

**SUMMARY OF
ADMINISTRATION RECOMMENDATION
ON THE
SCOTT COUNTY
FY10 BUDGET**



January 30, 2009

TENTATIVE CALENDAR OF EVENTS

January 30	Presentation of Administration's Recommendation on FY07 Budget
January 30- March 3	Board of Supervisors Budget Review
January 30	File Budget Estimate (based on budget requests) with County Auditor
February 19	Public Hearing on Budget Estimate 5:30 p.m.
March 3	Adoption of FY10 Budget Plan – 5:30 p.m.
March 15	File Budget Forms with State Office of Management

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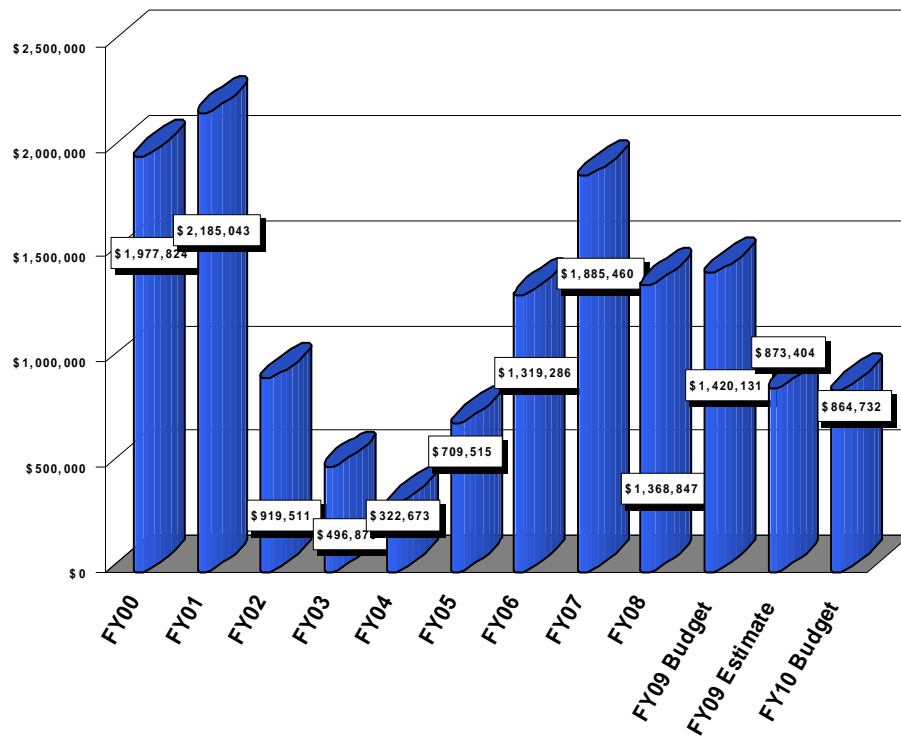
CAPITAL PROJECTS**CALENDAR OF EVENTS**

SCOTT COUNTY FY10 BUDGET REVIEW BUDGET IMPACT IN BRIEF

The proposed FY10 Budget results in:

- 2.6% *increase* in urban levy rate
- 1.7% *increase* in rural levy rate
- 6.4% *increase* in property tax levy
\$14.71 increase on \$100,000 home (urban)
\$19.27 increase on \$100,000 home (rural)
\$71.40 increase on 160 acres of farmland
- County's tax base increased 3.5% county-wide
- FY10 projected levy rate lower than FY06, FY07, FY08 levy rates

MAJOR REVENUE IMPACTS	% CHANGE*	AMOUNT CHANGE
Decrease in law enforcement grant – FY10	-0.50%	-\$360,000
Decrease in Interest Income – FY10	-1.10%	-\$800,000
Decrease in charges for service – FY10 Recorder revenue	-0.25%	-\$180,000
FY10 Total		-\$1,340,000
Decrease in state JDC reimbursements – FY09	-0.15%	-\$100,000
Decrease in Interest Income – FY09	-1.10%	-\$750,000
Decrease in charges for service – FY09 Recorder revenue	-0.30%	-\$200,000
FY09 Total (change from Budget to Projected)		-\$1,050,000



10 Year Interest Income Comparison

SCOTT COUNTY FY10 BUDGET REVIEW

BOARD OF SUPERVISORS

GOAL SETTING FOR 2009-2014

AND POLICY AND MANAGEMENT PRIORITY FOR 2009

The Scott County Board of Supervisors held a Special Committee of the Whole session on January 14 and 15, 2009 to identify goals and priorities.

GOALS
2009 – 2014

Financially Sound County Government

Growing County

Healthy Safe Community

Service Excellence with P.R.I.D.E.

Regional Leadership by Scott County

Leader as a Sustainable County

POLICY AGENDA
2009

TOP PRIORITY

- Balanced Budget with Fund Balance
- Quad City Development Group: Participation and Direction
- Air Quality Attainment: County Strategy
- Court Room Renovation
- IT Master Plan

HIGH PRIORITY

- Fine Payment Program
- Juvenile Court Service Space Renovation
- Election Equipment: Direction and Funding
- Citrix Upgrade Funding
- Legislative Program: Advocacy
- Sustainability Policy: Direction

SCOTT COUNTY FY10 BUDGET REVIEW

MANAGEMENT AGENDA 2009

TOP PRIORITY

- Budget Revision
- Stimulus Package Projects
- Financial Management System
- Diversion Program: Performance Measurement, Effectiveness Assessment
- SECC Implementation
- Lean concept and Efficiencies Program

HIGH PRIORITY

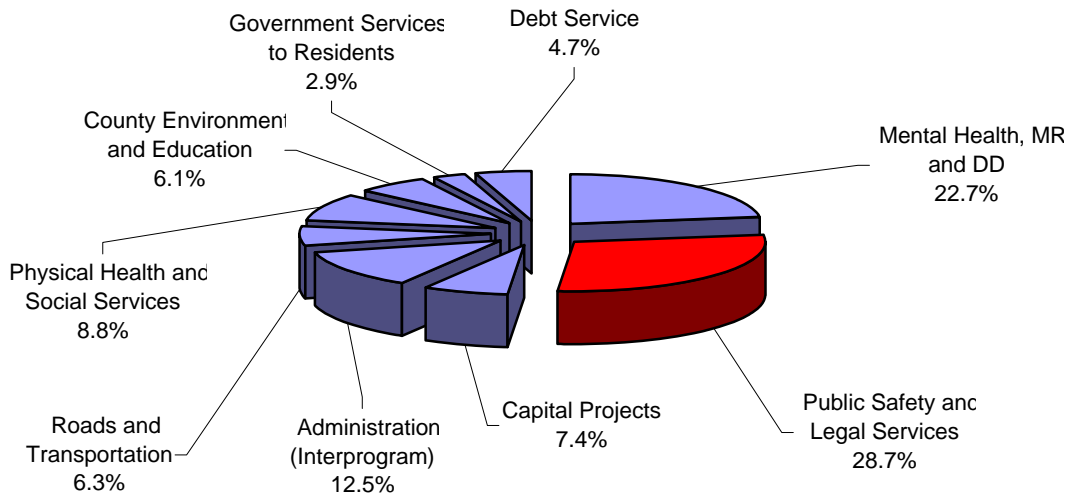
- Leadership Development Program
- Human Resources/Administrative Policies: Refinement
- Sustainability Public Education and Awareness
- Green Team: Initiatives
- Sustainability Plan for County by Department

SCOTT COUNTY FY10 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

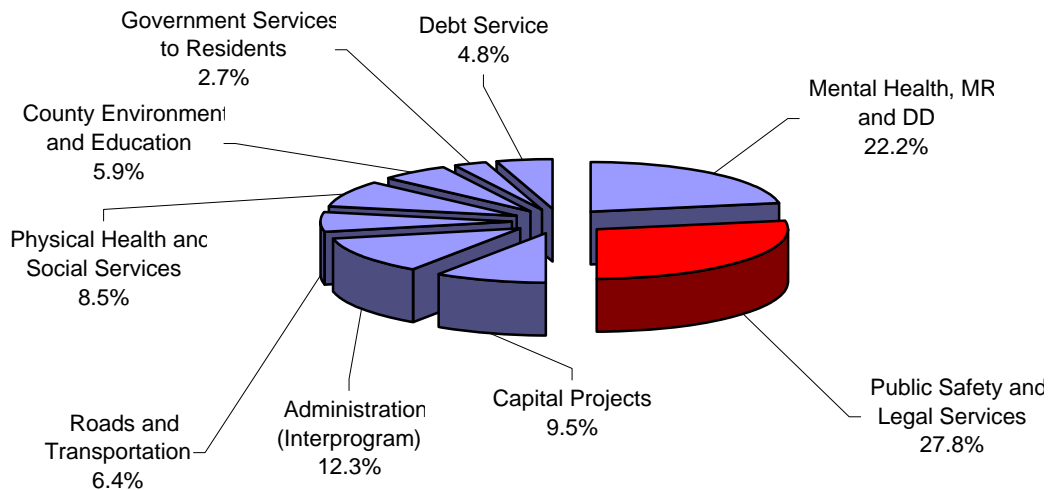
Budgeted Funds Only

FY10 BUDGET: \$73,708,511



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

FY09 BUDGET: \$72,852,147



SCOTT COUNTY FY10 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 FY10 BUDGET REVIEW

APPROPRIATION SUMMARY BY SERVICE AREA

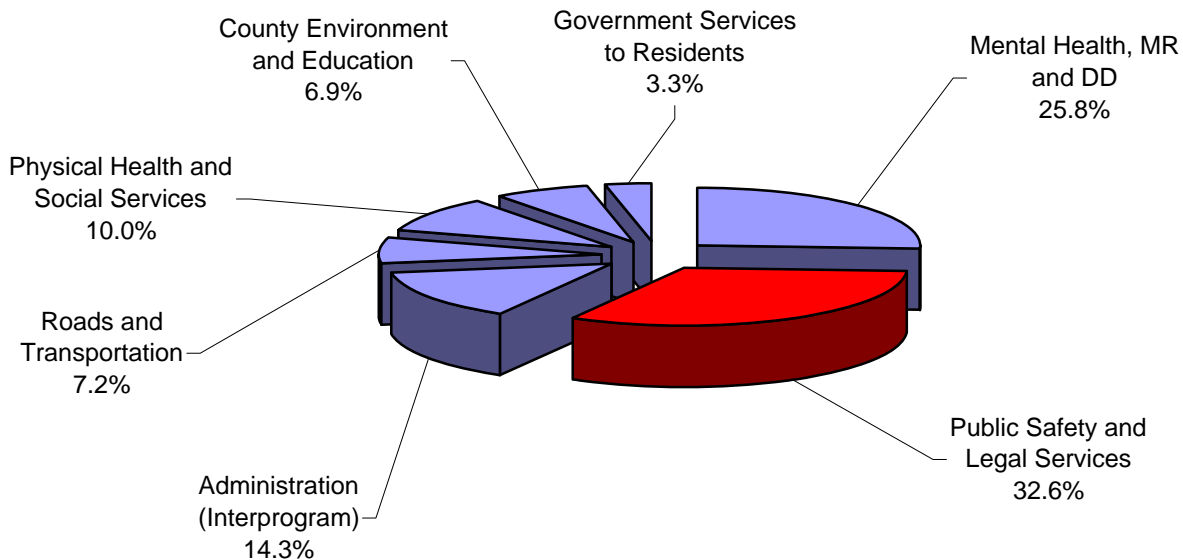
SERVICE AREA	<u>FY09 Budget</u>	<u>FY10 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Public Safety & Legal Services	\$ 20,219,107	\$ 22,263,883	10.1%	\$ 2,044,776	\$ 21,128,440	4.5%	\$ 909,333
Physical Health & Social Services	6,207,864	6,502,737	4.7%	294,873	6,454,513	4.0%	246,649
Mental Health, MR & DD	16,184,078	16,867,815	4.2%	683,737	16,727,828	3.4%	543,750
County Environment & Education	4,316,421	4,480,386	3.8%	163,965	4,481,667	3.8%	165,246
Roads & Transportation	4,632,500	4,646,000	0.3%	13,500	4,646,000	0.3%	13,500
Government Services to Residents	1,964,811	2,167,089	10.3%	202,278	2,167,089	10.3%	202,278
Administration (Interprogram)	<u>8,953,706</u>	<u>9,263,034</u>	3.5%	<u>309,328</u>	<u>9,203,104</u>	2.8%	<u>249,398</u>
SUBTOTAL OPERATING BUDGET	62,478,487	66,190,944	5.9%	3,712,457	64,808,641	3.7%	2,330,154
Debt Service	3,463,137	3,460,705	-0.1%	(2,432)	3,460,705	-0.1%	(2,432)
Capital Projects	<u>6,910,523</u>	<u>5,439,165</u>	-21.3%	<u>(1,471,358)</u>	<u>5,439,165</u>	-21.3%	<u>(1,471,358)</u>
SUBTOTAL COUNTY BUDGET	72,852,147	75,090,814	3.1%	2,238,667	73,708,511	1.2%	856,364
Golf Course Operations	<u>1,167,406</u>	<u>1,143,599.00</u>	-2.0%	<u>(23,807)</u>	<u>1,143,599</u>	-2.0%	<u>(23,807)</u>
TOTAL	\$ 74,019,553	\$ 76,234,413	3.0%	\$ 2,214,860	\$ 74,852,110	1.1%	\$ 832,557

SCOTT COUNTY FY10 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

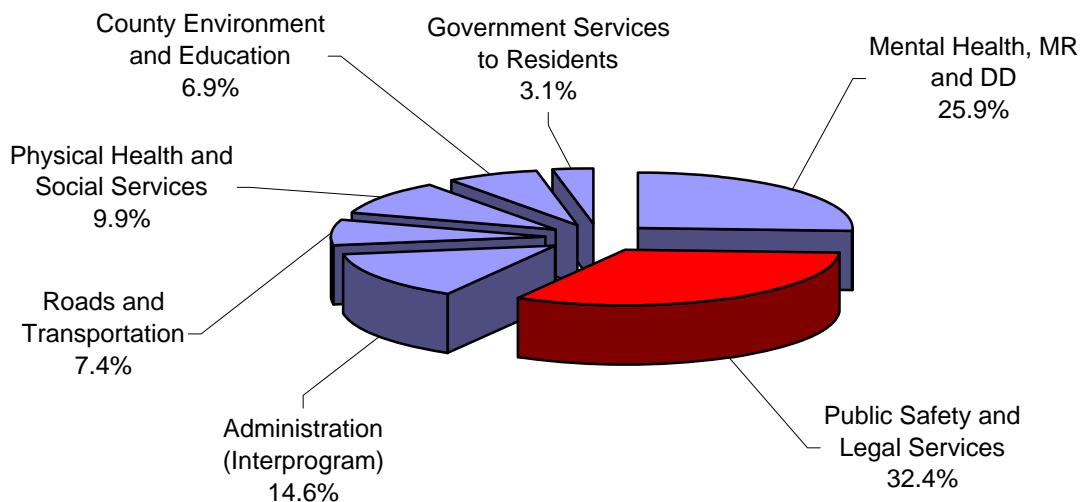
Operating Budget Only

FY10 BUDGET: \$64,808,641



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. There is great concern about continued adequate State funding for Mental Health services.

