

PUBLIC HEARING PRESENTATION
On The
SCOTT COUNTY
FY07 BUDGET



February 23, 2006

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CAPITAL PROJECTS

CALENDAR OF EVENTS

SCOTT COUNTY FY07 BUDGET REVIEW
BUDGET IMPACT IN BRIEF

The proposed FY07 Budget results in:

- Levy rate impact on a residence:
 - -5.0% *decrease* in Urban area (-\$13.44 annual decrease on \$100,000 home)
 - -5.0% *decrease* in Rural area (-\$20.54 annual decrease on \$100,000 home)
- Levy rate impact on a combined rural home and farm land
 - 0.1% *increase* (\$1.17 annual increase on \$100,000 home and 160 acre farm)
- Levy rate impact on farm land
 - 2.0% *increase* (\$21.71 annual increase on 160 acre farm land)
- Residential rollback impact: -4.1% *decrease* in residential taxable valuations
- -1.1% *decrease* in urban levy rate
- -0.8% *decrease* in rural levy rate
- 2.2% *increase* in property tax levy (*lower than 4.1% inflation rate*)
- County's tax base increased 3.0% county-wide and 2.8% in the unincorporated area

MAJOR EXPENDITURE/REVENUE IMPACTS	% CHANGE	AMOUNT CHANGE
Increased inmate out of county jail housing costs	+77.8	+\$700,000
Increased Intermediate Care Facility for the mentally retarded (ICF/MR) adults costs	+17.9%	+\$435,679
Increased utilities costs	+23.9%	+\$149,173
Increased jail inmate pharmacy costs	+173.8%	+\$113,000
Increased fuel costs	+25.4%	+\$89,522
No change in health insurance budgeted costs	0.0%	\$0
Increased investment income	+87.9%	+\$679,587

SCOTT COUNTY FY07 BUDGET REVIEW

SUMMARY OF BOARD OF SUPERVISORS INITIAL BUDGET DISCUSSIONS

The Scott County Board of Supervisors held a special Committee of the Whole session on October 11, 2005 to identify specific areas they wished staff to review during the FY07 budget preparation process.

The specific budget areas of review identified by the Board at their October 2005 meeting were as follows:

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

- \$1,700,000 included in FY07 Budget to house inmates in out of County facilities including transportation costs (\$700,000 will be supported from General Fund balance)
- Impact of implementing CJAAC jail programming/staffing and alternative recommendations: 500 bed facility (1998 failed referendum) *reduced* to a 380 bed facility (2004 successful referendum)
- \$2.2 million annual debt payment to Public Safety Authority included for jail expansion/renovation project

2. **Continued technology upgrades and training**

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

- Continued progress on the recommendations included in the 2000 Technology Assessment Report as a part of the FY07 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 FY07 budget includes bond amortization for implementation and development of the GIS Plan (\$336,000 annual debt cost)
- FY07 CIP Plan begins phone switch system replacement/upgrade

SCOTT COUNTY FY07 BUDGET REVIEW

3. Space utilization plan implementation

- The Scott County Administrative Center renovation project and the lower level of the Courthouse and security elevator were completed in the FY05 fiscal year. The proposed Capital Project Plan includes continued renovation of the Courthouse beginning with the County Attorney's Office and Court Administration Offices. This project continues to use gaming revenues and CIP funds to fund the project on a pay-as-you-go basis.
- General Fund tax levy transfer to Capital Fund for FY07 increased \$50,000 as previously approved

4. Retention and development of employees

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

5. GIS System Development and Implementation

- FY07 CIP Plan includes funding for continued development and implementation of county-wide GIS strategic plan
- GIS Coordinator hired in FY06 and located on the first floor of the Administrative Center for future convenient citizen access
- GIS Steering Committee and GIS Technical Committee formed and playing major role in GIS implementation project

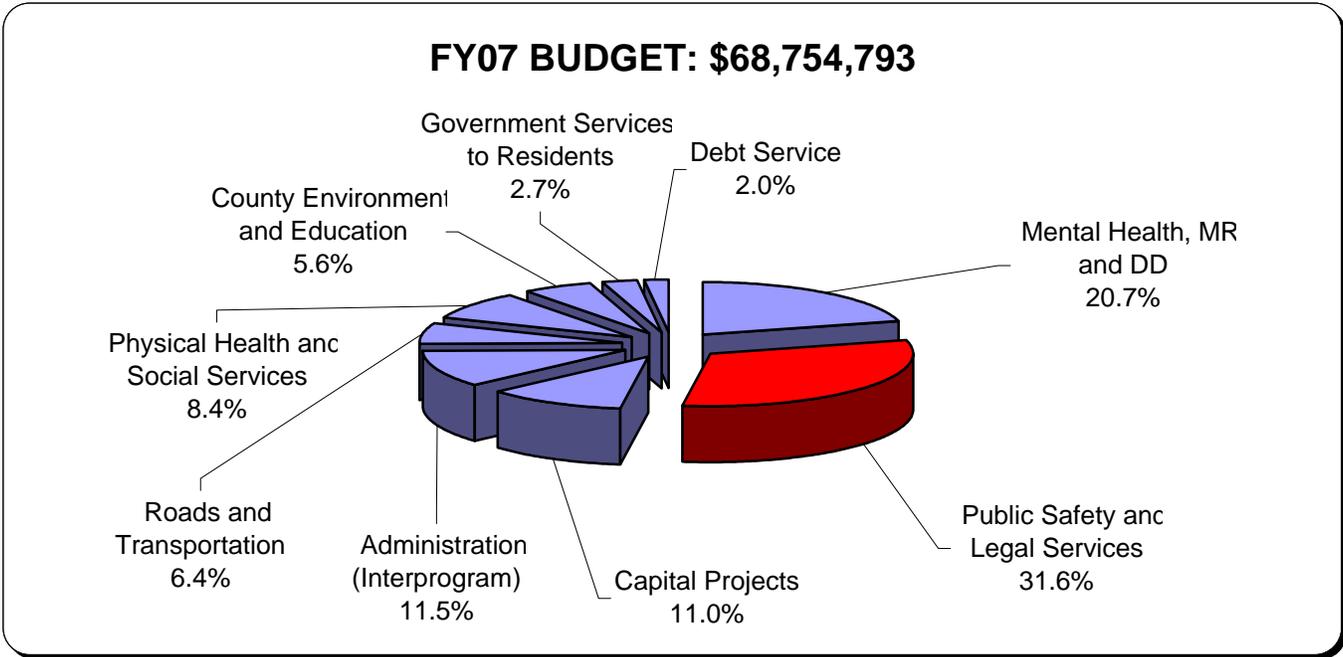
6. Impact of potential legislation (MH-DD Redesign impact; Property Tax Reform; and mandated reorganization of local governments)

- Monitoring any proposed legislation regarding property tax reform and MH-DD Redesign efforts and mandated reorganization of local governments
- Scott County supports the Iowa State Association of Counties (ISAC) and the League of Municipalities proposed Property Tax Reform legislation
- Scott County supports the Governor's proposed 25% increase in the Mental Health Allowable Growth amount
- Scott County affirms the principals of County Home Rule approved by Iowa voters in 1978 giving counties home rule power and authority to determine their local affairs and governmental structures. Local government reorganizations should not be mandated by the State.

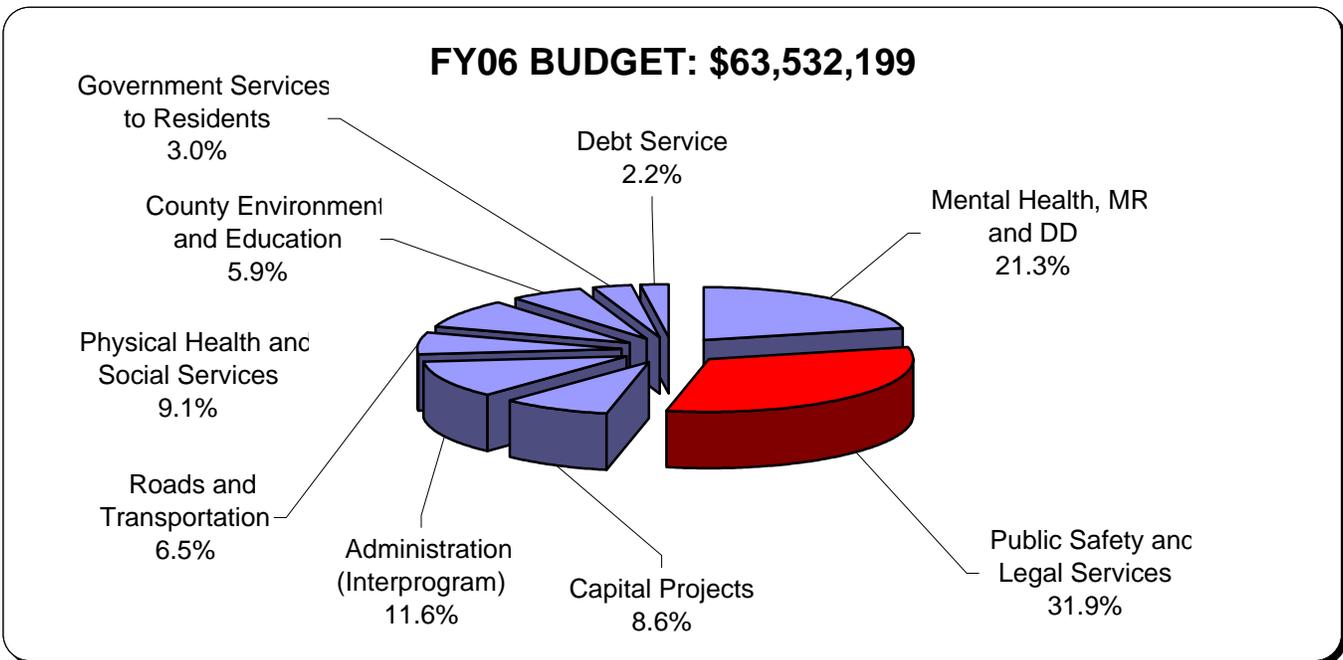
SCOTT COUNTY FY07 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

Budgeted Funds Only



Public Safety and Legal Services is the largest single expenditure area of the County followed by the State mandated Mental Health service area. The Public Safety service area has grown in recent years as the community supports the jail capacity and jail staffing solutions following the positive fall 2004 jail referendum.



SCOTT COUNTY FY07 BUDGET REVIEW

SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

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

PHYSICAL HEALTH AND SOCIAL SERVICES

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

MENTAL HEALTH, MR AND DD SERVICES

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

COUNTY ENVIRONMENT AND EDUCATION SERVICES

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

ROADS AND TRANSPORTATION SERVICES

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

GOVERNMENT SERVICES TO RESIDENTS

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

ADMINISTRATION (INTERPROGRAM) SERVICES

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

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue, the River Renaissance Vision Iowa project bond issue, and the GIS Development/Implementation Bond Issue.

CAPITAL IMPROVEMENTS

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

SCOTT COUNTY FY07 BUDGET REVIEW

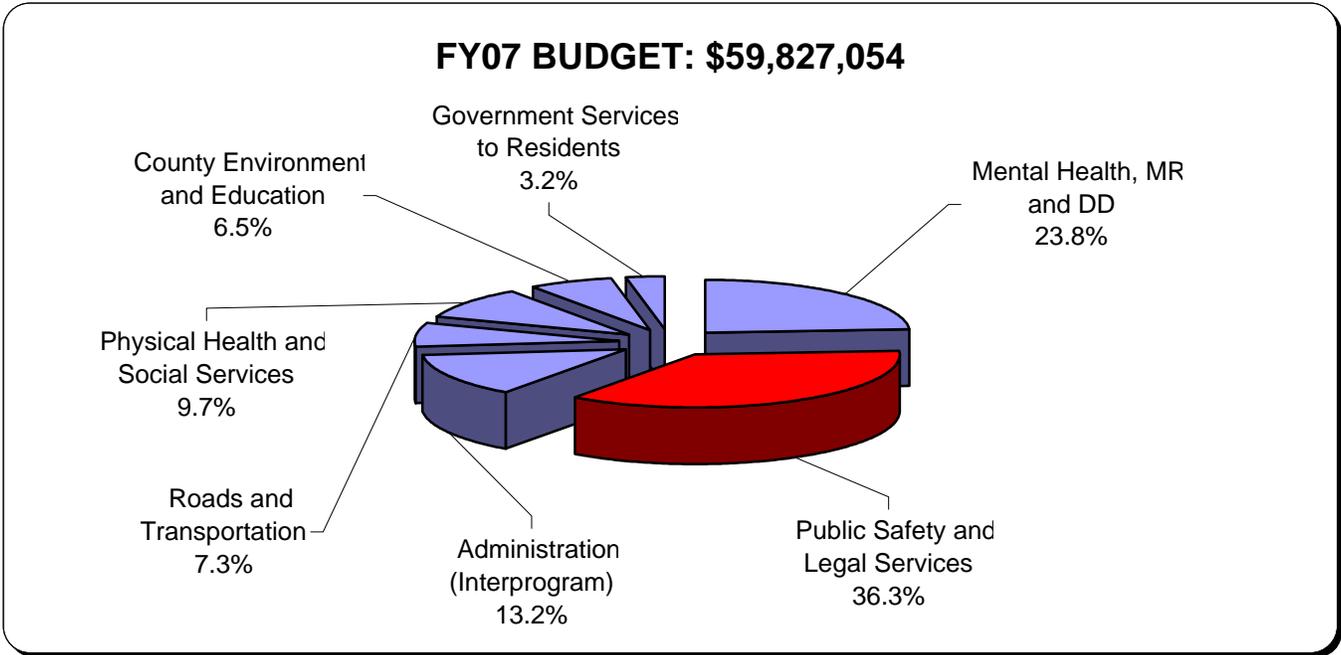
APPROPRIATION SUMMARY BY SERVICE AREA

SERVICE AREA	<u>FY06 Budget</u>	<u>FY07 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Public Safety & Legal Services	\$ 20,289,443	\$ 22,288,012	9.9%	\$ 1,998,569	\$ 21,739,952	7.1%	\$ 1,450,509
Physical Health & Social Services	5,752,400	5,807,076	1.0%	54,676	5,806,716	0.9%	54,316
Mental Health, MR & DD	13,535,864	14,587,937	7.8%	1,052,073	14,236,281	5.2%	700,417
County Environment & Education	3,721,731	3,871,674	4.0%	149,943	3,860,822	3.7%	139,091
Roads & Transportation	4,129,000	4,385,500	6.2%	256,500	4,385,500	6.2%	256,500
Government Services to Residents	1,892,398	1,891,995	0.0%	(403)	1,885,195	-0.4%	(7,203)
Administration (Interprogram)	<u>7,343,224</u>	<u>8,003,449</u>	9.0%	<u>660,225</u>	<u>7,912,588</u>	7.8%	<u>569,364</u>
SUBTOTAL OPERATING BUDGET	56,664,060	60,835,643	7.4%	4,171,583	59,827,054	5.6%	3,162,994
Debt Service	1,382,609	1,391,039	0.6%	8,430	1,391,039	0.6%	8,430
Capital Projects	<u>5,485,530</u>	<u>7,536,700</u>	37.4%	<u>2,051,170</u>	<u>7,536,700</u>	37.4%	<u>2,051,170</u>
SUBTOTAL COUNTY BUDGET	63,532,199	69,763,382	9.8%	6,231,183	68,754,793	8.2%	5,222,594
Golf Course Operations	<u>1,081,112</u>	<u>1,096,624.00</u>	1.4%	<u>15,512</u>	<u>1,095,624</u>	1.3%	<u>14,512</u>
TOTAL	<u>\$ 64,613,311</u>	<u>\$ 70,860,006</u>	9.7%	<u>\$ 6,246,695</u>	<u>\$ 69,850,417</u>	8.1%	<u>\$ 5,237,106</u>

