

**SUMMARY OF
ADMINISTRATION RECOMMENDATION
ON THE
SCOTT COUNTY
FY12 BUDGET**



January 28, 2011

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CAPITAL PROJECTS

CALENDAR OF EVENTS

**BOARD OF SUPERVISORS
GOAL SETTING FOR 2010-15
AND POLICY AND MANAGEMENT PRIORITY FOR 2010-11**

**GOALS
2010 – 2015**

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
2010 - 2011**

TOP PRIORITY

- Balanced Budget with Fund Balance
- IT Master Plan
- Mental Health Funding
- Air Quality Pledge

HIGH PRIORITY

- Rail Service to Iowa City
- Rock Island Arsenal: Marketing and Lobbying
- Lake Canyada Resolution
- County Space Needs Study
- Sustainability Plan for County

MANAGEMENT AGENDA 2010 - 2011

TOP PRIORITY

- Vendor Cost Analysis
- Diversion Programs: Performance Measurement
- EMA Education
- County Fleet Evaluation
- Quad Cities First Performance

HIGH PRIORITY

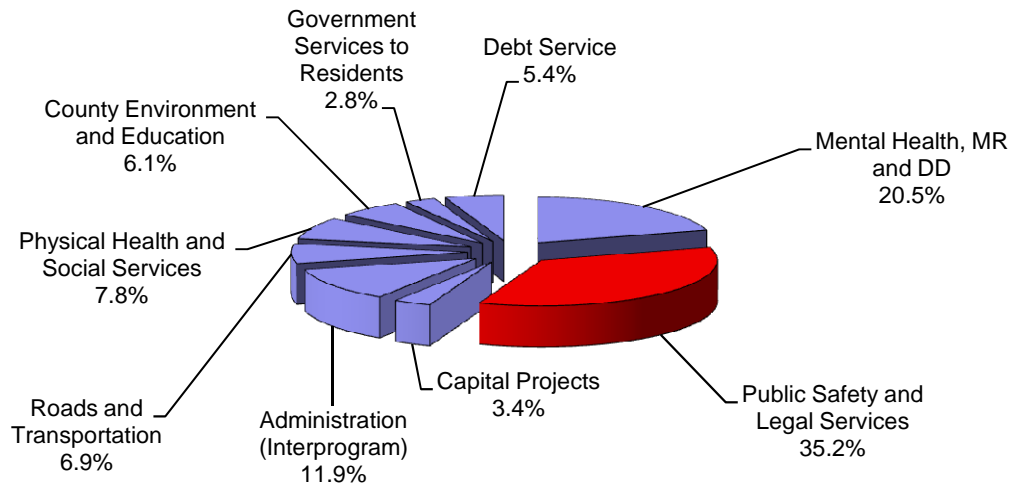
- Executive Volunteer Program
- Energy Audits/Actions

SCOTT COUNTY FY12 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

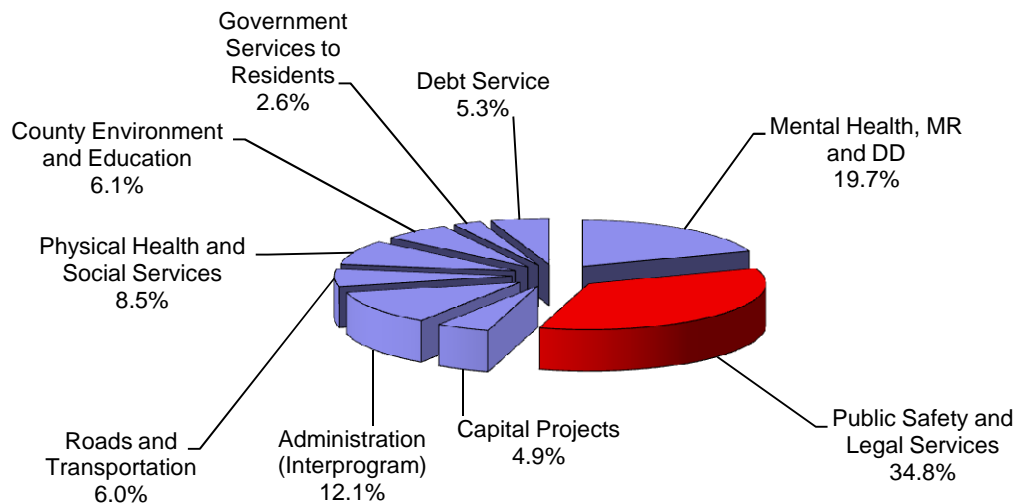
Budgeted Funds Only

FY12 BUDGET: \$80,910,327



Public Safety and Legal Services continues to be the largest single expenditure area for the County.

FY11 BUDGET: \$78,870,615



SCOTT COUNTY FY12 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; Emergency Management Agency, and SECC (consolidate dispatch center).

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 FY12 BUDGET REVIEW

APPROPRIATION SUMMARY BY SERVICE AREA

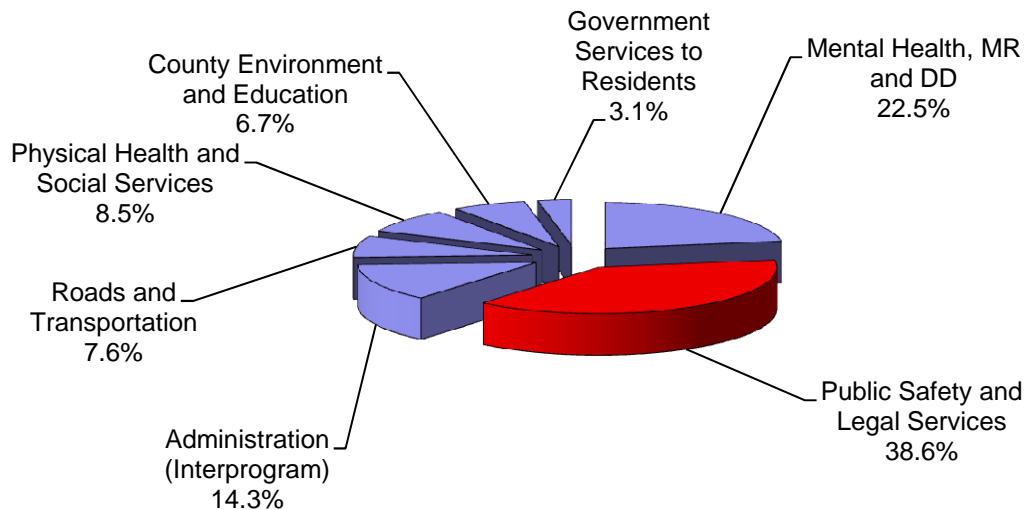
SERVICE AREA	<u>FY11 Budget</u>	<u>FY12 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Public Safety & Legal Services	\$ 27,452,851	\$ 28,333,092	3.2%	\$ 880,241	\$ 28,482,092	3.7%	\$ 1,029,241
Physical Health & Social Services	6,738,506	6,297,888	-6.5%	(440,618)	6,297,888	-6.5%	(440,618)
Mental Health, MR & DD	15,514,595	16,584,651	6.9%	1,070,056	16,584,651	6.9%	1,070,056
County Environment & Education	4,850,337	4,983,623	2.7%	133,286	4,906,623	1.2%	56,286
Roads & Transportation	4,721,000	5,586,280	18.3%	865,280	5,586,280	18.3%	865,280
Government Services to Residents	2,043,870	2,265,831	10.9%	221,961	2,265,741	10.9%	221,871
Administration (Interprogram)	<u>9,526,913</u>	<u>9,636,890</u>	1.2%	<u>109,977</u>	<u>9,636,863</u>	1.2%	<u>109,950</u>
SUBTOTAL OPERATING BUDGET	70,848,072	73,688,255	4.0%	2,840,183	73,760,138	4.1%	2,912,066
Debt Service	4,188,885	4,369,070	4.3%	180,185	4,369,070	4.3%	180,185
Capital Projects	<u>3,833,658</u>	<u>2,781,119</u>	-27.5%	<u>(1,052,539)</u>	<u>2,781,119</u>	-27.5%	<u>(1,052,539)</u>
SUBTOTAL COUNTY BUDGET	78,870,615	80,838,444	2.5%	1,967,829	80,910,327	2.6%	2,039,712
Golf Course Operations	<u>1,101,529</u>	<u>1,151,360</u>	4.5%	<u>49,831</u>	<u>1,151,360</u>	4.5%	<u>49,831</u>
TOTAL	\$ 79,972,144	\$ 81,989,804	2.5%	\$ 2,017,660	\$ 82,061,687	2.6%	\$ 2,089,543

SCOTT COUNTY FY12 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

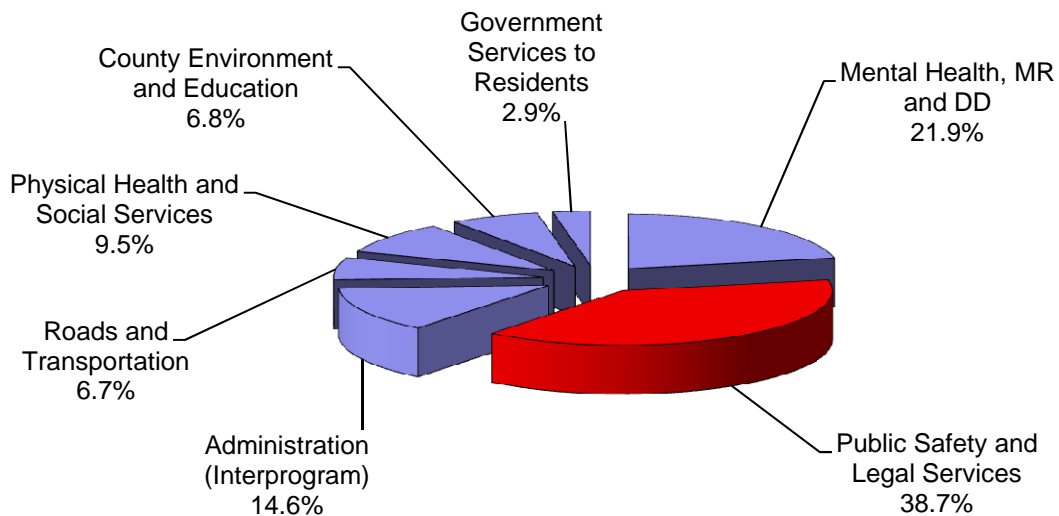
Operating Budget Only

FY12 BUDGET: \$73,760,138



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 continues to be a concern about state funding for Mental Health services.