FY09 BUDGET: \$62,478,487



SCOTT COUNTY FY10 BUDGET REVIEW

REVENUE SUMMARY

Budgeted Funds

	<u>FY09 Budget</u>	<u>FY10 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	\$ 35,209,549	\$ 37,429,709	6.3%	\$ 220,160	\$ 37,429,709	6.3%	\$ 2,220,160
Less: Uncollected Delinquent Taxes-Levy Year	7,743	19,860	156.5%	12,117	19,860	156.5%	12,117
Less: Credits To Taxpayers	1,037,240	988,307	-4.7%	(48,933)	988,307	-4.7%	(48,933)
Net Current Property Taxes	<u>34,164,566</u>	<u>34,421,542</u>	0.8%	<u>256,976</u>	<u>36,421,542</u>	6.6%	<u>2,256,976</u>
Add: Delinquent Property Tax Revenue	<u>7,743</u>	<u>19,860</u>	156.5%	<u>12,117</u>	<u>19,860</u>	156.5%	<u>12,117</u>
Total Net Property Taxes	34,172,309	36,441,402	6.6%	269,093	36,441,402	6.6%	2,269,093
Penalties, Interest & Costs On Taxes	775,000	725,000	-6.5%	(50,000)	725,000	-6.5%	(50,000)
Other County Taxes	<u>61,766</u>	<u>65,252</u>	5.6%	<u>3,486</u>	<u>65,252</u>	5.6%	<u>3,486</u>
Total Other Taxes, Penalties & Costs	836,766	790,252	-5.6%	(46,514)	790,252	-5.6%	(46,514)
Local Option Taxes	3,972,400	3,896,863	-1.9%	(75,537)	3,896,863	-1.9%	(75,537)
Gaming Taxes	735,000	735,000	0.0%	-	735,000	0.0%	-
Utility Tax Replacement Excise Tax	1,373,824	1,422,983	3.6%	49,159	1,422,983	3.6%	49,159
Intergovernmental :							
State Shared Revenues	2,818,836	2,876,499	2.0%	57,663	2,876,499	2.0%	57,663
State Grants & Reimbursements	8,996,192	9,917,432	10.2%	921,240	9,917,432	10.2%	921,240 (1)
State/Federal Pass Through Grants	1,983,004	1,636,891	-17.5%	(346,113)	1,616,891	-18.5%	(366,113) (2)
State Credits Against Levied Taxes	1,037,240	988,307	-4.7%	(48,933)	988,307	-4.7%	(48,933)
Other State Credits	4,206,297	4,205,709	0.0%	(588)	4,205,708	0.0%	(589)
Federal Grants & Entitlements	7,500	10,000		2,500	10,000		2,500
Contr & Reimb From Other Govts	440,268	829,453	88.4%	389,185	829,454	88.4%	389,186 (3)
Payments in Lieu of Taxes	<u>4,055</u>	<u>4,055</u>		<u>-</u>	<u>4,055</u>		<u>-</u>
Subtotal Intergovernmental	19,493,392	20,468,346	5.0%	974,954	20,448,346	4.9%	954,954
Licenses & Permits	546,600	504,120	-7.8%	(42,480)	504,120	-7.8%	(42,480)
Charges For Services	6,093,056	5,898,457	-3.2%	(194,599)	5,898,457	-3.2%	(194,599)
Use of Money & Property	1,630,563	872,732	-46.5%	(757,831)	874,732	-46.4%	(755,831)
Other:							
Miscellaneous	349,418	367,762	5.2%	18,344	367,762	5.2%	18,344
Bond Proceeds	-	-		-	-		-
Proceeds of Fixed Asset Sales	<u>56,000</u>	<u>51,777</u>	-7.5%	<u>(4,223)</u>	<u>51,777</u>	-7.5%	<u>(4,223)</u>
Total Other	405,418	419,539	3.5%	14,121	419,539	3.5%	14,121
Total Revenues & Other Sources	<u>\$ 69,259,328</u>	<u>\$ 71,449,694</u>	3.2%	<u>\$ 2,190,366</u>	<u>\$ 71,431,694</u>	3.1%	<u>\$ 2,172,366</u>

(1) + 504,000 MHDD (Medicare and growth)

+400,000 Medicaid - Health Dept

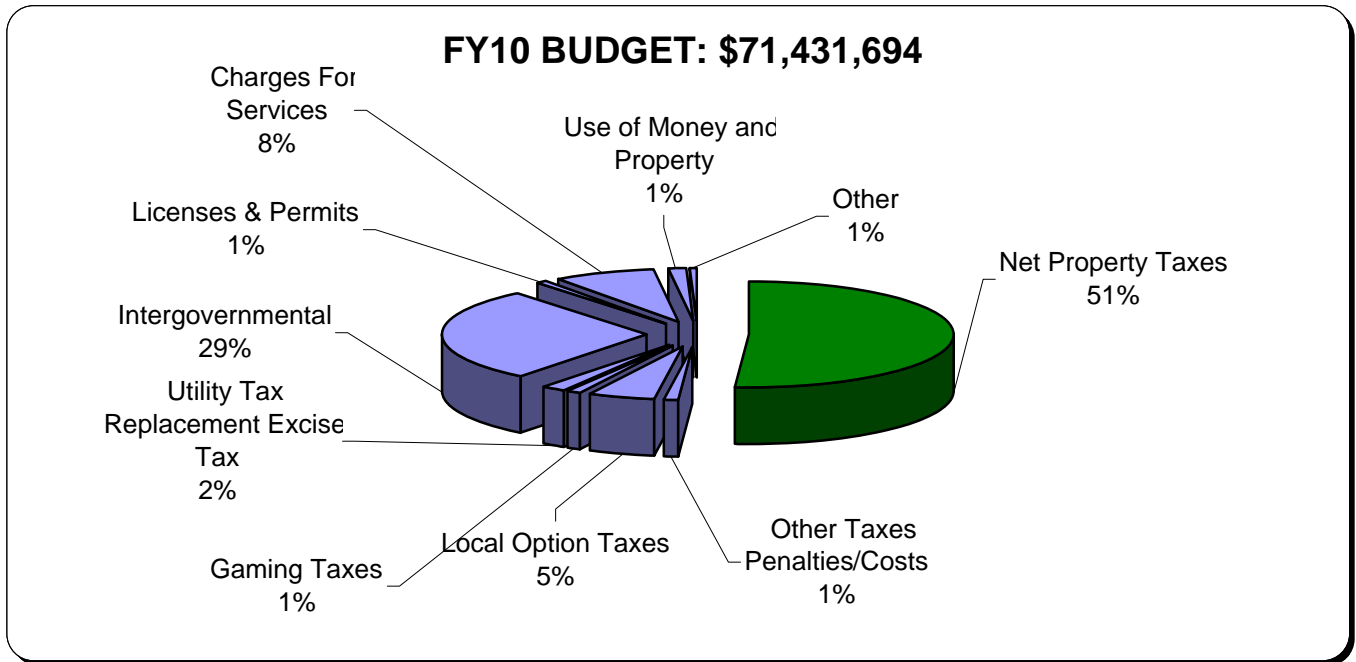
(2) -360,000 JAG grant

(3) +346,000 Secondary Roads Reimb

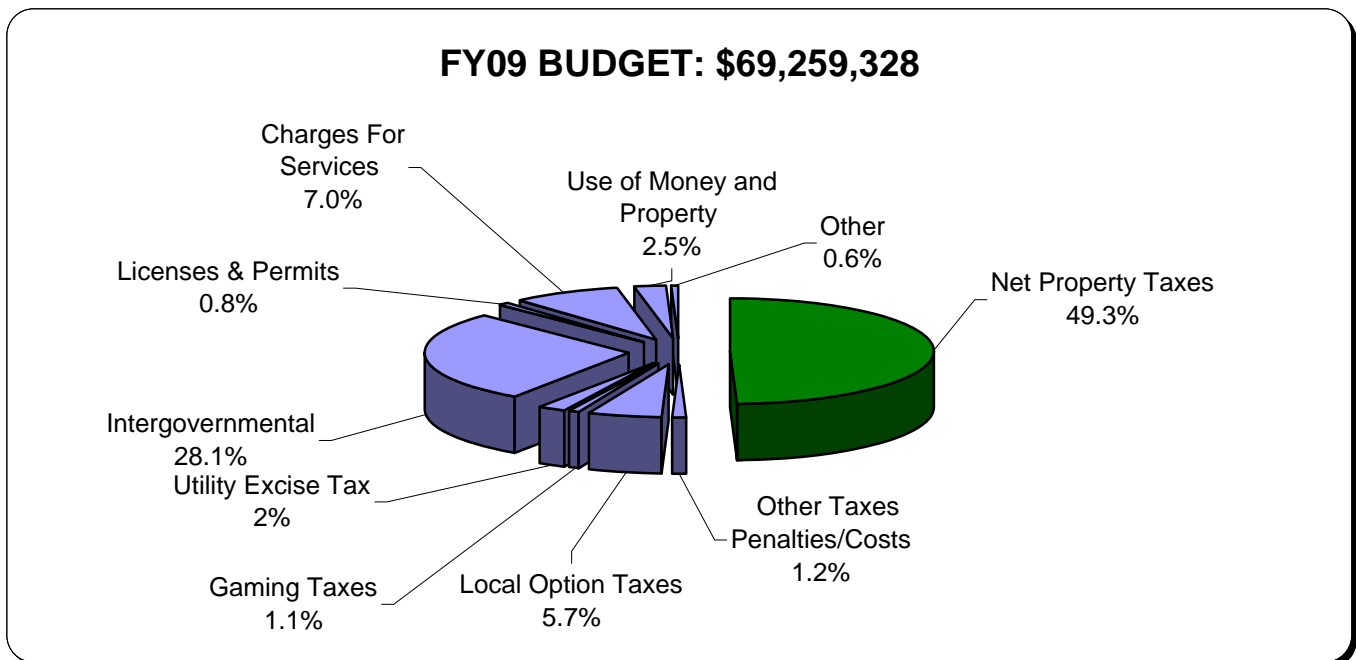
SCOTT COUNTY FY10 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

Budgeted Funds

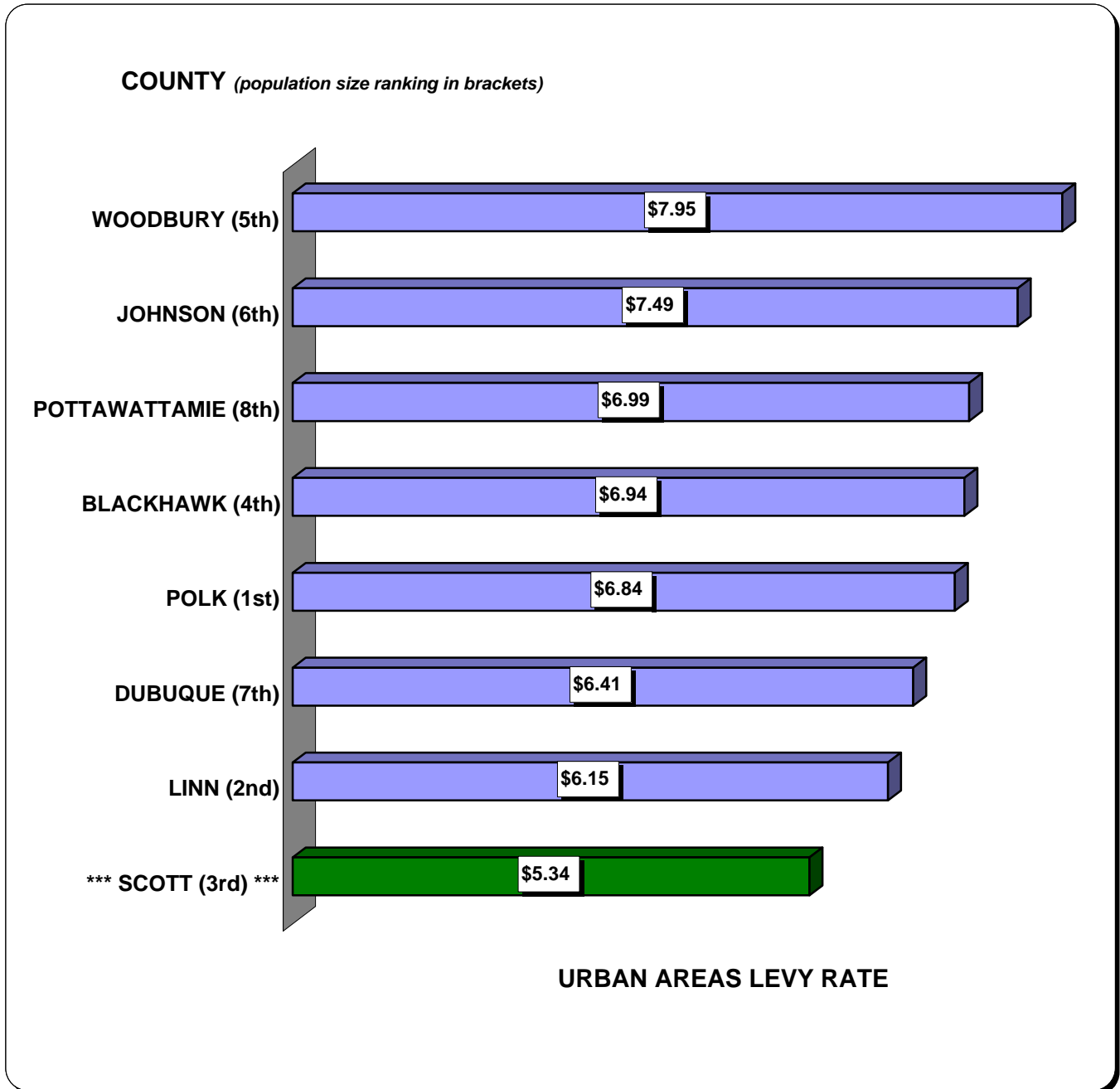


Net property taxes represent approximately half of all revenues collected by the County.



SCOTT COUNTY FY10 BUDGET REVIEW

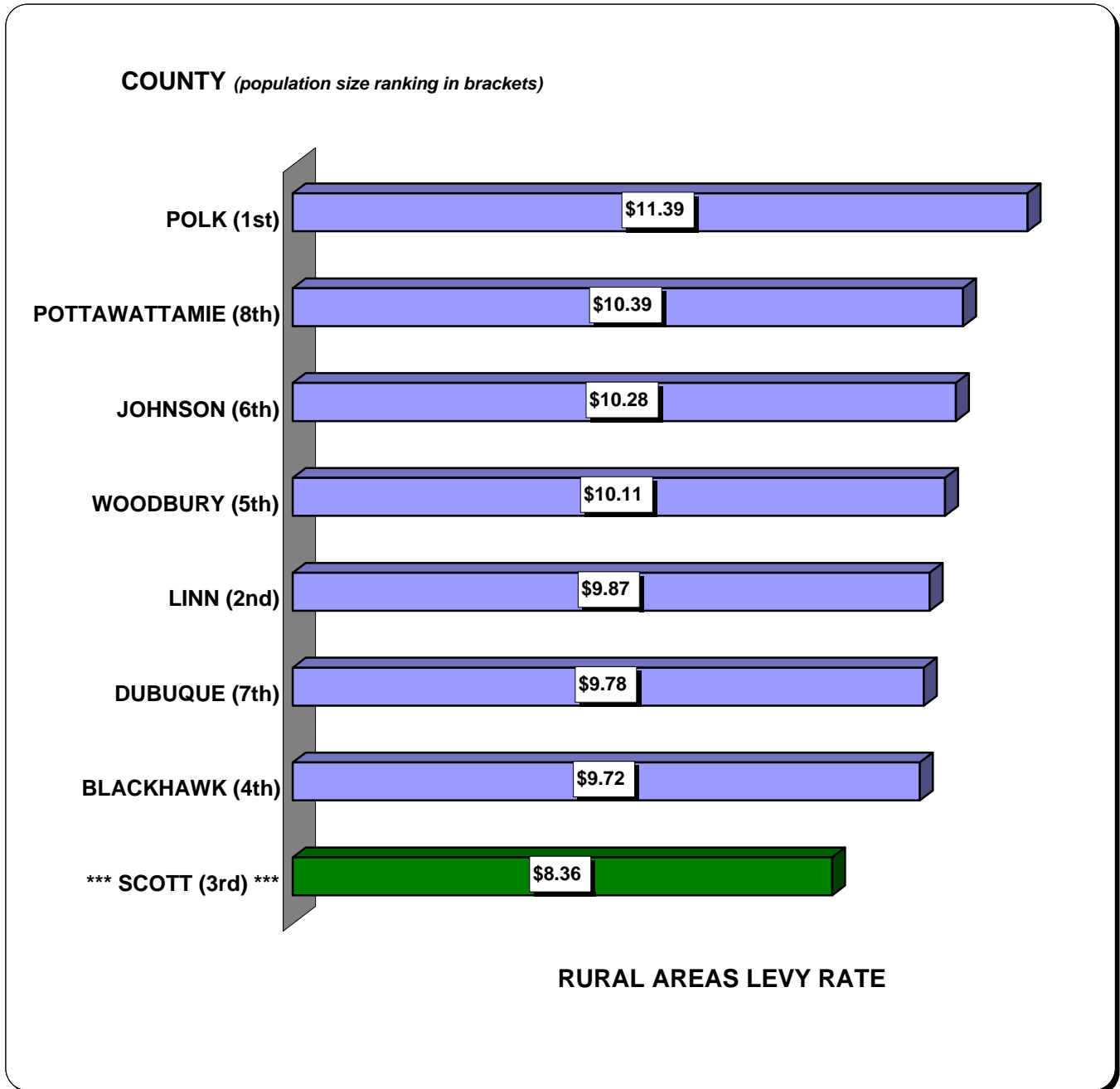
FY09 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 2008-09.

