTY FY06 BUDGET REVIEW

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

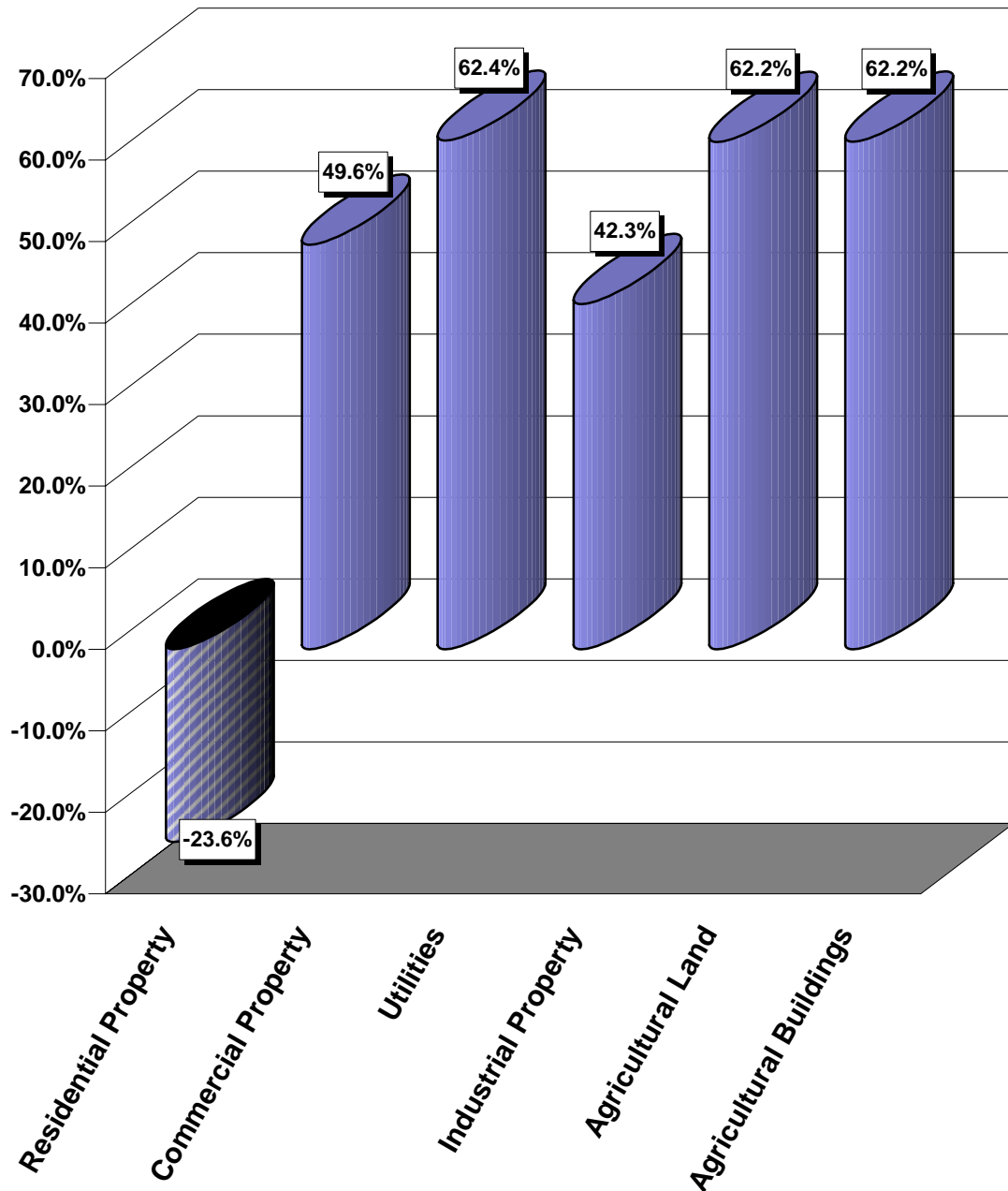


This graph shows the true breakdown of Scott County's tax base *without* State mandated rollbacks, exemptions and TIF districts. Residential property represents 68.5% of the total tax base (compared to 52.3% after rollbacks and exemptions).



SCOTT COUNTY FY06 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.

SCOTT COUNTY FY05 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

	<u>FY 03 BUDGET</u>	<u>FY 04 REQUEST</u>	<u>----- CHANGE -----</u> <u>%</u>	<u>AMOUNT</u>	<u>FY 04 Proposed</u>	<u>----- CHANGE -----</u> <u>%</u>	<u>AMOUNT</u>
GROSS TAX LEVY:							
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>

BREAKDOWN OF LEVY AMOUNT:

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>

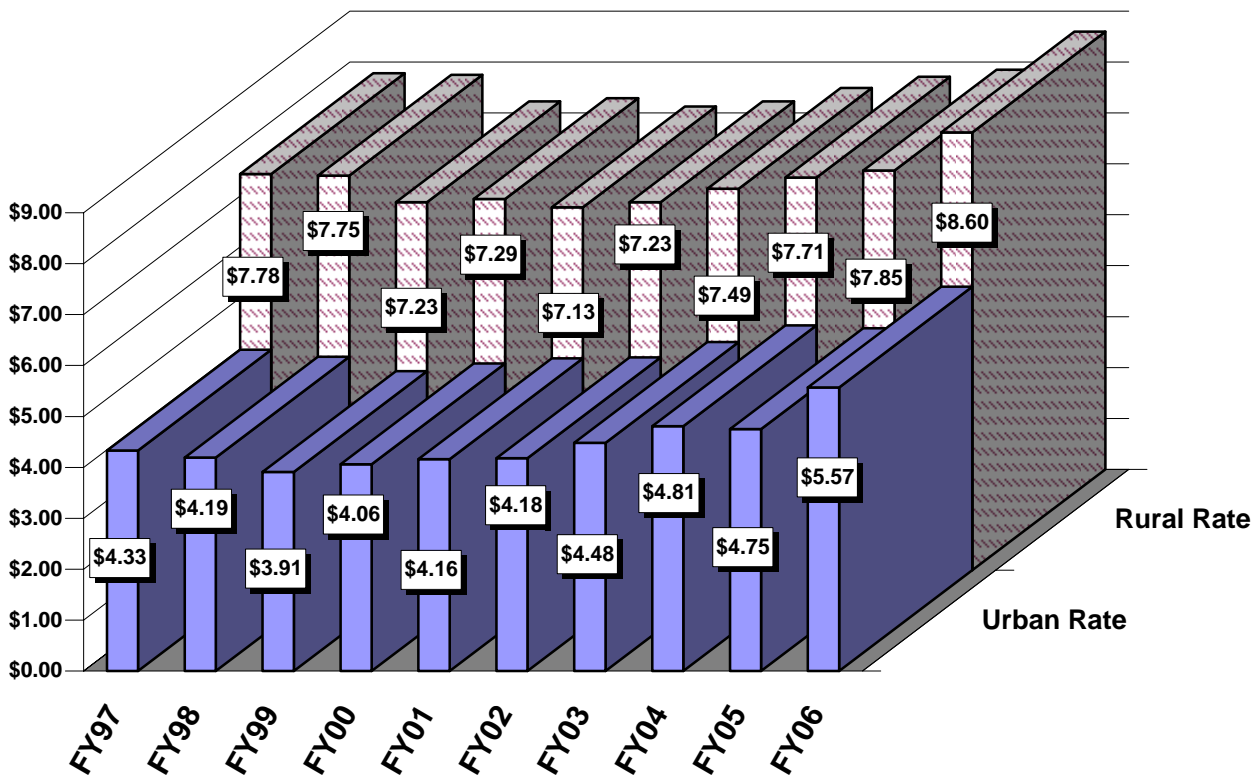
(It is noted that the levy would be increasing 2.8% net of new jail staff/programs costs, increased out-of-county inmate housing costs, and further reduction in interest income)

	<u>FY 03 BUDGET</u>	<u>FY 04 REQUEST</u>	<u>----- CHANGE -----</u> <u>%</u>	<u>AMOUNT</u>	<u>FY 04 Proposed</u>	<u>----- CHANGE -----</u> <u>%</u>	<u>AMOUNT</u>
TAX LEVY RATES: (note 1)							
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 FY06 BUDGET REVIEW

TEN YEAR LEVY RATE COMPARISON

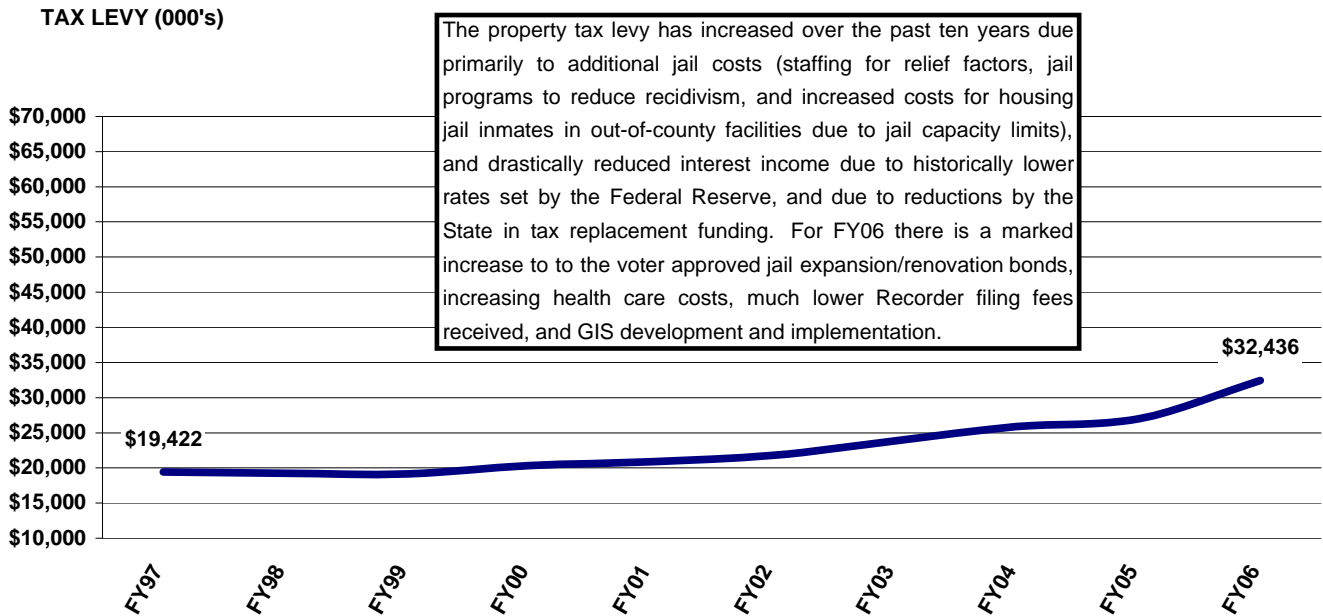


Over the past ten years the urban rate has increased on the average about a 3% a year. The rural rate has increased on an average about 1% per year. Both rates show a marked increase for FY06 due to the voter approved jail expansion/renovation bonds.

