

TABLE OF CONTENTS

	<u>Page</u>
<i>Title Page</i>	
<i>Scott County's PRIDE Philosophy</i>	
<i>Distinguished Budget Presentation Award</i>	
INTRODUCTORY SECTION	
Table of Contents	1
The Budget Guide	6
The County Past to the Present	7
Budget Message	8
Listing of Officials	23
Organizational Chart	24
Employee Authorization History	25
FTE Staffing Trends - Graph	26
FTE Staffing By Department – Graph	27
FTE Staffing by Service Area – Graph	28
Fund Statement - All Funds	29
Revenue Estimates - All Funds	30
Expenditure Estimates - All Funds	31
All County Funds - Revenues - Reconciliation Information	32
County Revenues by Source - Graph	33
Revenue Sources	34
All County Funds - Expenditure - Reconciliation Information	35
All County Expenditures by Fund - Graph	36
Appropriations by Service Area - Graph	37
Service Area Descriptions	38
Appropriation Summary by Service Area	39
Appropriations by Service Area - Operating Budget Only - Graph	40
Combined Statement of Revenues, Expenditures And Changes in Fund Balance	41

Appropriation Summary By Programs Within Department	45
Taxable Valuations vs. 100% Assessments- Graph.....	50
Assessed and Taxable Values of Taxable Property	51
Taxable Valuation By Class of Property - Graph	53
Taxable Property Valuation Comparison.....	54
Property Tax Levy Comparison.....	55
Ten Year Levy Rate Comparison - Graph	56
Tax Levies and Levy Rates - 10 Year Historical Comparison	57

MAJOR GOVERNMENTAL FUNDS

General Fund Narrative.....	58
General Fund Statement.....	62
General Fund Unreserved Ending Fund Balance - Graph	66
Proposed One-Time Uses of Unreserved General Fund Balance.....	64
General Fund Revenue Sources	65
General Fund Revenues by Type - Graph.....	66
General Fund Expenditures by Service Area.....	67
General Fund Expenditures by Service Area - Graph	68
MH-DD Fund Narrative.....	69
MH-DD Fund Statement.....	70
MH-DD Revenue Sources	71
MH-DD Expenditure Detail.....	72
Debt Services Fund Narrative.....	73
Debt Expenditures Ten Year Comparison - Graph.....	74
Debt Services Fund Statement	75
Remaining Outstanding Debt - Graph	76
Capital Projects Fund Narrative.....	77
Capital Projects Fund Statement.....	78
General Capital Projects Fund Statement	79
Electronic Equipment Fund Statement	80
Vehicle Replacement Fund Statement.....	81

Conservation Equipment Reserve Fund Statement.....	82
Conservation CIP Reserve Fund Statement.....	83
Capital Projects Plan Development Process	84
Five Year Capital Project Plan.....	89

NONMAJOR GOVERNMENTAL FUNDS

Non-major Governmental Summary Fund Statement	98
Rural Services Basic Fund Narrative.....	99
Rural Services Basic Fund Statement.....	100
Secondary Roads Fund Narrative	101
Road Use Tax Revenues - Graph.....	102
Secondary Roads Fund Statement	103
Recorder’s Record Management Fund Narrative	104
Recorder's Record Management Fund Statement.....	105

BUSINESS-TYPE ACTIVITIES FUNDS

Golf Course Enterprise Fund Narrative.....	106
Golf Course Enterprise Fund Statement	107
Ten Year Comparison of Golf Course Rounds – Graph.....	108

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	121
Health *	127
Juvenile Court Services.....	129
Non-Departmental *.....	131
Sheriff *	133

Authorized Agency

Buffalo Ambulance.....	143
Center for Alcohol/Drug Services *	145

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

Authorized Agency (Con't)

Durant Ambulance147
Emergency Management149
Medic E.M.S.153

Physical Health and Social Services Service Area

Department

Community Services *157
Health *163
Human Services *171

Authorized Agency

Center for Active Seniors, Inc.173
Center for Alcohol/Drug Services *183
Community Health Care *187

Mental Health, Mental Retardation and Developmental Disabilities Service Area

Department

Community Services *193
Human Services *197

Authorized Agency

Handicapped Development Center199
Vera French Community Mental Health Center205

County Environment & Education Service Area

Department

Conservation227
Planning and Development235

Authorized Agency

Bi-State Planning Commission239
Humane Society241
Library.....243

County Environment & Education Service Area (Con't)

Authorized Agency (Con't)

Quad City Convention/Visitors Bureau245
Quad City Development Group247

Roads and Transportation Service Area

Department

Secondary Roads.....251

Government Services to Residents Service Area

Department

Auditor *261
Recorder265
Treasurer *271

Administration (Inter-Program Services) Service Area

Department

Administration277
Auditor *279
Facility and Support Services283
Human Resources291
Information Technology293
Non-Departmental *297
Supervisors, Board of.....299
Treasurer *301

SUPPLEMENTAL INFORMATION.....308

Basis of Accounting.....309
Budget Calendar311
Budget Preparation Process312
Miscellaneous Statistics About Scott County316
Budget Glossary.....318
Financial Management Policies323
Pay Plan351

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 2009-10 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 FY08 status, the budget and projected FY09 status, and the requested and adopted FY10 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 FY10, 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.

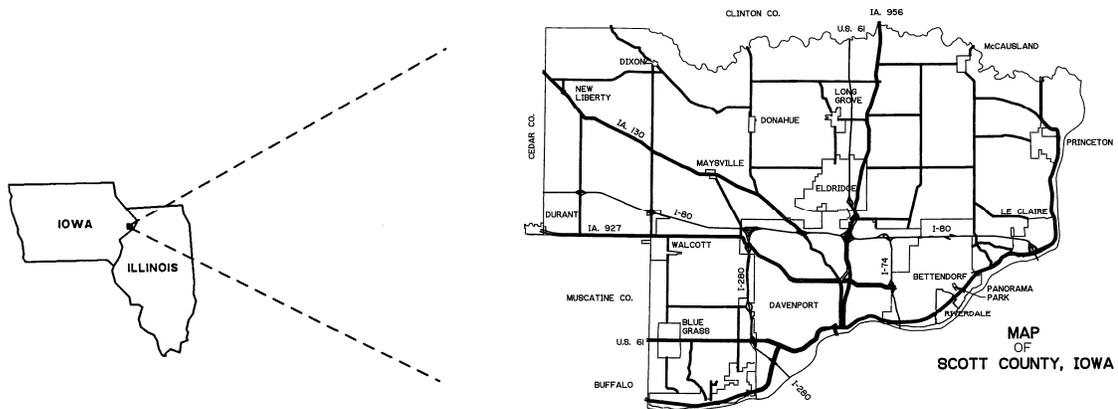
Past to the Present



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 375,000.

"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

600 West Fourth Street
Davenport, Iowa 52801-1003

Ph: (563) 326-8749 Fax: (563) 328-3285
www.scottcountyiowa.com



JIM HANCOCK
Chairman
TOM SUNDERBRUCH
Vice Chairman
CHRIS GALLIN
LARRY MINARD
JEFF LISKE

March 15, 2009

TO: The Citizens of Scott County

RE: 2009-10 Budget Message

The budget for Fiscal Year 2009-10 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, 2008. 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.

For over two decades, the Scott County Board of Supervisors has participated in a formalized goal setting process using an outside facilitator. Target issues are identified and established with annual updates. Team building activities are also worked on during this process. The current policy agenda, management agenda, and long term goals are listed below:

SCOTT COUNTY GOALS
2009-2014

- Financially Sound County Government
 - Growing County
 - Healthy, Safe Community
- Service Excellence with P.R.I.D.E.
 - Regional Leadership
- Leader as a Sustainable County

POLICY AGENDA 2009

TOP PRIORITY

1. Balanced Budget with Fund Balance
2. Quad City Development Group: Participation and Direction
3. Air Quality Attainment: County Strategy
4. Court Room Renovation
5. IT Master Plan

HIGH PRIORITY

1. Fine Payment Program
2. Juvenile Court Service Space
3. Election Equipment: Direction and Funding
4. Citrix Upgrade Funding
5. Legislative Program: Advocacy
6. Sustainability Policy: Direction

MANAGEMENT AGENDA 2009

TOP PRIORITY

1. Budget Revision
2. Stimulus Package Projects
3. Financial Management System
4. Diversion Program: Performance Measurement, Effectiveness Assessment
5. SECC Implementation
6. Lean Concept and Efficiencies Program

HIGH PRIORITY

1. Leadership Development Program
2. Human Resources/Administrative Policies: Refinement
3. Sustainability Public Education and Awareness
4. Green Team: Initiatives
5. Sustainability Plan for County by Departments

Following the process of identifying policy & management agenda priorities, detailed action plans are developed to address all 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 bi-monthly by the Board with the County Administrator and the elected and appointed department heads.

At these 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 policy and management 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 Manager 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 and management 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 FY10 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 FY10 budget process were:

1. Continued technology upgrades and training; Internet access; E-mail (Internet and Intranet); data base access; and public accessibility.
2. Space utilization plan implementation.
3. Retention and development of employees.
4. GIS system development and implementation.

5. Consolidated Dispatch Implementation
6. Impact of potential legislation

The FY10 Budget Initiatives that addressed or impacted these areas are described below:

1. 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 FY10 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 FY10 budget includes bond amortization for implementation and development of the GIS Plan (\$308,095 annual debt cost)
- FY10 and FY11 CIP Plan begins phone switch system replacement/upgrade
- County Website nationally recognized with Digital Award

2. Space utilization plan implementation

- The Scott County Administrative Center renovation project and the lower level of the Courthouse and security elevator were completed in the FY05 fiscal year with the County Attorney's Office and Court Administration Offices completed in FY08. The proposed Capital Project Plan includes continued renovation of the Courthouse beginning in FY10 to bring back the Juvenile Court Services currently housed in leased space. This project continues to use gaming revenues, General Fund balance and CIP funds to fund the project on a pay-as-you-go basis.
- General Fund tax levy transfer to Capital Fund for FY10 increased \$50,000 as previously approved, however this tax levy transfer will not happen as previously planned. The county has opted to keep these funds in the general fund in order to balance the budget.

3. 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

4. GIS System Development and Implementation (Geographical Information System)

- FY10 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. A new GIS Analyst position was created in FY09, as contained in the original GIS report recommendations.
- GIS Steering Committee and GIS Technical Committee formed and playing major role in GIS implementation project

5. Consolidated Dispatch Implementation

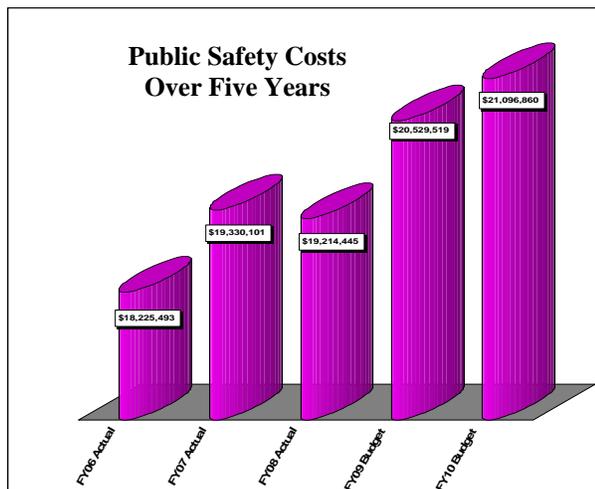
- FY10 Budget includes \$300,000 in new funding to support staffing during development and implementation of the new SECC.

6. Impact of potential legislation (MH-DD funding impact; Property Tax Reform) MHDD – Mental Health – Developmental Disabilities

- 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

Additionally, the FY10 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 FY10, total net property taxes represent 52.3% of total County revenues. This is a higher percentage from ten years ago in FY00 when it was 44%. There are many reasons for the increase such as historically low interest rates during this period and rising health care costs. However, the largest area of cost increase has been Public Safety and the jail capacity problem. The graph at the right shows the increasing Public Safety costs over the past five years. It is noted that the amounts in the graph do

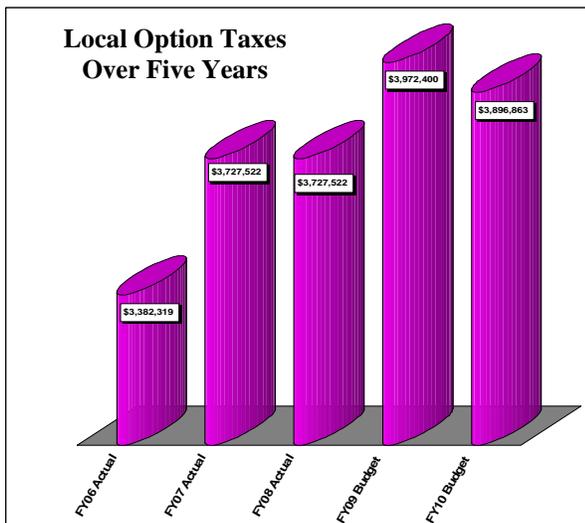
not include the debt service rental payment to the Public Safety Authority described further in the Capital Improvement section of this budget message.

Interest income remains 60% 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. As other revenues fall, the county can continue to rely on local option tax as property tax relief. The County is projecting a 2% decrease in this revenue for FY10. 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.

As one of the Board's goals mentioned above, a group of County Employees have been trained in the process of LEAN. LEAN is a philosophy of process management that provides for the systematic identification and elimination of waste in work processes allowing employees to be more productive and organizations to remain competitive and achieve cost savings. Through this training, the County's goal is to find \$1 million in savings as employees find ways to LEAN their processes, increase non-tax revenues, reduce on-going expenditures and/or increase productivity. By participating in these types of programs in the last few years, the County has 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 5.5% of total County revenues for FY10 and have increased 13% over the

past five years (see graph). 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 FY10 has increased from \$5.34 to \$5.48, or + 2.6% for property located in incorporated areas (cities) and increased from \$8.36 to \$8.50, or + 1.7% for property located in unincorporated areas (townships). This increase was required due to a heavier reliance on property tax to cover losses in other revenues such as interest income, grants, and charges for service revenues. This levy for FY10 is still below the levy rates of FY06, FY07, and FY08. There were no new major programs added for FY10. It is noted that four years ago in FY06 a substantial levy increase was realized due to the voter approved jail expansion/renovation project and increased jail programming costs.