FY11 BUDGET: \$70,848,072



SCOTT COUNTY FY12 BUDGET REVIEW

REVENUE SUMMARY

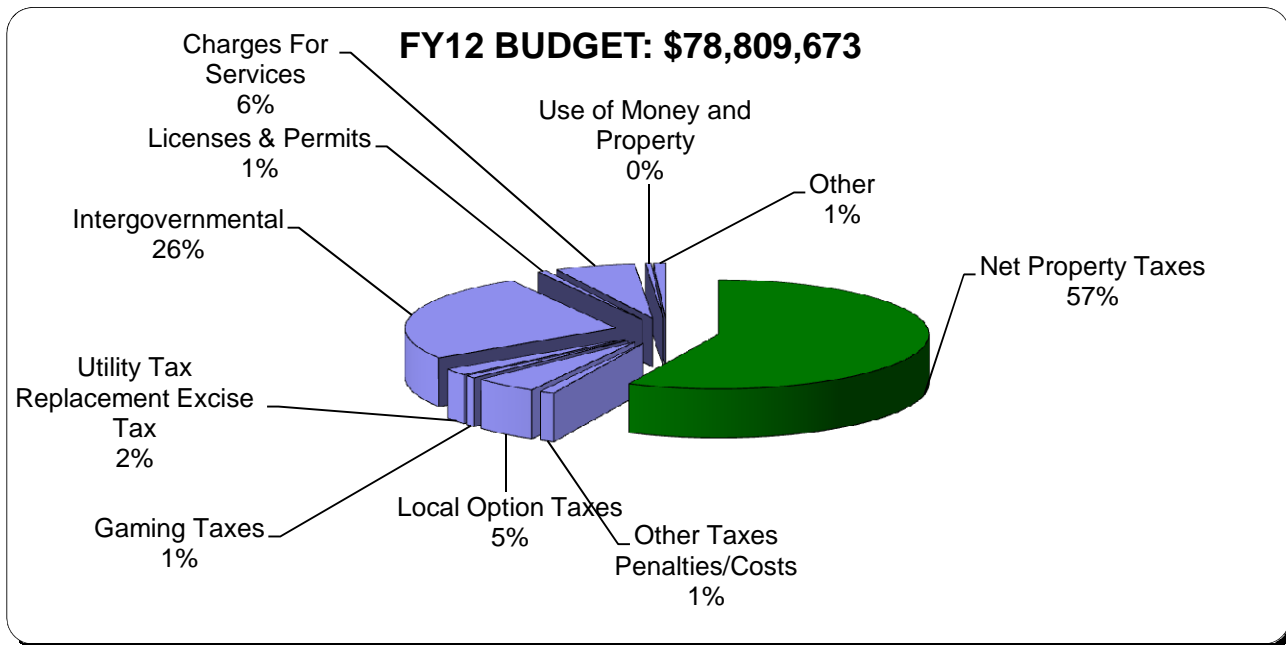
Budgeted Funds

	<u>FY11 Budget</u>	<u>FY12 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES							
Taxes Levied on Property	\$ 44,306,367	\$ 45,877,032	3.5%	\$ 1,570,665	\$ 45,845,848	3.5%	\$ 1,539,481
Less: Uncollected Delinquent Taxes-Levy Year	27,976	33,707	20.5%	5,731	33,707	20.5%	5,731
Less: Credits To Taxpayers	940,432	930,071	-1.1%	(10,361)	930,071	-1.1%	(10,361)
Net Current Property Taxes	<u>43,337,959</u>	<u>44,913,254</u>	3.6%	<u>1,575,295</u>	<u>44,882,070</u>	3.6%	<u>1,544,111</u>
Add: Delinquent Property Tax Revenue	<u>27,976</u>	<u>33,707</u>	20.5%	<u>5,731</u>	<u>33,707</u>	20.5%	<u>5,731</u>
Total Net Property Taxes	43,365,935	44,946,961	3.6%	1,581,026	44,915,777	3.6%	1,549,842
Penalties, Interest & Costs On Taxes	825,000	790,000	-4.2%	(35,000)	790,000	-4.2%	(35,000)
Other County Taxes	<u>66,852</u>	<u>66,853</u>	0.0%	<u>1</u>	<u>66,853</u>	0.0%	<u>1</u>
Total Other Taxes, Penalties & Costs	891,852	856,853	-3.9%	(34,999)	856,853	-3.9%	(34,999)
Local Option Taxes	3,500,000	3,863,575	10.4%	363,575	3,863,575	10.4%	363,575
Gaming Taxes	625,000	625,000	0.0%	-	625,000	0.0%	-
Utility Tax Replacement Excise Tax	1,547,631	1,623,927	4.9%	76,296	1,623,111	4.9%	75,480
Intergovernmental :							
State Shared Revenues	3,305,903	2,948,240	-10.8%	(357,663)	2,948,240	-10.8%	(357,663)
State Grants & Reimbursements	9,540,653	9,169,215	-3.9%	(371,438)	9,169,215	-3.9%	(371,438)
State/Federal Pass Through Grants	3,218,203	2,788,730	-13.3%	(429,473)	2,788,730	-13.3%	(429,473)
State Credits Against Levied Taxes	940,432	930,071	-1.1%	(10,361)	930,071	-1.1%	(10,361)
Other State Credits	3,502,837	3,889,690	11.0%	386,853	3,889,690	11.0%	386,853
Federal Grants & Entitlements	10,000	10,500		500	10,500		500
Contr & Reimb From Other Govts	528,419	710,373	34.4%	181,954	710,373	34.4%	181,954
Payments in Lieu of Taxes	<u>4,055</u>	<u>5,000</u>		<u>945</u>	<u>5,000</u>		<u>945</u>
Subtotal Intergovernmental	21,050,502	20,451,819	-2.8%	(598,683)	20,451,819	-2.8%	(598,683)
Licenses & Permits	507,870	547,320	7.8%	39,450	547,320	7.8%	39,450
Charges For Services	4,682,773	4,709,826	0.6%	27,053	4,859,826	3.8%	177,053
Use of Money & Property	360,671	348,421	-3.4%	(12,250)	348,421	-3.4%	(12,250)
Other:							
Miscellaneous	299,123	607,971	103.3%	308,848	657,971	120.0%	358,848
Bond Proceeds	-	-		-	-		-
Proceeds of Fixed Asset Sales	<u>76,500</u>	<u>60,000</u>	-21.6%	<u>(16,500)</u>	<u>60,000</u>	-21.6%	<u>(16,500)</u>
Total Other	375,623	667,971	77.8%	292,348	717,971	91.1%	342,348
Total Revenues & Other Sources	<u>\$ 76,907,857</u>	<u>\$ 78,641,673</u>	2.3%	<u>\$ 1,733,816</u>	<u>\$ 78,809,673</u>	2.5%	<u>\$ 1,901,816</u>

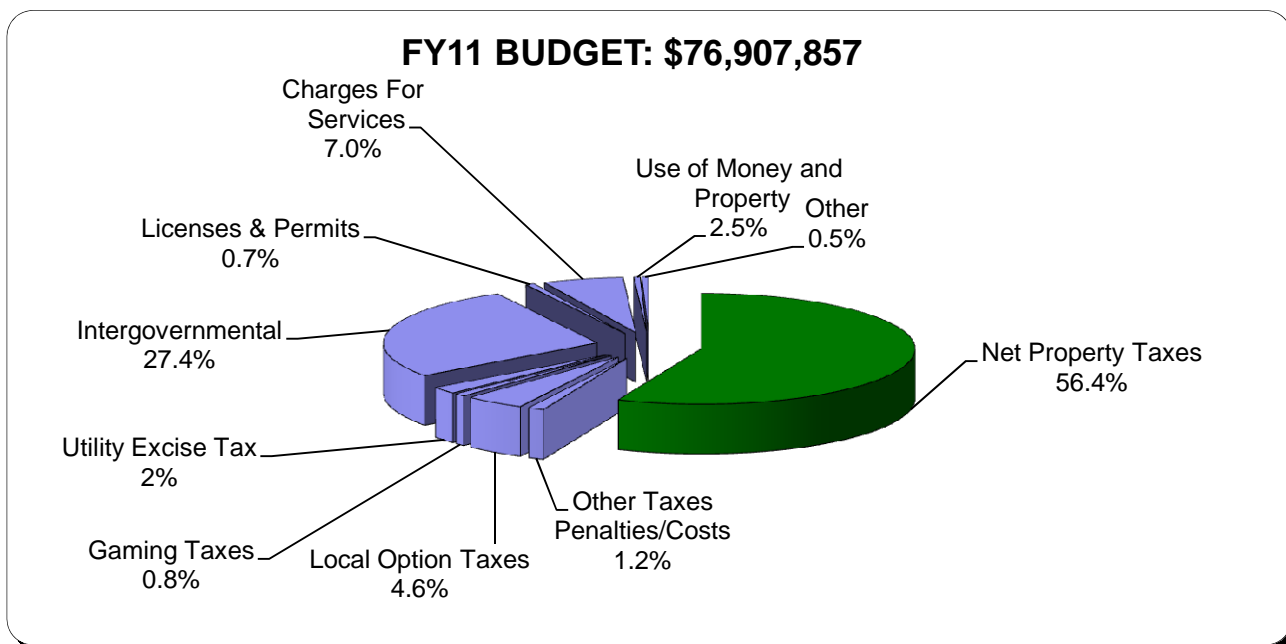
SCOTT COUNTY FY12 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

Budgeted Funds

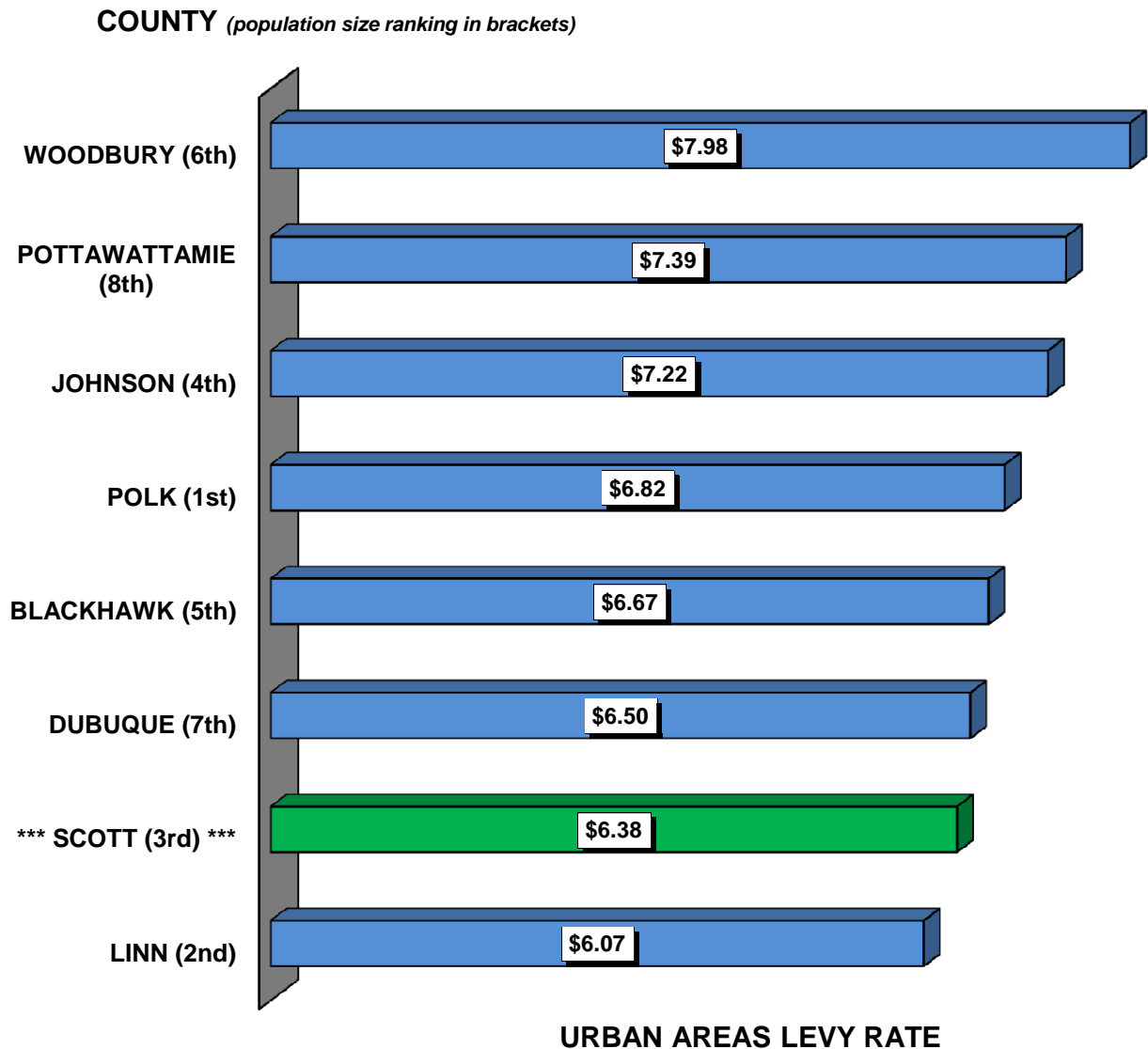


Net property taxes represent over half of all revenues collected by the County.



SCOTT COUNTY FY12 BUDGET REVIEW

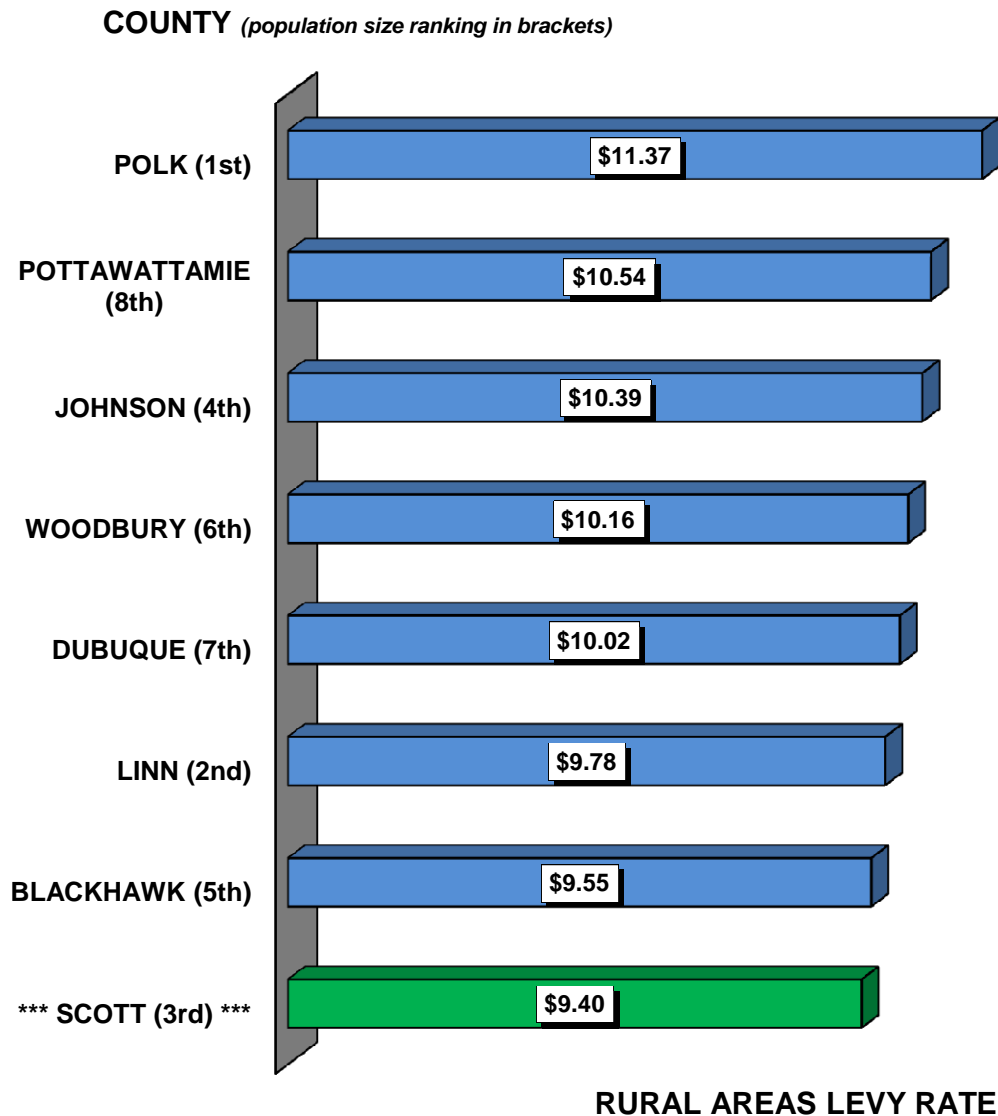
FY11 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks **SECOND LOWEST** among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year FY11