SCOTT COUNTY FY06 BUDGET REVIEW

TEN YEAR LEVY COMPARISON

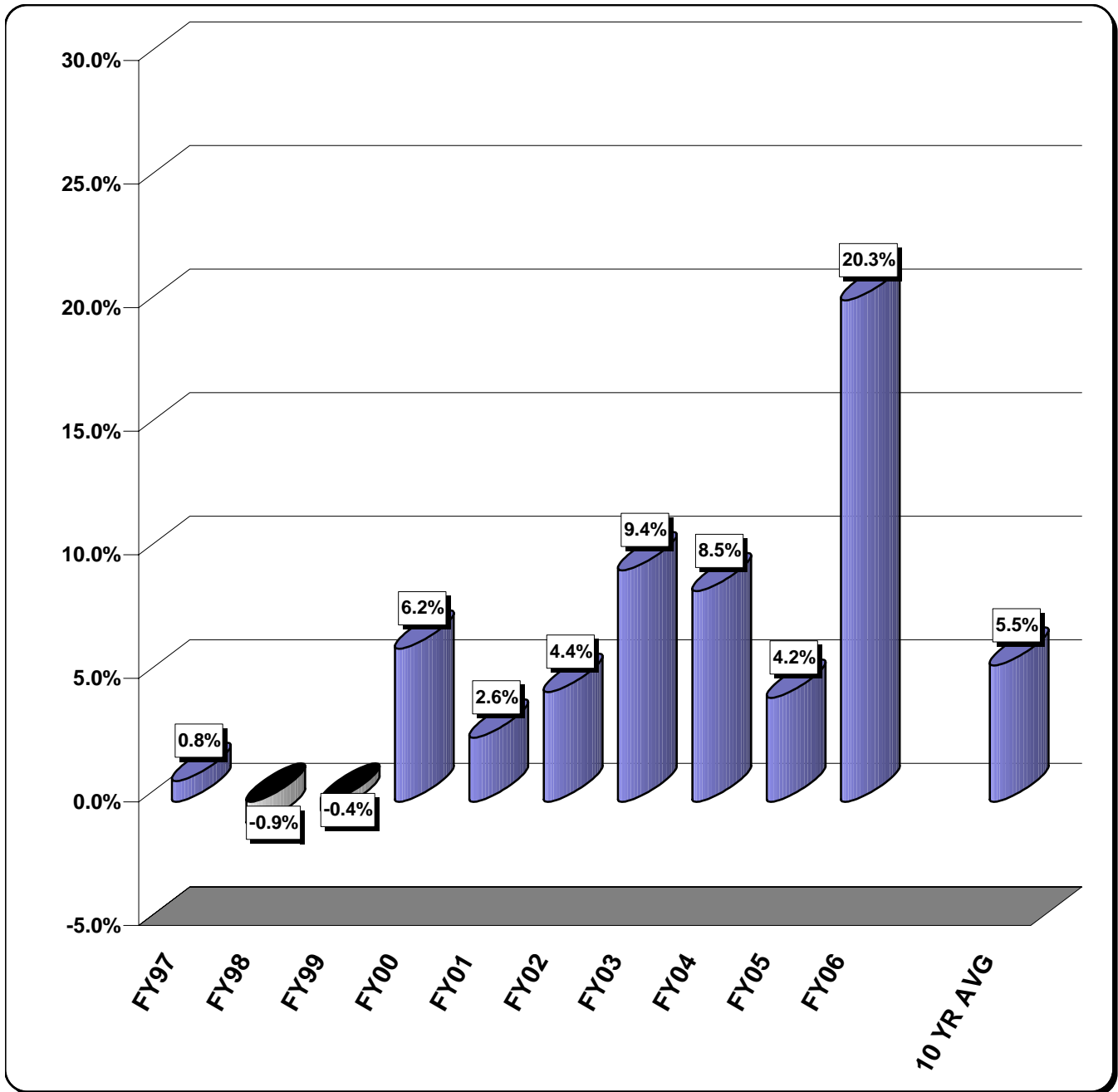
Actual Property Taxes Levied



The Scott County government property tax levy represents 14% of all property taxes collected for local governments in the county. There is a marked increase next fiscal year due in large part to the voter approved jail expansion/renovation project. Other reasons for increases over the years are discussed in the box above.

SCOTT COUNTY FY06
BUDGET REVIEW

TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY



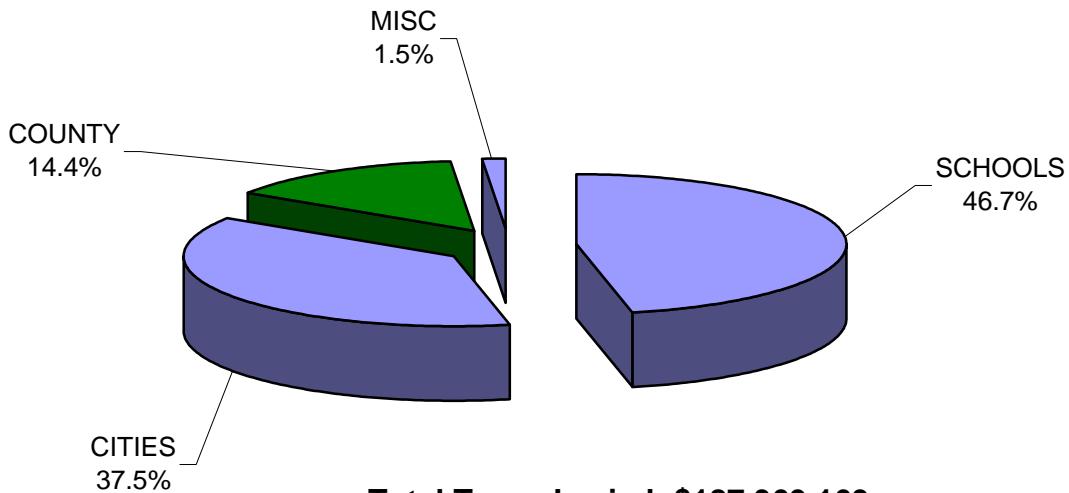
The County's property tax levy has actually decreased in 2 different years over a ten year period. The average increase over this period calculates to 5.5% per year.

The levy for FY06 shows a marked increase due in large part to the voter approved jail expansion/renovation project. Other reasons are discussed on page 22 of this summary.

SCOTT COUNTY FY06 BUDGET REVIEW

LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY

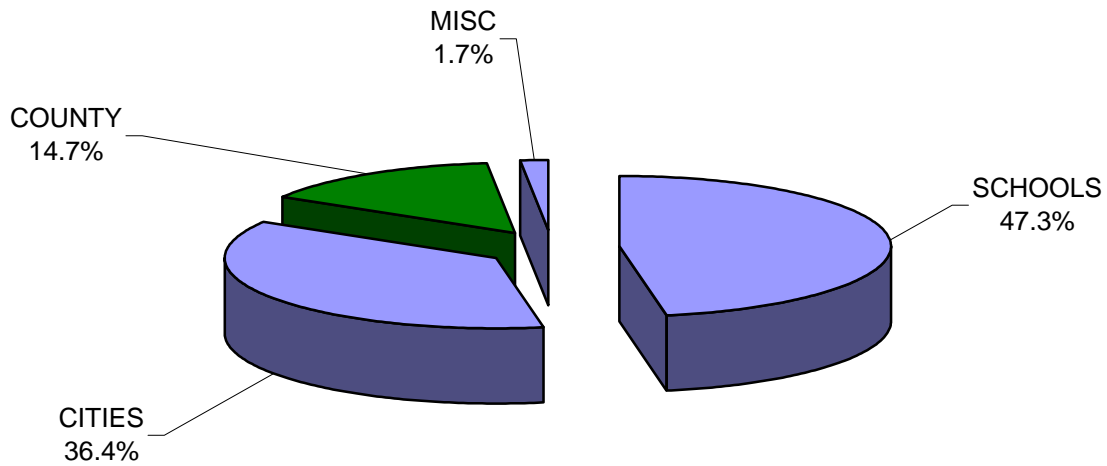
FY05 TAXES LEVIED



Total Taxes Levied: \$187,369,169

Scott County represents only 14.4% of total property taxes collected from all taxing jurisdictions in the county down from 14.7% in FY04. Property taxes for schools represent almost half of all local property taxes collected.

FY04 TAXES LEVIED



Total Taxes Levied: \$176,684,895

SCOTT COUNTY FY05 BUDGET REVIEW

LEVY RATE IMPACT

Urban Levy Rate:	\$25,000 <u>Home</u>	\$50,000 <u>Home</u>	\$75,000 <u>Home</u>	\$100,000 <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 <u>Home</u>	\$50,000 <u>Home</u>	\$75,000 <u>Home</u>	\$100,000 <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%
	<u>40 Acres of Land</u>	<u>80 Acres of Land</u>	<u>120 Acres of Land</u>	<u>160 Acres of Land</u>
Amount of Annual Increase in Property Taxes	\$8.40 2.9%	\$16.81 2.9%	\$25.21 2.9%	\$33.62 2.9%
<i>Combined Farm Home and Land</i>	\$10.71 2.8%	\$21.41 2.8%	\$32.12 2.8%	\$42.83 2.8%

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

	Fair Market Value	Taxable Value*	
		<u>FY04</u>	<u>FY03</u>
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**	
<u>Acres</u>	<u>FY04</u>	<u>FY03</u>
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

