

**SUMMARY OF
ADMINISTRATION RECOMMENDATION
ON THE
SCOTT COUNTY
FY14 BUDGET**



January 29, 2013

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CAPITAL PROJECTS

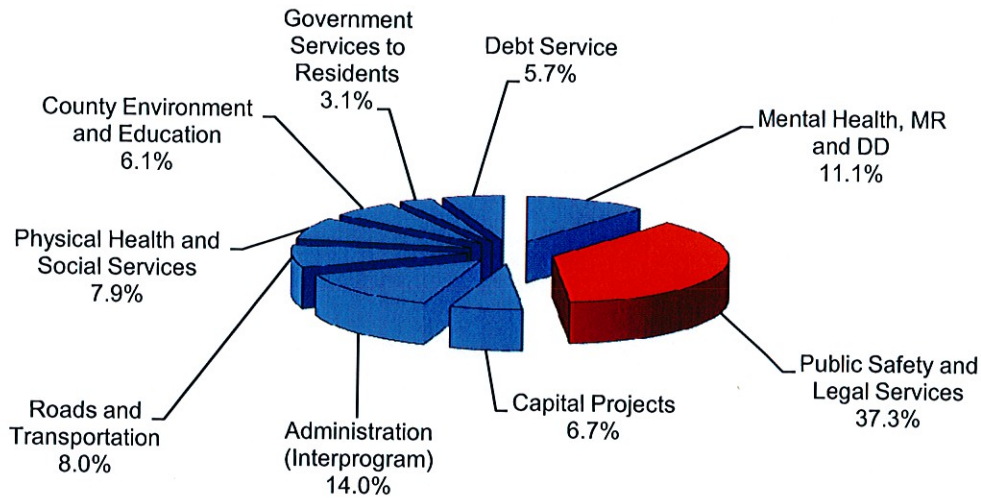
CALENDAR OF EVENTS

SCOTT COUNTY FY14 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

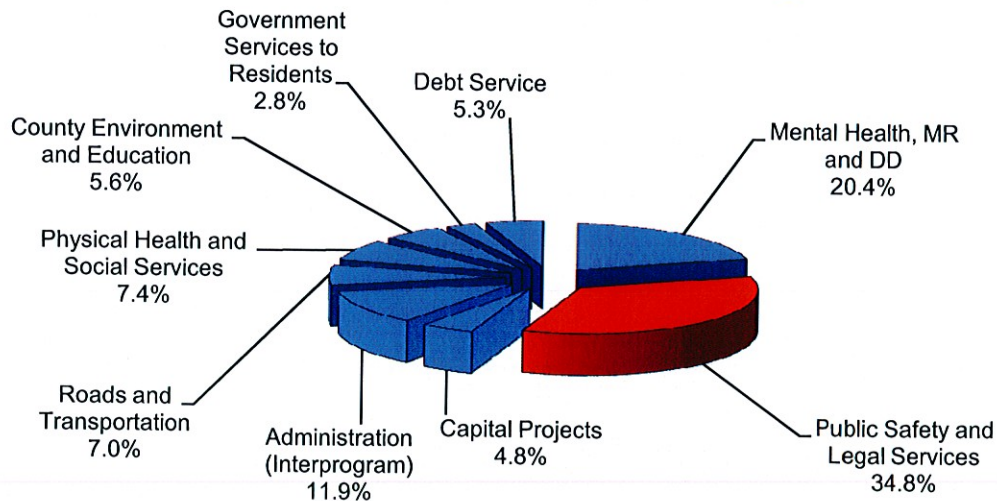
Budgeted Funds Only

FY14 BUDGET: \$76,357,477



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

FY13 BUDGET \$82,806,294



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 FY14 BUDGET REVIEW

APPROPRIATION SUMMARY BY SERVICE AREA

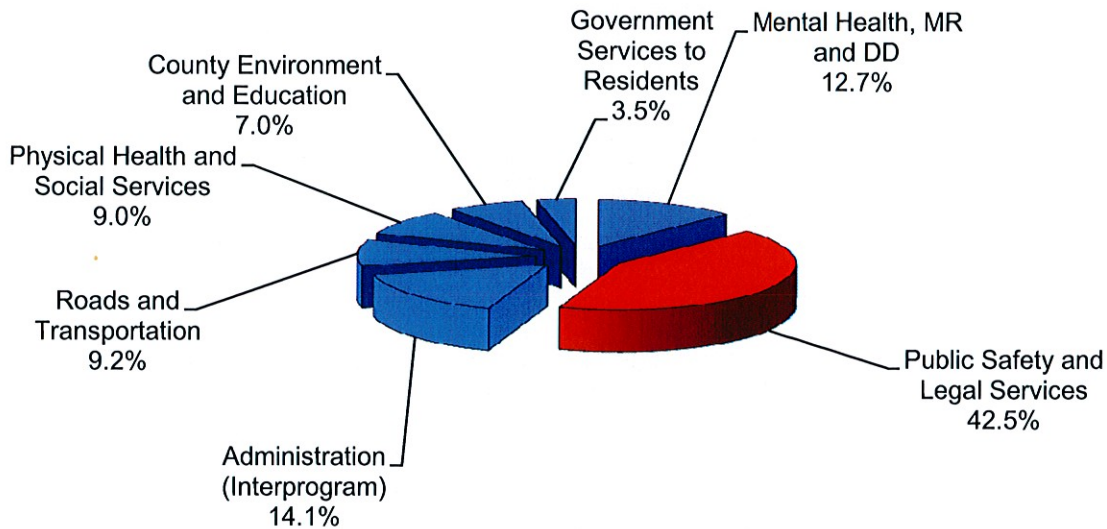
SERVICE AREA	<u>FY13 Budget</u>	<u>FY14 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Public Safety & Legal Services	\$ 28,801,440	\$ 28,443,433	-1.2%	\$ (358,007)	\$ 28,443,433	-1.2%	\$ (358,007)
Physical Health & Social Services	6,107,414	6,000,327	-1.8%	(107,087)	5,994,227	-1.9%	(113,187)
Mental Health, MR & DD	16,926,575	8,511,429	-49.7%	(8,415,146)	8,511,429	-49.7%	(8,415,146)
County Environment & Education	4,662,956	4,691,580	0.6%	28,624	4,691,580	0.6%	28,624
Roads & Transportation	5,780,000	6,133,500	6.1%	353,500	6,133,500	6.1%	353,500
Government Services to Residents	2,284,879	2,356,813	3.1%	71,934	2,356,813	3.1%	71,934
Administration (Interprogram)	<u>9,890,135</u>	<u>10,718,698</u>	8.4%	<u>828,563</u>	<u>10,718,698</u>	8.4%	<u>828,563</u>
SUBTOTAL OPERATING BUDGET	74,453,399	66,855,780	-10.2%	(7,597,619)	66,849,680	-10.2%	(7,603,719)
Debt Service	4,363,865	4,377,852	0.3%	13,987	4,377,852	0.3%	13,987
Capital Projects	<u>3,989,030</u>	<u>5,129,945</u>	28.6%	<u>1,140,915</u>	<u>5,129,945</u>	28.6%	<u>1,140,915</u>
SUBTOTAL COUNTY BUDGET	82,806,294	76,363,577	-7.8%	(6,442,717)	76,357,477	-7.8%	(6,448,817)
Golf Course Operations	<u>1,027,545</u>	<u>1,025,441</u>	-0.2%	<u>(2,104)</u>	<u>1,025,441</u>	-0.2%	<u>(2,104)</u>
TOTAL	\$ 83,833,839	\$ 77,389,018	-7.7%	\$ (6,444,821)	\$ 77,382,918	-7.7%	\$ (6,450,921)

SCOTT COUNTY FY14 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

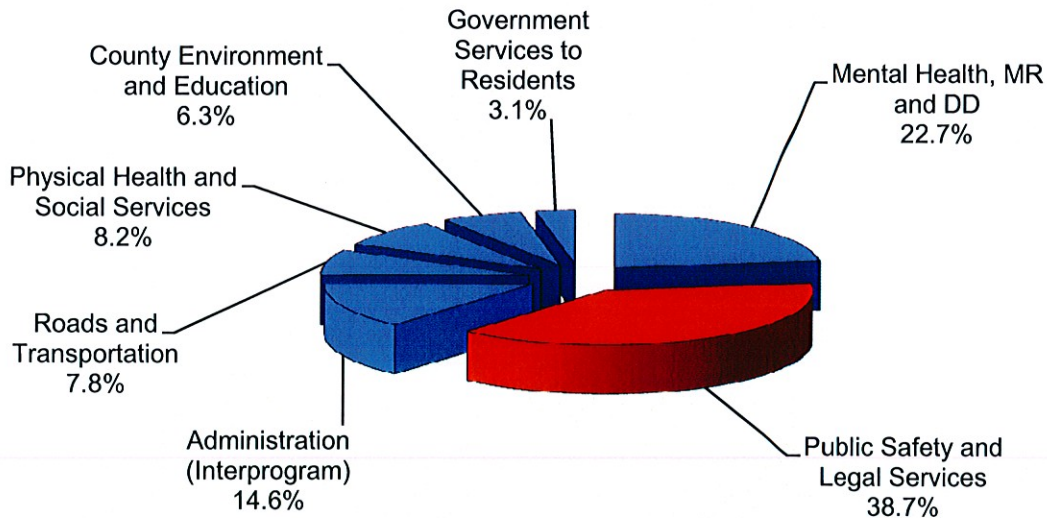
Operating Budget Only

FY14 BUDGET: \$66,849,680



Public Safety and Legal Services is the largest single expenditure area of the County's operating budget followed by the State mandated Mental Health service area. The state is implementing major changes to the Mental Health service area for FY14.

FY13 BUDGET: \$74,453,399



SCOTT COUNTY FY14 BUDGET REVIEW

REVENUE SUMMARY

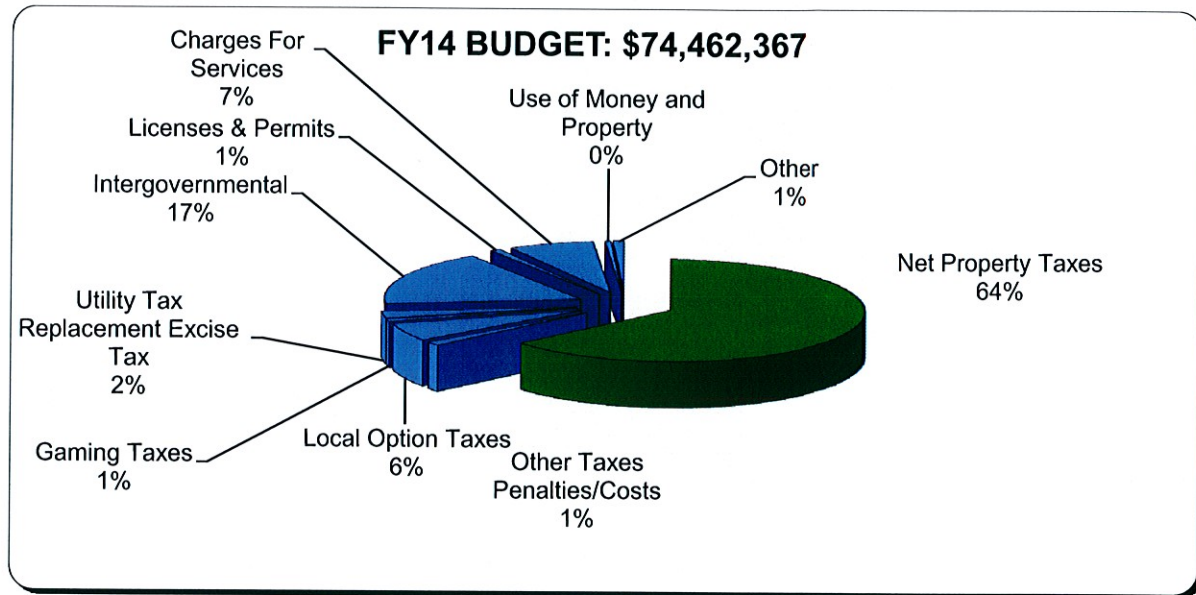
Budgeted Funds

	<u>FY13</u> <u>Budget</u>	<u>FY14</u> <u>Request</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>	<u>Admin</u> <u>Rec</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>
REVENUES							
Taxes Levied on Property	\$ 47,508,707	\$ 48,415,997	1.9%	\$ 907,290	\$ 48,415,997	1.9%	\$ 907,290
Less: Uncollected Delinquent Taxes-Levy Year	57,233	38,493	-32.7%	(18,740)	38,493	-32.7%	(18,740)
Less: Credits To Taxpayers	996,866	977,469	-1.9%	(19,397)	977,469	-1.9%	(19,397)
Net Current Property Taxes	46,454,608	47,400,035	2.0%	945,427	47,400,035	2.0%	945,427
Add: Delinquent Property Tax Revenue	57,233	38,493	-32.7%	(18,740)	38,493	-32.7%	(18,740)
Total Net Property Taxes	46,511,841	47,438,528	2.0%	926,687	47,438,528	2.0%	926,687
Penalties, Interest & Costs On Taxes	780,000	780,000	0.0%	-	780,000	0.0%	-
Other County Taxes	68,513	68,074	-0.6%	(439)	68,074	-0.6%	(439)
Total Other Taxes, Penalties & Costs	848,513	848,074	-0.1%	(439)	848,074	-0.1%	(439)
Local Option Taxes	4,052,754	4,098,552	1.1%	45,798	4,098,552	1.1%	45,798
Gaming Taxes	575,000	575,000	0.0%	-	575,000	0.0%	-
Utility Tax Replacement Excise Tax	1,596,856	1,570,337	-1.7%	(26,519)	1,570,337	-1.7%	(26,519)
Intergovernmental :							
State Shared Revenues	3,054,379	3,400,453	11.3%	346,074	3,400,453	11.3%	346,074
State Grants & Reimbursements	10,947,407	1,838,914	-83.2%	(9,108,493)	1,838,914	-83.2%	(9,108,493)
State/Federal Pass Through Grants	1,583,597	1,380,496	-12.8%	(203,101)	1,380,496	-12.8%	(203,101)
State Credits Against Levied Taxes	996,866	977,469	-1.9%	(19,397)	977,469	-1.9%	(19,397)
Other State Credits	3,891,141	4,616,941	18.7%	725,800	4,616,941	18.7%	725,800
Federal Grants & Entitlements	8,400	8,300	-1.2%	(100)	8,300	-1.2%	(100)
Contr & Reimb From Other Govts	462,534	750,996	62.4%	288,462	750,996	62.4%	288,462
Payments in Lieu of Taxes	6,500	6,500	0.0%	-	6,500	0.0%	-
Subtotal Intergovernmental	20,950,824	12,980,069	-38.0%	(7,970,755)	12,980,069	-38.0%	(7,970,755)
Licenses & Permits	631,170	640,470	1.5%	9,300	640,470	1.5%	9,300
Charges For Services	5,037,746	5,261,265	4.4%	223,519	5,261,265	4.4%	223,519
Use of Money & Property	347,671	363,990	4.7%	16,319	363,990	4.7%	16,319
Other:							
Miscellaneous	402,950	506,082	25.6%	103,132	506,082	25.6%	103,132
Bond Proceeds	-	-	-	-	-	-	-
Proceeds of Fixed Asset Sales	224,000	180,000	-19.6%	(44,000)	180,000	-19.6%	(44,000)
Total Other	626,950	686,082	9.4%	59,132	686,082	9.4%	59,132
Total Revenues & Other Sources	\$ 81,179,325	\$ 74,462,367	-8.3%	\$ (6,716,958)	\$ 74,462,367	-8.3%	\$ (6,716,958)