SCOTT COUNTY FY12 BUDGET REVIEW

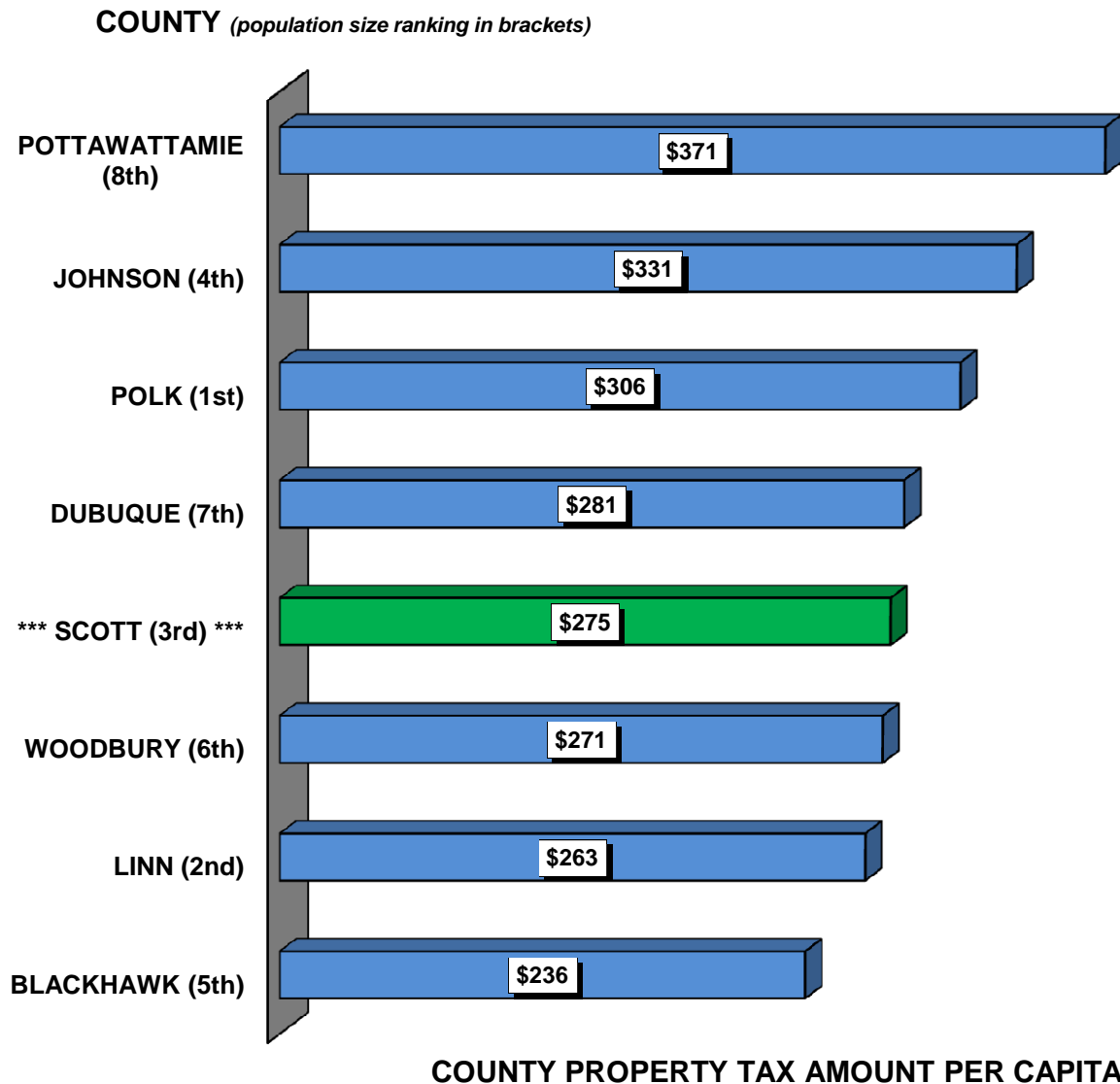
FY11 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 FY11

SCOTT COUNTY FY12 BUDGET REVIEW

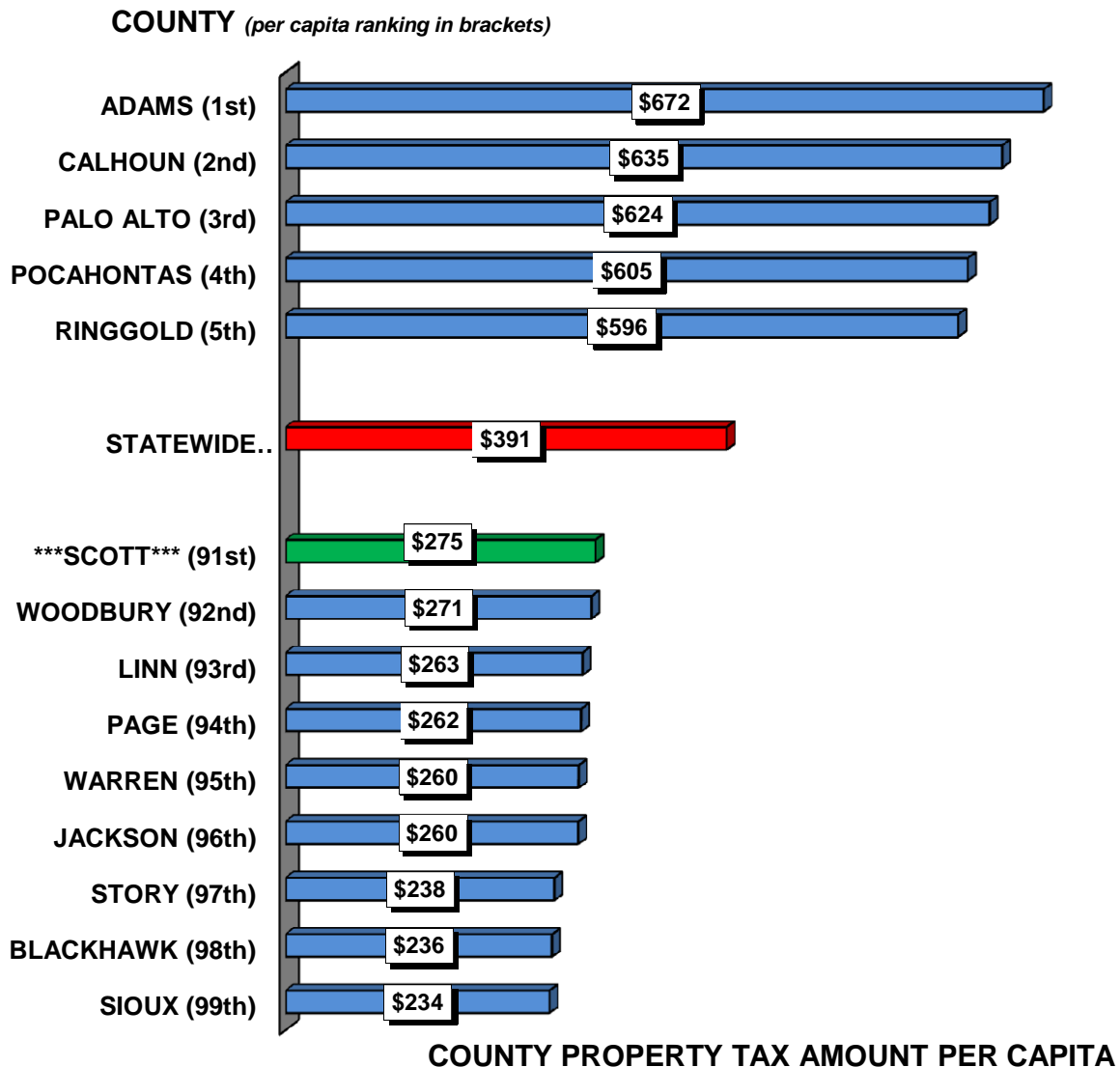
FY11 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks fourth *LOWEST* among the eight largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year FY11. These figures are based on 2009 population estimates.

SCOTT COUNTY FY12 BUDGET REVIEW

FY11 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES

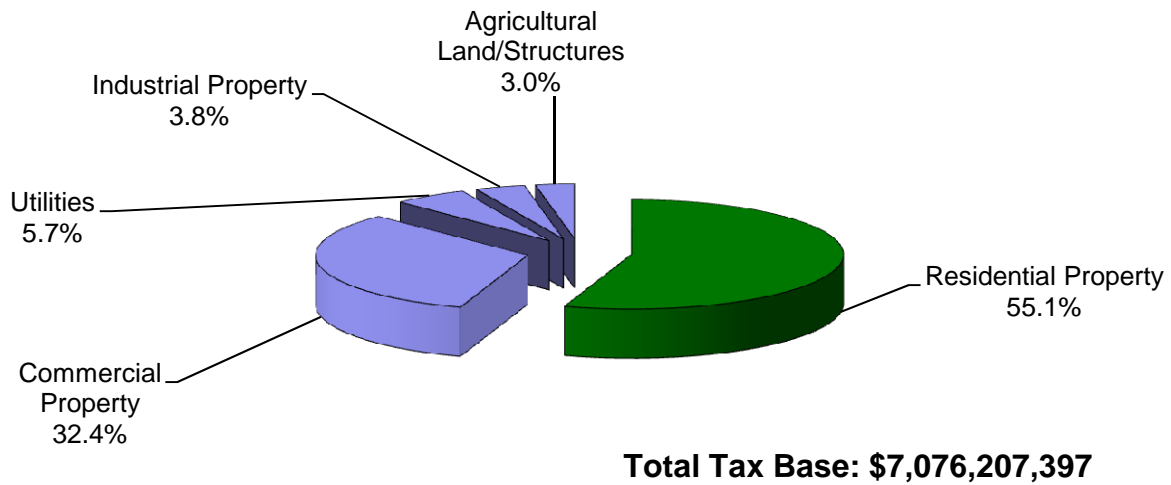


Scott County has the 9th *LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties for Fiscal Year FY11

SCOTT COUNTY FY12 BUDGET REVIEW

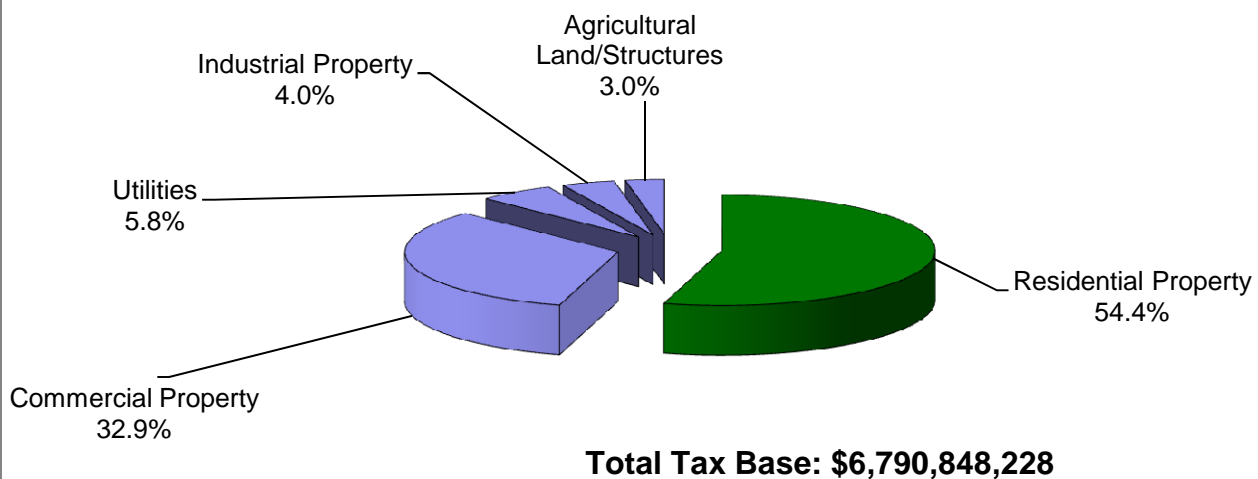
TAXABLE VALUATION BY CLASS OF PROPERTY

FY12 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.

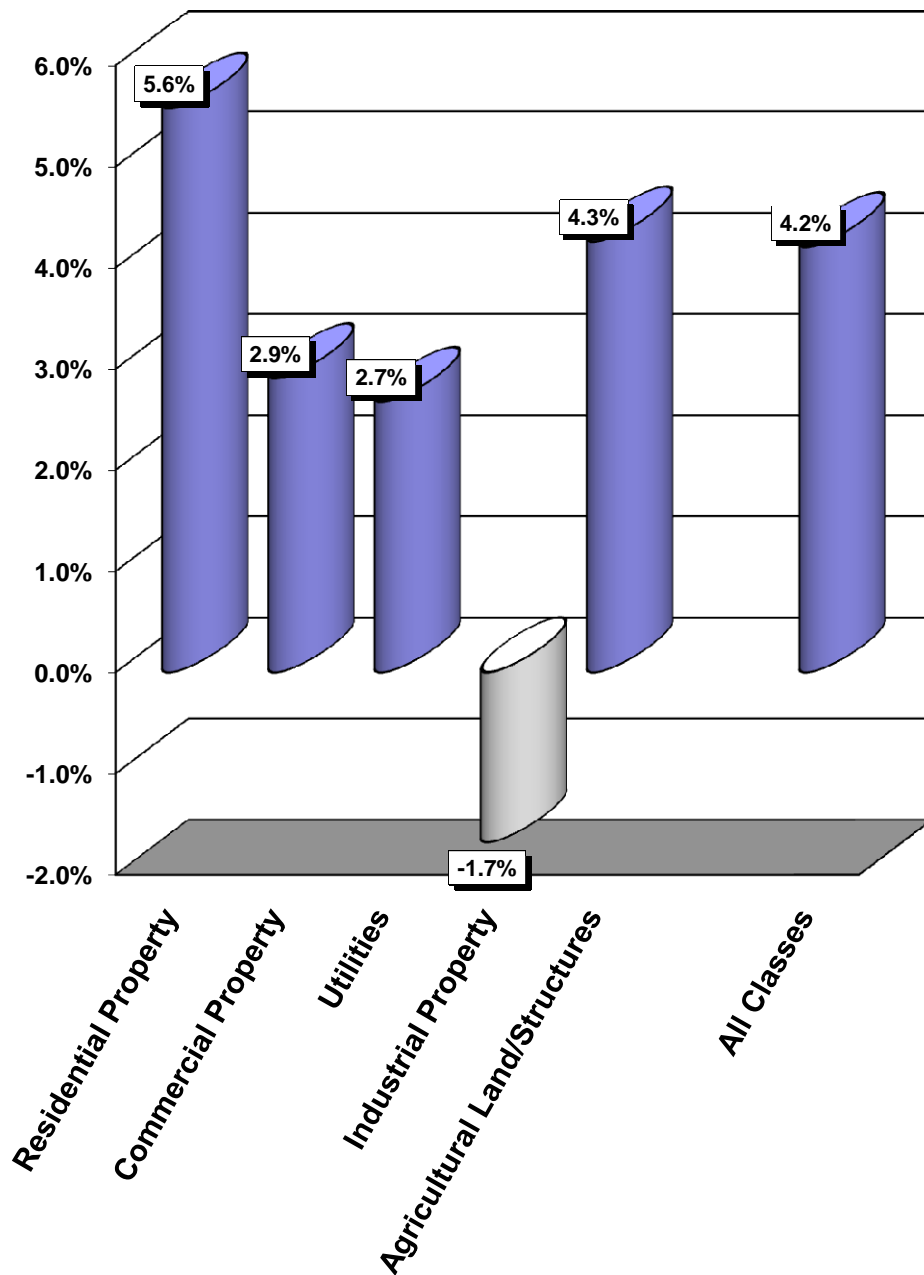
FY11 TAXABLE VALUATION



SCOTT COUNTY FY12 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY11 to FY12



The overall taxable valuation amount for Scott County increased 4.2% over the previous year. Commercial taxable valuations increased 2.9%. Industrial decreased 1.7%. Residential property increased 5.6% in total residential taxable value. Agricultural land/structures increased by 4.3%. These valuations are net of State rollbacks for residential (48.5299%), ag land/structures (69.0152%). There were no rollbacks for commercial, industrial, or utility property.