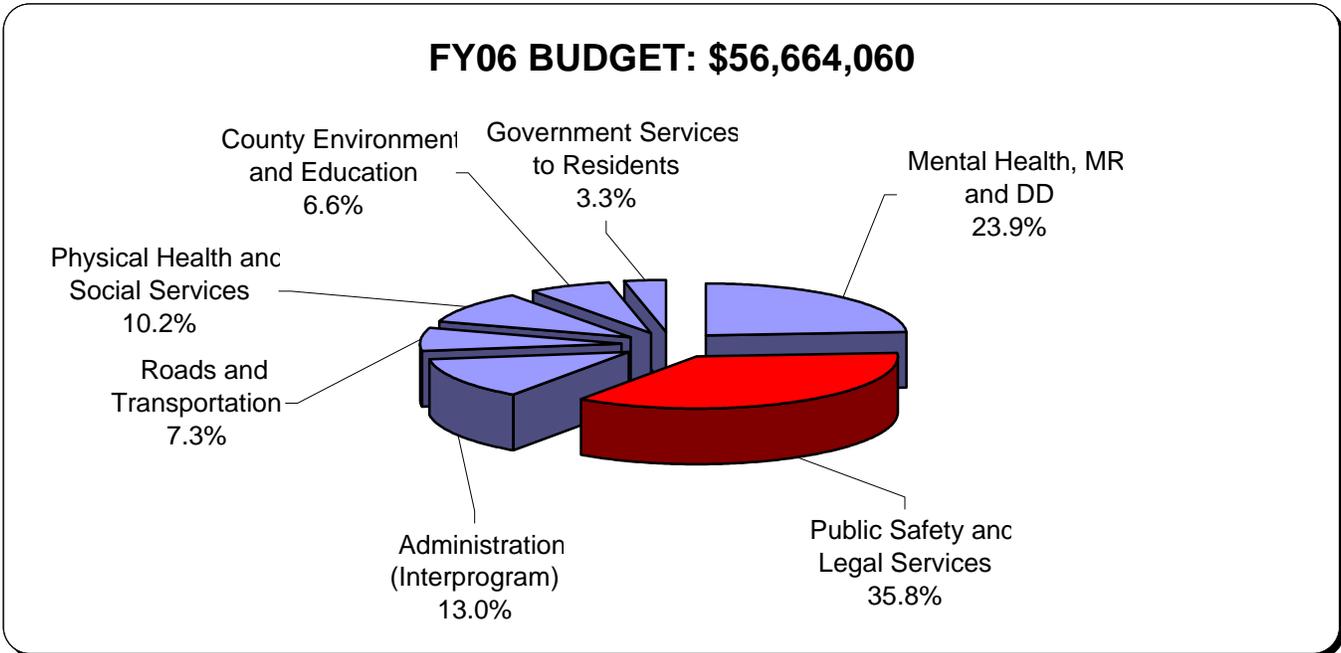
SCOTT COUNTY FY07 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

Operating Budget Only



Public Safety & Legal Services expenditures are the highest percentage of the County operating budget. Public Safety expenditures have increased dramatically in recent years due to increasing staffing and costs in housing jail inmates in out-of-county facilities. The voter approved jail expansion project will alleviate future dramatic increases.



SCOTT COUNTY FY07 BUDGET REVIEW

REVENUE SUMMARY

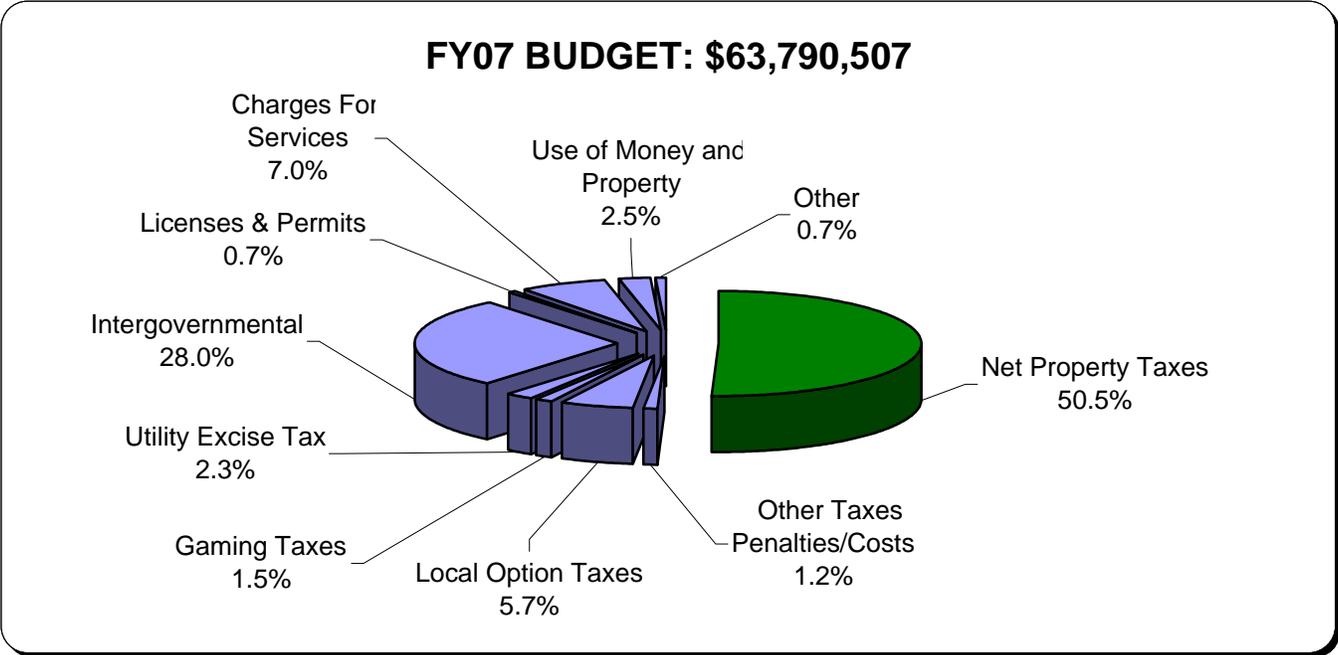
Budgeted Funds

	<u>FY06 Budget</u>	<u>FY07 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES							
Taxes Levied on Property	\$ 32,435,612	\$ 33,767,625	4.1%	\$ 1,332,013	\$ 33,137,782	2.2%	\$ 702,170
Less: Uncollected Delinquent Taxes-Levy Year	98,684	225,503	128.5%	126,819	225,503	128.5%	126,819
Less: Credits To Taxpayers	954,606	948,280	-0.7%	(6,326)	948,280	-0.7%	(6,326)
Net Current Property Taxes	<u>31,382,322</u>	<u>32,593,842</u>	3.9%	<u>1,211,520</u>	<u>31,963,999</u>	1.9%	<u>581,677</u>
Add: Delinquent Property Tax Revenue	<u>98,684</u>	<u>225,503</u>	128.5%	<u>126,819</u>	<u>225,503</u>	128.5%	<u>126,819</u>
Total Net Property Taxes	31,481,006	32,819,345	4.3%	1,338,339	32,189,502	2.3%	708,496
Penalties, Interest & Costs On Taxes	603,000	735,000	21.9%	132,000	735,000	21.9%	132,000
Other County Taxes	<u>119,180</u>	<u>58,963</u>	-50.5%	<u>(60,217)</u>	<u>58,963</u>	-50.5%	<u>(60,217)</u>
Total Other Taxes, Penalties & Costs	722,180	793,963	9.9%	71,783	793,963	9.9%	71,783
Local Option Taxes	3,612,385	3,612,385	0.0%	-	3,612,385	0.0%	-
Gaming Taxes	900,000	950,000	5.6%	50,000	950,000	5.6%	50,000
Utility Tax Replacement Excise Tax	1,412,805	1,426,353	1.0%	13,548	1,399,263	-1.0%	(13,542)
Intergovernmental :							
State Shared Revenues	2,906,614	2,875,471	-1.1%	(31,143)	2,875,471	-1.1%	(31,143)
State Grants & Reimbursements	6,729,292	7,437,925	10.5%	708,633	7,437,925	10.5%	708,633
State/Federal Pass Through Grants	1,582,174	1,811,401	14.5%	229,227	1,811,401	14.5%	229,227
State Credits Against Levied Taxes	954,606	948,280	-0.7%	(6,326)	948,280	-0.7%	(6,326)
Other State Credits	4,202,958	4,203,683	0.0%	725	4,203,683	0.0%	725
Federal Grants & Entitlements	4,000	4,000	-	-	4,000	-	-
Contr & Reimb From Other Govts	639,135	564,743	-11.6%	(74,392)	564,743	-11.6%	(74,392)
Payments in Lieu of Taxes	<u>5,000</u>	<u>4,000</u>		<u>(1,000)</u>	<u>4,000</u>		<u>(1,000)</u>
Subtotal Intergovernmental	17,023,779	17,849,503	4.9%	825,724	17,849,503	4.9%	825,724
Licenses & Permits	464,840	475,340	2.3%	10,500	475,340	2.3%	10,500
Charges For Services	4,271,027	4,439,300	3.9%	168,273	4,439,300	3.9%	168,273
Use of Money & Property	948,800	1,624,974	71.3%	676,174	1,624,974	71.3%	676,174
Other:							
Miscellaneous	281,742	407,277	44.6%	125,535	407,277	44.6%	125,535
Bond Proceeds	2,500,000	-		(2,500,000)	-		(2,500,000)
Proceeds of Fixed Asset Sales	<u>34,000</u>	<u>49,000</u>	44.1%	<u>15,000</u>	<u>49,000</u>	44.1%	<u>15,000</u>
Total Other	2,815,742	456,277	-83.8%	(2,359,465)	456,277	-83.8%	(2,359,465)
Total Revenues & Other Sources	<u>\$ 63,652,564</u>	<u>\$ 64,447,440</u>	1.2%	<u>\$ 794,876</u>	<u>\$ 63,790,507</u>	0.2%	<u>\$ 137,943</u>

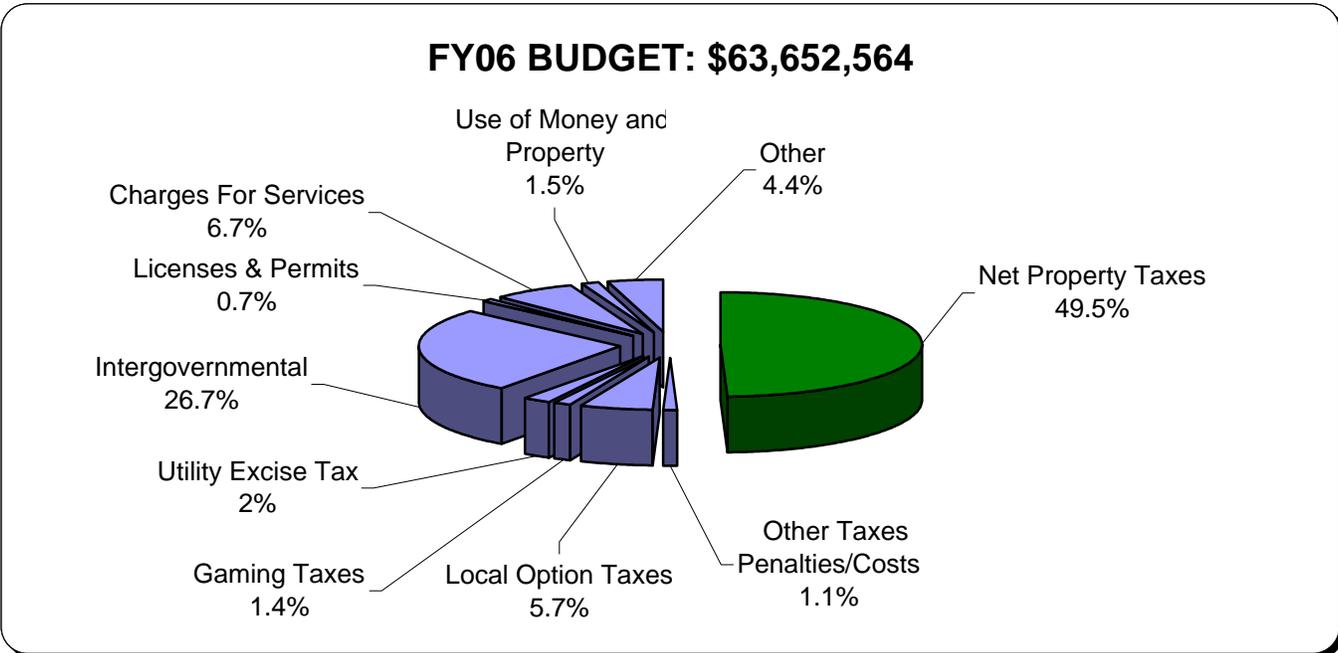
SCOTT COUNTY FY07 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