SCOTT COUNTY FY10 BUDGET REVIEW

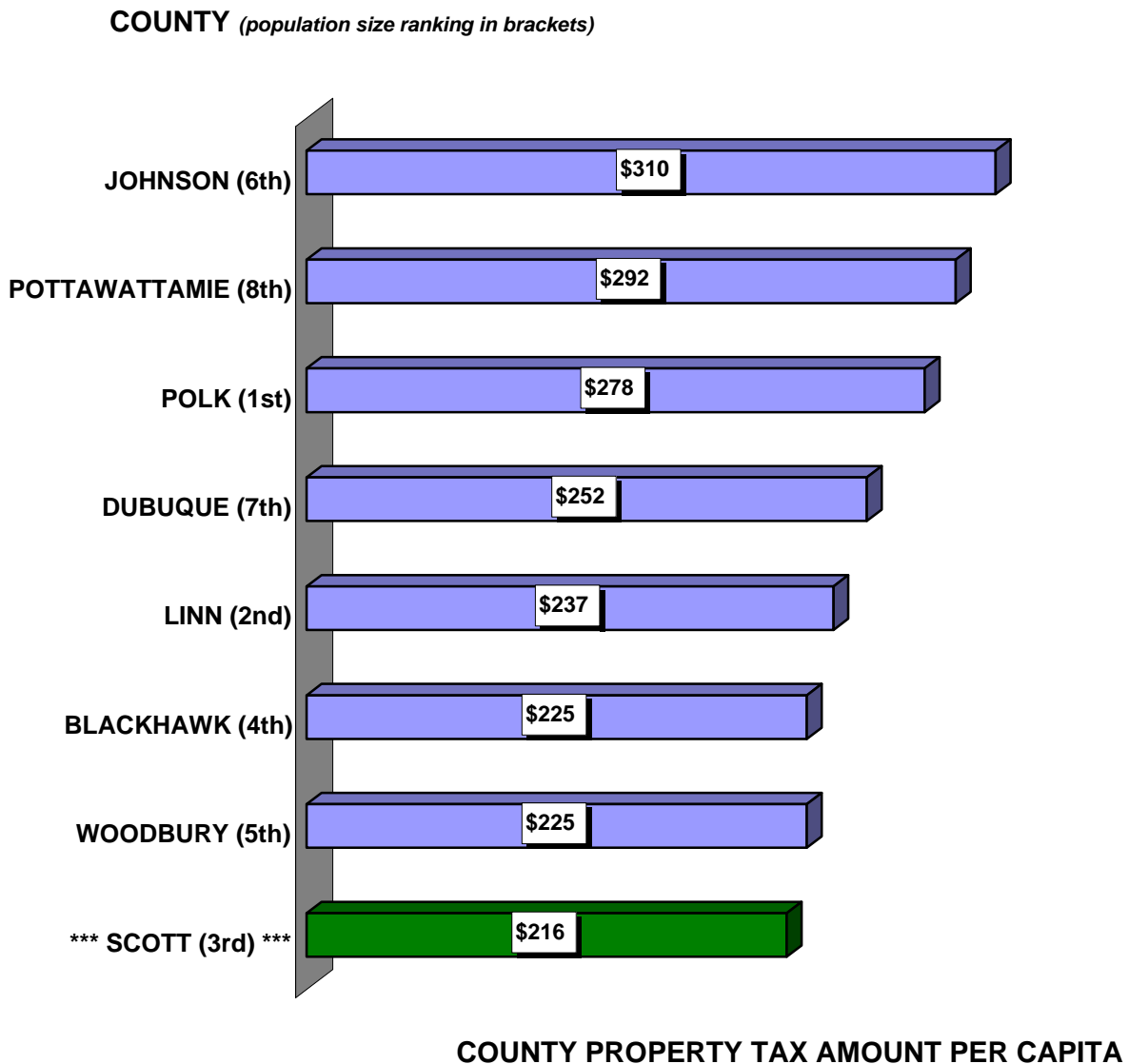
FY09 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks the *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year 2008-09.

SCOTT COUNTY FY10 BUDGET REVIEW

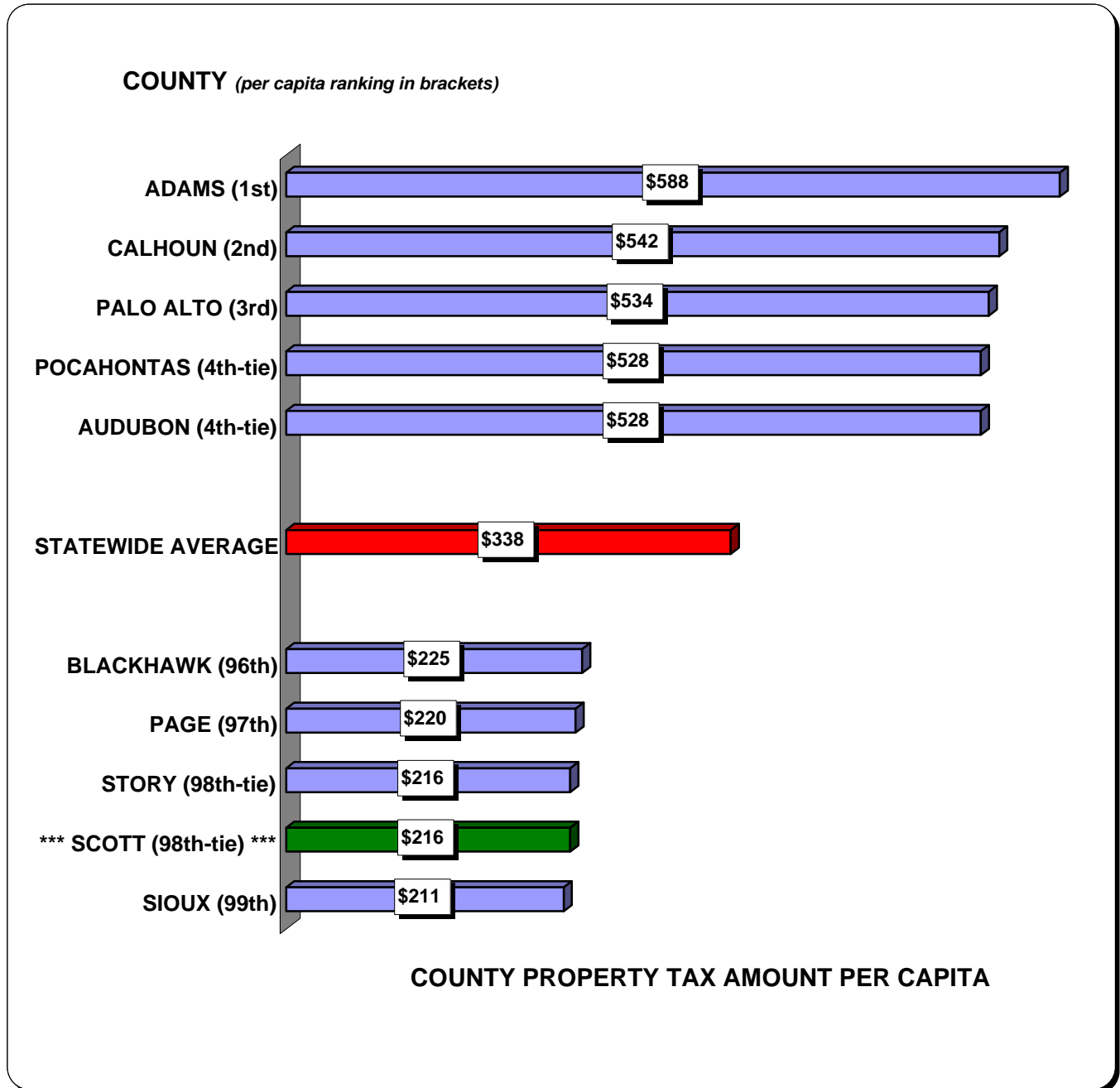
FY09 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 2008-09.

SCOTT COUNTY FY10 BUDGET REVIEW

FY09 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES

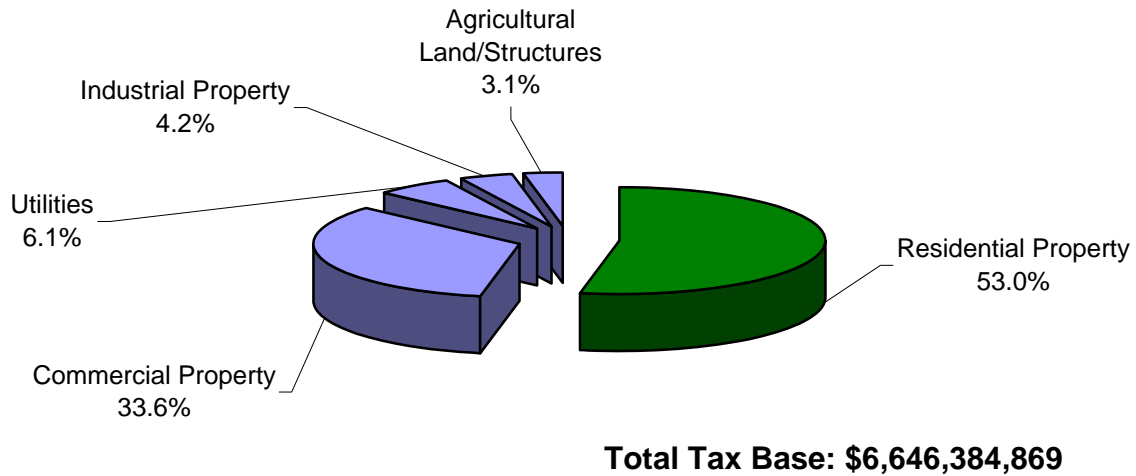


Scott County has the *LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties other than Sioux County and is 36% *below* the statewide average for Fiscal Year 2008-09.

SCOTT COUNTY FY10 BUDGET REVIEW

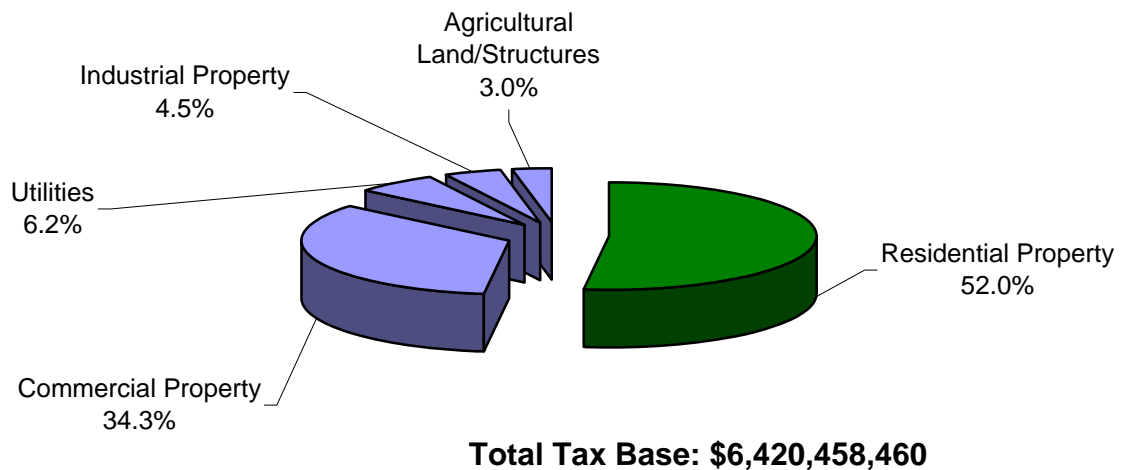
TAXABLE VALUATION BY CLASS OF PROPERTY

FY10 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.

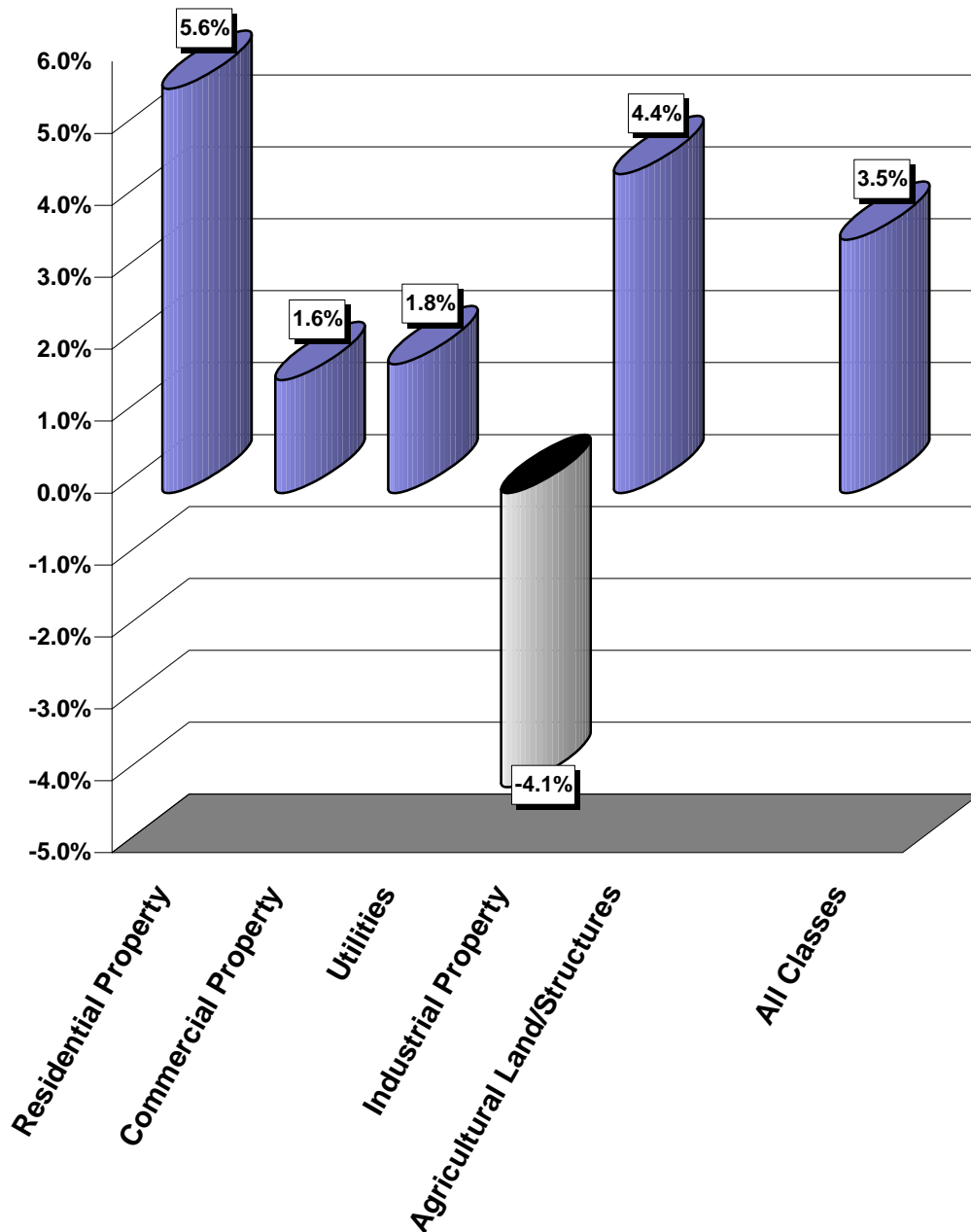
FY09 TAXABLE VALUATION



SCOTT COUNTY FY10 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY09 to FY 10



The overall taxable valuation amount for Scott County increased 3.5% over the previous year. Commercial taxable valuations increased 1.6%. Industrial decreased 4.1%. Residential property increased 5.6% in total residential taxable value. Agricultural land/structures increased by 4.4% 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 (45.6%), ag land/structures (93.9%)
There were no rollbacks for commercial, industrial, or utility property.