SCOTT COUNTY FY12 BUDGET REVIEW

TAXABLE PROPERTY VALUATION COMPARISON

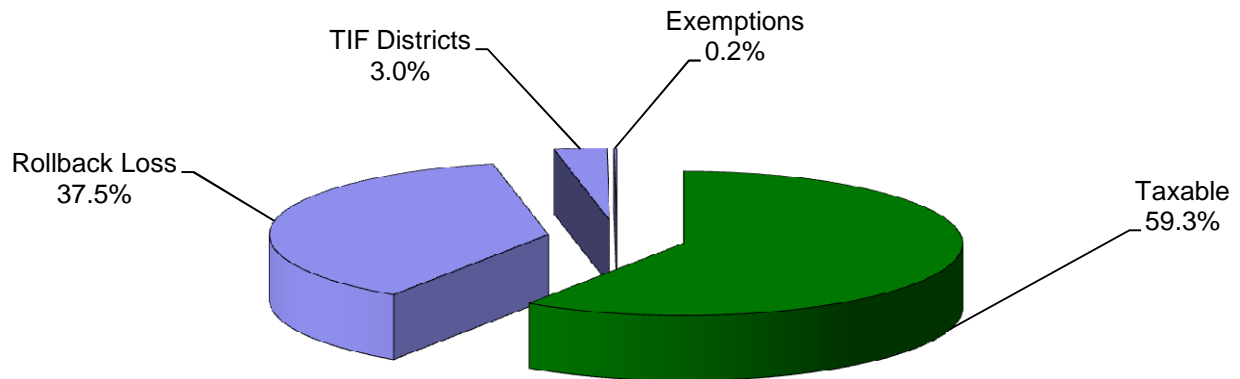
	<u>January 1,2009 For FY11</u>	<u>% of Total</u>	<u>January 1,2010 For FY12</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
<u>COUNTY-WIDE</u>						
Residential Property	3,694,634,108	54.4%	3,900,736,732	55.1%	206,102,624	5.6%
Commercial Property	2,231,338,919	32.9%	2,296,149,723	32.4%	64,810,804	2.9%
Utilities	392,178,581	5.8%	402,661,960	5.7%	10,483,379	2.7%
Industrial Property	272,349,143	4.0%	267,778,951	3.8%	(4,570,192)	-1.7%
Agricultural Land/Structures	200,347,477	3.0%	208,880,031	3.0%	8,532,554	4.3%
Total	<u>6,790,848,228</u>	<u>100.0%</u>	<u>7,076,207,397</u>	<u>100.0%</u>	<u>285,359,169</u>	<u>4.2%</u>
<u>UNINCORPORATED AREAS</u>						
Residential Property	476,561,884	59.7%	501,726,187	60.5%	25,164,303	5.3%
Commercial Property	60,732,217	7.6%	61,099,737	7.4%	367,520	0.6%
Utilities	86,736,891	10.9%	84,642,920	10.2%	(2,093,971)	-2.4%
Industrial Property	1,734,420	0.2%	1,825,500	0.2%	91,080	5.3%
Agricultural Land/Structures	172,851,860	21.6%	180,354,241	21.7%	7,502,381	4.3%
Total	<u>798,617,272</u>	<u>100.0%</u>	<u>829,648,585</u>	<u>100.0%</u>	<u>31,031,313</u>	<u>3.9%</u>
Property in Cities	5,992,230,956	88.2%	6,246,558,812	88.3%	254,327,856	4.2%
Property in Rural Areas	<u>798,617,272</u>	<u>11.8%</u>	<u>829,648,585</u>	<u>11.7%</u>	<u>31,031,313</u>	<u>3.9%</u>
Total	<u>6,790,848,228</u>	<u>100.0%</u>	<u>7,076,207,397</u>	<u>100.0%</u>	<u>285,359,169</u>	<u>4.2%</u>

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	<u>January 1,2009 For FY11</u>	<u>January 1,2010 For FY12</u>	<u>Amount Change</u>	<u>% Change</u>
Tax Increment Financing District Values	371,448,594	360,551,426	(10,897,168)	-2.9%
Military Exemptions	18,279,390	18,057,748	(221,642)	-1.2%
	0	0		
Utilities/Railroads Rollback Amount	119,280,194	117,012,910	(2,267,284)	-1.9%
Ag Land/Structures Rollback Amount	102,481,639	90,873,975	(11,607,664)	-11.3%
Commercial Rollback Amount	0	0	0	
Residential Rollback Amount	4,303,346,255	4,263,988,344	(39,357,911)	-0.9%
Total Rollback Loss	<u>4,525,108,088</u>	<u>4,471,875,229</u>	<u>(53,232,859)</u>	<u>-1.2%</u>
Total Excluded Values	<u>4,914,836,072</u>	<u>4,850,484,403</u>	<u>(64,351,669)</u>	<u>-1.3%</u>
Percent of Tax Base Excluded	<u>42.0%</u>	<u>40.7%</u>		
100% Valuation	<u>11,705,684,300</u>	<u>11,926,691,800</u>		

SCOTT COUNTY FY12 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

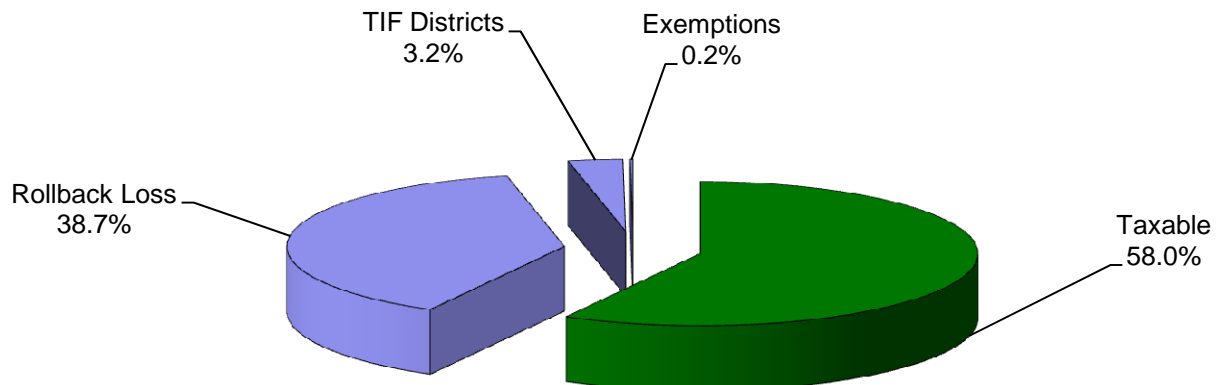
FY12 100% VALUATION



100% Valuation: \$11,926,691,800

Under current Iowa property tax laws only 59.3% 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 58%.

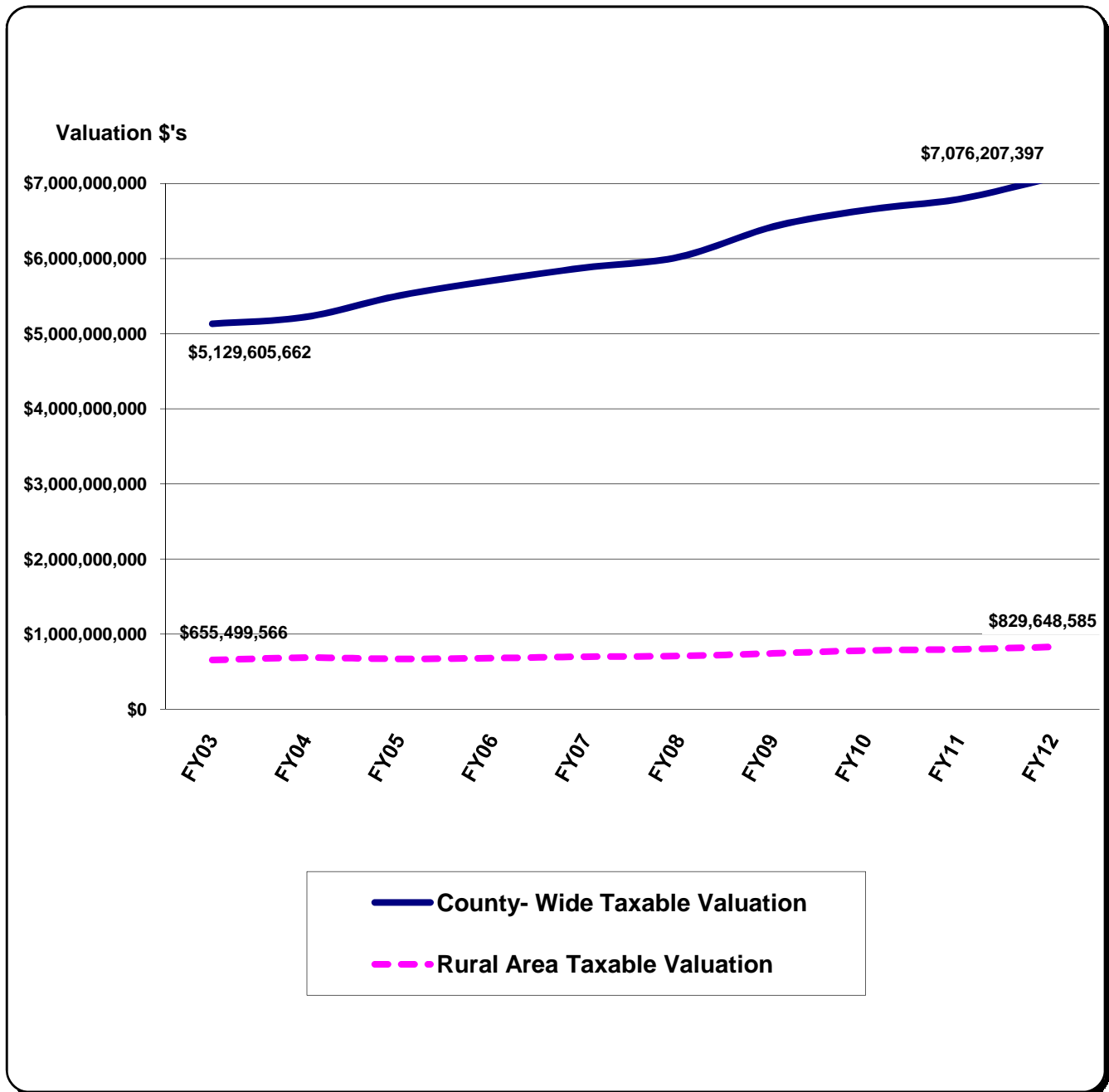
FY11 100% VALUATION



100% Valuation: \$11,705,684,280

SCOTT COUNTY FY12 BUDGET REVIEW

TEN YEAR TAXABLE VALUATION COMPARISON

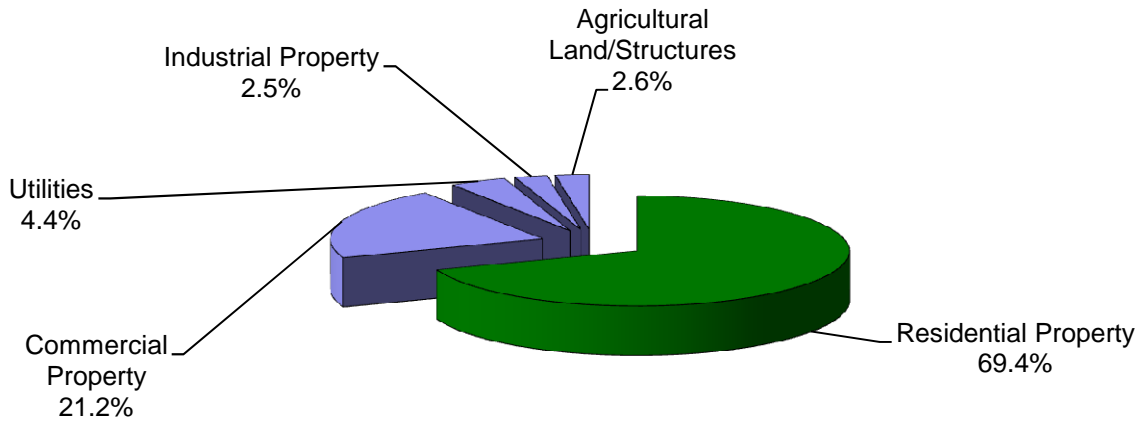


The county-wide taxable valuation has increased an avg of 3.7% per year for 10 years
The rural area taxable valuation has increased an avg of 2.6% per year for 10 years

SCOTT COUNTY FY12
BUDGET REVIEW

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

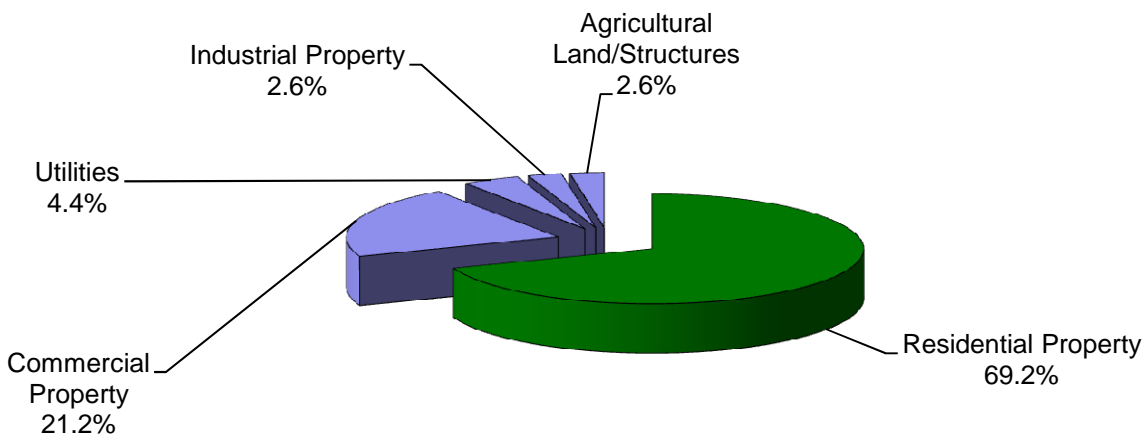
FY12 100% ASSESSED VALUATION



Total Tax Base: \$11,926,691,800

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 55% after rollbacks and exemptions).