Budgeted Funds

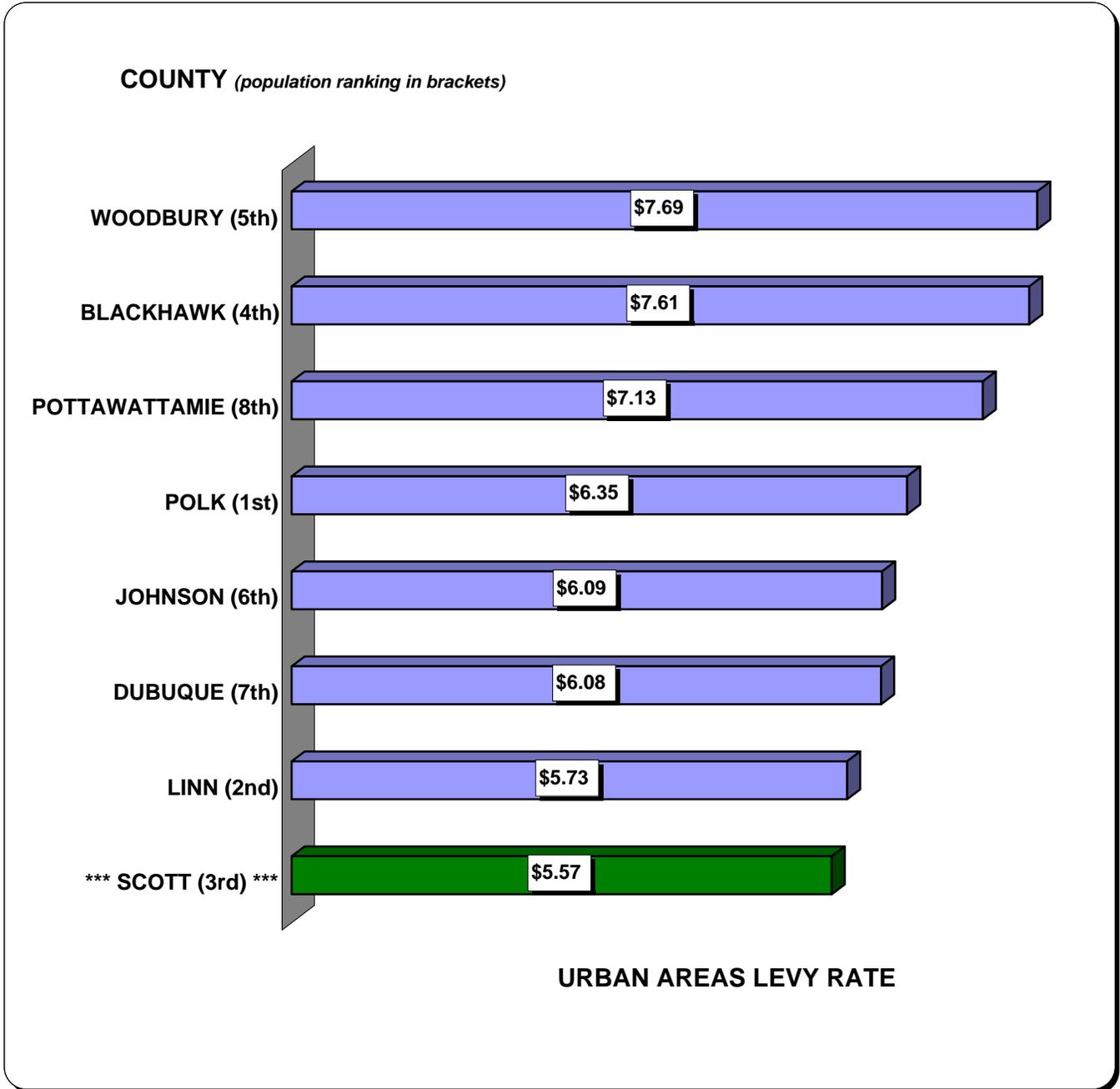


Net property taxes represent approximately half of all revenues collected by the County. The current year's "Other" category included \$2.5 million in GIS bond proceeds toward implementation and development of a County-wide GIS system.



SCOTT COUNTY FY07 BUDGET REVIEW

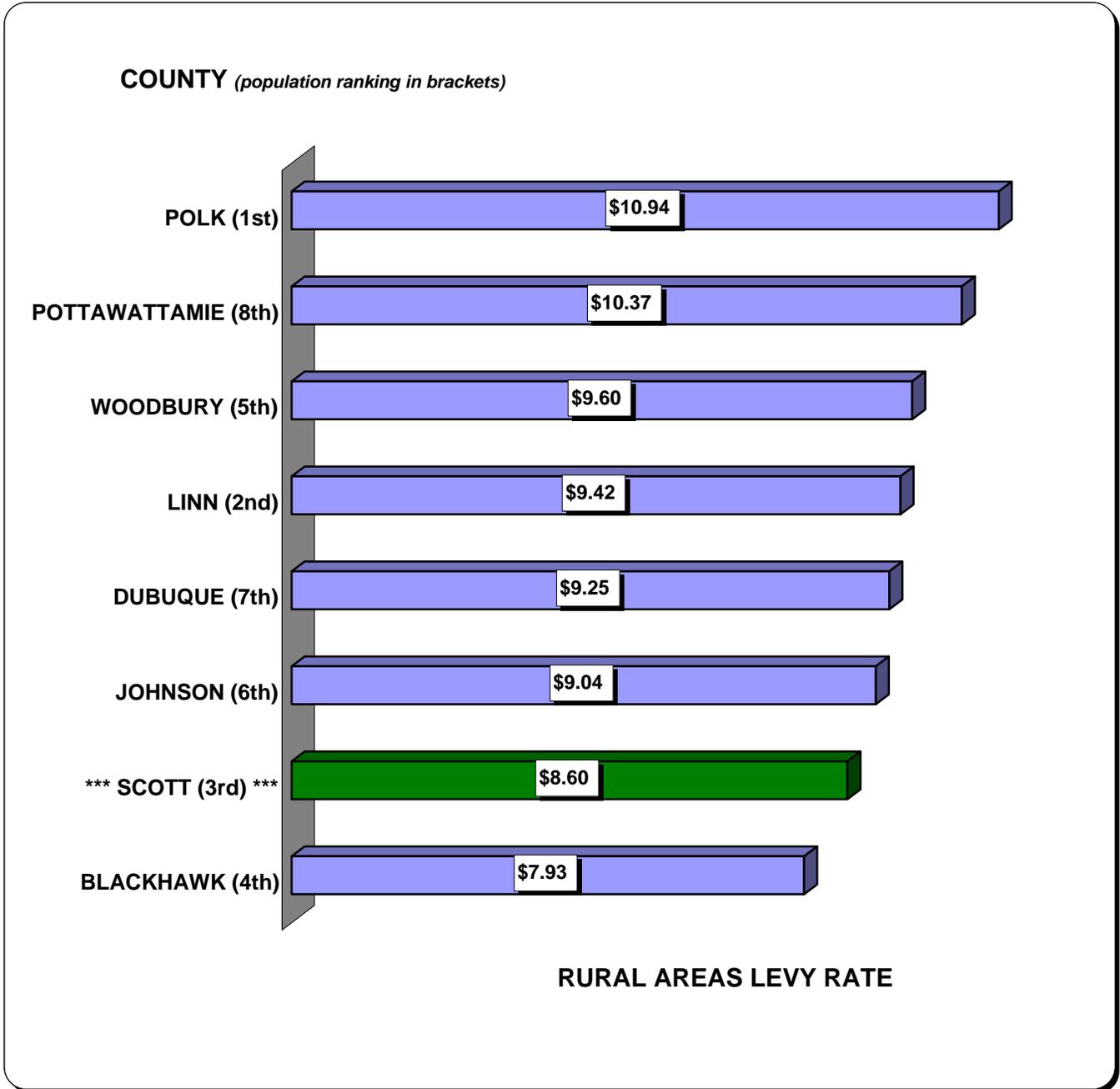
FY06 URBAN AREAS TAX LEVY RATE
FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks *LOWEST* among the eight largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year 2005-06.

SCOTT COUNTY FY07 BUDGET REVIEW

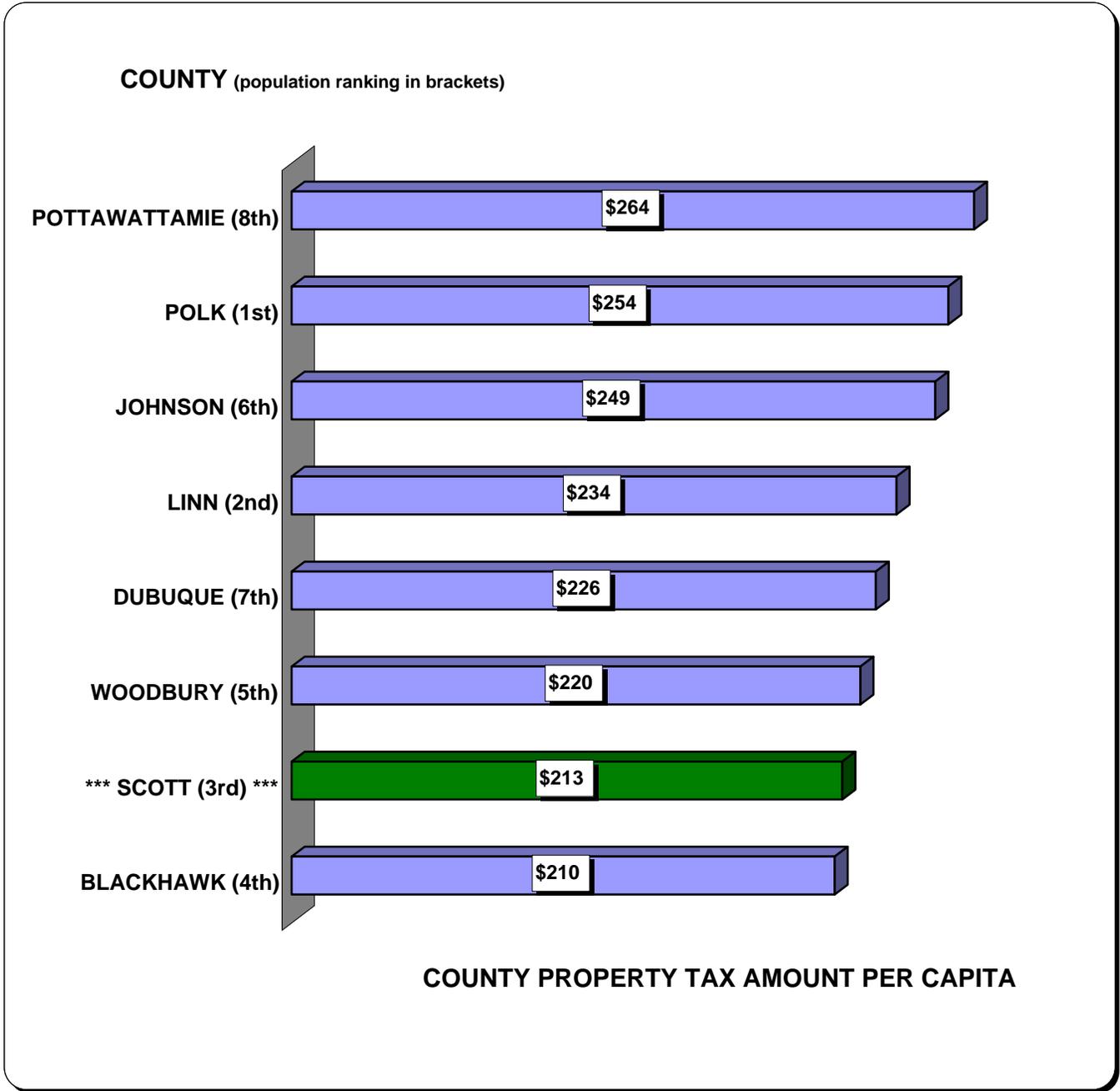
FY06 RURAL AREAS TAX LEVY RATE
FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks second *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year 2005-06. It is noted that Blackhawk County uses all its local option tax proceeds to reduce its rural levy rate.

SCOTT COUNTY FY07 BUDGET REVIEW

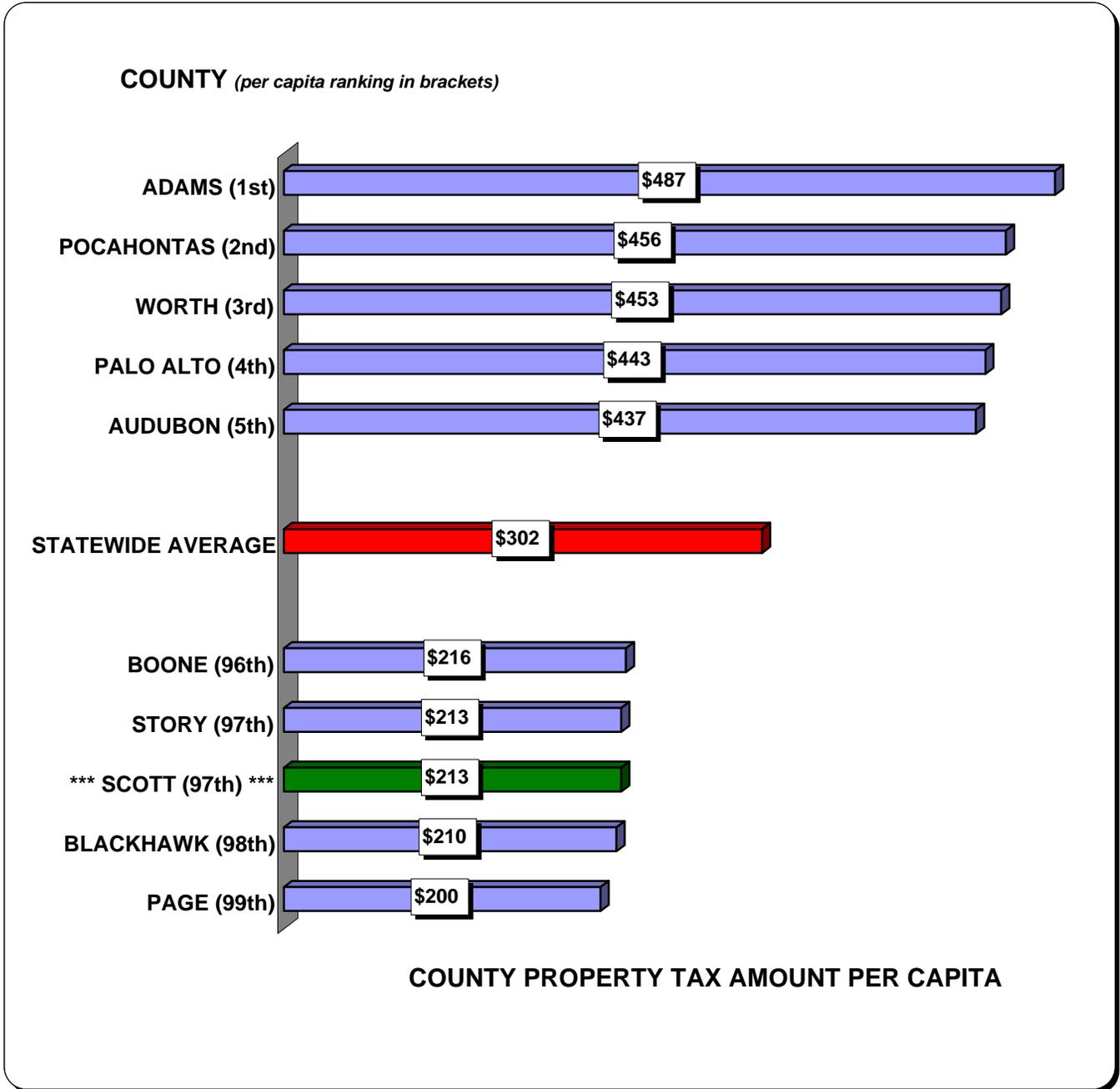
FY06 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks *second LOWEST* among the eight largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year 2005-06.