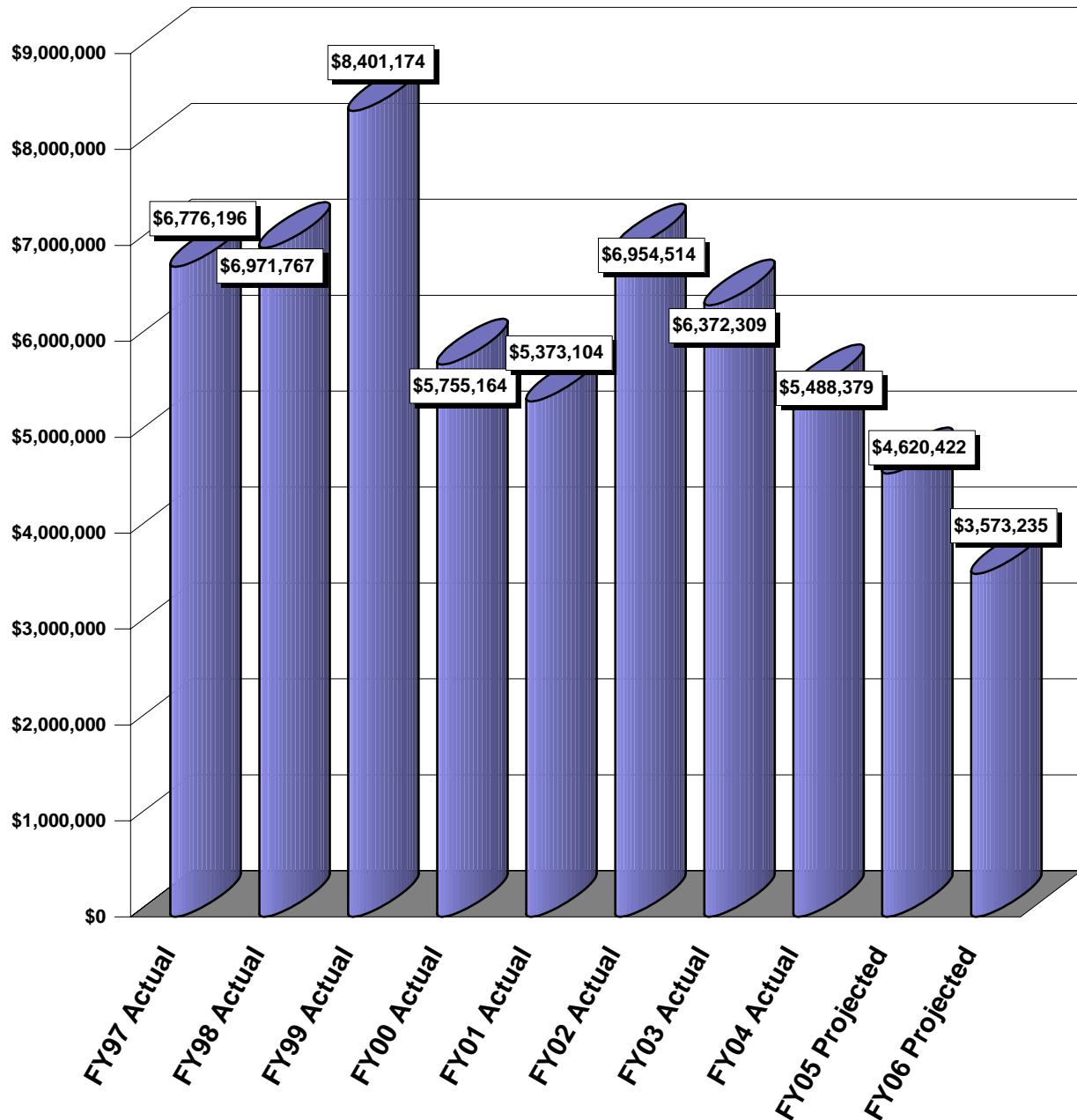
SCOTT COUNTY FY06 BUDGET REVIEW

FUND BALANCE REVIEW

	June 30, 2003 <u>Actual</u>	June 30, 2004 <u>Actual</u>	June 30, 2005 <u>Projected</u>	June 30, 2006 <u>Projected</u>
BUDGETED FUNDS				
General Fund				
Reserved For Advance To Golf Course				
Enterprise Fund	\$ 1,423,314	\$ 1,508,314	\$ 1,508,314	\$ 1,508,314
Reserved For Notes Receivable	100,000	100,000	100,000	100,000
Reserved for County Conservation sewage treatment	151,021	160,678	160,678	160,678
Designated For Claim Liabilities	1,116,806	805,257	805,257	805,257
Unreserved	<u>6,372,309</u>	<u>5,488,379</u>	<u>4,620,422</u>	<u>3,573,235</u>
Total General Fund	9,163,450	8,062,628	7,194,671	6,147,484
Special Revenue Funds				
MH-DD Fund	1,021,020	1,000,512	873,087	426,643
Rural Services Fund	141,985	117,480	107,629	107,629
Recorder's Record Management	259,036	332,463	128,954	154,234
Secondary Roads	1,917,930	1,974,522	1,207,478	897,748
Total Special Revenue Funds	3,339,971	3,424,977	2,317,148	1,586,254
Debt Service				
Scott Solid Waste Commission				
Revenue Bond	5,045,000	4,725,000	4,385,000	4,025,000
Debt Service Remaining Fund Balance	<u>97,886</u>	<u>103,092</u>	<u>101,120</u>	<u>101,120</u>
Total Debt Service Fund	5,142,886	4,828,092	4,486,120	4,126,120
Capital Improvements				
Capital Improvements-General	649,942	1,501,824	2,058,907	4,349,236
Electronic Equipment	531,395	510,102	457,158	445,854
Vehicle Replacement	450,877	419,869	371,388	350,809
Conservation Equipment Reserve	96,471	80,375	154,798	154,798
Conservation CIP Reserve	<u>59,594</u>	<u>58,688</u>	<u>64,442</u>	<u>64,442</u>
Total Capital Improvements	1,788,279	2,570,858	3,106,693	5,365,139
Total Budgeted Funds	19,434,586	18,886,555	17,104,632	17,224,997
Non-Budgeted Funds (Fund Equity)				
Golf Course Enterprise (deficit)	(1,433,970)	(1,319,581)	(1,277,431)	(1,047,018)
Grand Total All County Funds	<u>\$ 18,000,616</u>	<u>\$ 17,566,974</u>	<u>\$ 15,827,201</u>	<u>\$ 16,177,979</u>

SCOTT COUNTY FY06 BUDGET REVIEW

GENERAL FUND UNRESERVED ENDING FUND BALANCE TEN YEAR COMPARISON



The recommended FY06 General Fund Unreserved ending fund balance is being reduced to support one-time capital projects. The remaining \$3,573,235 represents 9.3% of General Fund budgeted expenditures. When reserves for the golf course advance and insurance claim losses are included this percentage increases to 15.3%. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

SCOTT COUNTY FY06 BUDGET REVIEW

PROPOSED FY06 ONE-TIME USES OF UNRESERVED/UNDESIGNATED GENERAL FUND BALANCE

FY06 Projected *Beginning* Unreserved/Undesignated General Fund Balance \$ 4,620,422

Less Proposed One-Time Uses:

Courts Imaging Project	100,000
I.T. Tape Backup System	300,000
HAVA Election Hardware/Software	200,000
Courthouse Campus Fiber Optic Ring	85,000
Phone System Upgrades	80,000
John O'Donnell Renovation Project	50,000
Consolidated Dispatch Study	40,000
Property Acquisition	87,500
Increase to Conservation CIP Funding	<u>104,687</u>

Total One-Time Uses 1,047,187

FY06 Projected *Ending* Unreserved/Undesignated General Fund Balance \$ 3,573,235

Percent Of Budgeted General Fund Expenditures 9.3%

Percent Of Budgeted General Fund Expenditures when advance to
golf course and reserve for claim losses are included 15.3%

SCOTT COUNTY FY06 BUDGET REVIEW

MH-DD FUND SUMMARY

	<u>FY05 Budget</u>	<u>FY06 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
MH-DD Fund							
Revenues:							
CSF/Growth Distribution	\$ 4,385,646	\$ 4,824,096	10.0%	438,450	\$ 4,824,096	10.0%	438,450
Human Services Case Management	500	-	-100.0%	(500)	-	-100.0%	(500)
HDC (net of brain injured)	35,000	10,000	-71.4%	(25,000)	3,000	-91.4%	(32,000)
Vera French CMHC	<u>778,538</u>	<u>765,999</u>	-1.6%	<u>(12,539)</u>	<u>763,999</u>	-1.9%	<u>(14,539)</u>
Subtotal Revenues	5,199,684	5,600,095	7.7%	400,411	5,591,095	7.5%	391,411
Gross Local Levy	3,152,895	3,167,642	0.5%	14,747	3,167,642	0.5%	14,747
Utility Tax Replacement Excise Tax	155,137	140,390	-9.5%	(14,747)	140,390	-9.5%	(14,747)
State MH-DD Property Tax Relief	<u>4,182,170</u>	<u>4,182,170</u>	0.0%	-	<u>4,182,170</u>	0.0%	-
Subtotal Fixed Tax Support	7,490,202	7,490,202	0.0%	-	7,490,202	0.0%	-
Other State Credits & County Taxes	<u>8,445</u>	<u>8,123</u>	-3.8%	<u>(322)</u>	<u>8,123</u>	-3.8%	<u>(322)</u>
Total Revenues	12,698,331	13,098,420	3.2%	400,089	13,089,420	3.1%	391,089
Appropriations:							
Facility & Support Services-Pine Knoll	13,105	15,900	21.3%	2,795	15,900	21.3%	2,795
Community Services MH-DD	6,383,680	6,694,504	4.9%	310,824	6,694,504	4.9%	310,824
Human Services Case Management	146,050	163,615	12.0%	17,565	141,255	-3.3%	(4,795)
HDC (net of brain injured)	2,240,373	2,333,083	4.1%	92,710	2,151,675	-4.0%	(88,698)
Vera French CMHC	<u>4,377,166</u>	<u>4,576,457</u>	4.6%	<u>199,291</u>	<u>4,532,530</u>	3.5%	<u>155,364</u>
Subtotal Appropriations	13,160,374	13,783,559	4.7%	623,185	13,535,864	2.9%	375,490
Revenues Over (under) Expenditures	<u>\$ (462,043)</u>	<u>\$ (685,139)</u>	48.3%	<u>\$ (223,096)</u>	<u>\$ (446,444)</u>	-3.4%	<u>\$ 15,599</u>

SCOTT COUNTY FY06 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

	<u>FY05 Budget</u>	<u>FY06 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 333,514	\$ 349,514	4.8%	\$ 16,000	\$ 349,514	4.8%	\$ 16,000
Attorney	2,129,501	2,185,163	2.6%	55,662	2,185,163	2.6%	55,662
Auditor	1,195,388	1,265,162	5.8%	69,774	1,265,162	5.8%	69,774
Authorized Agencies	8,726,629	8,518,355	-2.4%	(208,274)	8,293,020	-5.0%	(433,609)
Capital Improvements (general)	3,116,508	3,539,918	13.6%	423,410	3,539,918	13.6%	423,410
Community Services	7,460,199	7,776,506	4.2%	316,307	7,776,506	4.2%	316,307
Conservation (net of golf course)	3,103,916	3,244,687	4.5%	140,771	3,208,378	3.4%	104,462
Debt Service	1,046,926	1,471,146	40.5%	424,220	1,382,609	32.1%	335,683
Facility & Support Services	2,140,187	2,271,291	6.1%	131,104	2,271,291	6.1%	131,104
Health	4,030,883	4,863,256	20.6%	832,373	4,863,256	20.6%	832,373
Human Resources	344,462	354,875	3.0%	10,413	354,875	3.0%	10,413
Human Services	212,558	232,778	9.5%	20,220	210,418	-1.0%	(2,140)
Information Technology	1,091,805	1,159,749	6.2%	67,944	1,079,749	-1.1%	(12,056)
Juvenile Court Services	827,229	876,553	6.0%	49,324	876,553	6.0%	49,324
Non-Departmental	2,939,064	4,911,011	67.1%	1,971,947	4,911,011	67.1%	1,971,947
Planning & Development	287,433	342,439	19.1%	55,006	342,439	19.1%	55,006
Recorder	634,808	648,748	2.2%	13,940	648,748	2.2%	13,940
Secondary Roads	5,916,900	5,559,000	-6.0%	(357,900)	5,559,000	-6.0%	(357,900)
Sheriff	11,513,689	12,564,085	9.1%	1,050,396	12,521,482	8.8%	1,007,793
Supervisors	264,321	271,661	2.8%	7,340	271,661	2.8%	7,340
Treasurer	<u>1,569,321</u>	<u>1,621,446</u>	3.3%	<u>52,125</u>	<u>1,621,446</u>	3.3%	<u>52,125</u>
SUBTOTAL	58,885,241	64,027,343	8.7%	5,142,102	63,532,199	7.9%	4,646,958
Golf Course Operations	<u>1,027,120</u>	<u>1,081,112</u>	5.3%	<u>53,992</u>	<u>1,081,112</u>	5.3%	<u>53,992</u>
TOTAL	<u>\$ 59,912,361</u>	<u>\$ 65,108,455</u>	8.7%	<u>\$ 5,196,094</u>	<u>\$ 64,613,311</u>	7.8%	<u>\$ 4,700,950</u>