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 1.9% increase, as indicated below:

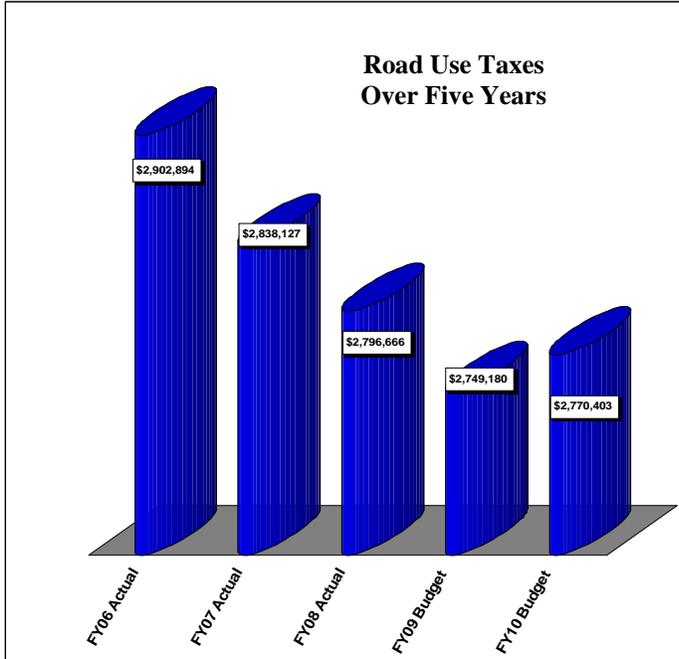
Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
2000-01	4.15929	2.5	7.13428	-2.2
2001-02	4.18290	0.6	7.23474	1.4
2002-03	4.48067	7.2	7.49188	3.6
2003-04	4.80887	7.3	7.71192	2.9
2004-05	4.75497	-1.2	7.84647	1.8
2005-06	5.56513	17.0	8.60445	9.7
2006-07	5.51106	-1.0	8.52602	-0.9
2007-08	5.54040	0.5	8.62666	1.2
2008-09	5.34263	-3.6	8.36217	-3.1
2009-10	5.48399	2.6	8.50353	1.7

Scott County's corporate & rural rate and property tax amount per capita rank *lowest* respectively among the eight largest urban counties in Iowa even though we rank 3rd in population. It is even more revealing that Scott County has the second 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% annually over the past ten years. This relatively moderate 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 45.6% of fair market value. The agriculture land / structure rollback computation was 93.9% for FY10. There were no rollbacks for commercial, industrial, or utility property. This State rollback percentage resulted in a 5.6% *increase* in individual residential properties' taxable assessments from the previous year. The current county wide taxable valuation base amount of \$6.6 billion dollars reflects a 3.5% increase from last year. Even with the State residential rollback, new

construction and market valuation growth resulted in a 5.6% overall increase in total residential tax values. The residential class of property represents approximately 53% of the County's total tax base.

STATE AND FEDERAL FUNDING



During the Spring FY09 Iowa Legislative session, the governor signed the I-Jobs capital program. This bill will provide additional funding to the county, to be used for Secondary Roads projects. The county is expected to receive approximately \$243,000 related to this program. The county receives little Federal funding, since the elimination of the Federal Revenue Sharing program in 1986. 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 decreases since FY06 in road use taxes due to the higher gas prices resulting in consumers

conserving and driving less. The State is exploring ways to increase RUT (road use tax) revenues in the future.

State aid for next year represents 28% of the total revenue sources for FY10, the same percentage as FY09. The total amount of \$19,213,185 is made up of \$11,142,670 in grants and reimbursements, \$2,876,449 in state shared revenues such as motor fuel and franchise taxes, \$988,307 in state property tax replacement credits against levied taxes, and \$4,205,709 in other State credits such as MH-DD property tax relief and military tax credits.

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 \$5,103,713 and represent 7.3% of the total revenue sources for FY10, compared to \$5,325,626 and 7.8% for FY09. 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 non-major fund revenues (excluding capital funds) for budget year FY10 and the percentage of increases and decreases in relation to prior year budget amounts:

REVENUE SOURCE	FY10 AMOUNT	PERCENT OF TOTAL	INCR -DECR FROM FY09	% INCR -DECR FROM FY09
Net property taxes	\$36,421,400	52.9%	\$2,256,834	6.6%
Other taxes, penalties & costs	2,272,910	3.3%	54,577	2.5%
Local option taxes	3,893,863	5.7%	-78,537	-1.9%
Intergovernmental	20,046,893	29.1%	629,241	3.2%
Licenses and permits	504,120	0.7%	-42,480	-7.8%
Charges for services	4,562,778	6.6%	-216,248	-4.5%
Use of money & property	852,232	1.2%	-741,829	-46.5%
Other	338,912	.50%	7,272	2.2%
Total	\$68,893,108	100.0%	\$1,868,830	2.8%

Net property taxes are increasing by 6.6% for FY10. The property tax increase is higher than most average years because property taxes were decreased in the previous year. Other FY09 revenues such as interest income, charges for service revenue and grant revenue missed their budgeted amounts by an estimated \$1.1 million. This anticipated budget gap will be made up in FY10 by forgoing the yearly general fund property tax transfer to the capital projects fund and vehicle replacement funds. Instead, these funds will rely on their fund balances to cover FY10 expenditures. The inflationary property tax increases for FY07-FY10 follows a 20.9% increase four 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 credit crisis that the economy is experiencing. Interest rates were again at historically low rates, which decrease significantly the interest income that the county receives; in fact the county is expecting a 46.5% reduction in interest income for FY10, as compared to FY09 projection. 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 increasing slightly due to an increase in collection of delinquent taxes. Local option taxes (one cent sales tax) are projected to decrease almost 2% compared to the prior year based on State projections.

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 6.2% due primarily to increasing fees received from food establishment inspections by the Health Department as passed by the State legislature. Charges for services are increasing 3% primarily due to projected increases in inmate housing charges for keeping federal prisoners. 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 increase only slightly compared to prior year budgeted levels due to anticipated changes in interest rate levels. Interest income decreases will be offset somewhat by increasing real estate filing fees in the Recorder's Office due to Fed rate reductions. Finally, other revenues are increasing due to anticipated increases in forfeited asset reimbursements received by the County Attorney's Office. Also, a high priority on the board's policy agenda for current calendar year is to assist the County Attorney's office in expanding their delinquent fine collection program. This program will increase revenues to the county, as the state and county share in this revenue.

FUND BALANCES

The undesignated fund balance of the general fund is projected to increase by \$354,382 for FY10, as compared to the re-estimated ending FY09 fund balance. One of the board's top goals on their policy agenda is to maintain fund balance as we face declining revenues during the challenging economic times. The Board has \$2,702,314 reserved for the loan advance to the golf course enterprise fund, \$206,674 reserved for Conservation Board's sewage treatment plant, \$116,175

reserved for a note receivable from Greater Davenport Redevelopment Corporation, and \$718,847 reserved for claim liabilities as a part of the County's risk management program. The remaining \$5,334,130 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. (13% 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 the designated balance for claim liabilities added, the General Fund balance would be at 15%. The Board understands that 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 was projected to increase slightly at the end of FY09 to \$660,057 or 4.1% compared to the FY08 balance of \$572,243 or 3.7%. The FY10 adopted budget projected the MH-DD Fund Balance to decrease \$402,631 ending at 1.6%. The Scott County MH-DD Advisory Committee had developed a Plan of Reductions for FY10 that included cuts in twelve service areas. The committee and county officials were prepared to take action if State Legislators did not respond to the MH-DD funding crisis.

Prior to the 2009 Legislative Session, the Governor made 1.5% across the board cuts to address the state budget deficit. This greatly impacted the county MH-DD funds. Although House File 414 restored those funds during the 2009 Legislative Session, counties were being told to expect cuts in funding, growth dollars and property tax relief dollars, anywhere from 6.5% to 15%. Legislators were telling everyone that cuts had to be made in order to balance the state budget.

In February 2009, the President signed the American Recovery and Reinvestment Act (ARRA), also known as the "stimulus package", which resulted in a significant savings for counties across the state. The non-federal match (FMAP) which counties pay for Medicaid services was reduced 6.2% retroactive to October of 2008. This meant that the counties would see savings from the stimulus package: in FY09 \$20 million, FY10 \$29 million and FY11 \$15 million. The change in the non-federal match (FMAP) would remain in effect until December 31, 2010. This ultimately resulted in a decrease in expenditures for Scott County for FY09 of approximately \$1.4 million, \$1.5 million for FY10 and \$750,000 in FY11.

Legislators began discussions of making deeper cuts in funding due to the impacts of the stimulus package on the counties. The Scott County Board of Supervisors, county staff and local providers/agencies helped to advocate for "no cuts" in MH-DD funding for FY10.

Thanks to our local Legislators who worked on the Health and Human Services budget, the only cut made to MH-DD funds was the FY10 growth dollars. Property tax relief dollars were not cut. Legislators also allocated \$10 million for Risk Pool. Several counties planned to apply for this funding to address services already cut and current waiting lists. The overall results of the 2009 Legislative Session meant MH-DD funding was flat funded from FY09 to FY10.

There are several serious concerns about the future of MH-DD funding. It is unclear if the Risk Pool funds (\$10 million) will be available for FY11 as the state budget continues to struggle. On January 1, 2011 the non-federal match will return to its original rate. Counties MH-DD budgets

were severely strained prior to the FMAP percentage decrease (prior to the ARRA). The MH-DD system has been under-funded for several years and many counties had exhausted their MH-DD Fund Balance. With the growth dollars for FY10 cut and the FMAP returning to the original rate, the state/counties could be facing a \$20-\$25 million shortfall in MH-DD funding by FY12. Counties will have no other choice but to cut services and programs for the neediest people in our communities

The Capital Projects Fund is decreasing \$2,526,448 overall as a result of planned expenditures toward remodeling of Juvenile Court Services, the update of one large courtroom in the Scott County Courthouse, and finishing expending the GIS Bond proceeds for the GIS system project as discussed under the Capital Improvements section below.

The total non-major governmental funds (Secondary Roads, Recorder's Record Management, and Rural Services Funds) are increasing \$90,646 due to planned future capital project funding.

PROGRAMS AND SERVICES

As a service organization, the County is primarily people intensive. Over the last ten (10) years the County has increased its work force by 32.5 FTE's, or 7%, to its current level of 457.52 FTE's. During this period the County made substantial staff increases to the Sheriff's Office (27 FTE's) primarily due to increased jail programming and courthouse security needs and the new minimum security jail facility and added 9.1 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. 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 \$72,628,952 which is a decrease of .3% from fiscal year FY09. The operating budget is up 2.0%, as compared to 4.3% for the previous year. Total revenues (net of transfers and non-budgeted funds) for the County are \$69,730,185, which is an increase of 2.6% above last fiscal year.

The overall expenditure decrease of .3% is the result of several service areas increasing with one decreasing. Capital projects are discussed further below and are decreasing -21%. Public Safety and Legal Services is showing a 4.3% increase primarily due to salary and benefit increases.

Physical Health and Social Services is increasing 3.9% primarily due to salary and benefit increases in the Health Department. Mental Health, Mental Retardation and Developmental Disabilities (MH/MR/DD) is decreasing 2.9% due to decrease of non-Federal Medicaid match funding for various community home-based waiver programs and adult intermediate care facilities for the mentally retarded. This decrease is specifically related to the ARRA stimulus package that was passed. County Environment and Education is increasing 3.75% due primarily to salary and benefit increases in the Conservation Department and Planning and Development Department as well as increases in funding to the Humane Society. Roads and Transportation service area is increasing a modest .29%.

Government Services to Residents is increasing 9.9% due to additional costs related to new state mandated voter registration fees and other increased election costs. Administration (interprogram) costs are increasing 2.5% primarily due to inflationary increases. And finally, Debt Service is

decreasing slightly by -0.5%. Debt Service includes interest and principal payments on the Solid Waste general obligation bond issue and River Renaissance general obligation bonds in addition to the bond debt amortization for the development of a county-wide GIS system as well as the Public Safety Authority debt for the jail renovation as 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. In most years, it is the board's intention to include, in the operating budget, transfers to the Capital Improvement Fund for capital improvement projects. However, in FY09 and FY10, these transfers will not be made because of declining revenues in the general fund. 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 1.4% 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 \$5,439,165 for fiscal year FY10, with 68% or \$3,697,053 for general projects, 19% or \$1,050,000 for Secondary Roads projects, and 13% or \$692,112 for Conservation parks and recreation projects. There are several significant non-routine capital projects in the FY10 Capital Plan. These include the completion of the countywide GIS system, the beginning of the Juvenile Court Services remodel, and the remodel of one court room at the Scott County Courthouse. It is noted that the voter approved jail facilities renovation/expansion was to be constructed by the Scott County Public Safety Authority and leased back to Scott County over a twenty year period. The annual rental payment is 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 \$3,697,053 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. The county will not be making its yearly general fund property tax transfers to the capital projects fund for FY09 and FY10 because of a decline in revenues such as interest income, grant revenues, and

charges for services. It is the county's intention to use fund balance in the capital projects fund to cover projects for FY10. The county hopes to begin property tax transfers again in FY11. Finally, \$2.5 million in GIS bonds proceeds are being used to develop a county-wide GIS system. This system should be complete by the end of FY10.

The major projects under the general capital improvements area include general remodeling, sprinkler, and window replacements at Pine Knoll Mental health Facility. Also included are two projects related to the space utilization master plan including the first phase remodel of the Juvenile Court Services area and the remodel of one large courtroom at the Scott County Courthouse.

The county continues to have growing technology needs. The county is in its last year of funding various technology enhancements as a result of the completion of a Technology Assessment Report (TAR) that was first presented in 2000. This TAR study presented the County with many technology upgrade challenges over following years, including the implementation of the GIS strategic plan for Scott County. The TAR study was to cover a 10 year period. As the 10 year period is ending, the capital projects plan includes funds to complete a new TAR / IT Master Plan study in FY10. 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.

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 included centralized booking, communications, property and evidence storage, building connection, forensic lab, warrants, records, and fingerprinting services. The Authority issued \$29.7 million in revenue bonds to fund the construction of a new jail. The PSA 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 new, expanded jail was opened in the fall of 2008. The jail project was finalized at the end of FY09.

The local Secondary Roads capital program totals \$1,050,000. This amount is for various road resurfacing projects: \$600,000 – 277th Avenue (4.5 miles of paving); \$90,000 – 257th Avenue (1.5 miles of miscellaneous repairs). Also included was a portion of the cost (\$360,000) to repair / redo Y48. However, after the FY10 budget was adopted, the county learned that this repair would be part of the stimulus package. The \$2.9 million project will be funded by ARRA stimulus monies. This money will not pass through the county, but will be paid through the State of Iowa. Also included in the ARRA stimulus package was \$750,000 that will be used to pay for four projects: 2 bridges at \$250,000, and two culverts at \$150,000 and \$100,000. Again, these funds will not pass through the county; the projects will be paid directly by the State of Iowa.

The Conservation Department capital plan totals \$692,112. The single largest project (\$325,000) is for the phase 4 pool and aquatic center renovations at Scott County Park. Also included in this amount is \$100,000 budgeted for repair and new asphalt for the pool parking lot. Other projects included in the FY10 Conservation capital projects budget include maintenance shop improvements, playground equipment replacement throughout the park system, St. Ann's Church renovations (Pioneer Village), West Lake Park electric and sewer replacements, Sac Fox Campground restroom improvements, & Buffalo Bill Cody Homestead storage shed improvements.