SCOTT COUNTY FY07 BUDGET REVIEW

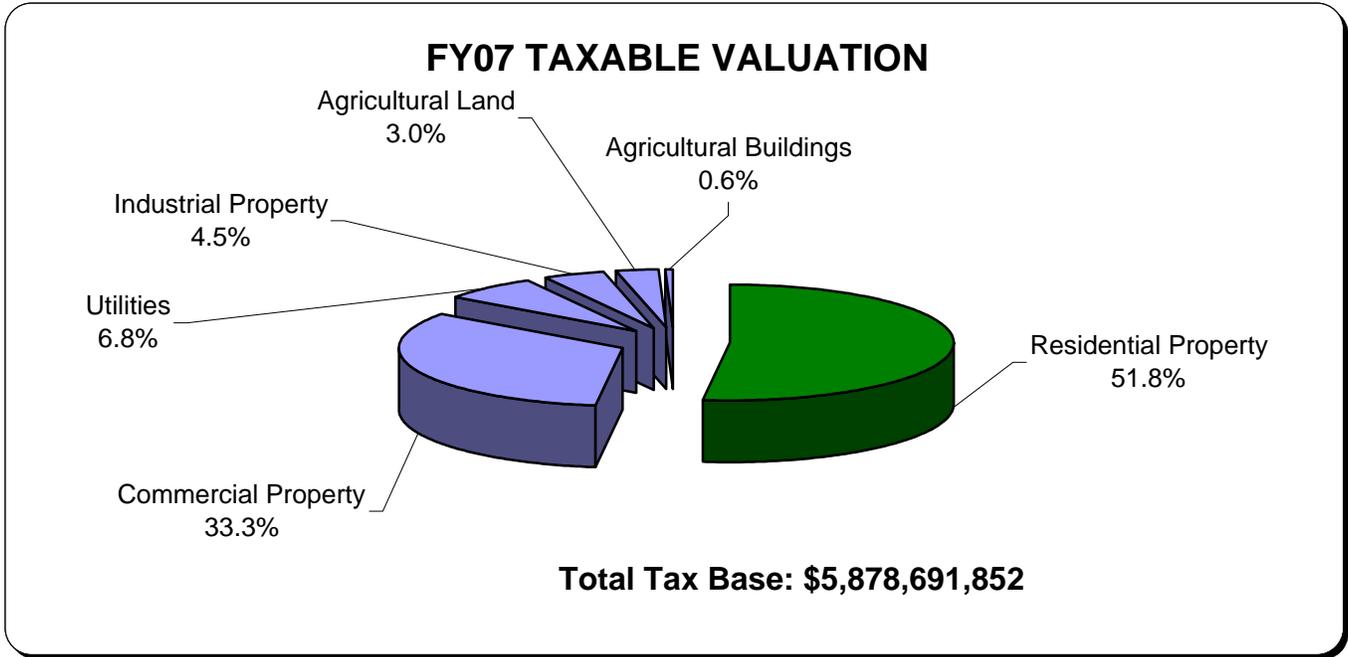
FY06 COUNTY PROPERTY TAX AMOUNT PER CAPITA
WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES



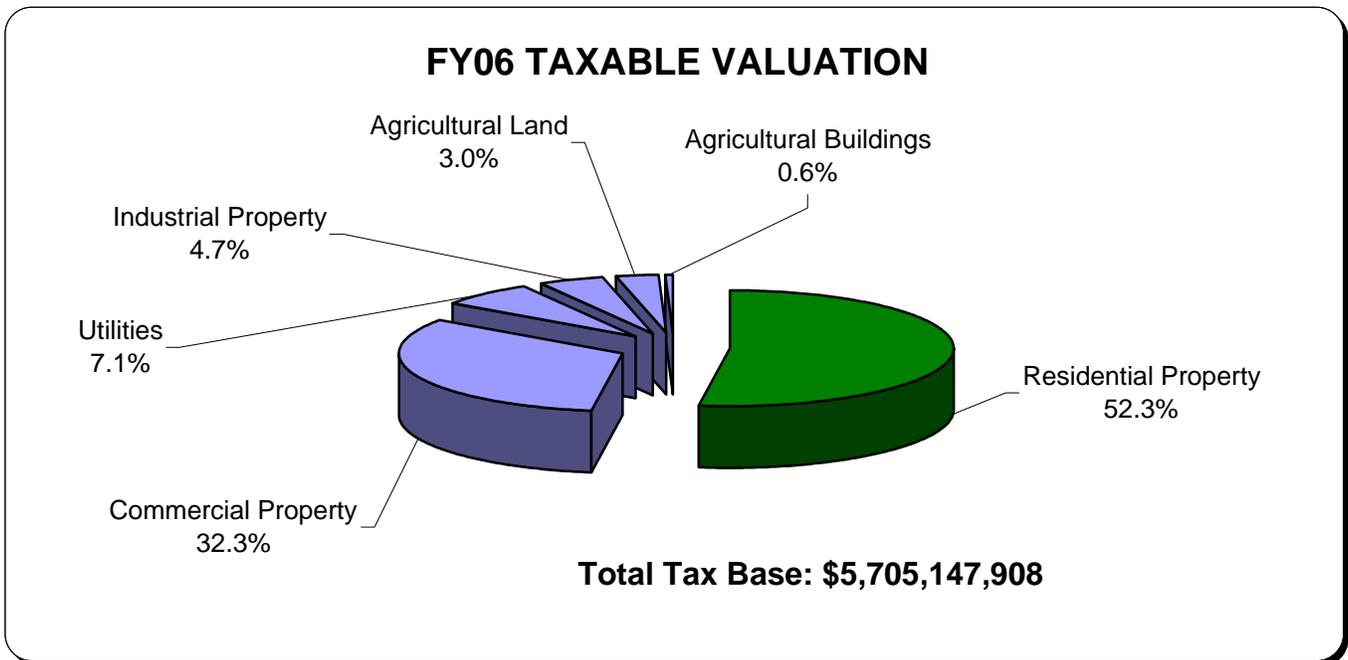
Scott County has the *third LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties and is 29% below the statewide average.

SCOTT COUNTY FY07 BUDGET REVIEW

TAXABLE VALUATION BY CLASS OF PROPERTY



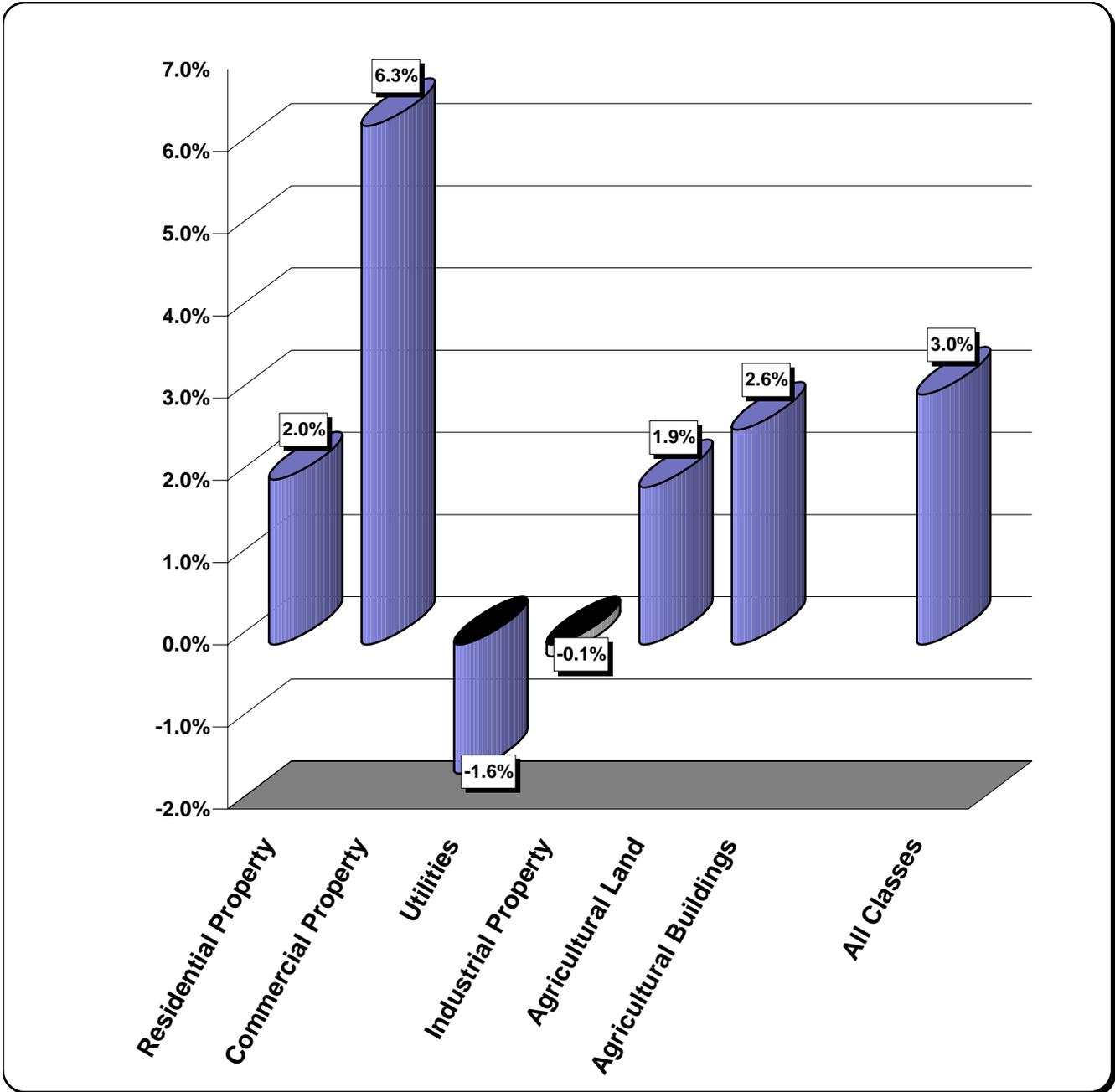
Residential property valuations represent over half of the County's tax base. Residential valuations would represent 69.0%, however, the State mandated rollback percentage shifts the tax burden to other classes.



SCOTT COUNTY FY07 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY06 to FY 07



The overall taxable valuation amount for Scott County increased 3% over the previous year. Commercial valuations increased the highest percentage. The State rollback on residential property resulted in an overall increase of 2% in total residential values including new construction. Agricultural land remains the only class of property not based on fair market value for taxing purposes.

SCOTT COUNTY FY07 BUDGET REVIEW

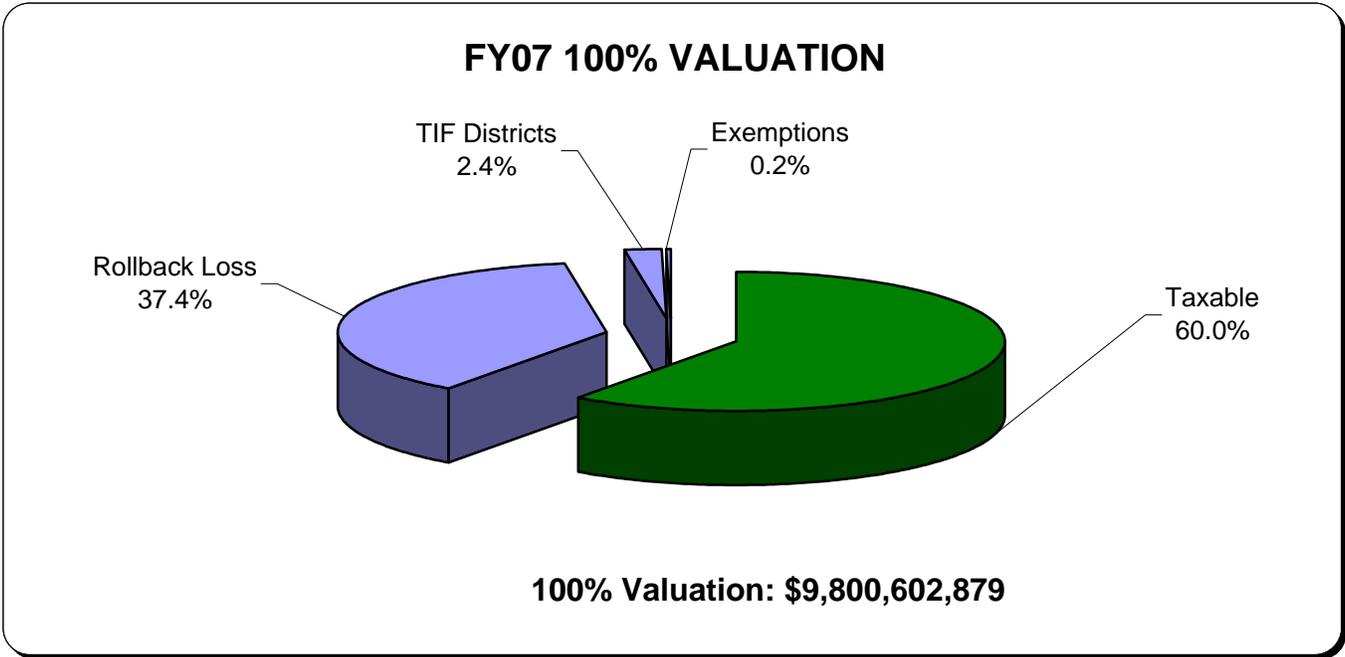
TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2004 For FY06	% of Total	January 1,2005 For FY07	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	2,986,607,759	52.3%	3,046,560,682	51.8%	59,952,923	2.0%
Commercial Property	1,841,684,948	32.3%	1,957,869,016	33.3%	116,184,068	6.3%
Utilities	405,323,627	7.1%	398,968,382	6.8%	(6,355,245)	-1.6%
Industrial Property	266,972,377	4.7%	266,596,166	4.5%	(376,211)	-0.1%
Agricultural Land	172,444,896	3.0%	175,743,929	3.0%	3,299,033	1.9%
Agricultural Buildings	32,114,301	0.6%	32,953,677	0.6%	839,376	2.6%
Total	5,705,147,908	100.0%	5,878,691,852	100.0%	173,543,944	3.0%
UNINCORPORATED AREAS						
Residential Property	359,413,722	52.8%	372,375,890	53.2%	12,962,168	3.6%
Commercial Property	50,688,125	7.5%	50,396,488	7.2%	(291,637)	-0.6%
Utilities	93,147,324	13.7%	96,301,965	13.8%	3,154,641	3.4%
Industrial Property	1,185,050	0.2%	1,185,050	0.2%	0	0.0%
Agricultural Land	146,280,879	21.5%	148,982,045	21.3%	2,701,166	1.8%
Agricultural Buildings	29,578,032	4.3%	30,259,687	4.3%	681,655	2.3%
Total	680,293,132	100.0%	699,501,125	100.0%	19,207,993	2.8%
Property in Cities	5,024,854,776	88.1%	5,179,190,727	88.1%	154,335,951	3.1%
Property in Rural Areas	680,293,132	11.9%	699,501,125	11.9%	19,207,993	2.8%
Total	5,705,147,908	100.0%	5,878,691,852	100.0%	173,543,944	3.0%

