

PUBLIC HEARING PRESENTATION
On The
SCOTT COUNTY
FY09 BUDGET



February 21, 2008

TABLE OF CONTENTS

	<u>Page</u>
BUDGET IMPACT IN BRIEF	i
SUMMARY OF BOARD OF SUPERVISORS INITIAL FY09 BUDGET DISCUSSIONS	1
 APPROPRIATION SUMMARIES	
GRAPH - Appropriations by Service Area	3
Service Area Descriptions	4
Appropriation Summary by Service Area	5
GRAPH - Appropriation by Service Area (Operating Budget only)	6
 REVENUES AND TAX LEVY SUMMARIES	
Revenue Summary by Source	7
GRAPH - Revenue Summary by Source	8
GRAPH – FY08 Urban Areas Tax Levy Rate Comparison Among the Iowa Metropolitan Counties	9
GRAPH – FY08 Rural Areas Tax Levy Rate Comparison Among the Iowa Metropolitan Counties	10
GRAPH – FY08 County Property Tax Amount Per Capita Comparison Among the Iowa Metropolitan Counties	11
GRAPH – FY08 County Property Tax Amount Per Capita Comparison Among All 99 Iowa Counties	12
GRAPH - Tax Base by Class of Property	13
GRAPH - Changes in Tax Base	14
Taxable Property Valuation Comparison	15
GRAPH - Taxable vs Non-Taxable Valuations	16
GRAPH - Ten Year Taxable Valuation Comparison	17
GRAPH - 100% Assessed Valuation Breakdown by Class	18
GRAPH - Shift in Tax Burden by Class	19
Gross Tax Levy and Tax Levy Rate Comparison	20
GRAPH - Ten Year Comparison of County Tax Rates	21

TABLE OF CONTENTS (cont.)

REVENUES AND TAX LEVY SUMMARIES (cont.)

GRAPH - Ten Year Comparison of Property Taxes Levied	22
GRAPH - Ten Year Perspective of Percent Change in Tax Levy	23
GRAPH - Local Government Property Taxes Collectible In Scott County	24
Levy Rate Impact	25

FUND BALANCES

Fund Balance Review	26
GRAPH - Ten Year General Fund Balance Comparison	27
Proposed One Time Uses of General Fund Balance	28
MH-DD Fund Summary	29

DEPARTMENTAL DETAIL

Department Appropriation Summary	30
Department Revenue Summary	31
Department FTE Summary	32
Department Appropriation Summary (net costs)	33
Authorized Agency Summary	34

TEN YEAR COMPARISONS

Ten Year FTE Listing by Department	35
GRAPH - Ten Year FTE Staffing Trends	36
Appropriations Ten Year Summary	37
GRAPH - Ten Year Appropriation Summary Comparison	38
Revenue Sources Ten Year Summary	39
GRAPH - Ten Year Revenue Summary Comparison	40

CAPITAL PROJECTS

CALENDAR OF EVENTS

SCOTT COUNTY FY09 BUDGET REVIEW BUDGET IMPACT IN BRIEF

The proposed FY09 Budget results in:

- **Levy rate impact on a residence:**
 - **-6.7% decrease in Urban area** (-\$16.91 annual decrease on \$100,000 home)
 - **-6.2% decrease in Rural area** (-\$24..42 annual decrease on \$100,000 rural home)
- **Levy rate impact on a combined rural home and farm land**
 - **-8.5% decrease** (-\$143.01 annual decrease on \$100,000 home and 160 acre farm)
- **Levy rate impact on farm land**
 - **-9.2% decrease** (-\$118.59 annual decrease on 160 acre farm land)
- **Residential rollback impact: -3.2% decrease in residential taxable valuations and a -9.9% decrease on farm land/structures taxable valuations**
- **-3.6% decrease in urban levy rate**
- **-3.1% decrease in rural levy rate**
- **3.0% increase in property tax levy**
- **County's tax base increased 6.7% county-wide and 5.0% in the unincorporated area**

MAJOR EXPENDITURE IMPACTS	% CHANGE*	AMOUNT CHANGE
Decreased inmate out of county jail housing costs (\$250,000 budgeted from General Fund Balance during transition to renovated Tremont jail inmate housing units)	-0.4%	-\$250,000
New funding toward Scott Emergency Communication Center (SECC) for Director and Technical Support positions and professional services costs during Center development and transition. SECC is anticipated to be fully operational in FY11.	+0.5%	+\$300,000
Increased spending authority for anticipated federal/state grant funding for Justice Assistance Grant (JAG) and Bio-Terrorism grants.	+0.9%	+\$564,600
One time increase in Secondary Roads budget to expand equipment garage to allow for additional equipment acquired to maintain additional roads transferred to the County from the State (old highway 61 and highway 6).	+0.5%	+\$300,000
*% change on operating budget	+1.5%	+\$914,600

SCOTT COUNTY FY09 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 4, 2007 to identify specific areas they wished staff to review during the FY09 budget preparation process.

The specific budget areas of review identified by the Board at their October 2007 meeting were as follows:

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

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

2. Continued technology upgrades and training

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

- Continued progress on the recommendations included in the 2000 Technology Assessment Report as a part of the FY09 CIP Plan
- The GIS Steering Committee has presented its strategic plan for an enterprise GIS system for Scott County which will lead to improved public accessibility to database and plat/map information via the Internet. The FY09 budget includes bond amortization for implementation and development of the GIS Plan (\$308,095 annual debt cost)
- FY10 and FY11 CIP Plan begins phone switch system replacement/upgrade
- County Website nationally recognized with Digital Award

3. Space utilization plan implementation

- The Scott County Administrative Center renovation project and the lower level of the Courthouse and security elevator were completed in the FY05 fiscal year with the County Attorney's Office and Court Administration

SCOTT COUNTY FY09 BUDGET REVIEW

Offices completed in FY08. The proposed Capital Project Plan includes continued renovation of the Courthouse beginning in FY10 to bring back the Juvenile Court Services currently housed in leased space. This project continues to use gaming revenues, General Fund balance and CIP funds to fund the project on a pay-as-you-go basis.

- General Fund tax levy transfer to Capital Fund for FY09 increased \$50,000 as previously approved

4. Retention and development of employees

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

5. GIS System Development and Implementation

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

6. Consolidated Dispatch Implementation

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

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

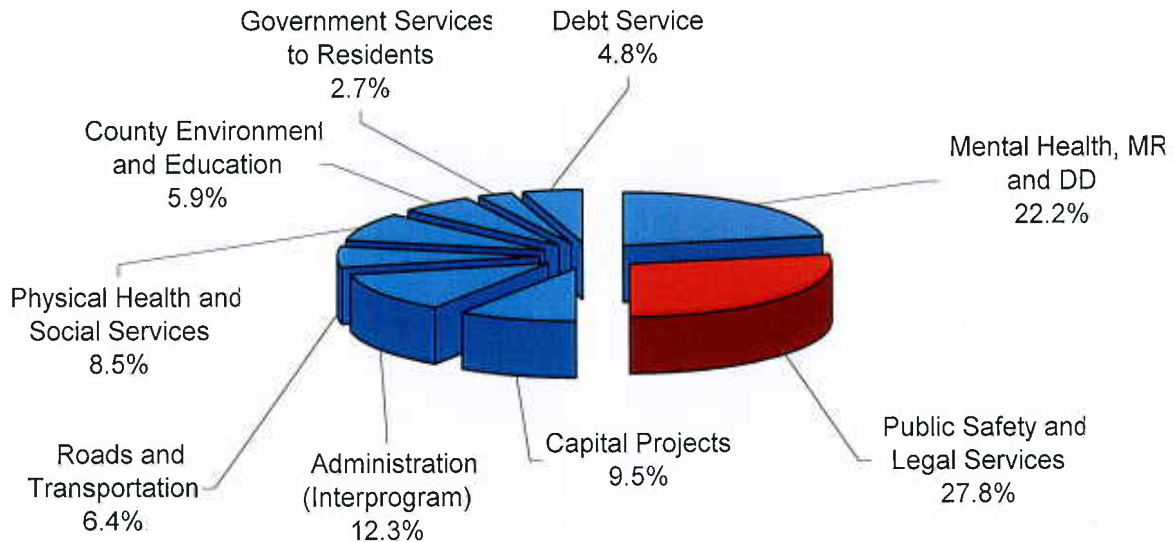
- Monitoring any proposed legislation regarding property tax reform and MH-DD restoration of funding efforts and mandated reorganization of local governments
- Scott County supports the Iowa State Association of Counties (ISAC) and the League of Municipalities proposed Property Tax Reform legislation

SCOTT COUNTY FY09 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

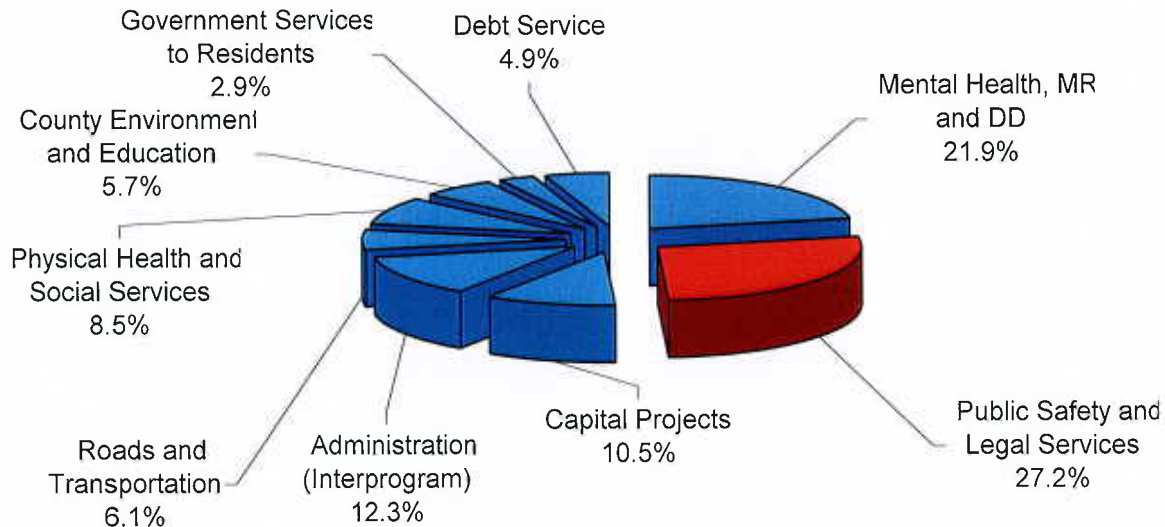
Budgeted Funds Only

FY09 BUDGET: \$72,852,147



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

FY08 BUDGET: \$70,816,565



SCOTT COUNTY FY09 BUDGET REVIEW

SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

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

PHYSICAL HEALTH AND SOCIAL SERVICES

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

MENTAL HEALTH, MR AND DD SERVICES

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

COUNTY ENVIRONMENT AND EDUCATION SERVICES

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

ROADS AND TRANSPORTATION SERVICES

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

GOVERNMENT SERVICES TO RESIDENTS

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

ADMINISTRATION (INTERPROGRAM) SERVICES

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

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue, the River Renaissance Vision Iowa project bond issue, the GIS Development/Implementation Bond Issue, and the General Fund debt (lease) payment to the Public Safety Authority for the expansion/renovation of the existing jail sites.

CAPITAL IMPROVEMENTS

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

APPROPRIATION SUMMARY BY SERVICE AREA

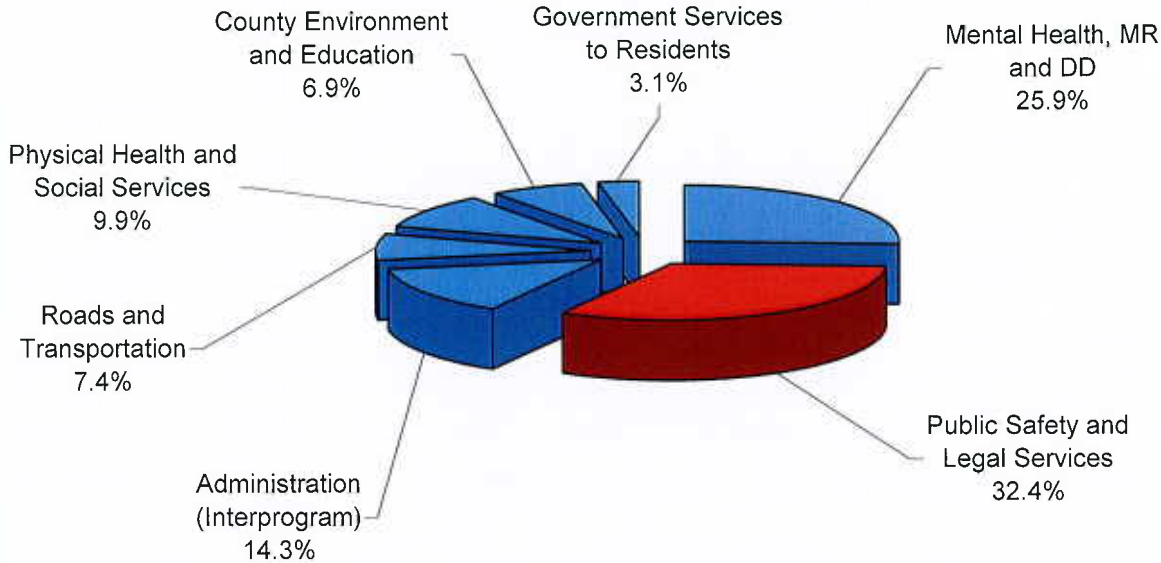
SERVICE AREA	<u>FY08 Budget</u>	<u>FY09 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Public Safety & Legal Services	\$ 19,265,811	\$ 20,497,648	6.4%	\$ 1,231,837	\$ 20,219,107	4.9%	\$ 953,296
Physical Health & Social Services	6,051,691	6,214,320	2.7%	162,629	6,207,864	2.6%	156,173
Mental Health, MR & DD	15,508,495	16,297,868	5.1%	789,373	16,184,078	4.4%	675,583
County Environment & Education	4,045,978	4,325,721	6.9%	279,743	4,316,421	6.7%	270,443
Roads & Transportation	4,286,000	4,632,500	8.1%	346,500	4,632,500	8.1%	346,500
Government Services to Residents	2,036,390	1,964,811	-3.5%	(71,579)	1,964,811	-3.5%	(71,579)
Administration (Interprogram)	<u>8,731,728</u>	<u>8,981,706</u>	2.9%	<u>249,978</u>	<u>8,953,706</u>	2.5%	<u>221,978</u>
SUBTOTAL OPERATING BUDGET	59,926,093	62,914,574	5.0%	2,988,481	62,478,487	4.3%	2,552,394
Debt Service	3,481,276	3,463,137	-0.5%	(18,139)	3,463,137	-0.5%	(18,139)
Capital Projects	<u>7,409,196</u>	<u>6,910,523</u>	-6.7%	<u>(498,673)</u>	<u>6,910,523</u>	-6.7%	<u>(498,673)</u>
SUBTOTAL COUNTY BUDGET	70,816,565	73,288,234	3.5%	2,471,669	72,852,147	2.9%	2,035,582
Golf Course Operations	<u>1,189,257</u>	<u>1,167,406.00</u>	-1.8%	<u>(21,851)</u>	<u>1,167,406</u>	-1.8%	<u>(21,851)</u>
TOTAL	<u>\$ 72,005,822</u>	<u>\$ 74,455,640</u>	3.4%	<u>\$ 2,449,818</u>	<u>\$ 74,019,553</u>	2.8%	<u>\$ 2,013,731</u>