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 FY10 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 FY10 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 Manager, 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

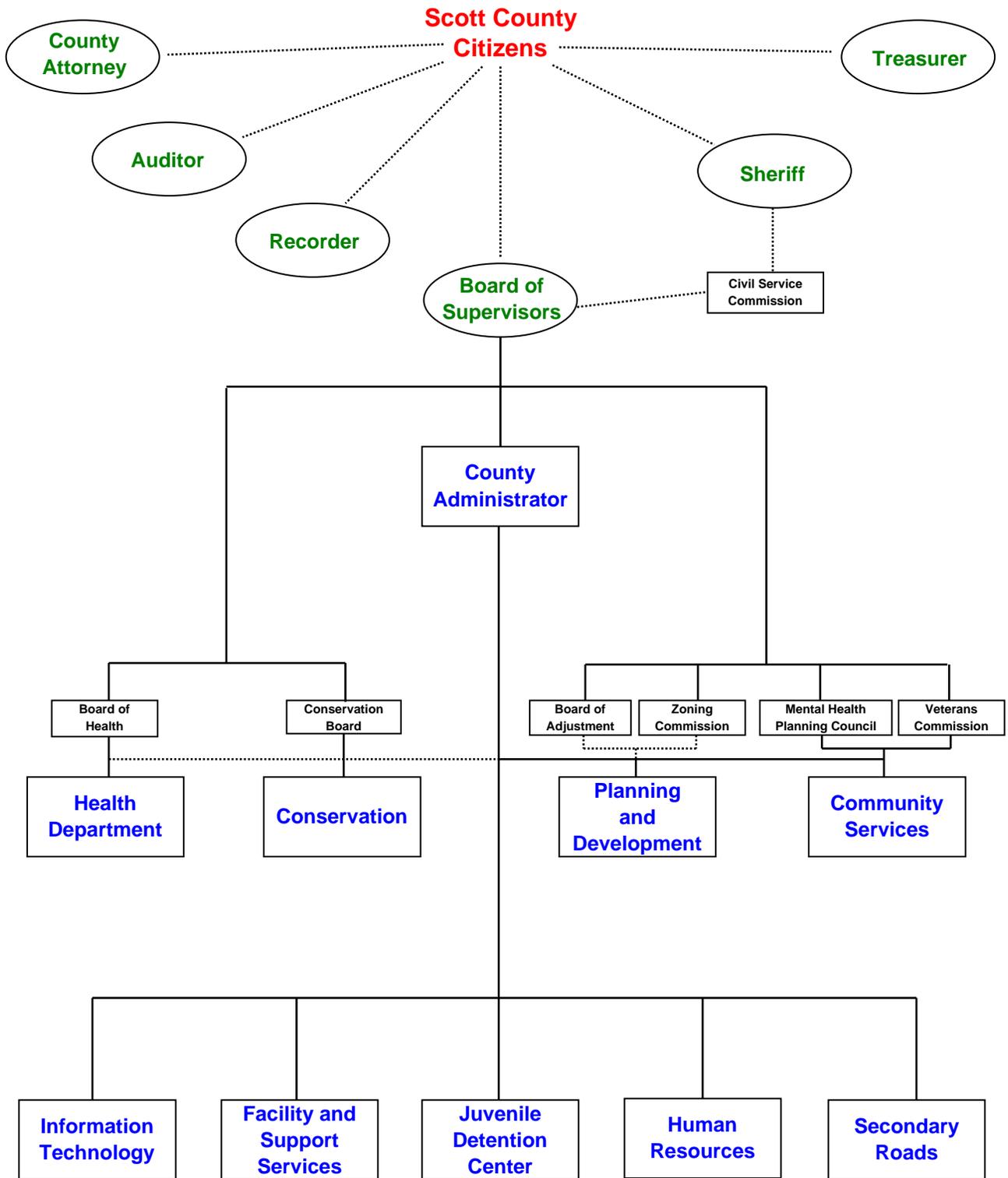


Dee F. Bruemmer
County Administrator

SCOTT COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
Elected Officials		
Supervisor, Chairperson	Jim Hancock	2012
Supervisor, Vice Chair	Tom Sunderbruch	2012
Supervisor	Chris Gallin	2010
Supervisor	Larry E. Minard	2010
Supervisor	Jeff Liske	2010
Attorney	Michael J. Walton	2012
Auditor	Roxanna Moritz	2012
Recorder	Rita Vargas	2010
Sheriff	Dennis Conard	2012
Treasurer	Bill Fennelly	2010
Administration		
County Administrator	Dee F. Bruemmer	
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	Jeremy Kaiser	
Planning & Development	Tim Huey	
Secondary Roads	Jon Burgstrum	

Scott County Government Organizational Chart



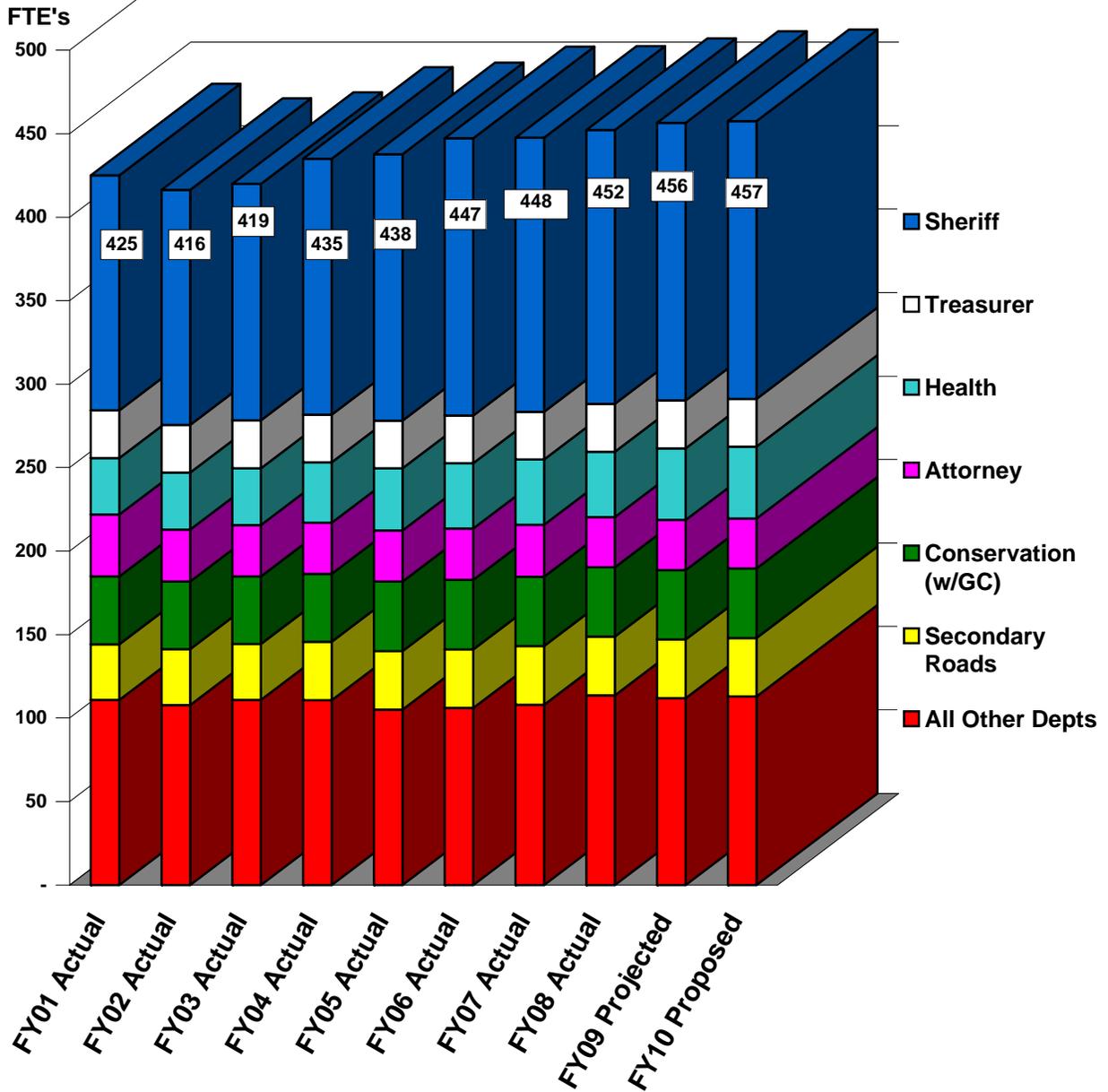
— Direct supervision
 Advisory relationship

10 YEAR FTE LISTING

<u>Department</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>
Administration	2.70	3.70	3.70	3.70	3.10	3.10	3.10	3.10	3.50	3.50
Attorney	37.00	31.00	30.63	30.63	30.63	30.75	31.00	30.00	30.00	30.00
Auditor	15.40	15.40	15.40	15.40	15.40	15.40	16.40	16.40	15.40	15.40
Community Services	12.75	12.75	13.00	13.00	12.50	12.50	12.50	12.50	12.50	12.50
Conservation (net of golf course)	21.25	21.25	21.25	21.25	22.25	22.25	22.25	22.25	22.25	22.25
Facility and Support Services	19.24	23.74	23.74	23.74	24.19	24.19	25.69	29.14	29.14	29.14
Health	33.90	34.15	34.15	36.15	37.15	39.15	39.15	39.15	43.00	43.00
Human Resources	7.50	7.50	7.50	7.50	4.50	4.50	4.50	4.50	4.50	4.50
Information Technology	17.50	10.00	10.00	10.00	10.00	11.00	11.00	11.00	12.00	12.00
Juvenile Court Services	12.40	12.40	15.20	15.20	14.20	14.20	14.20	14.20	14.20	14.20
Planning & Development	4.33	4.33	4.33	4.08	4.08	4.08	4.08	4.08	4.08	4.08
Recorder	14.00	13.00	13.00	13.00	12.00	12.00	11.50	11.50	11.50	11.50
Secondary Roads	33.40	33.40	33.40	35.15	35.15	35.15	35.15	35.15	35.15	35.15
Sheriff	140.70	140.70	141.70	153.15	159.65	166.10	164.10	166.30	166.35	167.35
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	<u>28.60</u>									
SUBTOTAL	405.67	396.92	400.60	415.55	418.40	427.97	428.22	432.87	437.17	438.17
Golf Course Enterprise	<u>19.35</u>									
TOTAL	<u>425.02</u>	<u>416.27</u>	<u>419.95</u>	<u>434.90</u>	<u>437.75</u>	<u>447.32</u>	<u>447.57</u>	<u>452.22</u>	<u>456.52</u>	<u>457.52</u>

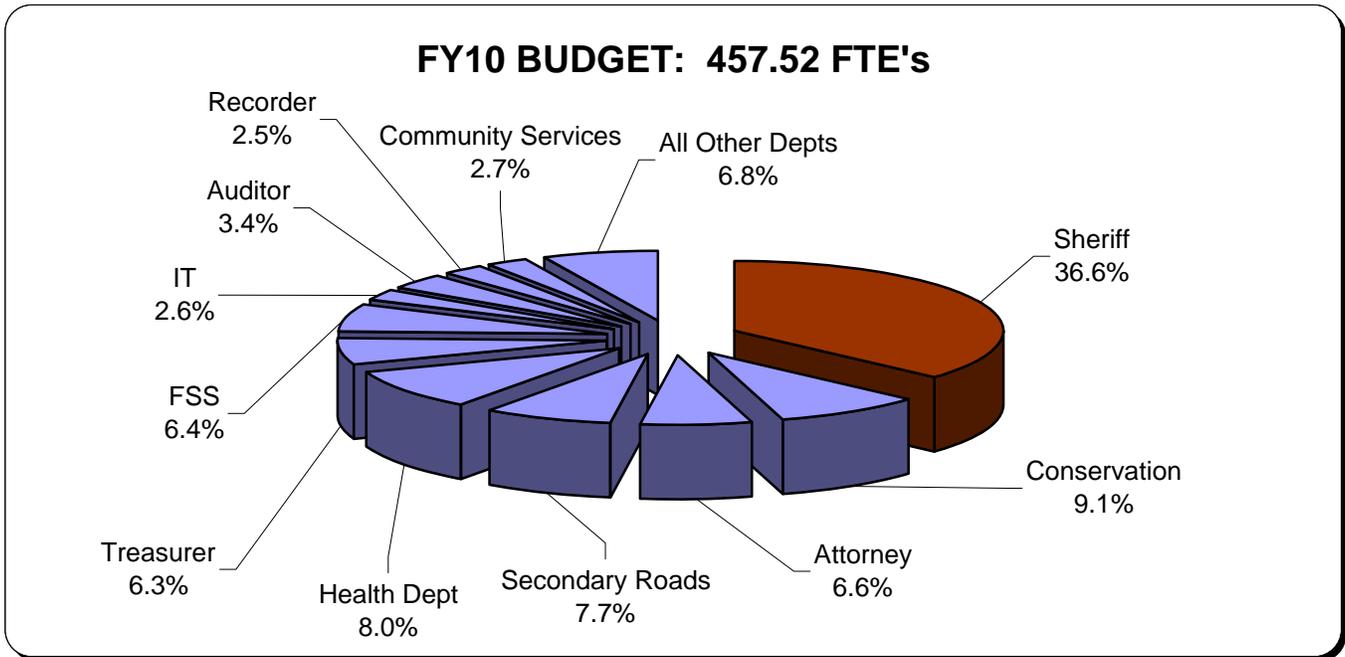
NOTE: Supplemental information may be found in the Pay Plan as included under the "Supplemental Information" blue tab.

FTE (Full Time Equivalents) STAFFING TRENDS TEN YEAR COMPARISON

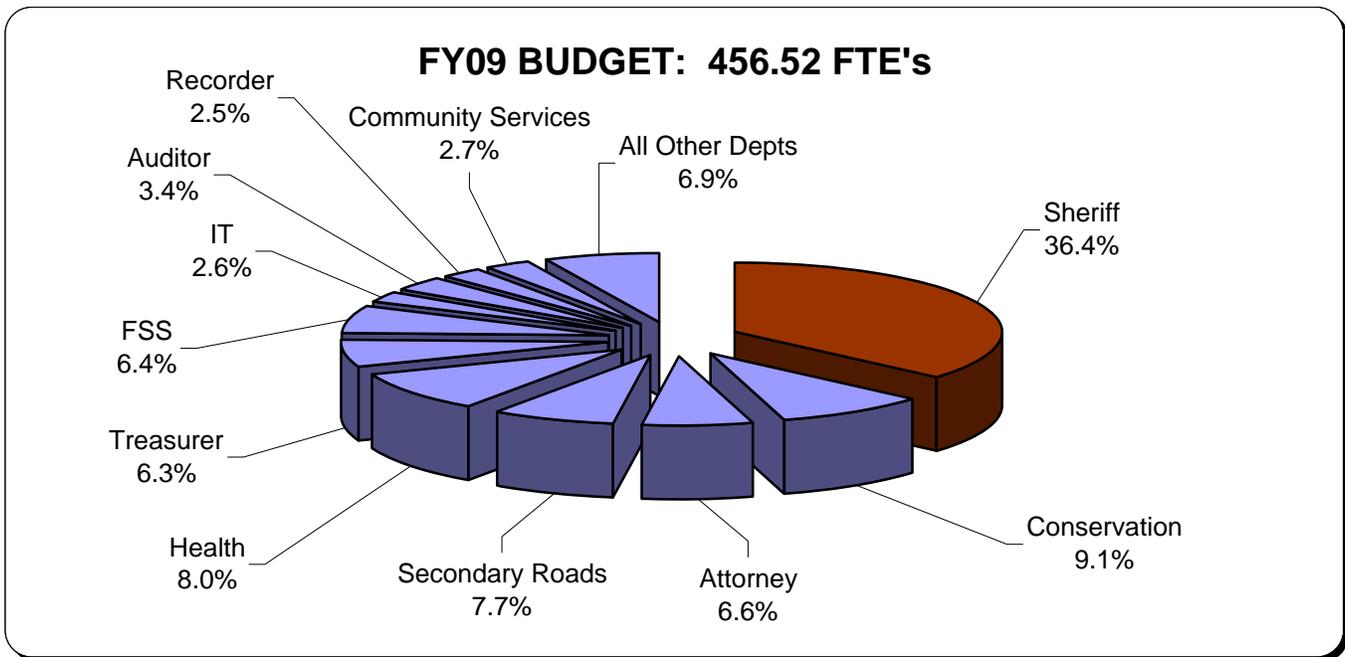


Total FTE's have increased by 32 positions and 7% over the past 10 years. Most of the new positions (27) have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population. 9.1 positions have been added to the Health Department primarily grant funded positions or for the jail inmate health program.