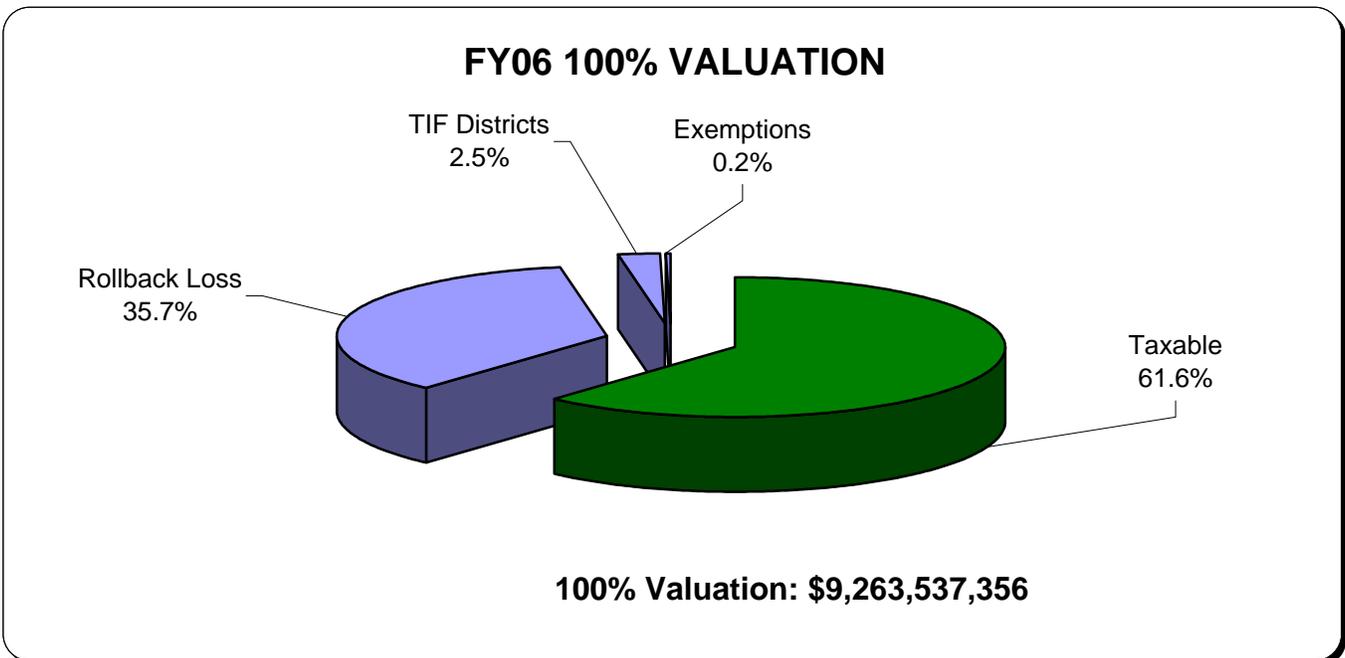
EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2004 For FY06	January 1,2005 For FY07	Amount Change	% Change
Tax Increment Financing District Values	235,146,048	235,262,665	116,617	0.0%
Military Exemptions	18,982,998	18,861,585	(121,413)	-0.6%
Utilities/Railroads Rollback Amount	0	30,806	30,806	
Ag Land/Buildings Rollback Amount	0	0	0	
Commercial Rollback Amount	0	18,110,797	18,110,797	
Residential Rollback Amount	3,304,260,402	3,649,645,174	345,384,772	10.5%
Total Rollback Loss	3,304,260,402	3,667,786,777	363,526,375	11.0%
Total Excluded Values	3,558,389,448	3,921,911,027	363,521,579	10.2%
Percent of Tax Base Excluded	38.4%	40.0%		

SCOTT COUNTY FY07 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

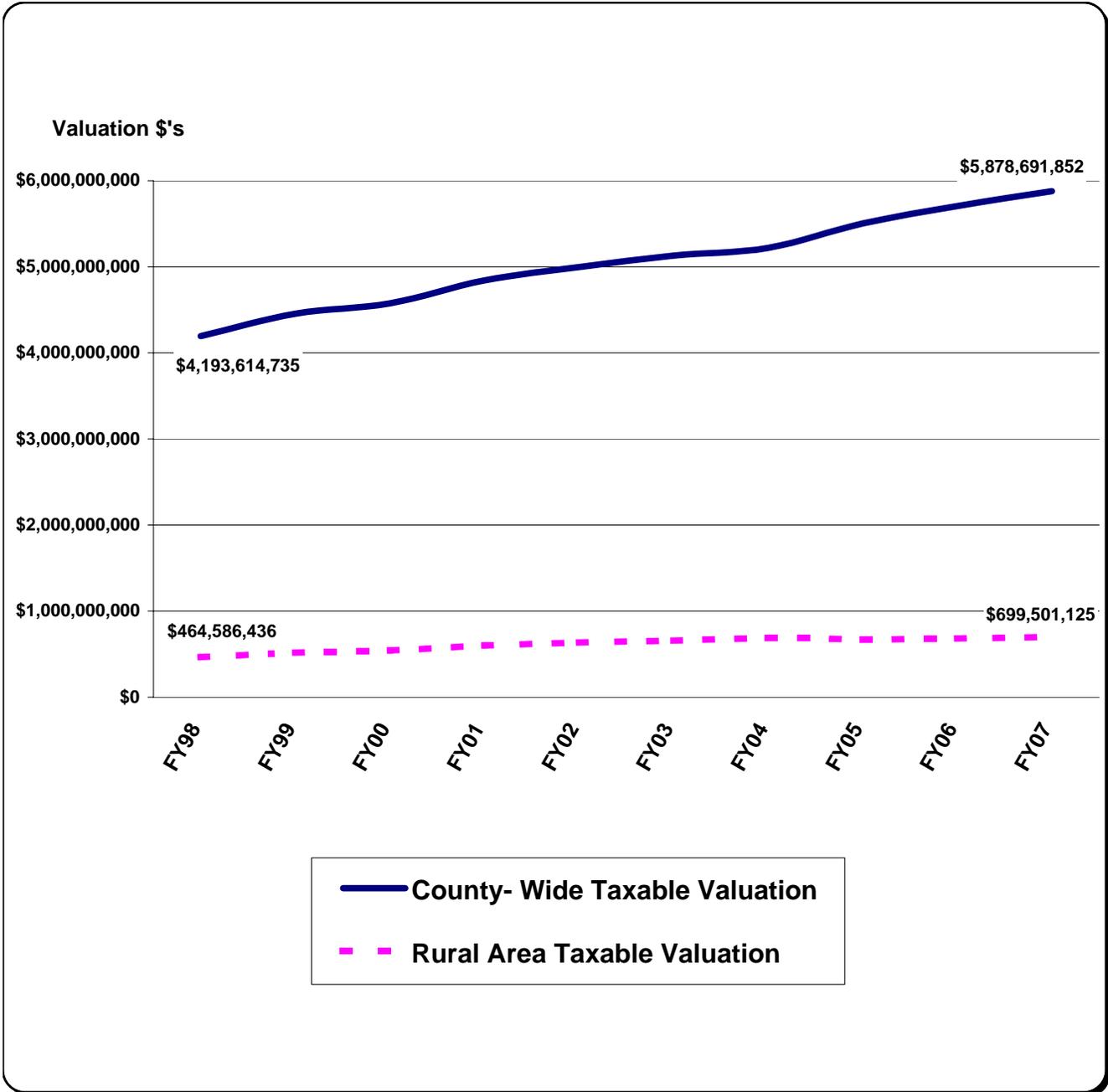


Under current Iowa property tax laws only 60.0% of Scott County's total property tax valuation base is subject to taxation toward the county-wide levy rate calculation. This is down from last year's taxable percentage of 61.6%.



SCOTT COUNTY FY07 BUDGET REVIEW

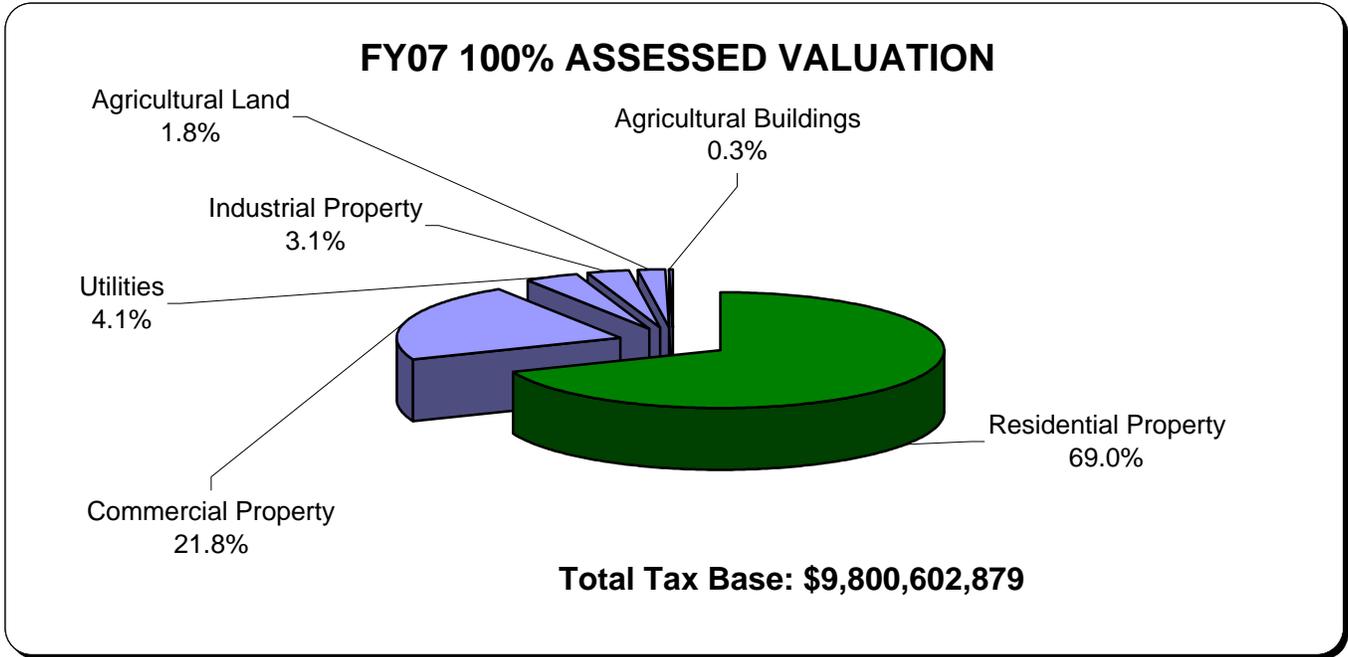
TEN YEAR TAXABLE VALUATION COMPARISON



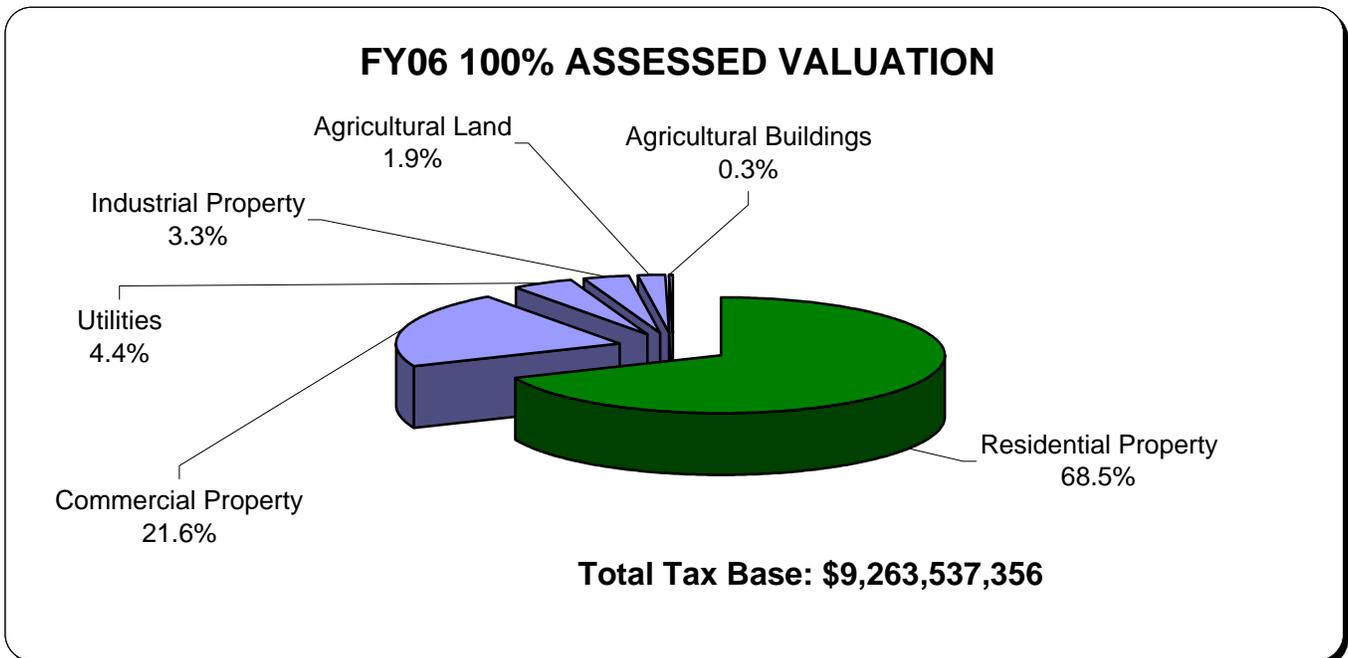
The total county-wide tax base has increased an average of 4.3% per year over the last ten years with the rural area taxable valuation increasing at an average of 5.1% per year.