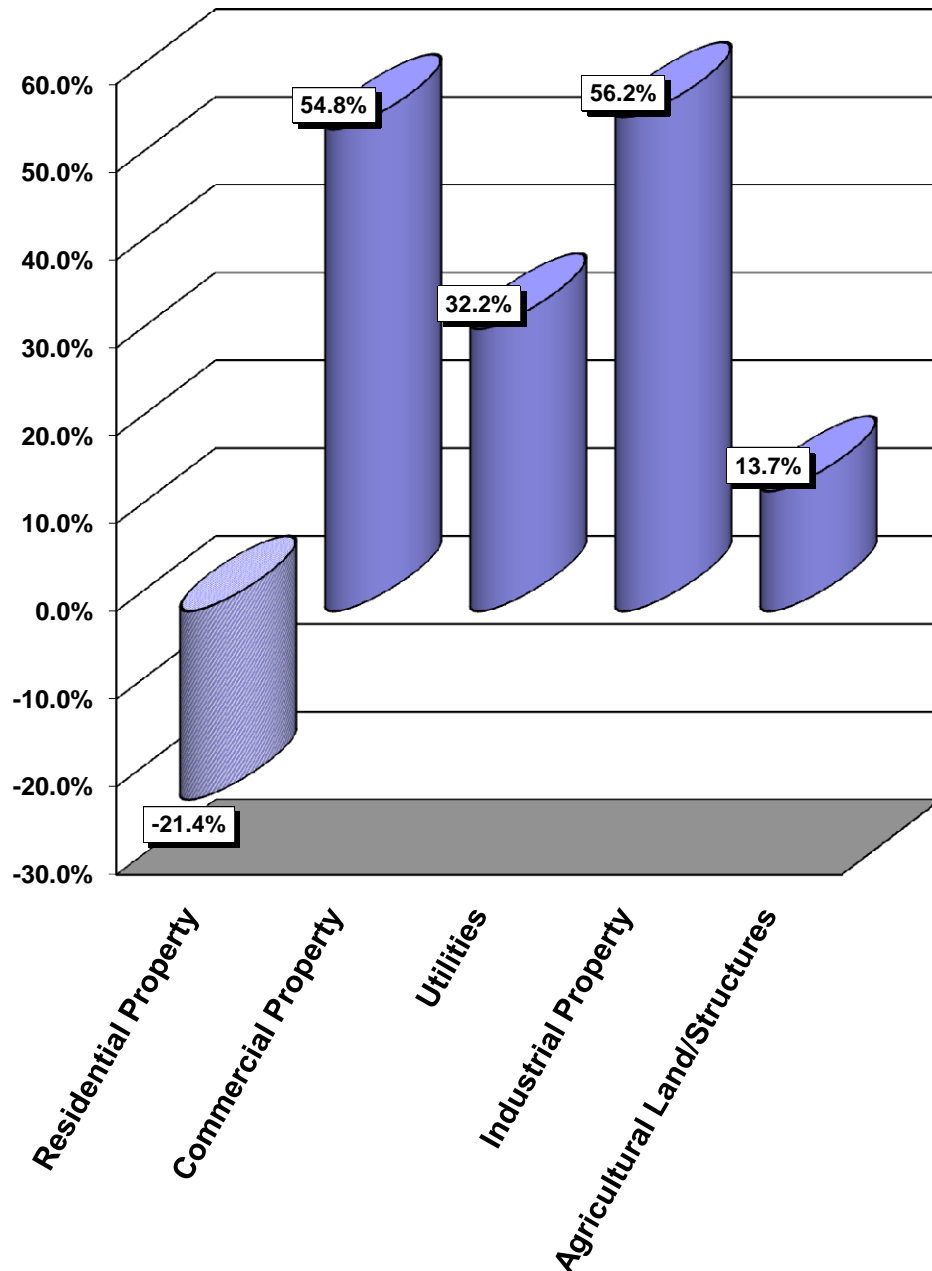
FY11 100% ASSESSED VALUATION



Total Tax Base: \$11,705,684,300

SCOTT COUNTY FY12 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.

SCOTT COUNTY FY12 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

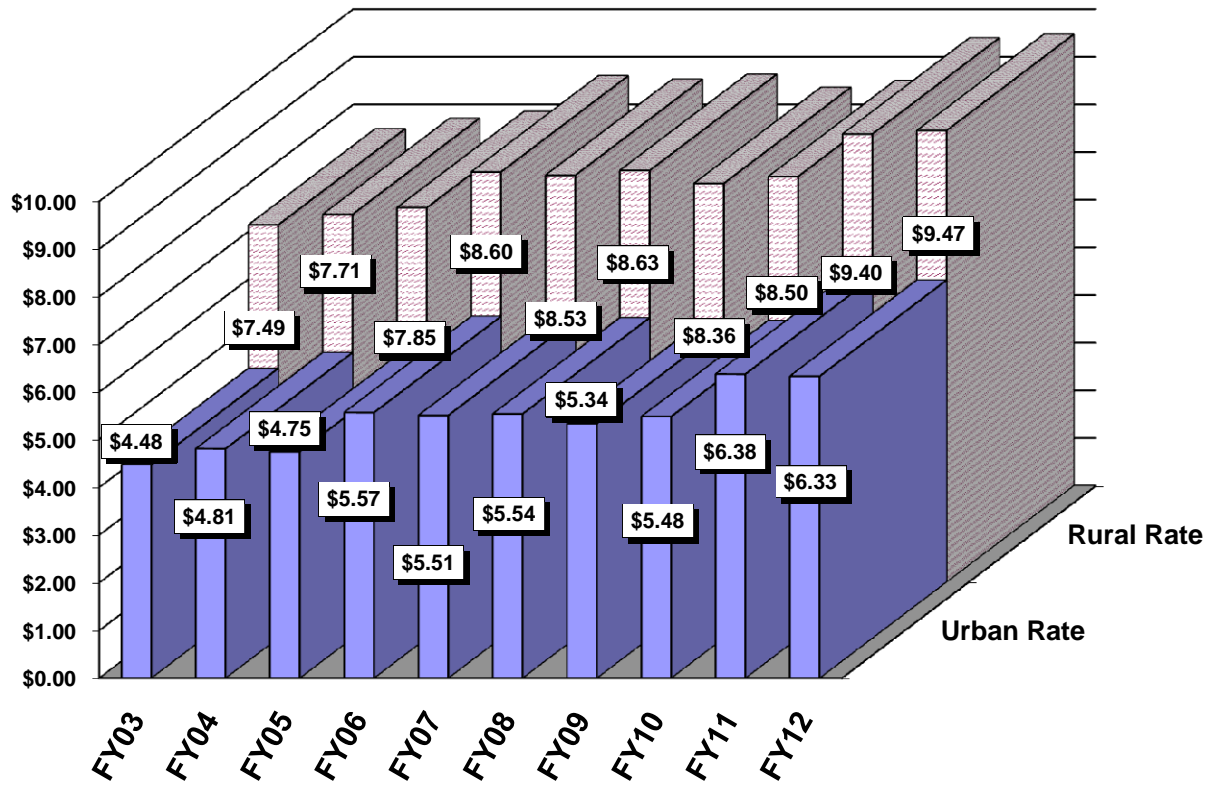
	<u>FY11 BUDGET</u>	<u>FY 12 REQUEST</u>	<u>----</u> <u>CHANGE</u> <u>----</u> <u>%</u> <u>AMOUNT</u>	<u>FY 12 PROPOSED</u>	<u>----</u> <u>CHANGE</u> <u>----</u> <u>%</u> <u>AMOUNT</u>
<u>GROSS TAX LEVY:</u>					
Levy Amount before Local Option Tax	\$ 47,742,098	\$ 49,709,423	4.1% \$ 1,967,325	\$ 49,709,423	4.1% \$ 1,967,325
Less Local Option Tax	<u>3,500,000</u>	<u>3,863,575</u>	10.4% <u>363,575</u>	<u>3,863,575</u>	10.4% <u>363,575</u>
Levy Amount	<u>\$ 44,242,098</u>	<u>\$ 45,845,848</u>	3.6% <u>\$ 1,603,750</u>	<u>\$ 45,845,848</u>	3.6% <u>\$ 1,603,750</u>
 <u>BREAKDOWN OF LEVY AMOUNT:</u>					
General Fund	\$ 38,647,940	\$ 40,271,970	4.2% \$ 1,624,030	\$ 40,271,970	4.2% \$ 1,624,030
MH-DD Fund	3,241,463	3,241,463	0.0% -	3,241,463	0.0% -
Debt Service Fund	1,486,570	1,352,369	-9.0% (134,201)	1,352,369	-9.0% (134,201)
Rural Services Fund	<u>2,411,457</u>	<u>2,603,157</u>	7.9% <u>191,700</u>	<u>2,603,157</u>	7.9% <u>191,700</u>
Subtotal Levy	\$ 45,787,430	\$ 47,468,959	3.7% \$ 1,681,529	\$ 47,468,959	3.7% \$ 1,681,529
Less:					
Utility Tax Replacement Excise Tax	<u>1,545,332</u>	<u>1,623,111</u>	5.0% <u>77,779</u>	<u>1,623,111</u>	5.0% <u>77,779</u>
Levy Amount*	<u>\$ 44,242,098</u>	<u>\$ 45,845,848</u>	3.6% <u>\$ 1,603,750</u>	<u>\$ 45,845,848</u>	3.6% <u>\$ 1,603,750</u>

	<u>FY11 BUDGET</u>	<u>FY 12 REQUEST</u>	<u>----</u> <u>CHANGE</u> <u>----</u> <u>%</u> <u>AMOUNT</u>	<u>FY 12 PROPOSED</u>	<u>----</u> <u>CHANGE</u> <u>----</u> <u>%</u> <u>AMOUNT</u>
<u>TAX LEVY RATES:</u> (note 1)					
Urban Levy Rate <i>before</i> Local Option Tax Applied	<u>\$6.87</u>	<u>\$6.90</u>		<u>\$6.90</u>	
Urban Levy Rate <i>after</i> Local Option Tax Applied	<u>\$6.38</u>	<u>\$6.33</u>	-0.8% (\$0.05)	<u>\$6.33</u>	-0.8% (\$0.05)
Rural Levy Rate <i>before</i> Local Option Tax Applied	<u>\$9.89</u>	<u>\$10.04</u>		<u>\$10.04</u>	
Rural Levy Rate <i>after</i> Local Option Tax Applied	<u>\$9.40</u>	<u>\$9.47</u>	0.7% \$0.07	<u>\$9.47</u>	0.7% \$0.07