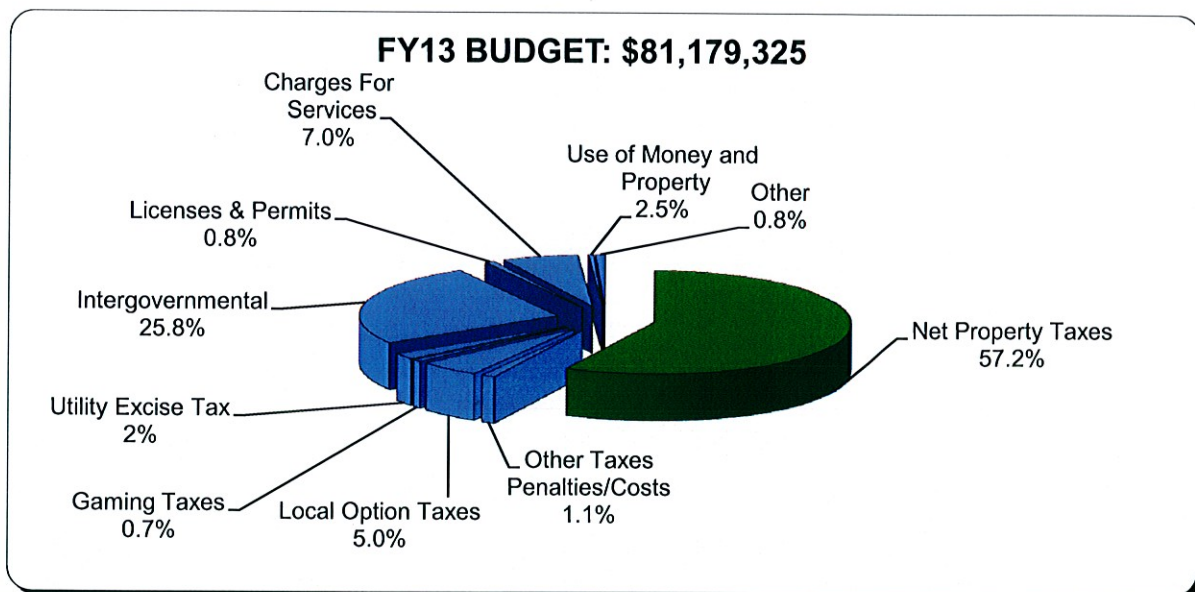
SCOTT COUNTY FY14 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

Budgeted Funds

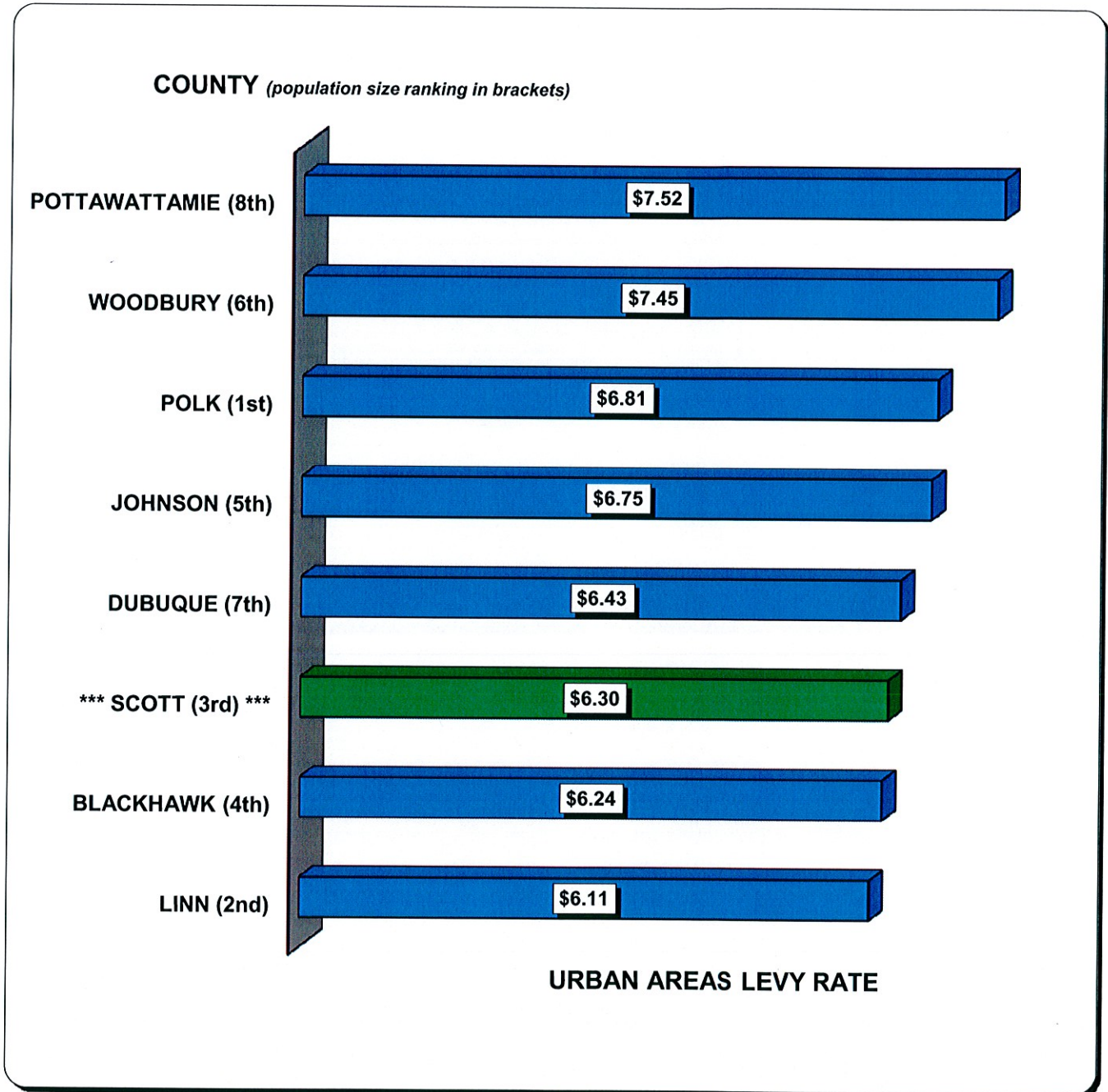


Net property taxes represent over half of all revenues collected by the County.



SCOTT COUNTY FY14 BUDGET REVIEW

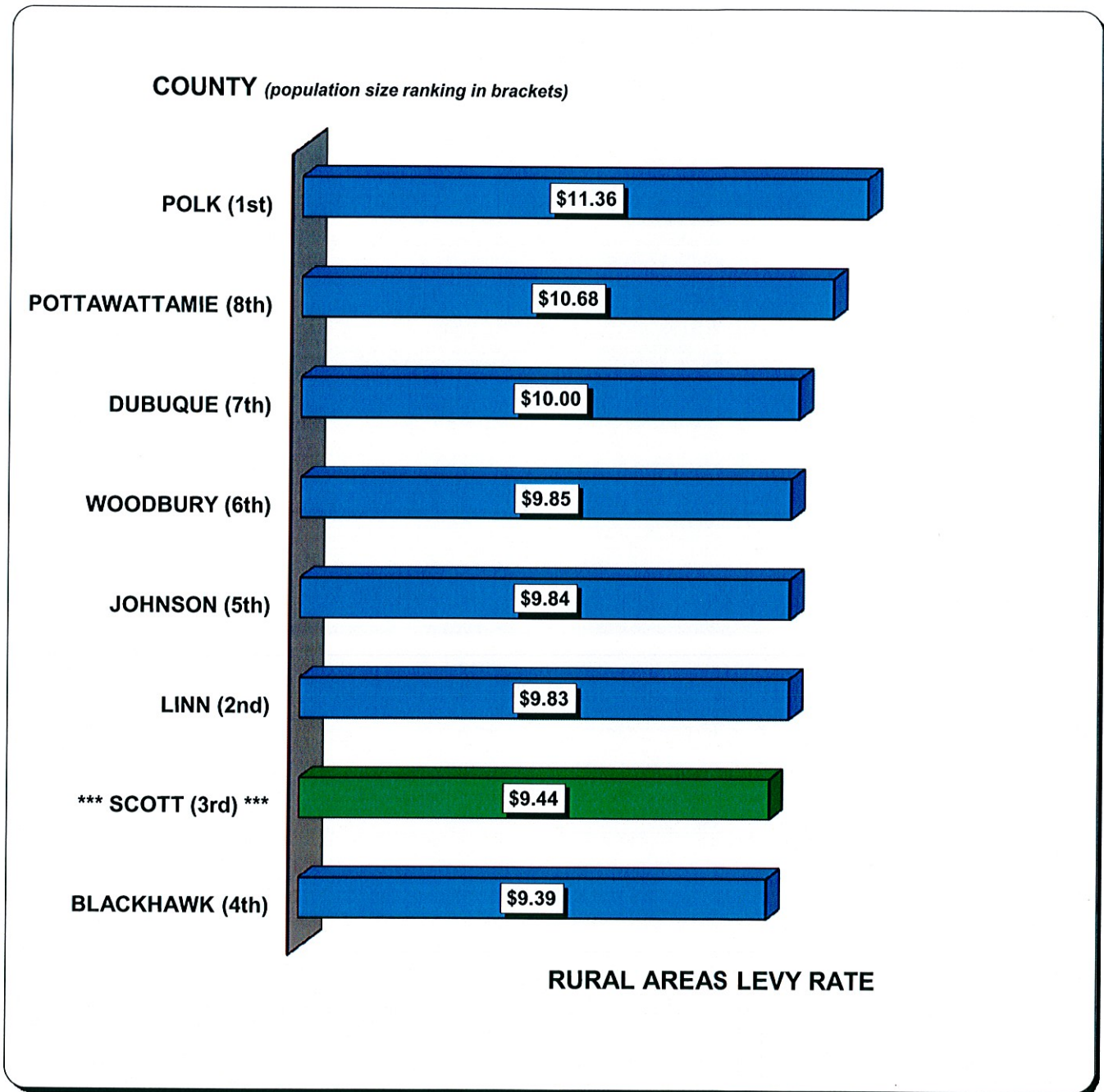
FY13 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks *THIRD LOWEST* among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year FY13