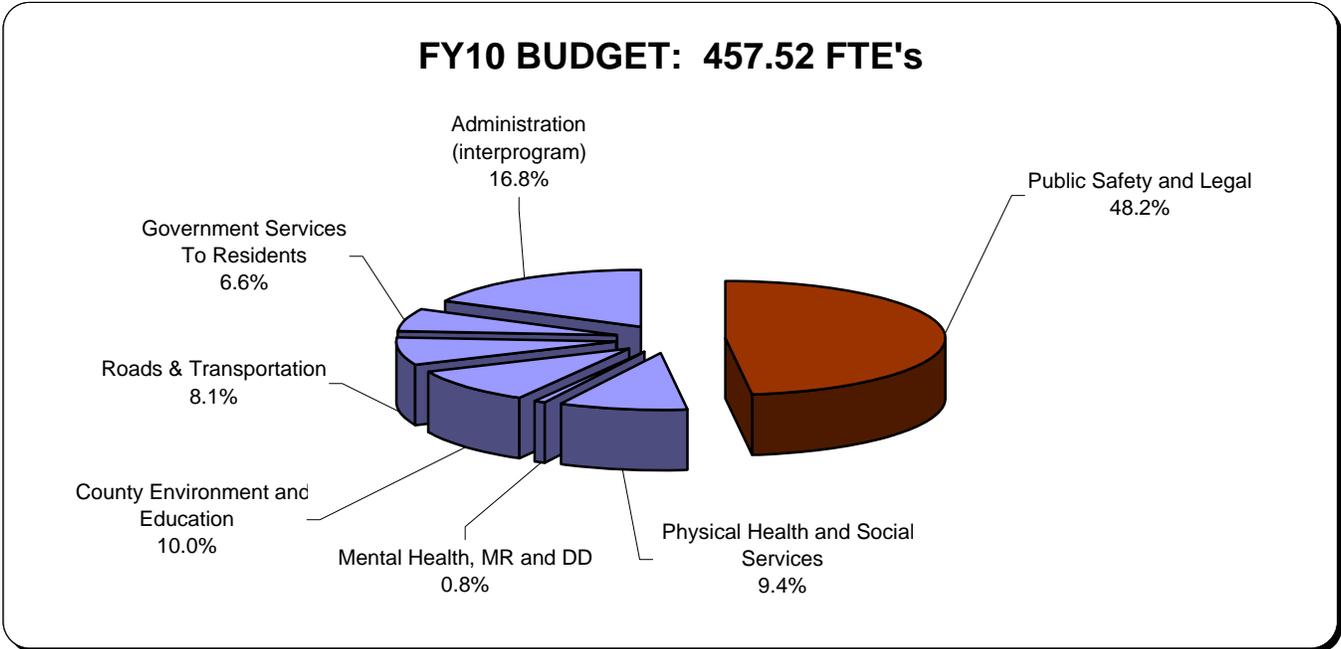
FTE (Full Time Equivalents) Staffing FY10 vs FY09 - By Department



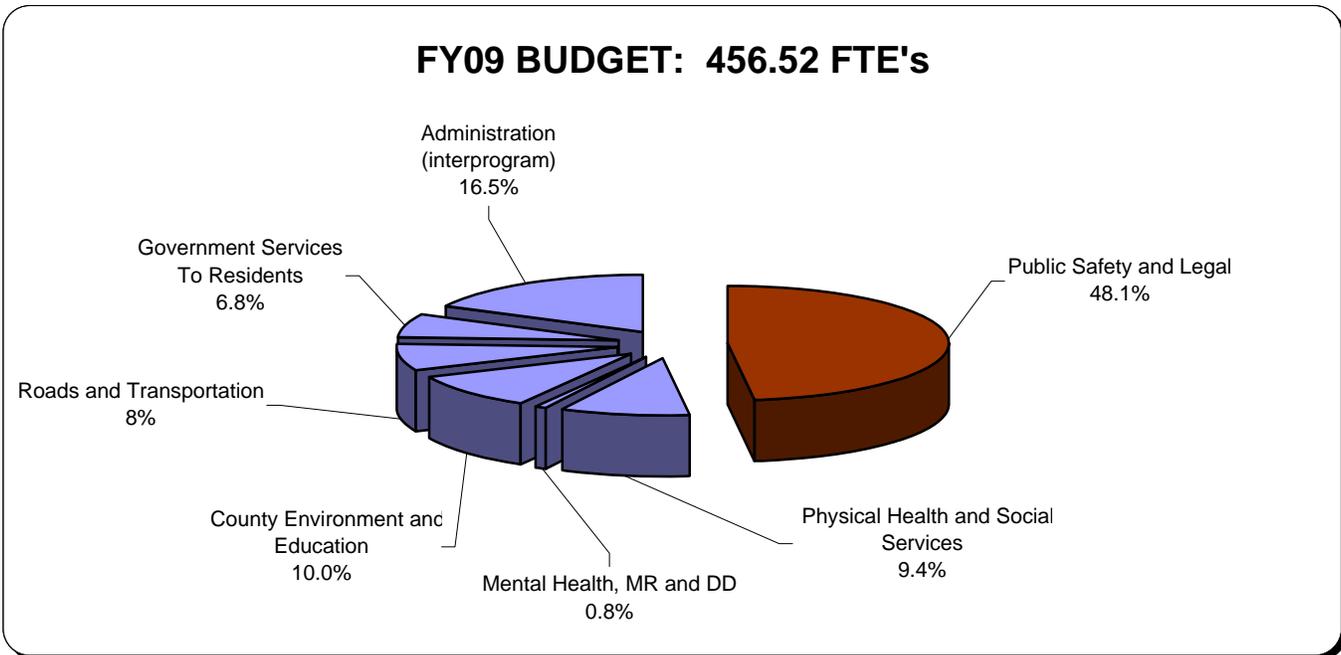
Over one third of the County's total FTE's (full time equivalents) are found in the Sheriff's Department.



FTE (Full Time Equivalents) Staffing FY10 vs FY09 - By Service Area



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



SCOTT COUNTY FUND STATEMENT

ALL FUNDS

<u>Fund</u>	<u>Estimated Balance 07/01/09</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated Balance 06/30/10</u>
Major Governmental Funds				
General Fund	\$ 8,669,860	\$ 51,083,819	\$ 50,675,539	\$ 9,078,140
Mental Health, MR & DD	660,057	15,314,398	15,717,029	257,426
Debt Service	3,229,614	872,035	1,340,650	2,760,999
Capital Improvements			-	
General	2,199,408	2,192,440	4,389,165	2,683
Electronic Equipment	75,163	367,000	425,000	17,163
Vehicle	341,005	7,500	275,000	73,505
Conservation Equip Reserve	81,546	40,277	44,500	77,323
Conservation CIP Reserve	<u>8,549</u>	<u>-</u>	<u>-</u>	<u>8,549</u>
Total Capital Improvements	2,705,671	2,607,217	5,133,665	179,223
Total Major Governmental Funds	15,265,202	69,877,469	72,866,883	12,275,788
Nonmajor Governmental Funds				
Rural Services	111,087	2,372,542	2,336,228	147,401
Recorder's Record Mgt	144,997	41,815	40,000	146,812
Secondary Roads	<u>444,307</u>	<u>5,748,518</u>	<u>5,696,000</u>	<u>496,825</u>
Total Nonmajor Governmental Funds	700,391	8,162,875	8,072,228	791,038
Business-Type Activities Fund				
Golf Course Enterprise	(2,213,601)	1,309,714	1,213,367	(2,117,254)
Total*	<u>\$ 13,751,992</u>	<u>\$ 79,350,058</u>	<u>\$ 82,152,478</u>	<u>\$ 10,949,572</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 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General Fund	\$ 47,335,701	\$ 49,860,829	\$ 48,941,857	\$ 51,083,819	2.5%
Mental Health, MR & DD	15,358,578	15,200,908	16,204,418	15,314,398	0.7%
Debt Service	886,502	847,454	843,811	872,035	2.9%
Capital Improvements					
General	3,537,949	3,258,462	2,389,122	2,192,440	-32.7%
Electronic Equipment	600,677	585,827	400,000	367,000	-37.4%
Vehicle	287,749	265,675	7,500	7,500	-97.2%
Conservation Equip Reserve	31,552	44,500	23,023	40,277	-9.5%
Conservation CIP Reserve	<u>6,353</u>	<u>375</u>	<u>-</u>	<u>-</u>	
Total Capital Improvements	4,464,280	4,154,839	2,819,645	2,607,217	-37.2%
Total Major Governmental Funds	68,045,061	70,064,030	68,809,731	69,877,469	-0.3%
Nonmajor Governmental Funds					
Rural Services	2,190,910	2,254,601	2,247,017	2,372,542	5.2%
Recorder's Record Mgt	40,124	45,150	45,150	41,815	-7.4%
Secondary Roads	<u>5,282,136</u>	<u>5,271,505</u>	<u>5,363,605</u>	<u>5,748,518</u>	9.0%
Total Nonmajor Governmental Funds	7,513,170	7,571,256	7,655,772	8,162,875	7.8%
Business-Type Activities Fund					
Golf Course Enterprise	1,019,730	1,324,933	1,137,593	1,309,714	-1.1%
Total*	<u>\$ 76,577,961</u>	<u>\$ 78,960,219</u>	<u>\$ 77,603,096</u>	<u>\$ 79,350,058</u>	0.5%

*Includes interfund transfers and non-budgeted fund activity

SCOTT COUNTY EXPENDITURE ESTIMATES

ALL FUNDS

<u>Fund</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General Fund	\$ 46,607,350	\$ 50,126,734	\$ 49,865,560	\$ 50,675,539	1.1%
Mental Health, MR & DD	15,182,707	16,184,078	16,116,605	15,717,029	-2.9%
Debt Service	1,309,940	1,342,957	1,342,957	1,340,650	-0.2%
Capital Improvements			-	-	
General	4,593,557	6,377,523	4,789,436	4,389,165	-31.2%
Electronic Equipment	1,026,284	805,645	605,645	425,000	-47.2%
Vehicle	242,987	211,500	215,600	275,000	30.0%
Conservation Equip Reserve	5,362	44,500	44,500	44,500	0.0%
Conservation CIP Reserve	-	-	-	-	
Total Capital Improvements	5,868,190	7,439,168	5,655,181	5,133,665	-31.0%
Total Major Governmental Funds	68,968,187	75,092,937	72,980,303	72,866,883	-3.0%
Nonmajor Governmental Funds					
Rural Services	2,195,622	2,254,601	2,254,601	2,336,228	3.6%
Recorder's Record Mgt	38,358	40,000	40,000	40,000	0.0%
Secondary Roads	5,731,919	5,165,500	5,405,702	5,696,000	10.3%
Total Nonmajor Governmental Funds	7,965,899	7,460,101	7,700,303	8,072,228	8.2%
Business-Type Activities Fund					
Golf Course Enterprise	1,240,783	1,257,506	1,257,575	1,213,367	-3.5%
Total*	<u>\$ 78,174,869</u>	<u>\$ 83,810,544</u>	<u>\$ 81,938,181</u>	<u>\$ 82,152,478</u>	-2.0%

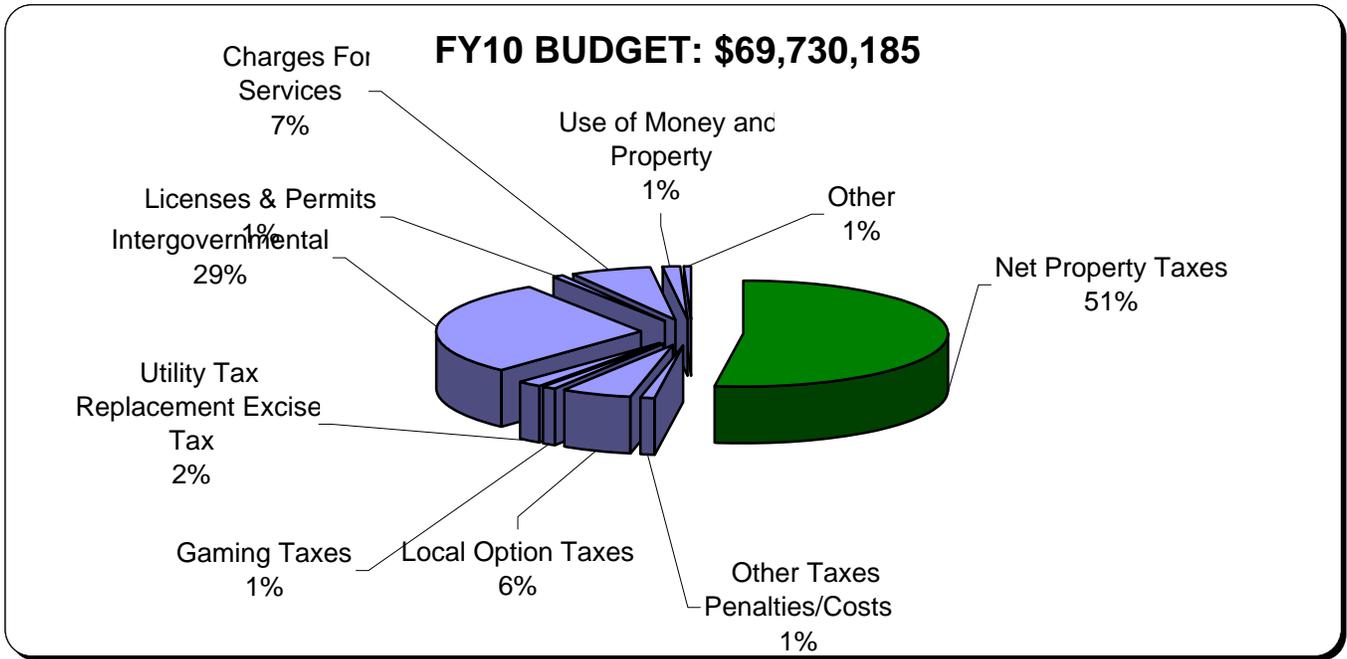
*Includes interfund transfers and non-budgeted fund activity