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 FY12 BUDGET REVIEW

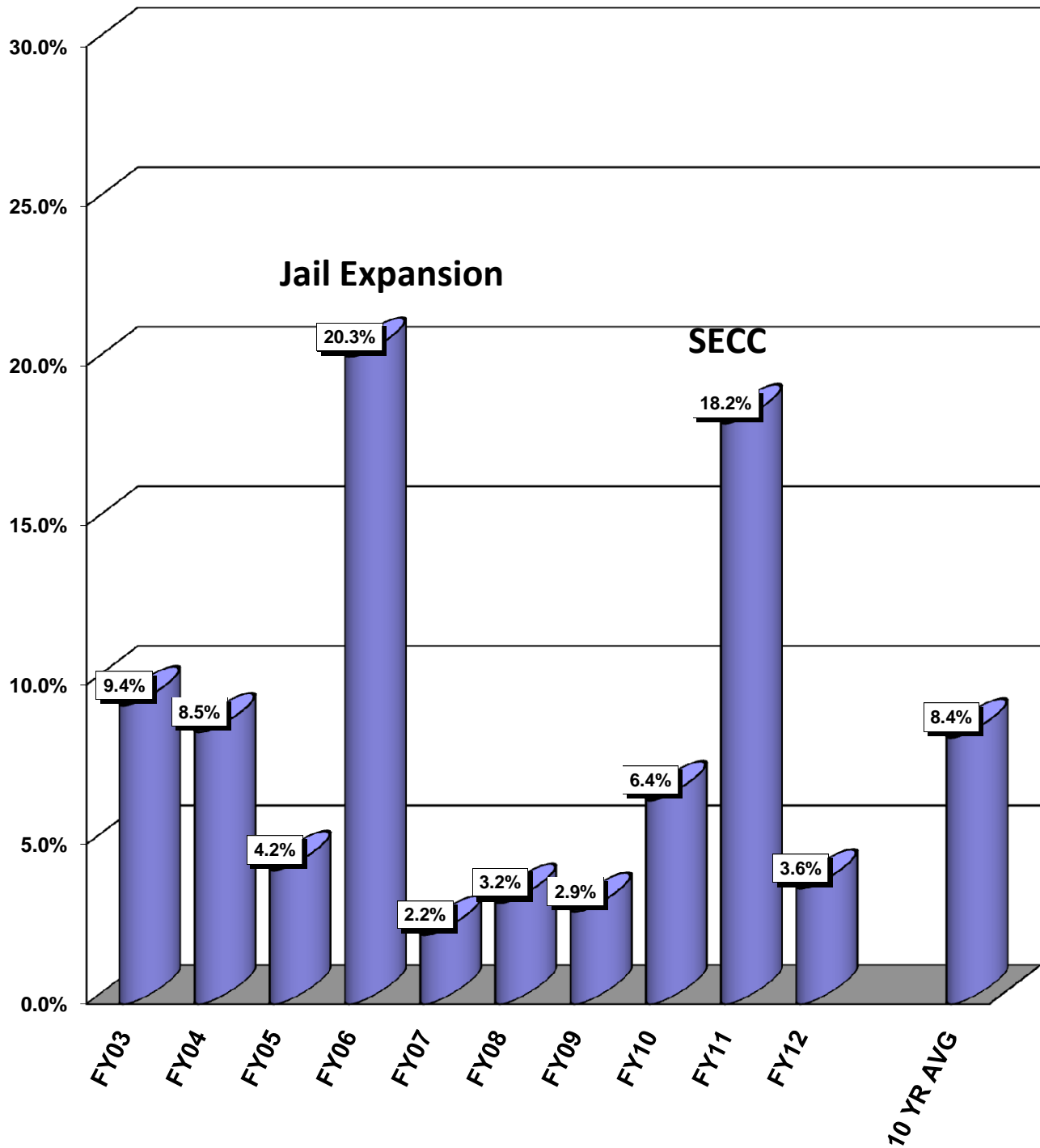
TEN YEAR LEVY RATE COMPARISON



The levy rate increase for FY06 was due to the voter approved jail expansion/renovation. The levy rate increase for FY11 is due to the SECC, county-wide consolidated dispatch center. The FY12 Rural rate is recommended to increase due to a state formula for local effort related to the distribution of Road Use Tax.

SCOTT COUNTY FY12
BUDGET REVIEW

TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY

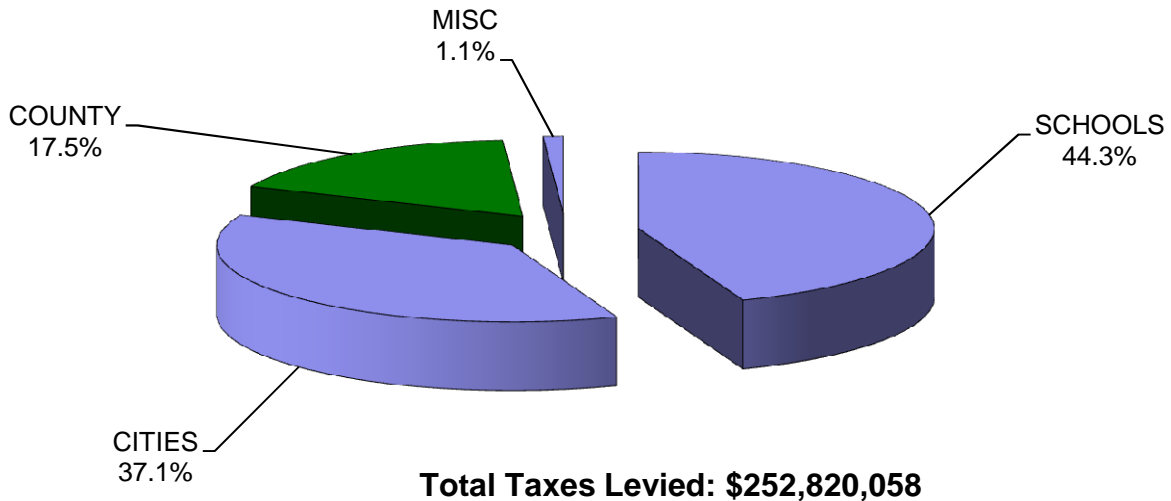


The levy for FY06 showed a marked increase due in large part to the voter approved jail expansion/renovation project. The FY11 increase was due to SECC (Scott Emergency Communication Center).

SCOTT COUNTY FY12 BUDGET REVIEW

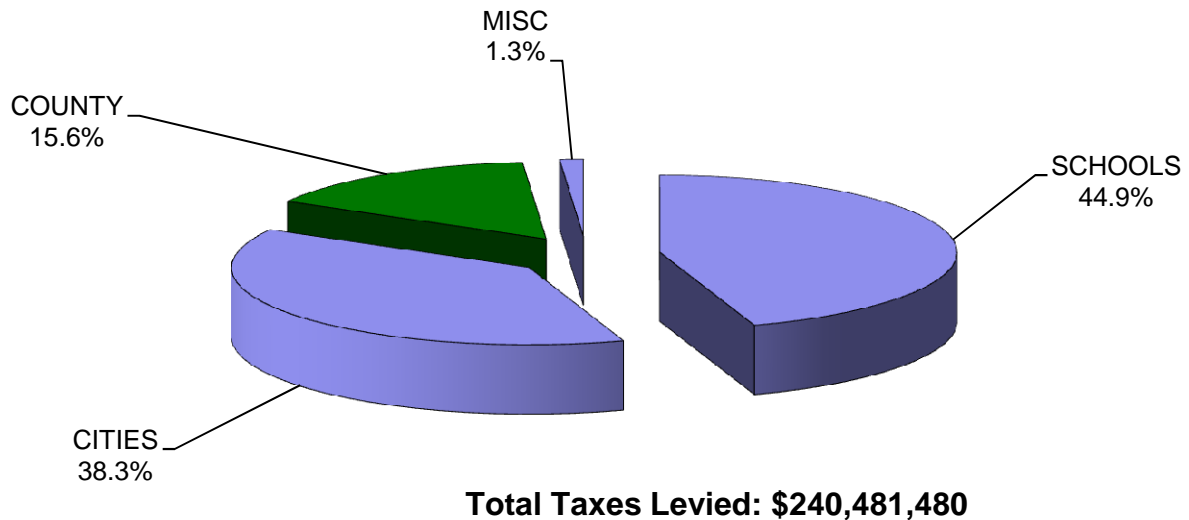
LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY

FY11 TAXES LEVIED



Scott County represents 17.5% of total property taxes collected from all taxing jurisdictions in the county - up from the previous year due to the increase in property taxes for SECC. Schools represent almost half of all local property taxes collected.

FY10 TAXES LEVIED



SCOTT COUNTY FY12 BUDGET REVIEW LEVY RATE IMPACT

Urban Levy Rate:	\$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	\$4.08 2.7%	\$6.11 2.7%	\$8.15 2.7%	\$20.38 2.7%
Rural Levy Rate:	\$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	\$9.39 4.3%	\$14.08 4.3%	\$18.78 4.3%	\$46.94 4.3%
	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	\$35.67 5.2%	\$53.51 5.2%	\$71.35 5.2%	\$89.18 5.2%
<i>Combined Farm Home and Land</i>	\$45.06 4.9%	\$67.59 4.9%	\$90.12 4.9%	\$136.12 4.9%

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

	Fair Market <u>Value</u>	Taxable Value*		<u>% increase</u>
		<u>FY12</u>	<u>FY11</u>	
Home	\$50,000	\$24,265	\$23,455	3.45%
Home	\$75,000	\$36,397	\$35,182	3.45%
Home	\$100,000	\$48,530	\$46,909	3.45%
Home	\$250,000	\$121,325	\$117,274	3.45%

	Farm Land/Structures Taxable Value**		<u>% increase</u>
<u>Acres</u>	<u>FY12</u>	<u>FY11</u>	
80	\$76,640	\$73,440	4.36%
120	\$114,960	\$110,160	4.36%
160	\$153,280	\$146,880	4.36%
200	\$191,600	\$183,600	4.36%

*Based on a residential rollback percentage of 46.9094% for FY11 and 48.5299% for FY12

**Average taxable value of farm land/structures was \$958/acre for FY12, a 4.3% increase from the \$918 /acre for FY11.

	<u>FY12</u>	<u>FY11</u>
Rollback		
Ag	69.02%	66.27%
Residential	48.53%	46.91%

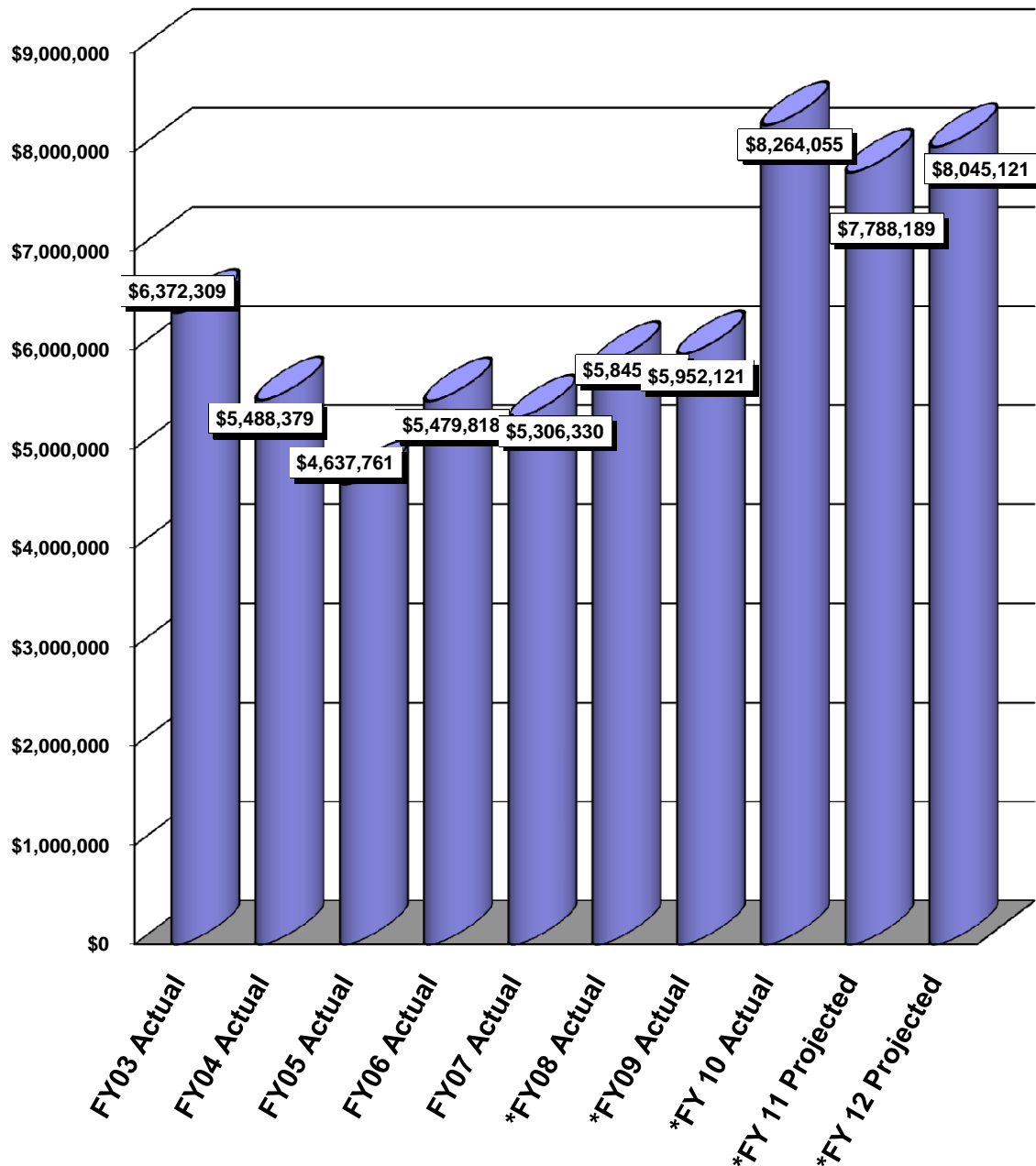
SCOTT COUNTY FY12 BUDGET REVIEW

FUND BALANCE REVIEW

		June 30, 2009 <u>Actual</u>	June 30, 2010 <u>Actual</u>	June 30, 2011 <u>Projected</u>	June 30, 2012 <u>Projected</u>
BUDGETED FUNDS					
General Fund					
Reserved For Advance To Golf Course					
Enterprise Fund		\$ 3,207,314	\$ 3,397,314	\$ 3,397,314	\$ 3,397,314
Reserved For Notes Receivable		116,175	116,175	116,175	116,175
Reserved for County Conservation sewage treatment		226,911	213,843	213,843	222,551
Designated For Claim Liabilities		589,331	522,407	522,407	522,407
Unreserved		<u>5,857,816</u>	<u>7,890,353</u>	<u>7,506,280</u>	<u>7,509,924</u>
Total General Fund		9,997,547	12,140,093	11,756,019	11,768,371
Total Supplemental Fund		94,305	373,702	281,909	535,197
Special Revenue Funds					
MH-DD Fund	10	1,713,646	1,499,167	1,395,146	(449,269)
Rural Services Fund	11	117,451	137,270	54,804	66,400
Recorder's Record Management	15	139,496	90,269	87,769	81,769
Secondary Roads	13	273,409	370,605	449,811	653,271
Total Special Revenue Funds		2,244,002	2,097,311	1,987,530	352,171
Debt Service					
Scott Solid Waste Commission					
Revenue Bond		2,850,000	2,380,000	1,885,000	1,370,000
Debt Service Remaining Fund Balance		<u>423,760</u>	<u>528,689</u>	<u>671,998</u>	<u>673,404</u>
Total Debt Service Fund		3,229,345	2,908,689	2,556,998	2,043,404
Capital Improvements					
Capital Improvements-General	25	3,441,029	7,980,364	24,981	15,642
Electronic Equipment	26	73,128	10,287	485,287	260,287
Vehicle Replacement	27	382,886	12,286	12,286	12,286
Conservation Equipment Reserv	28	115,171	154,743	173,753	183,753
Conservation CIP Reserve	29	<u>41,606</u>	<u>153,070</u>	<u>160,070</u>	<u>167,070</u>
Total Capital Improvements		4,053,820	8,310,750	856,377	639,038
Total Budgeted Funds		19,619,019	25,830,545	17,438,833	15,338,181
Non-Budgeted Funds					
(Net Assets)					
Golf Course Enterprise (deficit)		(2,287,151)	(2,396,282)	(2,136,798)	(1,842,768)
Grand Total All County Funds		<u>\$ 17,331,868</u>	<u>\$ 23,434,263</u>	<u>\$ 15,302,035</u>	<u>\$ 13,495,413</u>