SCOTT COUNTY FY14 BUDGET REVIEW

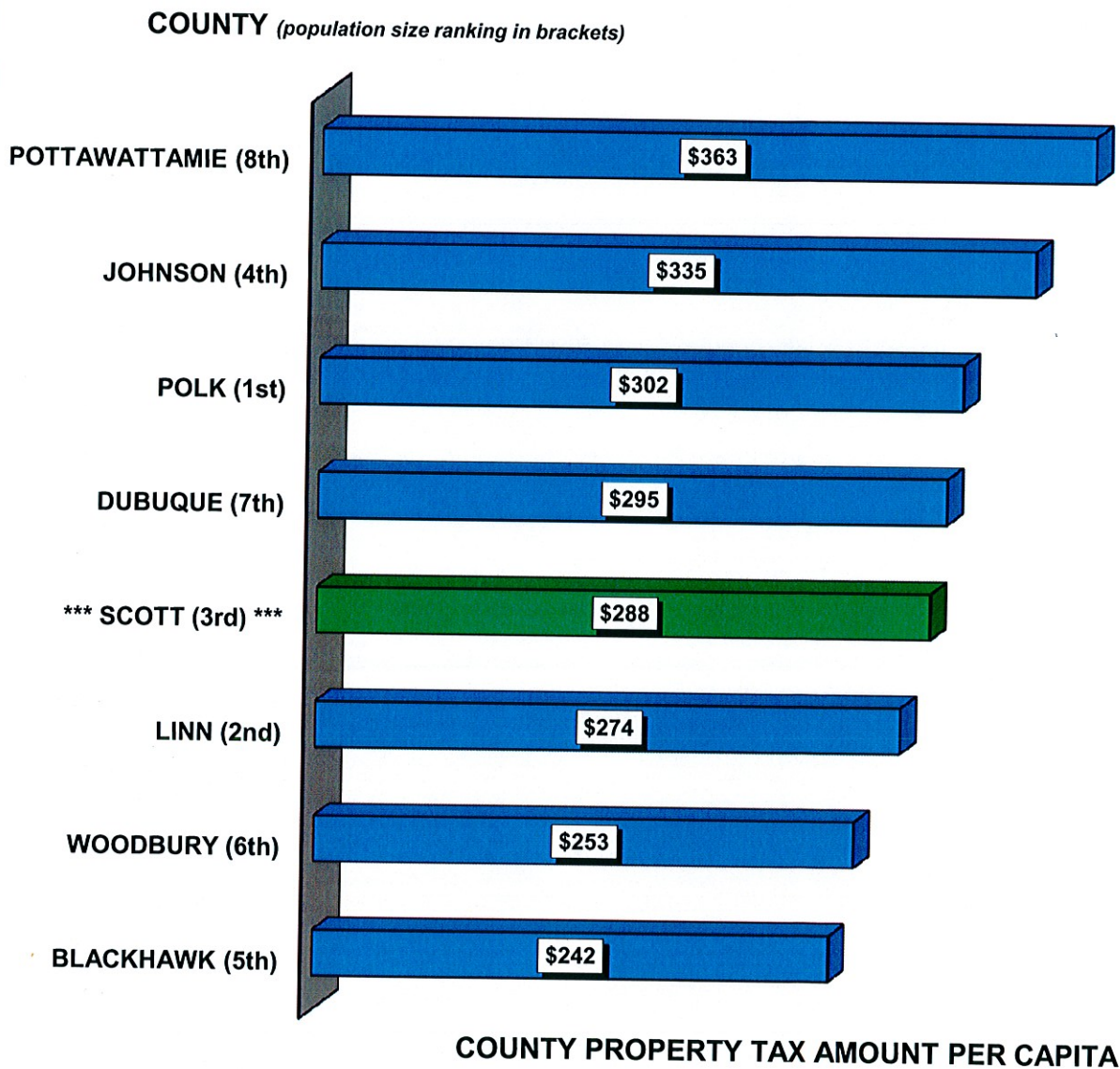
FY13 RURAL AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks the 2nd *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year FY13.

SCOTT COUNTY FY14 BUDGET REVIEW

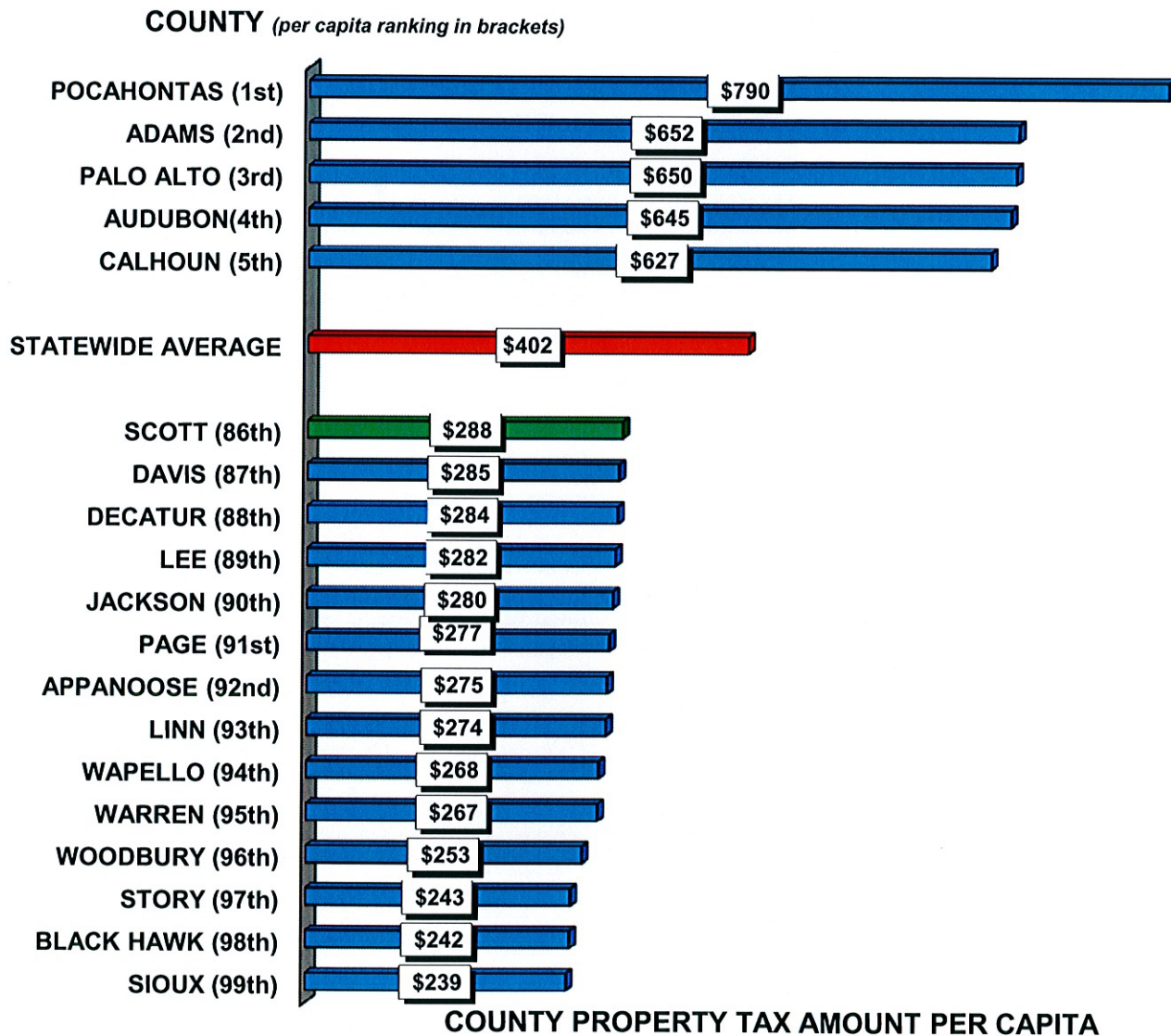
FY13 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 FY12. These figures are based on 2010 population estimates.

SCOTT COUNTY FY14 BUDGET REVIEW

FY13 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES

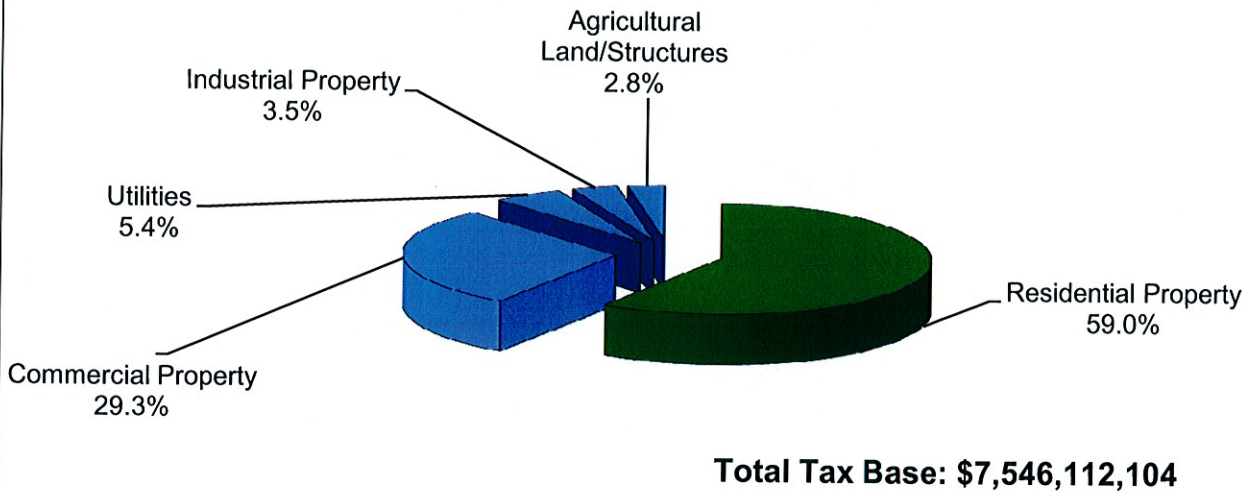


Scott County has the 14th **LOWEST** county property tax amount per capita of all *ninety-nine* Iowa counties for Fiscal Year FY13.

SCOTT COUNTY FY14 BUDGET REVIEW

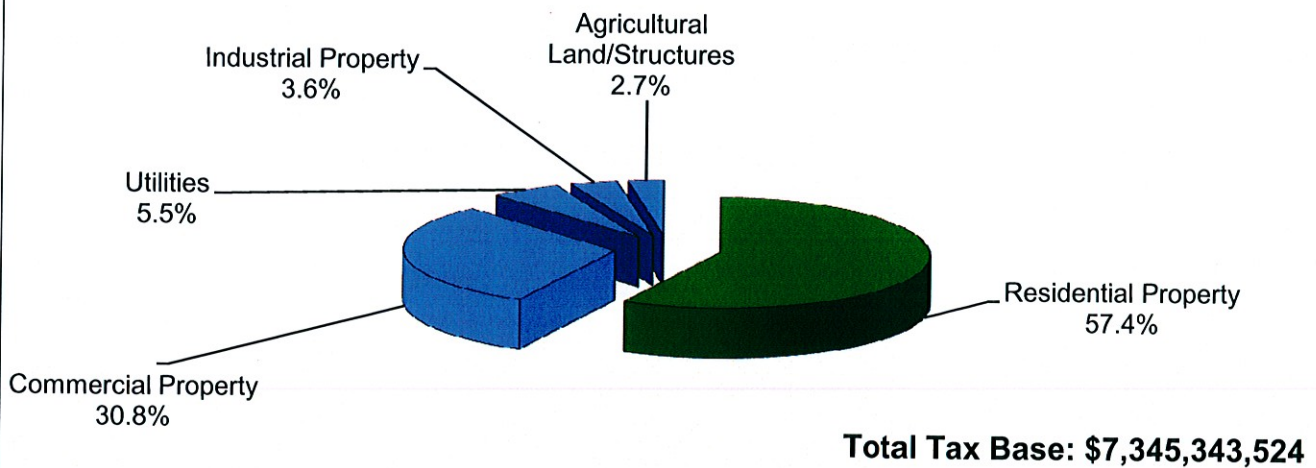
TAXABLE VALUATION BY CLASS OF PROPERTY

FY14 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.

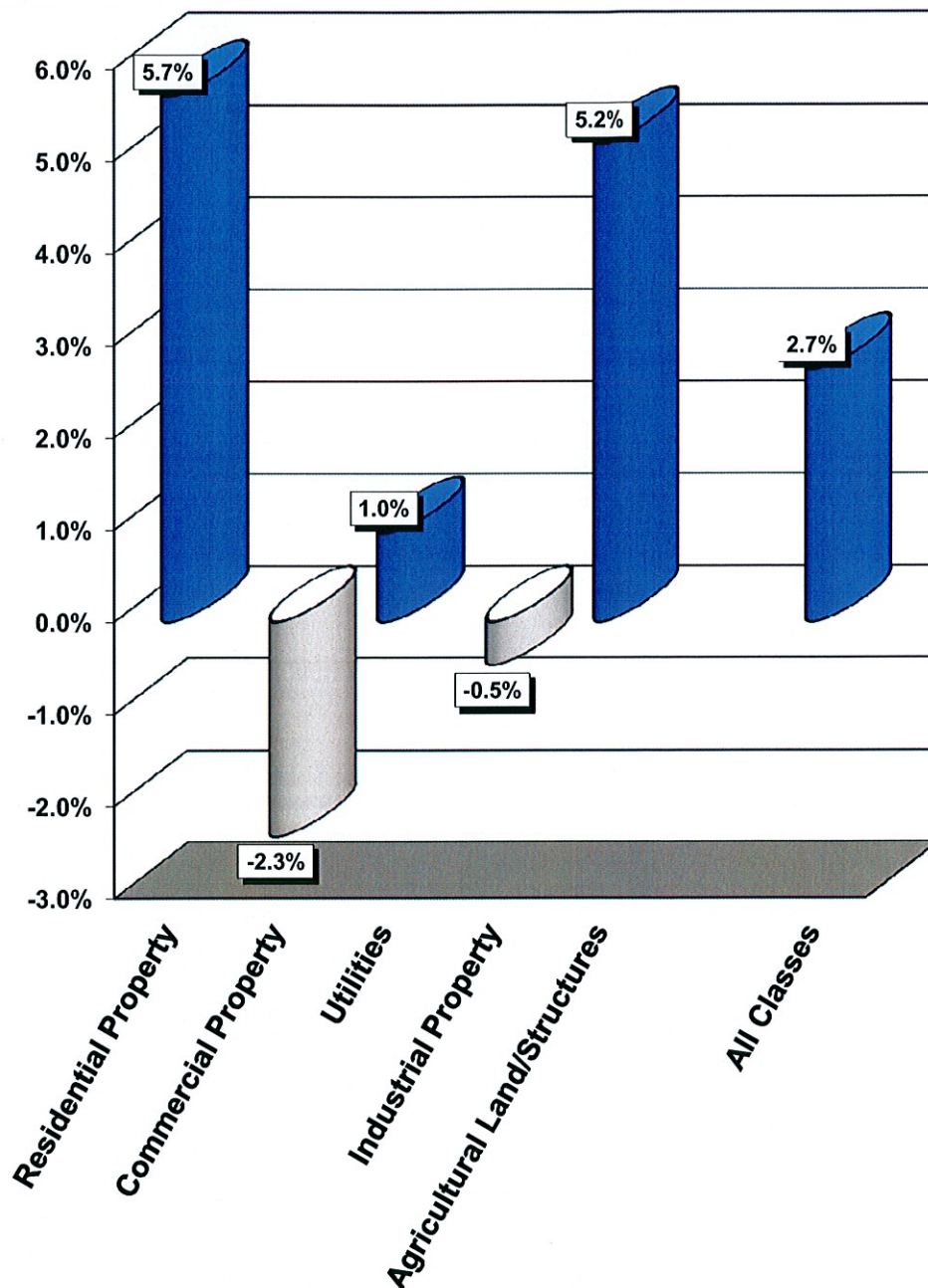
FY13 TAXABLE VALUATION



SCOTT COUNTY FY14 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY13 to FY14



The overall taxable valuation amount for Scott County increased 2.7% over the previous year. Commercial taxable valuations decreased 2.3%. Industrial decreased 0.5%. Residential property increased 5.7% in total residential taxable value. Agricultural land/structures decreased by 5.2%. These valuations are net of State rollbacks for residential (52.8166%), ag land/structures (59.9334%). There were no rollbacks for commercial, industrial, or utility property.