SCOTT COUNTY FY09 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

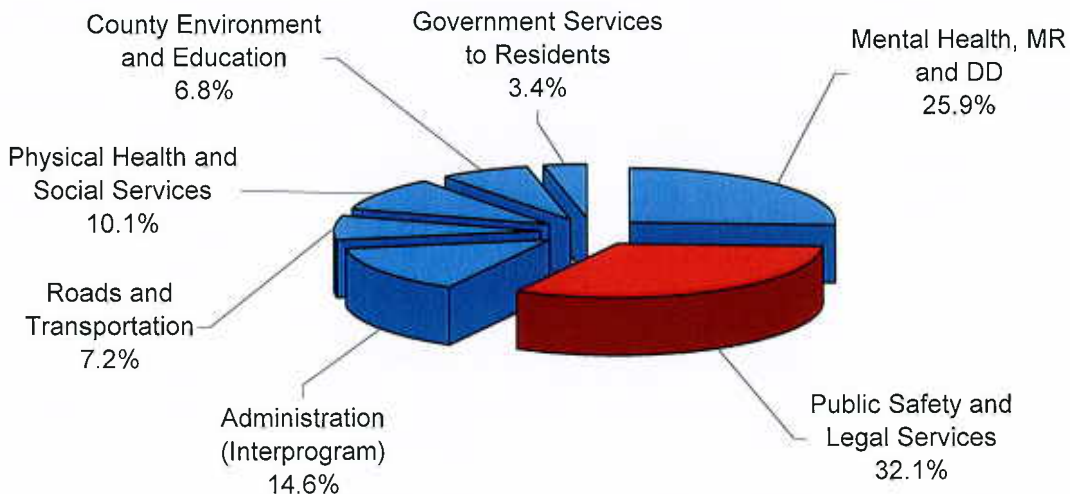
Operating Budget Only

FY09 BUDGET: \$62,478,487



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

FY08 BUDGET: \$59,926,093



SCOTT COUNTY FY09 BUDGET REVIEW

REVENUE SUMMARY

Budgeted Funds

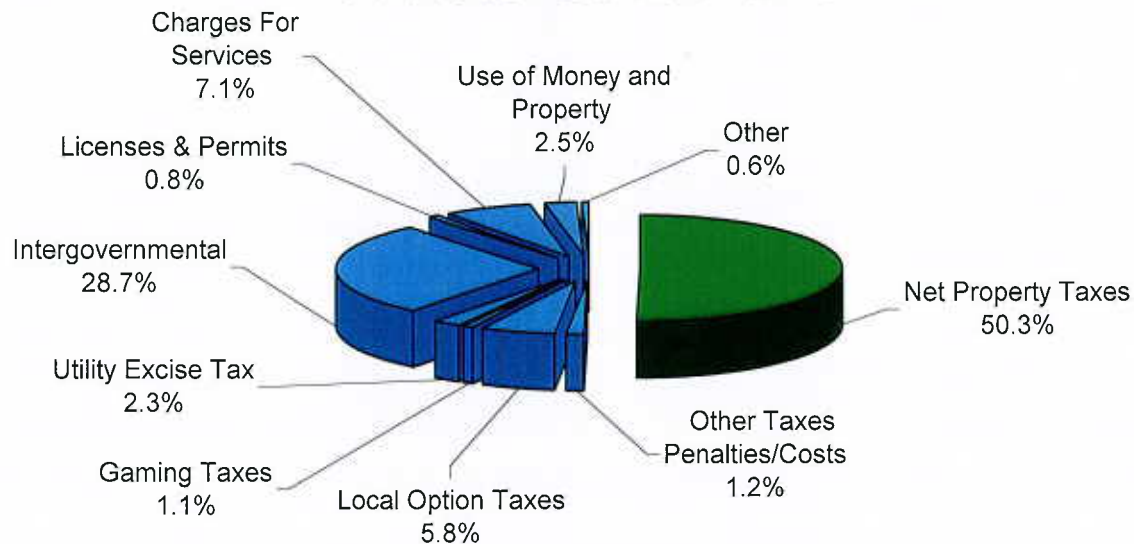
	<u>FY08 Budget</u>	<u>FY09 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES							
Taxes Levied on Property	\$ 34,190,104	\$ 35,519,569	3.9%	\$ 1,329,465	\$ 35,209,549	3.0%	\$ 1,019,445
Less: Uncollected Delinquent Taxes-Levy Year	27,982	7,743	-72.3%	(20,239)	7,743	-72.3%	(20,239)
Less: Credits To Taxpayers	1,039,629	1,037,240	-0.2%	(2,389)	1,037,240	-0.2%	(2,389)
Net Current Property Taxes	<u>33,122,493</u>	<u>34,474,586</u>	4.1%	<u>1,352,093</u>	<u>34,164,566</u>	3.1%	<u>1,042,073</u>
Add: Delinquent Property Tax Revenue	<u>27,982</u>	<u>7,743</u>	-72.3%	<u>(20,239)</u>	<u>7,743</u>	-72.3%	<u>(20,239)</u>
Total Net Property Taxes	33,150,475	34,482,329	4.0%	1,331,854	34,172,309	3.1%	1,021,834
Penalties, Interest & Costs On Taxes	785,000	775,000	-1.3%	(10,000)	775,000	-1.3%	(10,000)
Other County Taxes	<u>63,287</u>	<u>61,766</u>	-2.4%	<u>(1,521)</u>	<u>61,766</u>	-2.4%	<u>(1,521)</u>
Total Other Taxes, Penalties & Costs	848,287	836,766	-1.4%	(11,521)	836,766	-1.4%	(11,521)
Local Option Taxes	3,777,798	3,972,400	5.2%	194,602	3,972,400	5.2%	194,602
Gaming Taxes	900,000	735,000	-18.3%	(165,000)	735,000	-18.3%	(165,000)
Utility Tax Replacement Excise Tax	1,379,165	1,386,101	0.5%	6,936	1,373,824	-0.4%	(5,341)
Intergovernmental :							
State Shared Revenues	2,855,394	2,818,836	-1.3%	(36,558)	2,818,836	-1.3%	(36,558)
State Grants & Reimbursements	7,593,571	8,996,192	18.5%	1,402,621	8,996,192	18.5%	1,402,621
State/Federal Pass Through Grants	1,505,148	1,983,004	31.7%	477,856	1,983,004	31.7%	477,856
State Credits Against Levied Taxes	1,039,629	1,037,240	-0.2%	(2,389)	1,037,240	-0.2%	(2,389)
Other State Credits	4,206,423	4,206,297	0.0%	(126)	4,206,297	0.0%	(126)
Federal Grants & Entitlements	4,200	7,500		3,300	7,500		3,300
Contr & Reimb From Other Govts	579,821	440,268	-24.1%	(139,553)	440,268	-24.1%	(139,553)
Payments in Lieu of Taxes	<u>4,055</u>	<u>4,055</u>		<u>-</u>	<u>4,055</u>		<u>-</u>
Subtotal Intergovernmental	17,788,241	19,493,392	9.6%	1,705,151	19,493,392	9.6%	1,705,151
Licenses & Permits	514,700	546,600	6.2%	31,900	546,600	6.2%	31,900
Charges For Services	4,640,744	4,779,026	3.0%	138,282	4,779,026	3.0%	138,282
Use of Money & Property	1,605,314	1,620,563	0.9%	15,249	1,620,563	0.9%	15,249
Other:							
Miscellaneous	287,159	348,515	21.4%	61,356	348,515	21.4%	61,356
Bond Proceeds	-	-		-	-		-
Proceeds of Fixed Asset Sales	<u>56,000</u>	<u>56,000</u>	0.0%	<u>-</u>	<u>56,000</u>	0.0%	<u>-</u>
Total Other	343,159	404,515	17.9%	61,356	404,515	17.9%	61,356
Total Revenues & Other Sources	<u>\$ 64,947,883</u>	<u>\$ 68,256,692</u>	5.1%	<u>\$ 3,308,809</u>	<u>\$ 67,934,395</u>	4.6%	<u>\$ 2,986,512</u>

SCOTT COUNTY FY09 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

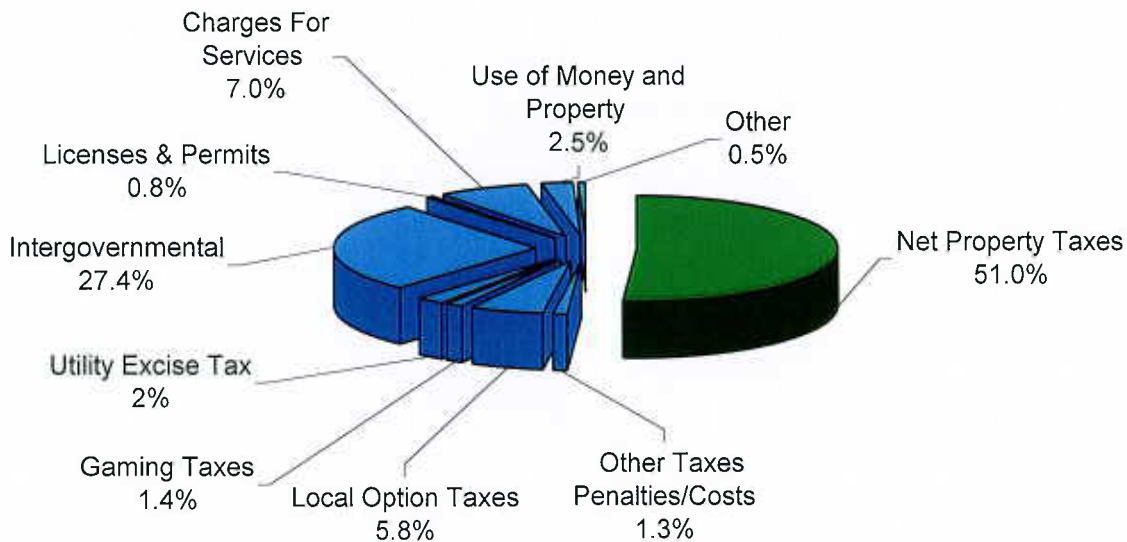
Budgeted Funds

FY09 BUDGET: \$67,934,395



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

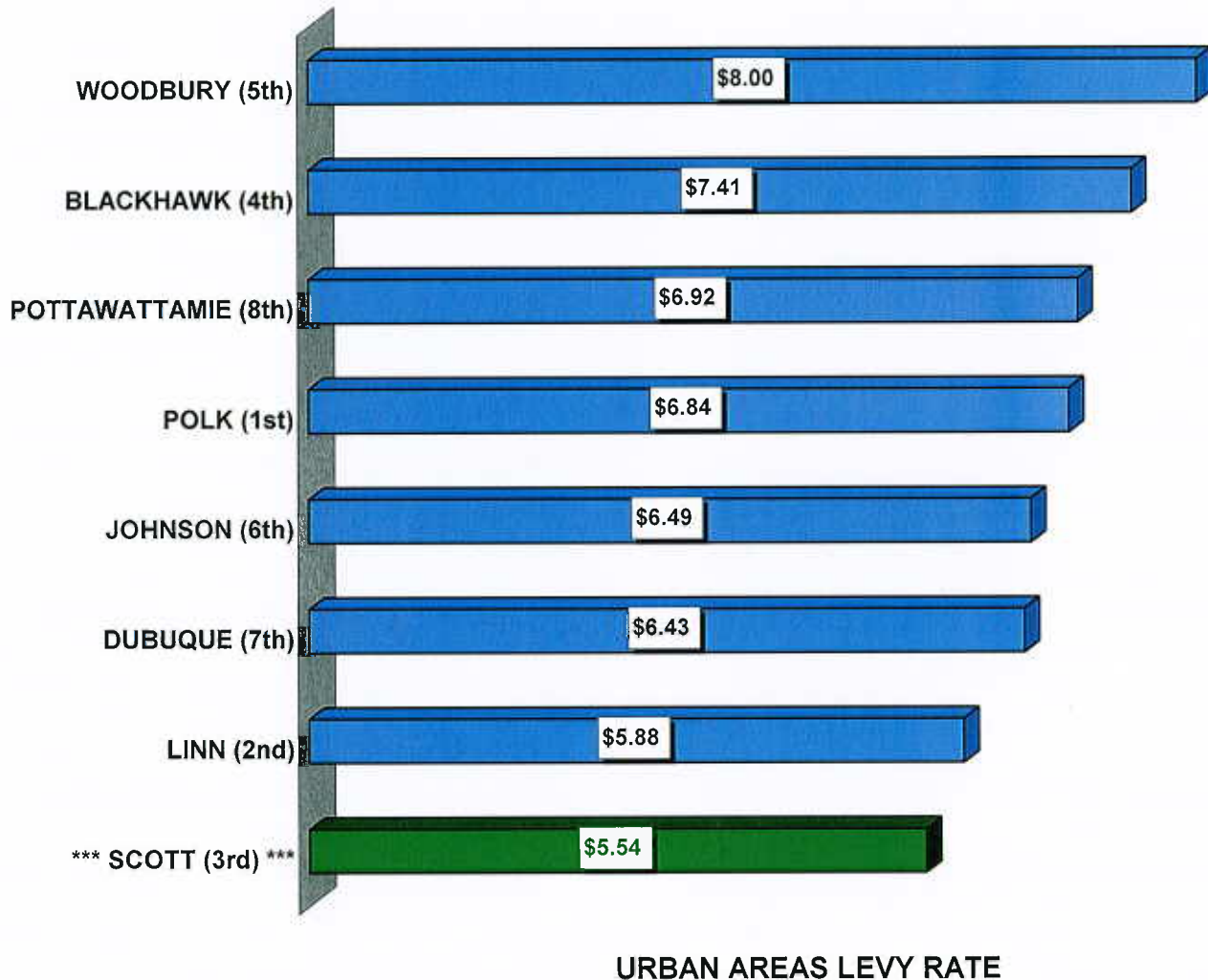
FY08 BUDGET: \$64,947,883



SCOTT COUNTY FY09 BUDGET REVIEW

FY08 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES

COUNTY (population size ranking in brackets)

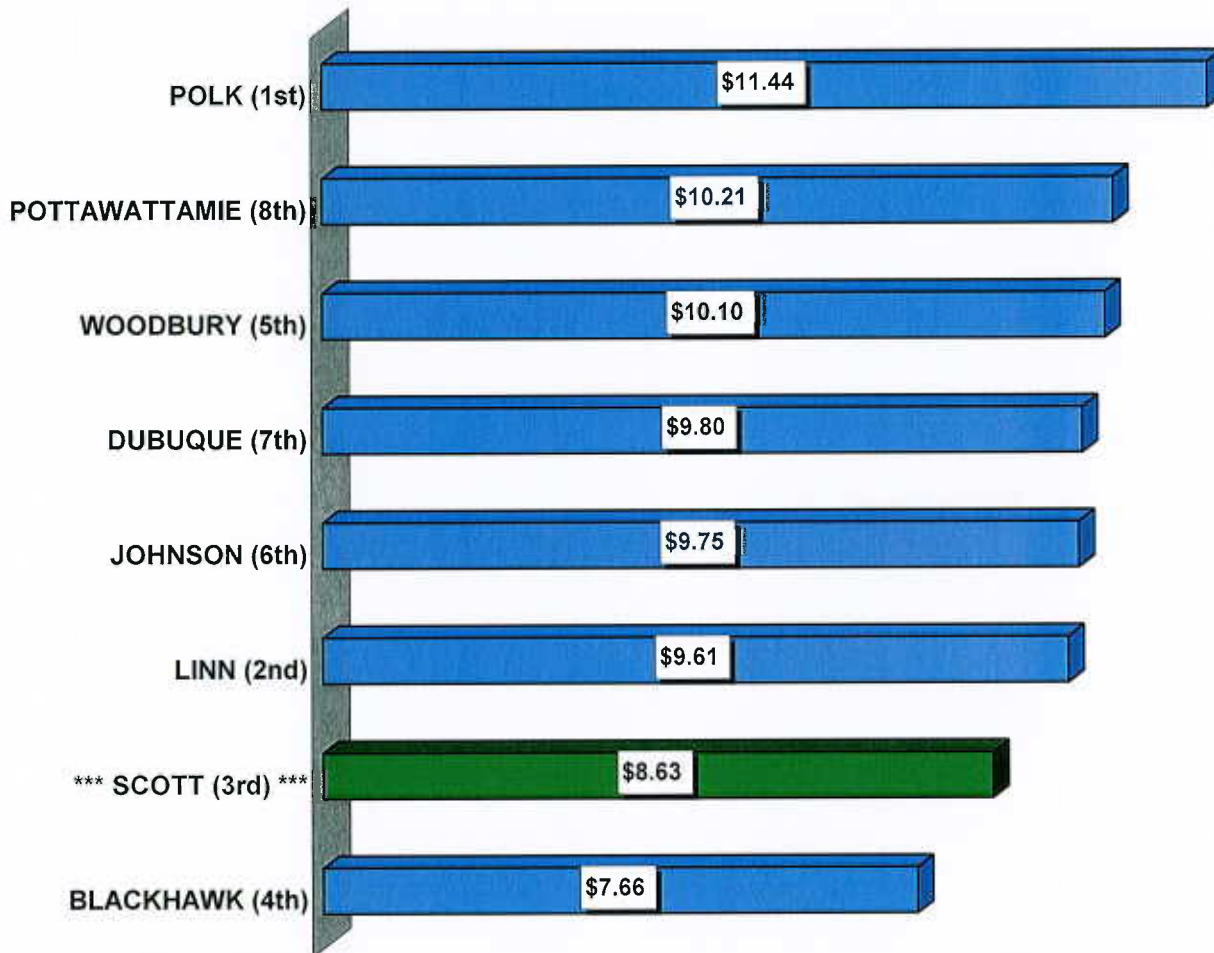


While ranking 3rd in size Scott County ranks *LOWEST* among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year 2007-08.