SCOTT COUNTY FY12 BUDGET REVIEW

GENERAL FUND UNRESERVED ENDING FUND BALANCE TEN YEAR COMPARISON



The recommended FY12 General Fund Unreserved ending fund balance is expected to increase by \$256,932 from FY11 projected levels. The FY12 Fund Balance represents 15.1% of General Fund expenditures. In future years, SECC will be required to maintain their own fund balance reserve. The Board's Financial Management Policy requires a 15% minimum General Fund balance. *Includes General and Supplemental Funds

**SCOTT COUNTY FY12
BUDGET REVIEW**

MH-DD FUND SUMMARY

	<u>FY11 Budget</u>	<u>FY12 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
MH-DD Fund							
Revenues:							
CSF/Growth Distribution	\$ 7,348,939	\$ 7,191,179	-2.1%	(157,760)	\$ 7,191,179	-2.1%	(157,760)
Vera French CMHC	<u>685,799</u>	<u>435,000</u>	-36.6%	<u>(250,799)</u>	<u>435,000</u>	-36.6%	<u>(250,799)</u>
Subtotal Revenues	8,034,738	7,626,179	-5.1%	(408,559)	7,626,179	-5.1%	(408,559)
Gross Local Levy	3,194,701	3,128,837	-2.1%	(65,864)	3,128,837	-2.1%	(65,864)
Utility Tax Replacement Excise Tax	113,331	112,626	-0.6%	(705)	112,626	-0.6%	(705)
State MH-DD Property Tax Relief	<u>3,479,299</u>	<u>3,865,888</u>	11.1%	<u>386,589</u>	<u>3,865,888</u>	11.1%	<u>386,589</u>
Subtotal Fixed Tax Support	6,787,331	7,107,351	4.7%	320,020	7,107,351	4.7%	320,020
Other State Credits & County Taxes	<u>6,698</u>	<u>6,706</u>	0.1%	<u>8</u>	<u>6,706</u>	0.1%	<u>8</u>
Total Revenues	14,828,767	14,740,236	-0.6%	(88,531)	14,740,236	-0.6%	(88,531)
Appropriations:							
Facility & Support Services-Pine Knoll	42,675	41,680	-2.3%	(995)	41,680	-2.3%	(995)
Community Services MH-DD	8,043,198	9,256,141	15.1%	1,212,943	9,256,141	15.1%	1,212,943
Human Services Case Management	188,731	262,271	39.0%	73,540	262,271	39.0%	73,540
HDC (net of brain injured)	2,376,025	2,681,326	12.8%	305,301	2,681,326	12.8%	305,301
Vera French CMHC	<u>4,863,966</u>	<u>4,343,233</u>	-10.7%	<u>(520,733)</u>	<u>4,343,233</u>	-10.7%	<u>(520,733)</u>
Subtotal Appropriations	15,514,595	16,584,651	6.9%	1,070,056	16,584,651	6.9%	1,070,056
Revenues Over (under) Expenditures	<u>\$ (685,828)</u>	<u>\$ (1,844,415)</u>	168.9%	<u>\$ (1,158,587)</u>	<u>\$ (1,844,415)</u>	168.9%	<u>\$ (1,158,587)</u>

SCOTT COUNTY FY12 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

	<u>FY11 Budget</u>	<u>FY12 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	\$ 459,914	\$ 484,151	5.3%	\$ 24,237	\$ 484,151	5.3%	\$ 24,237
Attorney	2,619,537	2,782,503	6.2%	162,966	2,782,503	6.2%	162,966
Auditor	1,299,665	1,436,862	10.6%	137,197	1,436,862	10.6%	137,197
Authorized Agencies	16,033,168	16,170,986	0.9%	137,818	16,348,985	2.0%	315,817
Capital Improvements (general)	2,427,113	1,976,089	-18.6%	(451,024)	1,976,089	-18.6%	(451,024)
Community Services	9,149,949	10,536,286	15.2%	1,386,337	10,536,286	15.2%	1,386,337
Conservation (net of golf course)	4,401,800	4,232,366	-3.8%	(169,434)	4,205,366	-4.5%	(196,434)
Debt Service	2,070,455	2,243,765	8.4%	173,310	2,243,765	8.4%	173,310
Facility & Support Services	3,313,622	3,442,754	3.9%	129,132	3,442,754	3.9%	129,132
Health	6,496,720	5,896,093	-9.2%	(600,627)	5,896,093	-9.2%	(600,627)
Human Resources	400,539	410,471	2.5%	9,932	410,471	2.5%	9,932
Human Services	265,983	339,523	27.6%	73,540	339,523	27.6%	73,540
Information Technology	1,948,950	2,006,449	3.0%	57,499	2,006,422	2.9%	57,472
Juvenile Court Services	996,146	1,029,510	3.3%	33,364	1,029,510	3.3%	33,364
Non-Departmental	5,657,759	5,380,434	-4.9%	(277,325)	5,380,434	-4.9%	(277,325)
Planning & Development	392,802	410,225	4.4%	17,423	380,225	-3.2%	(12,577)
Recorder	766,003	782,022	2.1%	16,019	782,022	2.1%	16,019
Secondary Roads	5,392,500	5,846,280	8.4%	453,780	5,846,280	8.4%	453,780
Sheriff	12,726,879	13,220,221	3.9%	493,342	13,220,221	3.9%	493,342
Supervisors	273,257	292,812	7.2%	19,555	292,812	7.2%	19,555
Treasurer	<u>1,777,855</u>	<u>1,869,642</u>	5.2%	<u>91,787</u>	<u>1,869,553</u>	5.2%	<u>91,698</u>
SUBTOTAL	78,870,616	80,789,444	2.4%	1,918,828	80,910,327	2.6%	2,039,711
Golf Course Operations	<u>1,101,529</u>	<u>1,151,360</u>	4.5%	<u>49,831</u>	<u>1,151,360</u>	4.5%	<u>49,831</u>
TOTAL	<u>\$ 79,972,145</u>	<u>\$ 81,940,804</u>	2.5%	<u>\$ 1,968,659</u>	<u>\$ 82,061,687</u>	2.6%	<u>\$ 2,089,542</u>

SCOTT COUNTY FY12 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

	<u>FY11 Budget</u>	<u>FY12 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Attorney	74,150	101,600	37.0%	27,450	101,600	37.0%	27,450
Auditor	42,100	224,000	432.1%	181,900	224,000	432.1%	181,900
Authorized Agencies	695,799	445,000	-36.0%	(250,799)	445,000	-36.0%	(250,799)
Capital Improvements (general)	662,800	744,250	12.3%	81,450	744,250	12.3%	81,450
Community Services	7,414,550	7,267,809	-2.0%	(146,741)	7,267,809	-2.0%	(146,741)
Conservation (net of golf course)	1,266,778	1,242,695	-1.9%	(24,083)	1,242,695	-1.9%	(24,083)
Debt Service	88,885	376,396	323.5%	287,511	376,396	323.5%	287,511
Facility & Support Services	261,937	253,537	-3.2%	(8,400)	253,537	-3.2%	(8,400)
Health	2,894,127	1,989,594	-31.3%	(904,533)	1,989,594	-31.3%	(904,533)
Human Resources	5,920	-		(5,920)	-		(5,920)
Human Services	31,220	-	-100.0%	(31,220)	-	-100.0%	(31,220)
Information Technology	164,145	164,145	0.0%	-	164,145	0.0%	-
Juvenile Court Services	266,750	288,000	8.0%	21,250	288,000	8.0%	21,250
Non-Departmental	2,037,651	2,214,760	8.7%	177,109	2,214,760	8.7%	177,109
Planning & Development	182,670	192,520	5.4%	9,850	192,520	5.4%	9,850
Recorder	1,209,530	1,124,800	-7.0%	(84,730)	1,274,800	5.4%	65,270
Secondary Roads	3,339,403	3,256,740	-2.5%	(82,663)	3,306,740	-1.0%	(32,663)
Sheriff	1,007,200	1,048,700	4.1%	41,500	1,048,700	4.1%	41,500
Treasurer	<u>2,332,555</u>	<u>2,379,550</u>	<u>2.0%</u>	<u>46,995</u>	<u>2,379,550</u>	<u>2.0%</u>	<u>46,995</u>
SUBTOTAL DEPT REVENUES	23,978,170	23,314,096	-2.8%	(664,074)	23,514,096	-1.9%	(464,074)
Revenues not included in above department totals:							
Gross Property Taxes	44,306,367	45,877,032	3.5%	1,570,665	45,845,848	3.5%	1,539,481
Local Option Taxes	3,500,000	3,863,575	10.4%	363,575	3,863,575	10.4%	363,575
Utility Tax Replacement Excise Tax	1,547,631	1,623,927	4.9%	76,296	1,623,111	4.9%	75,480
Other Taxes	66,852	66,853	0.0%	1	66,853	0.0%	1
State Tax Replc Credits	3,502,837	3,889,690	11.0%	386,853	3,889,690	11.0%	386,853
Vehicle Fund	3,500	-	-100.0%	(3,500)	-	-100.0%	(3,500)
Electronic Equipment Fund	<u>2,500</u>	<u>-</u>	<u>-100.0%</u>	<u>(2,500)</u>	<u>-</u>	<u>-100.0%</u>	<u>(2,500)</u>
SUB-TOTAL REVENUES (Budgeted Funds)	76,907,857	78,635,173	2.2%	1,727,316	78,803,173	2.5%	1,895,316
Golf Course Operations	<u>1,526,086</u>	<u>1,451,888</u>	<u>-4.9%</u>	<u>(74,198)</u>	<u>1,451,888</u>	<u>-4.9%</u>	<u>(74,198)</u>
TOTAL	<u>\$ 78,433,943</u>	<u>\$ 80,087,061</u>	<u>2.1%</u>	<u>\$ 1,653,118</u>	<u>\$ 80,255,061</u>	<u>2.3%</u>	<u>\$ 1,821,118</u>

**SCOTT COUNTY FY12
BUDGET REVIEW
PERSONNEL SUMMARY (FTE's)**

<u>Department</u>	<u>FY11 Budget</u>	<u>FY11 Estimate Changes</u>	<u>FY11 Adjusted Budget</u>	<u>FY 12 Dept Req Changes</u>	<u>FY 12 Dept Request</u>	<u>FY 12 Admin Rec</u>	<u>FY 12 Proposed</u>
Administration	3.50		3.50		3.50		3.50
Attorney	31.00		31.00		31.00		31.00
Auditor	15.40	-1.00	14.40		14.40		14.40
Community Services	11.50		11.50		11.50		11.50
Conservation (net of golf course)	22.25		22.25		22.25		22.25
Facility and Support Services	31.04		31.04	-0.49	30.55	-0.49	30.55
Health	43.00		43.00	-0.35	42.65	-0.35	42.65
Human Resources	4.50		4.50		4.50		4.50
Information Technology	14.00		14.00	1.40	15.40	0.40	14.40
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*	167.35		167.35	-13.00	154.35	-13.00	154.35
Supervisors	5.00		5.00		5.00		5.00
Treasurer	27.60		27.60	0.40	28.00	0.40	28.00
SUBTOTAL	436.77	-1.00	440.07	-12.04	428.03	-13.04	427.03
Golf Course Enterprise	19.35		19.35		19.35		19.35
TOTAL	456.12	-1.00	459.42	-12.04	447.38	-13.04	446.38

*SECC Positions

SCOTT COUNTY FY12 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP, and Debt Service

	<u>FY11 Budget</u>	<u>FY12 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 12,300	\$ 12,300	0.0%	\$ -	\$ 12,300	0.0%	\$ -
Attorney	132,450	132,450	0.0%	-	132,450	0.0%	-
Auditor	200,375	276,040	37.8%	75,665	276,040	37.8%	75,665
Authorized Agencies	16,033,168	16,170,986	0.9%	137,818	16,348,985	2.0%	315,817
Information Technology	723,985	723,985	0.0%	-	710,400	-1.9%	(13,585)
Facility & Support Services	1,650,172	1,696,383	2.8%	46,211	1,696,383	2.8%	46,211
Community Services	8,328,146	9,681,095	16.2%	1,352,949	9,681,095	16.2%	1,352,949
Conservation	2,022,137	2,042,927	1.0%	20,790	2,015,927	-0.3%	(6,210)
Health	3,318,246	2,476,696	-25.4%	(841,550)	2,476,696	-25.4%	(841,550)
Human Resources	111,250	108,750	-2.2%	(2,500)	108,750	-2.2%	(2,500)
Human Services	265,983	339,523	27.6%	73,540	339,523	27.6%	73,540
Juvenile Detention Center	82,685	81,100	-1.9%	(1,585)	81,100	-1.9%	(1,585)
Non-Departmental	5,549,456	5,274,955	-4.9%	(274,501)	5,274,955	-4.9%	(274,501)
Planning & Development	87,300	87,300	0.0%	-	57,300	-34.4%	(30,000)
Recorder	16,225	16,200	-0.2%	(25)	16,200	-0.2%	(25)
Secondary Roads	4,721,000	5,586,280	18.3%	865,280	5,586,270	18.3%	865,270
Sheriff	1,486,452	1,419,009	-4.5%	(67,443)	1,370,009	-7.8%	(116,443)
Supervisors	11,525	11,525	0.0%	-	11,525	0.0%	-
Treasurer	127,935	127,935	0.0%	-	127,935	0.0%	-
TOTAL	\$ 44,880,790	\$ 46,265,439	3.1%	\$ 1,384,649	\$ 46,323,843	3.2%	\$ 1,443,053