SCOTT COUNTY FY14 BUDGET REVIEW

TAXABLE PROPERTY VALUATION COMPARISON

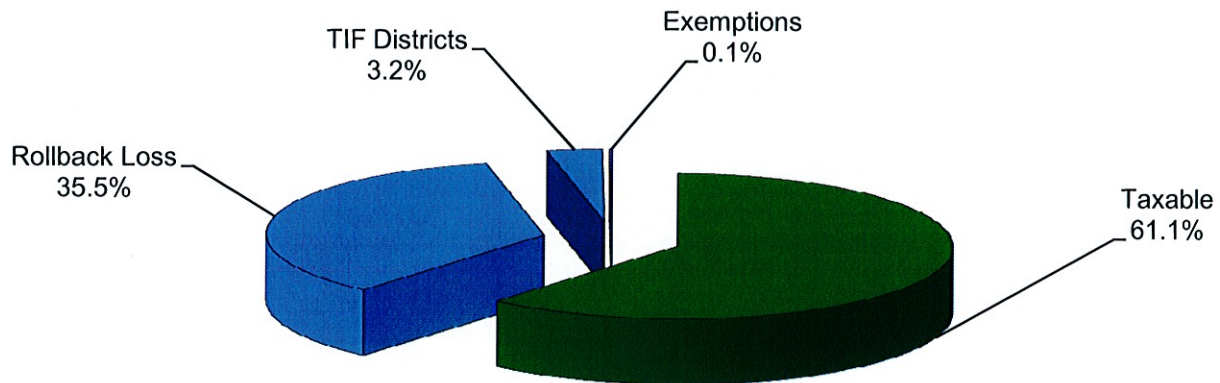
	January 1,2011 For FY13	% of Total	January 1,2012 For FY14	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	4,214,547,093	57.4%	4,454,821,447	59.03%	240,274,354	5.7%
Commercial Property	2,261,246,701	30.8%	2,208,656,332	29.27%	(52,590,369)	-2.3%
Utilities	402,322,998	5.5%	406,196,703	5.38%	3,873,705	1.0%
Industrial Property	265,566,495	3.6%	264,324,579	3.50%	(1,241,916)	-0.5%
Agricultural Land/Structures	201,660,237	2.7%	212,113,043	2.81%	10,452,806	5.2%
All Classes	<u>7,345,343,524</u>	<u>100.0%</u>	<u>7,546,112,104</u>	<u>100.00%</u>	<u>200,768,580</u>	<u>2.7%</u>
UNINCORPORATED AREAS						
Residential Property	556,958,145	63.5%	583,763,443	64.23%	26,805,298	4.8%
Commercial Property	61,666,427	7.0%	59,180,870	6.51%	(2,485,557)	-4.0%
Utilities	82,844,806	9.4%	81,692,920	8.99%	(1,151,886)	-1.4%
Industrial Property	1,825,500	0.2%	1,825,500	0.20%	0	0.0%
Agricultural Land/Structures	173,791,832	19.8%	182,402,249	20.07%	8,610,417	5.0%
Total	<u>877,086,710</u>	<u>100.0%</u>	<u>908,864,982</u>	<u>100.00%</u>	<u>31,778,272</u>	<u>3.6%</u>
Property in Cities	6,468,256,814	88.1%	6,637,247,122	87.96%	168,990,308	2.6%
Property in Rural Areas	877,086,710	11.9%	908,864,982	12.04%	31,778,272	3.6%
Total	<u>7,345,343,524</u>	<u>100.0%</u>	<u>7,546,112,104</u>	<u>100.00%</u>	<u>200,768,580</u>	<u>2.7%</u>

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2011 For FY13	January 1,2012 For FY14	Amount Change	% Change
Tax Increment Financing District Values	379,706,751	395,699,656	15,992,905	4.2%
Military Exemptions	17,581,953	17,370,896	(211,057)	-1.2%
Utilities/Railroads Rollback Amount	129,093,192	143,386,080	14,292,888	11.1%
Ag Land/Structures Rollback Amount	149,794,075	141,801,536	(7,992,539)	-5.3%
Commercial Rollback Amount				
Residential Rollback Amount	4,211,051,050	4,098,816,172	(112,234,878)	-2.7%
Total Rollback Loss	<u>4,489,938,317</u>	<u>4,384,003,788</u>	<u>(105,934,529)</u>	<u>-2.4%</u>
Total Excluded Values	<u>4,887,227,021</u>	<u>4,797,074,340</u>	<u>(90,152,681)</u>	<u>-1.8%</u>
Percent of Tax Base Excluded	<u>40.0%</u>	<u>38.9%</u>		
100% Valuation	<u>12,232,570,545</u>	<u>12,343,186,444</u>		

SCOTT COUNTY FY14 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

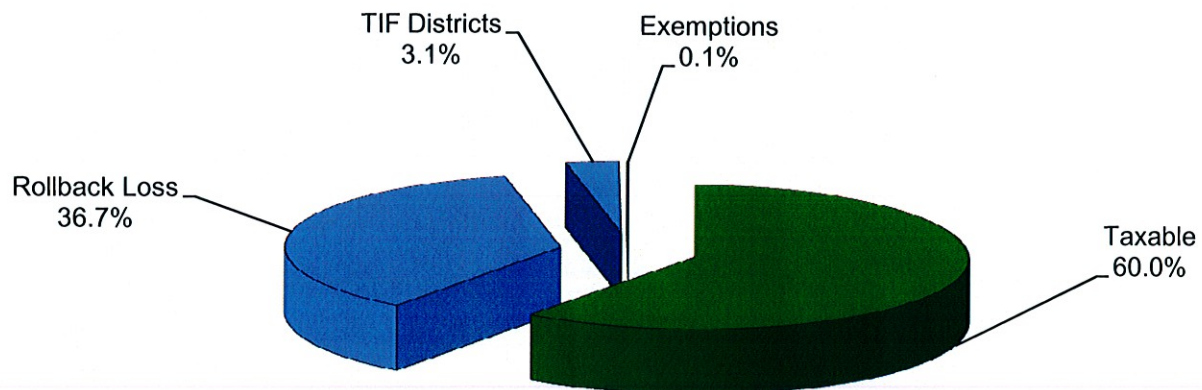
FY14 100% VALUATION



100% Valuation: \$12,343,186,444

Under current Iowa property tax laws only 61.1% 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 60.0%.

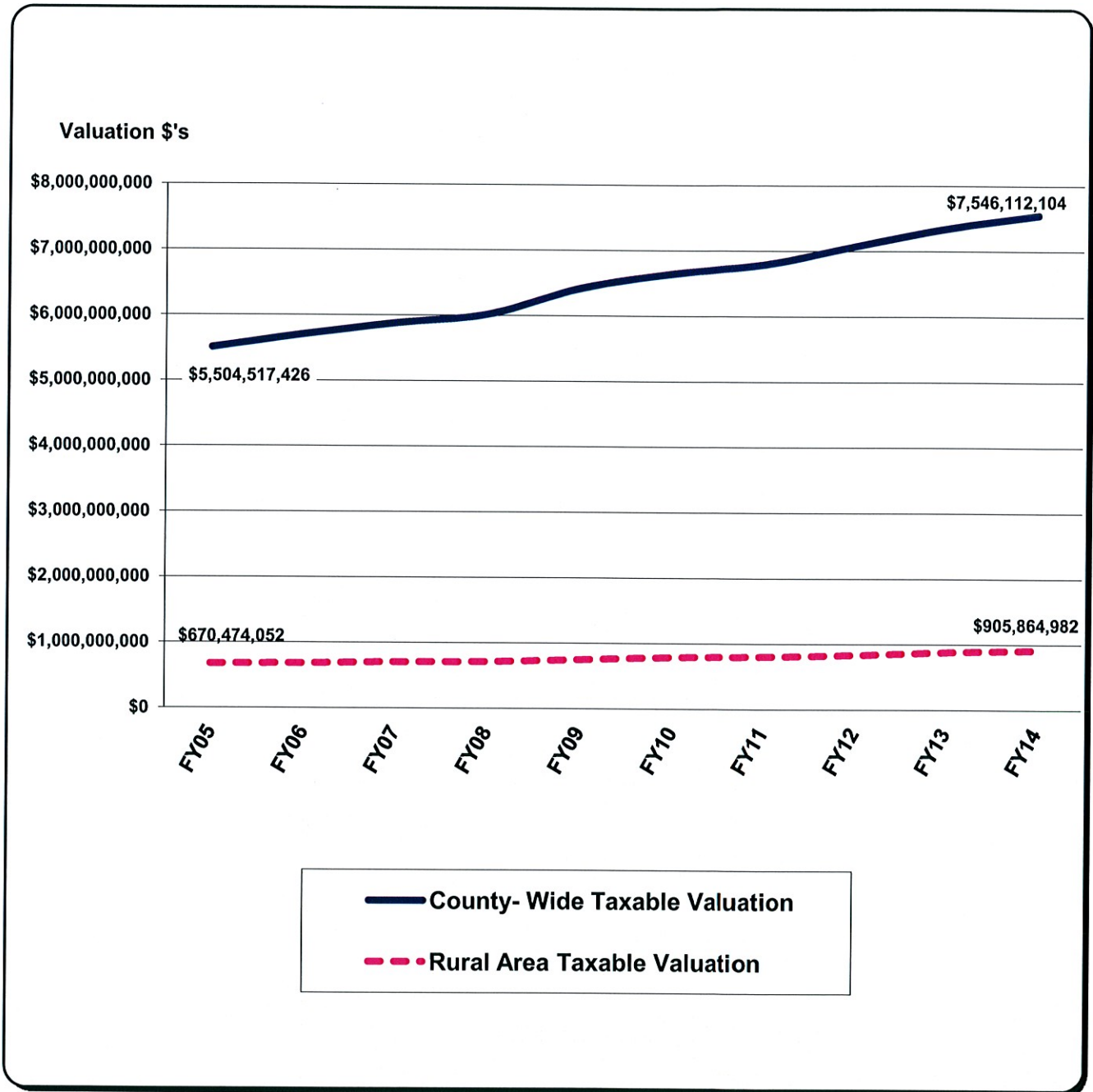
FY13 100% VALUATION



100% Valuation: \$12,232,570,545

SCOTT COUNTY FY14 BUDGET REVIEW

TEN YEAR TAXABLE VALUATION COMPARISON

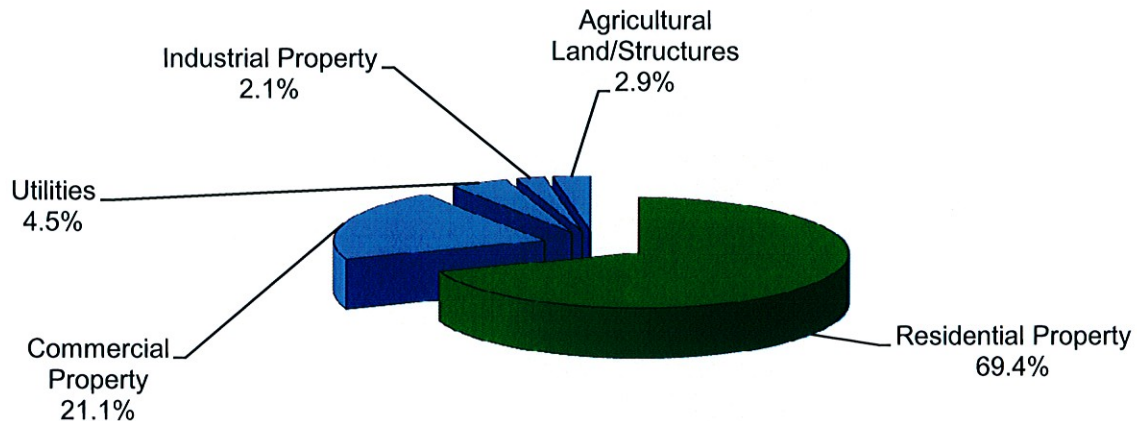


The county-wide taxable valuation has increased an avg of 3.57% per year for 10 years
The rural area taxable valuation has increased an avg of 3.41% per year for 10 years

SCOTT COUNTY FY14
BUDGET REVIEW

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

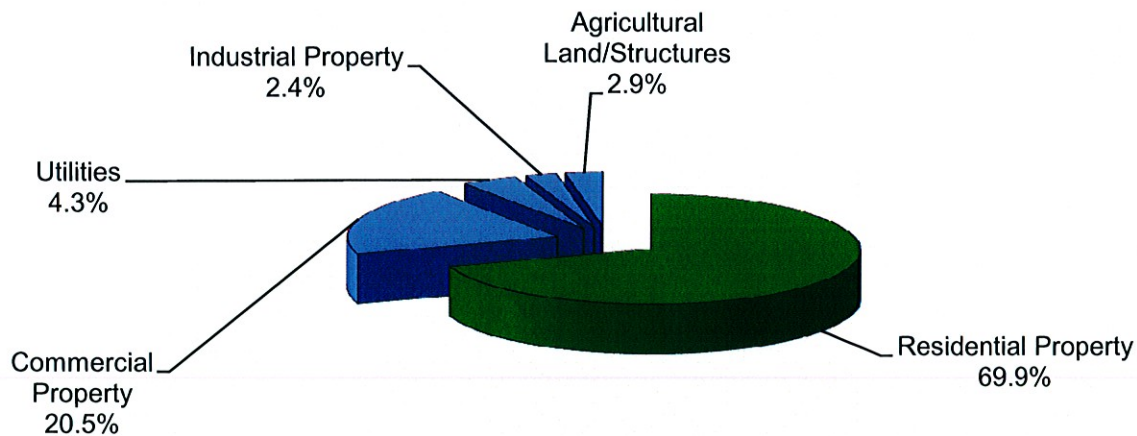
FY14 100% ASSESSED VALUATION



Total Tax Base: \$12,343,186,444

This graph shows the true breakdown of Scott County's tax base *without* State mandated rollbacks, exemptions and TIF districts. Residential property represents almost 69.4% of the total tax base (compared to 59.0% after rollbacks and exemptions).