SCOTT COUNTY FY10 BUDGET REVIEW

TAXABLE PROPERTY VALUATION COMPARISON

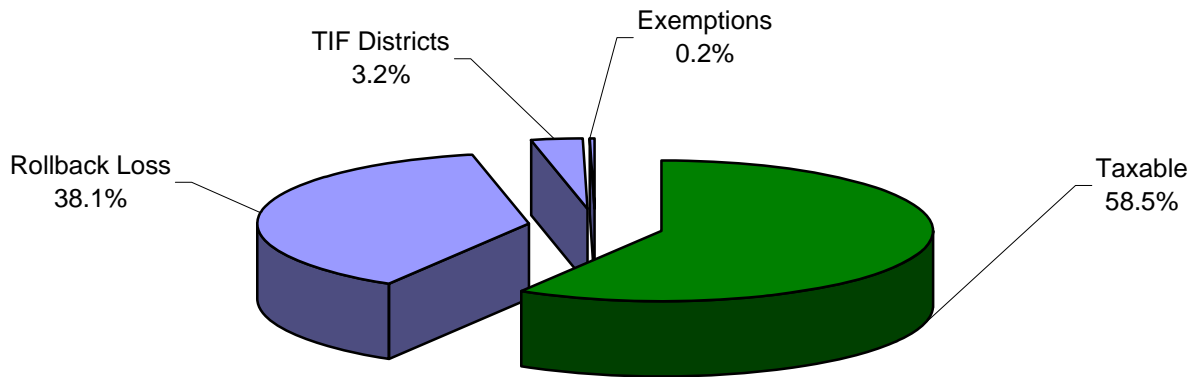
	<u>January 1,2007</u> <u>For FY09</u>	<u>% of</u> <u>Total</u>	<u>January 1,2008</u> <u>For FY10</u>	<u>% of</u> <u>Total</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>
<u>COUNTY-WIDE</u>						
Residential Property	3,335,501,334	52.0%	3,522,876,192	53.0%	187,374,858	5.6%
Commercial Property	2,201,811,041	34.3%	2,236,313,362	33.6%	34,502,321	1.6%
Utilities	400,072,952	6.2%	407,227,695	6.1%	7,154,743	1.8%
Industrial Property	287,722,868	4.5%	275,957,492	4.2%	(11,765,376)	-4.1%
Agricultural Land/Structures	195,350,265	3.0%	204,010,128	3.1%	8,659,863	4.4%
Total	<u>6,420,458,460</u>	<u>100.0%</u>	<u>6,646,384,869</u>	<u>100.0%</u>	<u>225,926,409</u>	<u>3.5%</u>
<u>UNINCORPORATED AREAS</u>						
Residential Property	425,347,676	57.2%	453,046,527	57.9%	27,698,851	6.5%
Commercial Property	58,292,763	7.8%	58,914,931	7.5%	622,168	1.1%
Utilities	90,256,902	12.1%	93,321,061	11.9%	3,064,159	3.4%
Industrial Property	1,761,870	0.2%	1,761,870	0.2%	0	0.0%
Agricultural Land/Structures	168,108,945	22.6%	175,733,170	22.4%	7,624,225	4.5%
Total	<u>743,768,156</u>	<u>100.0%</u>	<u>782,777,559</u>	<u>100.0%</u>	<u>39,009,403</u>	<u>5.2%</u>
Property in Cities	5,676,690,304	88.4%	5,863,607,310	88.2%	186,917,006	3.3%
Property in Rural Areas	<u>743,768,156</u>	<u>11.6%</u>	<u>782,777,559</u>	<u>11.8%</u>	<u>39,009,403</u>	<u>5.2%</u>
Total	<u>6,420,458,460</u>	<u>100.0%</u>	<u>6,646,384,869</u>	<u>100.0%</u>	<u>225,926,409</u>	<u>3.5%</u>

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	<u>January 1,2007</u> <u>For FY09</u>	<u>January 1,2008</u> <u>For FY10</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>
Tax Increment Financing District Values	330,175,178	369,081,487	38,906,309	11.8%
Military Exemptions	18,646,267	18,475,621	(170,646)	-0.9%
Utilities/Railroads Rollback Amount	19,645	0	(19,645)	-100.0%
Ag Land/Structures Rollback Amount	21,529,531	13,394,328	(8,135,203)	-37.8%
Commercial Rollback Amount	6,550,091	0	(6,550,091)	-100.0%
Residential Rollback Amount	4,336,288,589	4,314,388,782	(21,899,807)	-0.5%
Total Rollback Loss	<u>4,364,387,856</u>	<u>4,327,783,111</u>	<u>(36,604,745)</u>	<u>-0.8%</u>
Total Excluded Values	<u>4,713,209,301</u>	<u>4,715,340,219</u>	<u>2,130,918</u>	<u>0.0%</u>
Percent of Tax Base Excluded	<u>42.3%</u>	<u>41.5%</u>		
100% Valuation	<u>11,133,667,761</u>	<u>11,361,725,088</u>		

SCOTT COUNTY FY10 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

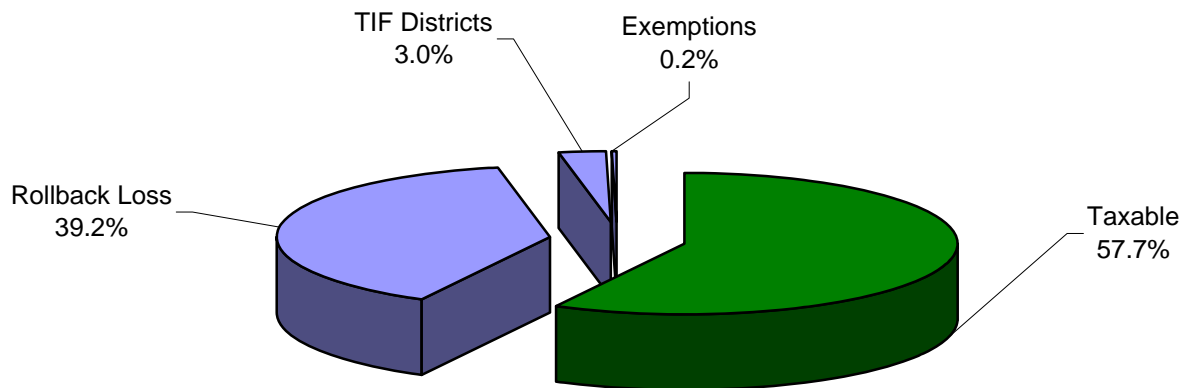
FY10 100% VALUATION



100% Valuation: \$11,361,725,088

Under current Iowa property tax laws only 58.7% of Scott County's total property tax valuation base is subject to taxation toward the county-wide levy rate calculation. This is up from last year's taxable percentage of 57.7%.

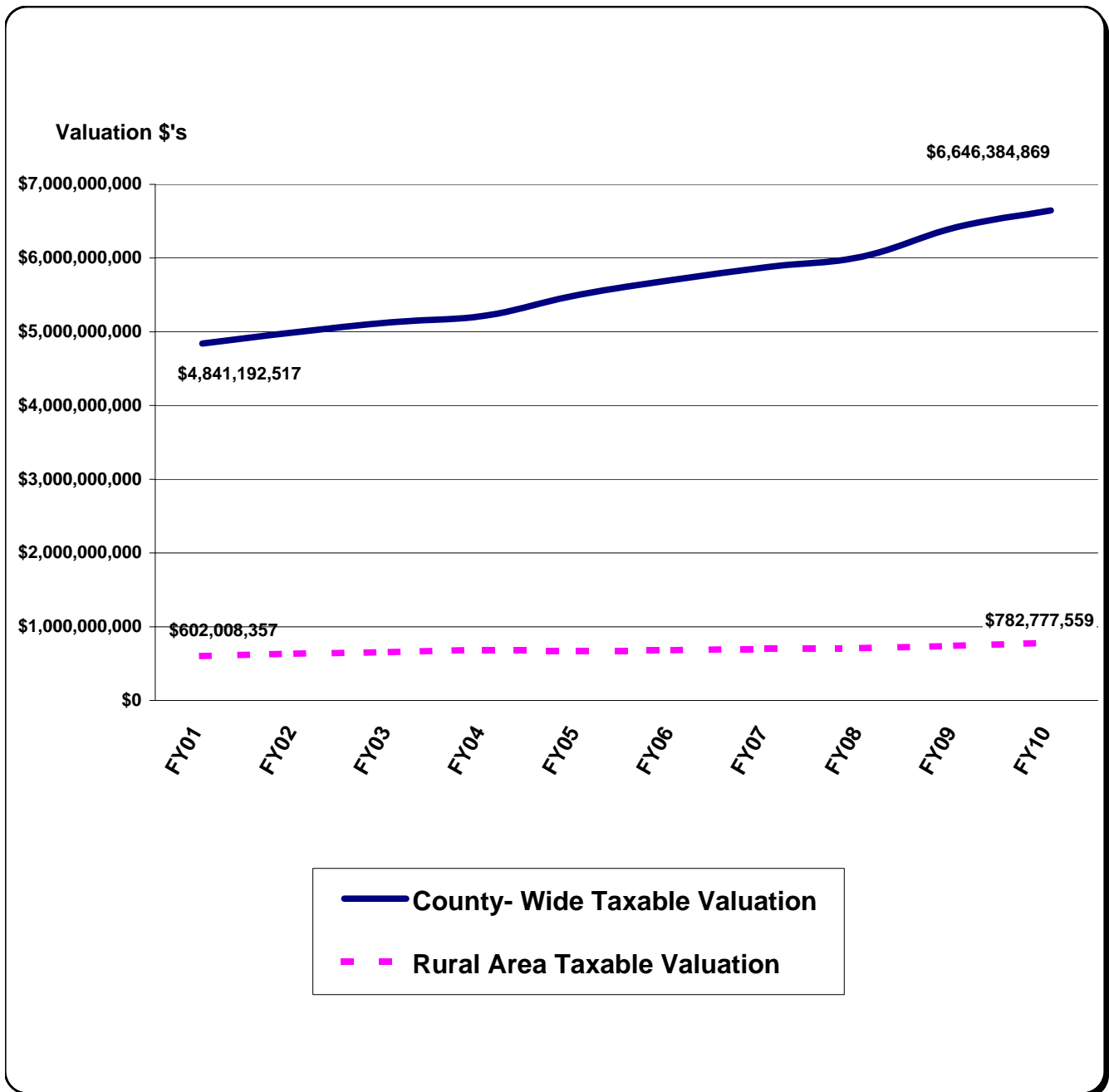
FY09 100% VALUATION



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

SCOTT COUNTY FY10 BUDGET REVIEW

TEN YEAR TAXABLE VALUATION COMPARISON

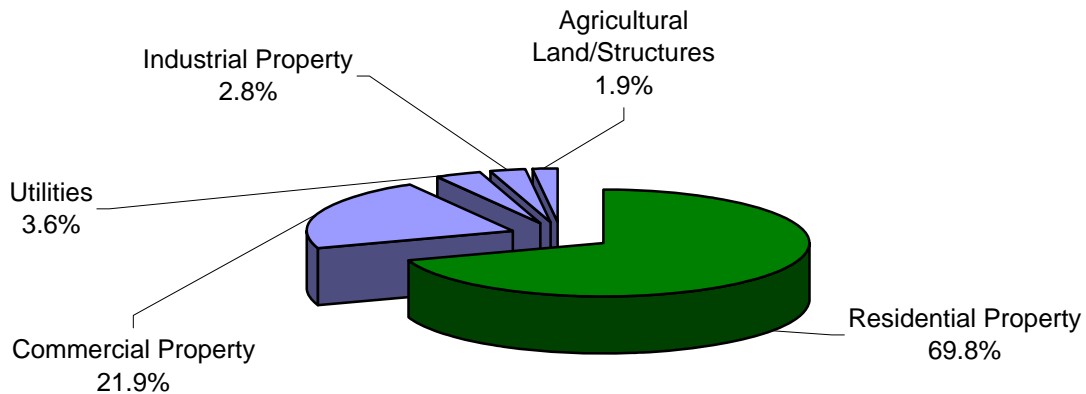


Both the total county-wide tax base and the rural area tax base have increased an average of 3% per year over the last ten years.

SCOTT COUNTY FY10 BUDGET REVIEW

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

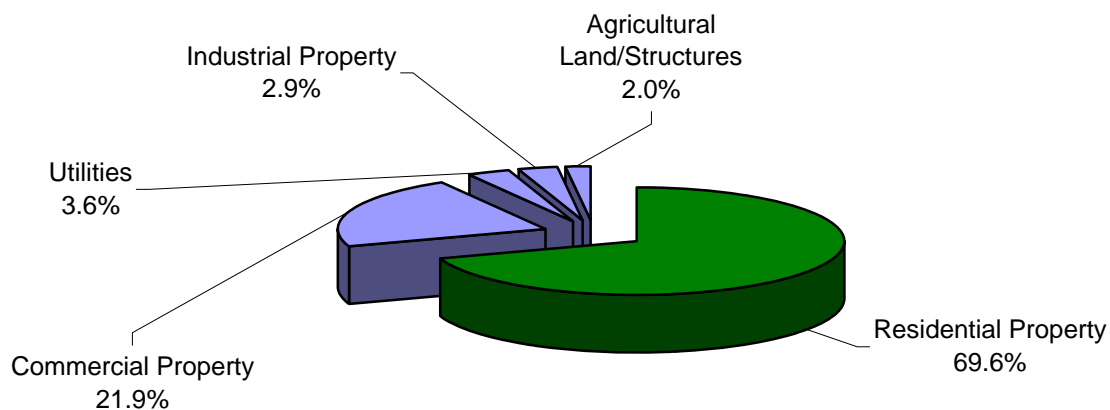
FY10 100% ASSESSED VALUATION



Total Tax Base: \$11,361,725,088

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 59% after rollbacks and exemptions).

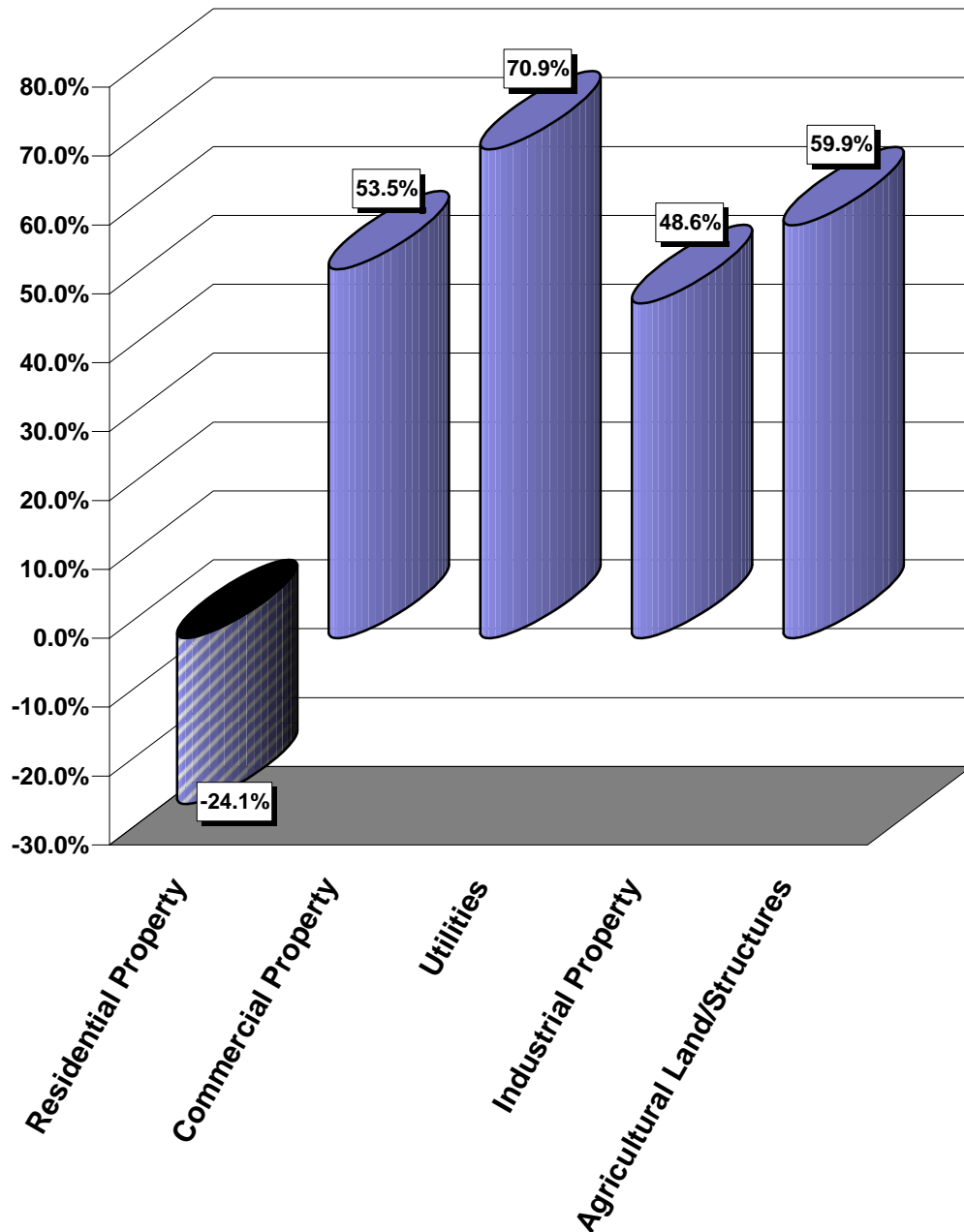
FY09 100% ASSESSED VALUATION



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

SCOTT COUNTY FY10 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 FY10 BUDGET REVIEW