SCOTT COUNTY FY06 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

	<u>FY05 Budget</u>	<u>FY06 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 100	\$ 100		-	\$ 100		-
Attorney	16,600	16,600	0.0%	-	16,600	0.0%	-
Auditor	102,150	204,100	99.8%	101,950	204,100	99.8%	101,950
Authorized Agencies	1,272,178	785,999	-38.2%	(486,179)	776,999	-38.9%	(495,179)
Capital Improvements (general)	897,000	3,417,380	281.0%	2,520,380	3,417,380	281.0%	2,520,380
Community Services	4,443,146	4,880,596	9.8%	437,450	4,880,596	9.8%	437,450
Conservation (net of golf course)	884,951	902,726	2.0%	17,775	902,726	2.0%	17,775
Debt Service	258,703	241,278	-6.7%	(17,425)	241,278	-6.7%	(17,425)
Facility & Support Services	158,875	144,000	-9.4%	(14,875)	144,000	-9.4%	(14,875)
Health	1,647,783	2,017,229	22.4%	369,446	2,017,229	22.4%	369,446
Human Resources	80	280	250.0%	200	280	250.0%	200
Human Services	20,575	30,584	48.6%	10,009	30,584	48.6%	10,009
Information Technology	42,922	39,845	-7.2%	(3,077)	39,845	-7.2%	(3,077)
Juvenile Court Services	333,600	289,200	-13.3%	(44,400)	289,200	-13.3%	(44,400)
Non-Departmental	1,467,424	862,563	-41.2%	(604,861)	862,563	-41.2%	(604,861)
Planning & Development	169,990	204,990	20.6%	35,000	204,990	20.6%	35,000
Recorder	2,114,342	1,455,160	-31.2%	(659,182)	1,455,160	-31.2%	(659,182)
Secondary Roads	2,921,200	3,020,614	3.4%	99,414	3,020,614	3.4%	99,414
Sheriff	878,817	770,080	-12.4%	(108,737)	770,080	-12.4%	(108,737)
Supervisors	-	500		500	500		500
Treasurer	<u>2,122,818</u>	<u>2,549,848</u>	20.1%	<u>427,030</u>	<u>2,549,848</u>	20.1%	<u>427,030</u>
SUBTOTAL DEPT REVENUES	19,753,254	21,833,672	10.5%	2,080,418	21,824,672	10.5%	2,071,418
Revenues not included in above department totals:							
Gross Property Taxes	26,965,556	32,672,714	21.2%	5,707,158	32,435,612	20.3%	5,470,056
Penalty & Costs on Taxes (net of Treas)	18,050	17,000	-5.8%	(1,050)	17,000	-5.8%	(1,050)
Local Option Taxes	3,570,210	3,612,385	1.2%	42,175	3,612,385	1.2%	42,175
Utility Tax Replacement Excise Tax	1,297,811	1,423,152	9.7%	125,341	1,412,805	8.9%	114,994
Other Taxes	175,950	119,180	-32.3%	(56,770)	119,180	-32.3%	(56,770)
State Tax Replc Credits	4,202,825	4,202,958	0.0%	133	4,202,958	0.0%	133
Vehicle Fund	4,880	12,421	154.5%	7,541	12,421	154.5%	7,541
Electronic Equipment Fund	<u>6,570</u>	<u>15,531</u>	136.4%	<u>8,961</u>	<u>15,531</u>	136.4%	<u>8,961</u>
SUB-TOTAL REVENUES (Budgeted Funds)	55,995,106	63,909,013	14.1%	7,913,907	63,652,564	13.7%	7,657,458
Golf Course Operations	<u>1,402,731</u>	<u>1,311,525</u>	-6.5%	<u>(91,206)</u>	<u>1,311,525</u>	-6.5%	<u>(91,206)</u>
TOTAL	<u>\$ 57,397,837</u>	<u>\$ 65,220,538</u>	13.6%	<u>\$ 7,822,701</u>	<u>\$ 64,964,089</u>	13.2%	<u>\$ 7,566,252</u>

SCOTT COUNTY FY06 BUDGET REVIEW

PERSONNEL SUMMARY (FTE's)

<u>Department</u>	<u>FY 05 Budget</u>	<u>FY 05 Estimate Changes</u>	<u>FY 05 Adjusted Budget</u>	<u>FY 06 Dept Req Changes</u>	<u>FY 06 Dept Request</u>	<u>FY 06 Proposed Changes</u>	<u>FY 06 Proposed</u>
Administration	3.10		3.10		3.10		3.10
Attorney	30.63		30.63	0.12	30.75	0.12	30.75
Auditor	15.40		15.40		15.40		15.40
Community Services	12.50		12.50		12.50		12.50
Conservation (net of golf course)	21.25	1.00	22.25		22.25		22.25
Facility and Support Services	23.74		23.74	0.45	24.19	0.45	24.19
Health	37.15		37.15	2.00	39.15	2.00	39.15
Human Resources	4.50		4.50		4.50		4.50
Information Technology	10.00		10.00	1.00	11.00	1.00	11.00
Juvenile Court Services	14.20		14.20		14.20		14.20
Planning & Development	4.08		4.08		4.08		4.08
Recorder	12.00		12.00	-0.50	11.50	-0.50	11.50
Secondary Roads	35.15		35.15		35.15		35.15
Sheriff	159.15	1.00	160.15	5.00	165.15	5.00	165.15
Supervisors	5.00		5.00		5.00		5.00
Treasurer	28.60		28.60		28.60		28.60
SUBTOTAL	416.45	2.00	418.45	8.07	426.52	8.07	426.52
Golf Course Enterprise	19.35		19.35		19.35		19.35
TOTAL	435.80	2.00	437.80	8.07	445.87	8.07	445.87

SCOTT COUNTY FY06 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP, and Debt Service

	<u>FY05 Budget</u>	<u>FY06 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 15,825	\$ 14,675	-7.3%	\$ (1,150)	\$ 14,675	-7.3%	\$ (1,150)
Attorney	158,800	158,800	0.0%	-	158,800	0.0%	-
Auditor	181,625	211,795	16.6%	30,170	211,795	16.6%	30,170
Authorized Agencies	8,726,629	8,518,355	-2.4%	(208,274)	8,293,020	-5.0%	(433,609)
Information Technology	352,863	312,325	-11.5%	(40,538)	312,325	-11.5%	(40,538)
Facility & Support Services	1,090,867	1,134,615	4.0%	43,748	1,134,615	4.0%	43,748
Community Services	6,747,576	7,028,361	4.2%	280,785	7,028,361	4.2%	280,785
Conservation	1,488,088	1,561,719	4.9%	73,631	1,561,719	4.9%	73,631
Health	1,797,326	2,422,447	34.8%	625,121	2,422,447	34.8%	625,121
Human Resources	131,500	131,500	0.0%	-	131,500	0.0%	-
Human Services	212,558	232,778	9.5%	20,220	210,418	-1.0%	(2,140)
Juvenile Detention Center	82,530	164,755	99.6%	82,225	164,755	99.6%	82,225
Non-Departmental	2,766,961	4,747,343	71.6%	1,980,382	4,747,343	71.6%	1,980,382
Planning & Development	39,650	92,650	133.7%	53,000	92,650	133.7%	53,000
Recorder	24,360	23,220	-4.7%	(1,140)	23,220	-4.7%	(1,140)
Secondary Roads	3,916,900	4,129,000	5.4%	212,100	4,129,000	5.4%	212,100
Sheriff	2,329,057	2,363,852	1.5%	34,795	2,363,852	1.5%	34,795
Supervisors	14,000	13,000	-7.1%	(1,000)	13,000	-7.1%	(1,000)
Treasurer	151,005	140,220	-7.1%	(10,785)	140,220	-7.1%	(10,785)
TOTAL	\$ 30,228,120	\$ 33,401,410	10.5%	\$ 3,173,290	\$ 33,153,715	9.7%	\$ 2,925,595

SCOTT COUNTY FY06 BUDGET REVIEW

AUTHORIZED AGENCIES

	<u>FY05 Budget</u>	<u>FY06 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES:							
Center for Alcohol & Drug Services	\$ 10,000	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	\$ -
Handicapped Development Center	35,000	10,000	-71.4%	(25,000)	3,000	-91.4%	(32,000)
VF Community Mental Health Center	778,538	765,999	-1.6%	(12,539)	763,999	-1.9%	(14,539)
Visiting Nurse/Homemaker Service	<u>448,640</u>	<u>-</u>	<u>-100.0%</u>	<u>(448,640)</u>	<u>-</u>	<u>-100.0%</u>	<u>(448,640)</u>
Total Revenues	\$ 1,272,178	\$ 785,999	-38.2%	\$ (486,179)	\$ 776,999	-38.9%	\$ (495,179)
APPROPRIATIONS:							
Bi-State Planning	\$ 63,154	\$ 64,101	1.5%	\$ 947	\$ 64,101	1.5%	\$ 947
Buffalo Ambulance	32,650	32,650	0.0%	-	32,650	0.0%	-
Center for Alcohol & Drug Services	293,611	301,219	2.6%	7,608	301,219	2.6%	7,608
Commission on Aging	207,461	214,711	3.5%	7,250	214,711	3.5%	7,250
Community Health Care	302,925	315,424	4.1%	12,499	315,424	4.1%	12,499
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	2,254,373	2,347,503	4.1%	93,130	2,166,095	-3.9%	(88,278)
Humane Society	27,650	28,756	4.0%	1,106	28,756	4.0%	1,106
Library	440,685	435,712	-1.1%	(4,973)	435,712	-1.1%	(4,973)
Medic Ambulance	-	48,508		48,508	48,508		48,508
QC Convention/Visitors Bureau	70,000	70,000	0.0%	-	70,000	0.0%	-
QC Development Group	37,957	37,957	0.0%	-	37,957	0.0%	-
VF Community Mental Health Center	4,377,166	4,576,457	4.6%	199,291	4,532,530	3.5%	155,364
Visiting Nurse/Homemaker Service	<u>573,640</u>	<u>-</u>	<u>-100.0%</u>	<u>(573,640)</u>	<u>-</u>	<u>-100.0%</u>	<u>(573,640)</u>
Total Appropriations	\$ 8,726,629	\$ 8,518,355	-2.4%	\$ (208,274)	\$ 8,293,020	-5.0%	\$ (433,609)