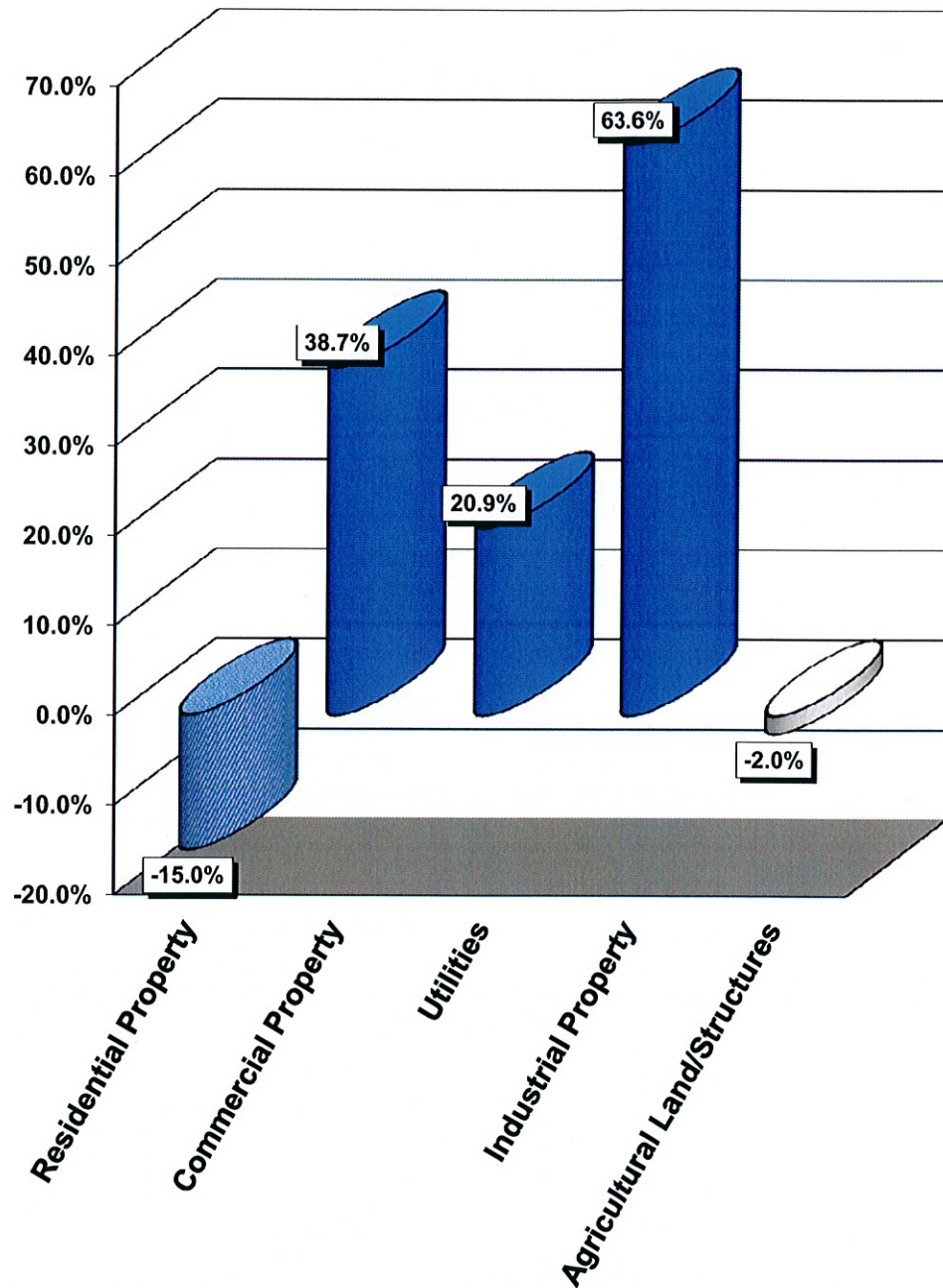
FY13 100% ASSESSED VALUATION



Total Tax Base: \$12,232,570,545

SCOTT COUNTY FY14 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 FY14 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

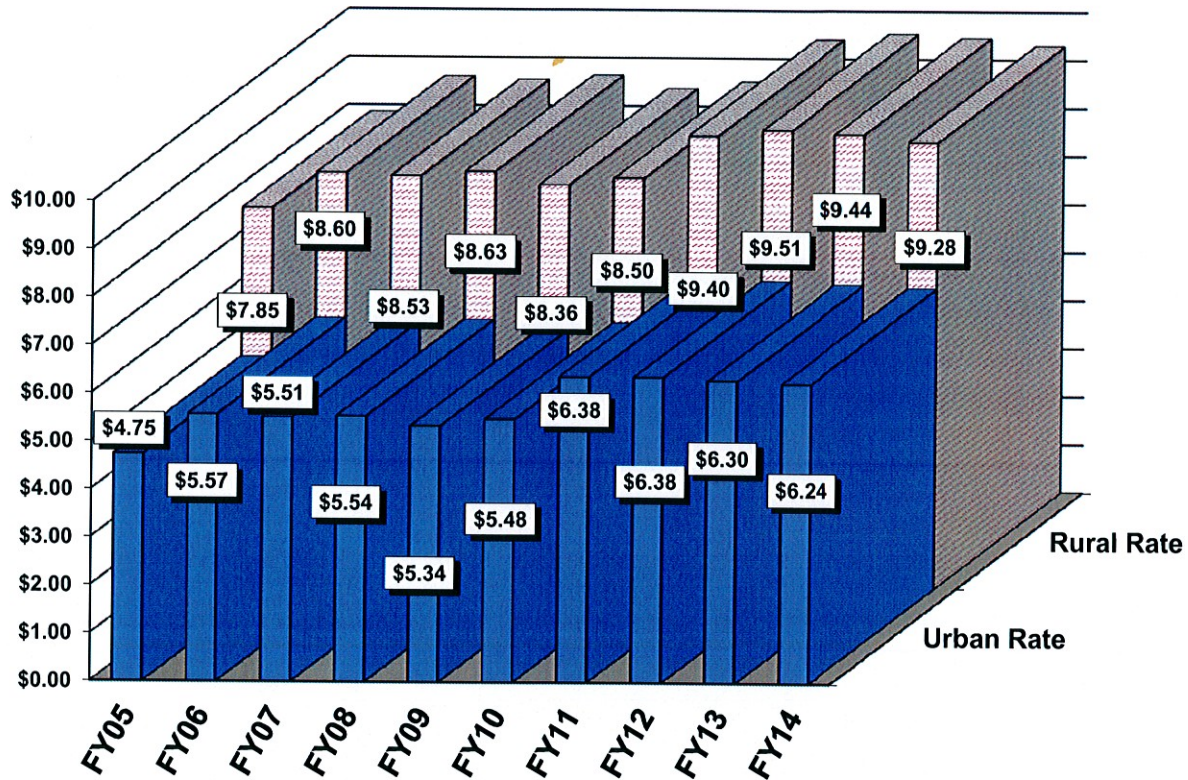
	<u>FY13 BUDGET</u>	<u>FY 14 REQUEST</u>	<u>----- CHANGE ----- % AMOUNT</u>	<u>FY 14 PROPOSED</u>	<u>----- CHANGE ----- % AMOUNT</u>
GROSS TAX LEVY:					
Levy Amount before Local Option Tax	\$ 49,964,606	\$ 50,944,212	2.0% \$ 979,606	\$ 50,944,212	2.0% \$ 979,606
Less Local Option Tax	<u>4,052,754</u>	<u>4,098,552</u>	1.1% <u>45,798</u>	<u>4,098,552</u>	1.1% <u>45,798</u>
Levy Amount	\$ 45,911,852	\$ 46,845,660	2.0% \$ 933,808	\$ 46,845,660	2.0% \$ 933,808
BREAKDOWN OF LEVY AMOUNT:					
General Fund	\$ 40,314,207	\$ 39,269,963	-2.6% \$ (1,044,244)	\$ 39,269,963	-2.6% \$ (1,044,244)
MH-DD Fund	3,198,636	3,202,095	0.1% 3,459	3,202,095	0.1% 3,459
Debt Service Fund	1,309,794	3,239,732	147.3% 1,929,938	3,239,732	147.3% 1,929,938
Rural Services Fund	<u>2,686,071</u>	<u>2,704,207</u>	0.7% <u>18,136</u>	<u>2,704,207</u>	0.7% <u>18,136</u>
Subtotal Levy	\$ 47,508,708	\$ 48,415,997	1.9% \$ 907,289	\$ 48,415,997	1.9% \$ 907,289
Less:					
Utility Tax Replacement Excise Tax	<u>1,596,856</u>	<u>1,570,337</u>	-1.7% <u>(26,519)</u>	<u>1,570,337</u>	-1.7% <u>(26,519)</u>
Levy Amount*	\$ 45,911,852	\$ 46,845,660	2.0% \$ 933,808	\$ 46,845,660	2.0% \$ 933,808

	<u>FY13 BUDGET</u>	<u>FY 14 REQUEST</u>	<u>----- CHANGE ----- % AMOUNT</u>	<u>FY 14 PROPOSED</u>	<u>----- CHANGE ----- % AMOUNT</u>
TAX LEVY RATES: (note 1)					
Urban Levy Rate <i>before</i> Local Option Tax Applied	<u>\$6.87</u>	<u>\$6.80</u>		<u>\$6.80</u>	
Urban Levy Rate <i>after</i> Local Option Tax Applied	<u>\$6.30</u>	<u>\$6.24</u>	-1.0% (\$0.06)	<u>\$6.24</u>	-1.0% (\$0.06)
Rural Levy Rate <i>before</i> Local Option Tax Applied	<u>\$10.01</u>	<u>\$9.84</u>		<u>\$9.84</u>	
Rural Levy Rate <i>after</i> Local Option Tax Applied	<u>\$9.44</u>	<u>\$9.28</u>	-1.7% (\$0.16)	<u>\$9.28</u>	-1.7% (\$0.16)

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 FY14 BUDGET REVIEW

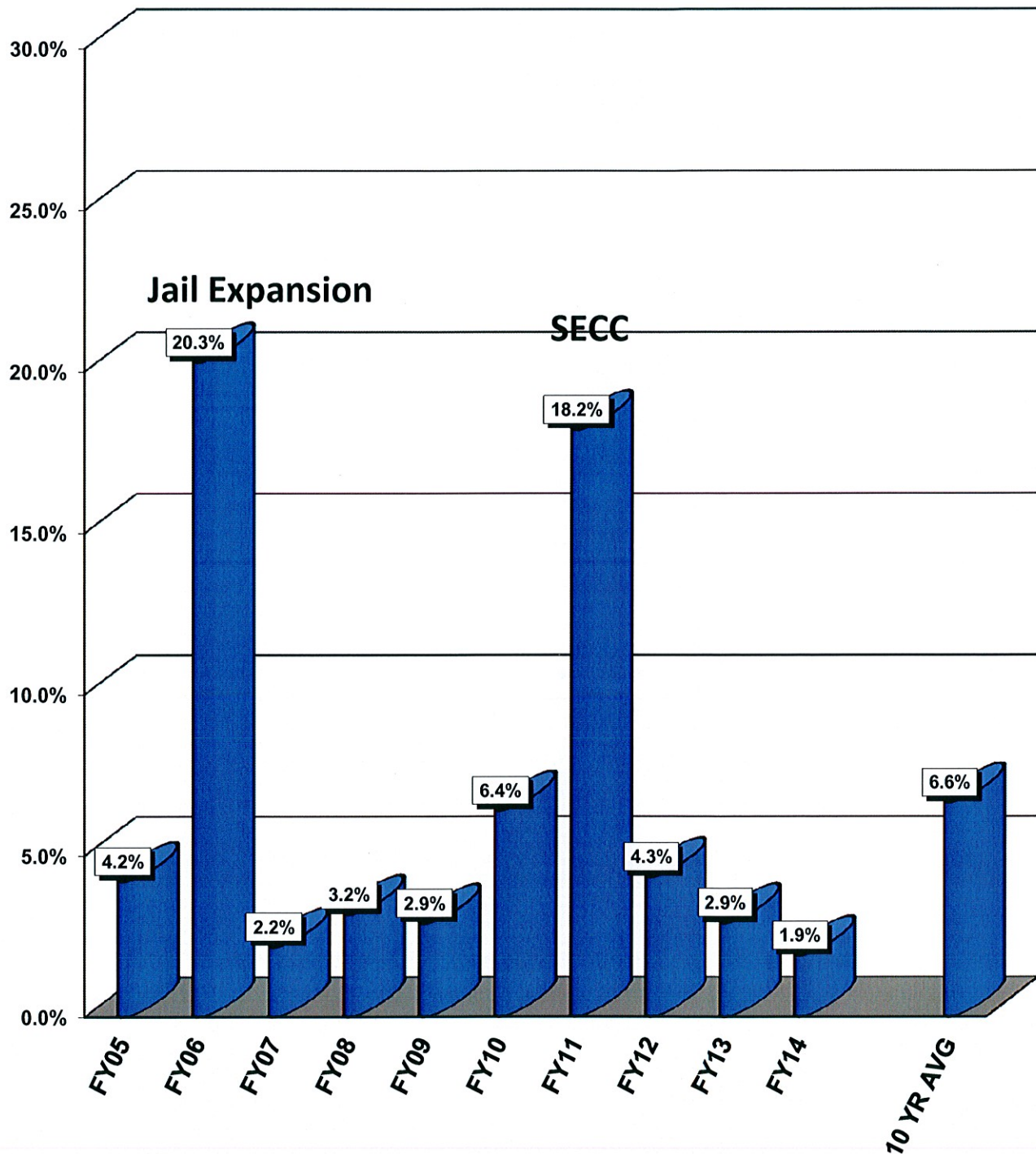
TEN YEAR LEVY RATE COMPARISON



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. In FY12, Rural rate increased due to a state formula for local effort related to the distribution of Road Use Tax. The FY14 rate is recommended to decrease by 6.5 cents.