ALL COUNTY FUNDS - REVENUES RECONCILIATION INFORMATION

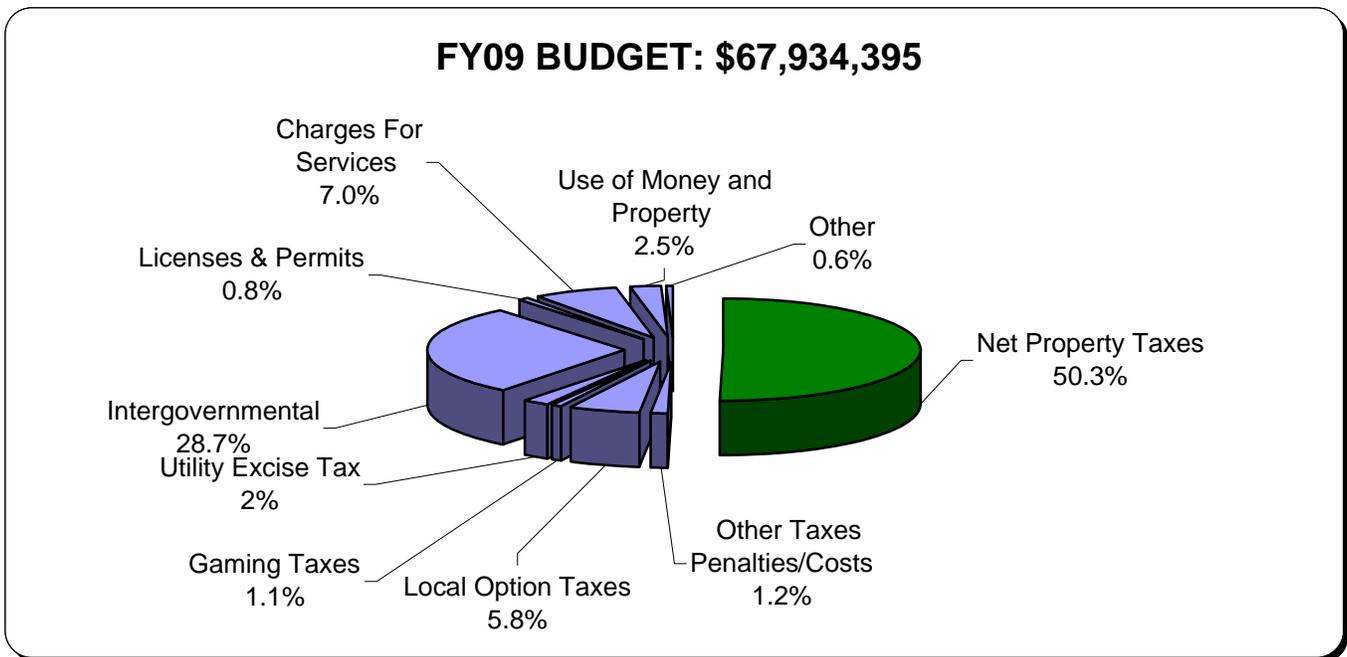
	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
Revenues per summary statement	\$ 76,577,961	\$ 78,960,219	\$ 77,603,095	\$ 79,350,058	0.5%
Less transfers in:					
GENERAL BASIC					
Conservation Equipment Replc	5,362	44,500	44,500	44,500	0.0%
GENERAL SUPPLEMENTAL					
General Basic	3,000,000	4,000,000	4,300,000	4,000,000	0.0%
SECONDARY ROADS					
General Basic	617,886	636,423	636,423	655,516	3.0%
Rural Services Basic	1,723,540	1,775,246	1,775,246	1,828,503	3.0%
CAPITAL IMPROVEMENT					
General Basic	1,036,805	1,362,577	662,577	679,640	-50.1%
Electronic Equipment	1,026,284	805,645	605,645	425,000	-47.2%
Vehicle Replacement	242,987	211,500	215,600	275,000	30.0%
Recorder's Record Mgt	38,358	40,000	40,000	40,000	0.0%
Conservation CIP Reserve	-	-	-	-	
CONSERVATION CIP					
General Basic	-	-	-	-	
ELECTRONIC EQUIPMENT					
General Basic	575,000	575,000	395,000	362,000	-37.0%
VEHICLE REPLACEMENT					
General Basic	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	-100.0%
Total Transfers In	8,516,222	9,700,891	8,674,991	8,310,159	-14.3%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE	<u>1,019,730</u>	<u>1,324,933</u>	<u>1,137,593</u>	<u>1,309,714</u>	-1.1%
Net Budgeted Revenues	<u>\$ 67,042,009</u>	<u>\$ 67,934,395</u>	<u>\$ 67,790,511</u>	<u>\$ 69,730,185</u>	2.6%

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>Revenues</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 34,109,056	\$ 35,209,549	\$ 35,142,399	\$ 37,429,567	6.3%
Less: Uncollected Delinq Taxes-Levy Yr	19,860	7,743	19,860	19,860	156.5%
Less: Credits To Taxpayers	<u>988,307</u>	<u>1,037,240</u>	<u>988,307</u>	<u>988,307</u>	-4.7%
Net Current Property Taxes	33,100,889	34,164,566	34,134,232	36,421,400	6.6%
Add: Delinquent Property Tax Revenue	<u>19,860</u>	<u>7,743</u>	<u>19,860</u>	<u>19,860</u>	156.5%
Total Net Property Taxes	33,120,749	34,172,309	34,154,092	36,441,260	6.6%
Penalties, Interest & Costs On Taxes	731,456	775,000	710,000	725,000	-6.5%
Other County Taxes	<u>65,252</u>	<u>61,766</u>	<u>65,252</u>	<u>65,252</u>	5.6%
Total Other Taxes, Penalties & Costs	796,708	836,766	775,252	790,252	-5.6%
Local Option Taxes	3,860,101	3,972,400	3,711,298	3,896,863	-1.9%
Gaming Taxes	815,524	735,000	735,000	735,000	0.0%
Utility Tax Replacement Excise Tax	1,341,669	1,373,824	1,341,669	1,422,983	3.6%
Intergovernmental :					
State Shared Revenues	2,866,918	2,818,836	2,880,387	2,876,499	2.0%
State Grants & Reimbursements	9,351,940	8,996,192	10,205,635	9,525,779	5.9%
State /Federal Pass Through Grants	1,765,247	1,983,004	1,910,103	1,616,891	-18.5%
State Credits Against Levied Taxes	988,307	1,037,240	988,307	988,307	-4.7%
Other State Credits	4,205,708	4,206,297	4,205,708	4,205,708	0.0%
Federal Grants & Entitlements	12,855	7,500	12,800	10,000	
Contr & Reimb From Other Govts	673,848	440,268	458,870	829,453	88.4%
Payments in Lieu of Taxes	<u>8,226</u>	<u>4,055</u>	<u>4,056</u>	<u>4,056</u>	0.0%
Subtotal Intergovernmental	19,873,049	19,493,392	20,665,866	20,056,693	2.9%
Licenses & Permits	540,170	546,600	496,600	504,120	-7.8%
Charges For Services	4,337,614	4,779,026	4,407,753	4,599,593	-3.8%
Use of Money & Property	1,604,900	1,620,563	873,404	864,732	-46.6%
Other:					
Miscellaneous	683,729	348,515	595,554	366,912	5.3%
General Long Term Debt Proceeds	-	-	-		
Proceeds of Fixed Asset Sales	<u>67,797</u>	<u>56,000</u>	<u>34,023</u>	<u>51,777</u>	-7.5%
Total Other	751,526	404,515	629,577	418,689	3.5%
Total Revenues & Other Sources	<u>\$ 67,042,010</u>	<u>\$ 67,934,395</u>	<u>\$ 67,790,511</u>	<u>\$ 69,730,185</u>	2.6%

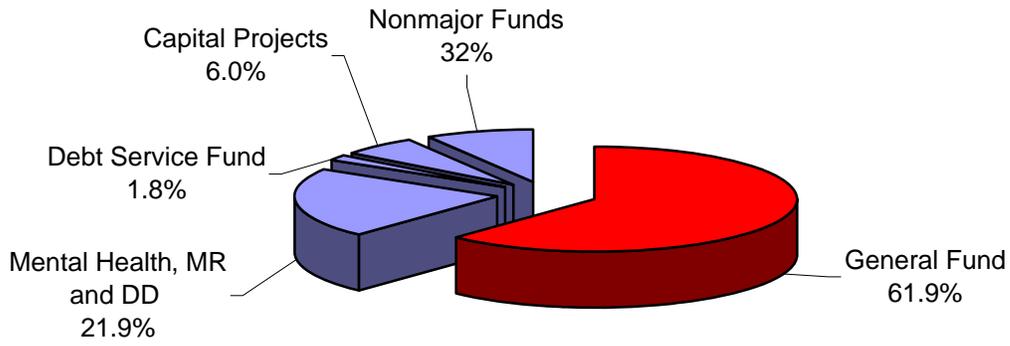
ALL COUNTY FUNDS - EXPENDITURES RECONCILIATION INFORMATION

	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
Expenditures per summary statement	\$ 78,174,869	\$ 83,810,544	\$ 81,938,181	\$ 82,152,478	-2.0%
Less transfers out:					
GENERAL BASIC					
General Supplemental	3,000,000	4,000,000	4,300,000	4,000,000	
Secondary Roads	617,886	636,423	636,423	655,516	3.0%
Capital Improvements	1,036,805	1,362,577	662,577	679,640	-50.1%
Electronic Equipment	575,000	575,000	395,000	362,000	-37.0%
Vehicle Replacement	250,000	250,000	-	-	-100.0%
Conservation Equipment Reserve	-	-	-	-	
Conservation CIP Reserve	-	-	-	-	
RURAL SERVICES BASIC					
Secondary Roads	1,723,540	1,775,246	1,775,246	1,828,503	3.0%
Capital Improvements	-	-	-	-	
ELECTRONIC EQUIPMENT					
Capital Improvements	1,026,284	805,645	605,645	425,000	-47.2%
VEHICLE REPLACEMENT					
Capital Improvements	242,987	211,500	215,600	275,000	30.0%
CONSERVATION CIP RESERVE					
Capital Improvements	-	-	-	-	
RECORDER'S RECORD MGT					
Capital Improvements	38,358	40,000	40,000	40,000	0.0%
CONSERVATION EQUIPMENT					
General Basic	5,362	44,500	44,500	44,500	
Total Transfers Out	8,516,222	9,700,891	8,674,991	8,310,159	-14.3%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE	1,240,783	1,257,506	1,257,575	1,213,367	-3.5%
Net Budgeted Expenditures	<u>\$ 68,417,864</u>	<u>\$ 72,852,147</u>	<u>\$ 72,005,615</u>	<u>\$ 72,628,952</u>	-0.3%

ALL COUNTY EXPENDITURES BY FUND

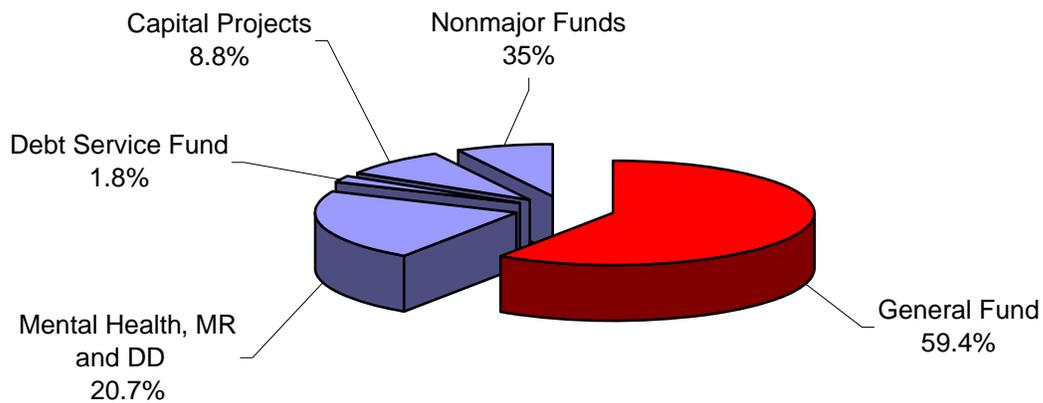
Budgeted Funds

FY10 BUDGET: \$72,628,952



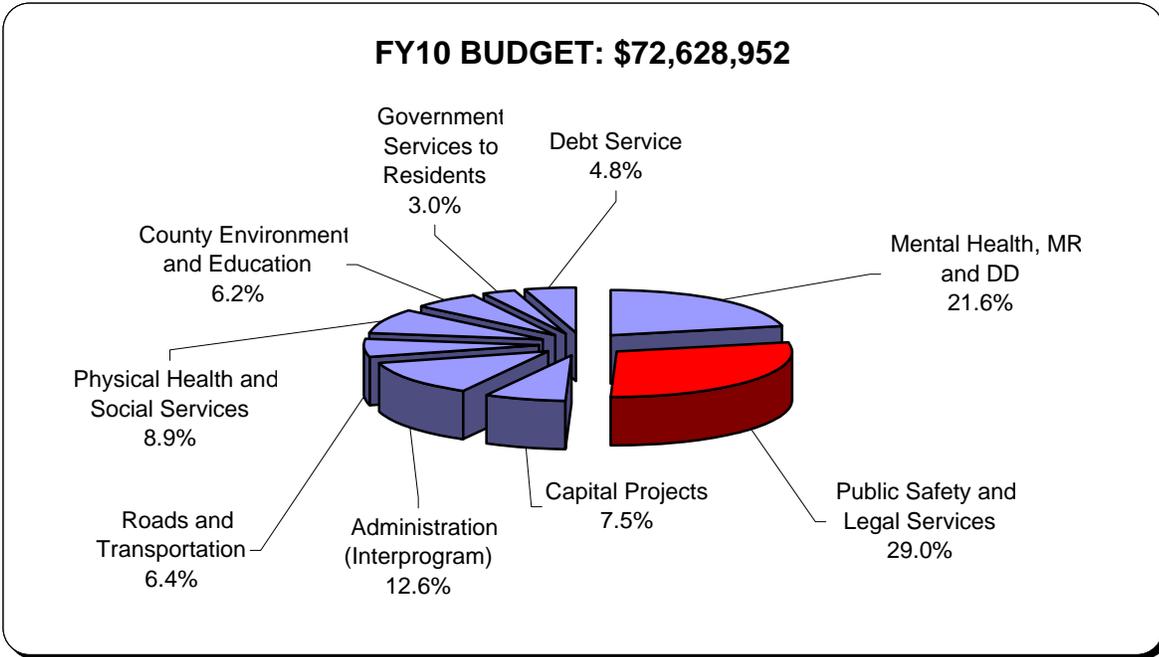
This graph, which excludes transfers and non-budgeted funds, shows that the majority of County expenditures come from the General Fund.