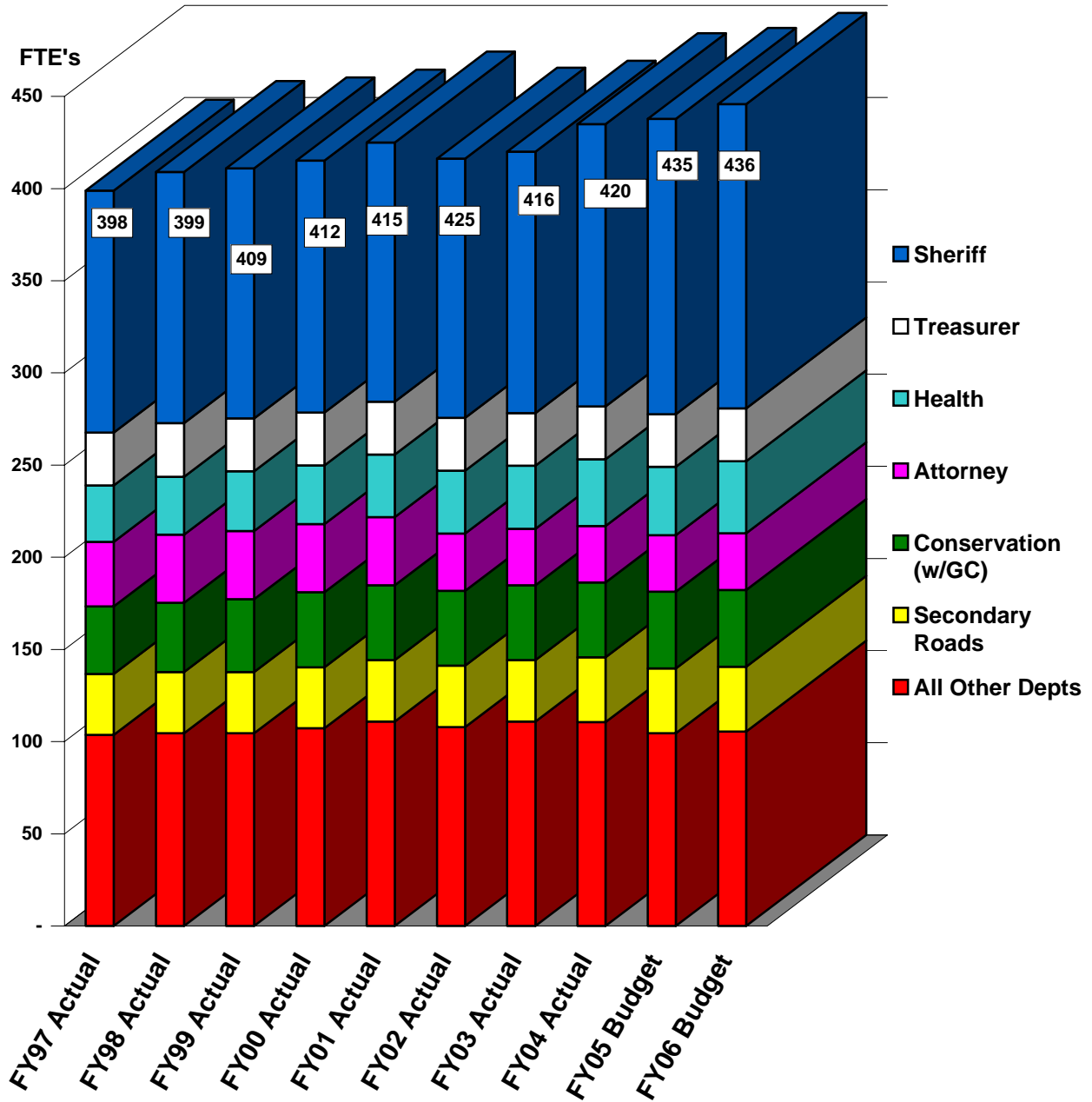
SCOTT COUNTY FY06 BUDGET REVIEW

10 YEAR FTE LISTING

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

SCOTT COUNTY FY06 BUDGET REVIEW

FTE (Full Time Equivalents) STAFFING TRENDS TEN YEAR COMPARISON



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

SCOTT COUNTY FY06 BUDGET REVIEW

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

SERVICE AREA	<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 ACTUAL</u>	<u>FY04 ACTUAL</u>	<u>FY05 BUDGET</u>	<u>FY06 PROPOSED</u>
Public Safety and Legal Services	\$ 7,539,106	\$ 8,202,371	\$ 8,658,629	\$ 9,357,445	\$ 10,868,277	\$ 10,892,569	\$ 13,584,142	\$ 14,593,427	\$ 16,630,332	\$ 20,289,443
Court Services*	1,339,884	1,520,258	1,619,084	1,267,778	1,378,948	1,598,061	-	-	-	-
Physical Health & Social Services	2,625,245	2,741,294	2,443,397	2,822,211	3,489,652	3,846,548	5,279,964	5,563,019	5,744,453	5,752,400
Mental Health, MR & DD	9,889,278	9,076,425	9,903,740	10,574,774	11,615,292	12,507,653	12,540,895	12,454,452	13,160,374	13,535,864
Social Services**	1,144,078	1,835,126	1,769,356	1,671,305	1,815,698	1,828,677	-	-	-	-
County Environment & Education***	2,255,693	2,193,075	2,233,586	2,336,675	2,601,159	2,974,726	3,331,750	3,809,045	3,746,490	3,721,731
Roads & Transportation	3,065,134	2,986,923	3,047,814	3,215,371	3,240,775	3,380,066	3,025,694	3,716,998	3,916,900	4,129,000
Government Services to Residents	1,343,889	1,451,527	1,449,209	1,509,901	1,658,522	1,748,504	1,638,400	1,746,145	1,801,748	1,892,398
Administration	<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>6,214,537</u>	<u>6,622,679</u>	<u>7,171,510</u>	<u>7,343,224</u>
SUBTOTAL OPERATING BUDGET	33,707,896	35,019,352	35,603,397	38,194,622	42,492,498	44,684,262	45,615,382	48,505,765	52,171,807	56,664,060
Debt Service	1,038,735	1,039,825	1,058,675	1,074,375	592,485	607,818	1,112,750	1,038,905	1,046,926	1,382,609
Capital Projects	2,923,040	3,296,196	3,155,483	3,408,430	4,128,588	13,388,707	9,256,988	5,320,722	5,666,508	5,485,530
Federal Flood Assistance Program	<u>373,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COUNTY BUDGET	<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>\$ 55,985,120</u>	<u>\$ 54,865,392</u>	<u>\$ 58,885,241</u>	<u>\$ 63,532,199</u>

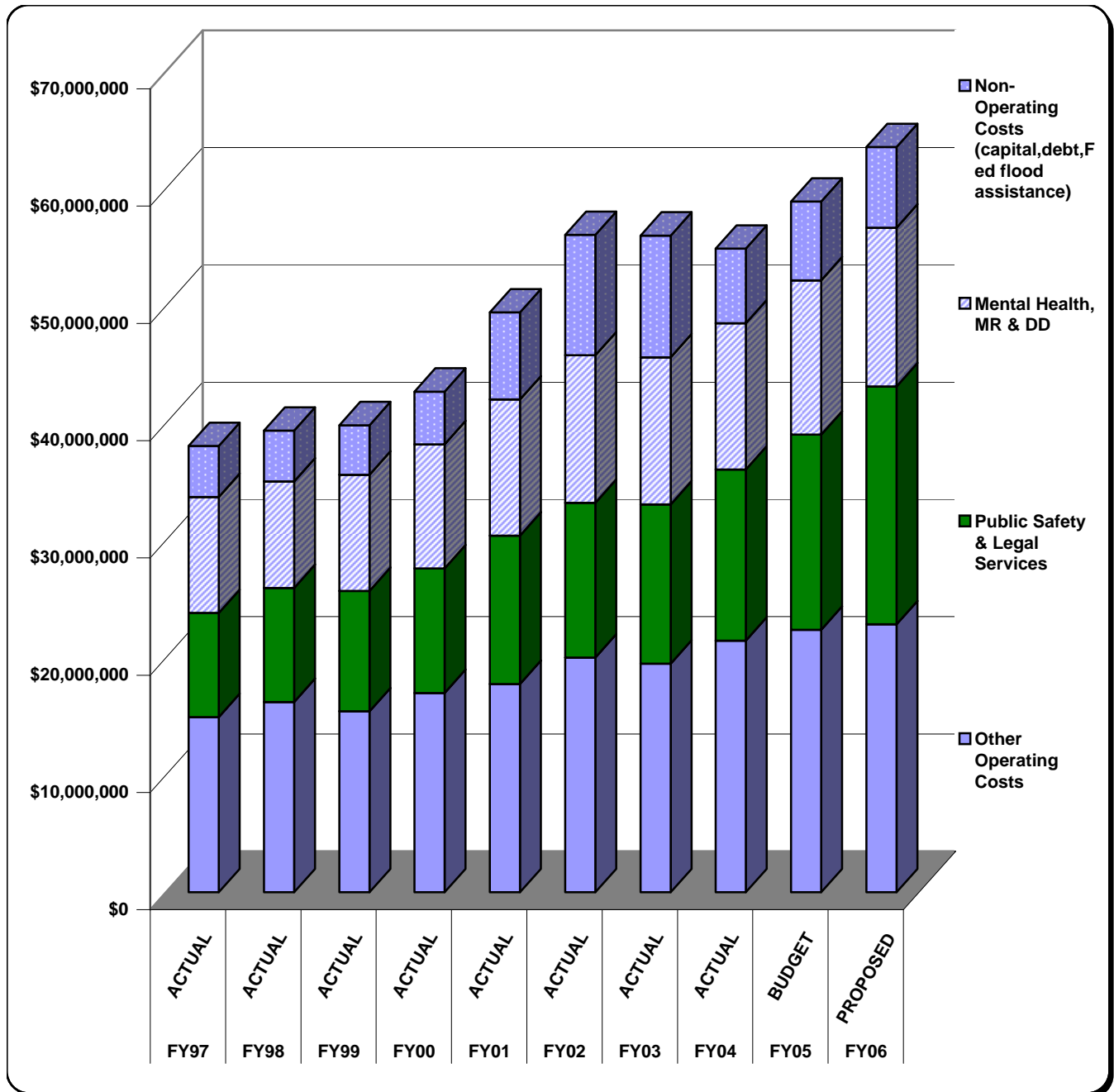
* Combined with Public Safety in FY03

** Combined with Physical Health in FY03

*** County Library moved to this service area from former Physical Health & Education service area in FY03

SCOTT COUNTY FY06 BUDGET REVIEW

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety and Legal Services costs have increased the highest percentage (128.5%) 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. FY06 shows a marked increase due to the voter approved jail expansion and renovation project.