SCOTT COUNTY FY09 BUDGET REVIEW

FY08 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES

COUNTY (population size ranking in brackets)

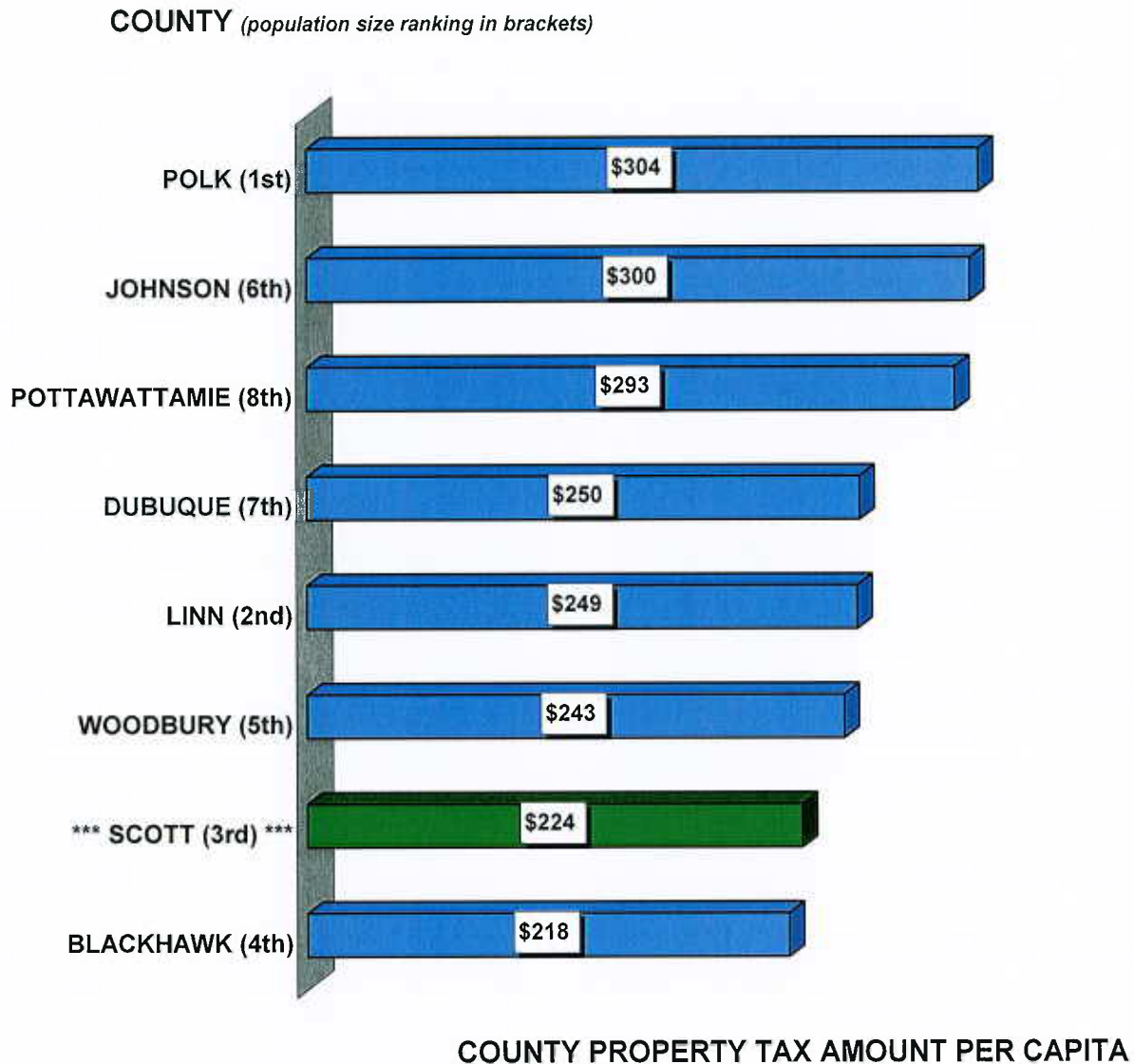


RURAL AREAS LEVY RATE

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 2007-08. It is noted that Blackhawk County uses all its local option tax proceeds to reduce its rural levy rate.

SCOTT COUNTY FY09 BUDGET REVIEW

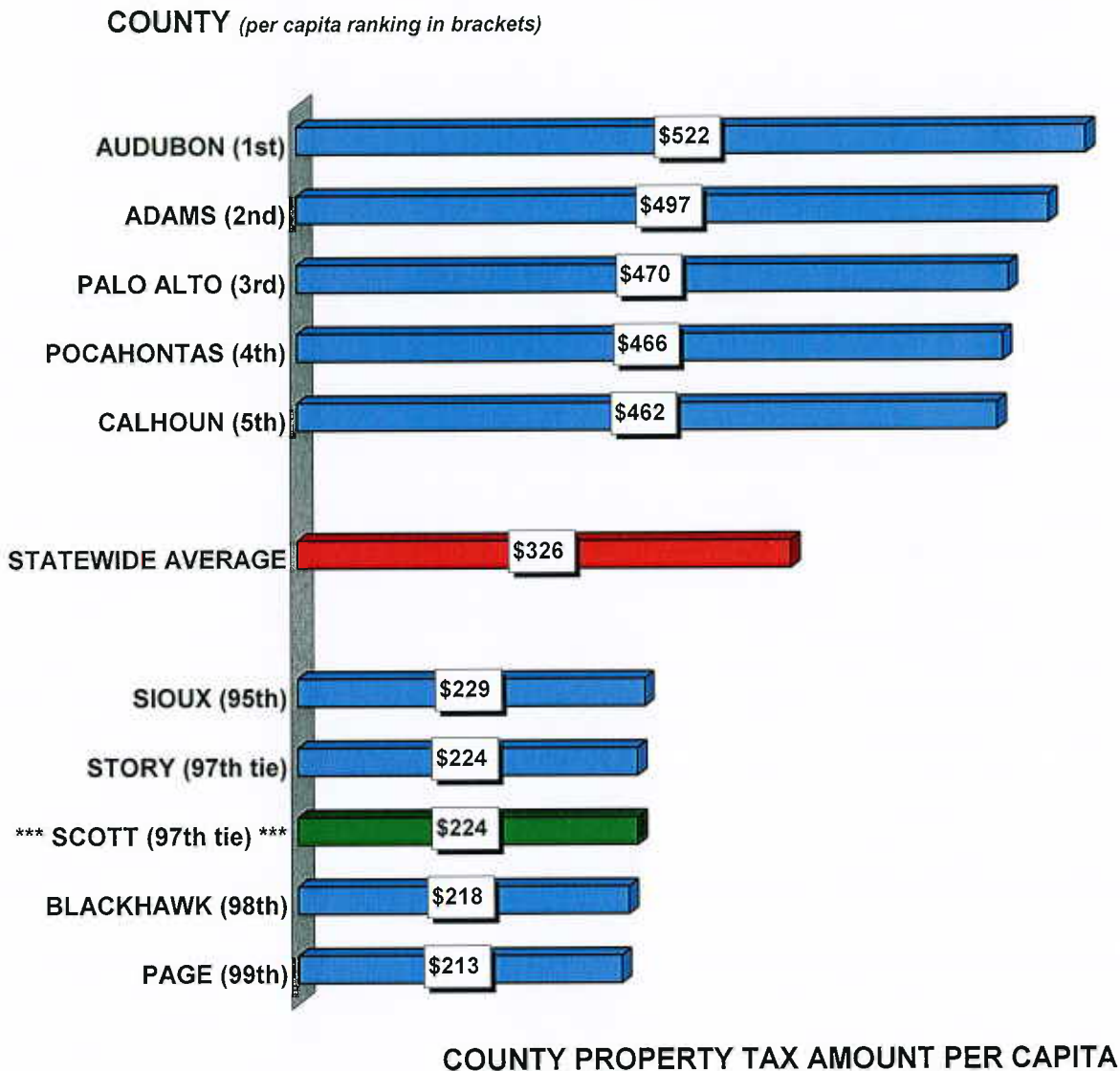
FY08 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks *second LOWEST* among the eight largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year 2007-08.

SCOTT COUNTY FY09 BUDGET REVIEW

FY08 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES

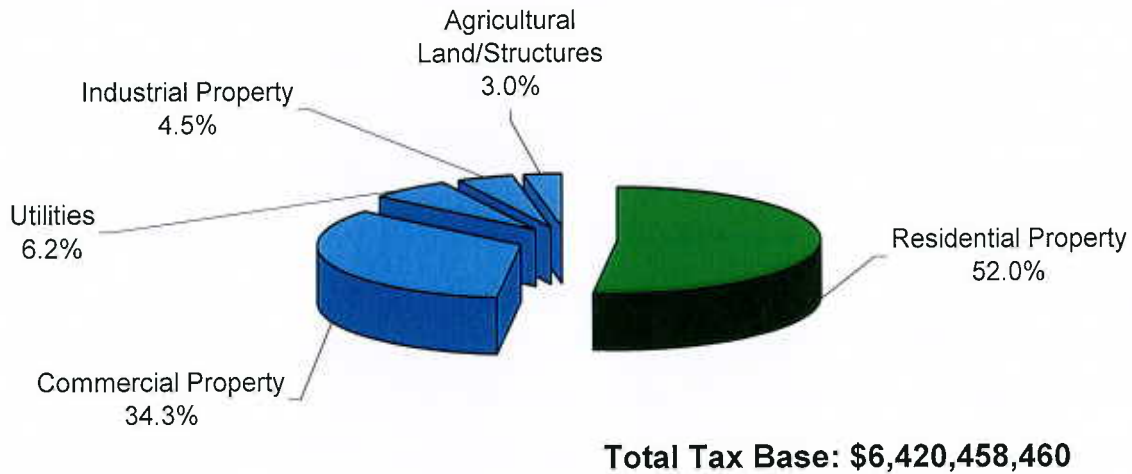


Scott County has the *third LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties and is 31% *below* the statewide average for Fiscal Year 2007-08.

SCOTT COUNTY FY09 BUDGET REVIEW

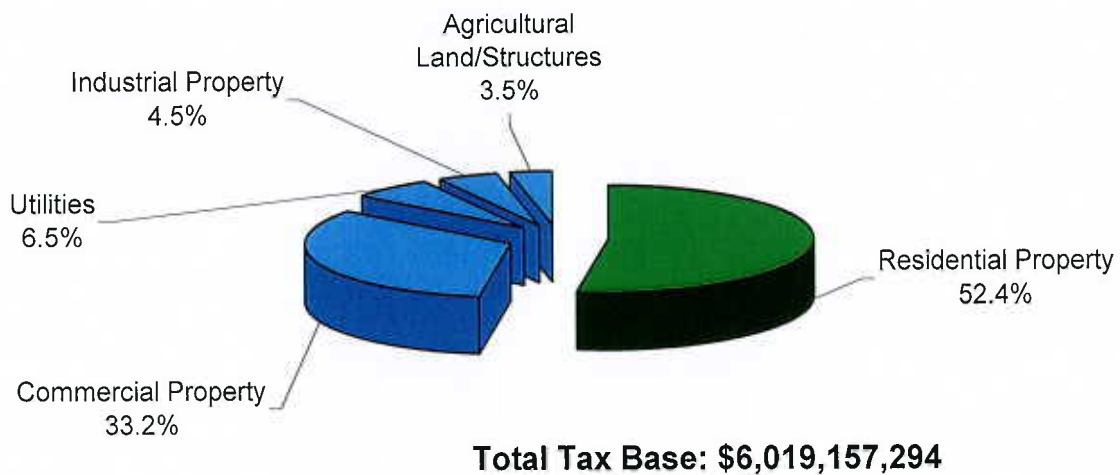
TAXABLE VALUATION BY CLASS OF PROPERTY

FY09 TAXABLE VALUATION



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

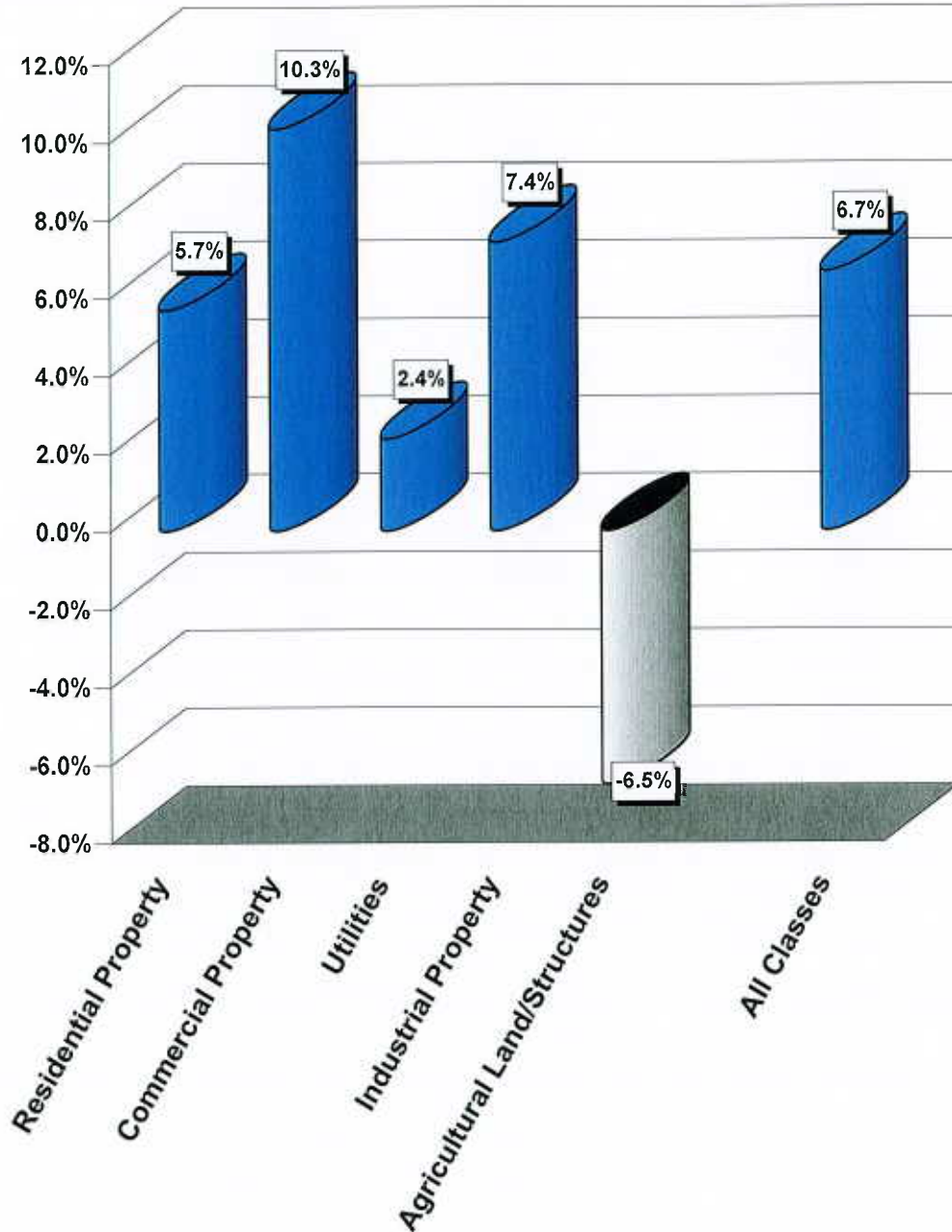
FY08 TAXABLE VALUATION



SCOTT COUNTY FY09 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY08 to FY 09



The overall taxable valuation amount for Scott County increased 6.7% over the previous year. Commercial taxable valuations increased 10.3% (a quarter of the increase due to new construction). Residential property increased 5.7% in total residential taxable value (over a quarter of the increase due to new construction). Industrial increased 7.4% (15% due to new construction). Agricultural land/structures decreased by 6.5% and remains the only class of property not based on fair market value for taxing purposes. These valuations are net of State rollbacks for residential (44.1%), ag land/structures (90.1%), and commercial (99.7%).