	<u>FY09 BUDGET</u>	<u>FY10 REQUEST</u>	<u>----- CHANGE ----- %</u>	<u>AMOUNT</u>	<u>FY10 Proposed</u>	<u>----- CHANGE ----- %</u>	<u>AMOUNT</u>
<u>GROSS TAX LEVY:</u>							
Levy Amount before Local Option Tax	\$ 39,152,800	\$ 41,326,429	5.6%	\$ 2,173,629	\$ 41,326,429	5.6%	\$ 2,173,629
Less Local Option Tax	<u>3,972,400</u>	<u>3,896,863</u>	-1.9%	<u>(75,537)</u>	<u>3,896,863</u>	-1.9%	<u>(75,537)</u>
Levy Amount	<u>\$ 35,180,400</u>	<u>\$ 37,429,566</u>	6.4%	<u>\$ 2,249,166</u>	<u>\$ 37,429,566</u>	6.4%	<u>\$ 2,249,166</u>
 <u>BREAKDOWN OF LEVY AMOUNT:</u>							
General Fund	\$ 30,306,130	\$ 32,416,279	7.0%	\$ 2,110,149	\$ 32,416,279	7.0%	\$ 2,110,149
MH-DD Fund	3,277,698	3,308,032	0.9%	30,334	3,308,032	0.9%	30,334
Debt Service Fund	723,373	764,610	5.7%	41,237	764,610	5.7%	41,237
Rural Services Fund	<u>2,245,838</u>	<u>2,363,628</u>	5.2%	<u>117,790</u>	<u>2,363,628</u>	5.2%	<u>117,790</u>
Subtotal Levy	\$ 36,553,039	\$ 38,852,549	6.3%	\$ 2,299,510	\$ 38,852,549	6.3%	\$ 2,299,510
Less:							
Utility Tax Replacement Excise Tax	<u>1,372,639</u>	<u>1,422,983</u>	3.7%	<u>50,344</u>	<u>1,422,983</u>	3.7%	<u>50,344</u>
Levy Amount	<u>\$ 35,180,400</u>	<u>\$ 37,429,566</u>	6.4%	<u>\$ 2,249,166</u>	<u>\$ 37,429,566</u>	6.4%	<u>\$ 2,249,166</u>

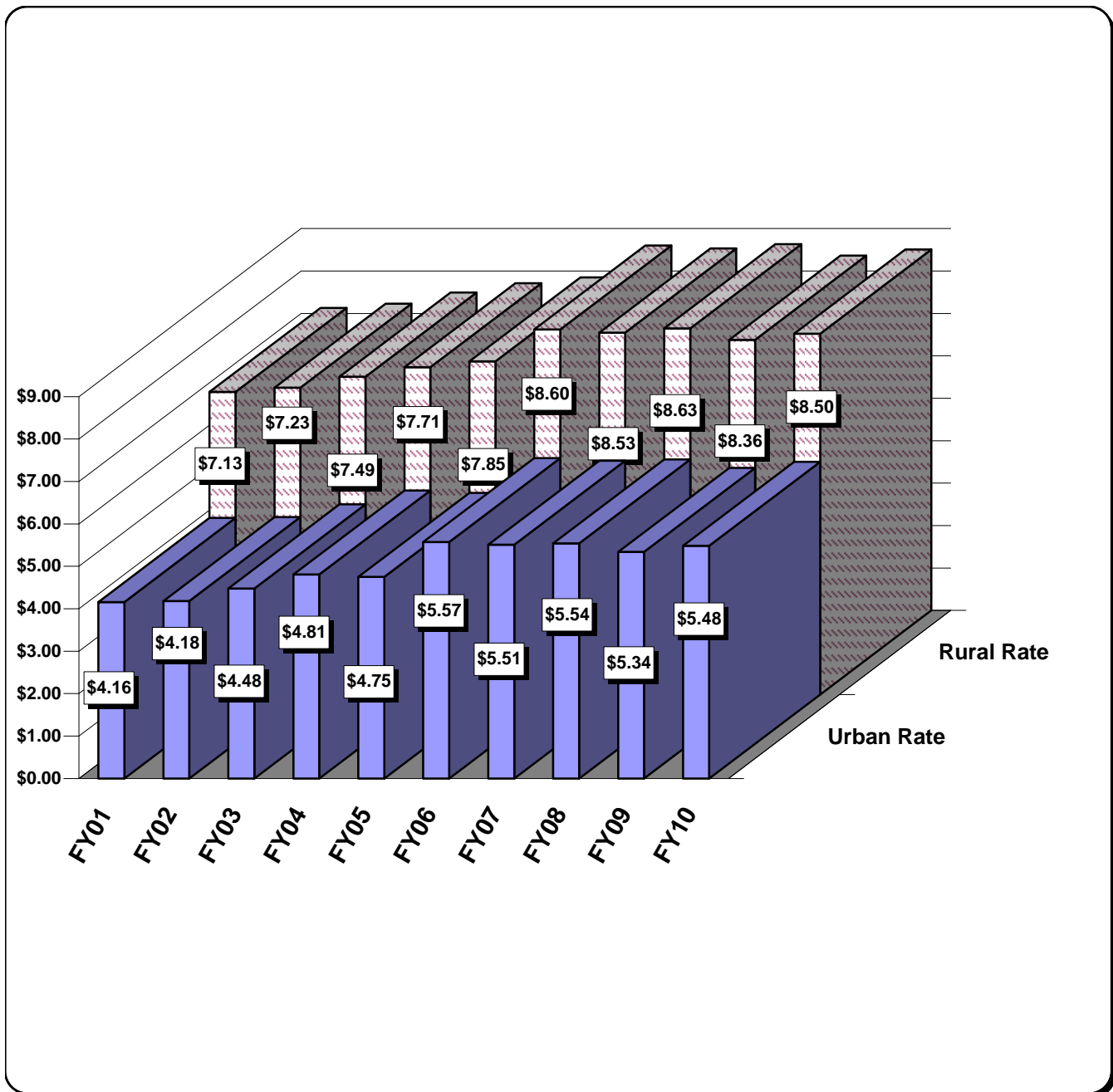
(It is noted that the levy would be increasing 2.8% net of new jail staff/programs costs, increased out-of-county inmate housing costs, and further reduction in interest income)

	<u>FY09 BUDGET</u>	<u>FY10 REQUEST</u>	<u>----- CHANGE ----- %</u>	<u>AMOUNT</u>	<u>FY10 Proposed</u>	<u>----- CHANGE ----- %</u>	<u>AMOUNT</u>
<u>TAX LEVY RATES:</u> (note 1)							
Urban Levy Rate <i>before</i> Local Option Tax Applied	<u>\$5.96</u>	<u>\$6.07</u>			<u>\$6.07</u>		
Urban Levy Rate <i>after</i> Local Option Tax Applied	<u>\$5.34</u>	<u>\$5.48</u>	2.6%	\$0.14	<u>\$5.48</u>	2.6%	\$0.14
Rural Levy Rate <i>before</i> Local Option Tax Applied	<u>\$8.98</u>	<u>\$9.09</u>			<u>\$9.09</u>		
Rural Levy Rate <i>after</i> Local Option Tax Applied	<u>\$8.36</u>	<u>\$8.50</u>	1.7%	\$0.14	<u>\$8.50</u>	1.7%	\$0.14

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 FY10 BUDGET REVIEW

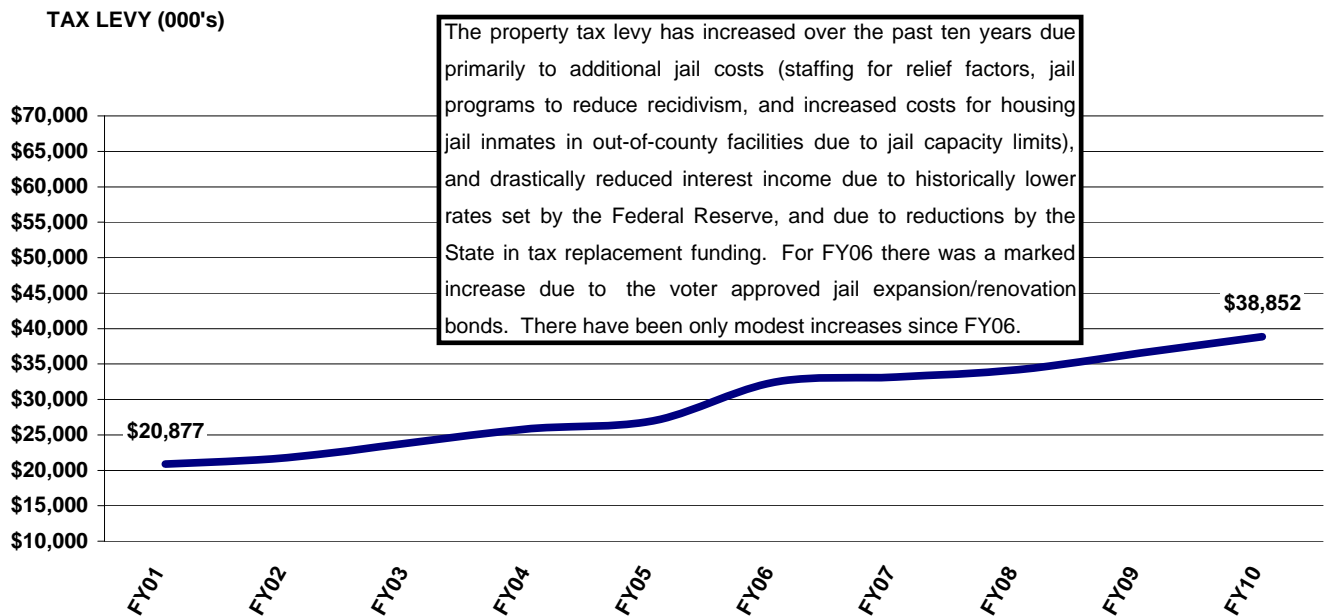
TEN YEAR LEVY RATE COMPARISON



Over the past ten years the urban rate has increased on the average about 3.2% a year. The rural rate has increased on an average about 1.9% per year. Both rates show a marked increase for FY06 due to the voter approved jail expansion/renovation bonds.

**SCOTT COUNTY FY10
BUDGET REVIEW
TEN YEAR LEVY COMPARISON**

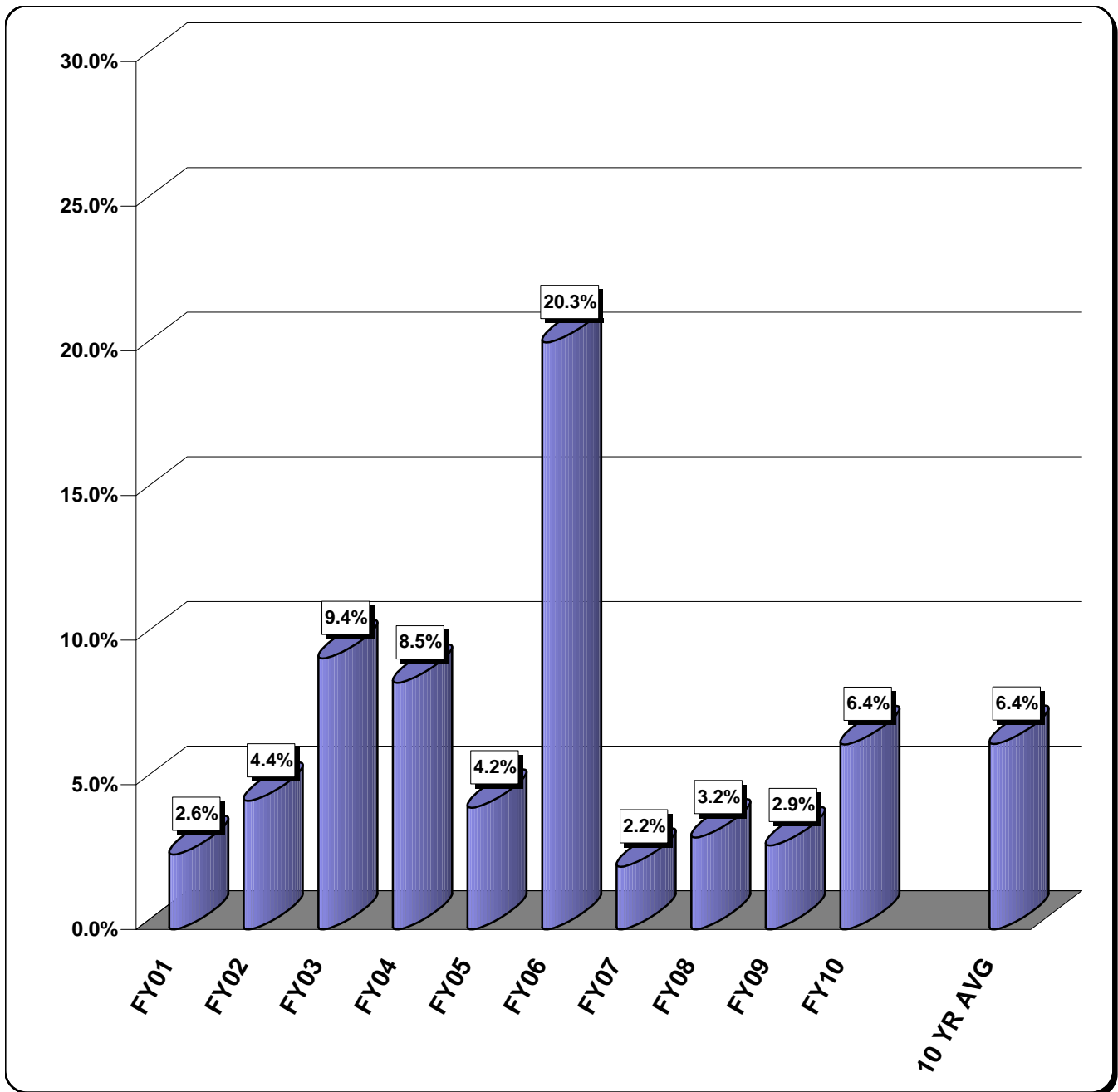
Actual Property Taxes Levied



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 FY10. Other reasons for increases over the years are discussed in the box above.

SCOTT COUNTY FY10
BUDGET REVIEW

TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY

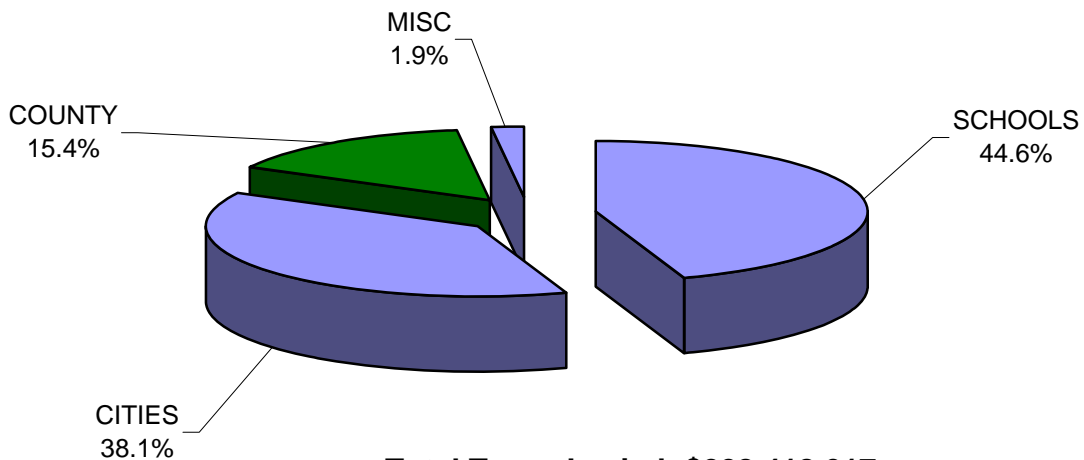


The levy for FY06 showed a marked increase due in large part to the voter approved jail expansion/renovation project. Other reasons are discussed on page 22 of this summary.

