

TABLE OF CONTENTS

Page

Title Page

Scott County's PRIDE Philosophy

Distinguished Budget Presentation Award

INTRODUCTORY SECTION

Table of Contents1

The Budget Guide6

The County Past to the Present7

Budget Message8

Listing of Officials28

Organizational Chart29

Employee Authorization History30

FTE Staffing Trends - Graph31

FTE Staffing By Department – Graph32

FTE Staffing by Service Area – Graph33

Fund Statement - All Funds34

Revenue Estimates - All Funds35

Expenditure Estimates - All Funds36

All County Funds - Revenues - Reconciliation Information37

County Revenues by Source - Graph38

Revenue Sources39

All County Funds - Expenditure - Reconciliation Information40

All County Expenditures by Fund - Graph41

Appropriations by Service Area - Graph42

Service Area Descriptions43

Appropriation Summary by Service Area44

Appropriations by Service Area - Operating Budget Only - Graph45

Combined Statement of Revenues, Expenditures
And Changes in Fund Balance46

Appropriation Summary By Programs Within Department	50
Taxable Valuations vs. 100% Assessments- Graph.....	55
Assessed and Taxable Values of Taxable Property	56
Taxable Valuation By Class of Property - Graph	58
Taxable Property Valuation Comparison.....	59
Property Tax Levy Comparison.....	60
Ten Year Levy Rate Comparison - Graph	61
Tax Levies and Levy Rates - 10 Year Historical Comparison	62

MAJOR GOVERNMENTAL FUNDS

General Fund Narrative.....	63
General Fund Statement.....	67
General Fund Unreserved Ending Fund Balance - Graph	68
Proposed One-Time Uses of Unreserved General Fund Balance.....	69
General Fund Revenue Sources	70
General Fund Revenues by Type - Graph.....	71
General Fund Expenditures by Service Area.....	72
General Fund Expenditures by Service Area - Graph	73
MH-DD Fund Narrative.....	74
MH-DD Fund Statement.....	75
MH-DD Revenue Sources	76
MH-DD Expenditure Detail.....	77
Debt Services Fund Narrative.....	78
Debt Expenditures Ten Year Comparison - Graph.....	79
Debt Services Fund Statement	80
Remaining Outstanding Debt - Graph	81
Capital Projects Fund Narrative.....	82
Capital Projects Fund Statement.....	83
General Capital Projects Fund Statement	84
Electronic Equipment Fund Statement	85
Vehicle Replacement Fund Statement.....	86

Conservation Equipment Reserve Fund Statement.....	87
Conservation CIP Reserve Fund Statement.....	88
Capital Projects Plan Development Process	89
Five Year Capital Project Plan.....	94

NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Governmental Summary Fund Statement.....	103
Rural Services Basic Fund Narrative.....	104
Rural Services Basic Fund Statement.....	105
Secondary Roads Fund Narrative	106
Road Use Tax Revenues - Graph.....	107
Secondary Roads Fund Statement	108
Recorder’s Record Management Fund Narrative	109
Recorder's Record Management Fund Statement.....	110

BUSINESS-TYPE ACTIVITIES FUNDS

Golf Course Enterprise Fund Narrative.....	111
Golf Course Enterprise Fund Statement	112
Ten Year Comparison of Golf Course Rounds – Graph.....	113

DEPARTMENT/AUTHORIZED AGENCY DETAIL:

(In order of appearance under each Service Area)

(- Denotes department/agency appears under more than one Service Area)*

Public Safety & Legal Services Service Area

Department

Attorney	122
Health *	132
Juvenile Court Services.....	134
Non-Departmental *.....	136
Sheriff *	138

Authorized Agency

Buffalo Ambulance.....	148
Center for Alcohol/Drug Services *	150

Public Safety & Legal Services Service Area (Con't)

Authorized Agency (Con't)

Durant Ambulance152
Emergency Management154
Medic E.M.S.156

Physical Health and Social Services Service Area

Department

Community Services *160
Health *166
Human Services *174

Authorized Agency

Center for Active Seniors, Inc.176
Center for Alcohol/Drug Services *186
Community Health Care *190

Mental Health, Mental Retardation and Developmental Disabilities Service Area

Department

Community Services *196
Human Services *200

Authorized Agency

Handicapped Development Center202
Vera French Community Mental Health Center208

County Environment & Education Service Area

Department

Conservation230
Planning and Development238

Authorized Agency

Bi-State Planning Commission242
Humane Society244
Library.....246

County Environment & Education Service Area (Con't)

Authorized Agency (Con't)

Quad City Convention/Visitors Bureau248
Quad City Development Group250

Roads and Transportation Service Area

Department

Secondary Roads.....254

Government Services to Residents Service Area

Department

Auditor *264
Recorder268
Treasurer *274

Administration (Inter-Program Services) Service Area

Department

Administration280
Auditor *282
Facility and Support Services286
Human Resources294
Information Technology296
Non-Departmental *300
Supervisors, Board of.....302
Treasurer *304

SUPPLEMENTAL INFORMATION.....311

Basis of Accounting.....312
Budget Calendar314
Budget Preparation Process315
Miscellaneous Statistics About Scott County319
Budget Glossary.....321
Departments/Authorized Agencies Budget Total Summaries326
Financial Management Policies361
Pay Plan389

THE BUDGET GUIDE

The purpose of this section is to provide the reader with a general explanation of the format and content of the fiscal year 2007-08 budget document and to act as an aid in budget review. This document provides all summary and supporting data on the general financial condition of the County and details services, programs, and staffing levels proposed and adopted for all departments and authorized agencies.

The *Introductory Section* includes a brief history of the County, the joint budget message from the Chairperson of the Board of Supervisors and the County Administrator, and various summary schedules showing combined revenues and appropriations for all funds. Additionally, information is presented on the County's taxable valuation base, tax levy rates and tax levy amounts. Graphs are used extensively to enhance the reader's review of the summarized information.

Each **Fund Type Section** is tabbed for easy and quick reference: *Major Governmental Funds, Nonmajor Governmental Funds, and Business-Type Activities Funds*. More descriptive information about these funds may be found under these tabbed sections.

The *Department/Authorized Agency Detail Section* presents program performance budget (PPB) information. This detail includes a program description, performance objectives, performance indicators (demand, workload, productivity and effectiveness), and a written budget analysis for each program. Budget detail by sub-object revenue and expenditure totals, and staffing data is also provided. For comparative purposes, all program budget information indicates the actual FY06 status, the budget and projected FY07 status, and the requested and adopted FY08 status. Departments and authorized agency **programs are grouped functionally, - i.e., public safety and legal services, physical health and social services, etc.**, in recognition of the interrelationship of many programs and services.

The *Supplemental Information Section* includes such things as a glossary providing definitions of terms used throughout this document, a description of the County's budget process, the County's pay plan for FY08, and budget total summaries for departments/authorized agencies. The County's basis of accounting, various financial management policies and miscellaneous statistics about Scott County are also located in the Supplemental Information Section.

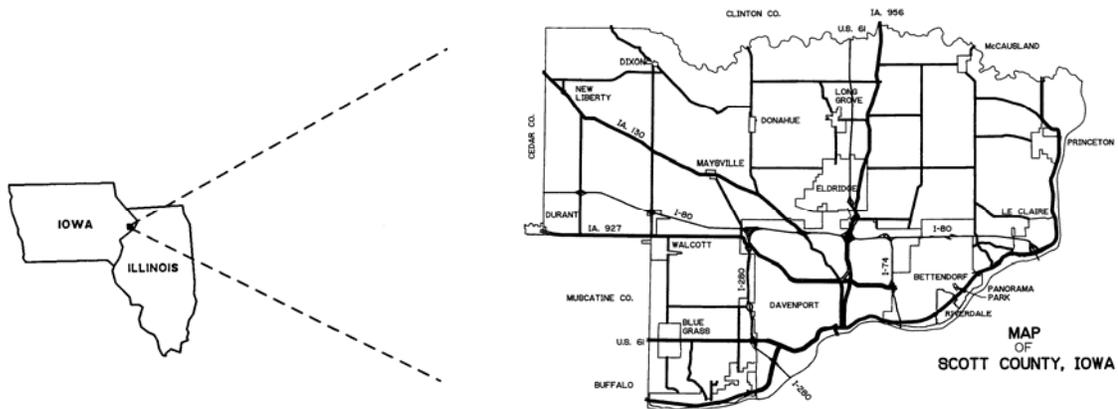
Past to the Present



Scott County is a part of the metropolitan area. The counties Henry (Illinois), make up the Metropolitan Statistical Area, DRIM-MSA, with a population of approximately 350,000.

"Quad-Cities": a three county of Scott (Iowa), Rock Island and Davenport-Rock Island-Moline

The "Quad-Cities" is actually a label for fourteen contiguous communities in Iowa and Illinois that make up a single socio-economic unit. It straddles the historic Mississippi River, the area's claim to fame, midway between Minneapolis-St. Paul to the north and St. Louis to the south; and between Chicago to the east and Des Moines to the west. It is the second largest metropolitan area in Iowa and Illinois.



Antoine LeClaire, an early settler of the County, donated the square of land the Scott County Courthouse stands on today. If the County ever abandons the site, the property would revert to the heirs of Antoine LeClaire. The first courthouse was erected on this land during 1840-41 and served for 45 years. The following years to 1874 saw changes and additions to the structure of Scott County government. One of the major changes was in the structure of the governing board. From 1838 until 1850 county commissioners were elected on an annual basis. By 1861 the name Board of Supervisors had been mandated, with 14 supervisors from throughout the county representing the citizens. In 1870 the structure changed again, and only three board supervisors were elected countywide. In 1874, the membership of the board of supervisors increased to its present five officials.

Only recently have there been dramatic changes in the actual governing of the county. In 1979 an administrator form of government was adopted, and the Board of Supervisors hired a county administrator. Subsequently, staff and departments have grown in efficiency and capacity to serve citizens. In 1978 the County Home Rule Bill was enacted, granting all powers to counties consistent with state laws and not specifically prohibited by the Iowa General Assembly. County Home Rule broadened the powers of the Board of Supervisors to lead the 162,621 people of Scott County to greater prosperity and growth.

BOARD OF SUPERVISORS

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Vice Chairman
CHRIS GALLIN
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March 8, 2007

TO: The Citizens of Scott County

RE: 2007-08 Budget Message

The budget for Fiscal Year 2007-08 is hereby presented as reviewed and adopted by the Board of Supervisors after appropriate public information meetings and public hearings. The County budget is more than a document containing financial figures; it is the County's goals and policies as an organization whose purpose it is to provide the citizens of Scott County, Iowa with the best possible programs and services for the dollars appropriated.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Scott County for its annual budget for the fiscal year beginning July 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In the mid-1980's the Scott County Board of Supervisors began using a formalized goal setting process using an outside facilitator. Target issues are identified and established every other January following the fall election for a two-year period. Team building activities are also worked on during this process. The current target issues are listed below together with their action plans:

TARGET ISSUES AND MANAGEMENT AGENDA

Long-Term MH-DD Funding Solution

Action Plan:

1. Monitor legislation.
2. Lobby legislature to provide appropriate funding for MH-DD System.
3. Encourage community members to lobby legislature
4. Participate in MH-DD transformation.

Jail Service Model Transition

Action Plan:

1. Evaluate implementation of Increasing Compliance Alternative Team recommendations with CJAAC and Board.
2. Implementation of Increasing Compliance Alternative Team recommendations.
3. Implementation of Increasing Compliance Alternative Team benchmarks and effectiveness measures.
4. Transition to direct supervision and 12-hour shifts CJAAC.

GIS Implementation

Action Plan:

1. Complete parcel map conversion.
2. Re-engineer parcel management business process.
3. Integrate GIS with tax and assessments systems.
4. Establish data custodianship.
5. Establish GIS Information Policy.
6. Implement map creation and plotting application.
7. Develop/acquire web-based browser for public data.
8. Develop County-wide master address database.
9. Develop GIS Business Plan.
10. Develop street centerline layer with address changes.
11. Integrate GIS with Emergency Dispatching System.
12. Develop and implement secondary and supplemental layers and custom applications.

Consolidated Dispatch Implementation

Action Plan:

1. Perform Consolidated Dispatch Study.
2. Lobby for passage of enabling legislation to allow for funding of joint dispatch center.
3. Perform Radio Study as recommended in Consolidated Dispatch Report.
4. 28E Agreement to establish governance structure under 29C.
5. Approval of 28E Agreement.
6. Recruitment of Emergency Communication Center Director.
7. Design and construction of ECC Building.
8. Develop RFP's for acquisition of E911 equipment, CAD, and RMS software.
9. Begin operation of new ECC.

Tremont Annex Renovation

Action Plan:

1. Project manage construction.
2. Complete design.
3. Award bids and execute contract.
4. Complete construction.

Transition to New Administrator

Action Plan:

1. Define expectations for new County Administrator.
2. Develop selection process for new County Administrator.
3. Recruit and select new County Administrator.

Completion of Comprehensive Land Use Plan

Action Plan:

1. Public workshops on Comprehensive Plan.
2. Drafting of various Chapters of Comp Plan.
3. Task Forces on Five Issue Areas
4. Completion and adoption of Comprehensive Plan.

Jail Completion – On-time and On-Budget

Action Plan:

1. Complete Phase One construction.
2. Complete Phase Two construction.

Courthouse Renovation

Action Plan:

1. Project manage construction for Phase IV renovations – County Attorney and Juvenile Court.
2. Complete design for Phase IV renovations – Associate Court Area.
3. Award bids and execute contract for Phase IV renovations – Associate Court Area
4. Project manage construction for Phase IV renovations – Associate Court Area.
5. Complete design for Phase IV renovations – Clerk of Court Area.
6. Complete design for Phase V renovations – Magistrate and District Courts.
7. Complete design for Phase VI renovations – District Courts and Juvenile Court Services.

Continued Proactive Federal and State Advocacy on Issues Impacting County

Action Plan:

1. Continue to participate in annual Washington D.C. trip.
2. Continue leadership position in bridge discussion.
3. Continue leadership position in Arsenal issues.
4. Continue leadership position in Midwest Passenger Rail initiative.
5. Continue Quad City leadership.
6. Monitor state property tax proposals.
7. Lobby on state property tax reform legislation.

IT Systems and Security Implementation and Enhancements

Action Plan:

1. Negotiate Microsoft licensing contract.
2. Update Technology Use Policies.
3. Define and implement VPN Access Policy.
4. WAN/LAN virtual network security implementation (VLAN).
5. External security audit and intrusion test.

6. Telephone switch relocation and upgrade.
7. Citrix then client evaluation.

Continued Focus on Pride

Action Plan:

1. Review PRIDE program.
2. Develop PRIDE program report.
3. Present PRIDE program report to Board for direction.

Continued Intergovernmental Cooperation

Action Plan:

1. Participation in Blue Ribbon Committee.
2. Participation in Quad-City Chief Elected Official meetings.
3. Participation in City/County/School meetings.
4. Participation in Quad City Development Group.
5. Participation in Bi-State Regional Commission.
6. Participation in meetings with legislators.
7. Participation in annual Quad City Development Group Washington D.C. trip.
8. Participation in Quad City Bike Trail Development Committee.

Consider Ways to Best Use Technology to Share Information and Make More Accessible to Public

Action Plan:

1. Develop process to put agenda packet on website.
2. Implement recommendations.
3. Investigate web-based, topical agenda to replace existing agency system (including possible streaming video and podcasting).

Transition to New Budget Manager

Action Plan:

1. Create new Budget Manager position.
2. Recruit and select Budget Manager.
3. Participate in budget training and transition process.

Financial Initiatives Program

Action Plan:

1. Notify county offices and departments about program and request their participation.
2. Develop financial initiatives report for Board review.
3. Submit report to Board for review and inclusion in FY09 budget review discussions.

Management and Key Staff Succession Planning

Action Plan:

1. Convene a succession planning meeting with Elected Officials & Department Heads.
2. Identify appropriate strategy recommendations
3. Implement recommendations.

Golf Course Profitability

Action Plan:

1. Develop golf course strategic plan.
2. Present plan to joint Boards.
3. Decision on strategic plan.

Following the process of identifying biennial policy agenda priorities, detailed action plans are developed to address all policy priorities. Specific departments are identified in the action plans which are responsible to carry out each action step. The status on these action plans are reviewed quarterly by the Board with the County Administrator and the elected and appointed department heads.

At the biennial strategic planning sessions both Board members and County management staff reflect on accomplishments during the prior period as we attempt to redefine the County's goals and set out objectives as to how they can be achieved in both the long and short term. The process of developing comprehensive policy agenda priorities for the County is a continual process as the needs of the community changes.

The process of incorporating the biennial policy agenda priorities into the annual budget process is enhanced each year by having a pre-budget process meeting with the Board of Supervisors, County Administrator and the Budget Coordinator at which time the Board reemphasizes the policy agenda priorities and identifies additional specific areas to be reviewed during the upcoming budget process.

A section of the budget planning manual distributed to department heads and authorized agency directors prior to their start on developing their budget requests includes a listing of all policy agenda priorities as well as a listing of the specific budget areas identified by the Board of Supervisors to be reviewed during the upcoming budget sessions. Department heads, agency directors and county budget analysts were directed to keep these policy agenda priorities and specific areas of budget review in mind when they were preparing and reviewing their FY08 budget submissions, highlighting whenever appropriate in their budget justifications and analysis how their requests supported and enhanced the Board's identified goals and policy agenda priorities and specific budget areas of review.