SCOTT COUNTY FY07 BUDGET REVIEW

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

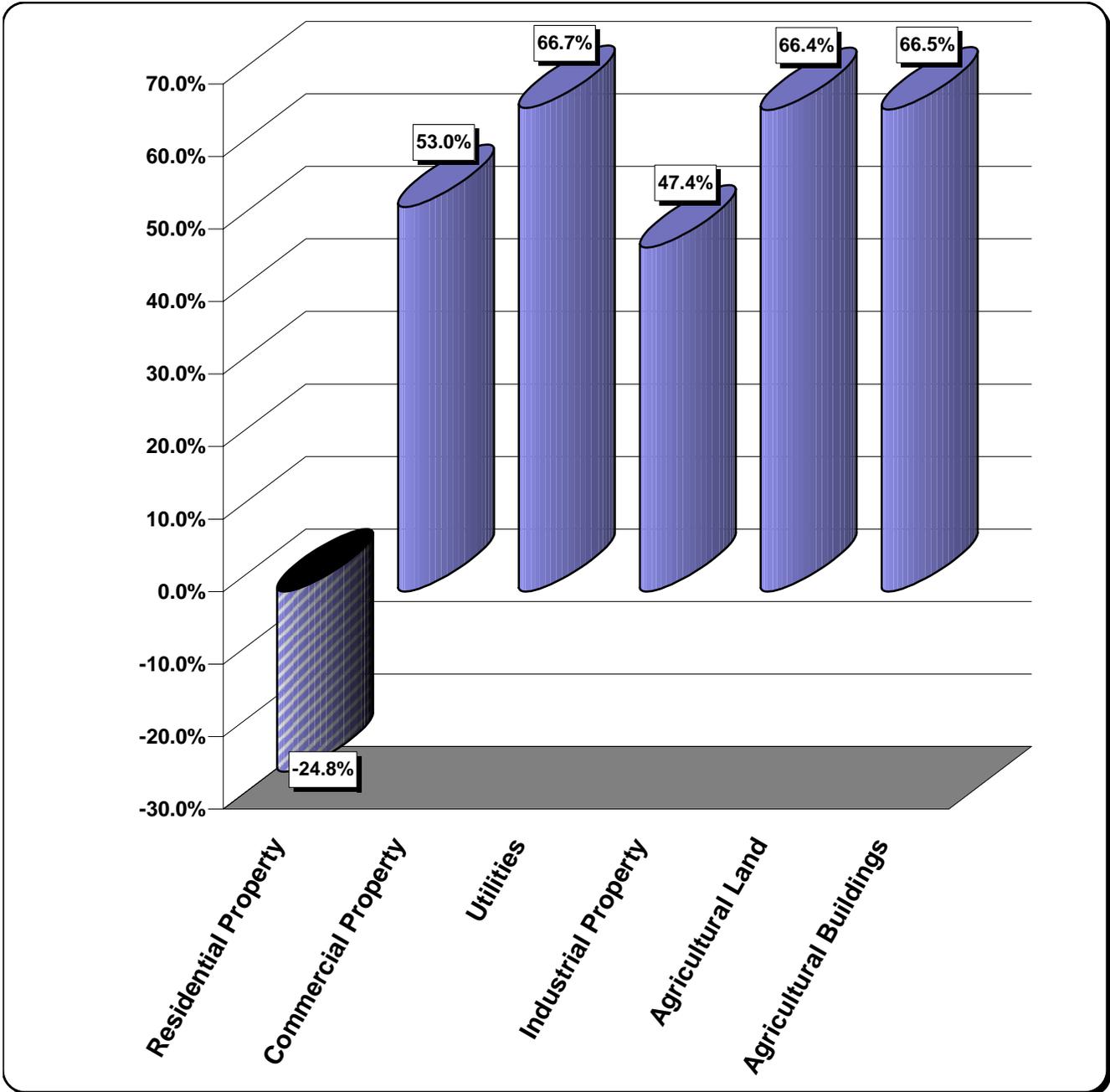


This graph shows the true breakdown of Scott County's tax base *without* State mandated rollbacks, exemptions and TIF districts. Residential property represents 69.0% of the total tax base (compared to 51.8% after rollbacks and exemptions).



SCOTT COUNTY FY07 BUDGET REVIEW

SHIFT IN TAX BURDEN BY CLASS DUE TO STATE MANDATED ROLLBACKS AND EXEMPTIONS



The property tax burden is dramatically shifted to other classes of property due primarily to the State mandated residential rollback and its tie to agricultural property.

SCOTT COUNTY FY07 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

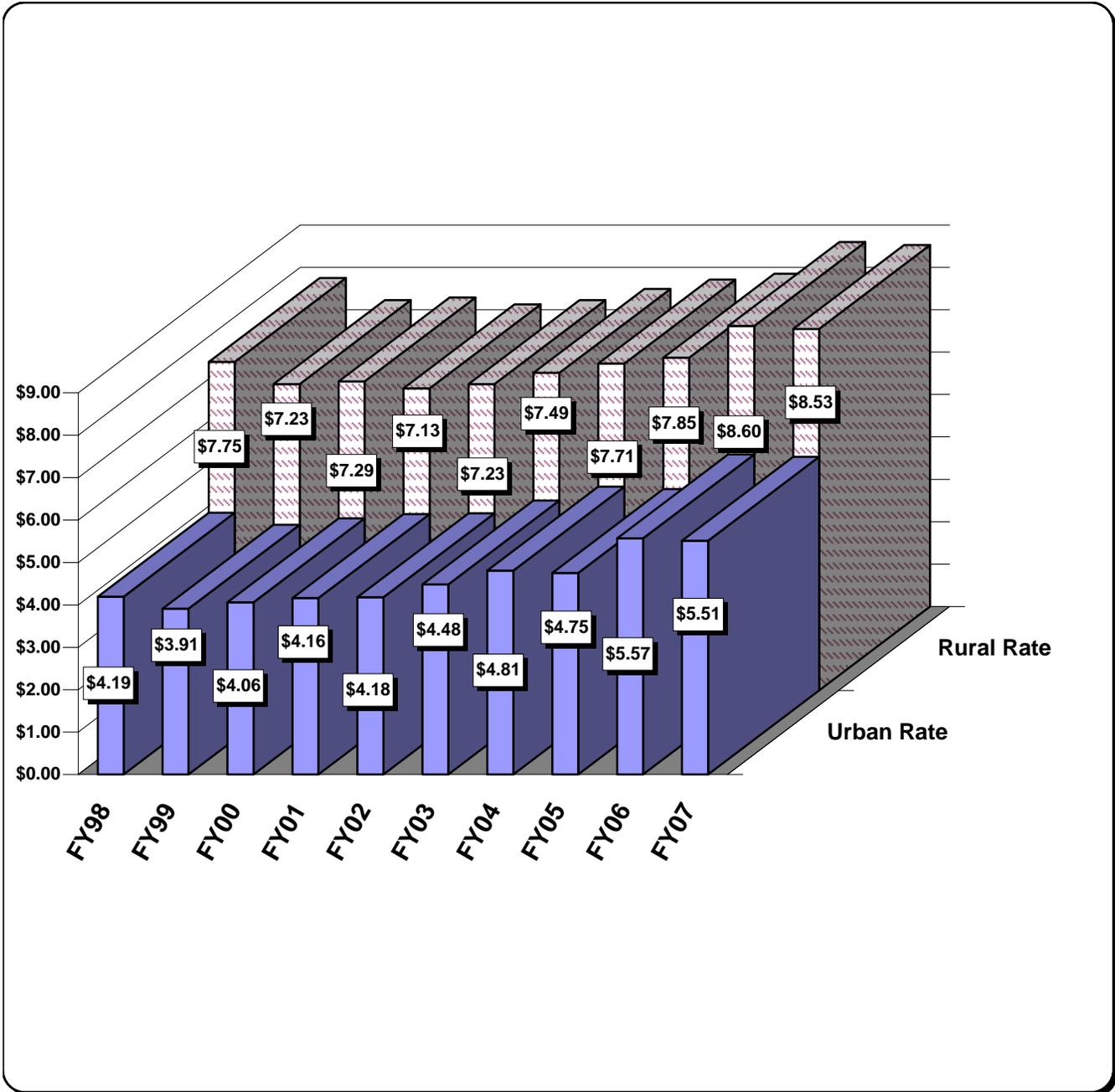
	<u>FY 06 BUDGET</u>	<u>FY 07 REQUEST</u>	---- CHANGE ---- % <u>AMOUNT</u>	<u>FY 07 Proposed</u>	---- CHANGE ---- % <u>AMOUNT</u>
<u>GROSS TAX LEVY:</u>					
Levy Amount before Local Option Tax	\$ 36,047,997	\$ 37,380,010	3.7% \$ 1,332,013	\$ 36,750,167	1.9% \$ 702,170
Less Local Option Tax	<u>3,612,385</u>	<u>3,612,385</u>	0.0% _____	<u>3,612,385</u>	0.0% _____
Levy Amount	<u>\$ 32,435,612</u>	<u>\$ 33,767,625</u>	4.1% \$ 1,332,013	<u>\$ 33,137,782</u>	2.2% \$ 702,170
<u>BREAKDOWN OF LEVY AMOUNT:</u>					
General Fund	\$ 27,692,633	\$ 28,988,496	4.7% \$ 1,295,863	\$ 28,331,563	2.3% \$ 638,930
MH-DD Fund	3,308,032	3,308,032	0.0% -	3,308,032	0.0% -
Debt Service Fund	780,126	788,481	1.1% 8,355	788,481	1.1% 8,355
Rural Services Fund	<u>2,067,626</u>	<u>2,108,969</u>	2.0% 41,343	<u>2,108,969</u>	2.0% 41,343
Subtotal Levy	\$ 33,848,417	\$ 35,193,978	4.0% \$ 1,345,561	\$ 34,537,045	2.0% \$ 688,628
Less:					
Utility Tax Replacement Excise Tax	<u>1,412,805</u>	<u>1,426,353</u>	1.0% 13,548	<u>1,399,263</u>	-1.0% (13,542)
Levy Amount*	<u>\$ 32,435,612</u>	<u>\$ 33,767,625</u>	4.1% \$ 1,332,013	<u>\$ 33,137,782</u>	2.2% \$ 702,170

	<u>FY 06 BUDGET</u>	<u>FY 07 REQUEST</u>	---- CHANGE ---- % <u>AMOUNT</u>	<u>FY 07 Proposed</u>	---- CHANGE ---- % <u>AMOUNT</u>
<u>TAX LEVY RATES:</u> <small>(note 1)</small>					
Urban Levy Rate <i>before</i> Local Option Tax Applied	<u>\$6.20</u>	<u>\$6.23</u>		<u>\$6.12</u>	
Urban Levy Rate <i>after</i> Local Option Tax Applied	<u>\$5.57</u>	<u>\$5.62</u>	0.9% \$0.05	<u>\$5.51</u>	-1.1% (\$0.06)
Rural Levy Rate <i>before</i> Local Option Tax Applied	<u>\$9.23</u>	<u>\$9.25</u>		<u>\$9.14</u>	
Rural Levy Rate <i>after</i> Local Option Tax Applied	<u>\$8.60</u>	<u>\$8.64</u>	0.5% \$0.04	<u>\$8.53</u>	-0.8% (\$0.07)

Note 1: Urban Rate represents levy rate applied to all properties located within the corporate limits of cities in Scott County
Rural Rate includes the Urban Rate plus additional levies for the County Library and Secondary Roads and is applied to all properties located in the unincorporated areas of Scott County

SCOTT COUNTY FY07 BUDGET REVIEW

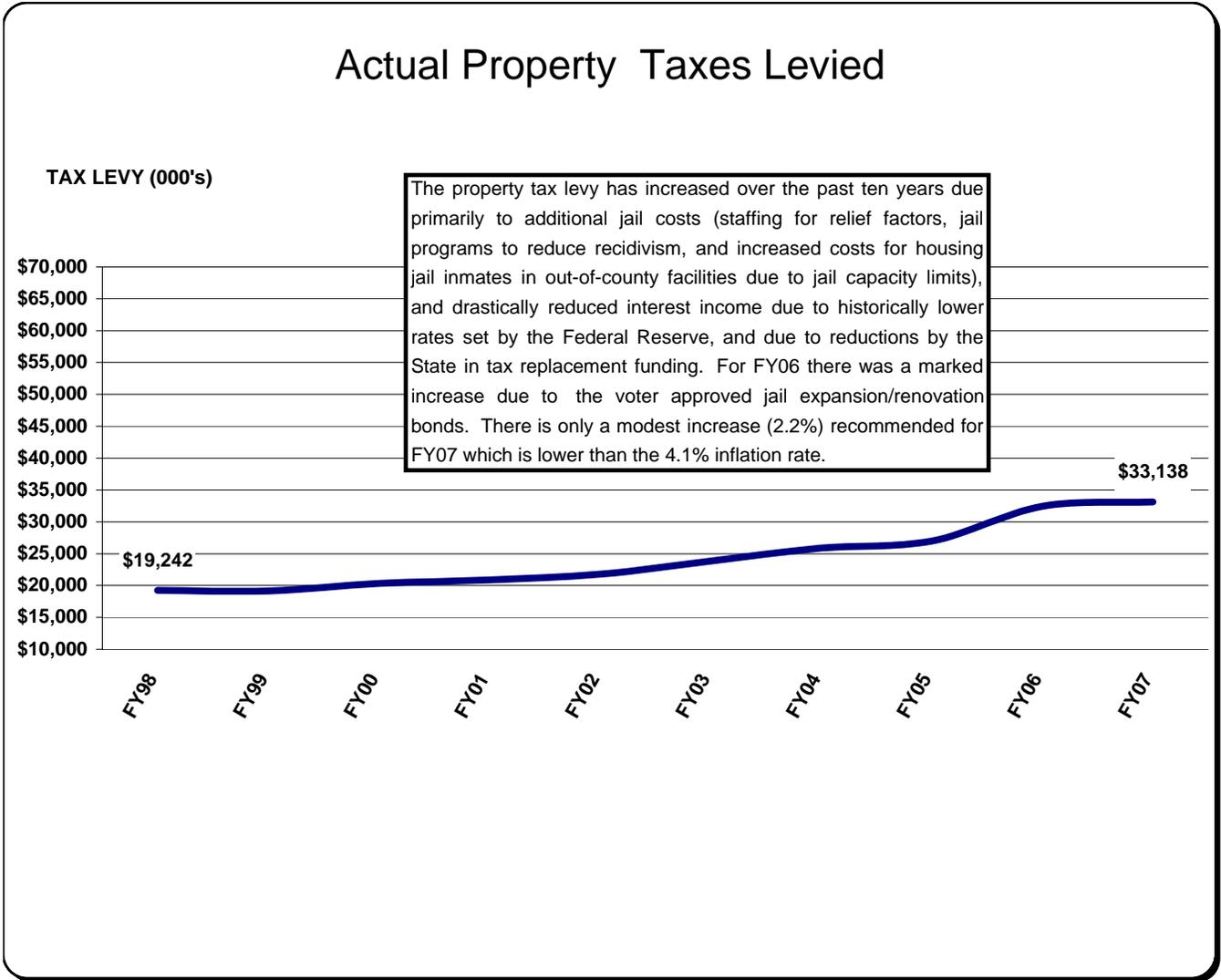
TEN YEAR LEVY RATE COMPARISON



Over the past ten years the urban rate has increased on the average about a 2.7% a year. The rural rate has increased on an average about 1% per year. While both rates show a marked increase for FY06 due to the voter approved jail expansion/renovation bonds, both rates are decreasing for FY07.