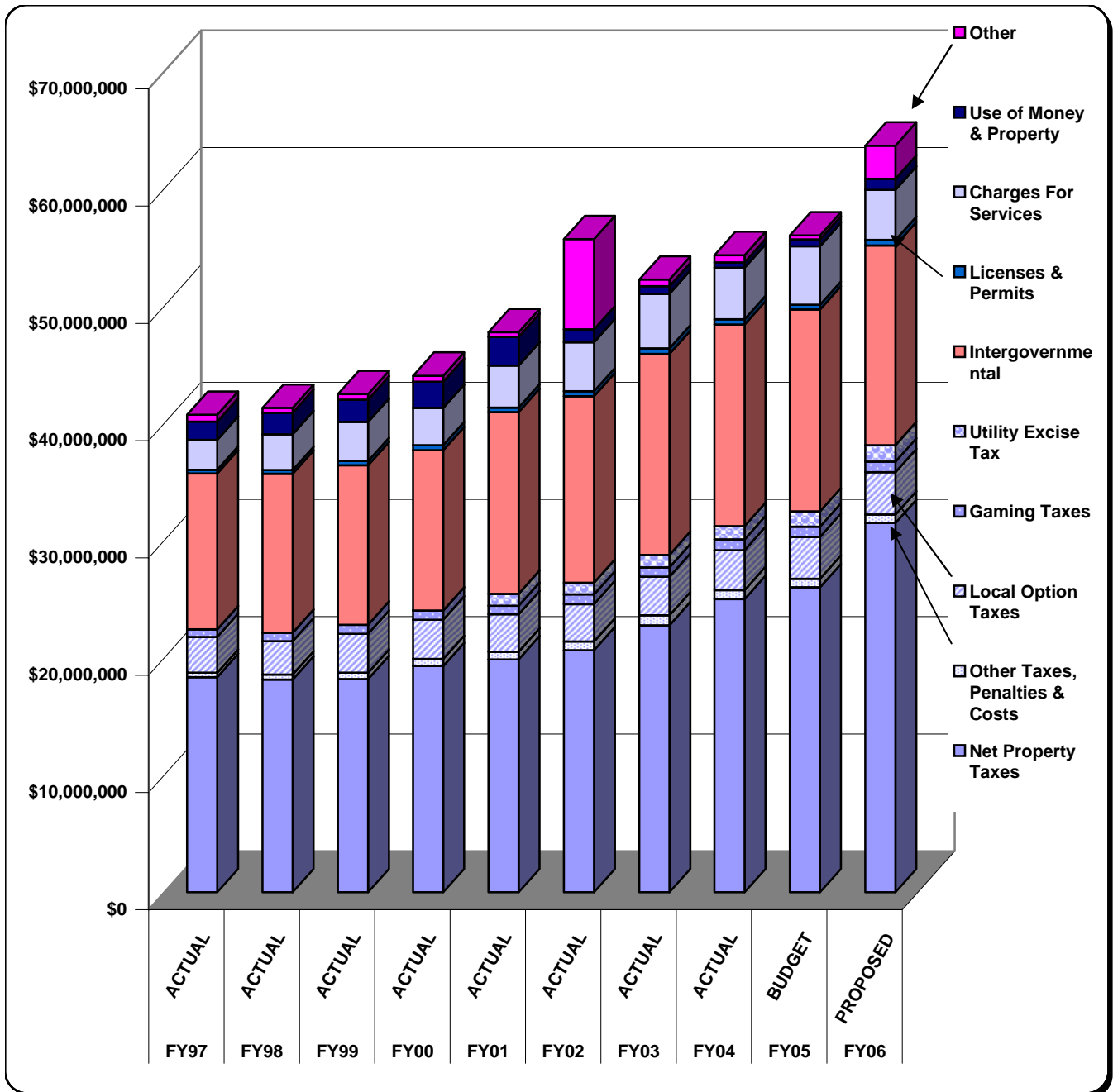
SCOTT COUNTY FY06 BUDGET REVIEW

REVENUE SOURCES 10 YEAR SUMMARY
Budgeted Funds

	FY97 ACTUAL	FY98 ACTUAL	FY99 ACTUAL	FY00 ACTUAL	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 BUDGET	FY06 PROPOSED
REVENUES										
Taxes Levied on Property	\$ 19,421,520	\$ 19,195,866	\$ 19,150,591	\$ 20,344,710	\$ 20,875,055	\$ 21,640,948	\$ 23,737,132	\$ 25,950,953	\$ 26,965,556	\$ 32,435,612
Less: Uncollected Delinquent Taxes	9,711	8,526	23,046	74,923	18,506	10,221	46,615	98,684	46,610	98,684
Less: Credits To Taxpayers	<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>967,309</u>	<u>954,606</u>	<u>968,315</u>	<u>954,606</u>
Net Current Property Taxes	18,330,790	18,152,679	18,170,868	19,267,921	19,841,457	20,633,826	22,723,208	24,897,663	25,950,631	31,382,322
Add: Delinquent Property Tax Rev	<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>46,615</u>	<u>98,684</u>	<u>46,610</u>	<u>98,684</u>
Total Net Property Taxes	18,341,573	18,125,931	18,177,321	19,283,597	19,852,285	20,644,047	22,769,823	24,996,347	25,997,241	31,481,006
Penalties, Interest & Costs on Taxes	272,553	320,601	420,615	489,444	522,155	579,951	667,318	652,959	559,000	603,000
Other County Taxes	<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>172,112</u>	<u>117,732</u>	<u>175,950</u>	<u>119,180</u>
Total Other Taxes, Penalties & Costs	372,916	438,541	535,487	607,358	653,705	729,513	839,430	770,691	734,950	722,180
Local Option Taxes	3,053,022	2,833,819	3,317,574	3,341,526	3,196,756	3,195,497	3,289,382	3,403,432	3,570,210	3,612,385
Gaming Taxes	643,828	718,293	779,530	784,467	718,162	822,996	805,667	919,864	875,000	900,000
Utility Tax Replacement Excise Tax	-	-	-	-	1,026,976	1,008,058	1,061,401	1,133,933	1,297,811	1,412,805
Intergovernmental :										
State Shared Revenues	1,819,405	1,547,146	1,902,719	1,829,911	1,815,163	1,834,298	2,842,279	2,851,114	2,797,200	2,906,614
State Grants & Reimbursements	4,659,424	5,423,986	4,530,874	4,096,955	5,103,705	6,126,996	3,488,920	6,242,589	6,302,208	6,729,292
State Credits Against Levied Taxes	895,854	1,034,661	956,677	1,001,866	1,015,092	996,901	967,309	954,606	968,315	954,606
State/Federal Pass-Through Grants							1,618,352	1,799,402	2,310,035	1,582,174
Other State Credits	4,000,916	4,834,139	5,434,367	5,876,028	6,691,597	5,872,352	7,346,040	4,481,212	4,202,825	4,202,958
Federal Grants & Entitlements	380,258	15,945	248	44,198	73,910	55,805	24,510	5,217	-	4,000
Contr & Reimb From Other Govts	1,548,801	699,007	759,121	819,680	790,279	1,003,090	839,639	844,041	623,566	639,135
Payments in Lieu of Taxes	<u>-</u>	<u>1,858</u>	<u>2,110</u>	<u>1,989</u>	<u>2,195</u>	<u>6,199</u>	<u>3,659</u>	<u>3,751</u>	<u>5,000</u>	<u>5,000</u>
Subtotal Intergovernmental	13,304,658	13,556,742	13,586,116	13,670,627	15,491,941	15,895,641	17,130,708	17,181,932	17,209,149	17,023,779
Licenses & Permits	307,315	324,532	363,180	428,267	386,316	418,998	476,799	454,731	408,280	464,840
Charges For Services	2,546,675	3,048,139	3,336,417	3,172,085	3,576,260	4,181,052	4,651,953	4,389,232	4,994,980	4,271,027
Use of Money & Property	1,558,773	1,830,124	1,908,657	2,237,066	2,450,312	1,098,729	646,190	462,394	566,718	948,800
Other:										
Fines, Forfeitures & Defaults	-	-	99,061	66,775	69,325	34,938	-	-	-	-
Miscellaneous	448,540	377,766	364,942	400,978	317,904	674,065	550,929	595,720	310,767	281,742
Internal Service Funds Closeout	-	-	-	-	-	1,887,495	-	-	-	-
General Long Term Debt Proceeds	-	-	-	-	-	5,041,777	-	-	-	2,500,000
Proceeds of Fixed Asset Sales	<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>13,870</u>	<u>9,085</u>	<u>30,000</u>	<u>34,000</u>
Total Other	577,785	420,323	465,134	509,131	392,013	7,690,249	564,799	604,805	340,767	2,815,742
Total Revenues & Other Sources	<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>\$ 52,236,152</u>	<u>\$ 54,317,361</u>	<u>\$ 55,995,106</u>	<u>\$ 63,652,564</u>

SCOTT COUNTY FY06 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY 06 will be 49.5%. That percentage is higher than ten years ago in FY97 when it was 45%. There are many reasons for the increase such as historically low interest rates during this period and rising health care costs. However, the largest area of cost increase has been Public Safety and the jail capacity problem. Next year shows a marked increase due to the voter approved jail expansion and renovation project.

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
<u>APPROPRIATION SUMMARY</u>								
Building & Grounds	786,477	787,333	1,053,330	703,333	598,334	555,833	412,500	398,000
Space Plan Utilization Project	801,194	-	-	324,500	699,500	712,500	997,500	5,570,000
Equipment Acquisition	942,615	1,668,175	1,050,580	1,984,085	2,216,080	954,000	773,500	615,000
Vehicle Acquisition	232,745	251,000	233,910	283,000	250,000	250,000	250,000	-
Other Projects	323,437	410,000	960,025	245,000	125,000	225,000	225,000	693,000
Subtotal General CIP Projects	3,086,467	3,116,508	3,297,845	3,539,918	3,888,914	2,697,333	2,658,500	7,276,000
Conservation CIP Projects	835,289	550,000	453,890	515,612	530,450	546,365	562,755	-
Subtotal Projects Paid From CIP Fund	3,921,756	3,666,508	3,751,735	4,055,530	4,419,364	3,243,698	3,221,255	7,276,000
Secondary Roads Fund Projects	1,398,966	2,000,000	2,000,000	1,430,000	1,430,000	1,430,000	1,430,000	-
Total All Capital Projects	5,320,722	5,666,508	5,751,735	5,485,530	5,849,364	4,673,698	4,651,255	7,276,000

<u>REVENUE SUMMARY</u>								
Riverboat Gaming Taxes	919,864	875,000	900,000	900,000	950,000	950,000	975,000	
Welcome Center CIP Reimbursements	11,665	16,500	59,400	11,880	15,840	2,640	2,640	
Grants	7,975	-	472,525	-	-	-	-	
Eldridge Development Corp Loan Repayment	115,893	-	-	-	-	-	-	
Political Subdivisions	109,027	50,000	87,500	-	-	-	-	
Bond Proceeds	-	-	-	2,500,000	-	-	-	
Miscellaneous (use tax refunds, donations, etc)	83,964	16,032	100,763	16,032	5,500	5,500	5,500	