The specific budget areas of review identified by the Board early on in the FY08 budget process were:

1. Cost impact of increased jail population and jail construction project.
2. Continued technology upgrades and training; Internet access; E-mail (Internet and Intranet); data base access; and public accessibility.
3. Space utilization plan implementation.
4. Retention and development of employees.
5. GIS system development and implementation.
6. Impact of potential legislation

The FY08 Budget Initiatives that addressed or impacted these areas are described below:

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

- \$500,000 included in FY08 Budget to house inmates in out of County facilities during transition to new, expanded jail facility(supported from General Fund balance)
- Previous amount levied for out of county inmate housing costs supports increased Facility & Support Services costs, jail inmate health costs, programming supply costs for the new jail with no levy increase
- Impact of implementing CJAAC jail programming/staffing and alternative recommendations: 500 bed facility (1998 failed referendum) *reduced* to a 380 bed facility (2004 successful referendum)
- \$2.1 million annual debt payment to Public Safety Authority included for jail expansion/renovation project

2. Continued technology upgrades and training

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

- Continued progress on the recommendations included in the 2000 Technology Assessment Report as a part of the FY08 CIP Plan
- The GIS Steering Committee has presented its strategic plan for an enterprise GIS system for Scott County which will lead to improved public accessibility to database and plat/map information via the Internet. The FY08 budget includes bond amortization for implementation and development of the GIS Plan (\$306,695 annual debt cost)
- FY08 CIP Plan begins phone switch system replacement/upgrade
- County Website nationally recognized with Digital Award

3. Space utilization plan implementation

- The Scott County Administrative Center renovation project and the lower level of the Courthouse and security elevator were completed in the FY05 fiscal year. The proposed Capital Project Plan includes continued renovation of the Courthouse beginning with the County Attorney's Office and Court Administration Offices. This project continues to use gaming revenues and CIP funds to fund the project on a pay-as-you-go basis.
- General Fund tax levy transfer to Capital Fund for FY08 increased \$50,000 as previously approved

4. Retention and development of employees

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

5. GIS System Development and Implementation

- FY08 CIP Plan includes funding for continued development and implementation of county-wide GIS strategic plan
- GIS Coordinator office located on the first floor of the Administrative Center for future convenient citizen access
- GIS Steering Committee and GIS Technical Committee formed and playing major role in GIS implementation project

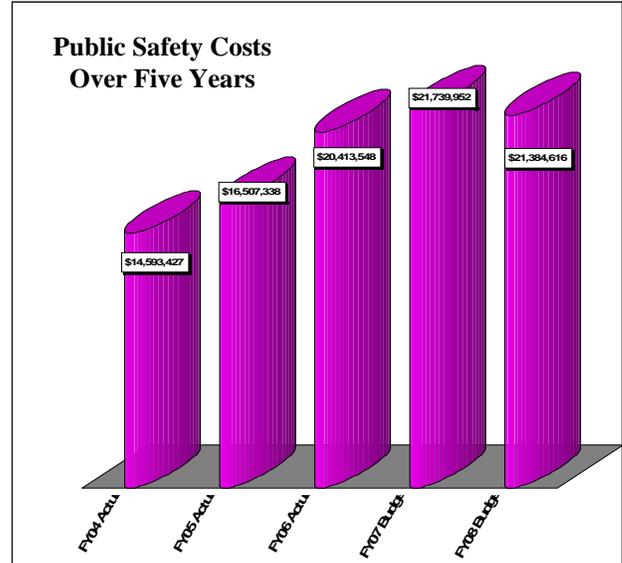
6. Impact of potential legislation (MH-DD funding impact; Property Tax Reform; and mandated reorganization of local governments)

- Monitoring any proposed legislation regarding property tax reform and MH-DD restoration of funding efforts and mandated reorganization of local governments
- Scott County supports the Iowa State Association of Counties (ISAC) and the League of Municipalities proposed Property Tax Reform legislation
- Scott County affirms the principals of County Home Rule approved by Iowa voters in 1978 giving counties home rule power and authority to determine their local affairs and governmental structures. Local government reorganizations should not be mandated by the State.

Additionally, the FY08 budget was prepared according to certain policies and practices as established by both the Board of Supervisors and the State of Iowa. These policies and practices are described in the Supplemental Information section of the budget.

TAX RATE AND BASE

The property tax continues to be the major revenue source for Scott County. In FY08, total net property taxes represent 51% of total County revenues. This is a higher percentage from ten years ago in FY98 when it was 43%. There are many reasons for the increase such as historically low interest rates during this period and rising health care costs. However, the largest area of cost increase has been Public Safety and the jail capacity problem. The graph at the right shows the increasing Public Safety costs over the past five years. It is noted that the FY08 amount in the graph includes the debt service rental payment to the Public Safety Authority described further in the Capital Improvement section of this budget message. The County's FY06 levy showed a marked increase due to the voter approved jail expansion and renovation project.



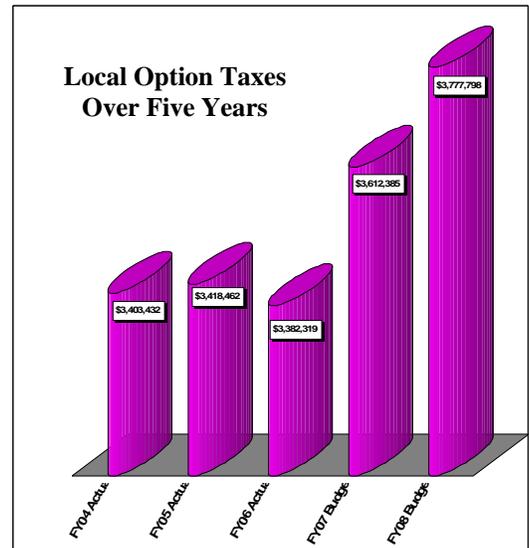
Interest income remains 30% lower from its peak in FY01 due to historically low interest rates as set by the Federal Reserve Board which directly impacted this ten year property tax percentage increase. A positive impact continues to be the local option tax as approved by the County voters in the Fall of 1988 with the first collections received during FY90. The State has projected a 4.6% increase for FY08. This elastic revenue continues to diversify the County's revenue base. Also, State property tax relief to Iowa counties for mental health-developmental disabilities services (MH-DD) has resulted in more stable property taxes. The State Legislature in 1996 created a new, special revenue fund for County MH-DD services limiting what a county may spend in this area. Previously, uncontrolled MH-DD expenses had grown to approximately a third of the County's general operating budget. With MH-DD costs now removed from the County's general fund requirements, the likelihood of future general fund deficit spending should be greatly reduced. However, sufficient State funding of future MH-DD costs continues to be a concern.

Additionally, the Board's biennial Financial Initiatives Program which encourages County departments to identify innovative ways to increase non-tax revenues, reduce on-going expenditures and/or increase productivity has also had a significant positive impact on reducing the County's even greater reliance on property taxes to support its budget.

There is some cause for concern at the time of preparing this budget transmittal letter that future deficit spending or substantial reductions in service levels may occur due to proposed property tax limitation legislation being discussed by the Iowa legislature during the past several sessions. Most of the services that are provided by Iowa counties are mandated by the State with many service levels not within the direct control of local government (i.e., general relief needs, jail inmate populations and the overall crime rate, economic business cycles that affect non-tax revenues like interest earnings, Recorder Fees, etc.)

Scott County has experienced additional public safety costs for housing inmates out of county due to the current jail being at capacity, and for the addition of several new alternatives to incarceration programs, as well as increases in employee health care premiums and property/casualty/liability insurance premiums. If any future proposed property tax limitation legislation passes Scott County would be unable to support current ongoing County service levels and react to increasing public safety costs, volatile interest income due to reductions in rates and fund balances, increasing health costs, etc. *Scott County officials favor a comprehensive study of the entire property tax system as opposed to any type of unilateral tax limitation legislation.*

Local option tax revenue (1% sales tax) estimates represent approximately 6% of total County revenues for FY08 and have increased 11% over the past five years (see graph). The Iowa side of the Quad Cities has realized a marked growth in retail stores and strip mall development. The Board of Supervisors uses *all* estimated local option tax revenues to reduce General Fund property tax requirements for the ensuing fiscal year.



The tax rate per \$1,000 of taxable valuation for FY08 has increased slightly from \$5.51 to \$5.54, or 0.5% for property located in incorporated areas (cities) and increased from \$8.53 to \$8.63, or 1.2% for property located in unincorporated areas (townships). This nominal increase was realized due to increases in the tax base and increased interest income. It is noted that two years ago in FY06 a substantial levy increase was realized due to the voter approved jail expansion/renovation project and increased jail programming costs. Other reasons for the FY06 increase were lower Recorder Fees received for real estate transactions due to recent increases in the interest rate and new debt amortization for GIS implementation discussed further under the Capital Projects section.

Over the past ten years the urban rate has increased an average of approximately 3.2% a year with the rural rate at approximately a 1.1% increase, as indicated below:

Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
1998-99	3.91472	-6.6	7.23492	-6.6
1999-00	4.05869	3.6	7.29139	0.8
2000-01	4.15929	2.5	7.13428	-2.2
2001-02	4.18290	0.6	7.23474	1.4
2002-03	4.48067	7.2	7.49188	3.6
2003-04	4.80887	7.3	7.71192	2.9
2004-05	4.75497	-1.2	7.84647	1.8

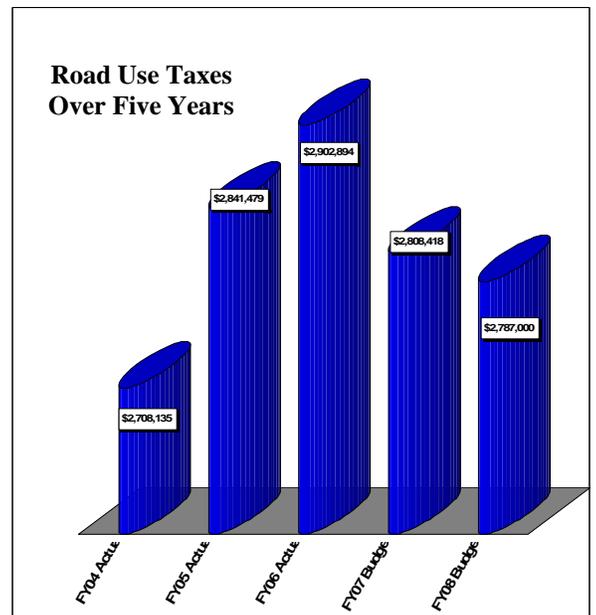
Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
2005-06	5.56513	17.0	8.60445	9.7
2006-07	5.51106	-1.0	8.52602	-0.9
2007-08	5.54040	0.5	8.62666	1.2

Scott County's corporate rate and property tax amount per capita rank *lowest* and *second lowest* respectively among the eight largest urban counties in Iowa even though we rank 3rd in population. The rural rate is *second lowest*. **It is even more revealing that Scott County has the third lowest property tax amount per capita of all 99 Iowa counties (even with the recent annual debt amortization amounts added for the jail expansion/renovation project and the GIS project)!**

The County's tax base has increased at an average rate of 3.9% annually over the past ten years. This relatively small annual increase is due in part to the state phasing out machinery and equipment assessments. Residential taxable valuations also reflect a State imposed rollback computation, currently at 46% of fair market value. This State rollback percentage resulted in a -0.9% *decrease* in individual residential properties' taxable assessments from the previous year. The current county wide taxable valuation base amount of \$6.0 billion dollars reflects a 2.4% increase from last year. Even with the State residential rollback, new construction and market valuation growth resulted in a 3.6% overall increase in total residential tax values. The residential class of property represents approximately 52% of the County's total tax base.

STATE AND FEDERAL FUNDING

With the elimination of Federal Revenue Sharing in October 1986 the County now receives virtually no direct federal funding. Federal Revenue Sharing Funds were used to fund one-time capital improvements and projects. The capital improvement program is now funded primarily by Riverboat Gaming tax proceeds and property taxes. Secondary Roads projects are also funded with road use tax funds received from the State. The graph at the right shows recent increases since FY04 in road use taxes due to changes in the needs study previously performed by the State every four years. The 2005 State Legislature approved a new funding allocation method developed by the Iowa counties which will result in a more stable funding level in the future. The result of the legislation did result in a slight decrease for FY07. The FY08 projection also reflects a decrease due to the higher gas prices resulting in consumers conserving and driving less. The State is exploring ways to increase RUT revenues in the future.



State aid for next year represents 26.5% of the total revenue sources for FY08. The total amount of \$17,200,165 is made up of \$9,098,719 in grants and reimbursements, \$2,855,394 in state shared revenues such as motor fuel and franchise taxes, \$1,039,629 in state property tax replacement credits against levied taxes, and \$4,206,423 in other State credits such as MH-DD property tax relief and military tax credits.

County elected officials and staff continually work with state elected officials during the legislative sessions to stress the need for "fair play" requiring state funding for any and all new state mandated programs as well as trying to obtain additional funding for existing County funded state mandated programs. The County lauds past actions taken by the State to participate more fully in the funding of MH-DD services. However, as previously discussed, the County is very concerned that future legislatures may pass a property tax limitation bill which would severely impact the County's ability to properly fund needed services in the future. Also, current budget problems at the State level have reduced prior funding commitments to Counties for the MH-DD service system which may lead to service reductions to clients. The past several sessions have included discussions about MH-DD Redesign (mental health-developmental disabilities) and increased State funding or allowing more flexibility in local funding, however, no bills were enacted at the time this budget was adopted. Reductions in services to clients may be necessary as early as FY09 should the State Legislature fail to act.

HOME RULE

"Home Rule" is the basic foundation for county government in Iowa. In 1978, Iowans adopted an amendment to the state constitution establishing this direction for their counties. This action empowered Iowans, through their elected county officials, to address matters of local concern in the best way deemed appropriate by those officials. The people wanted government closer to home.

Since then, however, several things have happened to erode this fundamental principle of government. Government is becoming more centralized. Unfunded state mandates, artificial revenue raising restrictions, property tax limitations, and increasing demands for mandated services have severely obstructed local officials' discretion in meeting identified needs of their citizens.

Scott County is dedicated to preserving the integrity of the home rule concept. Therefore, policy decisions made by Scott County elected officials and staff are based on this fundamental principle.

OTHER REVENUES

Fees and charges total \$5,155,444 and represent 7.9% of the total sources for FY08. These revenues consist of various licenses and permits and various departmental charges for services. Many of the fees are established and set by state law. The County has performed several fee study reports over the years to evaluate where fee levels are in relation to other municipalities and as compared to the cost of providing the service. Fee adjustments are made on a frequent basis to minimize the adverse affect of large fee increase in any given fiscal year. County officials also work with the State in this area for fees set by State law. Most projected revenues are based on

historical trends factoring in any new legislative or County fee changes. Some revenues are calculated based on economic assumptions such as interest income and anticipated interest rates.

As most services in the General Fund are essential such as law enforcement and health services the Board of Supervisors and County staff continue to be sensitive to the problems of increasing service charges which could prohibit low income, senior citizens and the handicapped from receiving County services.

The following schedule presents a summary of major and nonmajor fund revenues (excluding capital funds) for budget year FY08 and the percentage of increases and decreases in relation to prior year budget amounts:

REVENUE SOURCE	FY08 AMOUNT	PERCENT OF TOTAL	INCR -DECR FROM FY07	% INCR -DECR FROM FY07
Net property taxes	\$33,122,493	51.9%	\$1,158,494	3.6%
Other taxes, penalties & costs	2,255,434	3.5%	-163,295	-6.8%
Local option taxes	3,777,798	5.9%	165,413	4.6%
Intergovernmental	17,734,061	27.8%	47,098	0.3%
Licenses and permits	514,700	0.8%	39,360	8.3%
Charges for services	4,640,744	7.3%	201,444	4.5%
Use of money & property	1,556,168	2.4%	-47,899	-3.0%
Other	280,159	0.4%	-133,306	-32.2%
Total	\$63,881,557	100.0%	\$1,267,309	2.0%

Net property taxes are increasing by inflationary levels for FY08 at 3.6%. This small increase for FY08 as well as last year follows a 20.9% increase two years ago in FY06 which was due primarily to the voter approved jail expansion/renovation project. This major capital project was approved by the voters in the fall of 2004. FY06 was the first year of a 20 year debt amortization schedule to pay for bond principal and interest. The property tax increase also offset the substantial reduction of Recorder's Office real estate recording fees due to the upturn in interest rates reducing home refinancings and home sales. In addition, the increase helped fund new jail/staff programs to reduce recidivism and out of county inmate housing costs. Finally, the increase included debt financing toward the development and implementation of a county-wide GIS system discussed further under the capital projects section of this Budget Message. It is noted that the County receives 1.5% per month interest costs on delinquent property taxes which results in a nearly 100% collection rate.

Other taxes, penalties and costs are decreasing due to delinquent taxes collected in a prior year reflecting a one-time major delinquent property collection amount. Local option taxes (one cent sales tax) are projected to increase 4.6% compared to the prior year based on State projections. The

new 53rd Street – I-74 interchange retail corridor has helped to increase this elastic revenue in recent years. It is noted that public policy regarding the taxing or non-taxing of internet sales may have a profound impact on local option tax collections in the future shifting more costs to be supported by property taxes.

Intergovernmental revenues are not changing. This amount may fluctuate year to year based on the availability of various grants. There is continued cause for concern since the bulk of intergovernmental revenues come from the State and State officials are projecting modest revenue increases for both the current fiscal year and next year due to the current economic climate. This may undoubtedly result in future reductions in state aid without corresponding reductions in required mandated services.

License and permit fees are increasing 8.3% due primarily to increasing fees received for building permits in the Planning and Development Department and for water well permits in the Health Department. Charges for services are increasing 4.5% primarily due to projected increases in inmate housing charges for keeping federal prisoners due to the anticipated completion of the expanded/renovated jail project. The County's philosophy is to make timely adjustments to locally set fees and charges as opposed to waiting ten years, for example, and make a substantial increase at that time. Unfortunately, the State does not do this, and then finds it more difficult to increase fees in any given year due to political pressures.

The uses of money and property revenues are projected to decrease below prior year budgeted levels due to anticipated changes in interest rate levels. Finally, other revenues are decreasing due to the prior year having one time sale of some old equipment in the Secondary Roads Department.

FUND BALANCES

The undesignated fund balance of the general fund is projected to decrease by \$515,905 in FY08. This planned reduction is for costs in housing inmates in out of county facilities until the new jail expansion/renovation project is completed in the second quarter of FY08. This planned reduction will be eliminated once the voter approved jail expansion/renovation project is completed in 2008. The Board has \$2,004,713 reserved for the loan advance to the golf course enterprise fund, \$182,850 reserved for Conservation Board's sewage treatment plant, \$100,000 reserved for a note receivable from Greater Davenport Redevelopment Corporation, and \$886,689 reserved for claim liabilities as a part of the County's risk management program. The remaining \$4,855,032 provides the County with a fund balance that meets cash flow needs prior to the collection of property taxes and significantly reduces the likelihood of the County entering the short term debt market to pay for current operating expenditures.

The amount of undesignated/unreserved fund balance of the general fund does bring the County below the minimum amount designated by the County's Financial Management policies (11.6% vs. 15% minimum). As the economy improves, future budgets will include increases to the General Fund balance to bring it back in compliance with policy guidelines. (It is pointed out that with the aforementioned reserve for advance to the golf course enterprise fund and the designated balance for claim liabilities, the General Fund balance would be at 18.5%. The Board understands that the golf course enterprise fund loan will begin to be paid back in four years and the risk management claim liabilities may be bonded for under Iowa law.) All other fund balances meet or exceed recommended levels except the MH-DD Fund as indicated below.

The Mental Health and Developmental Disabilities (MH-DD) Fund balance is projected to decrease \$1,727,264 and not only be below the recommended 10% minimum level but be in an actual deficit position due to the State failing to fully fund additional growth to the system as originally included in the 1996 legislation that created this fund. This funding change is due to current State budget problems as a result of the economy. There is currently a MH-DD Redesign effort occurring between State and local officials to develop a revised funding strategy for these services to allow local governments enhanced funding flexibility for these services. The legislature did agree to provide a possible supplemental appropriation for MH-DD County services in January 2008. This may eliminate the project fund deficit. If not, program service reductions will be implemented as developed and recommended by the Scott County MH-DD Advisory Committee.

The Capital Projects Fund is decreasing \$3,220,805 overall as a result of planned expenditures toward completion of the Courthouse remodeling, Tremont Annex renovation, and GIS Bond proceeds for the GIS system project as discussed under the Capital Improvements section below.

The total nonmajor governmental funds (Secondary Roads, Recorder's Record Management, and Rural Services Funds) are decreasing \$59,180 due to planned capital project funding.

PROGRAMS AND SERVICES

The Board of Supervisors and County officials were very frustrated with past State legislative actions which imposed a five year property tax limitation on Iowa counties that did sunset on June 30, 1998. This State property tax limitation was in direct conflict with the spirit of home rule that was approved by State voters in the late 70's. It is also ironic that the State exempted school districts from the original property tax limitation bill when schools represent over 50% of the local property tax burden and for the final three-year extension cities were also exempt. The State Legislature allowed this limitation to sunset after June 30, 1998. Although the Legislature was concerned counties would greatly increase property tax in FY99, the first year following the sunsetting of the property tax limitation, Scott County actually *lowered* its property tax levy.