SCOTT COUNTY FY14 BUDGET REVIEW

TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY

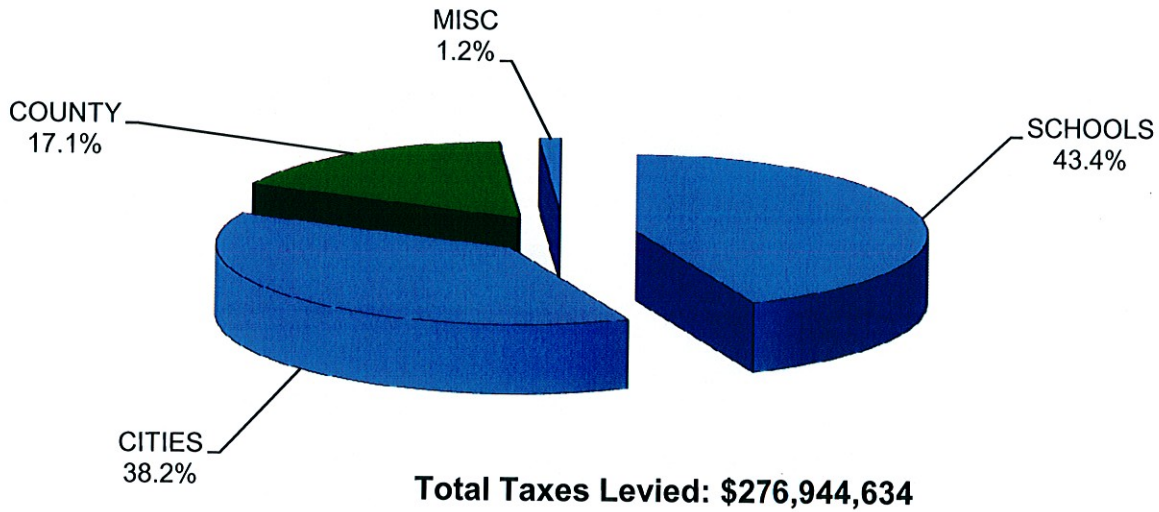


The levy for FY06 showed a marked increase due in large part to the voter approved jail expansion/renovation project. The FY11 increase was due to SECC (Scott Emergency Communication Center).

SCOTT COUNTY FY14 BUDGET REVIEW

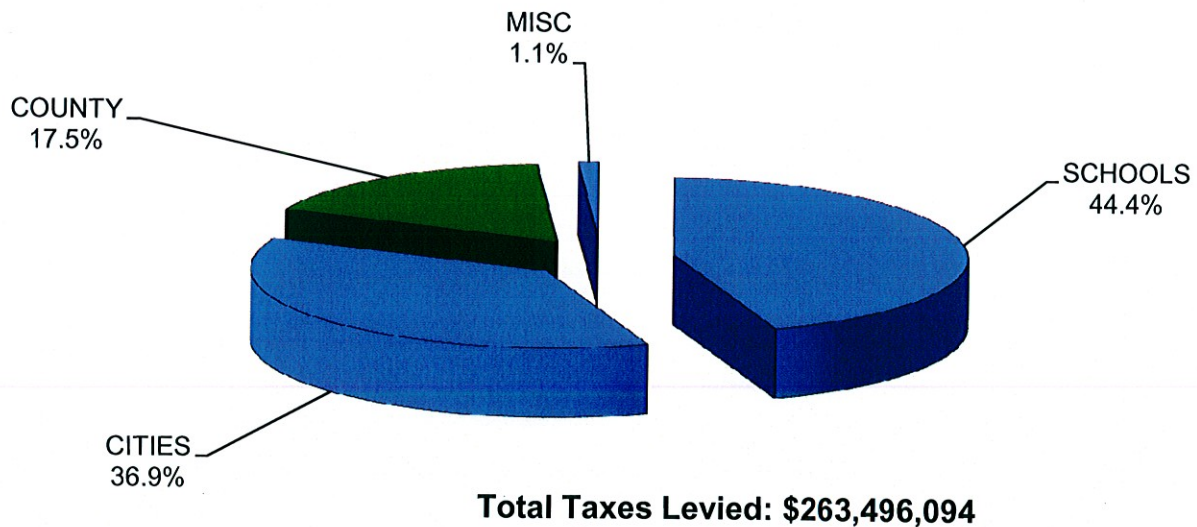
LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY

FY13 TAXES LEVIED



Scott County represents 17.1% of total property taxes collected from all taxing jurisdictions in the county. Schools represent almost half of all local property taxes collected.

FY12 TAXES LEVIED



SCOTT COUNTY FY14 BUDGET REVIEW

LEVY RATE IMPACT

Urban Levy Rate:	\$50,000	\$75,000	\$100,000	\$250,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$4.76 3.0%	\$7.14 3.0%	\$9.51 3.0%	\$23.78 3.0%
Rural Levy Rate:	\$50,000	\$75,000	\$100,000	\$250,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$5.55 2.3%	\$8.32 2.3%	\$11.09 2.3%	\$27.73 2.3%
	80 Acres of Land	120 Acres of Land	160 Acres of Land	200 Acres of Land
Amount of Annual Increase in Property Taxes	\$30.55 4.4%	\$45.83 4.4%	\$61.10 4.4%	\$76.38 4.4%
Combined Farm Home and Land	\$36.10 3.8%	\$54.15 3.8%	\$72.19 3.8%	\$104.11 3.5%

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

	Fair Market Value	Taxable Value*		% increase
		FY14	FY 13	
Home	\$50,000	\$26,408	\$25,376	4.07%
Home	\$75,000	\$39,612	\$38,064	4.07%
Home	\$100,000	\$52,817	\$50,752	4.07%
Home	\$250,000	\$132,042	\$126,880	4.07%

	Farm Land/Structures Taxable Value**		% increase
Acres	FY14	FY 13	
80	\$78,560	\$74,000	6.16%
120	\$117,840	\$111,000	6.16%
160	\$157,120	\$148,000	6.16%
200	\$196,400	\$185,000	6.16%

Rollback*	FY14	FY13	FY12
Ag	59.93%	57.54%	69.02%
Residential	52.82%	50.75%	48.53%

Taxable farmland/acre**	FY14	FY13	FY12
\$	982	\$ 925	\$ 958

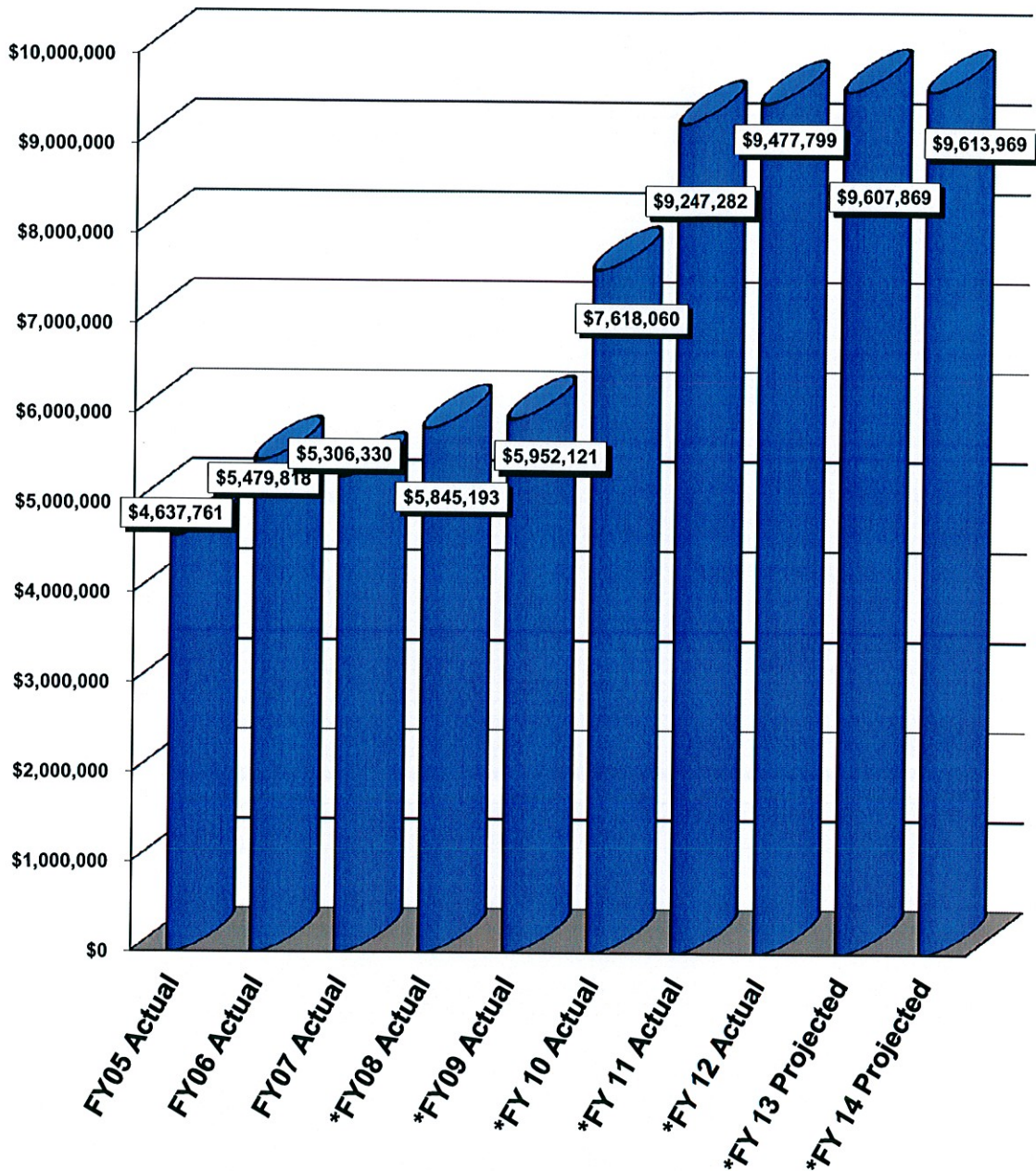
SCOTT COUNTY FY14 BUDGET REVIEW

FUND BALANCE REVIEW

	June 30, 2011 <u>Actual</u>	June 30, 2012 <u>Actual</u>	June 30, 2013 <u>Projected</u>	June 30, 2014 <u>Projected</u>
BUDGETED FUNDS				
General Fund				
Nonspendable Adv to Golf	\$ 3,720,324	\$ 4,041,594	\$ -	\$ -
Nonspendable Prepaid Expenses	109,106	109,906	109,106	109,106
Nonspendable Notes Receivable	113,358	81,428	81,428	81,428
Restricted for other statutory programs	783,546	786,943	786,943	786,943
Restricted for County Conservation sewage	210,592	212,459	212,459	212,459
Assigned for Health Claim liability	-	340,000	-	-
Assigned for Capital Projects	-	1,500,000	-	-
Assigned for Claim Liabilities	694,052	398,656	350,000	350,000
Assigned for Future Budget reduction	-	560,257	-	-
Unassigned	<u>9,247,282</u>	<u>9,477,799</u>	<u>9,607,869</u>	<u>9,613,969</u>
Total General Fund	14,555,566	17,509,042	11,147,805	11,153,905
Special Revenue Funds				
MH-DD Fund	1,221,960	268,319	923,628	1,239,868
Rural Services Fund	57,929	70,995	158,900	155,870
Recorder's Record Management	72,687	48,418	42,740	57,109
Secondary Roads	885,012	1,839,278	1,401,031	635,203
Total Special Revenue Funds	2,237,588	2,227,010	2,526,299	2,088,050
Debt Service				
Scott Solid Waste Commission				
Revenue Bond	1,885,000	1,370,000	835,000	280,000
Debt Service Remaining Fund Balance	<u>673,322</u>	<u>683,084</u>	<u>827,276</u>	<u>856,780</u>
Total Debt Service Fund	2,558,322	2,053,084	1,662,276	1,136,780
Capital Improvements				
Capital Improvements-General	2,074,024	2,574,129	3,289,866	2,307,401
Electronic Equipment	486,453	263,191	263,191	263,191
Vehicle Replacement	32,742	52,442	52,442	52,442
Conservation Equipment Reserve	216,384	276,969	226,969	176,969
Conservation CIP Reserve	<u>376,419</u>	<u>664,093</u>	<u>664,093</u>	<u>664,093</u>
Total Capital Improvements	3,186,022	3,830,824	4,496,561	3,464,096
Total Budgeted Funds	22,860,192	25,619,960	19,832,941	17,842,831
Non-Budgeted Funds				
(Net Assets)				
Golf Course Enterprise (deficit)	(2,268,102)	(2,221,267)	2,369,538	2,382,249
Grand Total All County Funds	<u>\$ 20,592,090</u>	<u>\$ 23,398,693</u>	<u>\$ 22,202,479</u>	<u>\$ 20,225,080</u>
General Fund Expenditures			31,578,323	32,758,126
General Supplemental Expenditures			21,908,081	19,374,373
			<u>53,486,404</u>	<u>52,132,499</u>
unassigned fund balance			9,607,869	9,613,969
			%	
			17.96%	18.44%

SCOTT COUNTY FY14 BUDGET REVIEW

GENERAL FUND UNASSIGNED ENDING FUND BALANCE TEN YEAR COMPARISON



The recommended FY14 General Fund unassigned ending fund balance is expected to be at 9,613,969 which represents 18.44% of general fund expenditures. The Board's Financial Management Policy requires a 15% minimum General Fund balance. The County implemented GASB Statement No. 54 in Fiscal Year 2011. Fund Balance was previously measured as unreserved, undesignated.