SCOTT COUNTY FY10 BUDGET REVIEW

LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY

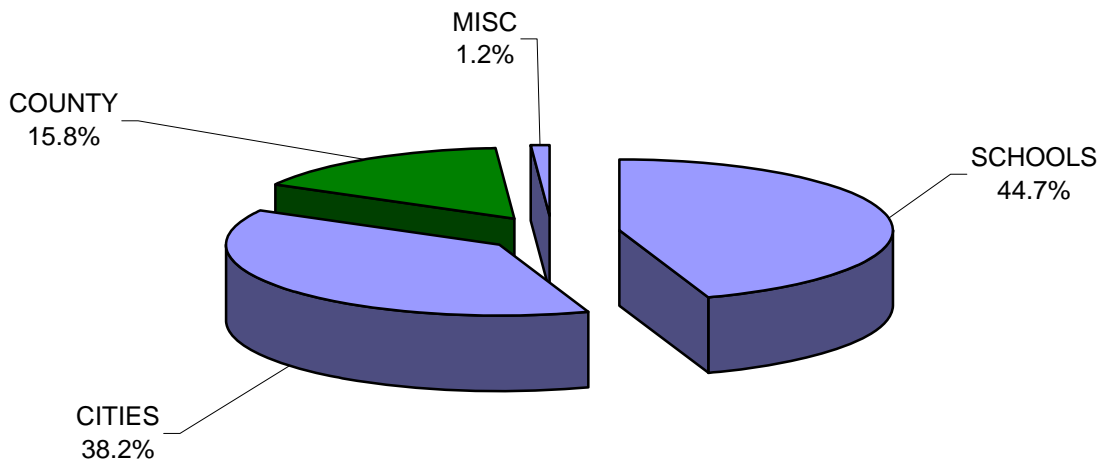
FY09 TAXES LEVIED



Total Taxes Levied: \$228,418,017

Scott County represents 15.4% 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.

FY08 TAXES LEVIED



Total Taxes Levied: \$215,709,958

SCOTT COUNTY FY10 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>	\$250,000 <u>Home</u>
Amount of Annual Increase in Property Taxes	\$3.68	\$7.36	\$11.04	\$14.71	\$36.79
Rural Levy Rate:	\$25,000 <u>Home</u>	\$50,000 <u>Home</u>	\$75,000 <u>Home</u>	\$100,000 <u>Home</u>	\$250,000 <u>Home</u>
Amount of Annual Increase in Property Taxes	\$4.82	\$9.64	\$14.45	\$19.27	\$48.18
	40 Acres <u>of Land</u>	80 Acres <u>of Land</u>	120 Acres <u>of Land</u>	160 Acres <u>of Land</u>	200 Acres <u>of Land</u>
Amount of Annual Increase in Property Taxes	\$17.85	\$35.70	\$53.55	\$71.40	\$89.25
Combined Farm Home and Land	\$22.67	\$45.34	\$68.00	\$90.67	\$137.43

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

	Fair Market Value	Taxable Value*	
		<u>FY10</u>	<u>FY09</u>
Home	\$25,000	\$11,397	\$11,020
Home	\$50,000	\$22,795	\$22,040
Home	\$75,000	\$34,192	\$33,060
Home	\$100,000	\$45,589	\$44,080
Home	\$250,000	\$113,973	\$110,201

	Farm Land/Structures Taxable Value**	
<u>Acres</u>	<u>FY10</u>	<u>FY09</u>
40	\$37,520	\$36,040
80	\$75,040	\$72,080
120	\$112,560	\$108,120
160	\$150,080	\$144,160
200	\$187,600	\$180,200

*Based on a residential rollback percentage of 45.5893% for FY10 and 44.0803% for FY09.

**Average taxable value of farm land/structures was \$938/acre for FY10 -- a 4.11% increase from the \$901/acre taxable value for FY09

	<u>FY10</u>	<u>FY09</u>
Rollback		
Ag	93.86%	90.10%
Residential	45.59%	44.08%

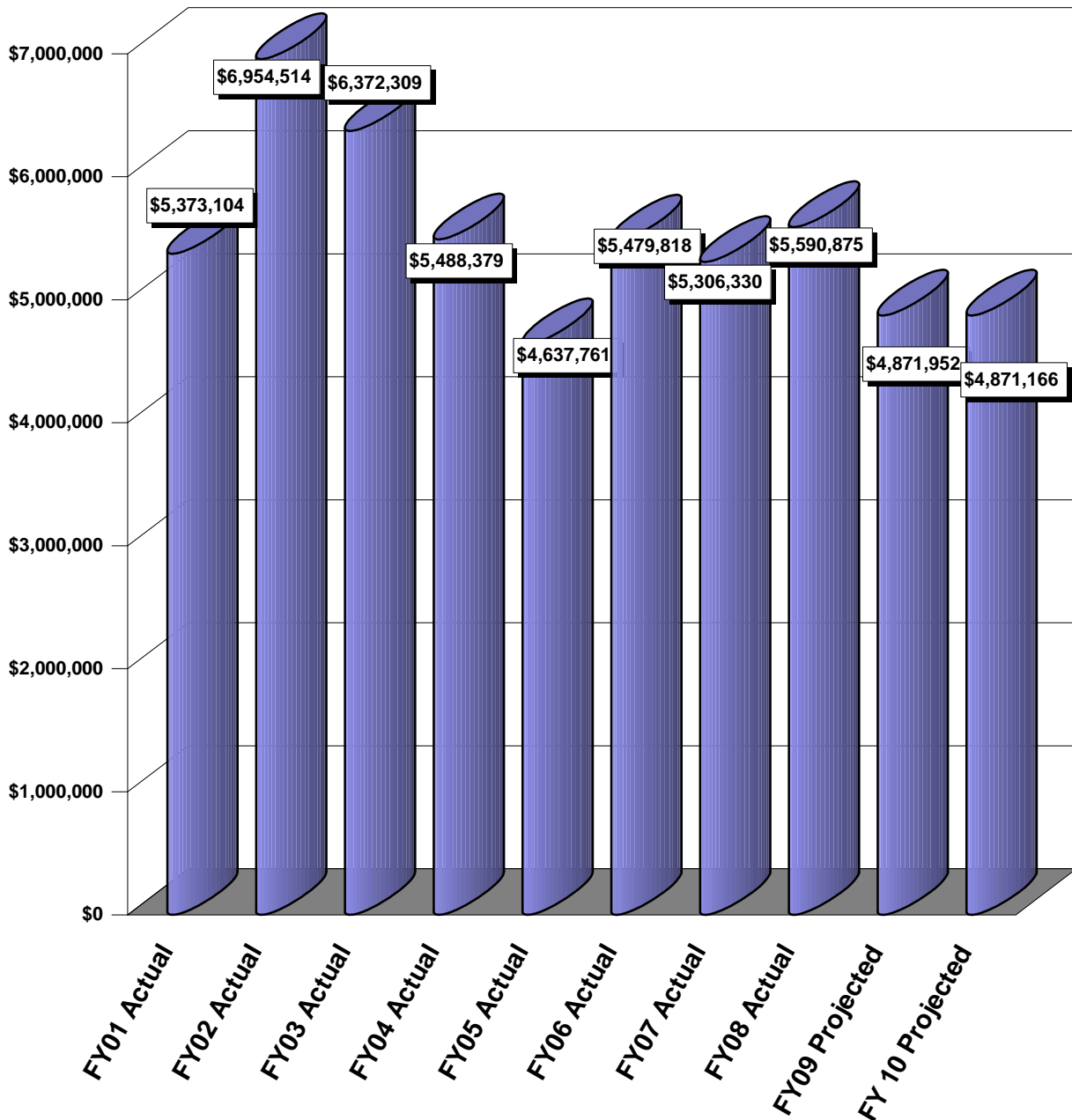
SCOTT COUNTY FY10 BUDGET REVIEW

FUND BALANCE REVIEW

	June 30, 2007 <u>Actual</u>	June 30, 2008 <u>Actual</u>	June 30, 2009 <u>Projected</u>	June 30, 2010 <u>Projected</u>
BUDGETED FUNDS				
General Fund				
Reserved For Advance To Golf Course				
Enterprise Fund	\$ 2,262,314	\$ 2,702,314	\$ 2,702,314	\$ 2,702,314
Reserved For Notes Receivable	100,000	116,175	116,175	116,175
Reserved for County Conservation sewage treatment	192,332	206,674	206,674	206,674
Designated For Claim Liabilities	1,004,488	718,847	718,847	718,847
Unreserved	<u>5,306,330</u>	<u>5,590,875</u>	<u>4,871,952</u>	<u>4,871,166</u>
Total General Fund	8,865,464	9,334,885	8,615,962	8,615,176
Total Supplemental Fund	246,884	257,673	53,898	394,205
Special Revenue Funds				
MH-DD Fund	396,372	572,244	72,883	(948,894)
Rural Services Fund	123,384	118,671	111,087	147,401
Recorder's Record Management	138,081	139,847	144,997	146,812
Secondary Roads	936,185	486,404	444,307	496,825
Total Special Revenue Funds	1,594,022	1,317,166	773,274	(157,856)
Debt Service				
Scott Solid Waste Commission				
Revenue Bond	3,685,000	3,305,000	2,810,000	2,295,000
Debt Service Remaining Fund Balance	<u>467,198</u>	<u>423,760</u>	<u>419,614</u>	<u>466,141</u>
Total Debt Service Fund	4,152,198	3,728,760	3,229,614	2,761,141
Capital Improvements				
Capital Improvements-General	5,655,329	4,599,722	2,199,408	2,683
Electronic Equipment	706,415	280,808	75,163	17,163
Vehicle Replacement	504,343	549,105	341,005	73,505
Conservation Equipment Reserve	76,834	103,024	81,546	77,322
Conservation CIP Reserve	<u>2,196</u>	<u>8,549</u>	<u>8,549</u>	<u>8,549</u>
Total Capital Improvements	6,945,117	5,541,208	2,705,671	179,222
Total Budgeted Funds	21,803,685	20,179,692	15,378,419	11,791,888
Non-Budgeted Funds				
(Net Assets)				
Golf Course Enterprise (deficit)	(1,872,566)	(2,093,620)	(2,213,601)	(2,117,986)
Grand Total All County Funds	<u>\$ 19,931,119</u>	<u>\$ 18,086,072</u>	<u>\$ 13,164,818</u>	<u>\$ 9,673,902</u>

SCOTT COUNTY FY10 BUDGET REVIEW

GENERAL FUND UNRESERVED ENDING FUND BALANCE TEN YEAR COMPARISON



The recommended FY10 General Fund Unreserved ending fund balance is expected to remain at FY09 projected levels. The remaining \$4,871,166 represents 13.2% of General Fund budgeted expenditures. When reserves for the insurance claim losses are included this percentage increases to 15.2%. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

SCOTT COUNTY FY10 BUDGET REVIEW

PROPOSED FY10 ONE-TIME USES OF UNRESERVED/UNDESIGNATED GENERAL FUND BALANCE

FY10 Projected <i>Beginning</i> Unreserved/Undesignated General Fund Balance	\$ 4,871,952
--	--------------

Less Proposed One-Time Uses:

Total One-Time Uses	<u>-</u>
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FY10 Projected <i>Ending</i> Unreserved/Undesignated General Fund Balance	<u>\$ 4,871,166</u>
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Percent Of Budgeted General Fund Expenditures	<u>13.2%</u>
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Percent Of Budgeted General Fund Expenditures when reserve for claim losses are included	<u>15.2%</u>
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SCOTT COUNTY FY10
BUDGET REVIEW

MH-DD FUND SUMMARY

	<u>FY09 Budget</u>	<u>FY10 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
MH-DD Fund							
Revenues:							
CSF/Growth Distribution	\$ 7,044,551	\$ 7,523,364	6.8%	478,813	\$ 7,523,364	6.8%	478,813
Vera French CMHC	<u>659,422</u>	<u>685,799</u>	4.0%	<u>26,377</u>	<u>685,799</u>	4.0%	<u>26,377</u>
Subtotal Revenues	7,703,973	8,209,163	6.6%	505,190	8,209,163	6.6%	505,190
Gross Local Levy	3,181,910	3,184,929	0.1%	3,019	3,184,929	0.1%	3,019
Utility Tax Replacement Excise Tax	126,122	123,103	-2.4%	(3,019)	123,103	-2.4%	(3,019)
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	<u>6,733</u>	<u>6,686</u>	-0.7%	<u>(47)</u>	<u>6,686</u>	-0.7%	<u>(47)</u>
Total Revenues	15,200,908	15,706,051	3.3%	505,143	15,706,051	3.3%	505,143
Appropriations:							
Facility & Support Services-Pine Knoll	24,030	42,697	77.7%	18,667	42,697	77.7%	18,667
Community Services MH-DD	8,883,214	9,079,892	2.2%	196,678	9,079,892	2.2%	196,678
Human Services Case Management	216,575	232,872	7.5%	16,297	227,684	5.1%	11,109
HDC (net of brain injured)	2,403,881	2,609,698	8.6%	205,817	2,513,229	4.5%	109,348
Vera French CMHC	<u>4,656,378</u>	<u>4,902,656</u>	5.3%	<u>246,278</u>	<u>4,864,326</u>	4.5%	<u>207,948</u>
Subtotal Appropriations	16,184,078	16,867,815	4.2%	683,737	16,727,828	3.4%	543,750
Revenues Over (under) Expenditures	\$ (983,170)	\$ (1,161,764)	18.2%	\$ (178,594)	\$ (1,021,777)	3.9%	\$ (38,607)

SCOTT COUNTY FY10 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

	<u>FY09 Budget</u>	<u>FY10 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 419,937	\$ 441,435	5.1%	\$ 21,498	\$ 441,435	5.1%	\$ 21,498
Attorney	2,359,051	2,508,696	6.3%	149,645	2,508,696	6.3%	149,645
Auditor	1,274,427	1,443,621	13.3%	169,194	1,443,621	13.3%	169,194
Authorized Agencies	9,096,190	9,719,919	6.9%	623,729	9,581,434	5.3%	485,244
Capital Improvements (general)	5,664,946	3,697,053	-34.7%	(1,967,893)	3,697,053	-34.7%	(1,967,893)
Community Services	9,990,812	10,317,950	3.3%	327,138	10,317,950	3.3%	327,138
Conservation (net of golf course)	3,905,984	4,008,690	2.6%	102,706	4,008,690	2.6%	102,706
Debt Service	1,342,957	1,340,650	-0.2%	(2,307)	1,340,650	-0.2%	(2,307)
Facility & Support Services	3,231,873	3,413,995	5.6%	182,122	3,334,065	3.2%	102,192
Health	5,862,663	6,180,097	5.4%	317,434	6,057,029	3.3%	194,366
Human Resources	387,398	403,905	4.3%	16,507	403,905	4.3%	16,507
Human Services	295,575	346,906	17.4%	51,331	309,891	4.8%	14,316
Information Technology	1,396,658	1,439,171	3.0%	42,513	1,439,171	3.0%	42,513
Juvenile Court Services	941,357	1,014,341	7.8%	72,984	998,310	6.1%	56,953
Non-Departmental	4,996,900	4,637,931	-7.2%	(358,969)	4,657,931	-6.8%	(338,969)
Planning & Development	384,641	394,994	2.7%	10,353	394,994	2.7%	10,353
Recorder	722,321	760,123	5.2%	37,802	760,123	5.2%	37,802
Secondary Roads	5,165,500	5,696,000	10.3%	530,500	5,696,000	10.3%	530,500
Sheriff	13,389,852	15,228,973	13.7%	1,839,121	14,221,198	6.2%	831,346
Supervisors	268,791	275,779	2.6%	6,988	275,779	2.6%	6,988
Treasurer	<u>1,754,314</u>	<u>1,820,586</u>	3.8%	<u>66,272</u>	<u>1,820,586</u>	3.8%	<u>66,272</u>
SUBTOTAL	72,852,147	75,090,815	3.1%	2,238,668	73,708,511	1.2%	856,364
Golf Course Operations	<u>1,167,406</u>	<u>1,143,599</u>	-2.0%	<u>(23,807)</u>	<u>1,143,599</u>	-2.0%	<u>(23,807)</u>
TOTAL	<u>\$ 74,019,553</u>	<u>\$ 76,234,414</u>	3.0%	<u>\$ 2,214,861</u>	<u>\$ 74,852,110</u>	1.1%	<u>\$ 832,557</u>