SCOTT COUNTY FY09 BUDGET REVIEW

TAXABLE PROPERTY VALUATION COMPARISON

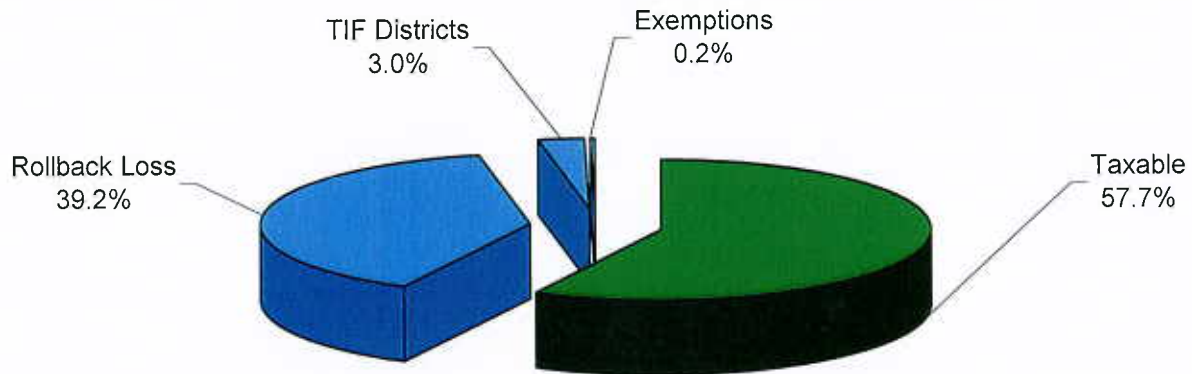
	January 1,2006 For FY08	% of Total	January 1,2007 For FY09	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	3,156,084,535	52.4%	3,335,501,334	52.0%	179,416,799	5.7%
Commercial Property	1,995,462,125	33.2%	2,201,811,041	34.3%	206,348,916	10.3%
Utilities	390,812,695	6.5%	400,072,952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

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

SCOTT COUNTY FY09 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

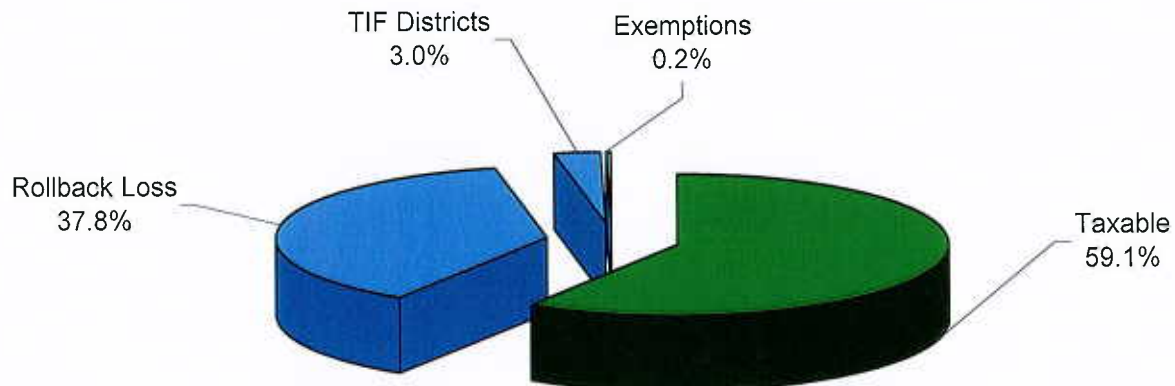
FY09 100% VALUATION



100% Valuation: \$11,133,667,761

Under current Iowa property tax laws only 57.7% 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 59.1%.

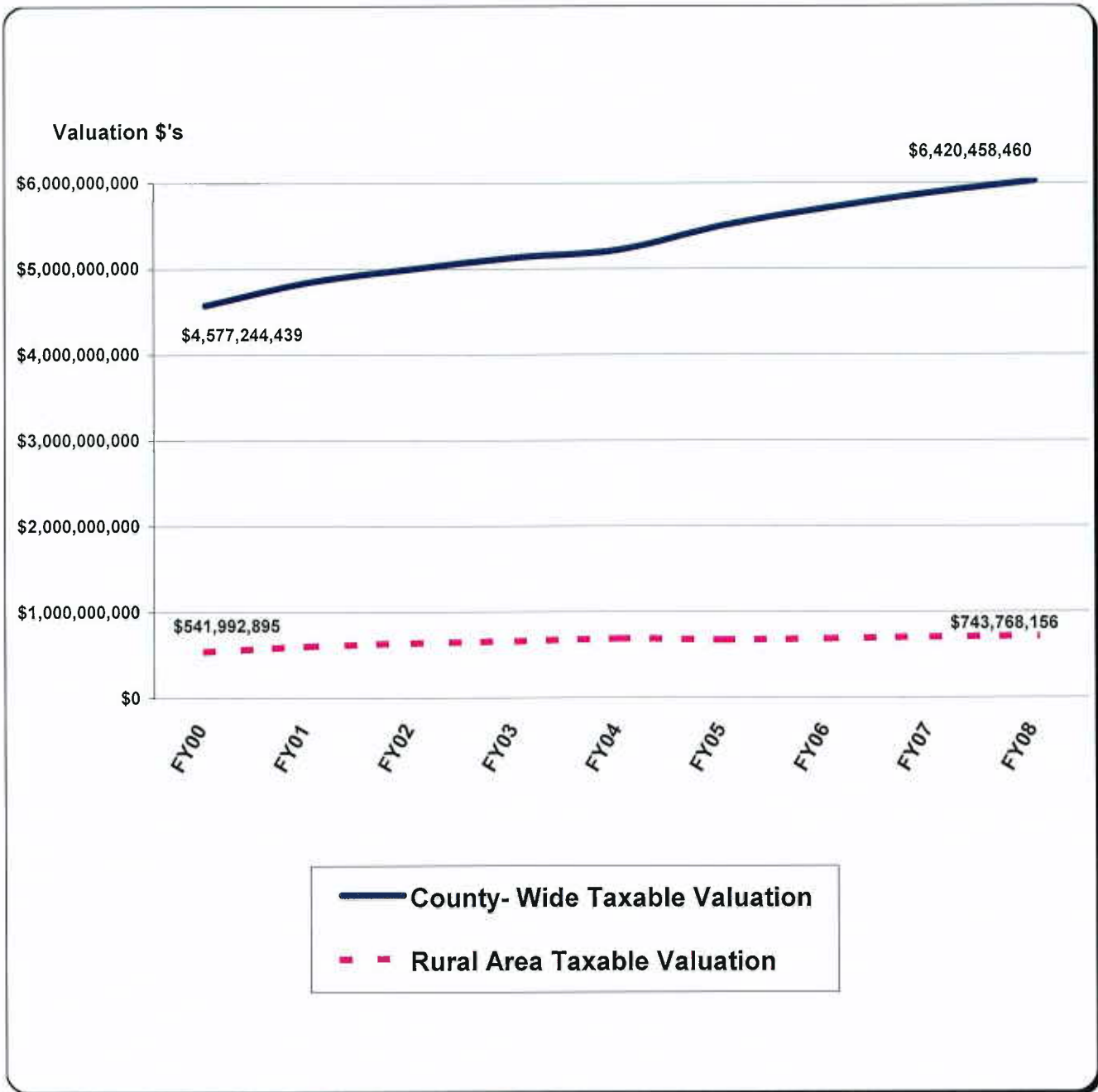
FY08 100% VALUATION



100% Valuation: \$10,186,333,451

SCOTT COUNTY FY09 BUDGET REVIEW

TEN YEAR TAXABLE VALUATION COMPARISON

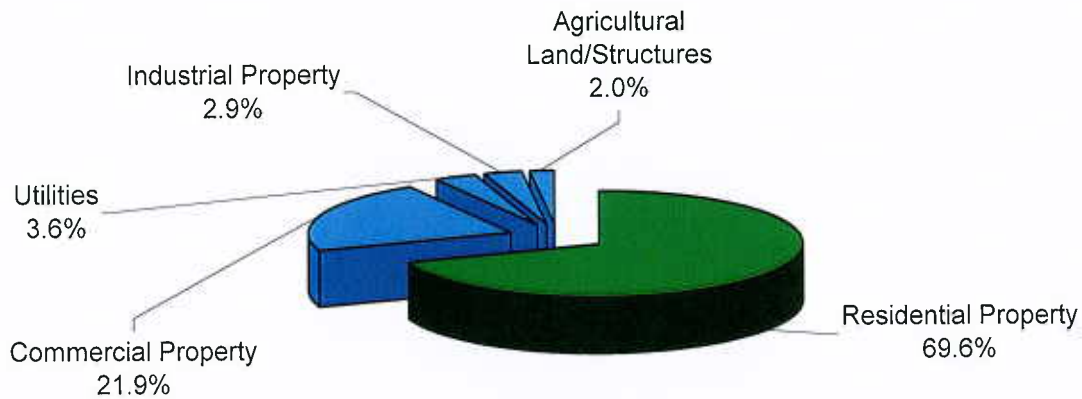


Both the total county-wide tax base and the rural area tax base have increased an average of 4.4% per year over the last ten years.

SCOTT COUNTY FY09 BUDGET REVIEW

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

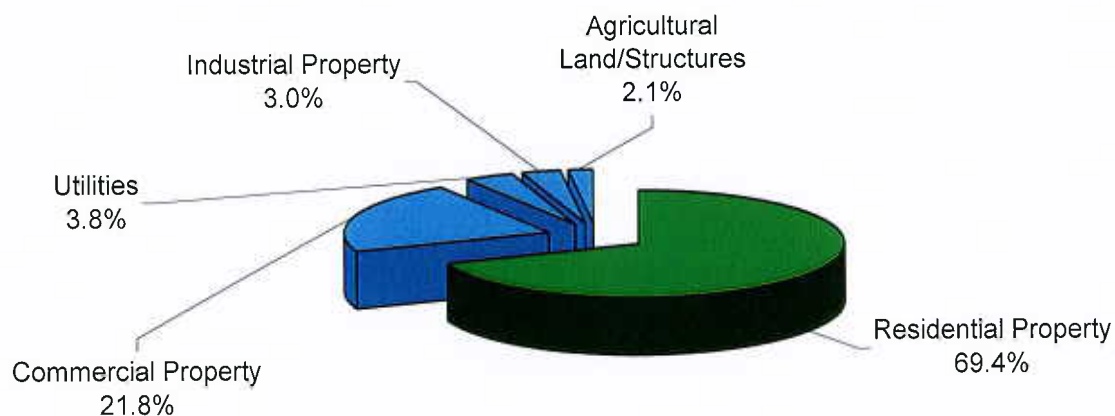
FY09 100% ASSESSED VALUATION



Total Tax Base: \$11,133,667,761

This graph shows the true breakdown of Scott County's tax base *without* State mandated rollbacks, exemptions and TIF districts. Residential property represents almost 70% of the total tax base (compared to 52% after rollbacks and exemptions).

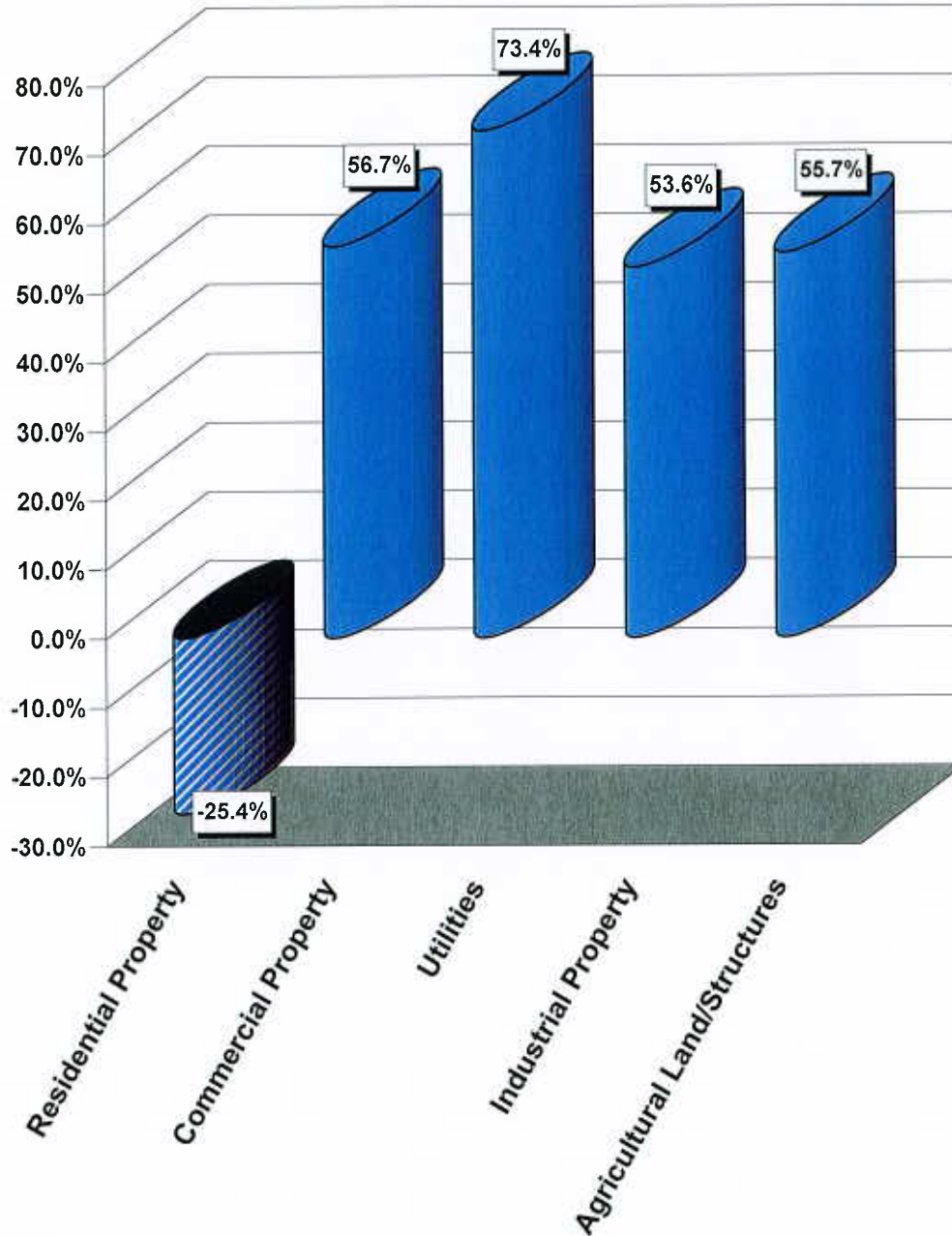
FY08 100% ASSESSED VALUATION



Total Tax Base: \$10,186,333,451

SCOTT COUNTY FY09 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 FY09 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