As previously discussed, the legislature has discussed permanent property tax limitation bills every year since 2001 which have not ultimately become law. At the time of writing this Budget message the legislature is still discussing various types of property tax reform. Scott County supports a comprehensive review of all taxes (sales, income and property) and the services they provide for prior to any substantive change to the current property tax system.

In the Spring of 1994 the Board asked all County departments and authorized agencies to develop fiscal strategies to address the County's financial dilemma at that time of using unrealistic amounts of fund balance toward operating costs due to unfunded State mandates, underfunded State property tax credits, and rising public safety costs and the property tax limitation legislation. This call to action generated many departmental staff meetings and brainstorming sessions throughout the County to produce ideas to reduce the fiscal gap. Once the ideas were submitted, various County employees selected to act in the capacity of Budget Analysts followed up with the departments and agencies about their list of ideas. These ideas were then presented to the Board of Supervisors for their review and consideration. Following several work sessions with the Board and budget team members, the various strategies as approved were put into a summary report and distributed to all authorized agencies and County departments. In addition, letters of appreciation went to all County employees thanking them for their participation and involvement in this important project.

The Board of Supervisors was extremely happy with the results of this program and implemented it again in 1995, 1997, 1999, 2001, 2003, and 2005. Using teamwork and innovation, County employees and agency staff members have identified many initiatives in the areas of cost reduction, productivity improvement, and revenue enhancement. As a result of these six reports developed over the past ten years, recurring cost reductions totaling \$3,234,630 were identified. Improvements to the productivity capacity of the work force equal to 4 full-time positions with a value of \$116,084 were identified due to changes in policies, procedures, scheduling and other work methods. In addition, revenue enhancements were identified at a total of \$1,291,365.

These fiscal strategies have played a *major* role in eliminating the County's previous million-dollar budget deficit. The budgets set since FY96 have presented a balanced general fund operating budget primarily attributed to the hard work and dedication of County employees. The Board has formally renamed this program the Financial Initiatives Program and implements it every other year. The next Financial Initiatives Program will occur in calendar year 2007.

As a service organization, the County is primarily people intensive. Over the last ten (10) years the County has increased its work force by 38.2 FTE's, or 9.3%, to its current level of 450.07 FTE's. During this period the County made substantial staff increases to the Sheriff's Office (28 FTE's) primarily due to increased jail programming and courthouse security needs and the new minimum security jail facility and added 7 FTE's to the Public Health Department for jail health nursing and other grant related health programs. The County has four union groups to negotiate salary and benefit agreements with following Iowa Code Chapter 20 guidelines. In recent years the County and union groups have been successful in approving multi-year agreements for up to six years in length. These long range contract periods help to maintain a positive labor/management relationship which also resulted in one union group (Juvenile Detention staff) decertifying during the past several years. The overall negotiated average salary increase for both labor groups and non-union personnel was 3.25%.

Overall expenditures for all County operations including capital projects (net of transfers and non-budgeted funds) are \$70,816,565 which is an increase of 3.0% above fiscal year FY07. While the operating budget is up only 0.2%, it is noted that an accounting change resulted in moving the annual rental payment to the Scott County Public Safety Authority for the jail debt amortization from the Public Safety & Court Services area to the Debt Service area. Otherwise the operating budget would show a 3.7% increase. Total revenues (net of transfers and non-budgeted funds) for the County are \$64,947,883, which is an increase of 1.8% above last fiscal year.

The overall expenditure increase of 3.0% is the result of several service areas increasing with three decreasing. Capital projects are discussed further below and are decreasing -1.7%. While Public Safety and Legal Services is showing an -11.4% decrease, it would be decreasing only -1.9% if not for the aforementioned accounting move of the PSA rental debt payment to the Debt Service area. The anticipated completion of the voter approved jail expansion/renovation project in FY08 will eliminate the out of county inmate housing costs experienced in recent years due to the old jail being at capacity.

Physical Health and Social Services is increasing 4.2% primarily due to salary and benefit increases in the Health Department. Mental Health, Mental Retardation and Developmental Disabilities (MH/MR/DD) is increasing 8.9% due to continued increasing of non-Federal Medicaid match funding for various community home-based waiver programs and adult intermediate care facilities for the mentally retarded. The MH-DD programs will need to be severely reduced if the State does not provide additional funding or allow tax levy increases at the local level. County Environment

and Education is increasing 4.8% due to salary and benefit increases in the Conservation Department and at the County Library. The Library recently unionized its support staff resulting in an increase in salary levels following a library salary survey of area libraries. Roads and Transportation service area is decreasing 2.3% primarily due to a reduction in planned new equipment acquisitions in FY08.

Government Services to Residents is increasing by 8% due to increased appropriations for county-wide election costs next year since it is a presidential year. Administration (interprogram) costs are increasing 10.4% primarily due to substantially higher fuel and energy costs. In addition the Facility and Support Services Department is adding three new positions – two for the expanded jail maintenance and custodial needs and one in the imaging and scanning area as the County digitizes more and more of its records. And finally, Debt Service is increasing by 150.3% due to the aforementioned accounting change in moving the PSA jail rental debt payment from the Public Safety Service area to the Debt Service area. Debt Service would otherwise show a slight reduction of -0.4%. Debt Service also includes interest and principal payments on the Solid Waste general obligation bond issue and River Renaissance general obligation bonds in addition to the new bond debt amortization for the development of a county-wide GIS system discussed further under the Capital Project section of this Budget Message.

CAPITAL IMPROVEMENTS AND DEBT SERVICE

The operating budget will again be supplemented with an aggressive five year Capital Improvements Program. The operating budget includes transfers to the Capital Improvement Fund for capital improvement projects. Revenues received from the Solid Waste Commission to pay for the amortization of the solid waste general obligation bonds support the Debt Service Fund. The voters approved a \$5,000,000 River Renaissance Bond 15 year issue in October 2001 by an overwhelming 73% margin. The River Renaissance Project is a major redevelopment/revitalization effort for downtown Davenport totaling \$113 million dollars. This County bond issue also resulted in the State of Iowa awarding \$20 million dollars to the project in Vision Iowa Funds. The proceeds of the \$5 million dollar River Renaissance bond issue were disbursed to the City of Davenport during FY03.

The County is currently using only 1.9% of its allowable legal debt margin consisting of three general bond issues. These outstanding bond issues are described further under the major governmental funds section of this document. An additional debt of \$29.7 million was issued by the Scott County Public Safety Authority in FY06 due to the jail renovation/expansion question being approved at the fall 2004 general election. This approved jail project is discussed in further detail below in this section. The \$2.5 million GIS bond debt was issued in FY07 to pay for the development of a county-wide GIS system.

The capital improvement budget totals \$7,409,196 for fiscal year FY08, with 77% or \$5,717,831 for general projects, 14% or \$1,020,000 for Secondary Roads projects, and 9% or \$671,365 for Conservation parks and recreation projects. There are several significant non-routine capital projects in the FY08 Capital Plan. There will also be in FY09 and beyond as the County continues with its remodeling of the minimum security Tremont Jail Annex and Courthouse floors 1, 2, and 3 in future years. The development of countywide GIS system is a non-routine capital project. It is noted that the voter approved jail facilities renovation/expansion will be constructed by the Scott County Public Safety Authority and leased back to Scott County over a twenty year period. The

annual rental payment will be equal to the debt amortization amount required to service the revenue bond debt issued by the Authority and paid for from the County's operating general supplemental levy as allowed by law using Public Safety and Legal Services appropriations. These projects are discussed further below in this section.

The general capital improvements budget of \$5,717,831 is supported by fund balances from various funds including the electronic equipment replacement fund, the vehicle replacement fund, and the general fund. General fund transfers are made for one time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's Financial Management Policies. The capital improvement fund is also supported by gaming boat revenues received from the two gaming boats docked in Scott County on the Mississippi River. In addition an ongoing property tax levy in the general fund of \$650,000 is transferred annually to the capital improvements fund. This amount will be increased \$50,000 annually during the next several years to allow for pay as you go funding for the space utilization master plan project which moved administrative offices from the Courthouse to the Scott County Administrative Center (formerly named the Bi-Centennial Building) resulting in additional courtroom space in the Courthouse. Finally, \$2.5 million in GIS bonds proceeds will be used to develop a county-wide GIS system over the next several years. This has been a high priority of the Board and follows the completion of a GIS Strategic Plan developed in 2003.

The County has been assigned additional judges to the Seventh Judicial District necessitating increased courtroom and jury space. In addition the County Attorney, Clerk of Court and Court Administration offices are in need of additional space. A space utilization master plan was developed in 2000 which recommended the moving of all non-court related administrative offices from the Courthouse to the County's Administrative Center to create the needed space for the courts. This is a multi-year \$16 million dollar pay as you go funded project using fund balances and future capital fund property tax and gaming tax revenue funding.

The original funding plan for this project called for an advance from the General Fund during the middle years of the multi-year period. However, due to the historically low interest rates and thus the reduced interest income to the General Fund in prior years, this funding advance was not possible. Accordingly, the proposed capital plan for FY09 does not include any spending authority toward this project as described further under the "Other Funds" tab of this budget document. The remaining portions of this project (remodeling the 1st, 2nd, and 3rd floors of the courthouse building) will resume in FY10 after gaming revenues have accumulated to continue to fund this renovation project on a pay-as-you-go basis. The Courthouse project will take a respite in FY09 while needed renovations are made to the minimum security jail annex on Tremont in northern Davenport.

The other major projects under the general capital improvements area include a skywalk between the renovated jail and new law enforcement center for the City of Davenport, furniture and fixtures in the new jail, chiller/ACCU replacement at Pine Knoll Mental health Facility, and various technology enhancements as a result of the completion of a Technology Assessment Report (TAR) in 2000. This TAR study presented the County with many technology upgrade challenges over the next several years including the implementation of the GIS strategic plan for Scott County. It is believed that a web-enabled GIS system will be the framework for E-Government in the future. The cost of the GIS system development is being supported through the issuance of \$2.5 million essential service general obligation bonds by the Board in FY07.

Scott County has identified the need for solutions to the jail-increasing population problem as its top priority during its target issues process in recent years. In October 1995 the Board adopted an action plan for long-term jail solutions. Phase I of the original action plan consisted of a needs assessment study which analyzed crime trends, inmate population and bed space requirements. This study projected that by the year 2010 Scott County would need a jail with 660 inmate beds. These figures could be reduced to 500 with the implementation of new policy options such as hiring a case expeditor, targeting and assisting pretrial detainees in need of substance abuse treatment, further supervision of pretrial defendants and more extensive use of community service programs.

Following Phase I, Phase II was initiated in May 1997 to identify how Scott County could meet the needs identified in Phase I. In February 1998 a recommendation was made for the construction of a new County jail located adjacent to the Courthouse on County owned property. The Board of Supervisors called for a referendum to be held in November 1998 for the construction of a County jail and for the issuance of \$48.3 million dollars in general obligation bonds. If approved it would have increased the County's levy rate by 91 cents per one thousand dollar taxable valuation. The referendum failed to receive the required 60% margin of support.

The jail continues to experience increased populations over the rated capacity limit requiring the housing of inmates in out-of-county facilities. The Board has made this their top concern for several years and established a Community Jail and Alternatives Advisory Committee (CJAAC) to develop a solution acceptable to the citizens of Scott County. CJAAC completed work on their Phase One study in December 2001. This report outlined various functional deficiencies with the current jail structure. The report also noted that the current jail facilities have been unable to house Scott County's managed inmate population within its functional capacity since 1990. The report further included a recommendation that the County needs a jail facility allowing for 425 beds with a core portion (kitchen, laundry, and mechanical systems) to support between 600 and 700.

The Phase Two study by CJAAC had two tracks. Track 1 was completed during FY03 and explored additional alternative to incarceration options identified in Phase One (i.e., substance abuse and mental health programs, etc.). It is believed that implementation of these further alternative programs will ultimately reduce recidivism and thus reduce the aforementioned 425 bed build number to approximately 380 beds. Track 2 developed a building "bricks and mortar" solution, which was brought to the voters in the fall of 2004. This CJAAC proposal was for a \$29.7 million 380 bed facility realized by renovating/expanding the *existing* jail facilities with the expansion occurring at the downtown Courthouse site. This community solution was embraced by the Board of Supervisors following three Community Jail Summits at which broad based community input was received.

In order to foster intergovernmental cooperation the Scott County Public Safety Authority was created by joint action of the Davenport City Council and the Scott County Board of Supervisors in June 2004. This Authority was created pursuant to Iowa Code Chapter 346.27 in recognition of the joint efforts being made by both the City and County in exploring joint services and space areas in the County's jail project and the City's Law Enforcement Center project. The areas of potential joint services include centralized booking, communications, property and evidence storage, building connection, forensic lab, warrants, records, and fingerprinting services.

The Public Safety Authority consists of a three member commission appointed by the City and County. The Authority called for the election on CJAAC's jail proposal. The Authority issued the \$29.7 million in revenue bonds to fund the project and will lease the facility back to the County

during the 20 year term of the bond amortization. The County will pay annual lease payments to the Authority in the amount of the annual debt service requirement. As allowed by Iowa Code, the annual lease payment will be made from the County's General Fund and is in addition to any existing levy limit.

The Community Jail and Alternatives Advisory Committee will continue to meet to monitor the alternatives to incarceration programs and long term community-based solutions which have been implemented or will be implemented to reduce the recidivism rate for county inmates. The costs of housing and transportation of prisoners in out of county facilities until the construction is completed in FY08 are anticipated to be \$500,000. In addition, the annual rental payment to service the Authority debt for the project is approximately \$2.1 million.

The Secondary Roads capital program totals \$1,020,000. This amount is for various road resurfacing projects: L-107 – 1.5 miles stabilized base on 235th Street: Highway 67 west to 277th Ave (\$185,000); L-207 – 1.2 miles HMA paving on Y48 to east (\$60,000); L-307 – 2.5 miles HMA paving on 130th Ave: Ia Hwy 130 to F45 (\$120,000); L-407 – 1 mile stabilized base on 270th Ave to 225th Street (\$125,000); L-507 – 1.25 miles stabilized base on 225th Street: 270th St east to 277th Ave (\$155,000); L807 – box culvert on 230th Ave (\$75,000); LFM-707 – Edge drain on F-31 (\$200,000); and LFM-907 – box culverts on Z-16 (\$100,000). There are no State farm-to-market funds and federal-state pass through assistance for additional road construction that will be realized in FY08. These funds are paid at the State level to benefit Scott County and do not pass directly through the County's capital improvement plan budget. There should be available farm-to-market funds in FY09 for additional projects.

The Conservation Department capital plan totals \$671,365. The single largest project (\$300,000) is for pool and aquatic center renovations at Scott County Park. Other projects include road repairs at Scott County Park and West Lake Park, and a new residence at the Wapsi Environmental Education Center.

The budget document contains a capital improvements section under the tab entitled "Major Governmental Funds". This section is informative and provides a correlation between the operations budget and the five-year capital improvements program. There is also a column for unprogrammed needs to allow identification of needed capital projects in the future when funding becomes available.

SUMMARY

The preparation of the FY08 budget has been challenging for the Board of Supervisors and County staff. The Board is very pleased to have met its goals in both balancing the FY08 operating budget and keeping the County's reliance on property tax revenues to minimal increases net of voter approved debt and capital projects.

The Board and County Administrator expresses its appreciation to the staff of the Facility and Support Services Department who assisted and contributed to its preparation. Special thanks goes to the Budget Coordinator, the Assistant County Administrator, and the County department heads and professional staff who performed budget analyst duties: Community Services Director, Health Department Director, Financial Management Supervisor (Treasurer's Office), Accounting and Tax

Manager (Auditor's Office), County Attorney Office Manager, Planning and Development Director, Deputy Recorder (Recorder's Office), and the Administrative Assistant (Administration).

These are exciting times in providing new challenges and inspiring the Board, elected and appointed department heads, County staff and the citizens of Scott County to develop new methods and ideas in providing services to the community and to continue to improve its public facilities and infrastructure. The continued direction in the change of the state/federal/local partnership has placed a greater financial burden on local governments, in addition to providing less flexibility in how we collectively deal with the County's issues and needs. Future property tax limitations forced on the County by the State Legislature may prohibit economic growth opportunities and force service reductions as various uncontrollable service areas increase, such as public safety and mental health-mental retardation and developmental disabilities. County officials will continue to work with State senators and representatives to forge partnerships to make Iowa a better place for all its citizens to live.

With strong leadership and a commitment to improve the quality of life in the County, the Board of Supervisors is looking forward to working with County staff and the citizens of Scott County during the upcoming year in achieving the goals, objectives, programs and services outlined in the budget.

Respectively submitted,



Jim Hancock, Chairman
Scott County Board of Supervisors



C. Ray Wierson
County Administrator

SCOTT COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
Elected Officials		
Supervisor, Chairperson	Jim Hancock	2008
Supervisor, Vice Chair	Tom Sunderbruch	2008
Supervisor	Chris Gallin	2010
Supervisor	Larry E. Minard	2010
Supervisor	Roxanna Moritz	2010
Attorney	Michael J. Walton	2008*
Auditor	Karen L. Fitzsimmons	2008
Recorder	Rita Vargas	2010
Sheriff	Dennis Conard	2008
Treasurer	Bill Fennelly	2010

*Mr. Walton was appointed by the Board of Supervisors to fill the County Attorney vacancy until the next countywide election to be held in the fall of 2008. The winner of this election will serve for two years until the fall of 2010 at which time an election will be held for the regular four year term.