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
<u>REVENUE SUMMARY (cont.)</u>								
Transfers In:								
From General Fund								
Tax Levy (County CIP projects)	450,000	500,000	500,000	550,000	600,000	650,000	700,000	
Tax Levy (agency CIP funding)	185,425	185,425	185,425	-	-	-	-	
Tax Levy (Conservation CIP Funding)		-		185,425	185,425	185,425	185,425	
Conservation Projects	203,144	225,500	129,390	225,500	225,500	225,500	225,500	
Fund Balance Use (Conservation Increase)	183,000	274,500	274,500	104,687	119,525	135,440	151,830	
Fund Balance Use (County CIP projects)	1,586,157	753,830	330,000	792,500	388,830	-	-	
Fund Balance Use (agency CIP funding)	129,575	114,575	205,825	150,000	150,000	50,000	50,000	
 From Recorder Record Mgt Fund	19,888	200,000	260,000	25,000	25,000	60,000	60,000	
From Electronic Equipment Fund	532,671	764,345	569,580	601,835	455,500	654,000	518,500	
From Vehicle Replacement Fund	232,745	251,000	233,910	283,000	250,000	250,000	250,000	
From Conservation CIP Fund	2,644	-	-	-	-	-	-	
 Subtotal Revenues	4,773,637	4,226,707	4,308,818	6,345,859	3,371,120	3,168,505	3,124,395	
 CIP Fund revenues over (under) expenditures	851,881	560,199	557,083	2,290,329	(1,048,244)	(75,193)	(96,860)	
 CIP Fund Balance Recap								
Beginning Fund Balance	649,943	120,538	1,501,824	2,058,907	4,349,236	3,300,992	3,225,799	
Increase (decrease)	851,881	560,199	557,083	2,290,329	(1,048,244)	(75,193)	(96,860)	
 Ending Net CIP Fund Balance*	1,501,824	680,737	2,058,907	4,349,236	3,300,992	3,225,799	3,128,939	
*Net of Vehicle and Electronic Equipment Replacement Funds								
Vehicle Replacement Fund Balance	419,869	290,628	371,388	350,809	363,087	375,795	388,948	
Electronic Equipment Fund Balance	510,102	312,429	457,158	445,854	583,050	523,074	598,871	
Conservation CIP Fund Balance	58,688	59,994	154,798	154,798	154,798	154,798	154,798	
Conservation Equipment Fund Balance	80,375	160,471	64,442	64,442	64,442	64,442	64,442	
 Ending Gross CIP Fund Balance	2,570,858	1,504,259	3,106,693	5,365,139	4,466,369	4,343,908	4,335,998	

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
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APPROPRIATION DETAIL INFORMATION

A. BUILDING & GROUNDS

A.1 COURTHOUSE

CH General Remodeling/Replacement	29,490	25,000	40,000	30,000	30,000	25,000	25,000	-
CH Computer Room Power Line UPS Unit	4,366	-	-	-	-	-	-	-
CH Computer Room HVAC Replacement	10,843	-	-	-	-	-	-	-
CH Exterior Lighting	4,615	-	-	-	-	-	-	-
CH Boiler Room Asbestos Abatement	-	-	-	30,000	-	-	-	-
CH Renovate Elevator Cars	-	-	-	25,000	-	-	-	-
CH Windows Replacement-Phase I	-	-	-	-	50,000	50,000	50,000	175,000
CH Cooling Tower Replacement	640	-	-	-	-	-	-	-
CH Parking Lot Overlay	-	-	-	-	-	125,000	50,000	-
CH Replace Video Court Equipment	2,600	30,000	30,000	-	-	-	-	-
CH Waterproof Sub-Basement	-	25,000	25,000	-	-	-	-	-
CH Boiler Replacement	-	-	-	50,000	50,000	-	-	-
TOTAL COURTHOUSE	52,554	80,000	95,000	135,000	130,000	200,000	125,000	175,000

A.2 JAIL

JL General Remodeling/Replacement	19,169	25,000	25,000	25,000	25,000	20,000	20,000	-
JL Phase Two Study	94,061	-	21,020	-	-	-	-	-
JL Roof Replacement	-	40,000	-	-	40,000	40,000	-	-
JL Cell Painting/Repairs	-	25,000	25,000	25,000	15,000	15,000	10,000	-
JL Kitchen Expansion	10,386	-	20,000	-	-	-	-	-
TOTAL JAIL	123,616	90,000	91,020	50,000	80,000	75,000	30,000	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
A.3 TREMONT BUILDING								
TR General Remodeling/Replacement	9,356	5,000	8,000	5,000	5,000	5,000	5,000	-
TR Renovate Energy Managemnet System	-	-	-	-	-	-	-	15,000
TR Holding Cell Construction	25,204	-	-	-	-	-	-	-
TR Overhead Door Replacement	820	-	-	-	-	-	-	-
TR Parking Lot Overlay	-	-	-	-	-	-	-	35,000
TR Expanded Program Space	269,689	-	6,000	-	-	-	-	-
TR Expanded Patrol Division Space	-	-	-	-	100,000	-	-	-
TOTAL TREMONT BUILDING	305,069	5,000	14,000	5,000	105,000	5,000	5,000	50,000
A.4 ANNEX								
AN General Remodeling/Replacement	15,628	7,500	7,500	7,500	7,500	7,500	7,500	-
AN Security Systems Expansion	-	-	4,000	29,500	-	-	-	-
AN Juvenile Detention Center Expansion	107,745	-	-	-	-	-	-	-
AN Building Signage East	-	8,000	6,000	-	-	-	-	-
AN Sprinkle East Building	-	45,000	20,000	25,000	-	-	-	-
TOTAL ANNEX	123,372	60,500	37,500	62,000	7,500	7,500	7,500	-
A.5 ADMINISTRATIVE CENTER								
AC General Remodeling/Replacement	21,976	7,500	11,000	7,500	7,500	7,500	7,500	-
AC Refurbish Elevator Cars	5,718	-	25,000	-	-	-	-	-
AC Exterior Lighting	849	-	-	-	-	-	-	28,000
AC Parking Lot Overlay	-	-	50,000	50,000	-	-	-	-
AC Chiller Replacement	8,260	210,000	220,000	-	-	-	-	-
AC Replace Generator	-	-	70,000	-	-	-	-	-
TOTAL ADMINISTRATIVE CENTER	36,802	217,500	376,000	57,500	7,500	7,500	7,500	28,000

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
A.6 PINE KNOLL								
PK General Remodeling/Replacement	5,676	10,000	10,000	10,000	15,000	15,000	15,000	-
PK Remodel/Redecorate Interior	7,229	10,000	10,000	10,000	10,000	10,000	10,000	-
PK High Efficiency Lighting	-	15,000	-	-	-	-	-	-
PK Reurbish Exterior Main Building	-	45,000	45,000	-	-	-	-	-
PK Energy Management System Renovation	-	-	-	-	15,000	15,000	-	-
PK Parking Lot Overlay	-	-	-	-	-	-	-	70,000
PK Chiller/ACCU Replacement	-	83,333	-	83,333	83,334	83,333	-	-
PK Wiring Update	-	-	-	60,000	-	60,000	-	-
PK Sprinkler Install	-	-	-	-	-	-	135,000	-
TOTAL PINE KNOLL	12,905	163,333	65,000	163,333	123,334	183,333	160,000	70,000
A.7 HORST BUILDING								
HB General Remodeling/Replacement	-	3,500	2,000	3,500	3,500	3,500	3,500	-
HB Roof Replacement	-	35,000	35,000	-	-	-	-	-
TOTAL HORST BUILDING	-	38,500	37,000	3,500	3,500	3,500	3,500	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
A.8 OTHER BUILDINGS/GROUNDS								
OB Miscellaneous Landscaping	2,602	7,500	7,500	2,500	2,500	2,500	2,500	-
OB Regulatory Compliance Cost	20,363	10,000	10,000	10,000	10,000	10,000	10,000	-
OB Fire Alarms Upgrades	859	-	-	-	-	-	-	-
OB Radio Tower General Replacement	-	-	2,060	-	-	-	-	-
OB Parking Lot Repair/Maintenance	1,870	5,000	3,000	5,000	5,000	5,000	5,000	-
OB Records Management	67,564	35,000	91,250	100,000	100,000	35,000	35,000	-
OB Property Acquisition/Demolition	-	50,000	125,000	87,500	-	-	-	-
OB City/County Campus Plan	245	-	-	-	-	-	-	-
OB Soil Contamination Resolution	6,620	-	8,500	4,000	-	-	-	-
OB Campus Signage Replacement						17,500	17,500	
OB Security Enhancements	-	-	-	-	-	-	-	75,000
OB Smoking Huts	30,267	-	500	-	-	-	-	-
TOTAL OTHER B & G	130,389	107,500	247,810	209,000	117,500	70,000	70,000	75,000
A.9 WELCOME CENTER								
WC Welcome Center Gen Remod/Replacement	1,255	2,000	2,000	2,000	2,000	2,000	2,000	-
WC Landscape Planting Replacement	-	2,000	2,000	2,000	2,000	2,000	2,000	-
WC Exterior Painting	-	5,000	30,000	-	-	-	-	-
WC Tree Pruning-Flowering Crab	218	-	-	-	-	-	-	-
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	-	-	-	-
WC Carpet Replacement	-	-	-	-	20,000	-	-	-
WC Roof Replacement	297	12,000	26,000	-	-	-	-	-
WC Furnace Replacements	-	-	30,000	-	-	-	-	-
TOTAL WELCOME CENTER	1,770	25,000	90,000	18,000	24,000	4,000	4,000	-
TOTAL BUILDING & GROUNDS	786,477	787,333	1,053,330	703,333	598,334	555,833	412,500	398,000

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
B. SPACE UTILIZATION MASTER PLAN								
PHASE I								
1 Renovate DHS	967	-	-	-	-	-	-	-
2 Renov 6th FL/move BOS/Admin/IT/FSS	341	-	-	-	-	-	-	-
3 Construct Elevator Tower	15,596	-	-	-	-	-	-	-
PHASE II								
6 Renov 3/4 4th FL & move Health Dept	9,192	-	-	-	-	-	-	-
7 Renov 1/4 4th FL & move Comm Services	102	-	-	-	-	-	-	-
8.A Renov 1/4 LL & Move Sheriff	17,433	-	-	-	-	-	-	-
8.B Telephone Switch Location	1,176	-	-	-	-	-	-	-
8.C Renov Computer Center	9,802	-	-	-	-	-	-	-
8.D Renov Record Storage Area	41,717	-	-	-	-	-	-	-
PHASE III								
9 Renov 1st FL and move Treasurer	272,814	-	-	-	-	-	-	-
10 Renov 5th FL and move Aud/Rec/Assessors	282,858	-	-	-	-	-	-	-
11 Construct Community Pavilion Addition	149,196	-	-	-	-	-	-	-
PHASE IV								
12 1/2 2nd FL CH - County Attorney	-	-	-	324,500	324,500	-	-	-
13 1/8 2nd FL CH - Juv Crt/Crt Admin	-	-	-	-	375,000	375,000	-	-
14 1/4 1st FL CH - Associate Court	-	-	-	-	-	337,500	337,500	-
15 1/2 1st FL CH - Clerk Civil & Criminal	-	-	-	-	-	-	660,000	660,000
PHASE V								
16 1/4 1st FL CH - Magistrate Court	-	-	-	-	-	-	-	630,000
17 3/8 2nd FL CH - Two District Courts	-	-	-	-	-	-	-	880,000
PHASE VI								
18 1/4 LL CH - Juv Court Services	-	-	-	-	-	-	-	600,000
19 1/4 3rd FL CH - One small District Court	-	-	-	-	-	-	-	900,000
20 1/4 3rd FL CH - One small District Court	-	-	-	-	-	-	-	900,000
21 1/4 3rd FL CH - One small, One large DC	-	-	-	-	-	-	-	500,000
22 1/4 3rd FL CH - One small, One large DC	-	-	-	-	-	-	-	500,000
TOTAL SPACE UTILIZATION MASTER PLAN	801,194	-	-	324,500	699,500	712,500	997,500	5,570,000