SCOTT COUNTY FY07 BUDGET REVIEW

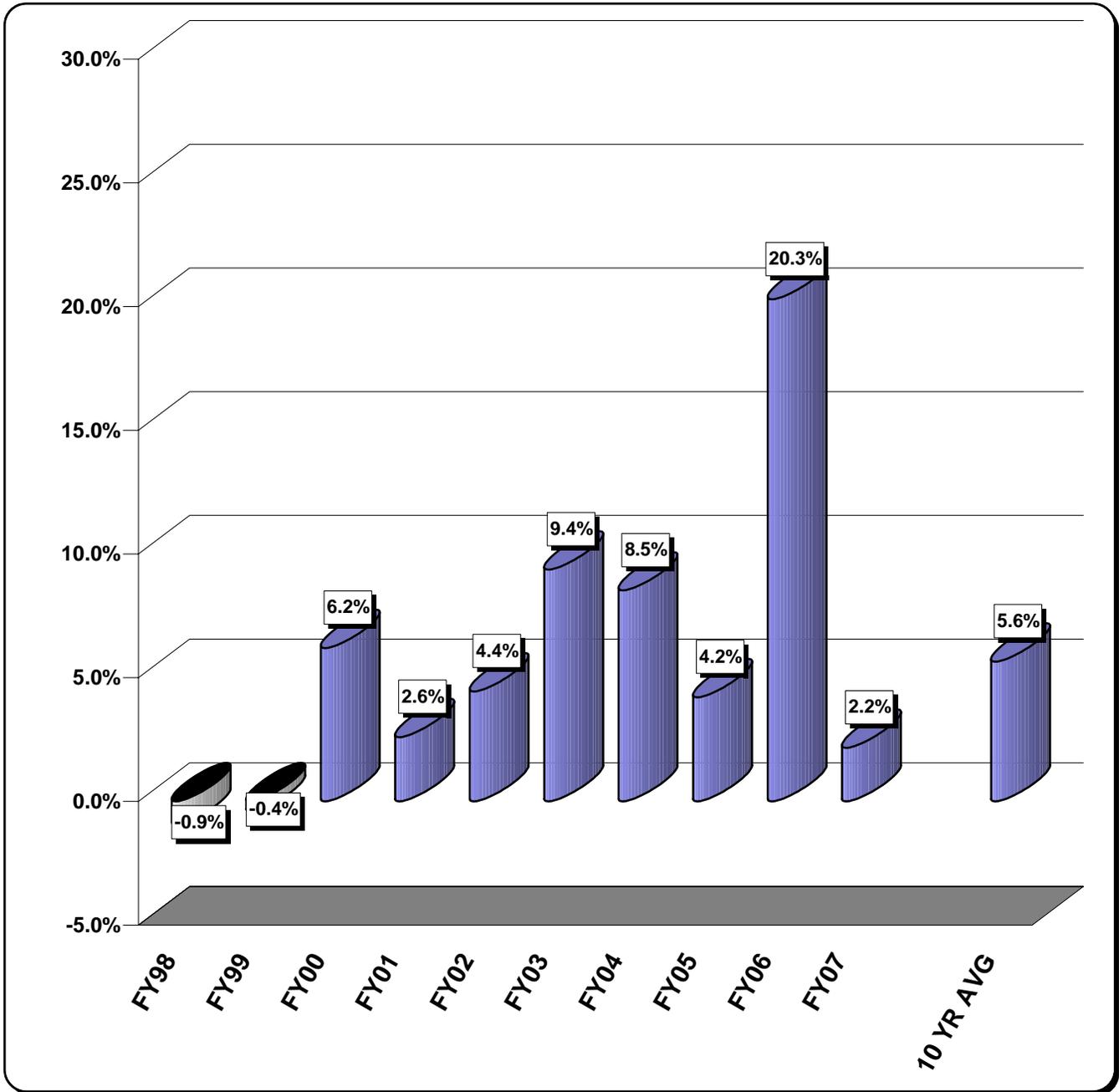
TEN YEAR LEVY COMPARISON



The Scott County government property tax levy represents 16% of all property taxes collected for local governments in the county. There was a marked increase in FY06 due in large part to the voter approved jail expansion/renovation project with only a modest increase recommended for FY07. Other reasons for increases over the years are discussed in the box above.

SCOTT COUNTY FY07
BUDGET REVIEW

TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY

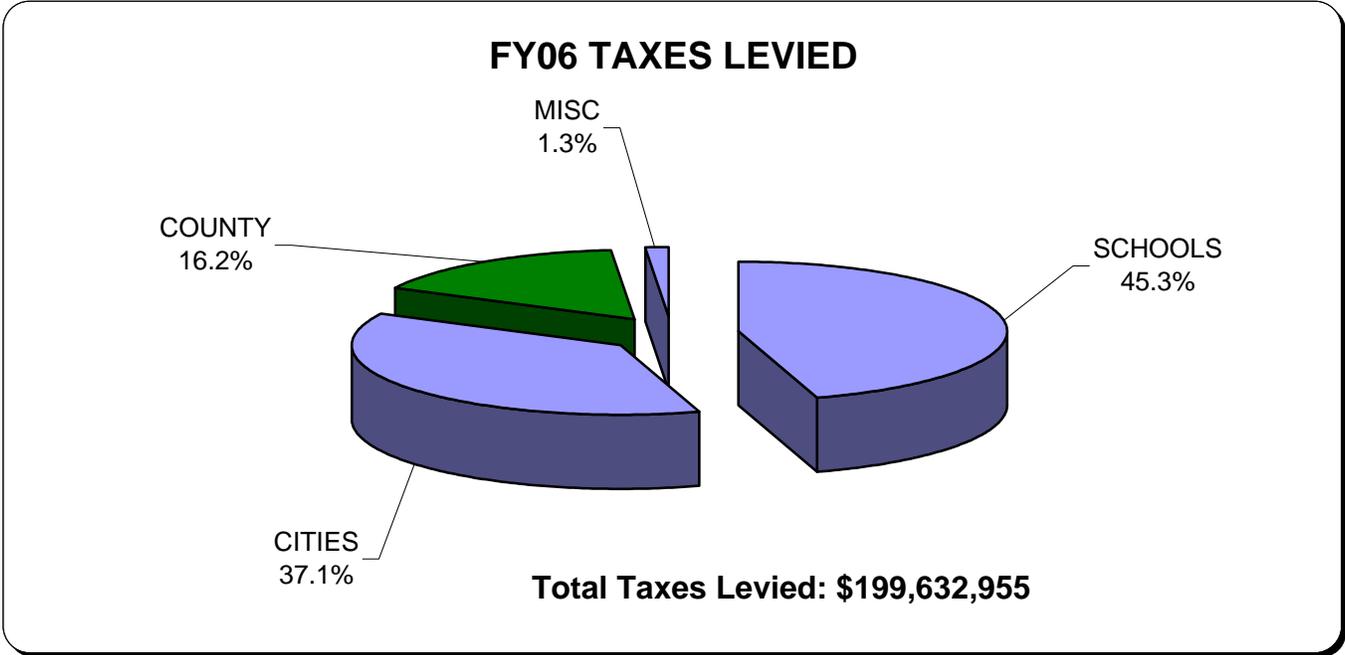


The County's property tax levy has actually decreased in 2 different years over a ten year period. The average increase over this period calculates to 5.6% per year.

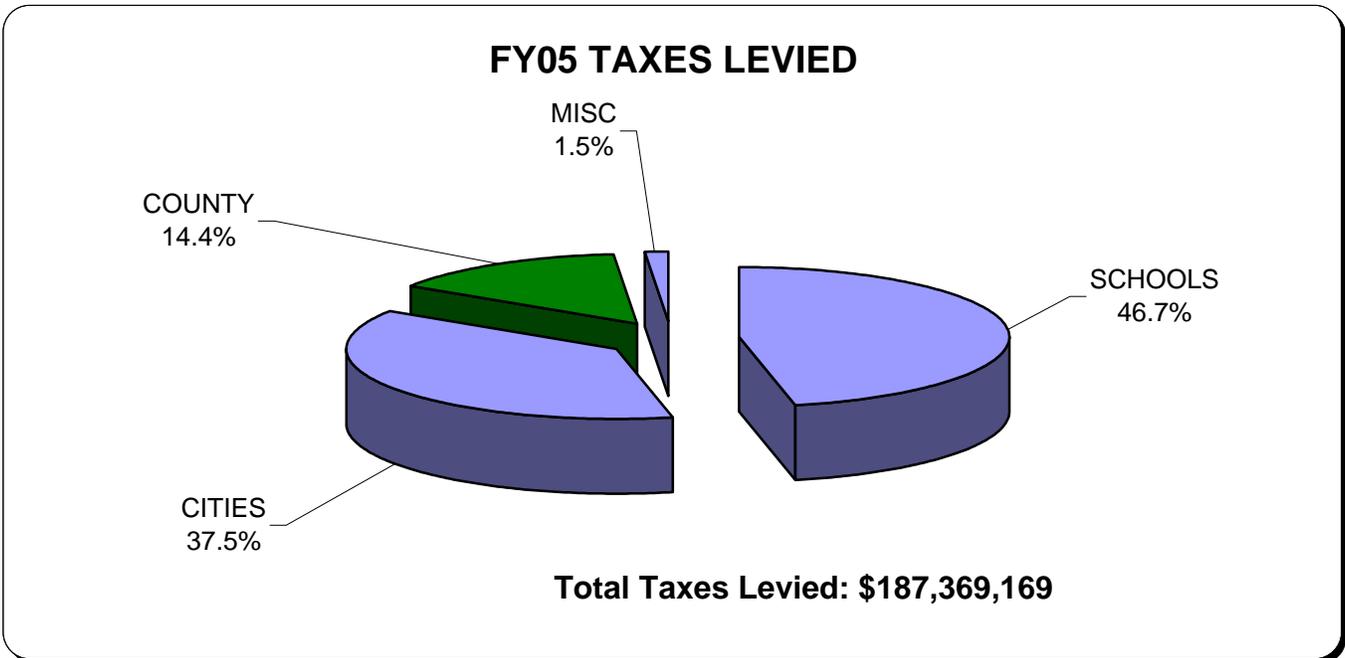
The levy for FY06 showed a marked increase due in large part to the voter approved jail expansion/renovation project. Other reasons are discussed on page 22 of this summary. The FY07 levy shows a modest increase of 2.2%, lower than the 4.1% inflation rate.

SCOTT COUNTY FY07 BUDGET REVIEW

LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY



Scott County represents 16.2% of total property taxes collected from all taxing jurisdictions in the county. The percentage increased over FY05 due to the voter approved jail expansion project. Schools represent almost half of all local property taxes collected.



SCOTT COUNTY FY07 BUDGET REVIEW

LEVY RATE IMPACT

Urban Levy Rate:	\$25,000	\$50,000	\$75,000	\$100,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	-\$3.36 -5.0%	-\$6.72 -5.0%	-\$10.08 -5.0%	-\$13.44 -5.0%
Rural Levy Rate:	\$25,000	\$50,000	\$75,000	\$100,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	-\$5.14 -5.0%	-\$10.27 -5.0%	-\$15.41 -5.0%	-\$20.54 -5.0%
	40 Acres of Land	80 Acres of Land	120 Acres of Land	160 Acres of Land
Amount of Annual Increase in Property Taxes	\$5.43 2.0%	\$10.86 2.0%	\$16.28 2.0%	\$21.71 2.0%
Combined Farm Home and Land	\$0.29 0.1%	\$0.58 0.1%	\$0.88 0.1%	\$1.17 0.1%

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

	Fair Market Value	Taxable Value*	
		FY07	FY06
Home	\$25,000	\$11,499	\$11,991
Home	\$50,000	\$22,998	\$23,982
Home	\$75,000	\$34,497	\$35,973
Home	\$100,000	\$45,996	\$47,964

	Farm Land Taxable Value**	
Acres	FY07	FY06
40	\$31,720	\$30,800
80	\$63,440	\$61,600
120	\$95,160	\$92,400
160	\$126,880	\$123,200

*Based on a residential rollback percentage of 47.9642% for FY06 and 45.996% for FY07.
(Impact: taxable valuation on residential properties 4.1% lower)

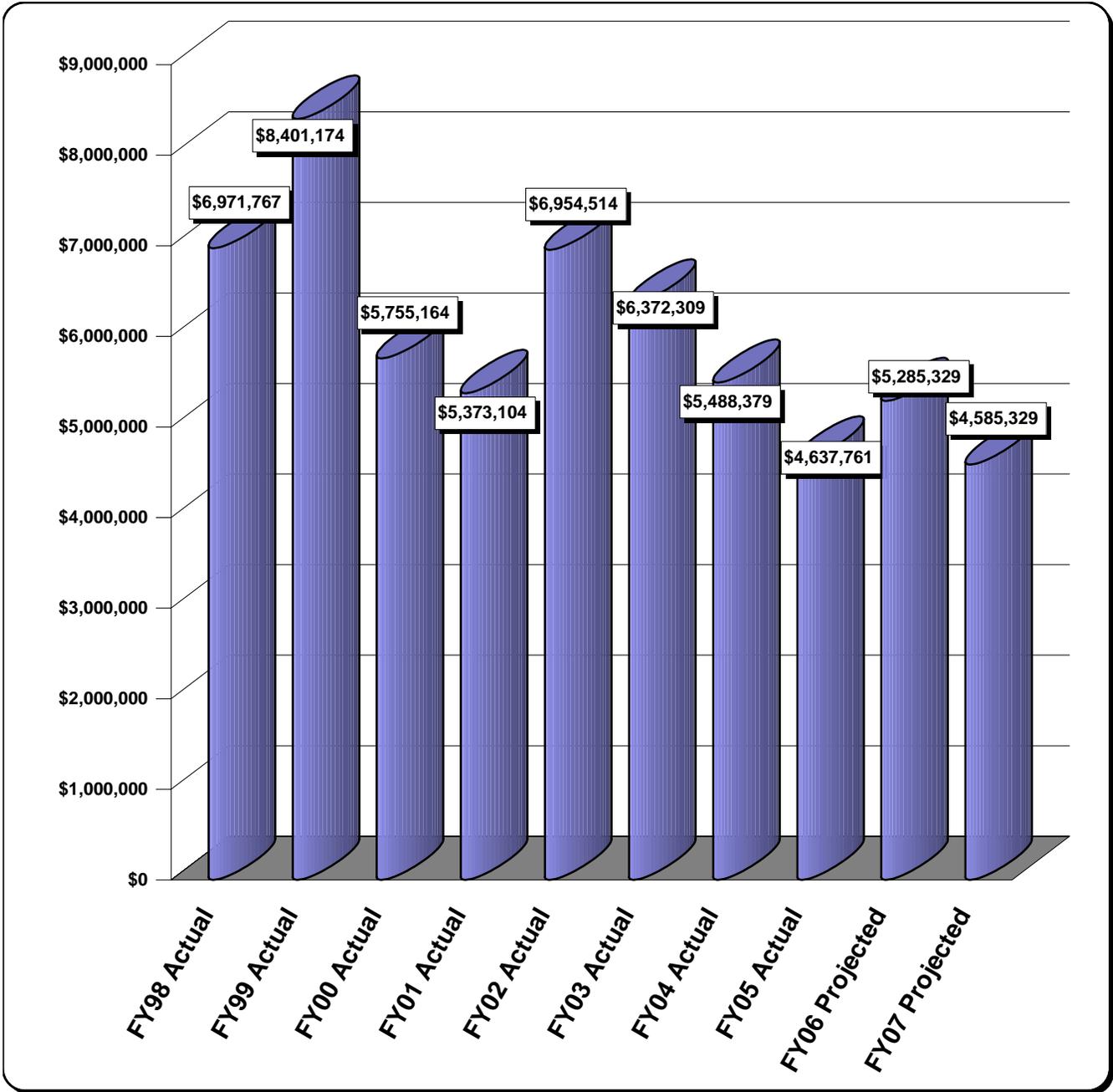
**Average taxable value of farm land was \$793/acre for FY07 an increase of 3% over the
\$770/acre taxable value for FY06 (although still 17% below the \$955/acre taxable value
in FY04)