FY09 BUDGET: \$72,852,147

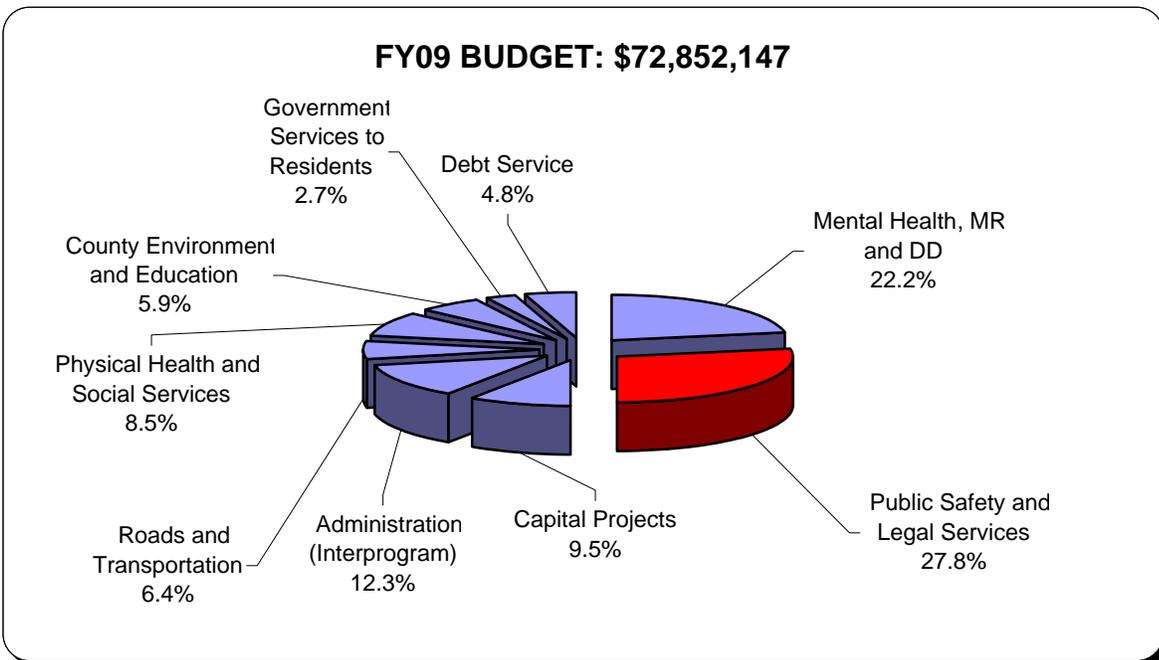


APPROPRIATIONS BY SERVICE AREA

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.



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

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

PHYSICAL HEALTH AND SOCIAL SERVICES

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

MENTAL HEALTH, MR AND DD SERVICES

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

COUNTY ENVIRONMENT AND EDUCATION SERVICES

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

ROADS AND TRANSPORTATION SERVICES

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

GOVERNMENT SERVICES TO RESIDENTS

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

ADMINISTRATION (INTERPROGRAM) SERVICES

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

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue, the River Renaissance Vision Iowa project bond issue, 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

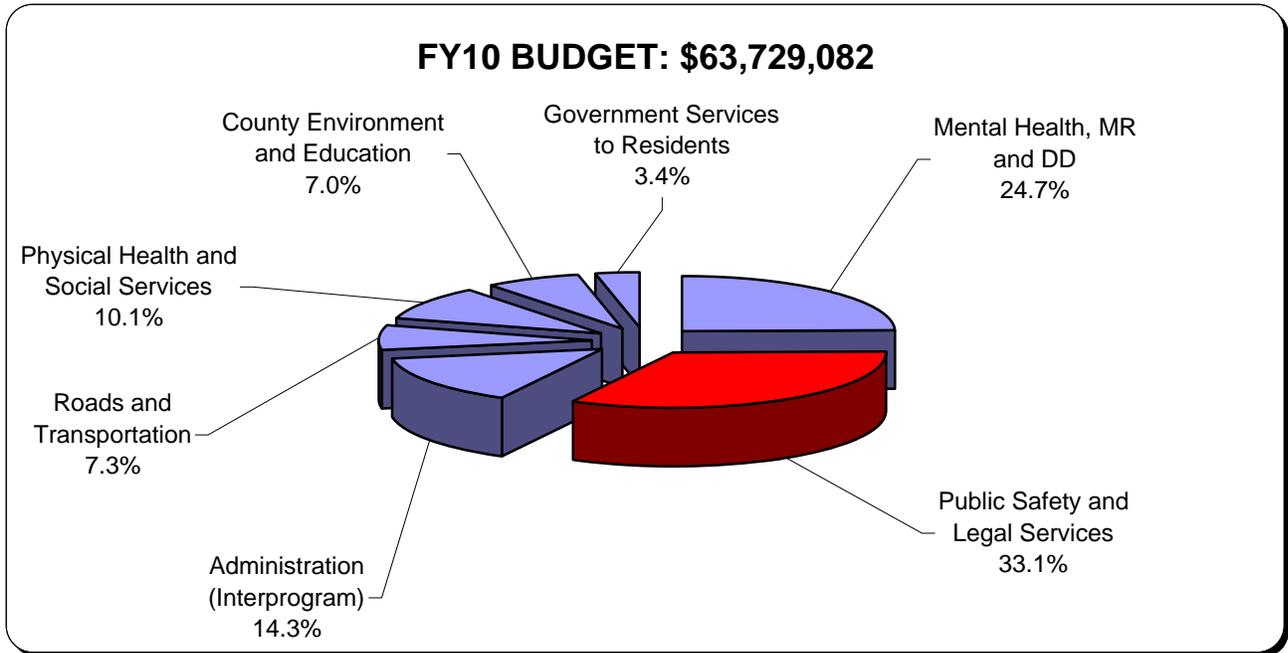
Includes Secondary Roads projects; Conservation projects; and general projects.

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

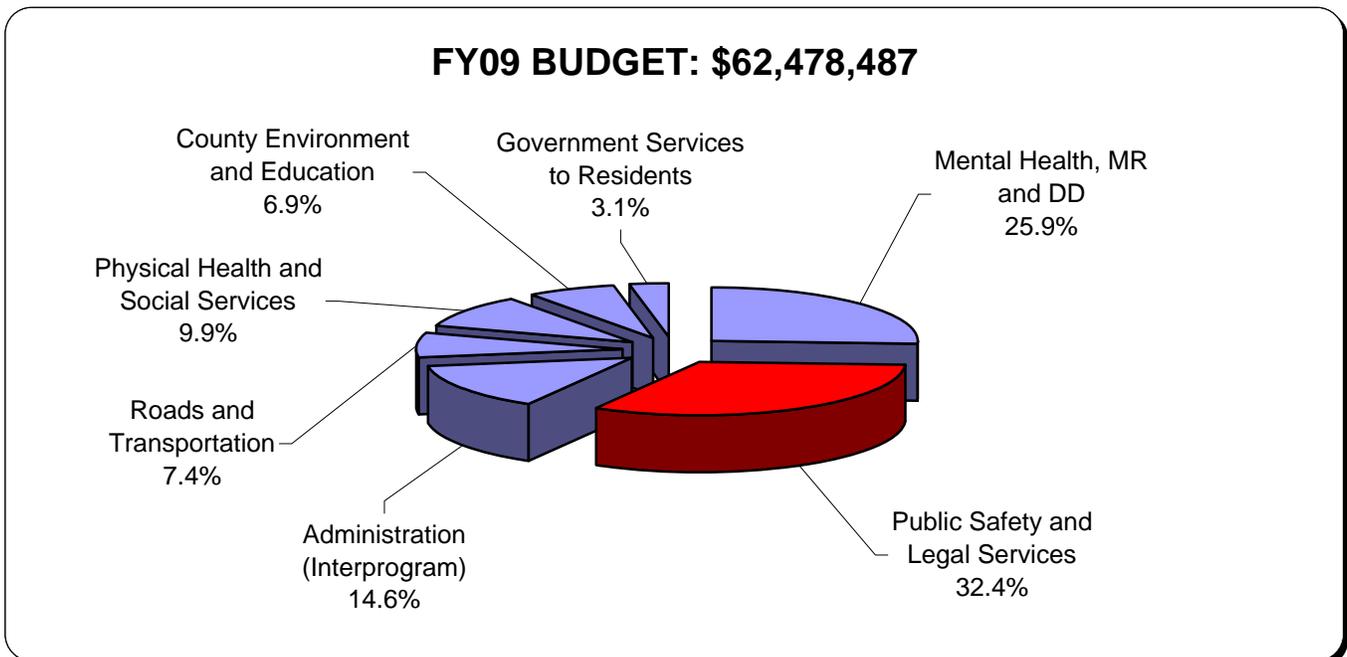
SERVICE AREA	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
Public Safety & Legal Services	19,214,446	20,219,107	20,529,519	21,096,860	4.3%
Physical Health & Social Services	5,915,796	6,207,864	6,105,068	6,450,593	3.9%
Mental Health, MR & DD	15,182,707	16,184,078	16,116,605	15,717,029	-2.9%
County Environment & Education	4,099,548	4,316,421	4,353,727	4,478,290	3.8%
Roads & Transportation	4,493,011	4,632,500	4,661,000	4,646,000	0.3%
Government Services to Residents	2,012,787	1,964,811	2,033,198	2,160,977	10.0%
Administration (interprogram)	<u>8,238,360</u>	<u>8,953,706</u>	<u>9,209,223</u>	<u>9,179,333</u>	2.5%
SUBTOTAL OPERATING BUDGET	59,156,655	62,478,487	63,008,340	63,729,082	2.0%
Debt Service	3,428,745	3,463,137	3,463,137	3,460,705	-0.1%
Capital Projects	<u>5,832,465</u>	<u>6,910,523</u>	<u>5,534,138</u>	<u>5,439,165</u>	-21.3%
TOTAL COUNTY BUDGET	<u>\$ 68,417,865</u>	<u>\$ 72,852,147</u>	<u>\$ 72,005,615</u>	<u>\$ 72,628,952</u>	-0.3%

APPROPRIATIONS BY SERVICE AREA

Operating Budget Only



Public Safety and Legal Services is the largest single expenditure area of the County's operating budget followed by the State mandated Mental Health service area. There is great concern about continued adequate State funding for Mental Health services.



**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>2007-08</u>	<u>PROJECTED</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>ACTUAL</u> <u>2007-08</u>	<u>PROJECTED</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 28,133,529	\$ 29,129,952	\$ 31,209,899	\$ 3,170,066	\$ 3,145,837	\$ 3,184,929
Less: Uncollected Delinquent Taxes-Levy Yr	16,824	16,824	16,824	1,896	1,896	1,896
Less: Credits To Taxpayers	792,235	792,235	792,235	89,270	89,270	89,270
Net Current Property Taxes	27,324,470	28,320,893	30,400,840	3,078,900	3,054,671	3,093,763
Delinquent Property Tax Revenue	16,824	16,824	16,824	1,896	1,896	1,896
Penalties, Interest & Costs On Taxes	731,456	710,000	725,000	-	-	-
Other County Taxes	5,036,373	4,887,570	5,155,848	131,139	131,139	127,626
Intergovernmental	4,440,702	4,442,468	4,527,723	12,089,200	12,976,740	12,050,656
Licenses & Permits	536,840	493,600	501,120	-	-	-
Charges For Services	4,252,447	4,341,631	4,536,321	42,261	23,972	24,457
Use of Money & Property	1,554,523	855,904	847,232	-	-	-
Miscellaneous	418,664	517,468	316,911	15,182	16,000	16,000
Subtotal Revenues	44,312,299	44,586,357	47,027,819	15,358,578	16,204,418	15,314,398
Other Financing Sources:						
Operating Transfers In	3,005,362	4,344,500	4,044,500	-	-	-
Proceeds of Fixed Asset Sales	18,040	11,000	11,500	-	-	-
Total Revenues & Other Sources	47,335,701	48,941,857	51,083,819	15,358,578	16,204,418	15,314,398
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	19,214,446	20,529,519	21,096,860	-	-	-
Physical Health & Social Services	5,915,796	6,105,068	6,450,593	-	-	-
Mental Health, MR & DD	-	-	-	15,182,707	16,116,605	15,717,029
County Environment & Education	3,627,466	3,874,372	3,970,565	-	-	-
Roads & Transportation	-	-	-	-	-	-
Government Services to Residents	2,012,787	2,033,198	2,160,977	-	-	-
Administration (interprogram)	8,238,360	9,209,223	9,179,333	-	-	-
Debt Service	2,118,804	2,120,180	2,120,055	-	-	-
Capital Projects	-	-	-	-	-	-
Subtotal Expenditures	41,127,659	43,871,560	44,978,383	15,182,707	16,116,605	15,717,029
Other Financing Uses:						
Operating Transfers Out	5,479,691	5,994,000	5,697,156	-	-	-
Total Expenditures & Other Uses	46,607,350	49,865,560	50,675,539	15,182,707	16,116,605	15,717,029
Excess Of Revenues & Other Sources over (under) Expenditures & Other Uses	728,351	(923,703)	408,280	175,871	87,813	(402,631)
Beginning Fund Balance - July 1,	\$ 8,865,212	\$ 9,593,563	\$ 8,669,860	\$ 396,372	\$ 572,243	\$ 660,056
Ending Fund Balance - June 30,	\$ 9,593,563	\$ 8,669,860	\$ 9,078,140	\$ 572,243	\$ 660,056	\$ 257,425

**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>2007-08</u>	<u>PROJECTED</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>ACTUAL</u> <u>2007-08</u>	<u>PROJECTED</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 688,691	\$ 693,733	\$ 737,657	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Yr	414	414	414	-	-	-
Less: Credits To Taxpayers	<u>18,598</u>	<u>18,598</u>	<u>18,598</u>	-	-	-
Net Current Property Taxes	669,679	674,721	718,645	-	-	-
Delinquent Property Tax Revenue	414	414	414	-	-	-
Other County Taxes	27,093	27,093	27,887	815,524	735,000	735,000
Intergovernmental	189,316	141,583	125,089	153,469	102,300	9,800
Use of Money & Property	-	-	-	45,221	12,500	12,500
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>230,875</u>	<u>28,000</u>	<u>28,000</u>
Subtotal Revenues	886,502	843,811	872,035	1,245,089	877,800	785,300
Other Financing Sources:						
General Long Term Debt Proceeds	-	-	-	-	-	-
Operating Transfers In	-	-	-	3,169,434	1,918,822	1,781,640
Proceeds of Fixed Asset Sales	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,757</u>	<u>23,023</u>	<u>40,277</u>
Total Revenues & Other Sources	886,502	843,811	872,035	4,464,280	2,819,645	2,607,217
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service	1,309,940	1,342,957	1,340,650	-	-	-
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,593,557</u>	<u>4,789,436</u>	<u>4,389,165</u>
Subtotal Expenditures	1,309,940	1,342,957	1,340,650	4,593,557	4,789,436	4,389,165
Other Financing Uses:						
Refunded Debt Payments	-	-	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,274,632</u>	<u>865,745</u>	<u>744,500</u>
Total Expenditures & Other Uses	1,309,940	1,342,957	1,340,650	5,868,189	5,655,181	5,133,665
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(423,438)	(499,146)	(468,615)	(1,403,909)	(2,835,536)	(2,526,448)
Beginning Fund Balance - July 1,	\$ 4,152,198	\$ 3,728,760	\$ 3,229,614	\$ 6,945,117	\$ 5,541,208	\$ 2,705,672
Ending Fund Balance - June 30,	\$ 3,728,760	\$ 3,229,614	\$ 2,760,999	\$ 5,541,208	\$ 2,705,672	\$ 179,224