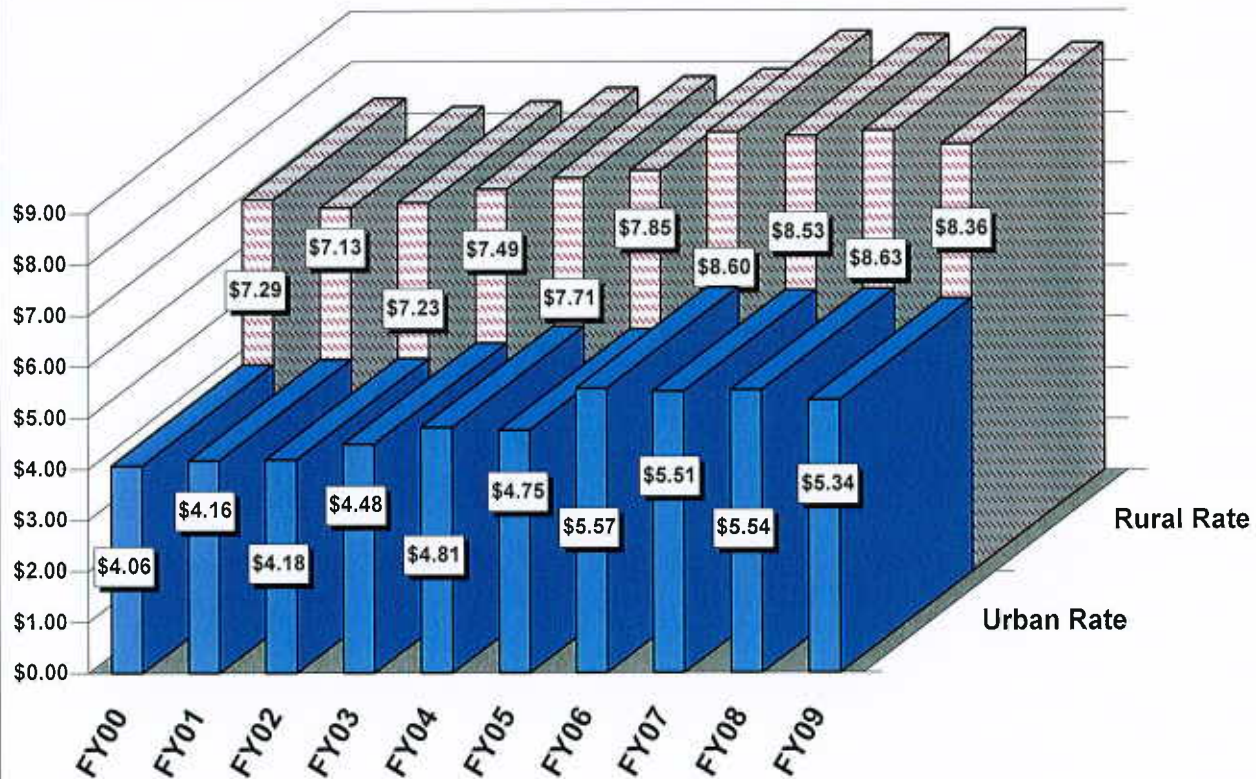
	FY 08 BUDGET	FY 09 REQUEST	----- CHANGE ----- % AMOUNT	FY 09 PROPOSED	----- CHANGE ----- % AMOUNT
GROSS TAX LEVY:					
Levy Amount before Local Option Tax	\$ 37,967,902	\$ 39,491,969	4.0% \$ 1,524,067	\$ 39,181,949	3.2% \$ 1,214,047
Less Local Option Tax	<u>3,777,798</u>	<u>3,972,400</u>	5.2% <u>194,602</u>	<u>3,972,400</u>	5.2% <u>194,602</u>
Levy Amount	<u>\$ 34,190,104</u>	<u>\$ 35,519,569</u>	3.9% <u>\$ 1,329,465</u>	<u>\$ 35,209,549</u>	3.0% <u>\$ 1,019,445</u>
BREAKDOWN OF LEVY AMOUNT:					
General Fund	\$ 29,357,125	\$ 30,628,427	4.3% \$ 1,271,302	\$ 30,306,130	3.2% \$ 949,005
MH-DD Fund	3,308,032	3,308,032	0.0% -	3,308,032	0.0% -
Debt Service Fund	717,582	723,373	0.8% 5,791	723,373	0.8% 5,791
Rural Services Fund	<u>2,186,530</u>	<u>2,245,838</u>	2.7% <u>59,308</u>	<u>2,245,838</u>	2.7% <u>59,308</u>
Subtotal Levy	\$ 35,569,269	\$ 36,905,670	3.8% \$ 1,336,401	\$ 36,583,373	2.9% \$ 1,014,104
Less:					
Utility Tax Replacement Excise Tax	<u>1,379,165</u>	<u>1,386,101</u>	0.5% <u>6,936</u>	<u>1,373,824</u>	-0.4% <u>(5,341)</u>
Levy Amount*	<u>\$ 34,190,104</u>	<u>\$ 35,519,569</u>	3.9% <u>\$ 1,329,465</u>	<u>\$ 35,209,549</u>	3.0% <u>\$ 1,019,445</u>

	FY 08 BUDGET	FY 09 REQUEST	----- CHANGE ----- % AMOUNT	FY 09 PROPOSED	----- CHANGE ----- % AMOUNT
TAX LEVY RATES: (note 1)					
Urban Levy Rate <i>before</i> Local Option Tax Applied	<u>\$6.17</u>	<u>\$6.01</u>		<u>\$5.96</u>	
Urban Levy Rate <i>after</i> Local Option Tax Applied	<u>\$5.54</u>	<u>\$5.39</u>	-2.7% (\$0.15)	<u>\$5.34</u>	-3.6% (\$0.20)
Rural Levy Rate <i>before</i> Local Option Tax Applied	<u>\$9.26</u>	<u>\$9.03</u>		<u>\$8.98</u>	
Rural Levy Rate <i>after</i> Local Option Tax Applied	<u>\$8.63</u>	<u>\$8.41</u>	-2.5% (\$0.22)	<u>\$8.36</u>	-3.1% (\$0.27)

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 FY09 BUDGET REVIEW

TEN YEAR LEVY RATE COMPARISON

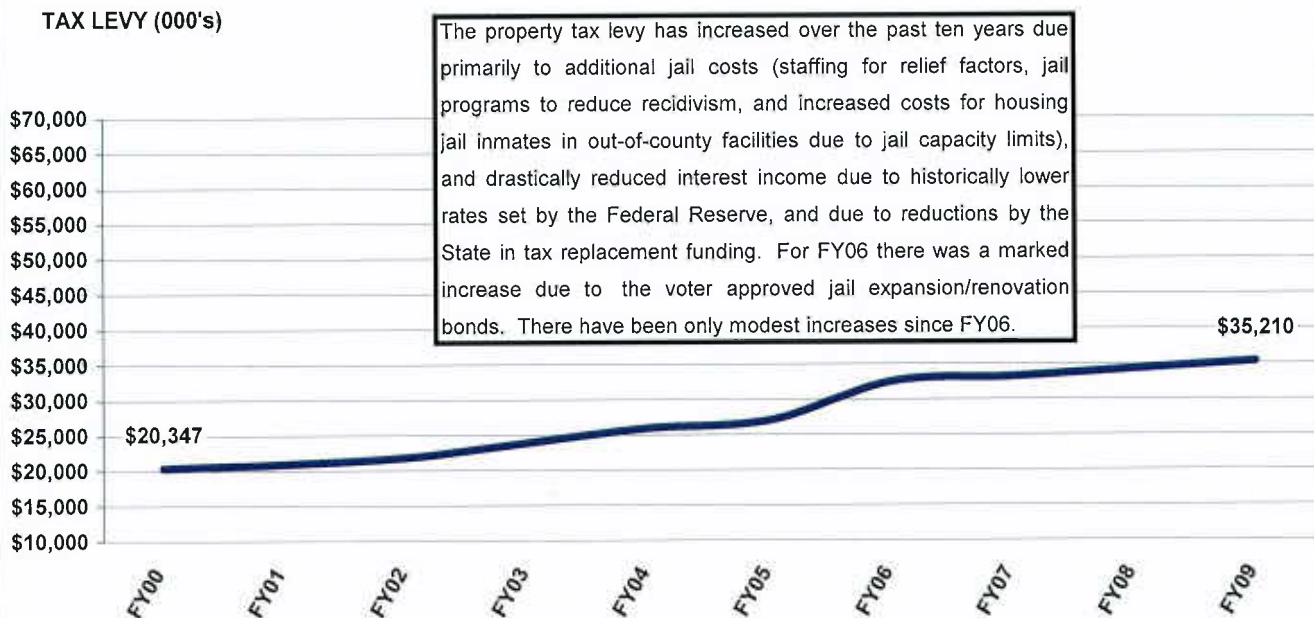


Over the past ten years the urban rate has increased on the average about 3.7% a year. The rural rate has increased on an average about 1.6% per year. While both rates show a marked increase for FY06 due to the voter approved jail expansion/renovation bonds, both rates have been stable since then with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

SCOTT COUNTY FY09 BUDGET REVIEW

TEN YEAR LEVY COMPARISON

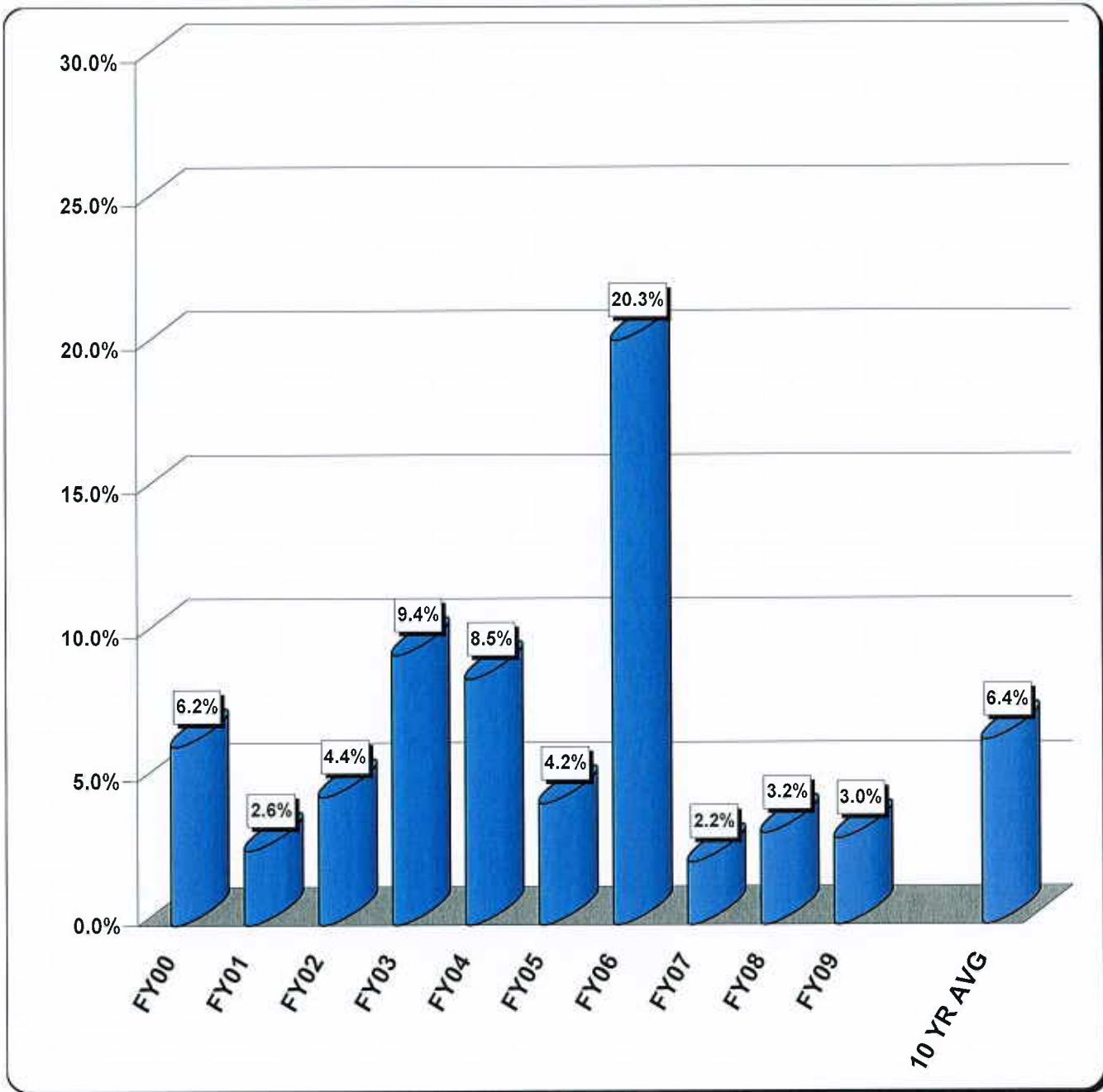
Actual Property Taxes Levied



The Scott County government property tax levy represents 16% of all property taxes collected for local governments in the county. There was a marked increase in FY06 due in large part to the voter approved jail expansion/renovation project with only modest increases since then including FY09. Other reasons for increases over the years are discussed in the box above.

SCOTT COUNTY FY09
BUDGET REVIEW

TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY

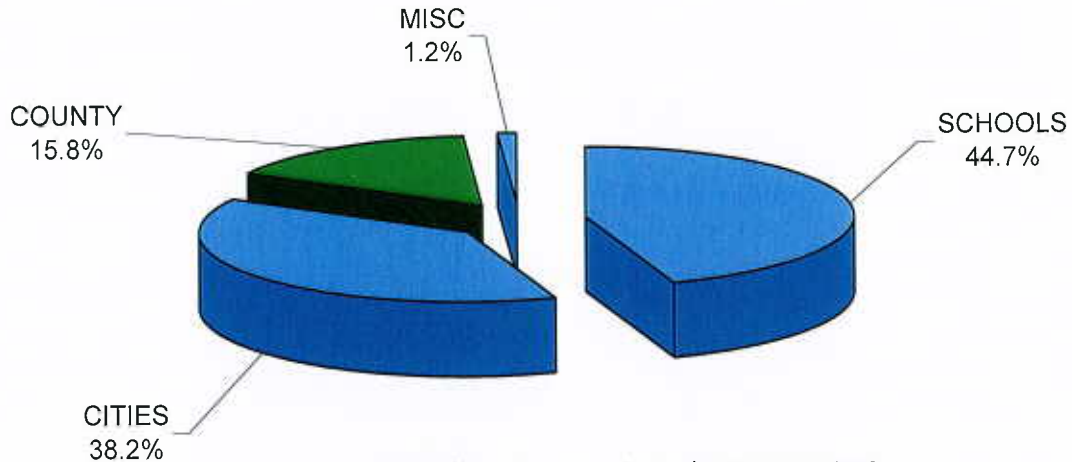


The levy for FY06 showed a marked increase due in large part to the voter approved jail expansion/renovation project. Other reasons are discussed on page 22 of this summary. There have only been modest increases since the FY06 marked increase for the jail project.