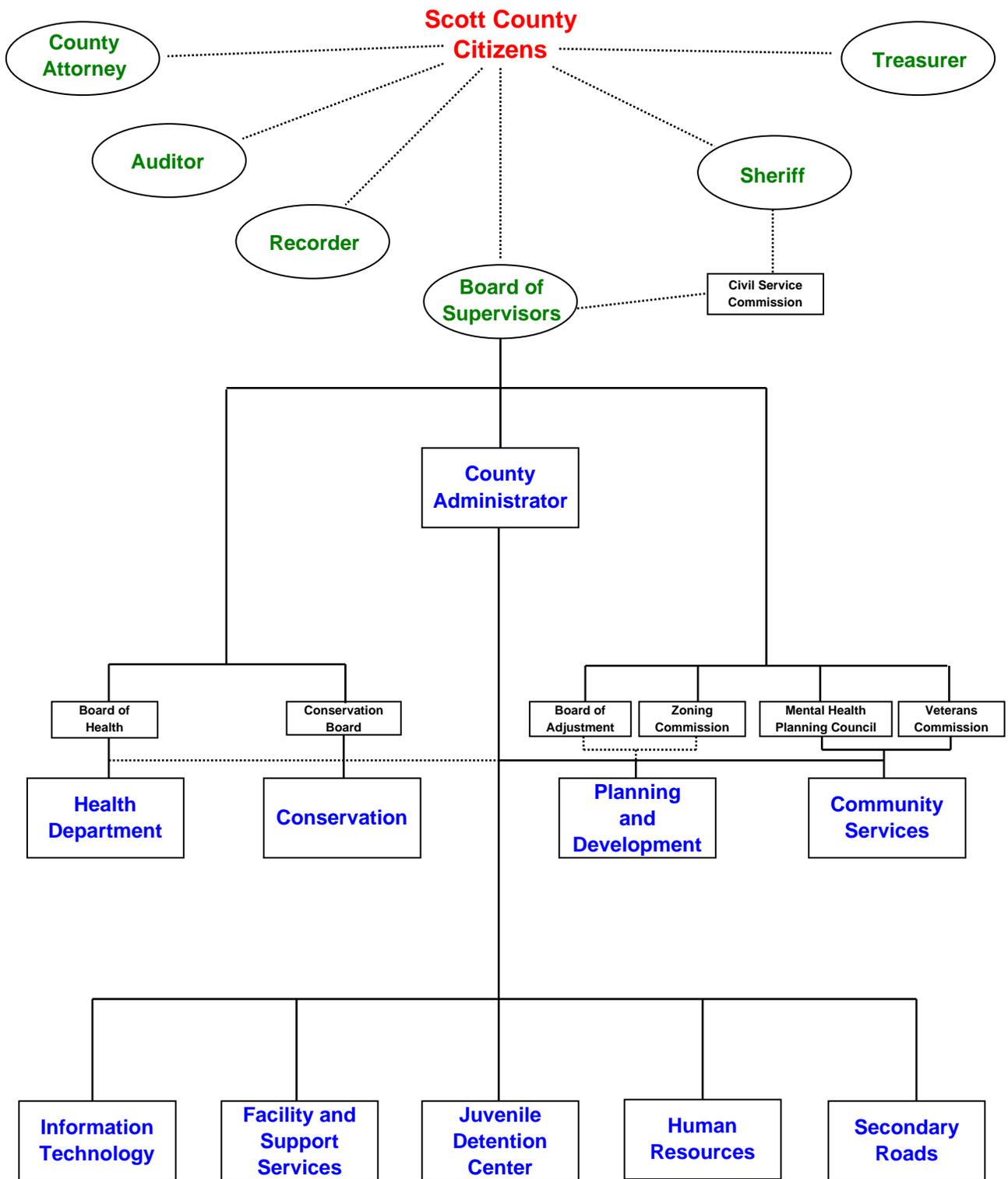
Administration

County Administrator	C. Ray Wierson
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Department Heads

Community Services	Lori Elam
Conservation	Roger Kean
Facility and Support Services	Dave Donovan
Health	Lawrence Barker
Human Resources	Mary Thee
Information Technology	Matt Hirst
Juvenile Detention Center	Scott Hobart
Planning & Development	Tim Huey
Secondary Roads	Jon Burgstrum

Scott County Government Organizational Chart



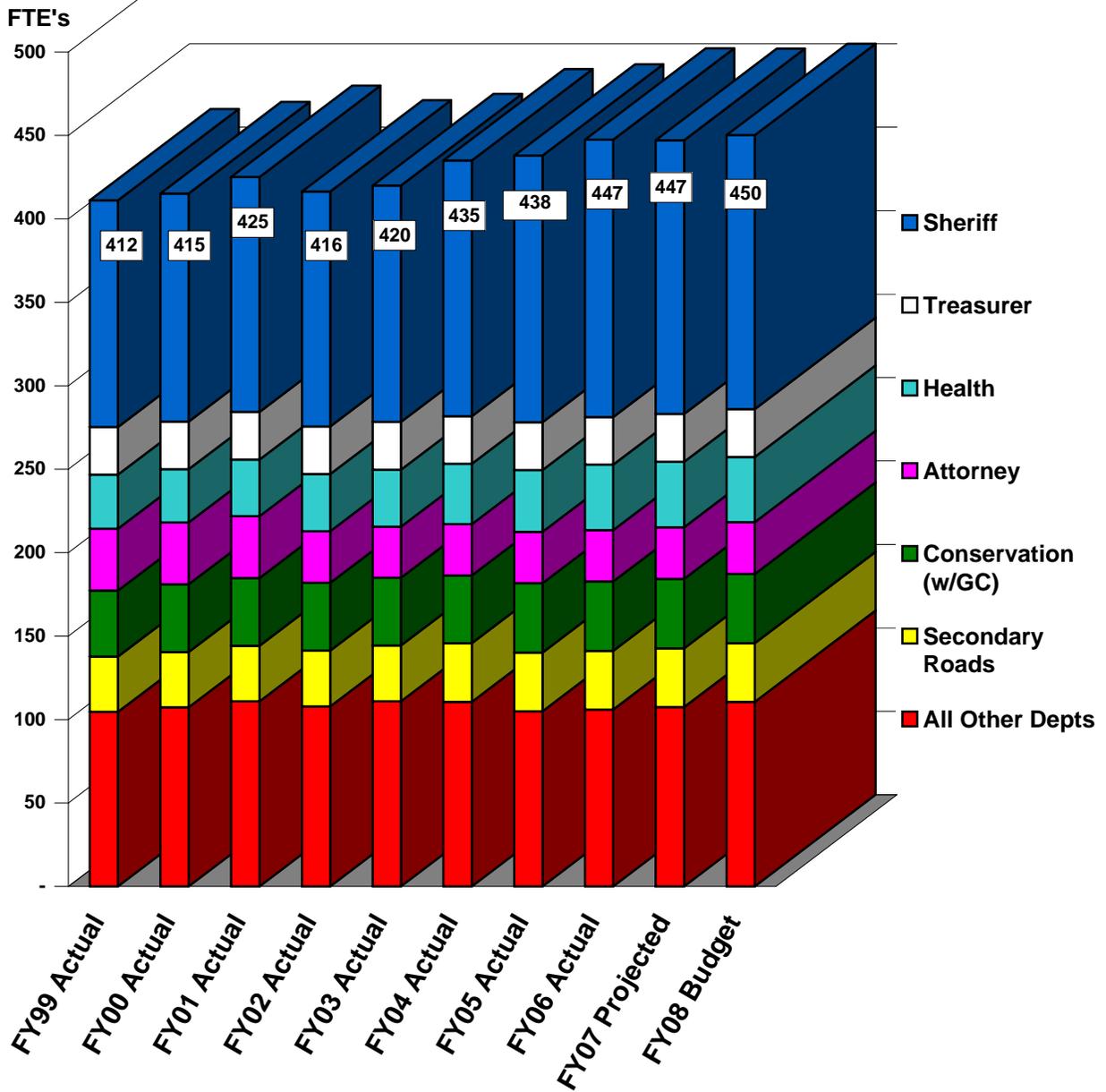
— Direct supervision
 Advisory relationship

10 YEAR FTE LISTING

<u>Department</u>	<u>FY99</u>	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>
Administration	2.70	2.70	2.70	3.70	3.70	3.70	3.10	3.10	3.10	3.10
Attorney	37.00	37.00	37.00	31.00	30.63	30.63	30.63	30.75	31.00	31.00
Auditor	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.90	15.90
Community Services	13.25	13.25	12.75	12.75	13.00	13.00	12.50	12.50	12.50	12.50
Conservation (net of golf course)	20.25	21.25	21.25	21.25	21.25	21.25	22.25	22.25	22.25	22.25
Facility and Support Services	17.79	17.79	19.24	23.74	23.74	23.74	24.19	24.19	25.69	28.69
Health	32.39	31.90	33.90	34.15	34.15	36.15	37.15	39.15	39.15	39.15
Human Resources	7.50	7.50	7.50	7.50	7.50	7.50	4.50	4.50	4.50	4.50
Information Technology	14.50	15.50	17.50	10.00	10.00	10.00	10.00	11.00	11.00	11.00
Juvenile Court Services	11.00	11.80	12.40	12.40	15.20	15.20	14.20	14.20	14.20	14.20
Planning & Development	4.33	4.33	4.33	4.33	4.33	4.08	4.08	4.08	4.08	4.08
Recorder	14.00	14.00	14.00	13.00	13.00	13.00	12.00	12.00	11.50	11.50
Secondary Roads	33.10	33.40	33.40	33.40	33.40	35.15	35.15	35.15	35.15	35.15
Sheriff	135.70	136.70	140.70	140.70	141.70	153.15	159.65	166.10	164.10	164.10
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
SUBTOTAL	392.51	396.12	405.67	396.92	400.60	415.55	418.40	427.97	427.72	430.72
Golf Course Enterprise	19.35	19.35	19.35	19.35	19.35	19.35	19.35	19.35	19.35	19.35
TOTAL	411.86	415.47	425.02	416.27	419.95	434.90	437.75	447.32	447.07	450.07

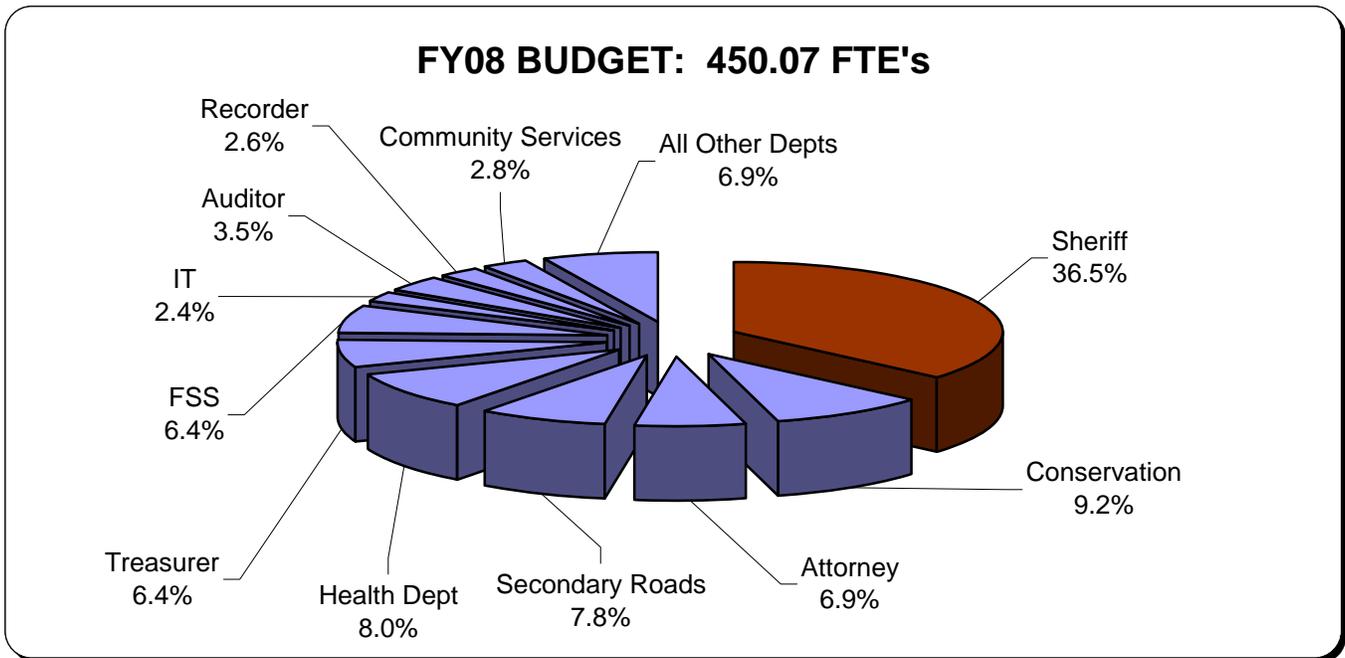
NOTE: Supplemental information may be found in the Pay Plan as included under the "Supplemental Information" blue tab.

FTE (Full Time Equivalents) STAFFING TRENDS TEN YEAR COMPARISON

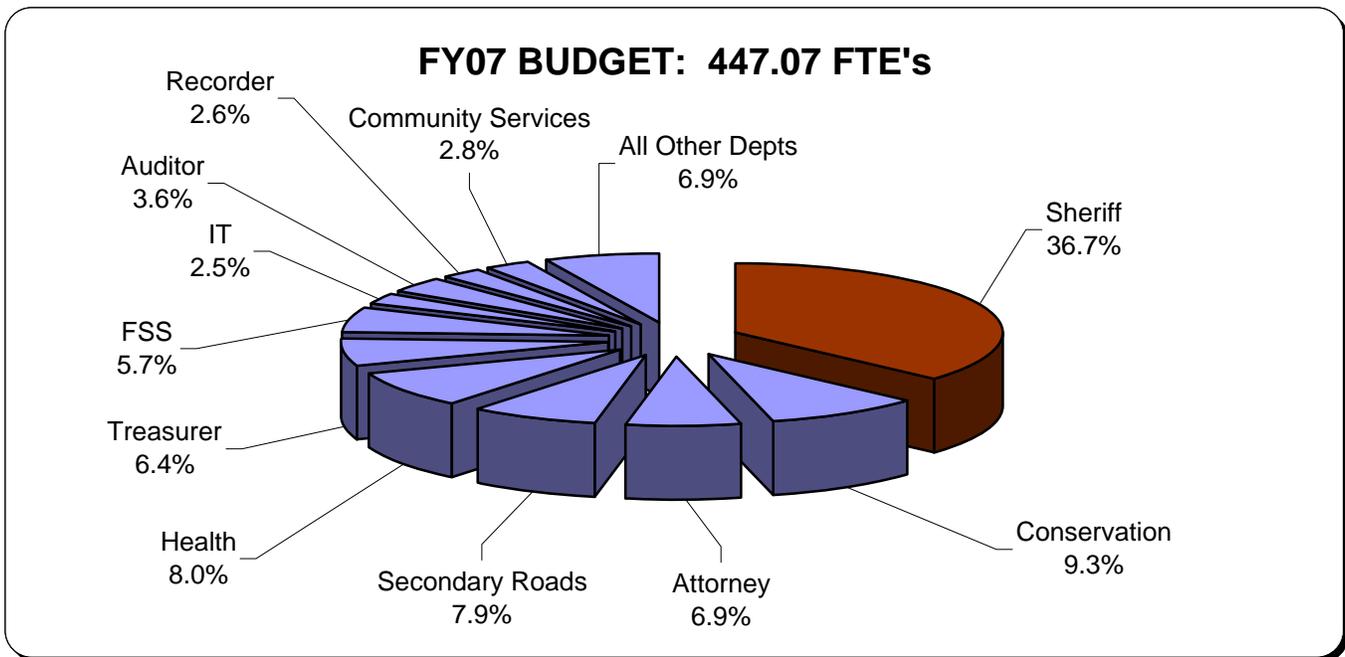


Total FTE's have increased by 39 positions over the last ten years averaging 1% growth per year. Most of the new positions (28) have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population. Seven positions have been added to the Health Department primarily grant funded positions or for the jail inmate health program.

FTE (Full Time Equivalents) STAFFING By Department

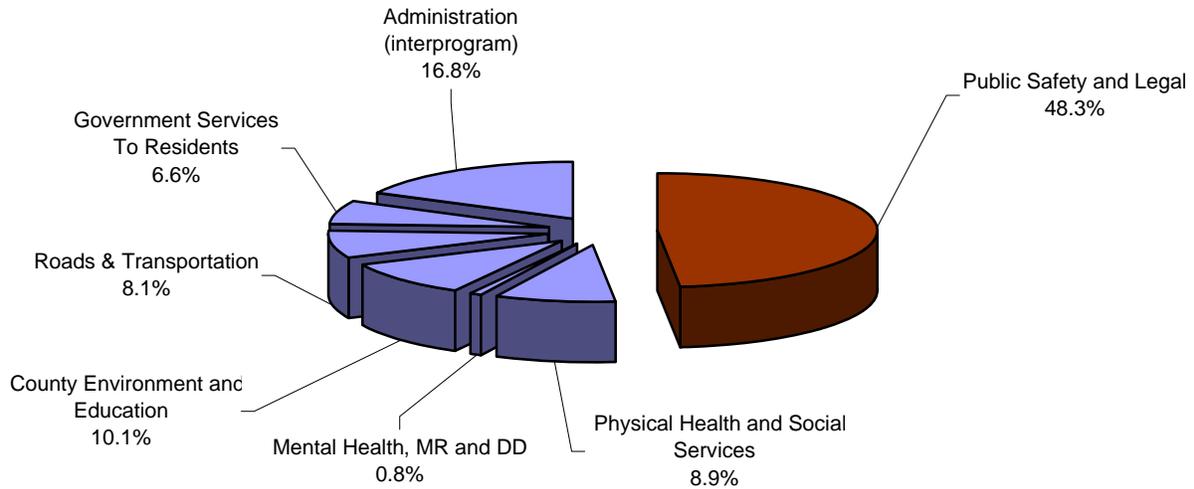


Over one third of the County's total FTE's (full time equivalents) are found in the Sheriff's Department.



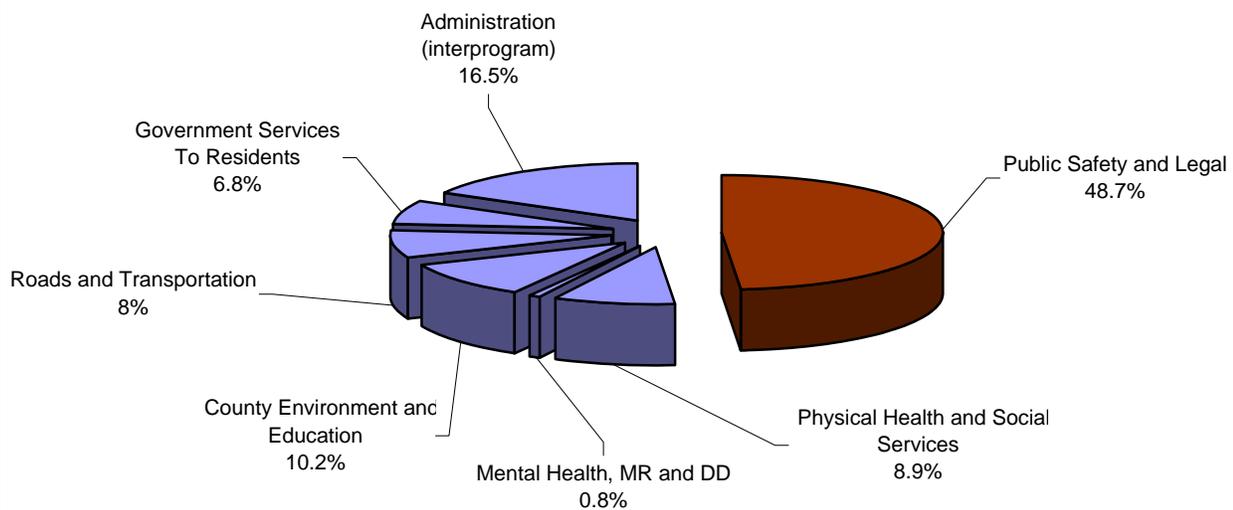
FTE (Full Time Equivalents) STAFFING By Service Area

FY08 BUDGET: 450.07 FTE's



Almost half of the County's workforce is a part of the Public Safety & Legal Services area.