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

	----- NONMAJOR FUNDS -----			----- ALL GOVERNMENTAL FUNDS -----		
	<u>ACTUAL</u> <u>2007-08</u>	<u>PROJECTED</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>ACTUAL</u> <u>2007-08</u>	<u>PROJECTED</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 2,116,770	\$ 2,172,877	\$ 2,297,082	\$ 34,109,056	\$ 35,142,399	\$ 37,429,567
Less: Uncollected Delinquent Taxes-Levy Yr	726	726	726	19,860	19,860	19,860
Less: Credits To Taxpayers	<u>88,204</u>	<u>88,204</u>	<u>88,204</u>	<u>988,307</u>	<u>988,307</u>	<u>988,307</u>
Net Current Property Taxes	2,027,840	2,083,947	2,208,152	33,100,889	34,134,232	36,421,400
Delinquent Property Tax Revenue	726	726	726	19,860	19,860	19,860
Penalties, Interest & Costs On Taxes	-	-	-	731,456	710,000	725,000
Other County Taxes	72,418	72,418	73,738	6,082,547	5,853,220	6,120,098
Intergovernmental	3,000,362	3,002,776	3,343,425	19,873,049	20,665,866	20,056,693
Licenses & Permits	3,330	3,000	3,000	540,170	496,600	504,120
Charges For Services	42,906	42,150	38,815	4,337,614	4,407,752	4,599,593
Use of Money & Property	5,156	5,000	5,000	1,604,900	873,404	864,732
Miscellaneous	<u>19,006</u>	<u>34,086</u>	<u>6,000</u>	<u>683,728</u>	<u>595,554</u>	<u>366,912</u>
Subtotal Revenues	5,171,744	5,244,103	5,678,856	66,974,213	67,756,488	69,678,408
Other Financing Sources:						
General Long Term Debt Proceeds	-	-	-	-	-	-
Operating Transfers In	2,341,426	2,411,669	2,484,019	8,516,222	8,674,991	8,310,159
Proceeds of Fixed Asset Sales	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,797</u>	<u>34,023</u>	<u>51,777</u>
Total Revenues & Other Sources	7,513,170	7,655,772	8,162,875	75,558,232	76,465,502	78,040,344
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	19,214,446	20,529,519	21,096,860
Physical Health & Social Services	-	-	-	5,915,796	6,105,068	6,450,593
Mental Health, MR & DD	-	-	-	15,182,707	16,116,605	15,717,029
County Environment & Education	472,082	479,355	507,725	4,099,548	4,353,727	4,478,290
Roads & Transportation	4,493,011	4,661,000	4,646,000	4,493,011	4,661,000	4,646,000
Government Services to Residents	-	-	-	2,012,787	2,033,198	2,160,977
Administration (interprogram)	-	-	-	8,238,360	9,209,223	9,179,333
Debt Service	-	-	-	3,428,745	3,463,137	3,460,705
Capital Projects	<u>1,238,908</u>	<u>744,702</u>	<u>1,050,000</u>	<u>5,832,465</u>	<u>5,534,138</u>	<u>5,439,165</u>
Subtotal Expenditures	6,204,001	5,885,057	6,203,725	68,417,865	72,005,615	72,628,952
Other Financing Uses:						
Refunded Debt Payments	-	-	-	-	-	-
Operating Transfers Out	<u>1,761,898</u>	<u>1,815,246</u>	<u>1,868,503</u>	<u>8,516,222</u>	<u>8,674,991</u>	<u>8,310,159</u>
Total Expenditures & Other Uses	7,965,899	7,700,303	8,072,228	76,934,087	80,680,606	80,939,111
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(452,729)	(44,531)	90,647	(1,375,855)	(4,215,104)	(2,898,767)
Beginning Fund Balance - July 1,	\$ 1,197,651	\$ 744,922	\$ 700,391	\$ 21,556,550	\$ 20,180,695	\$ 15,965,591
Ending Fund Balance - June 30,	\$ 744,922	\$ 700,391	\$ 791,038	\$ 20,180,695	\$ 15,965,591	\$ 13,066,824



APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
ADMINISTRATION	\$ 361,351	\$ 419,937	\$ 549,395	\$ 436,703	4.0%
General Administration	361,351	419,937	549,395	436,703	4.0%
ATTORNEY	\$ 2,260,836	\$ 2,359,051	\$ 2,375,494	\$ 2,495,920	5.8%
County Attorney Administration	280,736	287,800	295,291	305,897	6.3%
Criminal Prosecution	1,722,448	1,834,507	1,830,888	1,926,161	5.0%
Corporation Counsel/Civil	257,652	236,744	249,315	263,862	11.5%
AUDITOR	\$ 1,362,280	\$ 1,274,427	\$ 1,209,848	\$ 1,441,640	13.1%
Auditor Administration	193,578	185,793	172,476	196,569	5.8%
Elections	587,334	441,931	469,717	574,886	30.1%
Business Finance	341,862	357,178	322,705	376,870	5.5%
Taxation	239,506	289,525	244,950	293,315	1.3%
CAPITAL IMPROVEMENTS	\$ 4,107,258	\$ 5,664,946	\$ 4,076,859	\$ 3,697,053	-34.7%
General Capital Improvements	4,107,258	5,664,946	4,076,859	3,697,053	-34.7%
COMMUNITY SERVICES	\$ 9,266,058	\$ 9,990,812	\$ 9,879,372	\$ 9,306,940	-6.8%
Community Services Administration	117,023	119,537	123,277	132,423	10.8%
General Relief	670,435	717,023	716,424	766,459	6.9%
Veteran Services	98,492	123,315	115,570	135,751	10.1%
Chemical Dep & Other Services	296,500	247,240	310,636	314,488	27.2%
MH-DD Services	8,083,608	8,783,697	8,613,465	7,957,819	-9.4%
CONSERVATION (net of golf course)	\$ 3,475,878	\$ 3,905,984	\$ 3,944,942	\$ 4,005,713	2.6%
Conservation Administration	425,448	419,773	425,886	441,678	5.2%
Parks & Recreation	2,303,660	2,507,981	2,539,720	2,568,261	2.4%
Conservation Capital Projects	486,299	712,577	712,577	692,112	-2.9%
Wapsi River Environmental Center	260,471	265,653	266,759	303,662	14.3%
DEBT SERVICES	\$ 1,309,940	\$ 1,342,957	\$ 1,342,957	\$ 1,340,650	-0.2%
Solid Waste Bonds	550,267	577,534	577,534	576,040	-0.3%
River Renaissance Bonds	452,978	457,328	457,328	455,515	-0.4%
GIS Bonds	306,695	308,095	308,095	309,095	
FACILITY & SUPPORT SERVICES	\$ 2,924,032	\$ 3,231,873	\$ 3,229,848	\$ 3,333,463	3.1%
FSS Administration	211,035	219,122	222,183	230,818	5.3%
Maint of Buildings & Grounds	1,463,460	1,696,304	1,630,265	1,728,577	1.9%
Custodial Services	501,143	524,534	535,447	540,281	3.0%
Support Services	748,394	791,913	841,953	833,787	3.0%

	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
HEALTH DEPARTMENT	\$ 5,175,296	\$ 5,862,663	\$ 5,702,719	\$ 6,052,099	3.2%
Administration	573,274	563,507	534,612	577,708	2.5%
Medical Examiner	253,155	311,939	311,915	328,144	5.2%
Jail Inmate Health	873,328	1,244,058	1,220,540	1,312,133	5.5%
Emergency Medical Services	186,692	199,938	204,313	216,477	8.3%
Clinical Services	777,068	875,268	882,964	925,017	5.7%
Community Relations & Planning	1,821,794	1,865,817	1,762,865	1,847,377	-1.0%
Environmental Health	689,985	802,136	785,510	845,243	5.4%
HUMAN SERVICES	\$ 256,356	\$ 295,575	\$ 292,120	\$ 309,891	4.8%
Administrative Support	82,767	79,000	64,030	82,207	4.1%
Case Management	173,589	216,575	228,090	227,684	5.1%
INFORMATION TECHNOLOGY	\$ 1,210,078	\$ 1,396,658	\$ 1,396,658	\$ 1,436,964	2.9%
Administration	121,242	126,729	126,729	130,200	2.7%
Information Processing	1,088,836	1,269,929	1,269,929	1,306,764	2.9%
JUVENILE COURT SERVICES	\$ 831,320	\$ 941,357	\$ 905,248	\$ 996,426	5.8%
Juvenile Detention Center	831,320	941,357	905,248	996,426	5.8%
NON-DEPARTMENTAL	\$ 4,615,486	\$ 4,996,900	\$ 5,191,704	\$ 4,657,723	-6.8%
Non-Departmental	675,288	762,307	761,221	773,165	1.4%
Court Support Costs	140,523	157,962	147,115	149,905	-5.1%
Other Law Enforcement Costs	2,561,000	2,814,180	2,740,328	2,431,191	-13.6%
Risk Management Program	1,151,493	1,188,651	1,431,240	1,191,662	0.3%
Hotel/Motel Unit	5,082	-	38,000	38,000	100.0%
Jail Alternatives	82,100	73,800	73,800	73,800	0.0%
HUMAN RESOURCES	\$ 379,855	\$ 387,398	\$ 389,948	\$ 403,344	4.1%
Human Resource Management	379,855	387,398	389,948	403,344	4.1%
PLANNING & DEVELOPMENT	\$ 402,565	\$ 384,641	\$ 382,989	\$ 394,594	2.6%
P & D Administration	131,103	135,582	136,198	137,663	1.5%
Code Enforcement	201,946	230,359	228,091	238,231	3.4%
Tax Deed Properties	69,516	18,700	18,700	18,700	0.0%
RECORDER	\$ 675,304	\$ 722,321	\$ 734,337	\$ 754,422	4.4%
Recorder Administration	141,152	145,852	148,321	148,670	1.9%
Public Records	385,398	415,112	424,618	437,399	5.4%
Vital Records	148,754	161,357	161,398	168,353	4.3%

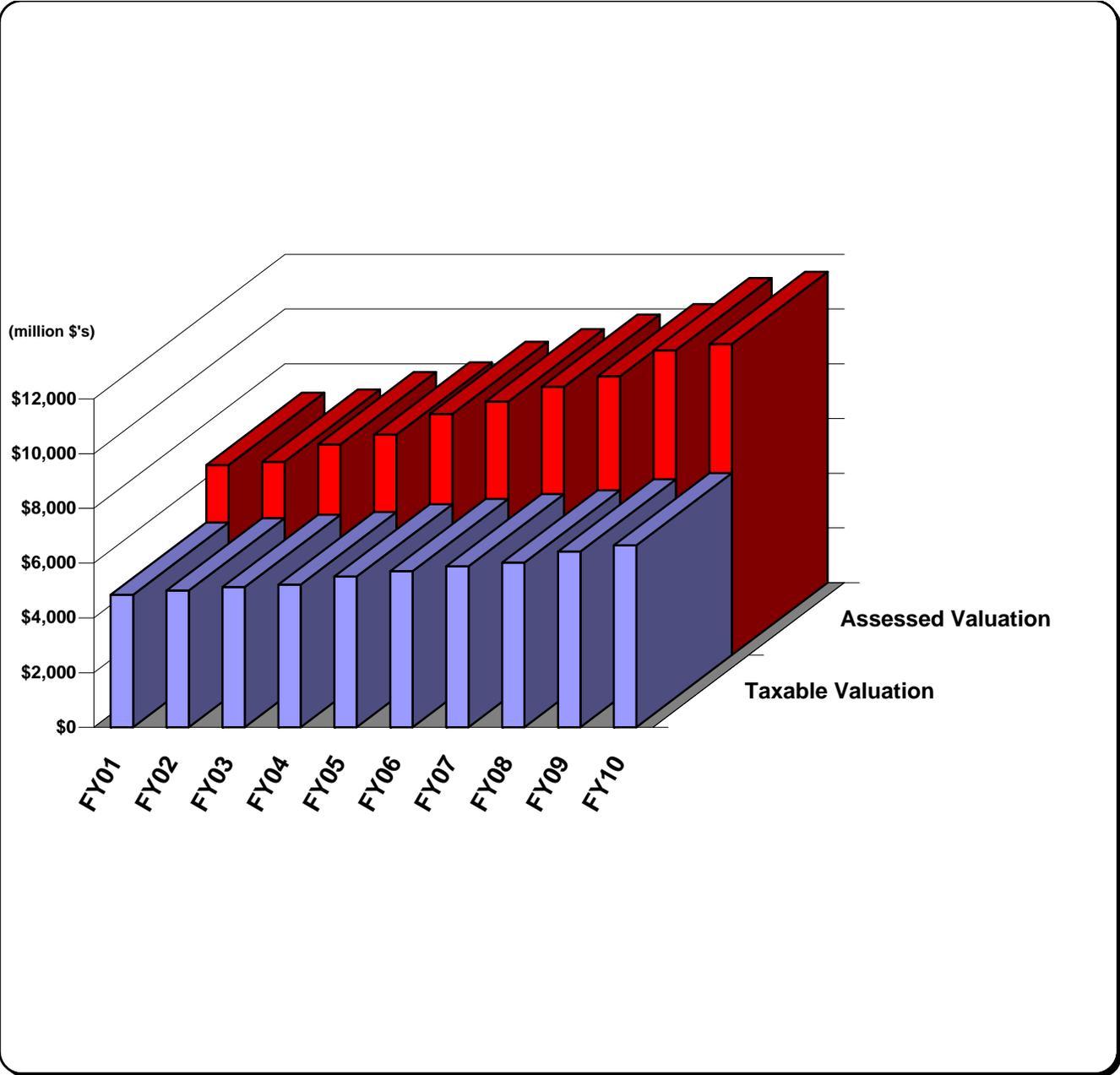
	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
SECONDARY ROADS	\$ 5,731,919	\$ 5,165,500	\$ 5,405,702	\$ 5,696,000	10.3%
Administration	140,200	182,000	172,500	174,500	-4.1%
Engineering	446,172	404,000	405,000	421,000	4.2%
Bridges & Culverts	100,110	220,000	205,000	210,000	-4.5%
Roads	1,470,490	1,509,000	1,522,000	1,619,000	7.3%
Snow & Ice Control	405,385	267,500	300,500	282,500	5.6%
Traffic Controls	161,847	184,000	185,500	181,500	-1.4%
Road Clearing	143,761	155,000	155,000	160,000	3.2%
New Equipment	444,278	336,000	275,000	470,000	39.9%
Equipment Operations	1,112,129	953,500	1,018,500	996,500	4.5%
Tools, Materials & Supplies	49,185	72,500	73,000	67,000	-7.6%
Real Estate & Buildings	19,454	349,000	349,000	64,000	-81.7%
Roadway Construction	1,238,908	533,000	744,702	1,050,000	97.0%
SHERIFF	\$ 13,506,357	\$ 13,389,852	\$ 13,657,766	\$ 14,205,499	6.1%
Sheriff Administration	272,967	289,514	289,785	303,760	4.9%
Patrol	2,234,798	2,433,395	2,429,059	2,590,539	6.5%
Jail/Prisoner Transportation	7,459,852	6,993,498	7,179,262	7,430,747	6.3%
Civil Deputies	418,494	405,412	404,841	371,209	-8.4%
Communications/Records	1,266,875	1,405,413	1,401,151	1,391,371	-1.0%
Investigations	871,984	822,589	873,198	944,351	14.8%
Bailiffs/Courthouse Security	670,189	712,469	748,784	823,573	15.6%
Civil-Clerical	311,198	327,562	331,686	349,949	6.8%
SUPERVISORS	\$ 251,327	\$ 268,791	\$ 262,170	\$ 265,914	-1.1%
Supervisors, Board of	251,327	268,791	262,170	265,914	-1.1%
TREASURER	\$ 1,617,411	\$ 1,754,314	\$ 1,787,996	\$ 1,816,560	3.5%
Treasurer Administration	164,653	174,359	175,027	179,267	2.8%
Tax Administration	413,451	457,779	457,791	472,275	3.2%
Motor Vehicle Registration-CH	410,955	454,136	457,526	469,539	3.4%
County General Store	334,091	340,568	367,118	357,630	5.0%
Accounting/Finance	294,261	327,472	330,534	337,849	3.2%