SCOTT COUNTY FY10 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

	<u>FY09 Budget</u>	<u>FY10 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 100	\$ -		(100)	\$ -		(100)
Attorney	16,600	31,600	90.4%	15,000	31,600	90.4%	15,000
Auditor	106,100	230,640	117.4%	124,540	230,640	117.4%	124,540
Authorized Agencies	669,422	695,799	3.9%	26,377	695,799	3.9%	26,377
Capital Improvements (general)	788,740	772,800	-2.0%	(15,940)	772,800	-2.0%	(15,940)
Community Services	7,120,162	7,598,975	6.7%	478,813	7,598,975	6.7%	478,813
Conservation (net of golf course)	1,135,341	1,114,895	-1.8%	(20,446)	1,116,895	-1.6%	(18,446)
Debt Service	122,534	106,040	-13.5%	(16,494)	106,040	-13.5%	(16,494)
Facility & Support Services	181,412	164,128	-9.5%	(17,284)	164,128	-9.5%	(17,284)
Health	2,230,390	2,648,766	18.8%	418,376	2,628,766	17.9%	398,376
Human Resources	100	750		650	750		650
Human Services	34,988	35,431	1.3%	443	35,431	1.3%	443
Information Technology	40,904	40,904	0.0%	-	40,904	0.0%	-
Juvenile Court Services	382,949	341,750	-10.8%	(41,199)	341,750	-10.8%	(41,199)
Non-Departmental	1,603,760	914,650	-43.0%	(689,110)	914,650	-43.0%	(689,110)
Planning & Development	263,700	203,870	-22.7%	(59,830)	203,870	-22.7%	(59,830)
Recorder	1,434,050	1,282,730	-10.6%	(151,320)	1,282,730	-10.6%	(151,320)
Secondary Roads	2,859,836	3,264,499	14.1%	404,663	3,264,499	14.1%	404,663
Sheriff	982,538	983,847	0.1%	1,309	983,847	0.1%	1,309
Supervisors	100	-		(100)	-		(100)
Treasurer	3,110,331	2,674,890	-14.0%	(435,441)	2,674,890	-14.0%	(435,441)
SUBTOTAL DEPT REVENUES	23,084,057	23,106,964	0.1%	22,907	23,088,964	0.0%	4,907
Revenues not included in above department totals:							
Gross Property Taxes	35,209,549	37,429,709	6.3%	2,220,160	37,429,709	6.3%	2,220,160
Local Option Taxes	3,972,400	3,896,863	-1.9%	(75,537)	3,896,863	-1.9%	(75,537)
Utility Tax Replacement Excise Tax	1,373,824	1,422,984	3.6%	49,160	1,422,984	3.6%	49,160
Other Taxes	61,766	65,252	5.6%	3,486	65,252	5.6%	3,486
State Tax Replic Credits	4,206,297	4,205,708	0.0%	(589)	4,205,708	0.0%	(589)
Vehicle Fund	15,675	7,500	-52.2%	(8,175)	7,500	-52.2%	(8,175)
Electronic Equipment Fund	10,827	5,000	-53.8%	(5,827)	5,000	-53.8%	(5,827)
SUB-TOTAL REVENUES (Budgeted Funds)	67,934,395	70,139,980	3.2%	2,205,585	70,121,980	3.2%	2,187,585
Golf Course Operations	1,234,833	1,239,214	0.4%	4,381	1,239,214	0.4%	4,381
TOTAL	\$ 69,169,228	\$ 71,379,194	3.2%	\$ 2,209,966	\$ 71,361,194	3.2%	\$ 2,191,966

**SCOTT COUNTY FY10
BUDGET REVIEW
PERSONNEL SUMMARY (FTE's)**

<u>Department</u>	<u>FY 09 Budget</u>	<u>FY09 Estimate Changes</u>	<u>FY 09 Adjusted Budget</u>	<u>FY 10 Dept Req Changes</u>	<u>FY 10 Dept Request</u>	<u>FY 10 Proposed Changes</u>	<u>FY 10 Proposed</u>
Administration	3.50		3.50	0.00	3.50	0.00	3.50
Attorney	30.00		30.00		30.00		30.00
Auditor	15.40		15.40	0.00	15.40	0.00	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	0.45	29.59		29.14
Health	39.60	3.00	42.60	2.25	44.85	0.00	42.60
Human Resources	4.50		4.50		4.50		4.50
Information Technology	12.00		12.00	0.00	12.00	0.00	12.00
Juvenile Court Services	14.20		14.20	0.45	14.65		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	166.35		166.35	28.00	194.35	0.00	166.35
Supervisors	5.00		5.00		5.00		5.00
Treasurer	28.60		28.60		28.60		28.60
SUBTOTAL	433.77	3.00	436.77	31.15	467.92	0.00	436.77
Golf Course Enterprise	19.35		19.35		19.35		19.35
TOTAL	453.12	3.00	456.12	31.15	487.27	0.00	456.12

SCOTT COUNTY FY10 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP, and Debt Service

	<u>FY09 Budget</u>	<u>FY10 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration (1)	\$ 10,275	\$ 12,300	19.7%	\$ 2,025	\$ 12,300	19.7%	\$ 2,025
Attorney	138,550	137,600	-0.7%	(950)	137,600	-0.7%	(950)
Auditor (2)	149,945	258,895	72.7%	108,950	258,895	72.7%	108,950
Authorized Agencies	9,096,190	9,719,919	6.9%	623,729	9,581,434	5.3%	485,244
Information Technology	393,250	393,250	0.0%	-	393,250	0.0%	-
Facility & Support Services	1,784,585	1,851,508	3.8%	66,923	1,783,008	-0.1%	(1,577)
Community Services	9,175,226	9,458,879	3.1%	283,653	9,458,879	3.1%	283,653
Conservation	1,722,708	1,743,826	1.2%	21,118	1,743,826	1.2%	21,118
Health	3,128,839	3,151,659	0.7%	22,820	3,151,659	0.7%	22,820
Human Resources	121,400	122,400	0.8%	1,000	122,400	0.8%	1,000
Human Services	295,575	346,906	17.4%	51,331	309,891	4.8%	14,316
Juvenile Detention Center (3)	118,150	87,150	-26.2%	(31,000)	87,150	-26.2%	(31,000)
Non-Departmental (4)	4,872,777	4,509,871	-7.4%	(362,906)	4,529,871	-7.0%	(342,906)
Planning & Development	93,950	93,200	-0.8%	(750)	93,200	-0.8%	(750)
Recorder (5)	22,884	19,350	-15.4%	(3,534)	19,350	-15.4%	(3,534)
Secondary Roads	4,632,500	4,646,000	0.3%	13,500	4,646,000	0.3%	13,500
Sheriff	2,130,711	2,338,584	9.8%	207,873	2,201,014	3.3%	70,303
Supervisors	11,375	12,825	12.7%	1,450	12,825	12.7%	1,450
Treasurer	138,820	134,780	-2.9%	(4,040)	134,780	-2.9%	(4,040)
TOTAL	\$ 38,037,710	\$ 39,038,902	2.6%	\$ 1,001,192	\$ 38,677,332	1.7%	\$ 639,622

(1) travel and school of instruction increases due to additional professional in this department

(2) increases related to additional instruction and travel for new auditor, additional elections, and state mandated payment for I VOTER system

(3) decrease related to a reduction in service contract expense

(4) decrease in expenses due to decrease in grant expenditures

(5) decrease in supply budget

SCOTT COUNTY FY10 BUDGET REVIEW

AUTHORIZED AGENCIES

	<u>FY09 Budget</u>	<u>FY10 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	<u>659,422</u>	<u>685,799</u>	4.0%	<u>26,377</u>	<u>685,799</u>	4.0%	<u>26,377</u>
Total Revenues	<u>\$ 669,422</u>	<u>\$ 695,799</u>	3.9%	<u>\$ 26,377</u>	<u>\$ 695,799</u>	3.9%	<u>\$ 26,377</u>
APPROPRIATIONS:							
Bi-State Planning	\$ 69,025	\$ 71,096	3.0%	\$ 2,071	\$ 71,096	3.0%	\$ 2,071
Buffalo Ambulance	32,650	32,650	0.0%	-	32,650	0.0%	-
Center for Alcohol & Drug Services	370,455	490,331	32.4%	119,876	490,331	32.4%	119,876
Commission on Aging	228,423	233,750	2.3%	5,327	233,750	2.3%	5,327
Community Health Care	344,673	355,013	3.0%	10,340	355,013	3.0%	10,340
Durant Ambulance	20,000	20,000	0.0%	-	20,000	0.0%	-
Emergency Management Agency	35,357	41,041	16.1%	5,684	41,041	16.1%	5,684
Scott Emergency Communication Center-EMA	300,000	300,000	-	-	300,000	-	-
Handicapped Development Center	2,419,881	2,625,664	8.5%	205,783	2,524,228	4.3%	104,347
Humane Society	32,036	32,036	0.0%	-	33,317	4.0%	1,281
Library	479,355	507,725	5.9%	28,370	507,725	5.9%	28,370
Medic Ambulance	-	-	-	-	-	-	-
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	<u>4,656,378</u>	<u>4,902,656</u>	5.3%	<u>246,278</u>	<u>4,864,326</u>	4.5%	<u>207,948</u>
Total Appropriations	<u>\$ 9,096,190</u>	<u>\$ 9,719,919</u>	6.9%	<u>\$ 623,729</u>	<u>\$ 9,581,434</u>	5.3%	<u>\$ 485,244</u>

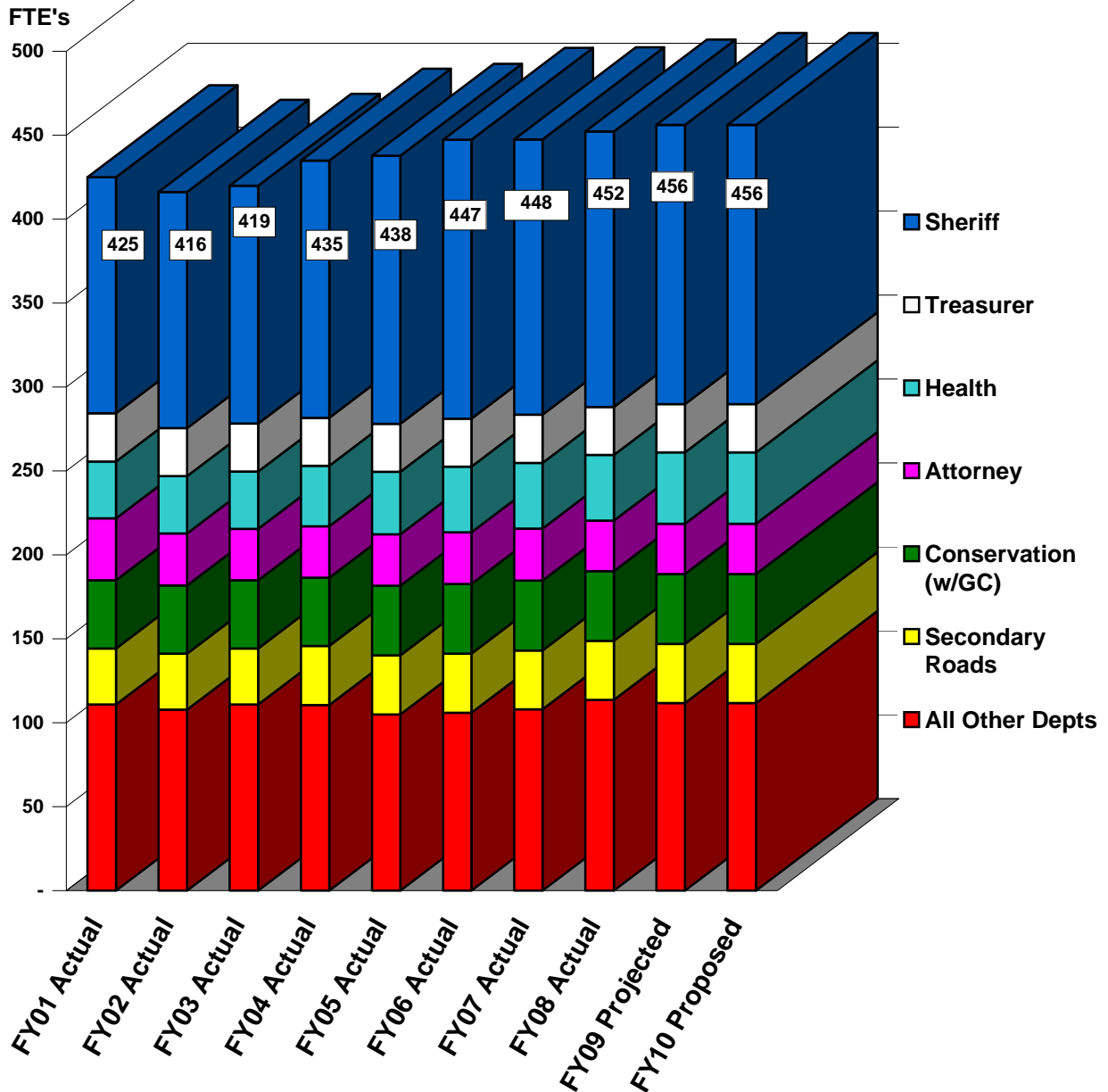
SCOTT COUNTY FY09 BUDGET REVIEW

10 YEAR FTE LISTING

<u>Department</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>	<u>FY10</u>
Administration	2.70	3.70	3.70	3.70	3.10	3.10	3.10	3.10	3.50	3.50
Attorney	37.00	31.00	30.63	30.63	30.63	30.75	31.00	30.00	30.00	30.00
Auditor	15.40	15.40	15.40	15.40	15.40	15.40	16.40	16.40	15.40	15.40
Community Services	12.75	12.75	13.00	13.00	12.50	12.50	12.50	12.50	12.50	12.50
Conservation (net of golf course)	21.25	21.25	21.25	21.25	22.25	22.25	22.25	22.25	22.25	22.25
Facility and Support Services	19.24	23.74	23.74	23.74	24.19	24.19	25.69	29.14	29.14	29.14
Health	33.90	34.15	34.15	36.15	37.15	39.15	39.15	39.15	42.60	42.60
Human Resources	7.50	7.50	7.50	7.50	4.50	4.50	4.50	4.50	4.50	4.50
Information Technology	17.50	10.00	10.00	10.00	10.00	11.00	11.00	11.00	12.00	12.00
Juvenile Court Services	12.40	12.40	15.20	15.20	14.20	14.20	14.20	14.20	14.20	14.20
Planning & Development	4.33	4.33	4.33	4.08	4.08	4.08	4.08	4.08	4.08	4.08
Recorder	14.00	13.00	13.00	13.00	12.00	12.00	11.50	11.50	11.50	11.50
Secondary Roads	33.40	33.40	33.40	35.15	35.15	35.15	35.15	35.15	35.15	35.15
Sheriff	140.70	140.70	141.70	153.15	159.65	166.10	164.10	166.30	166.35	166.35
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>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>	<u>28.60</u>
SUBTOTAL	405.67	396.92	400.60	415.55	418.40	427.97	428.22	432.87	436.77	436.77
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>425.02</u>	<u>416.27</u>	<u>419.95</u>	<u>434.90</u>	<u>437.75</u>	<u>447.32</u>	<u>447.57</u>	<u>452.22</u>	<u>456.12</u>	<u>456.12</u>

SCOTT COUNTY FY10 BUDGET REVIEW

FTE (Full Time Equivalents) STAFFING TRENDS TEN YEAR COMPARISON



Total FTE's have increased by 31 positions and 7% over the past 10 years. Most of the new positions (26) have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population. 8.7 positions have been added to the Health Department primarily grant funded positions or for the jail inmate health program.