FY07 BUDGET: 447.07 FTE's



SCOTT COUNTY FUND STATEMENT

ALL FUNDS

<u>Fund</u>	<u>Estimated Balance 07/01/07</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated Balance 06/30/08</u>
Major Governmental Funds				
General Fund	\$ 8,545,189	\$ 48,001,667	\$ 48,517,572	\$ 8,029,284
Mental Health, MR & DD	(195,544)	13,876,206	15,508,495	(1,827,833)
Debt Service	4,116,675	921,968	1,362,471	3,676,172
Capital Improvements				
General	4,534,410	3,142,440	6,389,196	1,287,654
Electronic Equipment	587,934	599,703	588,395	599,242
Vehicle	572,622	274,443	245,000	602,065
Conservation Equip Reserve	71,728	44,500	59,300	56,928
Conservation CIP Reserve	<u>1,286</u>	<u>-</u>	<u>-</u>	<u>1,286</u>
Total Capital Improvements	5,767,980	4,061,086	7,281,891	2,547,175
Total Major Governmental Funds	18,234,300	66,860,927	72,670,429	12,424,798
Nonmajor Governmental Funds				
Rural Services	100,979	2,195,622	2,195,622	100,979
Recorder's Record Mgt	139,731	49,000	40,000	148,731
Secondary Roads	<u>1,105,124</u>	<u>5,237,820</u>	<u>5,306,000</u>	<u>1,036,944</u>
Total Nonmajor Governmental Funds	1,345,834	7,482,442	7,541,622	1,286,654
Business-Type Activities Fund				
Golf Course Enterprise	(1,680,148)	1,279,112	1,275,617	(1,676,653)
Total*	<u>\$ 17,899,986</u>	<u>\$ 75,622,481</u>	<u>\$ 81,487,668</u>	<u>\$ 12,034,799</u>

*Includes interfund transfers and non-budgeted fund activity. All funds are budgeted funds with the exception of the Golf Course Enterprise Fund as further discussed under the blue tabbed Supplemental Information section (basis of accounting) of this budget document.

SCOTT COUNTY REVENUE ESTIMATES

ALL FUNDS

<u>Fund</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General Fund	\$ 43,576,468	\$ 45,724,900	\$ 46,495,871	\$ 48,001,667	5.0%
Mental Health, MR & DD	13,019,984	13,695,773	13,786,224	13,876,206	1.3%
Debt Service	1,021,808	1,012,059	1,017,781	921,968	-8.9%
Capital Improvements					
General	4,384,018	3,405,802	5,970,596	3,142,440	-7.7%
Electronic Equipment	595,935	577,784	599,007	599,703	3.8%
Vehicle	289,441	268,123	274,213	274,443	2.4%
Conservation Equip Reserve	38,584	27,000	27,000	44,500	64.8%
Conservation CIP Reserve	623	-	-	-	
Total Capital Improvements	5,308,601	4,278,709	6,870,816	4,061,086	-5.1%
Total Major Governmental Funds	62,926,861	64,711,441	68,170,692	66,860,927	3.3%
Nonmajor Governmental Funds					
Rural Services	2,073,122	2,118,545	2,098,967	2,195,622	3.6%
Recorder's Record Mgt	47,320	50,500	50,500	49,000	-3.0%
Secondary Roads	5,403,367	5,312,700	5,267,532	5,237,820	-1.4%
Total Nonmajor Governmental Funds	7,523,809	7,481,745	7,416,999	7,482,442	0.0%
Business-Type Activities Fund					
Golf Course Enterprise	1,113,982	1,373,682	1,105,001	1,279,112	-6.9%
Total*	<u>\$ 71,564,652</u>	<u>\$ 73,566,868</u>	<u>\$ 76,692,692</u>	<u>\$ 75,622,481</u>	2.8%

*Includes interfund transfers and non-budgeted fund activity

SCOTT COUNTY EXPENDITURE ESTIMATES

ALL FUNDS

<u>Fund</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General Fund	\$ 42,532,067	\$ 46,424,900	\$ 46,463,353	\$ 48,517,572	4.5%
Mental Health, MR & DD	13,416,089	14,236,281	14,836,915	15,508,495	8.9%
Debt Service	1,047,075	1,391,039	1,362,043	1,362,471	-2.1%
Capital Improvements					
General	3,731,780	5,986,700	4,429,516	6,389,196	6.7%
Electronic Equipment	479,040	710,000	576,900	588,395	-17.1%
Vehicle	178,162	307,000	292,600	245,000	-20.2%
Conservation Equip Reserve	-	27,000	27,000	59,300	119.6%
Conservation CIP Reserve	-	-	-	-	
Total Capital Improvements	4,388,982	7,030,700	5,326,016	7,281,891	3.6%
Total Major Governmental Funds	61,384,213	69,082,920	67,988,327	72,670,429	5.2%
Nonmajor Governmental Funds					
Rural Services	2,076,241	2,109,052	2,109,052	2,195,622	4.1%
Recorder's Record Mgt	35,725	30,000	40,000	40,000	33.3%
Secondary Roads	5,496,621	5,935,500	5,621,819	5,306,000	-10.6%
Total Nonmajor Governmental Funds	7,608,587	8,074,552	7,770,871	7,541,622	-6.6%
Business-Type Activities Fund					
Golf Course Enterprise	1,270,265	1,182,024	1,246,400	1,275,617	7.9%
Total*	<u>\$ 70,263,065</u>	<u>\$ 78,339,496</u>	<u>\$ 77,005,598</u>	<u>\$ 81,487,668</u>	4.0%

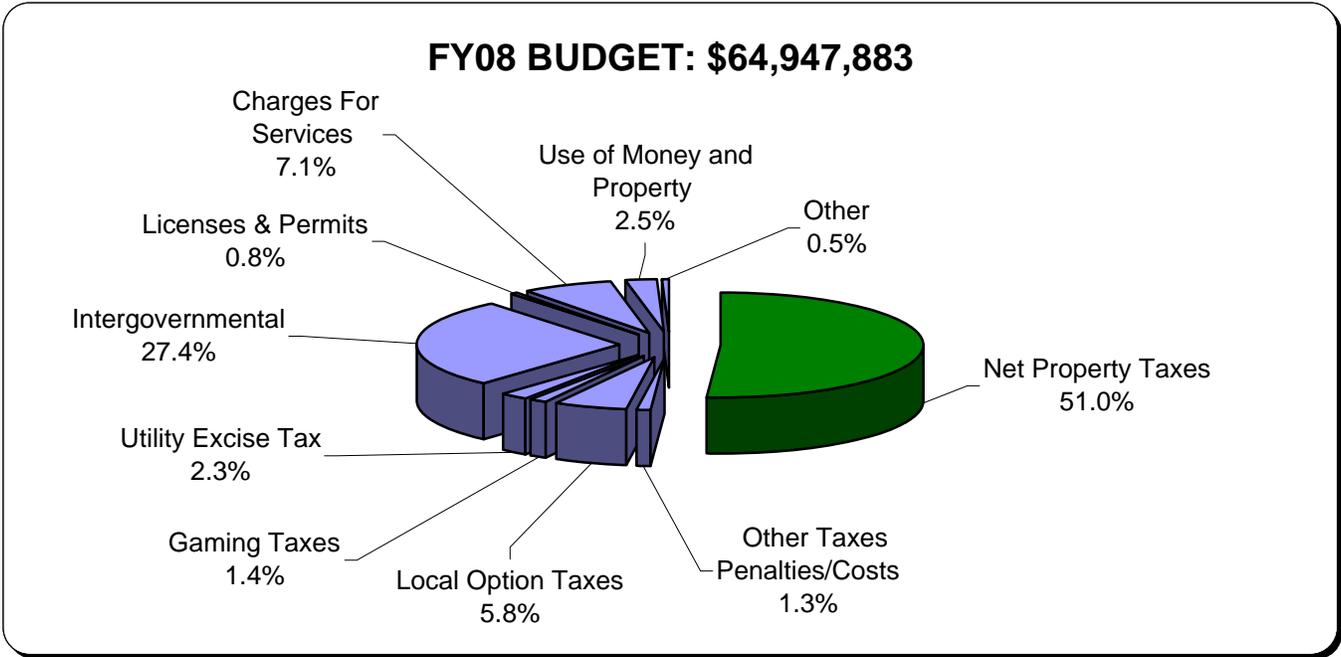
*Includes interfund transfers and non-budgeted fund activity

ALL COUNTY FUNDS - REVENUES RECONCILIATION INFORMATION

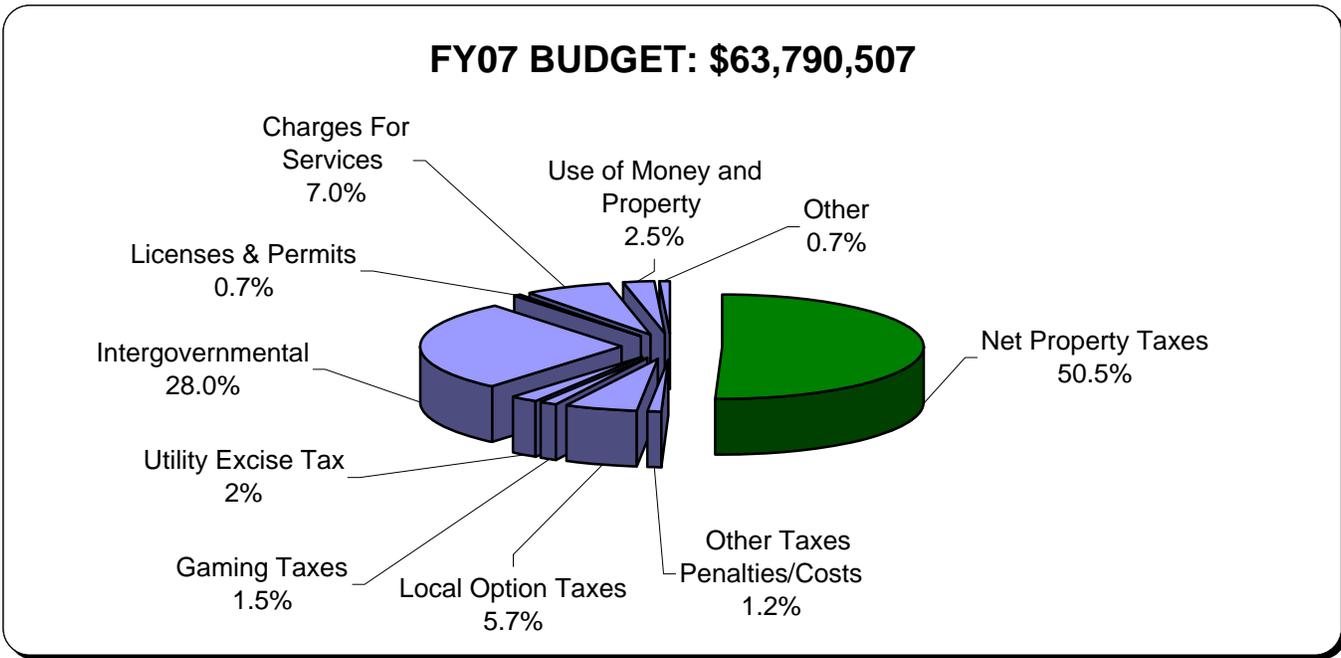
	<u>Actual</u> <u>2005-06</u>	<u>Budget</u> <u>2006-07</u>	<u>Revised</u> <u>Estimate</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
Revenues per summary statement	\$ 71,564,653	\$ 73,566,868	\$ 76,692,692	\$ 75,622,481	2.8%
Less transfers in:					
GENERAL BASIC					
Conservation Equipment Replc	-	27,000	27,000	59,300	119.6%
GENERAL SUPPLEMENTAL					
General Basic	1,201,500	3,000,000	3,500,000	4,000,000	33.3%
SECONDARY ROADS					
General Basic	588,127	599,889	599,889	617,886	3.0%
Rural Services Basic	1,640,529	1,673,340	1,673,340	1,723,540	3.0%
CAPITAL IMPROVEMENT					
General Basic	1,694,060	1,230,450	1,230,450	1,296,365	5.4%
Electronic Equipment	479,040	710,000	576,900	588,395	-17.1%
Vehicle Replacement	178,162	307,000	292,600	245,000	-20.2%
Recorder's Record Mgt	35,725	30,000	40,000	40,000	33.3%
Conservation CIP Reserve	-	-	-	-	
CONSERVATION CIP					
General Basic	-	-	-	-	
ELECTRONIC EQUIPMENT					
General Basic	575,000	575,000	575,000	575,000	0.0%
VEHICLE REPLACEMENT					
General Basic	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	0.0%
Total Transfers In	6,642,143	8,402,679	8,765,179	9,395,486	11.8%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE	<u>1,113,982</u>	<u>1,373,682</u>	<u>1,105,001</u>	<u>1,279,112</u>	-6.9%
Net Budgeted Revenues	<u>\$ 63,808,528</u>	<u>\$ 63,790,507</u>	<u>\$ 66,822,512</u>	<u>\$ 64,947,883</u>	1.8%

COUNTY REVENUES BY SOURCE

Budgeted Funds



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



REVENUE SOURCES

(excluding transfers and non-budgeted funds)

<u>Fund</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 32,404,290	\$ 33,137,782	\$ 33,031,610	\$ 34,190,104	3.2%
Less: Uncollected Delinq Taxes-Levy Yr	27,983	225,503	27,982	27,982	-87.6%
Less: Credits To Taxpayers	<u>1,039,628</u>	<u>948,280</u>	<u>1,039,629</u>	<u>1,039,629</u>	9.6%
Net Current Property Taxes	31,336,679	31,963,999	31,963,999	33,122,493	3.6%
Add: Delinquent Property Tax Revenue	<u>27,983</u>	<u>225,503</u>	<u>27,982</u>	<u>27,982</u>	-87.6%
Total Net Property Taxes	31,364,662	32,189,502	31,991,981	33,150,475	3.0%
Penalties, Interest & Costs On Taxes	791,859	735,000	735,000	785,000	6.8%
Other County Taxes	<u>63,287</u>	<u>58,963</u>	<u>63,287</u>	<u>63,287</u>	7.3%
Total Other Taxes, Penalties & Costs	855,146	793,963	798,287	848,287	6.8%
Local Option Taxes	3,382,319	3,612,385	3,597,903	3,777,798	4.6%
Gaming Taxes	887,690	950,000	900,000	900,000	-5.3%
Utility Tax Replacement Excise Tax	1,377,835	1,399,263	1,399,263	1,379,165	-1.4%
Intergovernmental :					
State Shared Revenues	2,970,800	2,875,471	2,819,303	2,855,394	-0.7%
State Grants & Reimbursements	6,829,828	7,437,925	7,601,840	7,593,571	2.1%
State /Federal Pass Through Grants	2,578,090	1,811,401	1,945,804	1,505,148	-16.9%
State Credits Against Levied Taxes	1,039,628	948,280	1,039,629	1,039,629	9.6%
Other State Credits	4,206,422	4,203,683	4,206,423	4,206,423	0.1%
Federal Grants & Entitlements	9,343	4,000	-	4,200	
Contr & Reimb From Other Govts	957,861	564,743	771,941	579,821	2.7%
Payments in Lieu of Taxes	<u>4,055</u>	<u>4,000</u>	<u>4,055</u>	<u>4,055</u>	1.4%
Subtotal Intergovernmental	18,596,027	17,849,503	18,388,995	17,788,241	-0.3%
Licenses & Permits	572,049	475,340	477,340	514,700	8.3%
Charges For Services	4,656,145	4,439,300	4,608,729	4,640,744	4.5%
Use of Money & Property	1,522,921	1,624,974	1,675,873	1,605,314	-1.2%
Other:					
Miscellaneous	518,221	407,277	458,816	287,159	-29.5%
General Long Term Debt Proceeds	-	-	2,478,125	-	
Proceeds of Fixed Asset Sales	<u>50,780</u>	<u>49,000</u>	<u>47,200</u>	<u>56,000</u>	14.3%
Total Other	569,001	456,277	2,984,141	343,159	-24.8%
Total Revenues & Other Sources	<u>\$ 63,783,795</u>	<u>\$ 63,790,507</u>	<u>\$ 66,822,512</u>	<u>\$ 64,947,883</u>	1.8%

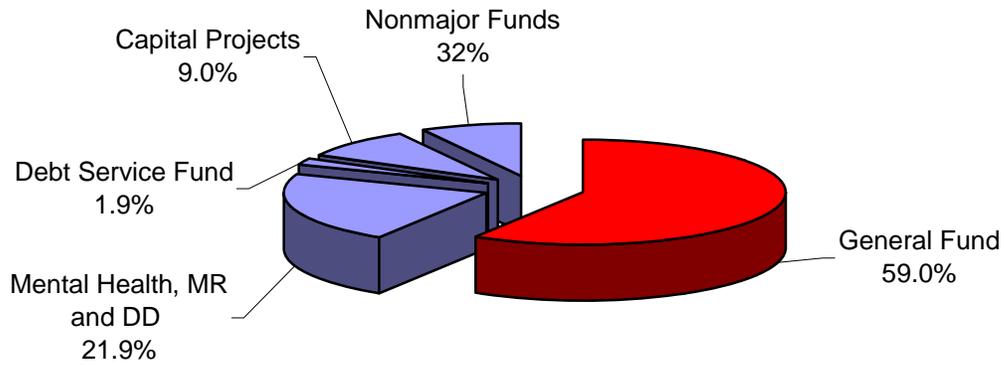
ALL COUNTY FUNDS - EXPENDITURES RECONCILIATION INFORMATION

	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
Expenditures per summary statement	70,263,065	78,339,496	77,005,598	81,487,668	4.0%
Less transfers out:					
GENERAL BASIC					
General Supplemental	1,201,500	3,000,000	3,500,000	4,000,000	
Secondary Roads	588,127	599,889	599,889	617,886	3.0%
Capital Improvements	1,694,060	1,230,450	1,230,450	1,296,365	5.4%
Electronic Equipment	575,000	575,000	575,000	575,000	0.0%
Vehicle Replacement	250,000	250,000	250,000	250,000	0.0%
Conservation Equipment Reserve	24,733	-	-	-	
Conservation CIP Reserve	-	-	-	-	
RURAL SERVICES BASIC					
Secondary Roads	1,640,529	1,673,340	1,673,340	1,723,540	3.0%
Capital Improvements	-	-	-	-	
ELECTRONIC EQUIPMENT					
Capital Improvements	479,040	710,000	576,900	588,395	-17.1%
VEHICLE REPLACEMENT					
Capital Improvements	178,162	307,000	292,600	245,000	-20.2%
CONSERVATION CIP RESERVE					
Capital Improvements	-	-	-	-	
RECORDER'S RECORD MGT					
Capital Improvements	35,725	30,000	40,000	40,000	33.3%
CONSERVATION EQUIPMENT					
General Basic	-	27,000	27,000	59,300	
Total Transfers Out	6,666,876	8,402,679	8,765,179	9,395,486	11.8%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE	1,270,265	1,182,024	1,246,400	1,275,617	7.9%
Net Budgeted Expenditures	<u>\$ 62,325,924</u>	<u>\$ 68,754,793</u>	<u>\$ 66,994,019</u>	<u>\$ 70,816,565</u>	3.0%