	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
AUTHORIZED AGENCIES:					
BI-STATE REGIONAL COMMISSION	\$ 65,551	\$ 69,025	\$ 69,025	\$ 71,096	3.0%
Regional Planning/Technical Assistance	65,551	69,025	69,025	71,096	3.0%
BUFFALO AMBULANCE	\$ 22,650	\$ 32,650	\$ 38,313	\$ 32,650	0.0%
Buffalo-Emergency Care & Transfer	22,650	32,650	38,313	32,650	0.0%
CENTER FOR ALCOHOL/DRUG SERV	\$ 553,051	\$ 370,455	\$ 489,187	\$ 490,331	32.4%
Outpatient Services	40,000	40,000	40,000	40,000	0.0%
Residential Services	277,128	285,442	285,442	295,432	3.5%
Jail Based Assessment & Treatment	235,923	45,013	163,745	154,899	
CENTER FOR ACTIVE SENIORS	\$ 223,348	\$ 228,423	\$ 228,423	\$ 233,750	2.3%
Outreach to Older Persons	110,583	113,900	113,900	117,317	3.0%
Transportation for Older Persons	40,999	41,600	41,600	42,300	1.7%
Day Care for Older Persons	14,286	14,286	14,286	14,286	0.0%
Volunteer Services for Older Person	39,183	40,340	40,340	41,550	3.0%
Leisure Services for Older Persons	18,297	18,297	18,297	18,297	0.0%
COMMUNITY HEALTH CARE	\$ 334,634	\$ 344,673	\$ 344,673	\$ 355,013	3.0%
Health Services-Comm Services	281,688	291,727	291,727	302,067	3.5%
Health Services-Other	52,946	52,946	52,946	52,946	0.0%
EMERGENCY MANAGEMENT AGENC	\$ 71,845	\$ 335,357	\$ 335,357	\$ 341,041	1.7%
Emergency Preparedness	35,357	35,357	35,357	41,041	16.1%
Emergency Communications (SECC)	36,488	300,000	300,000	300,000	
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	\$ 2,207,499	\$ 2,419,881	\$ 2,427,215	\$ 2,524,228	4.3%
Residential Program	1,440,503	1,520,668	1,527,668	1,609,041	5.8%
Vocational Services	733,300	687,002	728,591	707,202	2.9%
Developmental Services	33,696	212,211	170,956	207,985	-2.0%
HUMANE SOCIETY	\$ 30,804	\$ 32,036	\$ 32,036	\$ 33,317	4.0%
Animal Shelter	30,804	32,036	32,036	33,317	4.0%
COUNTY LIBRARY	\$ 472,082	\$ 479,355	\$ 479,355	\$ 507,725	5.9%
Library Resources & Services	472,082	479,355	479,355	507,725	5.9%

	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Revised Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change From Prior Budget</u>
MEDIC E.M.S.	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Medical Services	-	-	-	-	0.0%
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	\$ 4,587,536	\$ 4,656,378	\$ 4,716,002	\$ 4,864,326	4.5%
Outpatient Services	1,375,423	1,415,810	1,415,810	1,458,706	3.0%
Community Support Services	457,494	454,665	454,665	468,599	3.1%
Community Services	64,666	66,554	66,554	68,550	3.0%
Case Management	590,359	674,275	674,275	701,109	4.0%
Inpatient Services	76,273	78,561	78,561	80,901	3.0%
Residential	1,341,270	1,279,030	1,338,654	1,378,551	7.8%
Day Treatment Services	313,986	322,993	322,993	332,538	3.0%
Case Monitoring	154,473	159,059	159,059	163,750	2.9%
Employment Services	92,503	80,709	80,709	83,100	3.0%
Jail Case Management	121,089	124,722	124,722	128,522	3.0%
TOTAL ALL DEPTS/AGENCIES	<u>\$ 68,417,864</u>	<u>\$ 72,852,147</u>	<u>\$ 72,005,615</u>	<u>\$ 72,628,952</u>	-0.3%
Less: Refunded Debt Payments	-	-	-	-	
TOTAL ALL DEPTS/AGENCIES NET OF REFUNDED DEBT	<u>\$ 68,417,864</u>	<u>\$ 72,852,147</u>	<u>\$ 72,005,615</u>	<u>\$ 72,628,952</u>	-0.3%

TAXABLE VALUATIONS vs 100% ASSESSMENTS

TEN YEAR COMPARISON (in million \$'s)



Currently due to a State applied rollback to residential & AG property, taxable values are only 58.49% of the County's fully assessed residential property values.

ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY

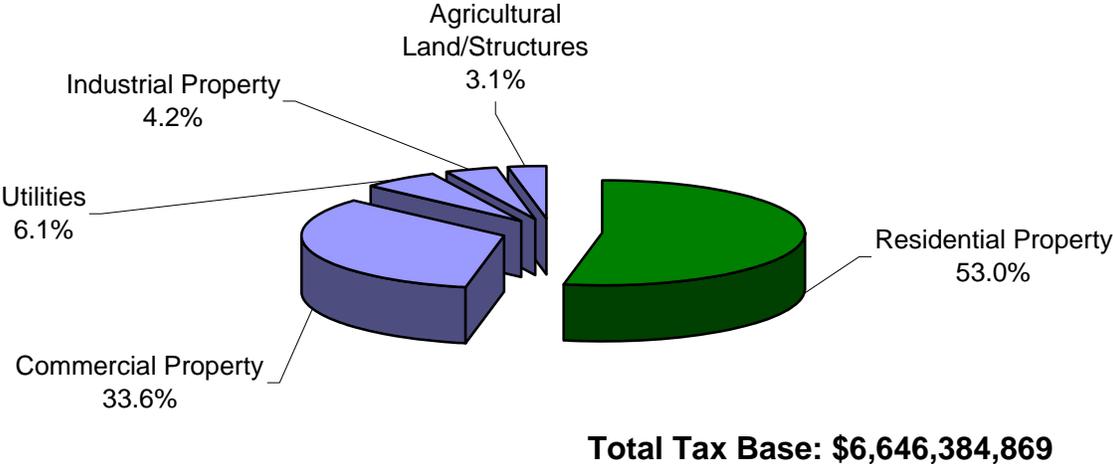
TEN FISCAL YEAR COMPARISON

<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>
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	-	-
2008-09	6,020,385,508	10,733,575,164	-	-
2009-10	6,239,157,174	10,954,497,393		

----- 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>		
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
400,072,952	400,092,597	6,420,458,460	11,133,667,761	57.7%	330,175,178
407,227,695	407,227,695	6,646,384,869	11,361,725,088	58.5%	369,081,487

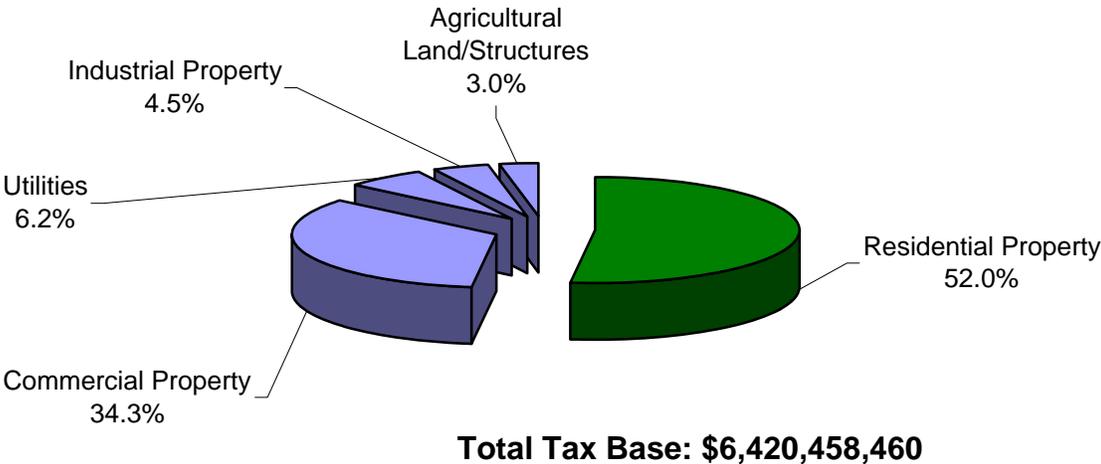
TAXABLE VALUATION BY CLASS OF PROPERTY

FY10 TAXABLE VALUATION



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

FY09 TAXABLE VALUATION



TAXABLE PROPERTY VALUATION COMPARISON

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

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

PROPERTY TAX LEVY COMPARISON

ALL FUNDS

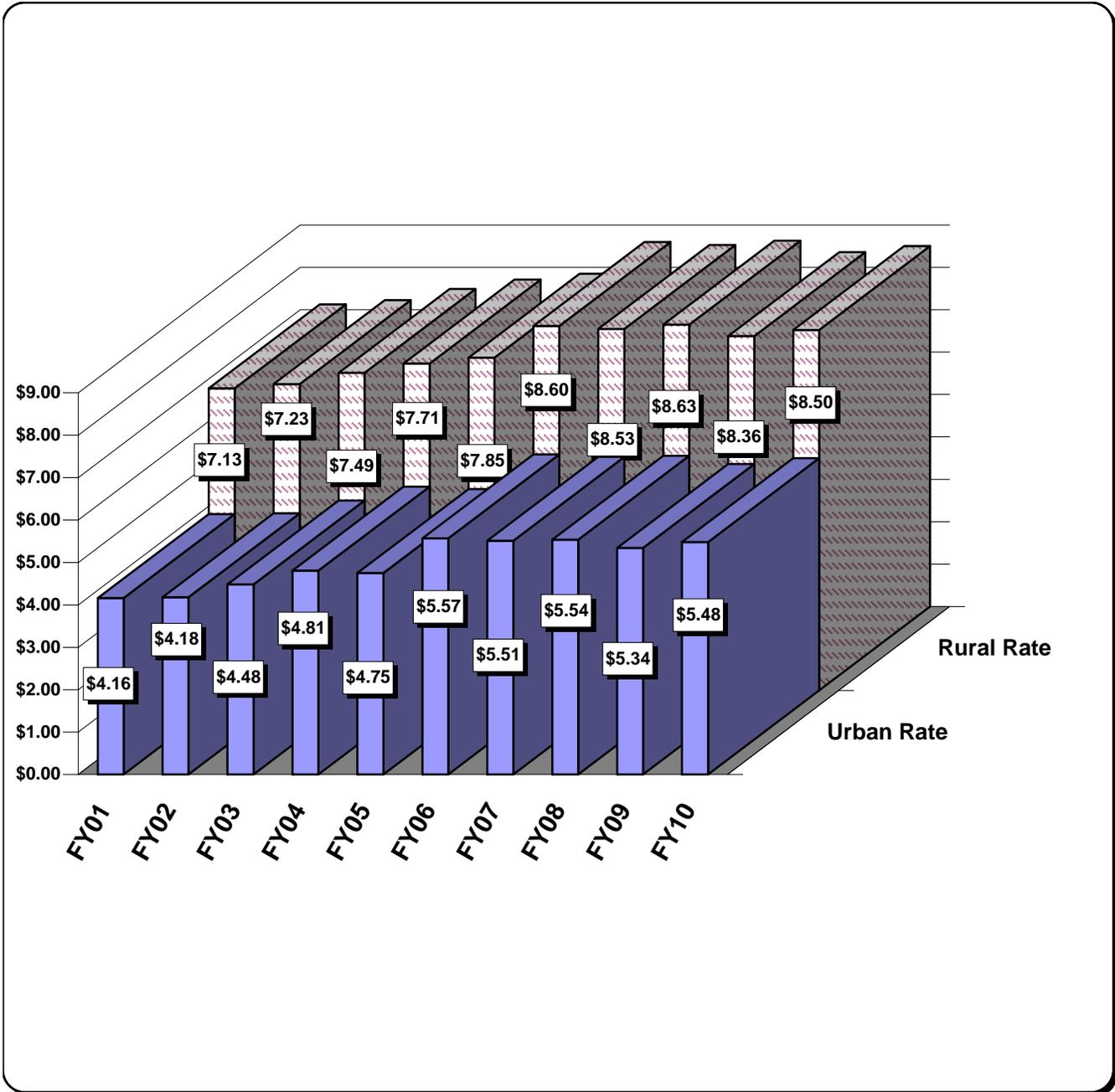
	----- 2008-09 Budget -----		----- 2009-10 Budget -----		Levy Amount % Incr -Decr
	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	
General Fund	\$ 30,306,130	\$ 4.72024	\$ 32,416,279	\$ 4.87728	7.0%
Special Revenue Fund					
MH-DD	3,277,698	0.51051	3,308,032	0.54958	0.9%
Debt Service Fund	<u>723,373</u>	<u>0.10716</u>	<u>764,610</u>	<u>0.11354</u>	
Total County-Wide Levy	\$ 34,307,201	\$ 5.33791 ⁽¹⁾	\$ 36,488,921	\$ 5.48399 ⁽¹⁾	6.4%
Special Revenue Fund (rural only)					
Rural Services Basic	<u>2,245,838</u>	<u>3.01954</u> ⁽²⁾	<u>2,363,628</u>	<u>3.01954</u> ⁽²⁾	5.2%
Total Gross Levy	\$ 36,553,039	\$ 8.35745	\$ 38,852,549	\$ 8.50353	6.3%
Less State Replacement Credits Against Levied Taxes	<u>1,372,639</u>		<u>1,422,982</u>		3.7%
Total Net Levy	<u>\$ 35,180,400</u>	<u>\$ 8.35745</u> ⁽³⁾	<u>\$ 37,429,567</u>	<u>\$ 8.50353</u> ⁽³⁾	6.4%

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

TAX LEVIES AND LEVY RATES 10 YEAR HISTORICAL COMPARISON

<u>Fiscal Year</u>	<u>Gross Tax Levy</u> ⁽¹⁾	<u>Percent Change In Levy</u> ⁽¹⁾	<u>Urban Levy Rate</u> ⁽²⁾	<u>Rural Levy Rate</u> ⁽³⁾
2000-01	\$ 20,877,375	2.6%	\$ 4.15929	\$ 7.13428
2001-02	\$ 21,804,260	4.4%	\$ 4.18290	\$ 7.23474
2002-03	\$ 23,845,935	9.4%	\$ 4.48067	\$ 7.49188
2003-04	\$ 25,878,253	8.5%	\$ 4.80887	\$ 7.71192
2004-05	\$ 26,965,556	4.2%	\$ 4.75497	\$ 7.84647
2005-06	\$ 32,435,612	20.3%	\$ 5.56513	\$ 8.60445
2006-07	\$ 33,137,782	2.2%	\$ 5.51106	\$ 8.52602
2007-08	\$ 34,190,104	3.2%	\$ 5.54040	\$ 8.62666
2008-09	\$ 35,209,549	3.0%	\$ 5.34263	\$ 8.36217
2009-10	\$ 37,429,567	6.3%	\$ 5.48399	\$ 8.50353

⁽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 (townships)