SCOTT COUNTY FY10 BUDGET REVIEW

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

	<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 ACTUAL</u>	<u>FY09 BUDGET</u>	<u>FY10 PROPOSED</u>
SERVICE AREA										
Public Safety and Legal Services	\$ 10,868,277	\$ 10,892,569	\$ 13,584,142	\$ 14,593,427	\$ 16,507,338	\$ 20,413,548	\$ 19,330,101	\$ 19,214,445	\$ 20,219,107	\$ 21,128,440
Court Services*	1,378,948	1,598,061	-	-	-	-	-	-	-	-
Physical Health & Social Services	3,489,652	3,846,548	5,279,964	5,563,019	5,398,110	5,489,010	5,638,002	5,915,795	6,207,864	6,454,513
Mental Health, MR & DD	11,615,292	12,507,653	12,540,895	12,454,452	12,673,353	13,416,089	14,288,703	15,182,707	16,184,078	16,727,828
Social Services**	1,815,698	1,828,677	-	-	-	-	-	-	-	-
County Environment & Education***	2,601,159	2,974,726	3,331,750	3,809,045	3,554,450	3,558,603	3,845,185	4,099,548	4,316,421	4,481,667
Roads & Transportation	3,240,775	3,380,066	3,025,694	3,716,998	3,915,398	3,937,870	4,360,061	4,493,011	4,632,500	4,646,000
Government Services to Residents	1,658,522	1,748,504	1,638,400	1,746,145	1,765,623	1,866,797	1,933,065	2,012,786	1,964,811	2,167,089
Administration	<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>8,238,361</u>	<u>8,953,706</u>	<u>9,203,104</u>
SUBTOTAL OPERATING BUDGET	42,492,498	44,684,262	45,615,382	48,505,765	50,629,442	55,988,319	56,950,915	59,156,653	62,478,487	64,808,641
Debt Service	592,485	607,818	1,112,750	1,038,905	1,046,926	1,047,075	3,485,504	3,424,745	3,463,137	3,460,705
Capital Projects	<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>5,832,465</u>	<u>6,910,523</u>	<u>5,439,165</u>
TOTAL COUNTY BUDGET	<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>\$ 68,413,863</u>	<u>\$ 72,852,147</u>	<u>\$ 73,708,511</u>

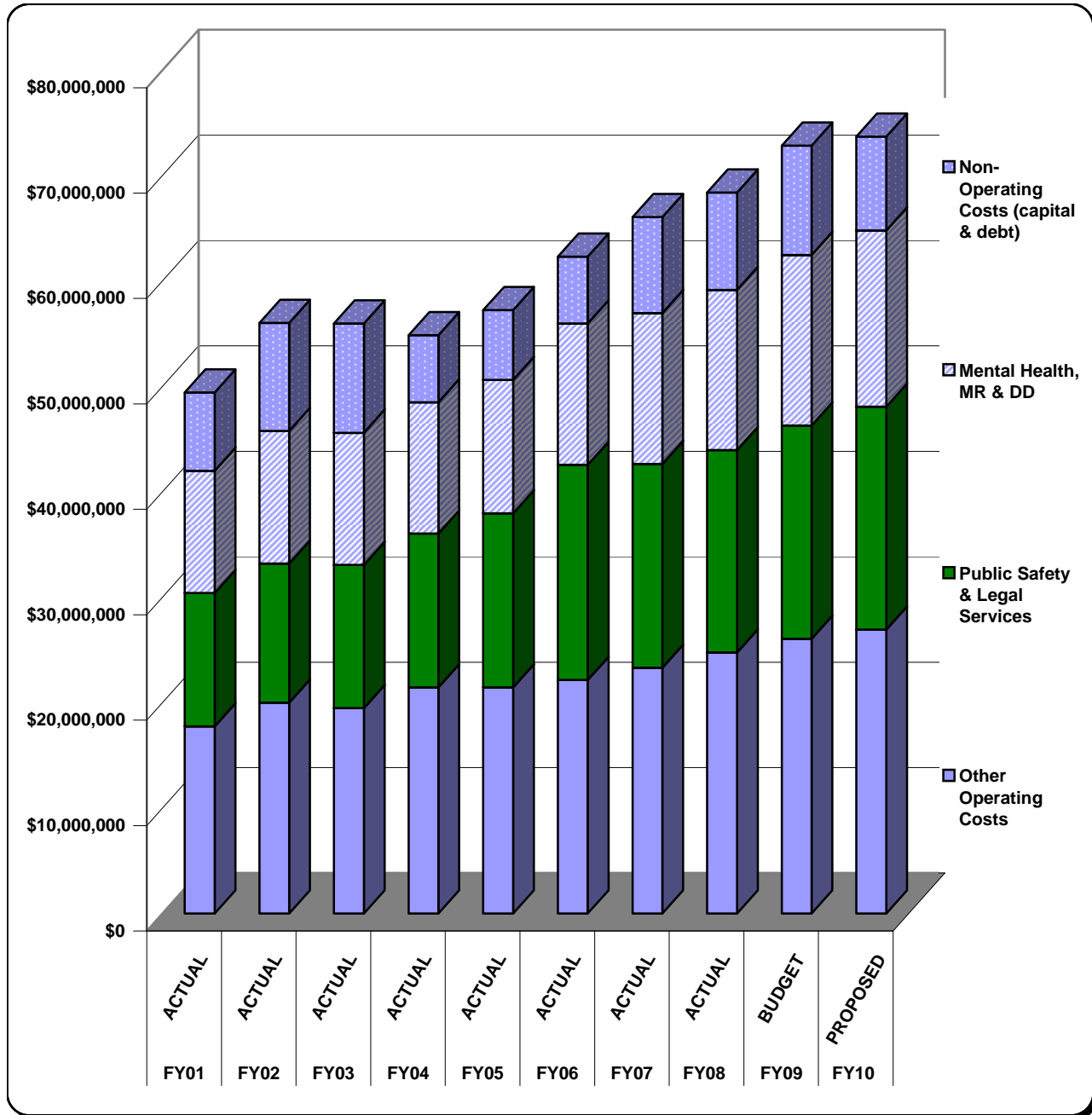
* Combined with Public Safety in FY03

** Combined with Physical Health in FY03

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

SCOTT COUNTY FY10 BUDGET REVIEW

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety and Legal Services costs have increased 79% during the past ten years primarily due to increasing jail staffing/program costs and costs to run a new, expanded jail. Non-operating costs (capital and debt) increased due to continued progress on the Courthouse space renovation master plan, technology upgrades and GIS development.

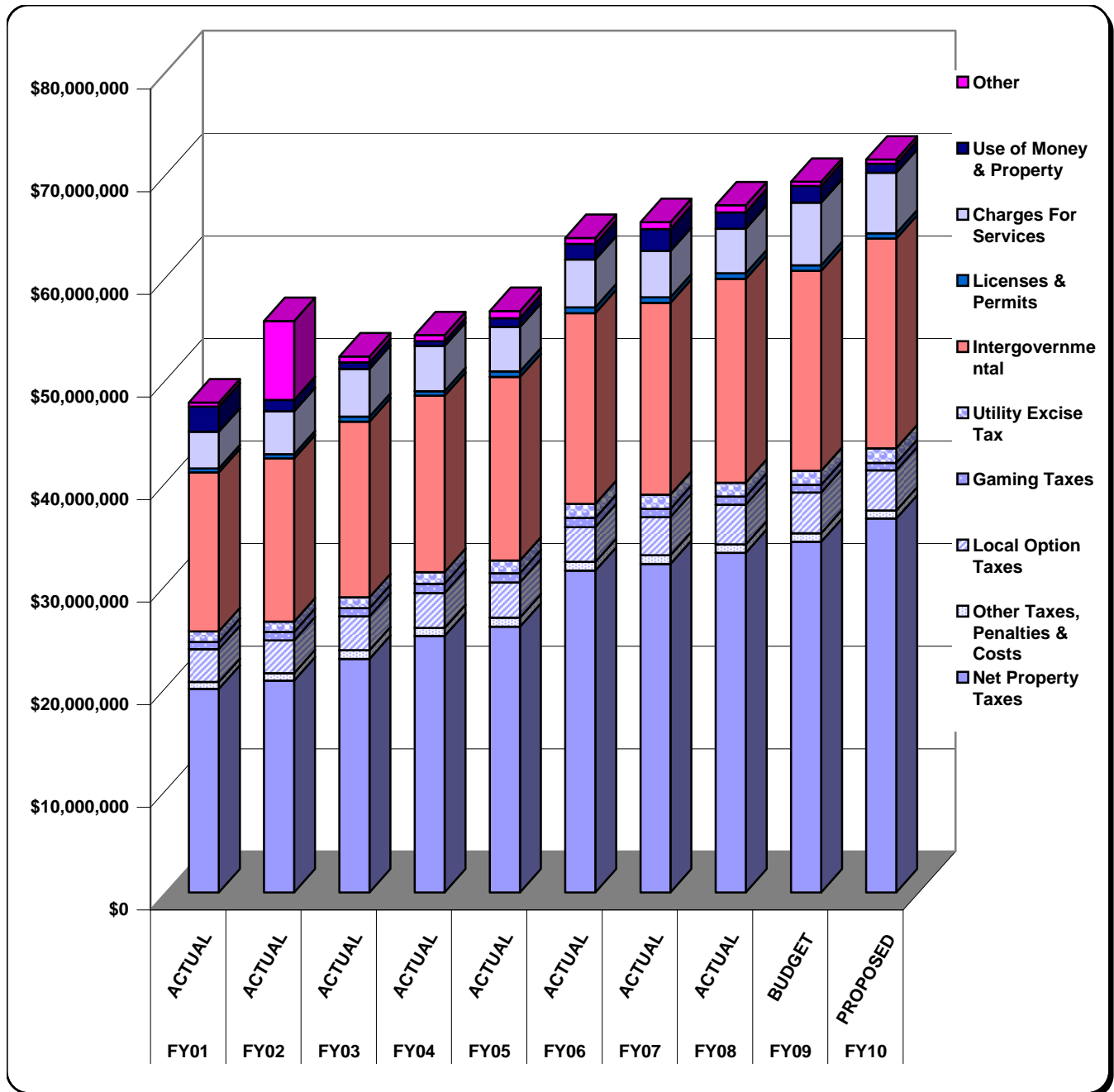
SCOTT COUNTY FY09 BUDGET REVIEW

REVENUE SOURCES 10 YEAR SUMMARY
Budgeted Funds

	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 ACTUAL	FY06 ACTUAL	FY07 ACTUAL	FY08 ACTUAL	FY09 BUDGET	FY10 PROPOSED
REVENUES										
Taxes Levied on Property	\$ 20,875,055	\$ 21,640,948	\$ 23,737,132	\$ 25,950,953	\$ 26,843,438	\$ 32,404,287	\$ 33,054,552	\$ 34,109,055	\$ 35,209,549	\$ 37,429,709
Less: Uncollected Delinquent Taxes	18,506	10,221	46,615	98,684	225,503	27,982	7,743	19,860	7,743	19,860
Less: Credits To Taxpayers	<u>1,015,092</u>	<u>996,901</u>	<u>967,309</u>	<u>954,606</u>	<u>948,372</u>	<u>1,039,626</u>	<u>1,037,240</u>	<u>988,307</u>	<u>1,037,240</u>	<u>988,307</u>
Net Current Property Taxes	19,841,457	20,633,826	22,723,208	24,897,663	25,669,563	31,336,679	32,009,569	33,100,888	34,164,566	36,421,542
Add: Delinquent Property Tax Rev	<u>10,828</u>	<u>10,221</u>	<u>46,615</u>	<u>98,684</u>	<u>225,503</u>	<u>27,982</u>	<u>7,743</u>	<u>19,860</u>	<u>7,743</u>	<u>19,860</u>
Total Net Property Taxes	19,852,285	20,644,047	22,769,823	24,996,347	25,895,066	31,364,661	32,017,312	33,120,748	34,172,309	36,441,402
Penalties, Interest & Costs on Taxes	522,155	579,951	667,318	652,959	837,554	791,859	782,123	731,456	775,000	725,000
Other County Taxes	<u>131,550</u>	<u>149,562</u>	<u>172,112</u>	<u>117,732</u>	<u>59,143</u>	<u>63,288</u>	<u>61,764</u>	<u>65,254</u>	<u>61,766</u>	<u>65,252</u>
Total Other Taxes, Penalties & Costs	653,705	729,513	839,430	770,691	896,697	855,147	843,887	796,710	836,766	790,252
Local Option Taxes	3,196,756	3,195,497	3,289,382	3,403,432	3,418,462	3,382,319	3,727,522	3,860,101	3,972,400	3,896,863
Gaming Taxes	718,162	822,996	805,667	919,864	904,896	887,690	789,210	815,524	735,000	735,000
Utility Tax Replacement Excise Tax	<u>1,026,976</u>	<u>1,008,058</u>	<u>1,061,401</u>	<u>1,133,933</u>	<u>1,228,633</u>	<u>1,377,836</u>	<u>1,382,626</u>	<u>1,341,669</u>	<u>1,373,824</u>	<u>1,422,983</u>
Intergovernmental :										
State Shared Revenues	1,815,163	1,834,298	2,842,279	2,851,114	2,909,524	2,970,800	2,906,373	2,866,917	2,818,836	2,876,499
State Grants & Reimbursements	5,103,705	6,126,996	3,488,920	6,242,589	6,989,821	6,829,829	7,697,666	9,351,941	8,996,192	9,917,432
State Credits Against Levied Taxes	1,015,092	996,901	967,309	954,606	948,372	1,039,626	1,037,240	988,307	1,037,240	988,307
State/Federal Pass-Through Grants			1,618,352	1,799,402	2,019,924	2,578,089	1,930,872	1,765,247	1,983,004	1,616,891
Other State Credits	6,691,597	5,872,352	7,346,040	4,481,212	4,204,390	4,206,422	4,206,296	4,205,709	4,206,297	4,205,708
Federal Grants & Entitlements	73,910	55,805	24,510	5,217	6,160	9,343	13,737	12,853	7,500	10,000
Contr & Reimb From Other Govts	790,279	1,003,090	839,639	844,041	817,339	957,861	922,425	673,849	440,268	829,453
Payments in Lieu of Taxes	<u>2,195</u>	<u>6,199</u>	<u>3,659</u>	<u>3,751</u>	<u>3,988</u>	<u>4,055</u>	<u>165</u>	<u>8,226</u>	<u>4,055</u>	<u>4,055</u>
Subtotal Intergovernmental	15,491,941	15,895,641	17,130,708	17,181,932	17,899,518	18,596,025	18,714,774	19,873,049	19,493,392	20,448,345
Licenses & Permits	386,316	418,998	476,799	454,731	529,000	572,048	517,197	540,170	546,600	504,120
Charges For Services	3,576,260	4,181,052	4,651,953	4,389,232	4,336,407	4,656,144	4,521,227	4,337,362	6,093,056	5,898,457
Use of Money & Property	<u>2,450,312</u>	<u>1,098,729</u>	<u>646,190</u>	<u>462,394</u>	<u>862,917</u>	<u>1,522,921</u>	<u>2,152,760</u>	<u>1,604,900</u>	<u>1,630,563</u>	<u>874,732</u>
Other:										
Fines, Forfeitures & Defaults	69,325	34,938	-	-	-	-	-	-	-	-
Miscellaneous	317,904	674,065	550,929	595,720	645,795	518,223	625,512	683,728	349,418	367,762
Internal Service Funds Closeout	-	1,887,495	-	-	-	-	-	-	-	-
General Long Term Debt Proceeds	-	5,041,777	-	-	-	-	-	-	-	-
Proceeds of Fixed Asset Sales	<u>4,784</u>	<u>51,974</u>	<u>13,870</u>	<u>9,085</u>	<u>49,578</u>	<u>50,780</u>	<u>43,894</u>	<u>67,797</u>	<u>56,000</u>	<u>51,777</u>
Total Other	392,013	7,690,249	564,799	604,805	695,373	569,003	669,406	751,525	405,418	419,539
Total Revenues & Other Sources	<u>\$ 47,744,726</u>	<u>\$ 55,684,780</u>	<u>\$ 52,236,152</u>	<u>\$ 54,317,361</u>	<u>\$ 56,666,969</u>	<u>\$ 63,783,794</u>	<u>\$ 65,335,921</u>	<u>\$ 67,041,758</u>	<u>\$ 69,259,328</u>	<u>\$ 71,431,693</u>

SCOTT COUNTY FY10 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY 10 will be 51%. That percentage is higher than ten years ago in FY00 when it was 41.5%. The reasons for the increase include historically low interest rates during this period and rising health care costs. 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, FY09, and FY10 reflected modest levy increases.