*Includes General and Supplemental Funds

SCOTT COUNTY FY14 BUDGET REVIEW

MH-DD FUND SUMMARY

	<u>FY13 Budget</u>	<u>FY14 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	\$ 9,357,485	\$ 192,817	-97.9%	\$(9,164,668)	\$ 192,817	-97.9%	\$ (9,164,668)
Vera French CMHC	300,000	250,000	-16.7%	(50,000)	250,000	-16.7%	(50,000)
Subtotal Revenues	9,657,485	442,817	-95.4%	(9,214,668)	442,817	-95.4%	(9,214,668)
Gross Local Levy	3,198,635	3,202,095	0.1%	3,460	3,202,095	0.1%	3,460
Utility Tax Replacement Excise Tax	109,396	105,937	-3.2%	(3,459)	105,937	-3.2%	(3,459)
State MH-DD Property Tax Relief	3,865,888	4,592,220	18.8%	726,332	4,592,220	18.8%	726,332
Subtotal Fixed Tax Support	7,173,919	7,900,252	10.1%	726,333	7,900,252	10.1%	726,333
Other State Credits & County Taxes	5,528	5,264	-4.8%	(264)	5,264	-4.8%	(264)
Total Revenues	16,836,932	8,348,333	-50.4%	(8,488,599)	8,348,333	-50.4%	(8,488,599)
Appropriations:							
Facility & Support Services-Pine Knoll	41,650	26,888	-35.4%	(14,762)	26,888	-35.4%	(14,762)
Community Services MH-DD	9,310,604	4,152,275	-55.4%	(5,158,329)	4,152,275	-55.4%	(5,158,329)
Human Services Case Management	267,600	-	-100.0%	(267,600)	-	-100.0%	(267,600)
HDC (net of brain injured)	3,111,588	247,797	-92.0%	(2,863,791)	247,797	-92.0%	(2,863,791)
Vera French CMHC	4,195,133	3,605,133	-14.1%	(590,000)	3,605,133	-14.1%	(590,000)
Subtotal Appropriations	16,926,575	8,032,093	-52.5%	(8,894,482)	8,032,093	-52.5%	(8,894,482)
Revenues Over (under) Expenditures	\$ (89,643)	\$ 316,240	-452.8%	\$ 405,883	\$ 316,240	-452.8%	\$ 405,883

SCOTT COUNTY FY14 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

	<u>FY13 Budget</u>	<u>FY14 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin REC</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 511,783	\$ 519,500	1.5%	\$ 7,717	\$ 519,500	1.5%	\$ 7,717
Attorney	2,800,044	2,842,768	1.5%	42,724	2,842,768	1.5%	42,724
Auditor	1,424,811	1,485,150	4.2%	60,339	1,485,150	4.2%	60,339
Authorized Agencies	16,783,168	13,336,253	-20.5%	(3,446,915)	13,336,253	-20.5%	(3,446,915)
Capital Improvements (general)	2,761,500	3,387,415	22.7%	625,915	3,387,415	22.7%	625,915
Community Services	10,553,710	5,710,617	-45.9%	(4,843,093)	5,710,617	-45.9%	(4,843,093)
Conservation (net of golf course)	3,951,501	3,984,694	0.8%	33,193	3,984,694	0.8%	33,193
Debt Service	2,241,560	4,377,852	95.3%	2,136,292	4,377,852	95.3%	2,136,292
Facility & Support Services	3,515,074	3,533,928	0.5%	18,854	3,533,928	0.5%	18,854
Health	5,787,861	5,844,028	1.0%	56,167	5,844,028	1.0%	56,167
Human Resources	420,080	416,734	-0.8%	(3,346)	416,734	-0.8%	(3,346)
Human Services	344,852	83,352	-75.8%	(261,500)	77,252	-77.6%	(267,600)
Information Technology	2,066,223	2,304,387	11.5%	238,164	2,304,387	11.5%	238,164
Juvenile Court Services	1,095,660	1,185,586	8.2%	89,926	1,185,586	8.2%	89,926
Non-Departmental	4,555,759	2,218,594	-51.3%	(2,337,165)	2,218,594	-51.3%	(2,337,165)
Planning & Development	385,862	362,660	-6.0%	(23,202)	362,660	-6.0%	(23,202)
Recorder	803,531	814,777	1.4%	11,246	814,777	1.4%	11,246
Secondary Roads	6,470,000	7,338,500	13.4%	868,500	7,338,500	13.4%	868,500
Sheriff	14,084,290	14,343,030	1.8%	258,740	14,343,030	1.8%	258,740
Supervisors	301,642	306,950	1.8%	5,308	306,950	1.8%	5,308
Treasurer	<u>1,947,381</u>	<u>1,966,802</u>	1.0%	<u>19,421</u>	<u>1,966,802</u>	1.0%	<u>19,421</u>
SUBTOTAL	82,806,292	76,363,577	-7.8%	(6,442,715)	76,357,477	-7.8%	(6,448,815)
Golf Course Operations	<u>1,027,545</u>	<u>1,025,441</u>	-0.2%	<u>(2,104)</u>	<u>1,025,441</u>	-0.2%	<u>(2,104)</u>
TOTAL	<u>\$ 83,833,837</u>	<u>\$ 77,389,018</u>	-7.7%	<u>\$ (6,444,819)</u>	<u>\$ 77,382,918</u>	-7.7%	<u>\$ (6,450,919)</u>

SCOTT COUNTY FY14 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

	<u>FY13 Budget</u>	<u>FY14 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin REC</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Attorney	146,600	226,600	54.6%	80,000	226,600	54.6%	80,000
Auditor	41,500	231,300	457.3%	189,800	231,300	457.3%	189,800
Authorized Agencies	310,000	260,000	-16.1%	(50,000)	260,000	-16.1%	(50,000)
Capital Improvements (general)	603,000	575,000	-4.6%	(28,000)	575,000	-4.6%	(28,000)
Community Services	9,454,285	304,183	-96.8%	(9,150,102)	304,183	-96.8%	(9,150,102)
Conservation (net of golf course)	1,234,497	1,305,697	5.8%	71,200	1,305,697	5.8%	71,200
Debt Service	354,226	508,865	43.7%	154,639	508,865	43.7%	154,639
Facility & Support Services	233,965	222,630	-4.8%	(11,335)	222,630	-4.8%	(11,335)
Health	1,686,003	1,670,255	-0.9%	(15,748)	1,670,255	-0.9%	(15,748)
Human Resources	-	3,000	N/A	3,000	3,000	N/A	3,000
Information Technology	190,186	311,124	63.6%	120,938	311,124	63.6%	120,938
Juvenile Court Services	339,100	340,700	0.5%	1,600	340,700	0.5%	1,600
Non-Departmental	1,070,343	888,648	-17.0%	(181,695)	888,648	-17.0%	(181,695)
Planning & Development	192,520	192,520	0.0%	-	192,520	0.0%	-
Recorder	1,246,900	1,276,886	2.4%	29,986	1,276,886	2.4%	29,986
Secondary Roads	3,295,879	3,600,953	9.3%	305,074	3,600,953	9.3%	305,074
Sheriff	1,193,450	1,274,805	6.8%	81,355	1,274,805	6.8%	81,355
Treasurer	<u>2,468,900</u>	<u>2,497,350</u>	<u>1.2%</u>	<u>28,450</u>	<u>2,497,350</u>	<u>1.2%</u>	<u>28,450</u>
SUBTOTAL DEPT REVENUES	24,061,354	15,690,516	-34.8%	(8,370,838)	15,690,516	-34.8%	(8,370,838)
Revenues not included in above department totals:							
Gross Property Taxes	47,508,707	48,415,997	1.9%	907,290	48,415,997	1.9%	907,290
Local Option Taxes	4,052,754	4,098,552	1.1%	45,798	4,098,552	1.1%	45,798
Utility Tax Replacement Excise Tax	1,596,856	1,570,337	-1.7%	(26,519)	1,570,337	-1.7%	(26,519)
Other Taxes	68,513	68,074	-0.6%	(439)	68,074	-0.6%	(439)
State Tax Replc Credits	3,891,141	4,616,941	18.7%	725,800	4,616,941	18.7%	725,800
Capital Funds	<u>-</u>	<u>1,950</u>	<u>N/A</u>	<u>1,950</u>	<u>1,950</u>	<u>N/A</u>	<u>1,950</u>
SUB-TOTAL REVENUES (Budgeted Funds)	81,179,325	74,462,367	-8.3%	(6,716,958)	74,462,367	-8.3%	(6,716,958)
Golf Course Operations	<u>1,030,985</u>	<u>1,038,152</u>	<u>0.7%</u>	<u>7,167</u>	<u>1,038,152</u>	<u>0.7%</u>	<u>7,167</u>
TOTAL	<u>\$ 82,210,310</u>	<u>\$ 75,500,519</u>	<u>-8.2%</u>	<u>\$ (6,709,791)</u>	<u>\$ 75,500,519</u>	<u>-8.2%</u>	<u>\$ (6,709,791)</u>

SCOTT COUNTY FY14 BUDGET REVIEW

PERSONNEL SUMMARY (FTE's)

<u>Department</u>	<u>FY13 Budget</u>	<u>FY13 Estimate Changes</u>	<u>FY13 Adjusted Budget</u>	<u>FY 14 Dept Req Changes</u>	<u>FY 14 Dept Request</u>	<u>FY 14 Admin Rec</u>	<u>FY 14 Proposed</u>
Administration	3.50	-	3.50	-	3.50	-	3.50
Attorney	31.00	(0.25)	30.75	(0.25)	30.50	(0.25)	30.50
Auditor	14.05	-	14.05	(0.15)	13.90	(0.15)	13.90
Community Services	11.50	(1.50)	10.00	-	10.00	-	10.00
Conservation (net of golf course)	22.25	29.20	51.45	(1.75)	49.70	(1.75)	49.70
Facility and Support Services	30.55	(0.45)	30.10	(0.50)	29.60	(0.50)	29.60
Health	43.25	0.60	43.85	0.12	43.97	0.12	43.97
Human Resources	4.50	(1.00)	3.50	-	3.50	-	3.50
Information Technology	15.40	-	15.40	-	15.40	-	15.40
Juvenile Court Services	15.00	(0.80)	14.20	-	14.20	-	14.20
Planning & Development	4.08	-	4.08	-	4.08	-	4.08
Recorder	11.50	(0.50)	11.00	-	11.00	-	11.00
Risk Management	-	1.00	1.00	-	1.00	-	1.00
Secondary Roads	35.40	-	35.40	-	35.40	-	35.40
Sheriff	161.75	(4.45)	157.30	(0.60)	156.70	(0.60)	156.70
Supervisors	5.00	-	5.00	-	5.00	-	5.00
Treasurer	28.00	-	28.00	-	28.00	-	28.00
SUBTOTAL	436.73	21.85	458.58	(3.13)	455.45	(3.13)	455.45
 Golf Course Enterprise	 19.35	 -	 19.35	 (1.37)	 17.98	 (1.37)	 17.98
 TOTAL	 456.08	 21.85	 477.93	 (4.50)	 473.43	 (4.50)	 473.43

- FY 13 Conservation (net of golf course) now includes seasonal staff FTE.