ALL COUNTY EXPENDITURES BY FUND

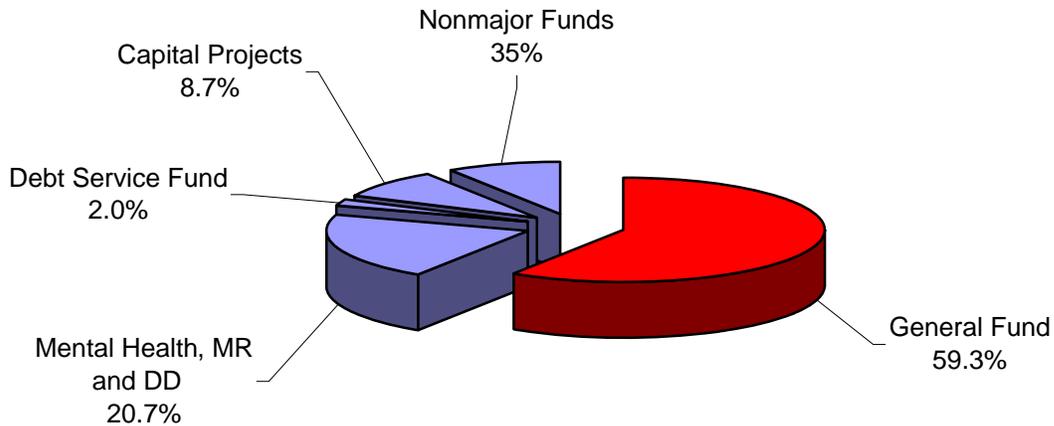
Budgeted Funds

FY08 BUDGET: \$70,816,565



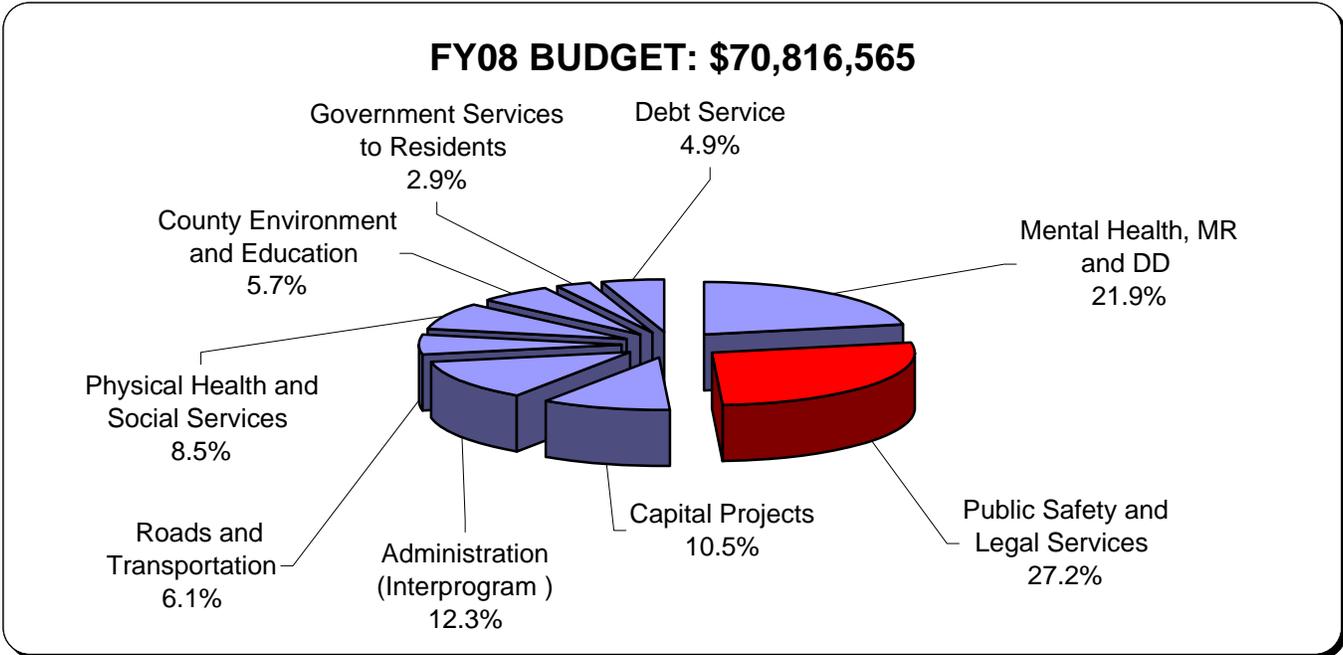
This graph, which excludes transfers and non-budgeted funds, shows that the majority of County expenditures come from the General Fund.

FY07 BUDGET: \$68,754,793

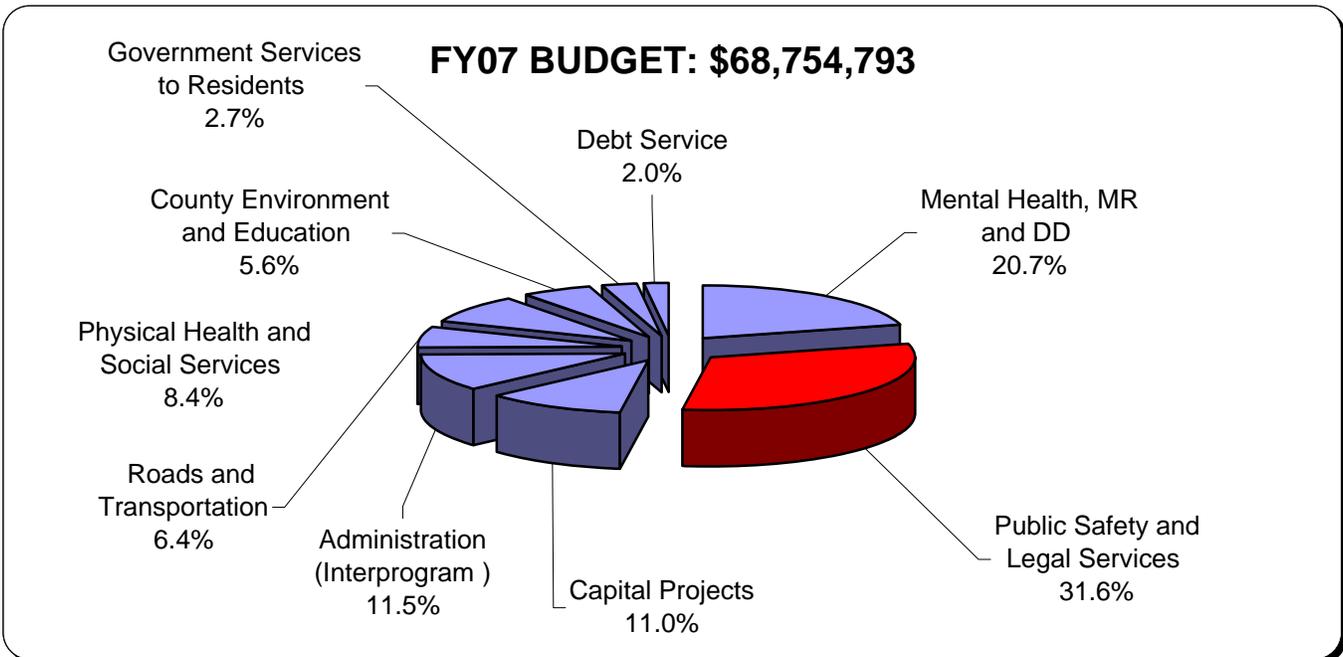


APPROPRIATIONS BY SERVICE AREA

Budgeted Funds Only



Public Safety and Legal Services is the largest single expenditure area of the County followed by the State mandated Mental Health service area. The Public Safety service area shows a reduced percentage in FY08 while the Debt Service area shows a marked increase due to the PSA Jail Debt moving from the Public Safety service area to the Debt Service area as required by GASB accounting practices.



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

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

CAPITAL IMPROVEMENTS

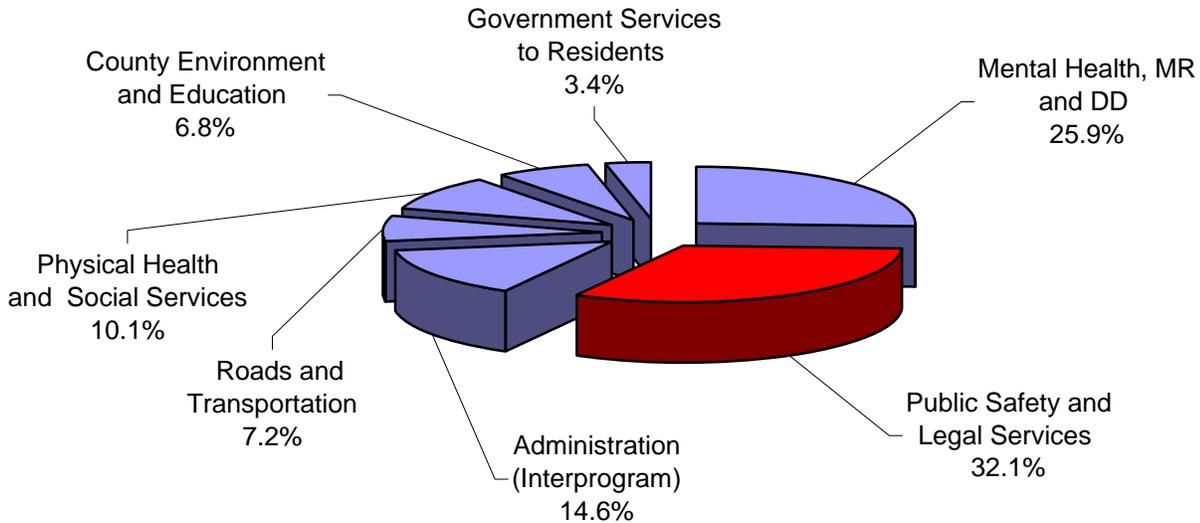
Includes Secondary Roads projects; Conservation projects; and general projects.

APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers and non-budgeted funds)

SERVICE AREA	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
Public Safety & Legal Services	18,225,492	21,739,952	19,386,338	19,265,811	-11.4%
Physical Health & Social Services	5,489,011	5,806,716	5,724,868	6,051,691	4.2%
Mental Health, MR & DD	13,416,089	14,236,281	14,836,915	15,508,495	8.9%
County Environment & Education	3,558,603	3,860,822	3,763,833	4,045,978	4.8%
Roads & Transportation	3,937,870	4,385,500	4,342,076	4,286,000	-2.3%
Government Services to Residents	1,866,796	1,885,195	1,853,061	2,036,390	8.0%
Administration (interprogram)	<u>7,306,402</u>	<u>7,912,588</u>	<u>7,894,508</u>	<u>8,731,728</u>	10.4%
SUBTOTAL OPERATING BUDGET	53,800,263	59,827,054	57,801,599	59,926,093	0.2%
Debt Service	3,235,130	1,391,039	3,483,161	3,481,276	150.3%
Capital Projects	<u>5,290,532</u>	<u>7,536,700</u>	<u>5,709,259</u>	<u>7,409,196</u>	-1.7%
TOTAL COUNTY BUDGET	<u>\$ 62,325,925</u>	<u>\$ 68,754,793</u>	<u>\$ 66,994,019</u>	<u>\$ 70,816,565</u>	3.0%

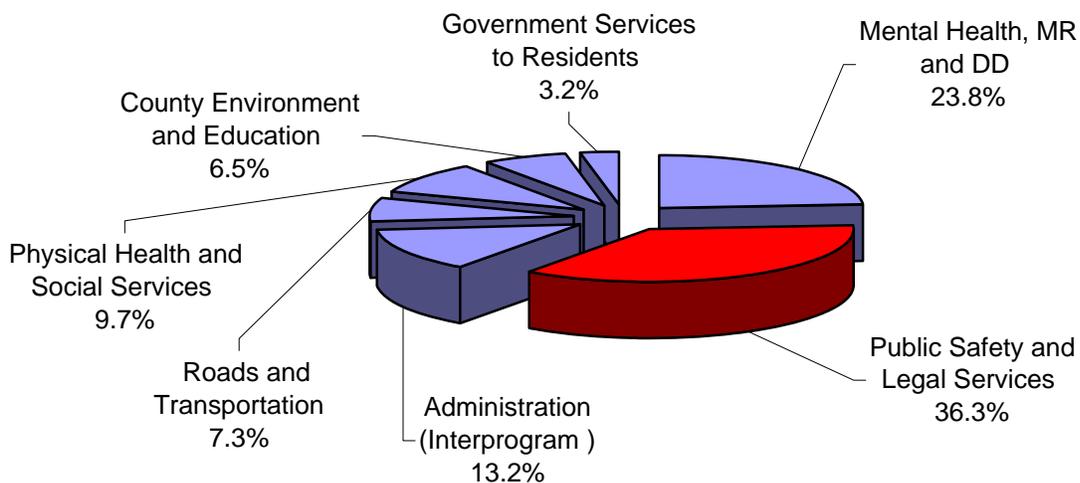
APPROPRIATIONS BY SERVICE AREA Operating Budget Only

FY08 BUDGET: \$59,926,093



Public Safety and Legal Services is the largest single expenditure area of the County followed by the State mandated Mental Health service area. The Public Safety service area shows a reduced percentage in FY08 due both to lower out of county inmate housing costs with the anticipated completion of the downtown jail site expansion project and due to the Jail Debt payment being accounted for under the Debt Service area not Public Safety.

FY07 BUDGET: \$59,827,054



**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS - THREE YEAR COMPARISON**

	----- MAJOR GOVERNMENTAL FUNDS -----					
	----- GENERAL FUND -----			----- MENTAL HEALTH, MR & DD FUND -----		
	<u>ACTUAL</u> <u>2005-06</u>	<u>PROJECTED</u> <u>2006-07</u>	<u>BUDGET</u> <u>2007-08</u>	<u>ACTUAL</u> <u>2005-06</u>	<u>PROJECTED</u> <u>2006-07</u>	<u>BUDGET</u> <u>2007-08</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 26,490,825	\$ 27,104,897	\$ 28,203,364	\$ 3,164,460	\$ 3,140,012	\$ 3,178,002
Less: Uncollected Delinquent Taxes-Levy Yr	24,096	24,095	24,095	2,878	2,878	2,878
Less: Credits To Taxpayers	829,705	829,706	829,706	99,112	99,112	99,112
Net Current Property Taxes	25,637,024	26,251,096	27,349,563	3,062,470	3,038,022	3,076,012
Delinquent Property Tax Revenue	24,096	24,095	24,095	2,878	2,878	2,878
Penalties, Interest & Costs On Taxes	791,859	735,000	785,000	-	-	-
Other County Taxes	4,579,437	4,814,449	4,981,808	141,648	140,806	134,679
Intergovernmental	4,280,638	4,210,493	3,908,128	9,733,992	10,565,518	10,623,639
Licenses & Permits	568,744	474,340	511,700	-	-	-
Charges For Services	4,532,111	4,536,729	4,571,746	57,465	23,000	22,998
Use of Money & Property	1,474,803	1,624,153	1,551,168	-	-	-
Miscellaneous	465,860	278,316	247,659	21,532	16,000	16,000
Subtotal Revenues	42,354,572	42,948,671	43,930,867	13,019,985	13,786,224	13,876,206
Other Financing Sources:						
Operating Transfers In	1,201,500	3,527,000	4,059,300	-	-	-
Proceeds of Fixed Asset Sales	20,394	20,200	11,500	-	-	-
Total Revenues & Other Sources	43,576,466	46,495,871	48,001,667	13,019,985	13,786,224	13,876,206
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	18,225,492	19,386,338	19,265,811	-	-	-
Physical Health & Social Services	5,489,011	5,724,868	6,051,691	-	-	-
Mental Health, MR & DD	-	-	-	13,416,089	14,836,915	15,508,495
County Environment & Education	3,122,891	3,328,121	3,573,896	-	-	-
Roads & Transportation	-	-	-	-	-	-
Government Services to Residents	1,866,796	1,853,061	2,036,390	-	-	-
Administration (interprogram)	7,306,402	7,894,508	8,731,728	-	-	-
Debt Service	2,188,055	2,121,118	2,118,805	-	-	-
Capital Projects	-	-	-	-	-	-
Subtotal Expenditures	38,198,647	40,308,014	41,778,321	13,416,089	14,836,915	15,508,495
Other Financing Uses:						
Operating Transfers Out	4,333,420	6,155,339	6,739,251	-	-	-
Total Expenditures & Other Uses	42,532,067	46,463,353	48,517,572	13,416,089	14,836,915	15,508,495
Excess Of Revenues & Other Sources over (under) Expenditures & Other Uses	1,044,399	32,518	(515,905)	(396,104)	(1,050,691)	(1,632,289)
Beginning Fund Balance - July 1,	\$ 7,468,272	\$ 8,512,671	\$ 8,545,189	\$ 1,251,251	\$ 855,147	\$ (195,544)
Ending Fund Balance - June 30,	\$ 8,512,671	\$ 8,545,189	\$ 8,029,284	\$ 855,147	\$ (195,544)	\$ (1,827,833)

Note: The MH-DD Fund is projected to have an ending deficit fund balance in both FY07 and FY08. The State legislature has indicated a willingness to provide a supplemental appropriation in January 2008. If this does not occur there will be substantial program services reductions as recommended and prioritized by the County's MH-DD Advisory Committee.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS - THREE YEAR COMPARISON**

	----- MAJOR GOVERNMENTAL FUNDS -----					
	----- DEBT SERVICE FUND -----			----- CAPITAL PROJECTS FUND -----		
	<u>ACTUAL</u> <u>2005-06</u>	<u>PROJECTED</u> <u>2006-07</u>	<u>BUDGET</u> <u>2007-08</u>	<u>ACTUAL</u> <u>2005-06</u>	<u>PROJECTED</u> <u>2006-07</u>	<u>BUDGET</u> <u>2007-08</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 747,913	\$ 762,444	\$ 690,733	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Yr	652	652	652	-	-	-
Less: Credits To Taxpayers	<u>22,619</u>	<u>22,620</u>	<u>22,620</u>	-	-	-
Net Current Property Taxes	724,642	739,172	667,461	-	-	-
Delinquent Property Tax Revenue	652	652	652	-	-	-
Other County Taxes	32,083	32,244	27,902	887,690	900,000	900,000
Intergovernmental	264,432	245,713	225,953	1,093,560	427,021	54,180
Use of Money & Property	-	-	-	43,025	48,220	49,146
Miscellaneous	-	-	-	<u>17,220</u>	<u>25,500</u>	<u>18,500</u>
Subtotal Revenues	1,021,809	1,017,781	921,968	2,041,495	1,400,741	1,021,826
Other Financing Sources:						
General Long Term Debt Proceeds	-	-	-	-	2,478,125	-
Operating Transfers In	-	-	-	3,236,720	2,964,950	2,994,760
Proceeds of Fixed Asset Sales	-	-	-	<u>30,386</u>	<u>27,000</u>	<u>44,500</u>
Total Revenues & Other Sources	1,021,809	1,017,781	921,968	5,308,601	6,870,816	4,061,086
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service	1,047,075	1,362,043	1,362,471	-	-	-
Capital Projects	-	-	-	<u>3,731,780</u>	<u>4,429,516</u>	<u>6,389,196</u>
Subtotal Expenditures	1,047,075	1,362,043	1,362,471	3,731,780	4,429,516	6,389,196
Other Financing Uses:						
Operating Transfers Out	-	-	-	<u>657,202</u>	<u>896,500</u>	<u>892,695</u>
Total Expenditures & Other Uses	1,047,075	1,362,043	1,362,471	4,388,982	5,326,016	7,281,891
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(25,266)	(344,262)	(440,503)	919,619	1,544,800	(3,220,805)
Beginning Fund Balance - July 1,	\$ 4,486,203	\$ 4,460,937	\$ 4,116,675	\$ 3,303,561	\$ 4,223,180	\$ 5,767,980
Ending Fund Balance - June 30,	\$ 4,460,937	\$ 4,116,675	\$ 3,676,172	\$ 4,223,180	\$ 5,767,980	\$ 2,547,175