SCOTT COUNTY FY09 BUDGET REVIEW

LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY

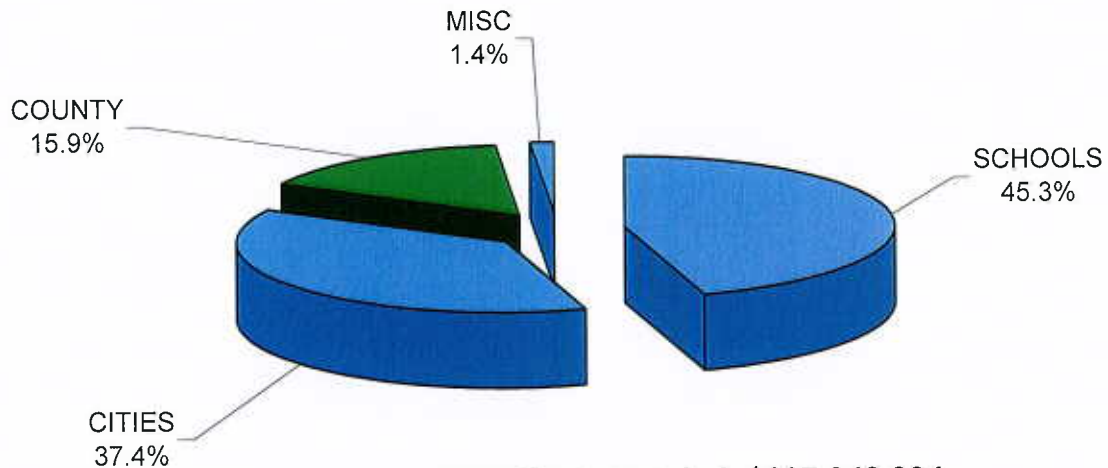
FY08 TAXES LEVIED



Total Taxes Levied: \$215,709,958

Scott County represents 15.8% of total property taxes collected from all taxing jurisdictions in the county down slightly from the previous year. Schools represent almost half of all local property taxes collected.

FY07 TAXES LEVIED



Total Taxes Levied: \$207,848,834

SCOTT COUNTY FY09 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 Decrease in Property Taxes	-\$4.23 -6.7%	-\$8.46 -6.7%	-\$12.69 -6.7%	-\$16.91 -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 Decrease in Property Taxes	-\$6.11 -6.2%	-\$12.21 -6.2%	-\$18.32 -6.2%	-\$24.42 -6.2%
	40 Acres of Land	80 Acres of Land	120 Acres of Land	160 Acres of Land
Amount of Annual Decrease in Property Taxes	-\$29.65 -9.2%	-\$59.30 -9.2%	-\$88.94 -9.2%	-\$118.59 -9.2%
Combined Farm Home and Land	-\$35.75 -8.5%	-\$71.51 -8.5%	-\$107.26 -8.5%	-\$143.01 -8.5%

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

	Fair Market Value	Taxable Value*	
		FY09	FY08
Home	\$25,000	\$11,020	\$11,390
Home	\$50,000	\$22,040	\$22,780
Home	\$75,000	\$33,060	\$34,170
Home	\$100,000	\$44,080	\$45,560

	Farm Land/Structures Taxable Value**	
Acres	FY09	FY08
40	\$35,120	\$37,480
80	\$70,240	\$74,960
120	\$105,360	\$112,440
160	\$140,480	\$149,920

*Based on a residential rollback percentage of 45.5596% for FY08 and 44.0803% for FY09.
(Impact: taxable valuation on residential properties -3.2% lower not including any reassessments)

**Average taxable value of farm land/structures was \$878/acre for FY09 - a 6.2% decrease below the \$937/acre taxable value for FY08 (and 19.5% below the \$1,090/acre taxable value in FY04). It is also noted that there was a 90.1023% rollback on farm land/structures for FY09.

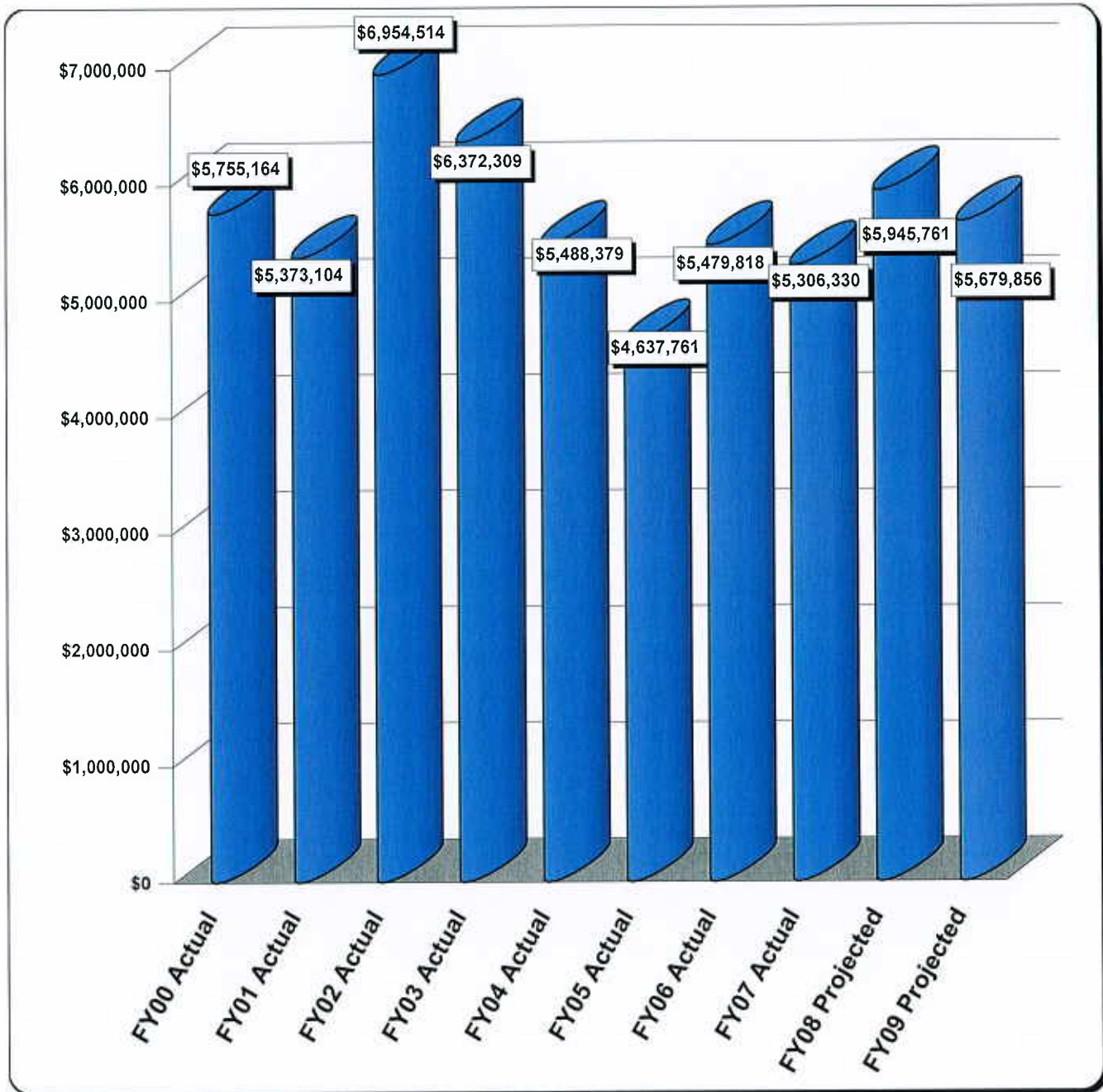
SCOTT COUNTY FY09 BUDGET REVIEW

FUND BALANCE REVIEW

	June 30, 2006 <u>Actual</u>	June 30, 2007 <u>Actual</u>	June 30, 2008 <u>Projected</u>	June 30, 2009 <u>Projected</u>
BUDGETED FUNDS				
General Fund				
Reserved For Advance To Golf Course				
Enterprise Fund	\$ 1,863,314	\$ 2,262,314	\$ 2,262,314	\$ 2,262,314
Reserved For Notes Receivable	100,000	100,000	100,000	100,000
Reserved for County Conservation sewage treatment	182,850	192,332	192,332	192,332
Designated For Claim Liabilities	886,689	1,004,488	1,004,488	1,004,488
Unreserved	<u>5,479,818</u>	<u>5,306,330</u>	<u>5,945,761</u>	<u>5,679,856</u>
Total General Fund	8,512,671	8,865,464	9,504,895	9,238,990
Special Revenue Funds				
MH-DD Fund	855,147	396,372	107,542	(875,628)
Rural Services Fund	111,064	123,384	125,986	125,986
Recorder's Record Management	129,231	138,081	147,081	152,231
Secondary Roads	1,459,411	936,185	776,356	882,361
Total Special Revenue Funds	2,554,853	1,594,022	1,156,965	284,950
Debt Service				
Scott Solid Waste Commission				
Revenue Bond	4,025,000	3,685,000	3,265,000	2,810,000
Debt Service Remaining Fund Balance	<u>435,937</u>	<u>467,198</u>	<u>469,825</u>	<u>429,322</u>
Total Debt Service Fund	4,460,937	4,152,198	3,734,825	3,239,322
Capital Improvements				
Capital Improvements-General	2,993,330	5,655,329	3,408,046	288,985
Electronic Equipment	565,827	706,415	476,032	256,214
Vehicle Replacement	591,009	504,343	503,258	557,433
Conservation Equipment Reserve	71,728	76,834	76,834	76,834
Conservation CIP Reserve	<u>1,286</u>	<u>2,196</u>	<u>2,196</u>	<u>2,571</u>
Total Capital Improvements	4,223,180	6,945,117	4,466,366	1,182,037
Total Budgeted Funds	19,751,641	21,556,801	18,863,051	13,945,299
Non-Budgeted Funds				
(Net Assets)				
Golf Course Enterprise (deficit)	(1,538,749)	(1,872,566)	(1,825,392)	(1,757,965)
Grand Total All County Funds	<u>\$ 18,212,892</u>	<u>\$ 19,684,235</u>	<u>\$ 17,037,659</u>	<u>\$ 12,187,334</u>

SCOTT COUNTY FY09 BUDGET REVIEW

GENERAL FUND UNRESERVED ENDING FUND BALANCE TEN YEAR COMPARISON



The recommended FY09 General Fund Unreserved ending fund balance is being reduced primarily to support inmate out of county housing costs during the transition to the new, expanded downtown jail facility. The remaining \$5,679,856 represents 13.1% of General Fund budgeted expenditures. When reserves for the insurance claim losses are included this percentage increases to 15.4%. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

SCOTT COUNTY FY09 BUDGET REVIEW

PROPOSED FY09 ONE-TIME USES OF UNRESERVED/UNDESIGNATED GENERAL FUND BALANCE

FY09 Projected <i>Beginning</i> Unreserved/Undesignated General Fund Balance	\$ 5,945,761
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Less Proposed One-Time Uses:

Inmate out of county housing costs during remodeling/expansion of Tremont facility	250,000
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Amortization of Public Safety Authority lease purchase amount (original estimated annual jail debt levy was slightly higher than actual bond sale)	15,905
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Total One-Time Uses	<u>265,905</u>
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FY09 Projected <i>Ending</i> Unreserved/Undesignated General Fund Balance	<u>\$ 5,679,856</u>
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Percent Of Budgeted General Fund Expenditures	<u>13.1%</u>
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Percent Of Budgeted General Fund Expenditures when reserve for claim losses are included	<u>15.4%</u>
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MH-DD FUND SUMMARY

	<u>FY08</u> <u>Budget</u>	<u>FY09</u> <u>Request</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>	<u>Board</u> <u>Review</u> <u>To Date</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>
MH-DD Fund							
Revenues:							
CSF/Growth Distribution	\$ 5,738,795	\$ 7,044,551	22.8%	1,305,756	\$ 7,044,551	22.8%	1,305,756
Vera French CMHC	640,216	659,422	3.0%	19,206	659,422	3.0%	19,206
Subtotal Revenues	6,379,011	7,703,973	20.8%	1,324,962	7,703,973	20.8%	1,324,962
Gross Local Levy	3,178,002	3,181,910	0.1%	3,908	3,181,910	0.1%	3,908
Utility Tax Replacement Excise Tax	130,030	126,122	-3.0%	(3,908)	126,122	-3.0%	(3,908)
State MH-DD Property Tax Relief	4,182,170	4,182,170	0.0%	-	4,182,170	0.0%	-
Subtotal Fixed Tax Support	7,490,202	7,490,202	0.0%	-	7,490,202	0.0%	-
Other State Credits & County Taxes	6,993	6,733	-3.7%	(260)	6,733	-3.7%	(260)
Total Revenues	13,876,206	15,200,908	9.5%	1,324,702	15,200,908	9.5%	1,324,702
Appropriations:							
Facility & Support Services-Pine Knoll	15,095	24,030	59.2%	8,935	24,030	59.2%	8,935
Community Services MH-DD	8,301,488	8,883,214	7.0%	581,726	8,883,214	7.0%	581,726
Human Services Case Management	224,925	216,575	-3.7%	(8,350)	216,575	-3.7%	(8,350)
HDC (net of brain injured)	2,293,837	2,458,047	7.2%	164,210	2,403,881	4.8%	110,044
Vera French CMHC	4,673,150	4,716,002	0.9%	42,852	4,656,378	-0.4%	(16,772)
Subtotal Appropriations	15,508,495	16,297,868	5.1%	789,373	16,184,078	4.4%	675,583
Revenues Over (under) Expenditures	\$ (1,632,289)	\$ (1,096,960)	-32.8%	\$ 535,329	\$ (983,170)	-39.8%	\$ 649,119

APPROPRIATION SUMMARY BY DEPARTMENT

	<u>FY08</u> <u>Budget</u>	<u>FY09</u> <u>Request</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>	<u>Board</u> <u>Review</u> <u>To Date</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>
Administration	\$ 371,966	\$ 419,937	12.9%	\$ 47,971	\$ 419,937	12.9%	\$ 47,971
Attorney	2,338,898	2,359,051	0.9%	20,153	2,359,051	0.9%	20,153
Auditor	1,342,113	1,274,427	-5.0%	(67,686)	1,274,427	-5.0%	(67,686)
Authorized Agencies	8,732,153	9,210,355	5.5%	478,202	9,096,190	4.2%	364,037
Capital Improvements (general)	5,717,831	5,664,946	-0.9%	(52,885)	5,664,946	-0.9%	(52,885)
Community Services	9,388,394	9,990,812	6.4%	602,418	9,990,812	6.4%	602,418
Conservation (net of golf course)	3,626,033	3,915,284	8.0%	289,251	3,905,984	7.7%	279,951
Debt Service	1,362,471	1,342,957	-1.4%	(19,514)	1,342,957	-1.4%	(19,514)
Facility & Support Services	3,201,462	3,231,873	0.9%	30,411	3,231,873	0.9%	30,411
Health	5,645,438	5,997,285	6.2%	351,847	5,862,663	3.8%	217,225
Human Resources	383,975	387,398	0.9%	3,423	387,398	0.9%	3,423
Human Services	302,677	295,575	-2.3%	(7,102)	295,575	-2.3%	(7,102)
Information Technology	1,290,336	1,424,658	10.4%	134,322	1,396,658	8.2%	106,322
Juvenile Court Services	983,121	941,357	-4.2%	(41,764)	941,357	-4.2%	(41,764)
Non-Departmental	4,431,424	4,996,900	12.8%	565,476	4,996,900	12.8%	565,476
Planning & Development	363,452	384,641	5.8%	21,189	384,641	5.8%	21,189
Recorder	706,497	722,321	2.2%	15,824	722,321	2.2%	15,824
Secondary Roads	5,306,000	5,165,500	-2.6%	(140,500)	5,165,500	-2.6%	(140,500)
Sheriff	13,328,947	13,539,852	1.6%	210,905	13,389,852	0.5%	60,905
Supervisors	269,803	268,791	-0.4%	(1,012)	268,791	-0.4%	(1,012)
Treasurer	1,723,574	1,754,314	1.8%	30,740	1,754,314	1.8%	30,740
SUBTOTAL	70,816,565	73,288,234	3.5%	2,471,669	72,852,147	2.9%	2,035,582
Golf Course Operations	1,189,257	1,167,406	-1.8%	(21,851)	1,167,406	-1.8%	(21,851)
TOTAL	\$ 72,005,822	\$ 74,455,640	3.4%	\$ 2,449,818	\$ 74,019,553	2.8%	\$ 2,013,731