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
C. EQUIPMENT ACQUISITION								
EE Atty-Copier			4,000	6,500				
EE Atty - SCRA/RDA Child Prot Grt	4,580	-	-	-	-	-	-	-
EE Aud-HAVA Election Hardware/Software				200,000				
EE ComServ-Copier Replacement	-	5,500	5,500	-	-	-	-	-
EE DHS Copier Replacement	3,292	5,500	3,938	-	-	-	-	-
EE FSS-Access Control Update	52,048	-	4,703	-	-	-	-	-
EE FSS-CDR-W External Drive w/Card	-	-	1,764	-	-	-	-	-
EE FSS-Imaging System	5,700	-	-	-	-	-	-	-
EE FSS-800 MHz Radio	8,722	-	-	6,400	-	-	-	-
EE FSS-Campus Fiber Optic Ring	13,755	-	-	85,000	-	-	-	-
EE FSS-Printshop Duplicator Replacement				14,000				
EE FSS-Warehouse Bar Code Reader/software	-	-	-	25,000	-	-	-	-
EE FSS-CAFM Software	-	-	-	-	-	-	-	120,000
EE FSS-Fax Machine	-	850	850	-	-	-	-	-
EE FSS-CCTV Courthouse Replacements				30,000				
EE FSS-Elmo Presentation Center	3,892	-	-	-	-	-	-	-
EE FSS-Defibrillators	8,039	-	-	-	-	-	-	-
EE FSS-Postage Machine	-	25,000	25,000	-	-	-	-	-
EE FSS-Digital "as is" Drawing System	-	-	-	20,000	-	-	-	-
EE FSS-Video Teleconference (ICN Parole)	-	26,000	-	-	26,000	-	-	-
EE FSS-Printshop Copier	-	25,000	18,500	-	-	-	-	-
EE HR-HR Applications				50,000	50,000			
EE IT-Phone System Upgrades	20,851	75,000	10,000	80,000	80,000	20,000	20,000	-
EE IT-PC LAN: Desktop Replacements	-	25,000	-	-	-	125,000	125,000	-
EE IT-PC LAN: PC's/Printers	65,763	60,000	180,000	50,000	50,000	50,000	50,000	-
EE IT-PC LAN: Wiring	5,879	5,000	4,000	5,000	5,000	5,000	4,000	-
EE IT-PC LAN: Windows Software	13,275	35,000	35,000	35,000	35,000	35,000	35,000	-
EE IT-PC LAN: Internet	1,445	-	-	-	-	-	-	-
EE IT-PC LAN: File Servers	15,788	15,000	15,000	30,000	30,000	30,000	30,000	-
EE IT-PC LAN: Imaging Systems	32,538	30,000	30,000	30,000	30,000	30,000	30,000	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
EE IT-PC LAN: Remote Sites WANS	12,746	20,000	-	20,000	20,000	20,000	20,000	-
EE IT-PC LAN: LAN Edge Devices	39,559	20,000	40,000	20,000	20,000	20,000	20,000	125,000
EE IT-Web Site Development	240	2,500	1,000	2,500	2,500	2,500	2,500	-
EE IT-Network Review Study	-	2,000	-	10,000	-	10,000	-	-
EE IT-Tape Backup Equipment	-	250,000	15,000	300,000	20,000	20,000	20,000	-
EE IT-New Servers	40,843	30,000	-	-	-	-	-	-
EE IT-Server Software Licenses	-	15,000	-	15,000	15,000	15,000	15,000	50,000
EE IT-Client Management Software	(9,086)	-	-	-	-	-	-	-
EE IT-Replace Monitors	14,293	15,000	15,000	15,000	15,000	15,000	15,000	-
EE IT-Upgrade Clients to XP	84,280	75,000	-	-	-	-	-	-
EE IT-Replace Property Tax System	197,207	-	6,333	-	-	-	-	-
EE IT-Firewall Upgrade	-	-	-	-	-	-	-	30,000
EE IT-Citrix Metaframe, Thin Client Network	24,612	20,000	1,992	-	-	-	-	150,000
EE IT-Network Documentation	-	6,000	-	-	6,000	-	-	-
EE IT-Basic NSA Training	6,099	10,000	7,500	10,000	10,000	10,000	10,000	-
EE IT-GIS Strategic Plan Implementation	-	-	26,000	692,250	1,346,750	240,000	195,000	-
EE IT-E-Business Strategies	-	25,000	-	-	-	-	-	-
EE IT-Technology Partner Support	29,686	13,000	13,000	13,500	14,000	14,500	15,000	-
EE IT- Software Maintenance	83,486	154,900	215,000	107,000	107,000	232,000	107,000	-
EE Rec-Mgt Fund Projects	19,888	200,000	260,000	25,000	25,000	60,000	60,000	-
EE Rec-Copying Machine	-	5,500	2,850	-	-	-	-	-
EE Rec-Recorder's ETF Projects	-	-	9,000	-	-	-	-	-
EE Sher-Investigation Software/Equipment	17,657	3,000	3,394	-	-	-	-	-
EE Sher-Moving Radar Units	2,999	6,000	6,000	6,000	-	-	-	-
EE Sher-K Band Radar Units	1,713	-	-	-	-	-	-	-
EE Sher-In Car Video Systems	17,828	17,980	17,980	17,385	-	-	-	-
EE Sher-Wireless Surveillance Camera System	5,835	-	-	-	-	-	-	-
EE Sher-Copier Machine	-	5,500	5,500	-	-	-	-	-
EE Sher-Forensic Recovery Computer/software	-	4,000	4,220	8,000	-	-	-	-
EE Sher-Law Enforcement Mgt Systems	53,804	-	-	-	-	-	-	-
EE Sher-CAD System	15,305	-	-	-	-	-	-	-
EE Sher-Civil System	3,000	-	-	-	-	-	-	-
EE Sheriff-SCFCA Radio Project	-	-	6,441	-	-	-	-	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
EE Sher-Portable Repeater System	13,711	-	-	-	-	-	-	-
EE Sher-E911 System Replacement	-	-	-	-	-	-	-	140,000
EE Sher-Mobile Data Computers (MDC)	-	308,830	-	-	308,830	-	-	-
EE Sher-Remote Site 800 MHz Backup Systems	-	12,815	12,815	-	-	-	-	-
EE Sher-Automatic Vehicle Locator (AVL) System	-	-	-	10,000	-	-	-	-
EE Jail-Color Cameras	-	8,550	8,550	4,750	-	-	-	-
EE Jail-Color Monitor Replacement	-	4,200	4,200	4,900	-	-	-	-
EE Jail-800 MHz Radios	-	21,800	21,800	26,100	-	-	-	-
EE Jail-Jail Programs Computers/Software	-	7,700	7,700	3,300	-	-	-	-
EE Jail-Fax Machine	-	1,050	1,050	-	-	-	-	-
EE Jail-Probation/Parole System	-	70,000	-	-	-	-	-	-
EE Jail-Commissary Fund Projects	7,268	-	-	-	-	-	-	-
EE Jail-Copier	-	-	-	6,500	-	-	-	-
EE Treas-Copier Machine Repl-General Store	4,076	-	-	-	-	-	-	-
TOTAL ELECTRONIC EQUIP	942,615	1,668,175	1,050,580	1,984,085	2,216,080	954,000	773,500	615,000

D. VEHICLES

VE Sheriff Patrol Vehicles	157,637	150,000	152,000	140,000	-	-	-	-
VE Sheriff Jail 15 Passenger Transport Van	18,766	42,000	42,000	23,000	-	-	-	-
VE Sheriff Jail Vehicle	-	-	-	26,000	-	-	-	-
VE Sheriff Used Investigation Vehicle	-	40,000	27,410	40,000	-	-	-	-
VE Health Inspection Vehicles	34,990	-	-	-	-	-	-	-
VE Health Class IV Truck	21,352	-	-	-	-	-	-	-
VE FSS Motor Pool Vehicle	-	19,000	12,500	-	-	-	-	-
VE FSS-Delivery Van	-	-	-	32,000	-	-	-	-
VE P&D-Inspector 4x4 Pickup	-	-	-	22,000	-	-	-	-
VE Vehicle Replacements	-	-	-	-	250,000	250,000	250,000	-
TOTAL VEHICLES	232,745	251,000	233,910	283,000	250,000	250,000	250,000	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY06 BUDGET PLAN**

	FY04 ACTUAL	FY05 PLAN	FY05 REVISED	FY06 PLAN	FY07 PLAN	FY08 PLAN	FY09 PLAN	UNPROG NEEDS
E. OTHER PROJECTS								
OP Kahl Educational Center Contribution	5,962	-	-	-	-	-	-	-
OP Consolidated Dispatch Study	-	-	10,000	40,000	-	-	-	-
OP DavenportOne D1 Initiative	50,000	50,000	50,000	-	-	-	-	-
OP Scott County Library Bldg Renov Project	112,500	112,500	112,500	-	-	-	-	-
OP Scott County Family Y Multiple Expansion	87,500	87,500	87,500	-	-	-	-	-
OP County Campus Streetscape	-	50,000	110,000	50,000	-	100,000	100,000	93,000
OP John O'Donnell Renovation	50,000	50,000	50,000	50,000	50,000	50,000	50,000	200,000
OP Grand Excursion2004	15,000	-	-	-	-	-	-	-
OP Bettendorf Riverfront Plan	-	-	-	25,000	25,000	25,000	25,000	100,000
OP Davenport Rivervision Plan	-	-	-	50,000	50,000	50,000	50,000	300,000
OP Business Continuity/Disaster Recovery Study	-	60,000	30,000	30,000	-	-	-	-
OP Family Resources Project-CDBG Funds	2,475	-	472,525	-	-	-	-	-
OP QC Wayfinding & Signage Program	-	-	37,500	-	-	-	-	-
Total Other Projects	323,437	410,000	960,025	245,000	125,000	225,000	225,000	693,000
Subtotal General CIP Projects	3,086,467	3,116,508	3,297,845	3,539,918	3,888,914	2,697,333	2,658,500	7,276,000
Conservation Projects	835,289	550,000	453,890	515,612	530,450	546,365	562,755	-
Secondary Roads Projects	1,398,966	2,000,000	2,000,000	1,430,000	1,430,000	1,430,000	1,430,000	-
Grand Total All CIP Projects	5,320,722	5,666,508	5,751,735	5,485,530	5,849,364	4,673,698	4,651,255	7,276,000

TENTATIVE CALENDAR OF EVENTS

January 29	Presentation of Administration's Recommendation on FY05 Budget
January 29- March 9	Board of Supervisors Budget Review
January 29	File Budget Estimate (based on budget requests) with County Auditor
February 26	Public Hearing on Budget Estimate 5:30 p.m.
March 9	Adoption of FY05 Budget Plan – 5:30 p.m.
March 15	File Budget Forms with State Office of Management