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS - THREE YEAR COMPARISON**

	----- NONMAJOR FUNDS -----			----- ALL GOVERNMENTAL FUNDS -----		
	ACTUAL <u>2005-06</u>	PROJECTED <u>2006-07</u>	BUDGET <u>2007-08</u>	ACTUAL <u>2005-06</u>	PROJECTED <u>2006-07</u>	BUDGET <u>2007-08</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 2,001,092	\$ 2,024,257	\$ 2,118,005	\$ 32,404,290	\$ 33,031,610	\$ 34,190,104
Less: Uncollected Delinquent Taxes-Levy Yr	357	357	357	27,983	27,982	27,982
Less: Credits To Taxpayers	88,191	88,191	88,191	1,039,628	1,039,629	1,039,629
Net Current Property Taxes	1,912,544	1,935,709	2,029,457	31,336,679	31,963,999	33,122,493
Delinquent Property Tax Revenue	357	357	357	27,983	27,982	27,982
Penalties, Interest & Costs On Taxes	-	-	-	791,859	735,000	785,000
Other County Taxes	70,273	72,954	75,861	5,711,130	5,960,453	6,120,250
Intergovernmental	3,223,404	2,940,250	2,976,341	18,596,026	18,388,995	17,788,241
Licenses & Permits	3,305	3,000	3,000	572,049	477,340	514,700
Charges For Services	66,568	49,000	46,000	4,656,145	4,608,729	4,640,744
Use of Money & Property	5,093	3,500	5,000	1,522,921	1,675,873	1,605,314
Miscellaneous	13,608	139,000	5,000	518,221	458,816	287,159
Subtotal Revenues	5,295,152	5,143,770	5,141,016	63,733,013	64,297,187	64,891,883
Other Financing Sources:						
General Long Term Debt Proceeds	-	-	-	-	2,478,125	-
Operating Transfers In	2,228,656	2,273,229	2,341,426	6,666,876	8,765,179	9,395,486
Proceeds of Fixed Asset Sales	-	-	-	50,780	47,200	56,000
Total Revenues & Other Sources	7,523,808	7,416,999	7,482,442	70,450,669	75,587,691	74,343,369
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	18,225,492	19,386,338	19,265,811
Physical Health & Social Services	-	-	-	5,489,011	5,724,868	6,051,691
Mental Health, MR & DD	-	-	-	13,416,089	14,836,915	15,508,495
County Environment & Education	435,712	435,712	472,082	3,558,603	3,763,833	4,045,978
Roads & Transportation	3,937,870	4,342,076	4,286,000	3,937,870	4,342,076	4,286,000
Government Services to Residents	-	-	-	1,866,796	1,853,061	2,036,390
Administration (interprogram)	-	-	-	7,306,402	7,894,508	8,731,728
Debt Service	-	-	-	3,235,130	3,483,161	3,481,276
Capital Projects	1,558,752	1,279,743	1,020,000	5,290,532	5,709,259	7,409,196
Subtotal Expenditures	5,932,334	6,057,531	5,778,082	62,325,925	66,994,019	70,816,565
Other Financing Uses:						
Operating Transfers Out	1,676,254	1,713,340	1,763,540	6,666,876	8,765,179	9,395,486
Total Expenditures & Other Uses	7,608,588	7,770,871	7,541,622	68,992,801	75,759,198	80,212,051
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(84,780)	(353,872)	(59,180)	1,457,868	(171,507)	(5,868,682)
Beginning Fund Balance - July 1,	\$ 1,784,486	\$ 1,699,706	\$ 1,345,834	\$ 18,293,773	\$ 19,751,641	\$ 19,580,134
Ending Fund Balance - June 30,	\$ 1,699,706	\$ 1,345,834	\$ 1,286,654	\$ 19,751,641	\$ 19,580,134	\$ 13,711,452



APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
ADMINISTRATION	\$ 341,407	\$ 358,363	\$ 355,149	\$ 371,966	3.8%
General Administration	341,407	358,363	355,149	371,966	3.8%
ATTORNEY	\$ 2,123,315	\$ 2,233,783	\$ 2,229,943	\$ 2,338,898	4.7%
County Attorney Administration	253,803	269,589	268,843	281,318	4.4%
Criminal Prosecution	1,583,728	1,665,546	1,661,472	1,745,912	4.8%
Corporation Counsel/Civil	285,784	298,648	299,628	311,668	4.4%
AUDITOR	\$ 1,245,673	\$ 1,213,972	\$ 1,191,145	\$ 1,342,113	10.6%
Auditor Administration	163,208	170,779	172,737	180,191	5.5%
Elections	499,815	424,067	426,568	533,200	25.7%
Business Finance	319,273	334,451	335,727	345,796	3.4%
Taxation	263,377	284,675	256,113	282,926	-0.6%
CAPITAL IMPROVEMENTS	\$ 3,090,174	\$ 5,206,250	\$ 3,679,043	\$ 5,717,831	9.8%
General Capital Improvements	3,090,174	5,206,250	3,679,043	5,717,831	9.8%
COMMUNITY SERVICES	\$ 8,020,473	\$ 8,274,515	\$ 8,892,680	\$ 9,388,394	13.5%
Community Services Administration	94,045	102,409	102,546	110,392	7.8%
General Relief	667,235	702,057	688,255	700,556	-0.2%
Veteran Services	111,360	124,704	99,694	117,152	-6.1%
Chemical Dep & Other Services	300,954	226,290	240,526	249,612	10.3%
MH-DD Services	6,846,879	7,119,055	7,761,659	8,210,682	15.3%
CONSERVATION (net of golf course)	\$ 3,205,816	\$ 3,604,045	\$ 3,485,570	\$ 3,626,033	0.6%
Conservation Administration	380,678	402,112	400,714	394,377	-1.9%
Parks & Recreation	1,946,239	2,174,566	2,085,514	2,302,656	5.9%
Conservation Capital Projects	641,607	780,450	750,473	671,365	-14.0%
Wapsi River Environmental Center	237,292	246,917	248,869	257,635	4.3%
DEBT SERVICES	\$ 1,047,076	\$ 1,391,039	\$ 1,362,043	\$ 1,362,471	-2.1%
Solid Waste Bonds	601,278	602,558	602,558	602,798	0.0%
River Renaissance Bonds	445,798	452,548	452,548	452,978	0.1%
GIS Bonds	-	335,933	306,937	306,695	
FACILITY & SUPPORT SERVICES	\$ 2,494,942	\$ 2,587,619	\$ 2,655,581	\$ 3,201,462	23.7%
FSS Administration	197,903	194,593	194,403	201,994	3.8%
Maint of Buildings & Grounds	1,240,996	1,187,564	1,260,718	1,658,378	39.6%
Custodial Services	428,578	436,543	447,360	510,967	17.0%
Support Services	627,465	768,919	753,100	830,123	17.0%

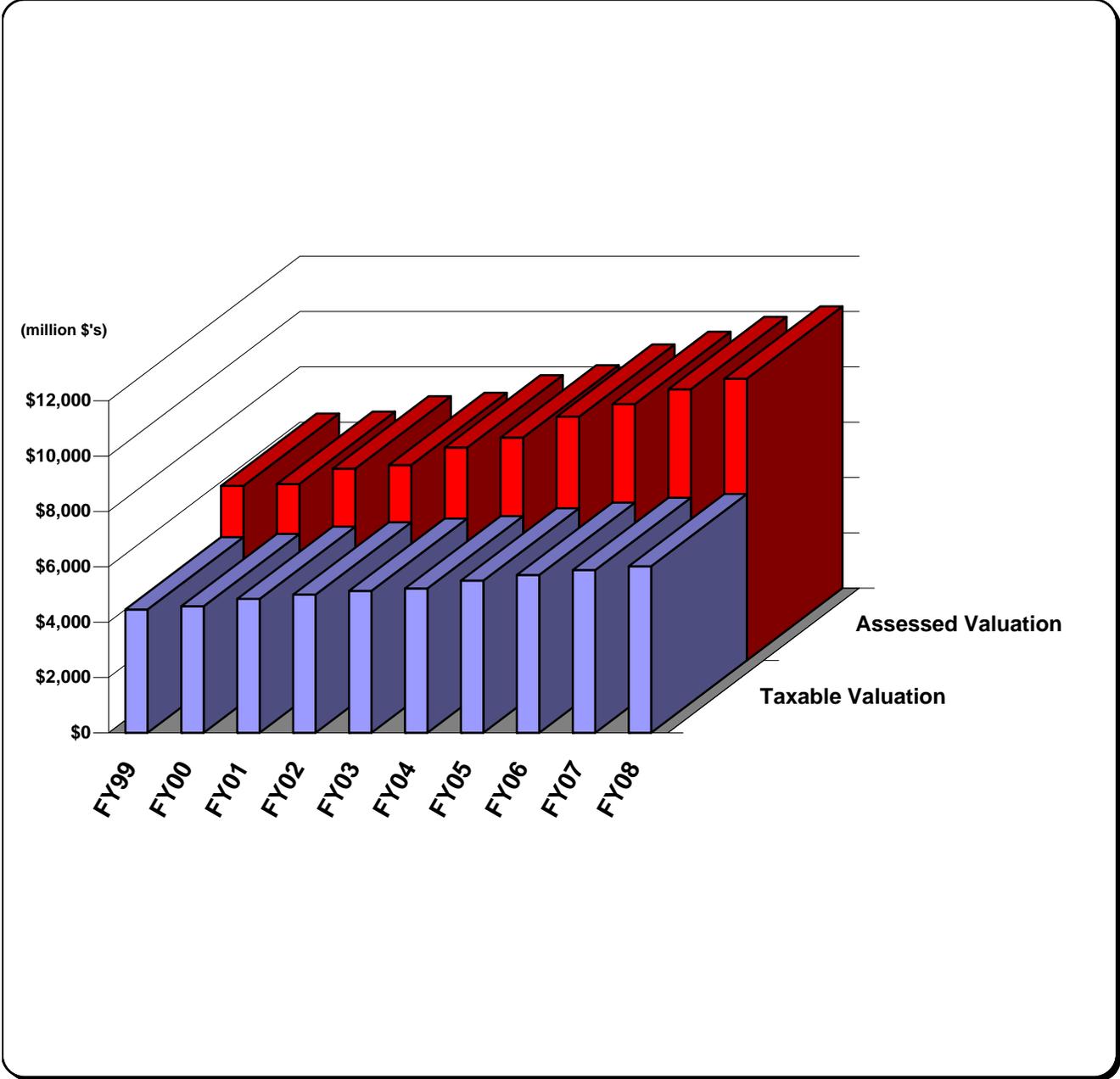
	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
HEALTH DEPARTMENT	<u>\$ 4,715,926</u>	<u>\$ 5,108,037</u>	<u>\$ 5,087,622</u>	<u>\$ 5,645,438</u>	10.5%
Administration	474,492	507,127	520,083	545,085	7.5%
Medical Examiner	281,818	302,062	301,974	320,832	6.2%
Jail Inmate Health	816,696	845,572	890,274	1,127,421	33.3%
Emergency Medical Services	153,181	166,091	156,105	201,008	21.0%
Clinical Services	715,626	822,057	797,690	882,329	7.3%
Community Relations & Planning	1,613,852	1,737,007	1,728,796	1,841,935	6.0%
Environmental Health	660,261	728,121	692,700	726,828	-0.2%
HUMAN SERVICES	<u>\$ 233,696</u>	<u>\$ 237,583</u>	<u>\$ 279,081</u>	<u>\$ 302,677</u>	27.4%
Administrative Support	64,959	74,690	72,965	77,752	4.1%
Case Management	168,737	162,893	206,116	224,925	38.1%
INFORMATION TECHNOLOGY	<u>\$ 1,041,811</u>	<u>\$ 1,232,807</u>	<u>\$ 1,208,767</u>	<u>\$ 1,290,336</u>	4.7%
Administration	109,617	115,784	115,097	121,727	5.1%
Information Processing	932,194	1,117,023	1,093,670	1,168,609	4.6%
JUVENILE COURT SERVICES	<u>\$ 819,791</u>	<u>\$ 857,524</u>	<u>\$ 919,632</u>	<u>\$ 983,121</u>	14.6%
Juvenile Detention Center	819,791	857,524	919,632	983,121	14.6%
NON-DEPARTMENTAL	<u>\$ 4,605,457</u>	<u>\$ 4,749,239</u>	<u>\$ 4,645,233</u>	<u>\$ 4,431,424</u>	-6.7%
Non-Departmental	547,485	704,418	736,419	742,425	5.4%
Court Support Costs	146,684	154,640	154,640	158,739	2.7%
Other Law Enforcement Costs	2,752,144	2,656,638	2,559,960	2,248,168	-15.4%
Flood Emergency Costs	6,577	-	-	-	
Risk Management Program	1,044,592	1,156,743	1,117,414	1,205,292	4.2%
Hotel/Motel Unit	38,975	3,000	3,000	3,000	0.0%
MH-DD Contingency	-	-	-	-	
Jail Alternatives	69,000	73,800	73,800	73,800	0.0%
HUMAN RESOURCES	<u>\$ 366,204</u>	<u>\$ 378,040</u>	<u>\$ 374,899</u>	<u>\$ 383,975</u>	1.6%
Human Resource Management	366,204	378,040	374,899	383,975	1.6%
PLANNING & DEVELOPMENT	<u>\$ 319,009</u>	<u>\$ 348,733</u>	<u>\$ 340,242</u>	<u>\$ 363,452</u>	4.2%
P & D Administration	121,147	131,669	126,614	132,227	0.4%
Code Enforcement	174,835	198,364	194,928	212,525	7.1%
Tax Deed Properties	23,027	18,700	18,700	18,700	0.0%
RECORDER	<u>\$ 624,164</u>	<u>\$ 687,103</u>	<u>\$ 662,607</u>	<u>\$ 706,497</u>	2.8%
Recorder Administration	128,219	129,561	136,007	141,431	9.2%
Public Records	376,633	410,736	396,629	408,992	-0.4%
Vital Records	119,312	146,806	129,971	156,074	6.3%

	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
SECONDARY ROADS	\$ 5,496,622	\$ 5,935,500	\$ 5,621,819	\$ 5,306,000	-10.6%
Administration	168,641	190,000	161,500	181,000	-4.7%
Engineering	410,336	417,500	405,500	445,000	6.6%
Bridges & Culverts	195,948	152,000	162,000	165,000	8.6%
Roads	1,317,757	1,458,000	1,484,476	1,435,000	-1.6%
Snow & Ice Control	184,878	272,000	272,000	268,000	-1.5%
Traffic Controls	149,023	183,000	173,000	180,000	-1.6%
Road Clearing	195,127	150,000	150,000	155,000	3.3%
New Equipment	433,980	620,000	590,600	484,000	-21.9%
Equipment Operations	816,074	820,000	825,000	867,000	5.7%
Tools, Materials & Supplies	40,981	68,000	63,000	58,500	-14.0%
Real Estate & Buildings	25,125	55,000	55,000	47,500	-13.6%
Roadway Construction	1,558,752	1,550,000	1,279,743	1,020,000	-34.2%
SHERIFF	\$ 12,850,967	\$ 13,866,705	\$ 13,697,930	\$ 13,328,947	-3.9%
Sheriff Administration	247,849	267,221	268,172	278,817	4.3%
Patrol	2,215,394	2,278,411	2,144,743	2,377,069	4.3%
Jail/Prisoner Transportation	7,245,807	7,942,417	7,974,394	7,134,208	-10.2%
Civil Deputies	359,713	414,546	374,007	413,611	-0.2%
Communications/Records	1,151,428	1,290,626	1,262,154	1,376,728	6.7%
Investigations	807,178	795,910	748,169	783,351	-1.6%
Bailiffs/Courthouse Security	547,696	577,767	635,408	655,591	13.5%
Civil-Clerical	275,902	299,807	290,883	309,572	3.3%
SUPERVISORS	\$ 242,102	\$ 264,536	\$ 257,600	\$ 269,803	2.0%
Supervisors, Board of	242,102	264,536	257,600	269,803	2.0%
TREASURER	\$ 1,564,278	\$ 1,672,202	\$ 1,650,394	\$ 1,723,574	3.1%
Treasurer Administration	153,090	161,978	158,763	168,461	4.0%
Tax Administration	403,520	433,486	432,241	447,850	3.3%
Motor Vehicle Registration-CH	408,768	439,584	432,361	452,311	2.9%
County General Store	311,545	328,586	325,670	338,527	3.0%
Accounting/Finance	287,355	308,568	301,359	316,425	2.5%

	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
AUTHORIZED AGENCIES:					
BI-STATE REGIONAL COMMISSION	\$ 64,101	\$ 65,063	\$ 65,063	\$ 67,015	3.0%
Regional Planning/Technical Assistance	64,101	65,063	65,063	67,015	3.0%
BUFFALO AMBULANCE	\$ 22,650	\$ 32,650	\$ 32,650	\$ 32,650	0.0%
Buffalo-Emergency Care & Transfer	22,650	32,650	32,650	32,650	0.0%
CENTER FOR ALCOHOL/DRUG SERV	\$ 303,719	\$ 309,056	\$ 342,816	\$ 362,141	17.2%
Outpatient Services	42,500	40,000	40,000	40,000	0.0%
Residential Services	261,219	269,056	269,056	277,128	3.0%
Jail Based Assessment & Treatment	-	-	33,760	45,013	
CENTER FOR ACTIVE SENIORS	\$ 212,706	\$ 216,902	\$ 216,902	\$ 223,348	3.0%
Outreach to Older Persons	103,235	106,330	106,330	110,583	4.0%
Transportation for Older Persons	40,310	40,314	40,314	41,000	1.7%
Day Care for Older Persons	14,286	14,286	14,286	14,286	0.0%
Volunteer Services for Older Person	36,578	37,675	37,675	39,182	4.0%
Leisure Services for Older Persons	18,297	18,297	18,297	18,297	0.0%
Other Programs	-	-	-	-	
COMMUNITY HEALTH CARE	\$ 315,424	\$ 324,887	\$ 324,887	\$ 334,634	3.0%
Health Services-Comm Services	262,478	271,941	271,941	281,688	3.6%
Health Services-Other	52,946	52,946	52,946	52,946	0.0%
EMERGENCY MANAGEMENT AGENC	\$ 25,357	\$ 35,357	\$ 35,357	\$ 35,357	0.0%
Emergency Preparedness	25,357	35,357	35,357	35,357	0.0%
DURANT AMBULANCE	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Durant-Emergency Care & Transfer	20,000	20,000	20,000	20,000	0.0%
HANDICAPPED DEVELOPMENT CTR	\$ 2,190,384	\$ 2,218,174	\$ 2,218,174	\$ 2,309,583	4.1%
Residential Program	1,653,978	1,447,088	1,447,088	1,509,029	4.3%
Vocational Services	509,284	606,246	606,246	644,405	6.3%
Developmental Services	27,122	164,840	164,840	156,149	-5.3%
HUMANE SOCIETY	\$ 28,756	\$ 29,762	\$ 29,762	\$ 30,804	3.5%
Animal Shelter	28,756	29,762	29,762	30,804	3.5%
COUNTY LIBRARY	\$ 435,712	\$ 435,712	\$ 435,712	\$ 472,082	8.3%
Library Resources & Services	435,712	435,712	435,712	472,082	8.3%

	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Revised Estimate 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change From Prior Budget</u>
MEDIC E.M.S.	\$ -	\$ 100,000	\$ -	\$ 63,432	-36.6%
Emergency Medical Services	-	100,000	-	63,432	-36.6%
QC CONVENTION/VISITORS BUREAU	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.0%
Regional Tourism Development	70,000	70,000	70,000	70,000	0.0%
QC DEVELOPMENT GROUP	\$ 37,957	\$ 37,957	\$ 37,957	\$ 37,957	0.0%
Regional Economic Development	37,957	37,957	37,957	37,957	0.0%
VERA FRENCH CMHC	\$ 4,150,258	\$ 4,651,678	\$ 4,567,759	\$ 4,673,150	0.5%
Outpatient Services	1,336,210	1,375,422	1,414,633	1,429,273	3.9%
Community Support Services	373,160	441,422	458,565	459,079	4.0%
Community Services	62,829	64,666	65,276	66,555	2.9%
Case Management	570,085	785,895	626,440	655,213	-16.6%
Inpatient Services	74,051	76,273	77,016	79,323	4.0%
Residential	1,087,542	1,240,094	1,240,095	1,289,700	4.0%
Day Treatment Services	305,241	313,986	322,730	325,995	3.8%
Case Monitoring	150,022	154,473	158,924	160,587	4.0%
Employment Services	73,556	78,358	80,640	81,493	4.0%
Jail Case Management	117,562	121,089	123,440	125,932	4.0%
TOTAL ALL DEPTS/AGENCIES	<u>\$ 62,325,927</u>	<u>\$ 68,754,793</u>	<u>\$ 66,994,019</u>	<u>\$ 70,816,565</u>	3.0%

TAXABLE VALUATIONS vs 100% ASSESSMENTS TEN YEAR COMPARISON (in million \$'s)



Currently due to a State applied rollback to residential property, taxable values are only 45.6% of the County's fully assessed residential property values.