SCOTT COUNTY FY12 BUDGET REVIEW

AUTHORIZED AGENCIES

	<u>FY11 Budget</u>	<u>FY12 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES:							
Center for Alcohol & Drug Services	\$ 10,000	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	\$ -
VF Community Mental Health Center	<u>685,799</u>	<u>435,000</u>	-36.6%	<u>(250,799)</u>	<u>435,000</u>	-36.6%	<u>(250,799)</u>
Total Revenues	<u>\$ 695,799</u>	<u>\$ 445,000</u>	-36.0%	<u>\$ (250,799)</u>	<u>\$ 445,000</u>	-36.0%	<u>\$ (250,799)</u>
APPROPRIATIONS:							
Bi-State Planning	\$ 86,096	\$ 86,096	0.0%	\$ -	\$ 86,096	0.0%	\$ -
Buffalo Ambulance	32,650	32,650	0.0%	-	32,650	0.0%	-
Center for Alcohol & Drug Services	490,331	490,331	0.0%	-	688,331	40.4%	198,000
Commission on Aging	213,750	213,750	0.0%	-	213,750	0.0%	-
Community Health Care	355,013	355,013	0.0%	-	355,013	0.0%	-
Durant Ambulance	20,000	20,000	0.0%	-	20,000	0.0%	-
Emergency Management Agency	38,000	38,000	0.0%	-	38,000	0.0%	-
Scott Emergency Communication Center-EMA	6,879,154	7,137,122	3.7%	257,968	7,137,122	3.7%	257,968
Handicapped Development Center	2,387,024	2,692,325	12.8%	305,301	2,692,324	12.8%	305,300
Humane Society	33,317	33,317	0.0%	-	33,317	0.0%	-
Library	525,910	539,146	2.5%	13,236	539,149	2.5%	13,239
Medic Ambulance	-	-	-	-	-	-	-
QC Convention/Visitors Bureau	70,000	70,000	0.0%	-	70,000	0.0%	-
QC Chamber/QC First/GDRC	67,957	120,000	76.6%	52,043	100,000	47.2%	32,043
VF Community Mental Health Center	<u>4,863,966</u>	<u>4,343,233</u>	-10.7%	<u>(520,733)</u>	<u>4,343,233</u>	-10.7%	<u>(520,733)</u>
Total Appropriations	<u>\$ 16,063,168</u>	<u>\$ 16,170,983</u>	0.7%	<u>\$ 107,815</u>	<u>\$ 16,348,985</u>	1.8%	<u>\$ 285,817</u>

SCOTT COUNTY FY11 BUDGET REVIEW

10 YEAR FTE LISTING

<u>Department</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>	<u>FY11</u>	<u>FY12</u>
Administration	3.70	3.70	3.10	3.10	3.10	3.10	3.50	3.50	3.50	3.50
Attorney	30.63	30.63	30.63	30.75	31.00	30.00	30.00	30.00	31.00	31.00
Auditor	15.40	15.40	15.40	15.40	16.40	16.40	15.40	15.40	14.40	14.40
Community Services	13.00	13.00	12.50	12.50	12.50	12.50	12.50	12.50	11.50	11.50
Conservation (net of golf course)	21.25	21.25	22.25	22.25	22.25	22.25	22.25	22.25	22.25	22.25
Facility and Support Services	23.74	23.74	24.19	24.19	25.69	29.14	29.14	29.14	31.04	30.55
Health	34.15	36.15	37.15	39.15	39.15	39.15	42.60	42.60	43.00	42.65
Human Resources	7.50	7.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Information Technology	10.00	10.00	10.00	11.00	11.00	11.00	12.00	12.00	14.00	14.40
Juvenile Court Services	15.20	15.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
Planning & Development	4.33	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08
Recorder	13.00	13.00	12.00	12.00	11.50	11.50	11.50	11.50	11.50	11.50
Secondary Roads	33.40	35.15	35.15	35.15	35.15	35.15	35.15	35.15	35.15	35.15
Sheriff	141.70	153.15	159.65	166.10	164.10	166.30	166.35	167.35	167.35	154.35
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>27.60</u>	<u>28.00</u>
SUBTOTAL	400.60	415.55	418.40	427.97	428.22	432.87	436.77	437.77	440.07	427.03
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>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>457.12</u>	<u>459.42</u>	<u>446.38</u>

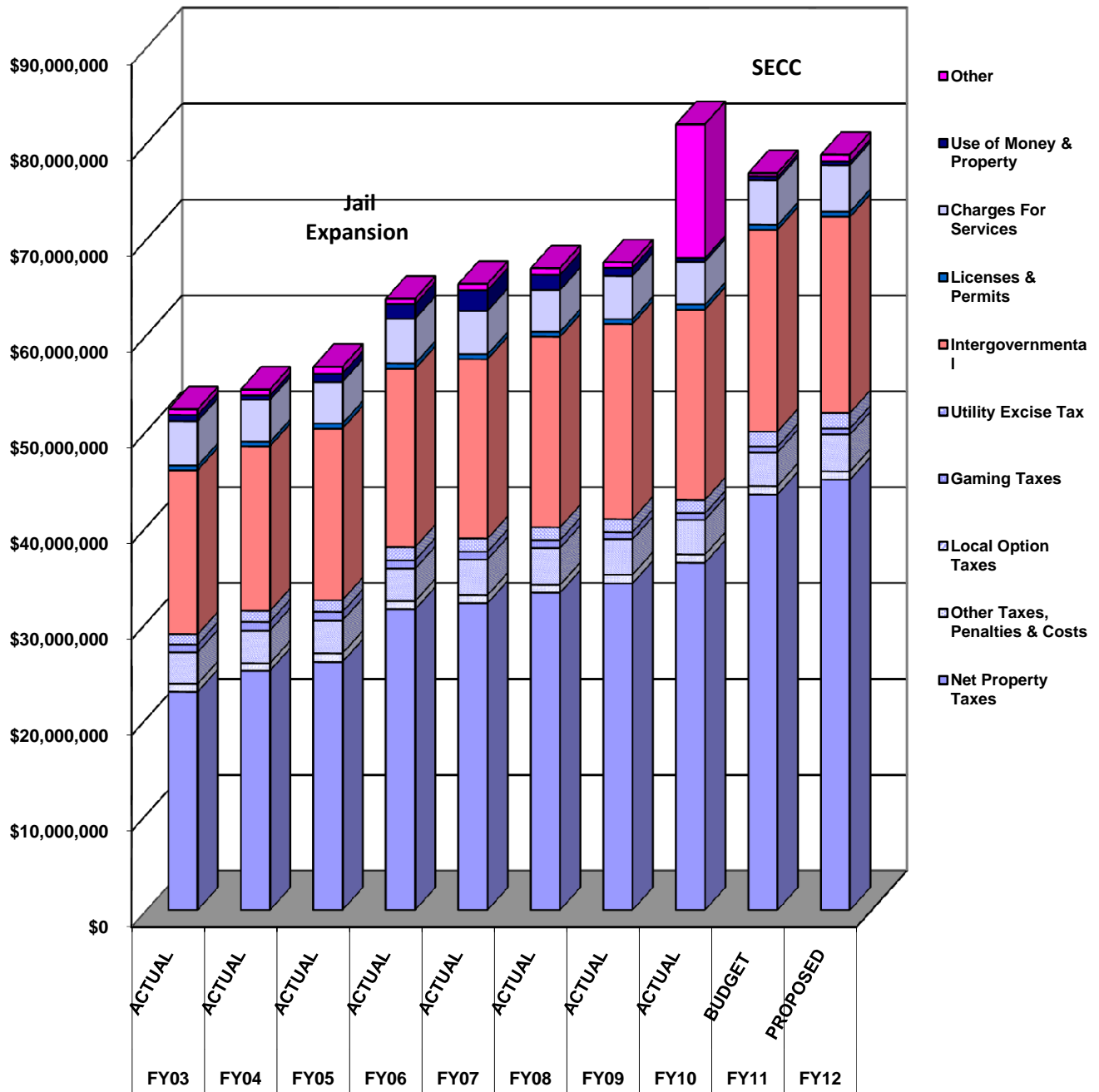
SCOTT COUNTY FY12 BUDGET REVIEW

REVENUE SOURCES 10 YEAR SUMMARY
Budgeted Funds

	FY03 ACTUAL	FY04 ACTUAL	FY05 ACTUAL	FY06 ACTUAL	FY07 ACTUAL	FY08 ACTUAL	FY09 ACTUAL	FY10 ACTUAL	FY11 BUDGET	FY12 PROPOSED
REVENUES										
Taxes Levied on Property	\$ 23,737,132	\$ 25,950,953	\$ 26,843,438	\$ 32,404,287	\$ 33,054,552	\$ 34,109,055	\$ 35,031,015	\$ 37,170,576	\$ 44,306,367	\$ 45,845,848
Less: Uncollected Delinquent Taxes	46,615	98,684	225,503	27,982	7,743	19,860	27,976	19,607	27,976	33,707
Less: Credits To Taxpayers	<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>948,239</u>	<u>937,679</u>	<u>940,432</u>	<u>930,071</u>
Net Current Property Taxes	22,723,208	24,897,663	25,669,563	31,336,679	32,009,569	33,100,888	34,054,800	36,213,290	43,337,959	44,882,070
Add: Delinquent Property Tax Rev	<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>27,976</u>	<u>19,607</u>	<u>27,976</u>	<u>33,707</u>
Total Net Property Taxes	22,769,823	24,996,347	25,895,066	31,364,661	32,017,312	33,120,748	34,082,776	36,232,897	43,365,935	44,915,777
Penalties, Interest & Costs on Taxes	667,318	652,959	837,554	791,859	782,123	731,456	847,456	790,006	825,000	790,000
Other County Taxes	<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>66,852</u>	<u>63,470</u>	<u>66,852</u>	<u>66,853</u>
Total Other Taxes, Penalties & Costs	839,430	770,691	896,697	855,147	843,887	796,710	914,308	853,476	891,852	856,853
Local Option Taxes	3,289,382	3,403,432	3,418,462	3,382,319	3,727,522	3,860,101	3,691,392	3,637,825	3,500,000	3,863,575
Gaming Taxes	805,667	919,864	904,896	887,690	789,210	815,524	748,920	676,255	625,000	625,000
Utility Tax Replacement Excise Tax	<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>1,348,776</u>	<u>1,395,383</u>	<u>1,547,631</u>	<u>1,623,111</u>
Intergovernmental :										
State Shared Revenues	2,842,279	2,851,114	2,909,524	2,970,800	2,906,373	2,866,917	2,743,735	3,101,887	3,305,903	2,948,240
State Grants & Reimbursements	3,488,920	6,242,589	6,989,821	6,829,829	7,697,666	9,351,941	9,631,926	10,857,101	9,540,653	9,169,215
State Credits Against Levied Taxes	967,309	954,606	948,372	1,039,626	1,037,240	988,307	948,239	937,679	940,432	930,071
State/Federal Pass-Through Grants	<u>1,618,352</u>	<u>1,799,402</u>	<u>2,019,924</u>	<u>2,578,089</u>	<u>1,930,872</u>	<u>1,765,247</u>	<u>2,280,066</u>	<u>393,588</u>	<u>3,218,203</u>	<u>2,788,730</u>
Other State Credits	7,346,040	4,481,212	4,204,390	4,206,422	4,206,296	4,205,709	4,235,316	3,888,884	3,502,837	3,889,690
Federal Grants & Entitlements	24,510	5,217	6,160	9,343	13,737	12,853	22,194	241,502	10,000	10,500
Contr & Reimb From Other Govts	839,639	844,041	817,339	957,861	922,425	673,849	498,567	420,724	528,419	710,373
Payments in Lieu of Taxes	<u>3,659</u>	<u>3,751</u>	<u>3,988</u>	<u>4,055</u>	<u>165</u>	<u>8,226</u>	<u>9,046</u>	<u>6,827</u>	<u>4,055</u>	<u>5,000</u>
Subtotal Intergovernmental	17,130,708	17,181,932	17,899,518	18,596,025	18,714,774	19,873,049	20,369,089	19,848,191	21,050,502	20,451,819
Licenses & Permits	476,799	454,731	529,000	572,048	517,197	540,170	505,300	525,427	507,870	547,320
Charges For Services	4,651,953	4,389,232	4,336,407	4,656,144	4,521,227	4,337,362	4,516,303	4,490,155	4,682,773	4,859,826
Use of Money & Property	<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>840,535</u>	<u>373,200</u>	<u>360,671</u>	<u>348,421</u>
Other:										
Fines, Forfeitures & Defaults	-	-	-	-	-	-	-	-	-	-
Miscellaneous	550,929	595,720	645,795	518,223	625,512	683,728	523,321	625,593	299,123	657,971
Internal Service Funds Closeout	-	-	-	-	-	-	-	-	-	-
General Long Term Debt Proceeds	-	-	-	-	-	-	-	13,270,756	-	-
Proceeds of Fixed Asset Sales	<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>40,990</u>	<u>56,905</u>	<u>76,500</u>	<u>60,000</u>
Total Other	564,799	604,805	695,373	569,003	669,406	751,525	564,311	13,953,254	375,623	717,971
Total Revenues & Other Sources	<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>\$ 67,581,710</u>	<u>\$ 81,986,064</u>	<u>\$ 76,907,857</u>	<u>\$ 78,809,673</u>

SCOTT COUNTY FY12 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY12 will be 57%. That percentage is higher than ten years ago in FY03 when it was 44%. The reasons for the increase include historically low interest rates during this period and rising health care costs, and Public Safety expense including the jail expansion and SECC (EMA). Also, the county continues to receive less support from the State and Federal governments.