SCOTT COUNTY FY14 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP Fund, and Debt Service Fund

	<u>FY13</u> <u>Budget</u>	<u>FY14</u> <u>Request</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>	<u>Admin</u> <u>Rec</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>
Administration	\$ 12,300	\$ 12,100	-1.6%	\$ (200)	\$ 12,100	-1.6%	\$ (200)
Attorney	132,450	147,450	11.3%	15,000	147,450	11.3%	15,000
Auditor	229,340	277,120	20.8%	47,780	277,120	20.8%	47,780
Authorized Agencies	16,783,168	13,336,253	-20.5%	(3,446,915)	13,336,253	-20.5%	(3,446,915)
Information Technology	743,400	857,400	15.3%	114,000	857,400	15.3%	114,000
Facility & Support Services	1,685,830	1,632,225	-3.2%	(53,605)	1,632,225	-3.2%	(53,605)
Community Services	9,614,443	4,878,326	-49.3%	(4,736,117)	4,878,326	-49.3%	(4,736,117)
Conservation	1,557,895	1,567,823	0.6%	9,928	1,567,823	0.6%	9,928
Health	2,177,758	2,174,586	-0.1%	(3,172)	2,174,586	-0.1%	(3,172)
Human Resources	108,750	108,750	0.0%	-	108,750	0.0%	-
Human Services	344,852	83,352	-75.8%	(261,500)	77,252	-77.6%	(267,600)
Juvenile Detention Center	81,100	106,100	30.8%	25,000	106,100	30.8%	25,000
Non-Departmental	4,448,162	1,490,523	-66.5%	(2,957,639)	1,490,523	-66.5%	(2,957,639)
Planning & Development	57,300	57,300	0.0%	-	57,300	0.0%	-
Recorder	16,200	60,069	270.8%	43,869	60,069	270.8%	43,869
Secondary Roads	5,780,000	6,133,500	6.1%	353,500	6,133,500	6.1%	353,500
Sheriff	1,400,059	1,598,626	14.2%	198,567	1,598,626	14.2%	198,567
Supervisors	11,525	11,525	0.0%	-	11,525	0.0%	-
Treasurer	127,935	155,865	21.8%	27,930	155,865	21.8%	27,930
TOTAL	\$ 45,312,467	\$ 34,688,893	-23.4%	\$ (10,623,574)	\$ 34,682,793	-23.5%	\$ (10,629,674)

SCOTT COUNTY FY14 BUDGET REVIEW

AUTHORIZED AGENCIES

	<u>FY13 Request</u>	<u>FY14 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>300,000</u>	<u>250,000</u>	-16.7%	<u>(50,000)</u>	<u>250,000</u>	-16.7%	<u>(50,000)</u>
Total Revenues	<u>\$ 310,000</u>	<u>\$ 260,000</u>	-16.1%	<u>\$ (50,000)</u>	<u>\$ 260,000</u>	-16.1%	<u>\$ (50,000)</u>
APPROPRIATIONS:							
Bi-State Planning	\$ 89,351	\$ 89,351	0.0%	\$ -	\$ 89,351	0.0%	\$ -
Buffalo Ambulance	32,650	32,650	0.0%	-	32,650	0.0%	-
Center for Alcohol & Drug Services	688,331	688,331	0.0%	-	688,331	0.0%	-
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	7,303,080	7,291,323	-0.2%	(11,757)	7,291,323	-0.2%	(11,757)
Handicapped Development Center	3,111,588	247,797	-92.0%	(2,863,791)	247,797	-92.0%	(2,863,791)
Humane Society	33,317	33,317	0.0%	-	33,317	0.0%	-
Library	532,955	551,558	3.5%	18,603	551,558	3.5%	18,603
Medic Ambulance	-	-	-	-	-	-	-
QC Convention/Visitors Bureau	70,000	70,000	0.0%	-	70,000	0.0%	-
QC Chamber/QC First/GDRC	100,000	100,000	0.0%	-	100,000	0.0%	-
VF Community Mental Health Center	<u>4,195,133</u>	<u>3,605,133</u>	-14.1%	<u>(590,000)</u>	<u>3,605,133</u>	-14.1%	<u>(590,000)</u>
Total Appropriations	<u>\$ 16,783,168</u>	<u>\$ 13,336,223</u>	-20.5%	<u>\$ (3,446,945)</u>	<u>\$ 13,336,223</u>	-20.5%	<u>\$ (3,446,945)</u>

SCOTT COUNTY FY14 BUDGET REVIEW

10 YEAR FTE LISTING

<u>Department</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>	<u>FY13</u>	<u>FY14</u>
Administration	3.10	3.10	3.10	3.10	3.50	3.50	3.50	3.50	3.50	3.50
Attorney	30.63	30.75	31.00	30.00	30.00	30.00	31.00	31.00	31.00	30.50
Auditor	15.40	15.40	16.40	16.40	15.40	15.40	14.40	14.40	14.05	13.90
Community Services	12.50	12.50	12.50	12.50	12.50	12.50	11.50	11.50	11.50	10.00
Conservation (net of golf course)	22.25	22.25	22.25	22.25	22.25	22.25	22.25	22.25	22.25	49.70
Facility and Support Services	24.19	24.19	25.69	29.14	29.14	29.14	31.04	30.55	30.55	29.60
Health	37.15	39.15	39.15	39.15	42.60	42.60	43.00	42.65	43.25	43.97
Human Resources	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	3.50
Information Technology	10.00	11.00	11.00	11.00	12.00	12.00	14.00	14.40	15.40	15.40
Juvenile Court Services	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	15.00	14.20
Planning & Development	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08
Recorder	12.00	12.00	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.00
Risk Management	-	-	-	-	-	-	-	-	-	1.00
Secondary Roads	35.15	35.15	35.15	35.15	35.15	35.15	35.15	35.15	35.40	35.40
Sheriff	159.65	166.10	164.10	166.30	166.35	167.35	167.35	154.35	161.75	155.70
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	28.60	28.60	28.60	28.60	28.60	28.60	27.60	28.00	28.00	28.00
SUBTOTAL	418.40	427.97	428.22	432.87	436.77	437.77	440.07	427.03	436.73	454.45
Golf Course Enterprise	19.35	19.35	19.35	19.35	19.35	19.35	19.35	19.35	19.35	17.98
TOTAL	437.75	447.32	447.57	452.22	456.12	457.12	459.42	446.38	456.08	472.43

- FY 13 Conservation (Net of golf course) now includes seasonal Staff FTE.

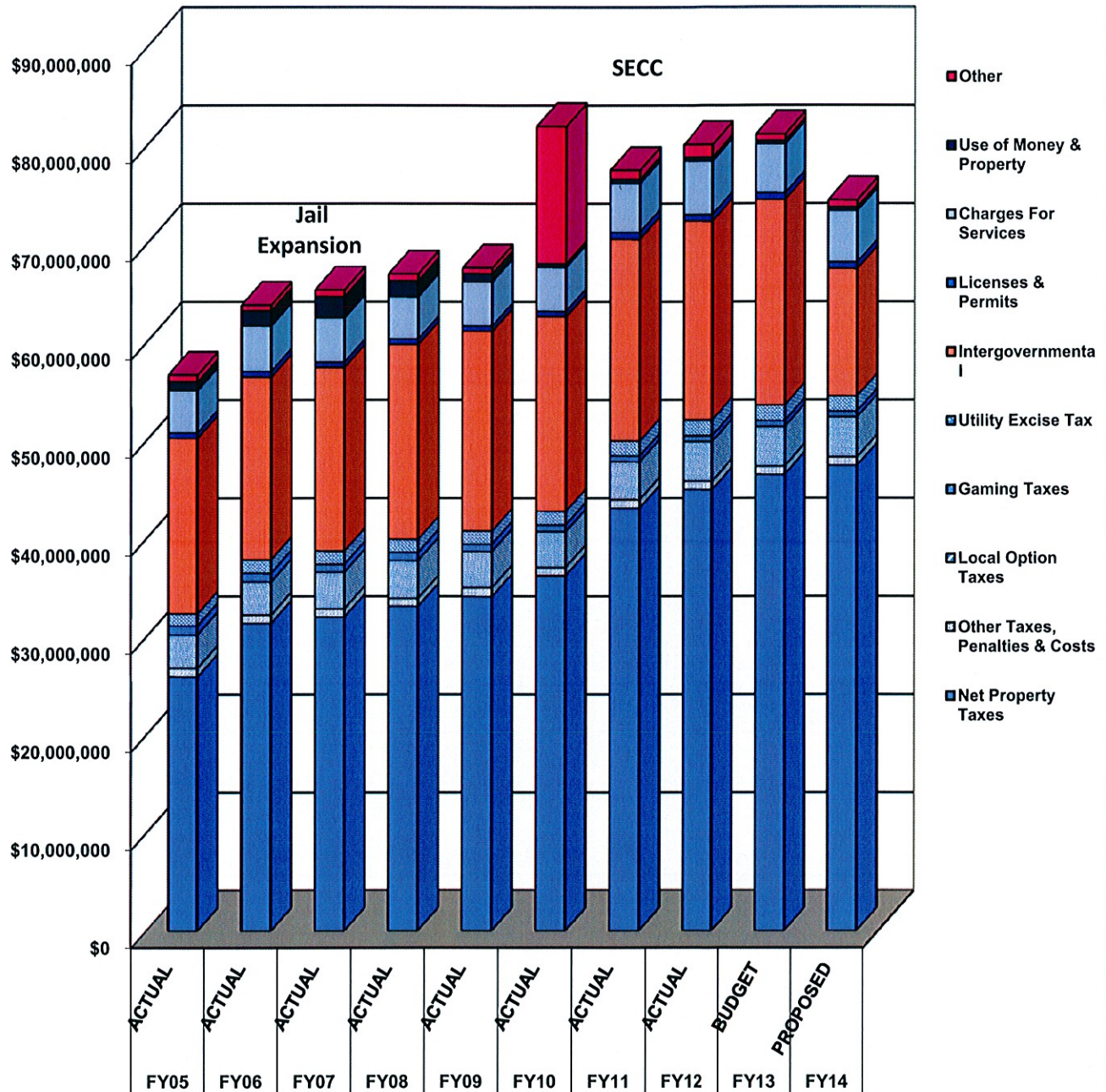
SCOTT COUNTY FY14 BUDGET REVIEW

REVENUE SOURCES 10 YEAR SUMMARY
Budgeted Funds

	<u>FY05 ACTUAL</u>	<u>FY06 ACTUAL</u>	<u>FY07 ACTUAL</u>	<u>FY08 ACTUAL</u>	<u>FY09 ACTUAL</u>	<u>FY10 ACTUAL</u>	<u>FY11 ACTUAL</u>	<u>FY12 ACTUAL</u>	<u>FY13 Budget</u>	<u>FY14 PROPOSED</u>
REVENUES										
Taxes Levied on Property	\$ 26,843,438	\$ 32,404,287	\$ 33,054,552	\$ 34,109,055	\$ 35,031,015	\$ 37,170,576	\$ 44,095,422	\$ 45,954,824	\$ 47,508,707	\$ 48,415,997
Less: Uncollected Delinquent Taxes	225,503	27,982	7,743	19,860	27,976	19,607	57,233	38,493	57,233	38,493
Less: Credits To Taxpayers	<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>996,866</u>	<u>976,464</u>	<u>996,866</u>	<u>977,469</u>
Net Current Property Taxes	25,669,563	31,336,679	32,009,569	33,100,888	34,054,800	36,213,290	43,041,323	44,939,867	46,454,608	47,400,035
Add: Delinquent Property Tax Rev	<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>57,233</u>	<u>38,493</u>	<u>57,233</u>	<u>38,493</u>
Total Net Property Taxes	25,895,066	31,364,661	32,017,312	33,120,748	34,082,776	36,232,897	43,098,556	44,978,360	46,511,841	47,438,528
Penalties, Interest & Costs on Taxes	837,554	791,859	782,123	731,456	847,456	790,006	791,685	789,143	780,000	780,000
Other County Taxes	<u>59,143</u>	<u>63,288</u>	<u>61,764</u>	<u>85,254</u>	<u>66,852</u>	<u>63,470</u>	<u>68,513</u>	<u>68,373</u>	<u>68,513</u>	<u>68,074</u>
Total Other Taxes, Penalties & Costs	896,697	855,147	843,887	796,710	914,308	853,476	860,198	857,516	848,513	848,074
Local Option Taxes	3,418,462	3,382,319	3,727,522	3,860,101	3,691,392	3,637,825	3,863,574	4,052,754	4,052,754	4,098,552
Gaming Taxes	904,896	887,690	789,210	815,524	748,920	676,255	584,582	596,840	575,000	575,000
Utility Tax Replacement Excise Tax	<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>1,539,020</u>	<u>1,625,295</u>	<u>1,596,856</u>	<u>1,570,337</u>
Intergovernmental :										
State Shared Revenues	2,909,524	2,970,800	2,906,373	2,866,917	2,743,735	3,101,887	2,776,120	3,146,564	3,054,379	3,400,453
State Grants & Reimbursements	6,989,821	6,829,829	7,697,666	9,351,941	9,631,926	10,857,101	10,835,056	9,913,111	10,947,407	1,838,914
State Credits Against Levied Taxes	948,372	1,039,626	1,037,240	988,307	948,239	937,679	996,866	1,008,826	996,866	977,469
State/Federal Pass-Through Grants	<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>465,843</u>	<u>1,348,695</u>	<u>1,583,597</u>	<u>1,380,496</u>
Other State Credits	4,204,390	4,206,422	4,206,296	4,205,709	4,235,316	3,888,884	3,933,358	3,889,690	3,891,141	4,616,941
Federal Grants & Entitlements	6,160	9,343	13,737	12,853	22,194	241,502	1,149,865	172,734	8,400	8,300
Contr & Reimb From Other Govts	817,339	957,861	922,425	673,849	498,567	420,724	431,451	762,885	462,534	750,996
Payments in Lieu of Taxes	<u>3,988</u>	<u>4,055</u>	<u>165</u>	<u>8,226</u>	<u>9,046</u>	<u>6,827</u>	<u>6,782</u>	<u>6,682</u>	<u>6,500</u>	<u>6,500</u>
Subtotal Intergovernmental	17,899,518	18,596,025	18,714,774	19,873,049	20,369,089	19,848,191	20,595,341	20,249,187	20,950,824	12,980,069
Licenses & Permits	529,000	572,048	517,197	540,170	505,300	525,427	666,627	653,400	631,170	640,470
Charges For Services	4,336,407	4,656,144	4,521,227	4,337,362	4,516,303	4,490,155	4,993,149	5,463,130	5,037,746	5,261,265
Use of Money & Property	<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>410,093</u>	<u>375,150</u>	<u>347,671</u>	<u>363,990</u>
Other:										
Miscellaneous	645,795	518,223	625,512	683,728	523,321	625,593	754,697	932,323	402,950	506,082
General Long Term Debt Proceeds	-	-	-	-	-	13,270,756	-	-	-	-
Proceeds of Fixed Asset Sales	<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>157,209</u>	<u>343,601</u>	<u>224,000</u>	<u>180,000</u>
Total Other	695,373	569,003	669,406	751,525	564,311	13,953,254	911,906	1,275,924	626,950	686,082
Total Revenues & Other Sources	<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>\$ 77,523,046</u>	<u>\$ 80,127,556</u>	<u>\$ 81,179,325</u>	<u>\$ 74,462,367</u>

SCOTT COUNTY FY14 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY14 will be 64%. That percentage is higher than ten years ago in FY04 when it was 46%. 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.