REVENUE SUMMARY BY DEPARTMENT

	<u>FY08</u> <u>Budget</u>	<u>FY09</u> <u>Request</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>	<u>Board</u> <u>Review</u> <u>To Date</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>
Administration	\$ 100	\$ 100		- \$ 100			-
Attorney	16,600	16,600	0.0%	-	16,600	0.0%	-
Auditor	222,700	106,100	-52.4%	(116,600)	106,100	-52.4%	(116,600)
Authorized Agencies	650,216	669,422	3.0%	19,206	669,422	3.0%	19,206
Capital Improvements (general)	933,680	788,740	-15.5%	(144,940)	788,740	-15.5%	(144,940)
Community Services	5,804,925	7,120,162	22.7%	1,315,237	7,120,162	22.7%	1,315,237
Conservation (net of golf course)	995,831	1,135,341	14.0%	139,510	1,135,341	14.0%	139,510
Debt Service	202,798	122,534	-39.6%	(80,264)	122,534	-39.6%	(80,264)
Facility & Support Services	183,200	181,412	-1.0%	(1,788)	181,412	-1.0%	(1,788)
Health	2,190,421	2,230,390	1.8%	39,969	2,230,390	1.8%	39,969
Human Resources	-	100		100	100		100
Human Services	34,988	34,988	0.0%	-	34,988	0.0%	-
Information Technology	40,554	40,904	0.9%	350	40,904	0.9%	350
Juvenile Court Services	342,625	382,949	11.8%	40,324	382,949	11.8%	40,324
Non-Departmental	683,066	1,201,260	75.9%	518,194	1,603,760	134.8%	920,694
Planning & Development	265,200	263,700	-0.6%	(1,500)	263,700	-0.6%	(1,500)
Recorder	1,509,890	1,434,050	-5.0%	(75,840)	1,434,050	-5.0%	(75,840)
Secondary Roads	2,896,394	2,859,836	-1.3%	(36,558)	2,859,836	-1.3%	(36,558)
Sheriff	826,818	982,538	18.8%	155,720	982,538	18.8%	155,720
Supervisors	500	100		(400)	100		(400)
Treasurer	3,481,454	3,512,831	0.9%	31,377	3,110,331	-10.7%	(371,123)
SUBTOTAL DEPT REVENUES	21,281,960	23,084,057	8.5%	1,802,097	23,084,057	8.5%	1,802,097
Revenues not included in above department totals:							
Gross Property Taxes	34,190,104	35,519,569	3.9%	1,329,465	35,209,549	3.0%	1,019,445
Local Option Taxes	3,777,798	3,972,400	5.2%	194,602	3,972,400	5.2%	194,602
Utility Tax Replacement Excise Tax	1,379,165	1,386,101	0.5%	6,936	1,373,824	-0.4%	(5,341)
Other Taxes	63,287	61,766	-2.4%	(1,521)	61,766	-2.4%	(1,521)
State Tax Replc Credits	4,206,423	4,206,297	0.0%	(126)	4,206,297	0.0%	(126)
Vehicle Fund	24,443	15,675	-35.9%	(8,768)	15,675	-35.9%	(8,768)
Electronic Equipment Fund	24,703	10,827	-56.2%	(13,876)	10,827	-56.2%	(13,876)
SUB-TOTAL REVENUES (Budgeted Funds)	64,947,883	68,256,692	5.1%	3,308,809	67,934,395	4.6%	2,986,512
Golf Course Operations	1,192,752	1,234,833	3.5%	42,081	1,234,833	3.5%	42,081
TOTAL	\$ 66,140,635	\$ 69,491,525	5.1%	\$ 3,350,890	\$ 69,169,228	4.6%	\$ 3,028,593

**SCOTT COUNTY FY09
BUDGET REVIEW
PERSONNEL SUMMARY (FTE's)**

<u>Department</u>	<u>FY 08 Budget</u>	<u>FY 08 Estimate Changes</u>	<u>FY 08 Adjusted Budget</u>	<u>FY 09 Dept Req Changes</u>	<u>FY 09 Dept Request</u>	<u>FY 09 Proposed Changes</u>	<u>FY 09 Proposed</u>
Administration	3.10		3.10	0.40	3.50	0.40	3.50
Attorney	31.00	-1.00	30.00		30.00		30.00
Auditor	16.40		16.40	-1.00	15.40	-1.00	15.40
Community Services	12.50		12.50		12.50		12.50
Conservation (net of golf course)	22.25		22.25		22.25		22.25
Facility and Support Services	29.14		29.14		29.14		29.14
Health	39.15		39.15	2.45	41.60	0.45	39.60
Human Resources	4.50		4.50		4.50		4.50
Information Technology	11.00		11.00	1.00	12.00	1.00	12.00
Juvenile Court Services	14.20		14.20		14.20		14.20
Planning & Development	4.08		4.08		4.08		4.08
Recorder	11.50		11.50		11.50		11.50
Secondary Roads	35.15		35.15		35.15		35.15
Sheriff	164.10	2.20	166.30	0.05	166.35	0.05	166.35
Supervisors	5.00		5.00		5.00		5.00
Treasurer	28.60		28.60		28.60		28.60
SUBTOTAL	431.67	1.20	432.87	2.90	435.77	0.90	433.77
Golf Course Enterprise	19.35		19.35		19.35		19.35
TOTAL	451.02	1.20	452.22	2.90	455.12	0.90	453.12

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP, and Debt Service

	<u>FY08</u> <u>Budget</u>	<u>FY09</u> <u>Request</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>	<u>Board</u> <u>Review</u> <u>To Date</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>
Administration	\$ 10,275	\$ 10,275	0.0%	\$ -	\$ 10,275	0.0%	\$ -
Attorney	156,950	138,550	-11.7%	(18,400)	138,550	-11.7%	(18,400)
Auditor	233,195	149,945	-35.7%	(83,250)	149,945	-35.7%	(83,250)
Authorized Agencies	8,732,153	9,210,355	5.5%	478,202	9,096,190	4.2%	364,037
Information Technology	393,250	421,250	7.1%	28,000	393,250	0.0%	-
Facility & Support Services	1,760,630	1,784,585	1.4%	23,955	1,784,585	1.4%	23,955
Community Services	8,598,430	9,175,226	6.7%	576,796	9,175,226	6.7%	576,796
Conservation	1,760,623	1,732,008	-1.6%	(28,615)	1,722,708	-2.2%	(37,915)
Health	3,004,164	3,128,839	4.2%	124,675	3,128,839	4.2%	124,675
Human Resources	121,150	121,400	0.2%	250	121,400	0.2%	250
Human Services	302,677	295,575	-2.3%	(7,102)	295,575	-2.3%	(7,102)
Juvenile Detention Center	129,985	118,150	-9.1%	(11,835)	118,150	-9.1%	(11,835)
Non-Departmental*	4,310,563	4,872,777	13.0%	562,214	4,872,777	13.0%	562,214
Planning & Development	92,350	93,950	1.7%	1,600	93,950	1.7%	1,600
Recorder	22,800	22,884	0.4%	84	22,884	0.4%	84
Secondary Roads*	4,286,000	4,632,500	8.1%	346,500	4,632,500	8.1%	346,500
Sheriff	2,224,005	2,280,711	2.5%	56,706	2,130,711	-4.2%	(93,294)
Supervisors	12,250	11,375	-7.1%	(875)	11,375	-7.1%	(875)
Treasurer	143,780	138,820	-3.4%	(4,960)	138,820	-3.4%	(4,960)
TOTAL*	\$ 36,295,230	\$ 38,339,175	5.6%	\$ 2,043,945	\$ 38,037,710	4.8%	\$ 1,742,480

*It is noted that for FY09 Secondary Roads includes a one-time \$300,000 allotment for a planned equipment garage facility expansion due to additional equipment required to maintain roads transferred to the County from the State.

Also, Non-Departmental includes \$565,000 in creased spending authority for anticipated Federal/State pass throughb grants for Justice Assistance Grant (JAG) funds and Bio-Terrorism Grant funds. Net of these two items total net appropriations would be increasing only 2.4%

AUTHORIZED AGENCIES

	<u>FY08 Budget</u>	<u>FY09 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:							
Center for Alcohol & Drug Services	\$ 10,000	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	\$ -
VF Community Mental Health Center	640,216	659,422	3.0%	19,206	659,422	3.0%	19,206
Total Revenues	\$ 650,216	\$ 669,422	3.0%	\$ 19,206	\$ 669,422	3.0%	\$ 19,206
APPROPRIATIONS:							
Bi-State Planning	\$ 67,015	\$ 69,025	3.0%	\$ 2,010	\$ 69,025	3.0%	\$ 2,010
Buffalo Ambulance	32,650	32,650	0.0%	-	32,650	0.0%	-
Center for Alcohol & Drug Services	362,141	370,455	2.3%	8,314	370,455	2.3%	8,314
Commission on Aging	223,348	228,423	2.3%	5,075	228,423	2.3%	5,075
Community Health Care	334,634	344,673	3.0%	10,039	344,673	3.0%	10,039
Durant Ambulance	20,000	20,000	0.0%	-	20,000	0.0%	-
Emergency Management Agency	35,357	35,357	0.0%	-	35,357	0.0%	-
Scott Emergency Communication Center-EMA	-	300,000		300,000	300,000		300,000
Handicapped Development Center	2,309,583	2,474,422	7.1%	164,839	2,419,881	4.8%	110,298
Humane Society	30,804	32,036	4.0%	1,232	32,036	4.0%	1,232
Library	472,082	479,355	1.5%	7,273	479,355	1.5%	7,273
Medic Ambulance	63,432	-		(63,432)	-		(63,432)
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	4,673,150	4,716,002	0.9%	42,852	4,656,378	-0.4%	(16,772)
Total Appropriations	\$ 8,732,153	\$ 9,210,355	5.5%	\$ 478,202	\$ 9,096,190	4.2%	\$ 364,037

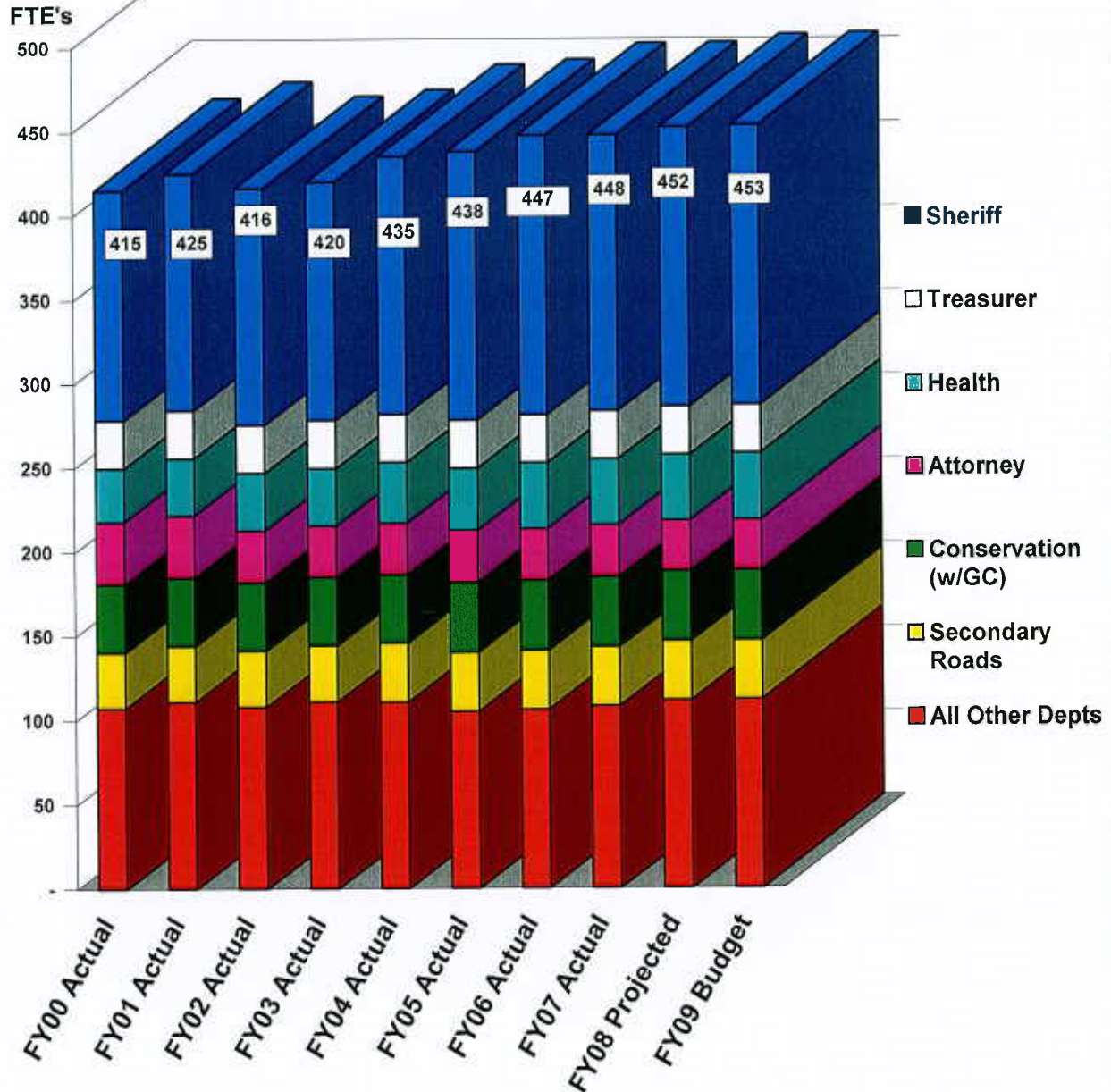
SCOTT COUNTY FY09 BUDGET REVIEW

10 YEAR FTE LISTING

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

SCOTT COUNTY FY09 BUDGET REVIEW

FTE (Full Time Equivalents) STAFFING TRENDS TEN YEAR COMPARISON



Total FTE's have increased by 38 positions over the last ten years averaging 1% growth per year. Most of the new positions (30) have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population. Eight positions have been added to the Health Department primarily grant funded positions or for the jail inmate health program.