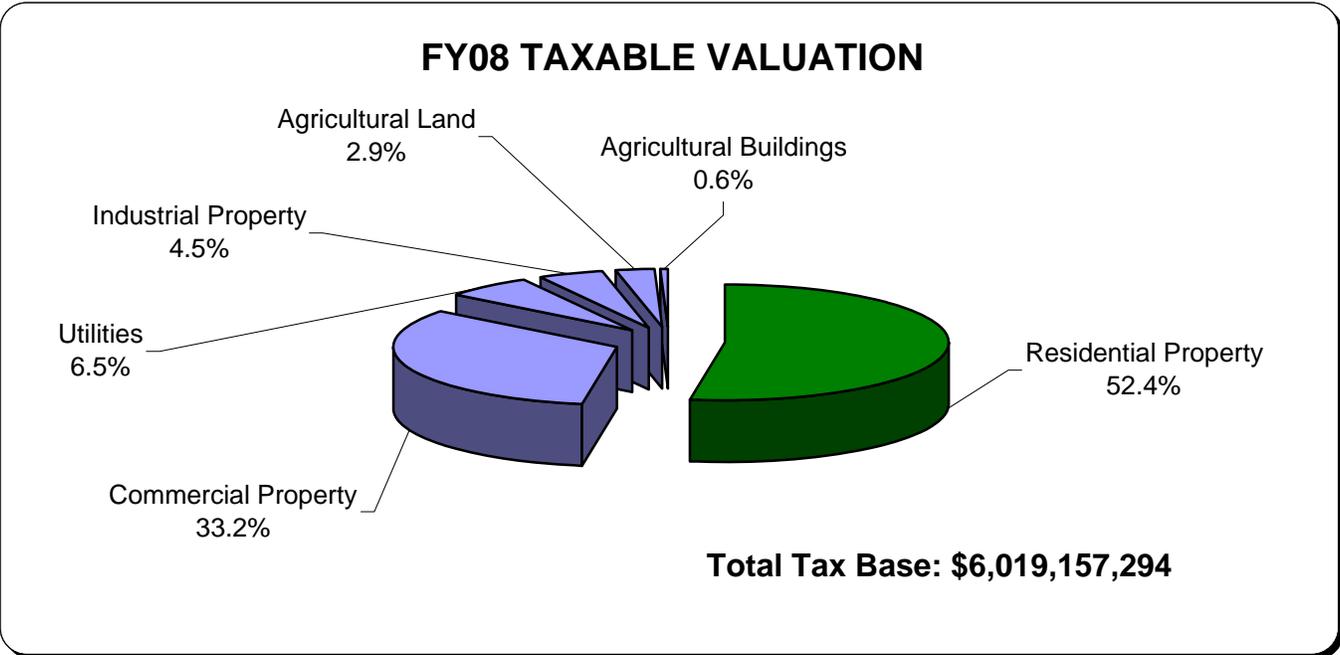
ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY

TEN FISCAL YEAR COMPARISON

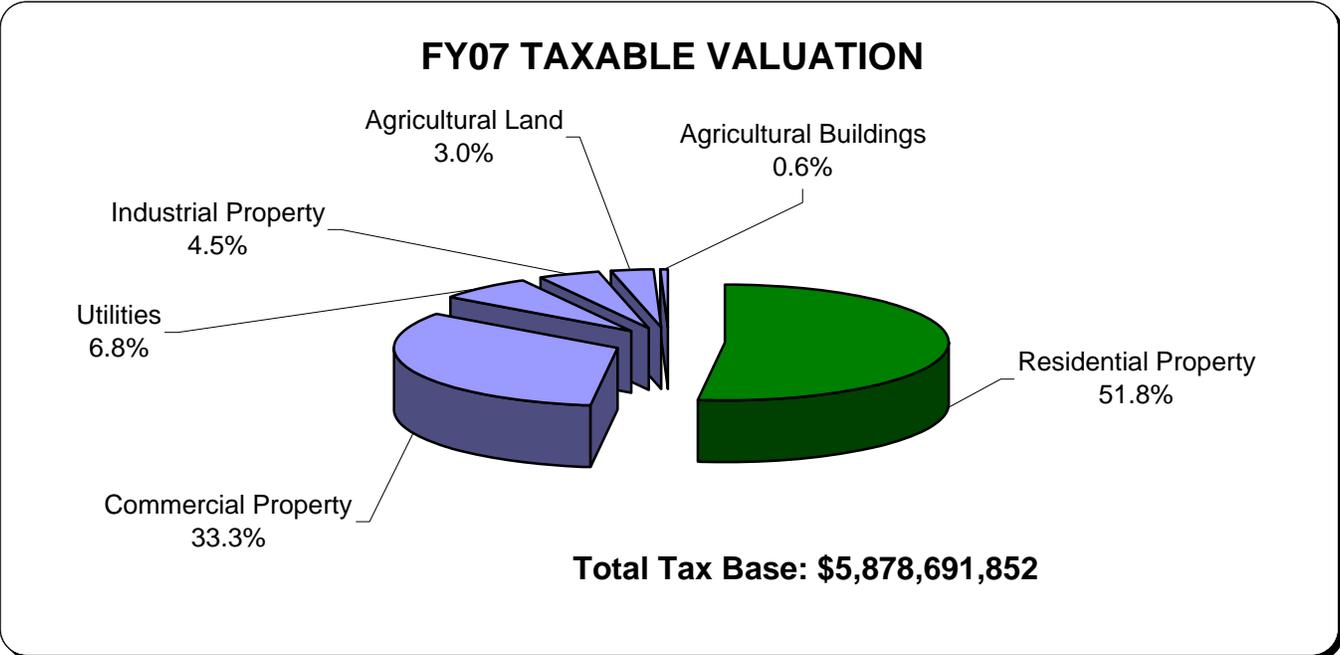
<u>Fiscal Year</u>	<u>----- Real Property -----</u>		<u>----- Personal Property -----</u>	
	<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>
1998-99	3,807,731,607	5,668,739,100	255,956,108	255,956,108
1999-00	3,972,859,733	5,777,153,288	244,123,480	244,123,480
2000-01	4,283,599,697	6,382,142,701	190,103,913	190,103,913
2001-02	4,494,546,377	6,542,552,088	128,389,476	128,389,476
2002-03	4,697,380,131	7,262,052,360	55,912,460	55,912,460
2003-04	4,812,295,795	7,645,182,637	5,356,152	5,356,152
2004-05	5,087,898,264	8,391,908,958	-	-
2005-06	5,299,824,281	8,858,213,729	-	-
2006-07	5,479,723,470	9,401,603,691	-	-
2007-08	5,628,344,599	9,795,520,756	-	-

----- Utilities -----		----- Total -----		Ratio Taxable to Assessed Value	Tax Increment Financing District Values
<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>		
390,444,779	390,533,049	4,454,132,494	6,315,228,257	70.5%	116,708,030
360,261,226	360,261,226	4,577,244,439	6,381,537,994	71.7%	175,894,540
367,488,907	367,528,097	4,841,192,517	6,939,774,711	69.8%	207,991,891
373,127,833	373,127,833	4,996,063,686	7,044,069,397	70.9%	218,666,744
376,312,988	376,928,465	5,129,605,579	7,694,893,285	66.7%	226,164,092
402,785,799	403,680,208	5,220,437,746	8,054,218,997	64.8%	232,697,034
416,619,162	416,632,167	5,504,517,426	8,808,541,125	62.5%	213,970,420
405,323,627	405,323,627	5,705,147,908	9,263,537,356	61.6%	235,146,048
398,968,382	398,999,188	5,878,691,852	9,800,602,879	60.0%	235,262,665
390,812,695	390,812,695	6,019,157,294	10,186,333,451	59.1%	301,116,369

TAXABLE VALUATION BY CLASS OF PROPERTY



Residential property valuations represent over half of the County's tax base. Residential valuations would represent 69%, however, the State mandated rollback percentage shifts the tax burden to other classes.



TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2005 For FY07	% of Total	January 1,2006 For FY08	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	3,046,560,682	51.8%	3,156,084,535	52.4%	109,523,853	3.6%
Commercial Property	1,957,869,016	33.3%	1,995,462,125	33.2%	37,593,109	1.9%
Utilities	398,968,382	6.8%	390,812,695	6.5%	(8,155,687)	-2.0%
Industrial Property	266,596,166	4.5%	267,857,620	4.5%	1,261,454	0.5%
Agricultural Land	175,743,929	3.0%	175,301,656	2.9%	(442,273)	-0.3%
Agricultural Buildings	32,953,677	0.6%	33,638,663	0.6%	684,986	2.1%
Total	5,878,691,852	100.0%	6,019,157,294	100.0%	140,465,442	2.4%
UNINCORPORATED AREAS						
Residential Property	372,375,890	53.2%	382,536,656	54.0%	10,160,766	2.7%
Commercial Property	50,396,488	7.2%	51,122,268	7.2%	725,780	1.4%
Utilities	96,301,965	13.8%	93,697,424	13.2%	(2,604,541)	-2.7%
Industrial Property	1,185,050	0.2%	1,450,370	0.2%	265,320	22.4%
Agricultural Land	148,982,045	21.3%	148,684,190	21.0%	(297,855)	-0.2%
Agricultural Buildings	30,259,687	4.3%	30,981,705	4.4%	722,018	2.4%
Total	699,501,125	100.0%	708,472,613	100.0%	8,971,488	1.3%
Property in Cities	5,179,190,727	88.1%	5,310,684,681	88.2%	131,493,954	2.5%
Property in Rural Areas	699,501,125	11.9%	708,472,613	11.8%	8,971,488	1.3%
Total	5,878,691,852	100.0%	6,019,157,294	100.0%	140,465,442	2.4%

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2005 For FY07	January 1,2006 For FY08	Amount Change	% Change
Tax Increment Financing District Values	235,262,665	301,116,369	65,853,704	28.0%
Military Exemptions	18,861,585	18,644,747	(216,838)	-1.1%
Utilities/Railroads Rollback Amount	30,806	0	(30,806)	-100.0%
Ag Land/Buildings Rollback Amount	0	0	0	
Commercial Rollback Amount	18,110,797	0	(18,110,797)	-100.0%
Residential Rollback Amount	3,649,645,174	3,847,415,041	197,769,867	5.4%
Total Rollback Loss	3,667,786,777	3,847,415,041	179,628,264	4.9%
Total Excluded Values	3,921,911,027	4,167,176,157	245,265,130	6.3%
Percent of Tax Base Excluded	40.0%	40.9%		

PROPERTY TAX LEVY COMPARISON

ALL FUNDS

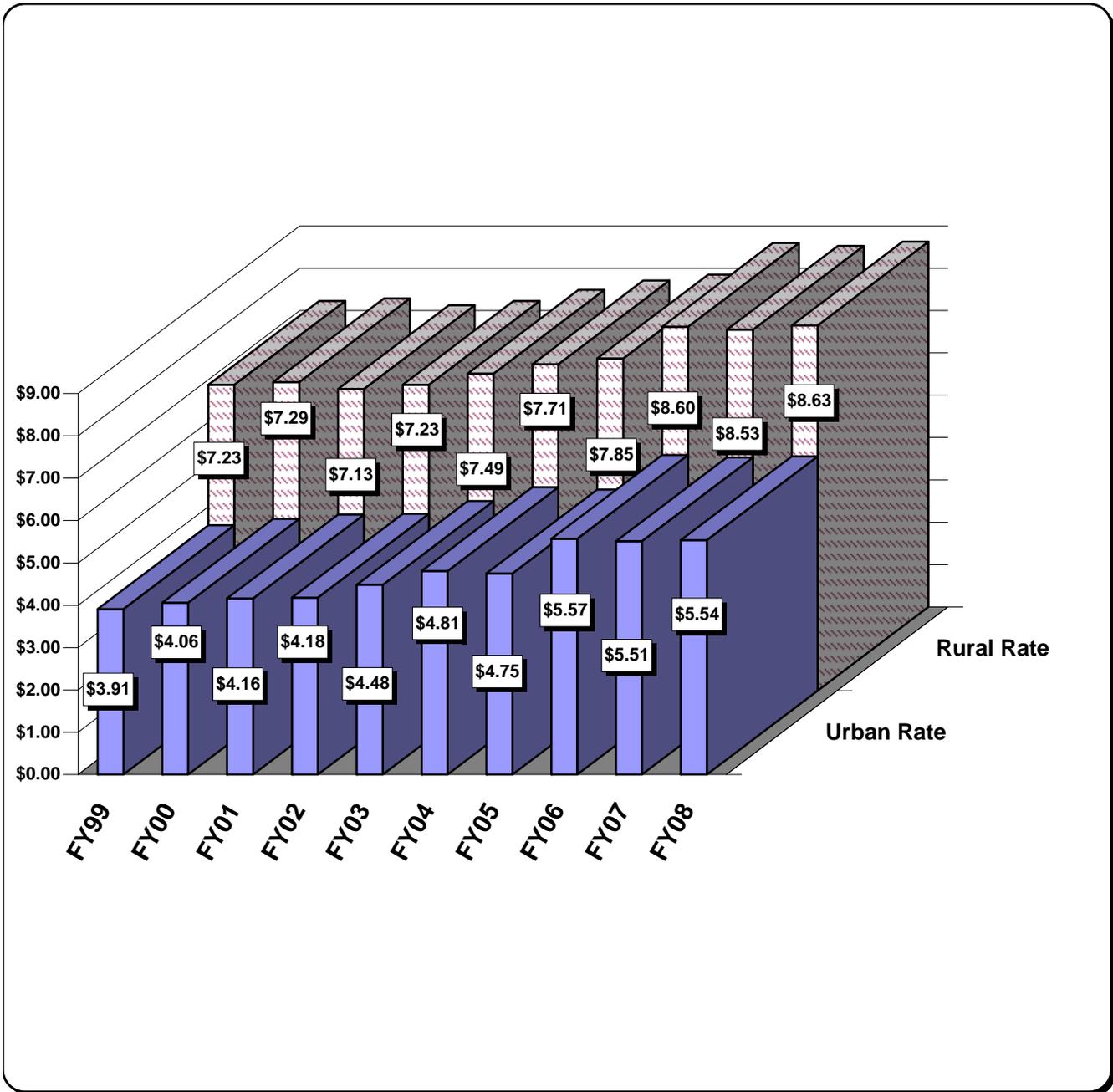
	----- 2006-07 Budget -----		----- 2007-08 Budget -----		Levy Amount % Incr -Decr
	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	
General Fund	\$ 27,165,266	\$ 4.81937	\$ 28,203,364	\$ 4.87728	3.8%
Special Revenue Fund					
MH-DD	3,171,875	0.56272	3,178,002	0.54958	0.2%
Debt Service Fund	<u>757,290</u>	<u>0.12897</u>	<u>690,733</u>	<u>0.11354</u>	
Total County-Wide Levy	\$ 31,094,431	\$ 5.51106 ⁽¹⁾	\$ 32,072,099	\$ 5.54040 ⁽¹⁾	3.1%
Special Revenue Fund (rural only)					
Rural Services Basic	<u>2,043,351</u>	<u>3.01496</u> ⁽²⁾	<u>2,118,005</u>	<u>3.08626</u> ⁽²⁾	3.7%
Total Gross Levy	\$ 33,137,782	\$ 8.52602	\$ 34,190,104	\$ 8.62666	3.2%
Less State Replacement Credits Against Levied Taxes	<u>948,280</u>		<u>1,039,629</u>		9.6%
Total Net Levy	<u>\$ 32,189,502</u>	<u>\$ 8.52602</u> ⁽³⁾	<u>\$ 33,150,475</u>	<u>\$ 8.62666</u> ⁽³⁾	3.0%

⁽¹⁾ Corporate rate levied against property in incorporated areas (cities)

⁽²⁾ Levied in the unincorporated areas only for Secondary Roads and for participation in the County Library System

⁽³⁾ Rural rate levied against property in unincorporated areas (townships)

TEN YEAR LEVY RATE COMPARISON



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

TAX LEVIES AND LEVY RATES 10 YEAR HISTORICAL COMPARISON

<u>Fiscal Year</u>	<u>Gross Tax Levy</u> ⁽¹⁾	<u>Urban Levy Rate</u> ⁽²⁾	<u>Rural Levy Rate</u> ⁽³⁾
1998-99	19,163,522	3.91472	7.23492
1999-00	20,346,984	4.05869	7.29139
2000-01	20,877,375	4.15929	7.13428
2001-02	21,804,260	4.18290	7.23474
2002-03	23,845,935	4.48067	7.49188
2003-04	25,878,253	4.80887	7.71192
2004-05	26,965,556	4.75497	7.84647
2005-06	32,435,612	5.56513	8.60445
2006-07	33,137,782	5.51106	8.52602
2007-08	34,190,104	5.54040	8.62666

⁽¹⁾ Includes State replacement credits against levies taxes

⁽²⁾ Urban levy rate per \$1,000 taxable valuation levied against property in incorporated areas (cities)

⁽³⁾ Rural levy rate per \$1,000 taxable valuation levied against property in unincorporated areas (township)