SCOTT COUNTY FY09 BUDGET REVIEW

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

	<u>FY00 ACTUAL</u>	<u>FY01 ACTUAL</u>	<u>FY02 ACTUAL</u>	<u>FY03 ACTUAL</u>	<u>FY04 ACTUAL</u>	<u>FY05 ACTUAL</u>	<u>FY06 ACTUAL</u>	<u>FY07 ACTUAL</u>	<u>FY08 BUDGET</u>	<u>FY09 PROPOSED</u>
SERVICE AREA										
Public Safety and Legal Services	\$ 9,357,445	\$ 10,868,277	\$ 10,892,569	\$ 13,584,142	\$ 14,593,427	\$ 16,507,338	\$ 20,413,548	\$ 19,330,101	\$ 19,265,811	\$ 20,219,107
Court Services*	1,267,778	1,378,948	1,598,061	-	-	-	-	-	-	-
Physical Health & Social Services	2,822,211	3,489,652	3,846,548	5,279,964	5,563,019	5,398,110	5,489,010	5,638,002	6,051,691	6,207,864
Mental Health, MR & DD	10,574,774	11,615,292	12,507,653	12,540,895	12,454,452	12,673,353	13,416,089	14,288,703	15,508,495	16,184,078
Social Services**	1,671,305	1,815,698	1,828,677	-	-	-	-	-	-	-
County Environment & Education***	2,336,675	2,601,159	2,974,726	3,331,750	3,809,045	3,554,450	3,558,603	3,845,185	4,045,978	4,316,421
Roads & Transportation	3,215,371	3,240,775	3,380,066	3,025,694	3,716,998	3,915,398	3,937,870	4,360,061	4,286,000	4,632,500
Government Services to Residents	1,509,901	1,658,522	1,748,504	1,638,400	1,746,145	1,765,623	1,866,797	1,933,065	2,036,390	1,964,811
Administration	<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>6,815,170</u>	<u>7,306,402</u>	<u>7,555,798</u>	<u>8,731,728</u>	<u>8,953,706</u>
SUBTOTAL OPERATING BUDGET	38,194,622	42,492,498	44,684,262	45,615,382	48,505,765	50,629,442	55,988,319	56,950,915	59,926,093	62,478,487
Debt Service	1,074,375	592,485	607,818	1,112,750	1,038,905	1,046,926	1,047,075	3,485,504	3,481,276	3,463,137
Capital Projects	<u>3,408,430</u>	<u>4,128,588</u>	<u>13,388,707</u>	<u>9,256,988</u>	<u>5,320,722</u>	<u>5,583,383</u>	<u>5,290,532</u>	<u>5,643,687</u>	<u>7,409,196</u>	<u>6,910,523</u>
TOTAL COUNTY BUDGET	<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>\$ 57,259,751</u>	<u>\$ 62,325,926</u>	<u>\$ 66,080,106</u>	<u>\$ 70,816,565</u>	<u>\$ 72,852,147</u>

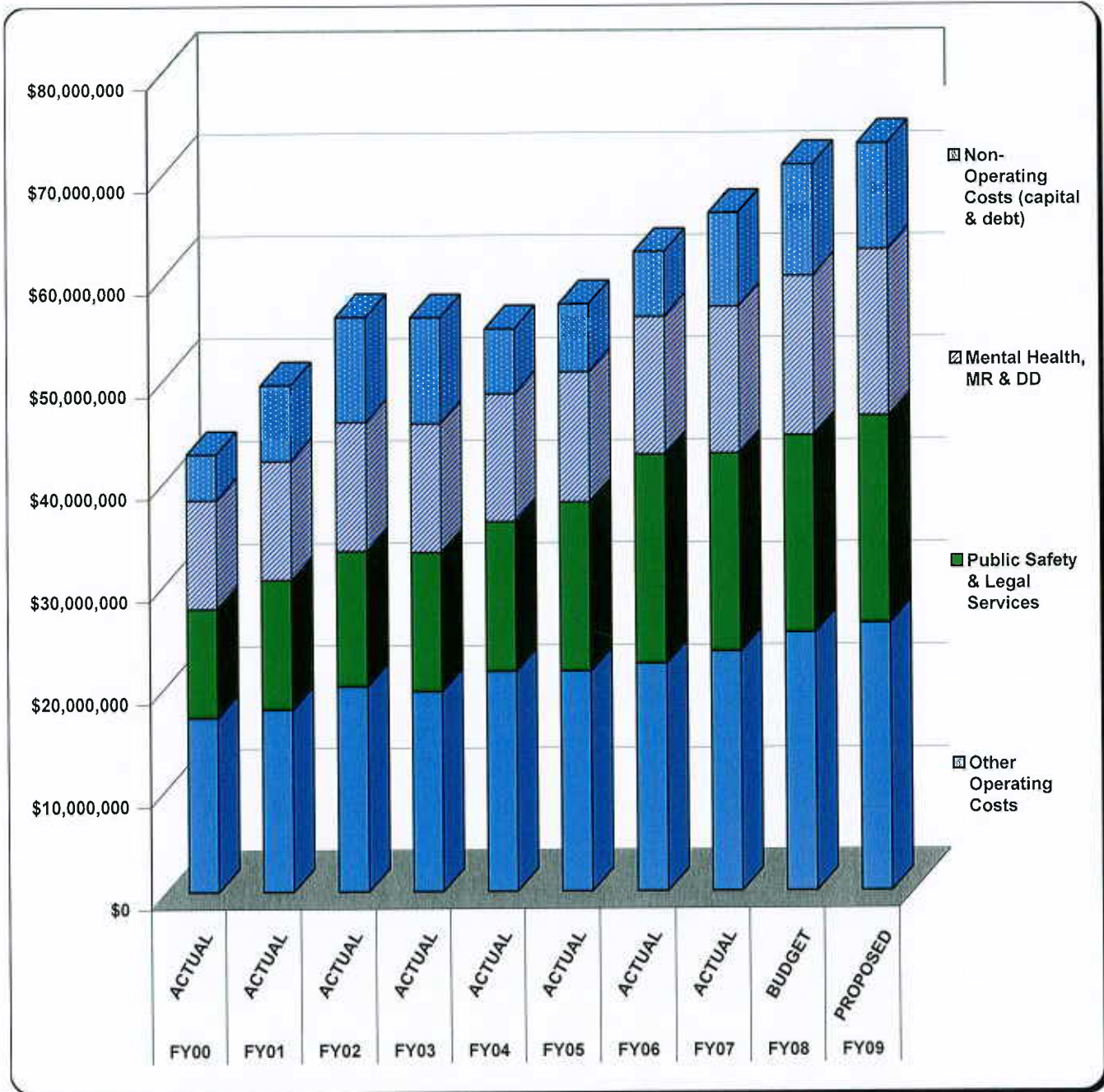
* Combined with Public Safety in FY03

** Combined with Physical Health in FY03

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

SCOTT COUNTY FY09 BUDGET REVIEW

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety and Legal Services costs have increased 90% 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. Non-operating costs (capital and debt) increased due to continued progress on the progress on the Courthouse space renovation master plan, Tremont jail/patrol headquarters renovation and GIS development.

SCOTT COUNTY FY09 BUDGET REVIEW

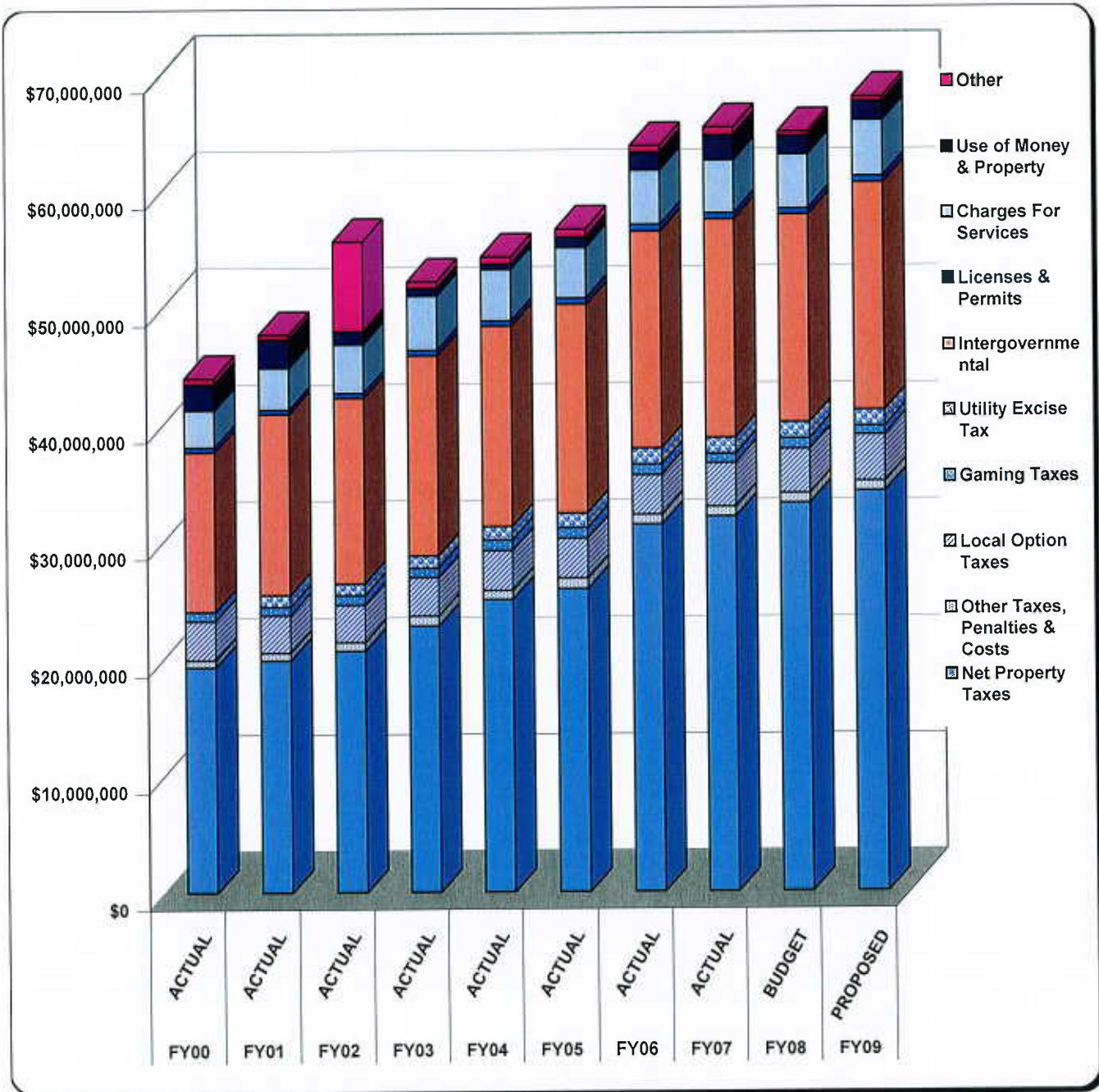
REVENUE SOURCES 10 YEAR SUMMARY

Budgeted Funds

	FY00 ACTUAL	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 ACTUAL	FY06 ACTUAL	FY07 ACTUAL	FY08 BUDGET	FY09 PROPOSED
REVENUES										
Taxes Levied on Property	\$ 20,344,710	\$ 20,875,055	\$ 21,640,948	\$ 23,737,132	\$ 25,950,953	\$ 26,843,438	\$ 32,404,287	\$ 33,054,552	\$ 34,190,104	\$ 35,209,549
Less: Uncollected Delinquent Taxes	74,923	18,506	10,221	46,615	98,684	225,503	27,982	7,743	27,982	7,743
Less: Credits To Taxpayers	1,001,866	1,015,092	996,901	967,309	954,606	948,372	1,039,626	1,037,240	1,039,629	1,037,240
Net Current Property Taxes	19,267,921	19,841,457	20,633,826	22,723,208	24,897,663	25,669,563	31,336,679	32,009,569	33,122,493	34,164,566
Add: Delinquent Property Tax Rev	15,676	10,828	10,221	46,615	98,684	225,503	27,982	7,743	27,982	7,743
Total Net Property Taxes	19,283,597	19,852,285	20,644,047	22,769,823	24,996,347	25,895,066	31,364,661	32,017,312	33,150,475	34,172,309
Penalties, Interest & Costs on Taxes	489,444	522,155	579,951	667,318	652,959	837,554	791,859	782,123	785,000	775,000
Other County Taxes	117,914	131,550	149,562	172,112	117,732	59,143	63,288	61,764	63,287	61,766
Total Other Taxes, Penalties & Costs	607,358	653,705	729,513	839,430	770,691	896,697	855,147	843,887	848,287	836,766
Local Option Taxes	3,341,526	3,196,756	3,195,497	3,289,382	3,403,432	3,418,462	3,382,319	3,727,522	3,777,798	3,972,400
Gaming Taxes	784,467	718,162	822,996	805,667	919,864	904,896	887,690	789,210	900,000	735,000
Utility Tax Replacement Excise Tax	-	1,026,976	1,008,058	1,061,401	1,133,933	1,228,633	1,377,836	1,382,626	1,379,165	1,373,824
Intergovernmental :										
State Shared Revenues	1,829,911	1,815,163	1,834,298	2,842,279	2,851,114	2,909,524	2,970,800	2,906,373	2,855,394	2,818,836
State Grants & Reimbursements	4,096,955	5,103,705	6,126,996	3,488,920	6,242,589	6,989,821	6,829,829	7,697,666	7,593,571	8,996,192
State Credits Against Levied Taxes	1,001,866	1,015,092	996,901	967,309	954,606	948,372	1,039,626	1,037,240	1,039,629	1,037,240
State/Federal Pass-Through Grants	-	-	-	1,618,352	1,799,402	2,019,924	2,578,089	1,930,872	1,505,148	1,983,004
Other State Credits	5,876,028	6,691,597	5,872,352	7,346,040	4,481,212	4,204,390	4,206,422	4,206,296	4,206,423	4,206,297
Federal Grants & Entitlements	44,198	73,910	55,805	24,510	5,217	6,160	9,343	13,737	4,200	7,500
Contr & Reimb From Other Govts	819,680	790,279	1,003,090	839,639	844,041	817,339	957,861	922,425	579,821	440,268
Payments in Lieu of Taxes	1,989	2,195	6,199	3,659	3,751	3,988	4,055	165	4,055	4,055
Subtotal Intergovernmental	13,670,627	15,491,941	15,895,641	17,130,708	17,181,932	17,899,518	18,596,025	18,714,774	17,788,241	19,493,392
Licenses & Permits	428,267	386,316	418,998	476,799	454,731	529,000	572,048	517,197	514,700	546,600
Charges For Services	3,172,085	3,576,260	4,181,052	4,651,953	4,389,232	4,336,407	4,656,144	4,521,227	4,640,744	4,779,026
Use of Money & Property	2,237,066	2,450,312	1,098,729	646,190	462,394	862,917	1,522,921	2,152,760	1,605,314	1,620,563
Other:										
Fines, Forfeitures & Defaults	66,775	69,325	34,938	-	-	-	-	-	-	-
Miscellaneous	400,978	317,904	674,065	550,929	595,720	645,795	518,223	625,512	287,159	348,515
Internal Service Funds Closeout	-	-	1,887,495	-	-	-	-	-	-	-
General Long Term Debt Proceeds	-	-	5,041,777	-	-	-	-	-	-	-
Proceeds of Fixed Asset Sales	41,378	4,784	51,974	13,870	9,085	49,578	50,780	43,894	56,000	56,000
Total Other	509,131	392,013	7,690,249	564,799	604,805	695,373	569,003	669,406	343,159	404,515
Total Revenues & Other Sources	\$ 44,034,124	\$ 47,744,726	\$ 55,684,780	\$ 52,236,152	\$ 54,317,361	\$ 56,666,969	\$ 63,783,794	\$ 65,335,921	\$ 64,947,883	\$ 67,934,395

SCOTT COUNTY FY09 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY 09 will be 50%. That percentage is higher than ten years ago in FY00 when it was 44%. There are many reasons for the increase such as historically low interest rates during this period and rising health care costs. However, the largest area of cost increase has been Public Safety and the jail capacity problem. FY06 showed a marked increase due to the voter approved jail expansion and renovation project. FY07, FY08 and FY09 reflected modest levy increases.