SCOTT COUNTY FY07 BUDGET REVIEW
FUND BALANCE REVIEW

	June 30, 2004 <u>Actual</u>	June 30, 2005 <u>Actual</u>	June 30, 2006 <u>Projected</u>	June 30, 2007 <u>Projected</u>
BUDGETED FUNDS				
General Fund				
Reserved For Advance To Golf Course				
Enterprise Fund	\$ 1,508,314	\$ 1,673,314	\$ 1,508,314	\$ 1,508,314
Reserved For Notes Receivable	100,000	100,000	100,000	100,000
Reserved for County Conservation sewage treatment	160,678	170,507	170,507	170,507
Designated For Claim Liabilities	805,257	886,689	886,689	886,689
Unreserved	<u>5,488,379</u>	<u>4,637,761</u>	<u>5,285,329</u>	<u>4,585,329</u>
Total General Fund	8,062,628	7,468,271	7,950,839	7,250,839
Special Revenue Funds				
MH-DD Fund	1,000,512	1,251,251	694,232	153,724
Rural Services Fund	117,480	114,183	118,713	128,206
Recorder's Record Management	332,463	117,636	137,916	158,416
Secondary Roads	1,974,522	1,552,667	1,242,937	620,137
Total Special Revenue Funds	3,424,977	3,035,737	2,193,798	1,060,483
Debt Service				
Scott Solid Waste Commission				
Revenue Bond	4,725,000	4,385,000	4,025,000	3,645,000
Debt Service Remaining Fund Balance	<u>103,092</u>	<u>101,204</u>	<u>90,299</u>	<u>87,646</u>
Total Debt Service Fund	4,828,092	4,486,204	4,115,299	3,732,646
Capital Improvements				
Capital Improvements-General	1,501,824	2,341,092	3,966,374	1,385,476
Electronic Equipment	510,102	448,932	137,097	4,881
Vehicle Replacement	419,869	479,730	481,568	442,691
Conservation Equipment Reserve	80,375	33,144	33,144	33,144
Conservation CIP Reserve	<u>58,688</u>	<u>663</u>	<u>663</u>	<u>663</u>
Total Capital Improvements	2,570,858	3,303,561	4,618,846	1,866,855
Total Budgeted Funds	18,886,555	18,293,773	18,878,782	13,910,823
Non-Budgeted Funds				
(Fund Equity)				
Golf Course Enterprise (deficit)	(1,319,581)	(1,382,467)	(1,362,352)	(1,170,694)
Grand Total All County Funds	<u>\$ 17,566,974</u>	<u>\$ 16,911,306</u>	<u>\$ 17,516,430</u>	<u>\$ 12,740,129</u>

SCOTT COUNTY FY07 BUDGET REVIEW

GENERAL FUND UNRESERVED ENDING FUND BALANCE
TEN YEAR COMPARISON



The recommended FY07 General Fund Unreserved ending fund balance is being reduced to support increased inmate out of county housing costs. The remaining \$4,585,329 represents 11.2% of General Fund budgeted expenditures. When reserves for the golf course advance and insurance claim losses are included this percentage increases to 17.1%. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

SCOTT COUNTY FY07 BUDGET REVIEW

PROPOSED FY07 ONE-TIME USES
OF UNRESERVED/UNDESIGNATED GENERAL FUND BALANCE

FY07 Projected *Beginning* Unreserved/Undesignated General Fund Balance \$ 5,285,329

Less Proposed One-Time Uses:

Inmate out of county housing costs beyond
\$900,000 tax levy amount 700,000

Total One-Time Uses 700,000

FY07 Projected *Ending* Unreserved/Undesignated General Fund Balance \$ 4,585,329

Percent Of Budgeted General Fund Expenditures 11.2%

Percent Of Budgeted General Fund Expenditures when advance to
golf course and reserve for claim losses are included 17.1%

SCOTT COUNTY FY07 BUDGET REVIEW

MH-DD FUND SUMMARY

	<u>FY06 Budget</u>	<u>FY07 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
MH-DD Fund							
Revenues:							
CSF/Growth Distribution	\$ 4,824,096	\$ 5,426,290	12.5%	602,194	\$ 5,426,290	12.5%	602,194
HDC (net of brain injured)	3,000	-	-100.0%	(3,000)	-	-100.0%	(3,000)
Vera French CMHC	<u>763,999</u>	<u>771,475</u>	1.0%	<u>7,476</u>	<u>771,475</u>	1.0%	<u>7,476</u>
Subtotal Revenues	5,591,095	6,197,765	10.9%	606,670	6,197,765	10.9%	606,670
Gross Local Levy	3,167,642	3,171,875	0.1%	4,233	3,171,875	0.1%	4,233
Utility Tax Replacement Excise Tax	140,390	136,157	-3.0%	(4,233)	136,157	-3.0%	(4,233)
State MH-DD Property Tax Relief	4,182,170	4,182,170	0.0%	-	4,182,170	0.0%	-
Subtotal Fixed Tax Support	7,490,202	7,490,202	0.0%	-	7,490,202	0.0%	-
Other State Credits & County Taxes	<u>8,123</u>	<u>7,806</u>	-3.9%	<u>(317)</u>	<u>7,806</u>	-3.9%	<u>(317)</u>
Total Revenues	13,089,420	13,695,773	4.6%	606,353	13,695,773	4.6%	606,353
Appropriations:							
Facility & Support Services-Pine Knoll	15,900	15,890	-0.1%	(10)	15,890	-0.1%	(10)
Community Services MH-DD	6,694,504	7,202,787	7.6%	508,283	7,202,787	7.6%	508,283
Human Services Case Management	141,255	174,266	23.4%	33,011	162,893	15.3%	21,638
HDC (net of brain injured)	2,151,675	2,431,382	13.0%	279,707	2,203,033	2.4%	51,358
Vera French CMHC	<u>4,532,530</u>	<u>4,763,612</u>	5.1%	<u>231,082</u>	<u>4,651,678</u>	2.6%	<u>119,148</u>
Subtotal Appropriations	13,535,864	14,587,937	7.8%	1,052,073	14,236,281	5.2%	700,417
Revenues Over (under) Expenditures	<u>\$ (446,444)</u>	<u>\$ (892,164)</u>	99.8%	<u>\$ (445,720)</u>	<u>\$ (540,508)</u>	21.1%	<u>\$ (94,064)</u>

SCOTT COUNTY FY07 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

	<u>FY06 Budget</u>	<u>FY07 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 349,514	\$ 359,263	2.8%	\$ 9,749	\$ 358,363	2.5%	\$ 8,849
Attorney	2,185,163	2,243,988	2.7%	58,825	2,233,783	2.2%	48,620
Auditor	1,265,162	1,220,472	-3.5%	(44,690)	1,213,972	-4.0%	(51,190)
Authorized Agencies	8,293,020	9,066,936	9.3%	773,916	8,547,198	3.1%	254,178
Capital Improvements (general)	3,539,918	5,206,250	47.1%	1,666,332	5,206,250	47.1%	1,666,332
Community Services	7,776,506	8,274,515	6.4%	498,009	8,274,515	6.4%	498,009
Conservation (net of golf course)	3,208,378	3,608,697	12.5%	400,319	3,604,045	12.3%	395,667
Debt Service	1,382,609	1,391,039	0.6%	8,430	1,391,039	0.6%	8,430
Facility & Support Services	2,271,291	2,673,180	17.7%	401,889	2,587,619	13.9%	316,328
Health	4,863,256	5,115,177	5.2%	251,921	5,108,037	5.0%	244,781
Human Resources	354,875	378,040	6.5%	23,165	378,040	6.5%	23,165
Human Services	210,418	248,956	18.3%	38,538	237,583	12.9%	27,165
Information Technology	1,079,749	1,232,807	14.2%	153,058	1,232,807	14.2%	153,058
Juvenile Court Services	876,553	858,924	-2.0%	(17,629)	857,524	-2.2%	(19,029)
Non-Departmental	4,911,011	5,111,406	4.1%	200,395	4,832,494	-1.6%	(78,517)
Planning & Development	342,439	349,933	2.2%	7,494	348,733	1.8%	6,294
Recorder	648,748	687,903	6.0%	39,155	687,103	5.9%	38,355
Secondary Roads	5,559,000	5,935,500	6.8%	376,500	5,935,500	6.8%	376,500
Sheriff	12,521,482	13,861,258	10.7%	1,339,776	13,783,450	10.1%	1,261,968
Supervisors	271,661	265,736	-2.2%	(5,925)	264,536	-2.6%	(7,125)
Treasurer	<u>1,621,446</u>	<u>1,673,402</u>	3.2%	<u>51,956</u>	<u>1,672,202</u>	3.1%	<u>50,756</u>
SUBTOTAL	63,532,199	69,763,382	9.8%	6,231,183	68,754,793	8.2%	5,222,594
Golf Course Operations	<u>1,081,112</u>	<u>1,096,624</u>	1.4%	<u>15,512</u>	<u>1,095,624</u>	1.3%	<u>14,512</u>
TOTAL	<u>\$ 64,613,311</u>	<u>\$ 70,860,006</u>	9.7%	<u>\$ 6,246,695</u>	<u>\$ 69,850,417</u>	8.1%	<u>\$ 5,237,106</u>

SCOTT COUNTY FY07 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

	<u>FY06 Budget</u>	<u>FY07 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 100	\$ 100		-	\$ 100		-
Attorney	16,600	16,600	0.0%	-	16,600	0.0%	-
Auditor	204,100	99,850	-51.1%	(104,250)	99,850	-51.1%	(104,250)
Authorized Agencies	776,999	781,475	0.6%	4,476	781,475	0.6%	4,476
Capital Improvements (general)	3,417,380	968,040	-71.7%	(2,449,340)	968,040	-71.7%	(2,449,340)
Community Services	4,880,596	5,492,790	12.5%	612,194	5,492,790	12.5%	612,194
Conservation (net of golf course)	902,726	1,064,089	17.9%	161,363	1,064,089	17.9%	161,363
Debt Service	241,278	222,558	-7.8%	(18,720)	222,558	-7.8%	(18,720)
Facility & Support Services	144,000	170,150	18.2%	26,150	170,150	18.2%	26,150
Health	2,017,229	2,088,365	3.5%	71,136	2,088,365	3.5%	71,136
Human Resources	280	280	0.0%	-	280	0.0%	-
Human Services	30,584	33,611	9.9%	3,027	33,611	9.9%	3,027
Information Technology	39,845	39,845	0.0%	-	39,845	0.0%	-
Juvenile Court Services	289,200	324,400	12.2%	35,200	324,400	12.2%	35,200
Non-Departmental	862,563	1,040,691	20.7%	178,128	1,040,691	20.7%	178,128
Planning & Development	204,990	210,240	2.6%	5,250	210,240	2.6%	5,250
Recorder	1,455,160	1,603,756	10.2%	148,596	1,603,756	10.2%	148,596
Secondary Roads	3,020,614	3,039,471	0.6%	18,857	3,039,471	0.6%	18,857
Sheriff	770,080	762,920	-0.9%	(7,160)	762,920	-0.9%	(7,160)
Supervisors	500	500		-	500		-
Treasurer	2,549,848	3,397,793	33.3%	847,945	3,397,793	33.3%	847,945
SUBTOTAL DEPT REVENUES	21,824,672	21,357,524	-2.1%	(467,148)	21,357,524	-2.1%	(467,148)
Revenues not included in above department totals:							
Gross Property Taxes	32,435,612	33,767,625	4.1%	1,332,013	33,137,782	2.2%	702,170
Penalty & Costs on Taxes (net of Treas)	17,000	-	-100.0%	(17,000)	-	-100.0%	(17,000)
Local Option Taxes	3,612,385	3,612,385	0.0%	-	3,612,385	0.0%	-
Utility Tax Replacement Excise Tax	1,412,805	1,426,353	1.0%	13,548	1,399,263	-1.0%	(13,542)
Other Taxes	119,180	58,963	-50.5%	(60,217)	58,963	-50.5%	(60,217)
State Tax Replc Credits	4,202,958	4,203,683	0.0%	725	4,203,683	0.0%	725
Vehicle Fund	12,421	18,123	45.9%	5,702	18,123	45.9%	5,702
Electronic Equipment Fund	15,531	2,784	-82.1%	(12,747)	2,784	-82.1%	(12,747)
SUB-TOTAL REVENUES (Budgeted Funds)	63,652,564	64,447,440	1.2%	794,876	63,790,507	0.2%	137,943
Golf Course Operations	1,311,525	1,287,282	-1.8%	(24,243)	1,287,282	-1.8%	(24,243)
TOTAL	\$ 64,964,089	\$ 65,734,722	1.2%	\$ 770,633	\$ 65,077,789	0.2%	\$ 113,700

SCOTT COUNTY FY07 BUDGET REVIEW

PERSONNEL SUMMARY (FTE's)

<u>Department</u>	<u>FY 06 Budget</u>	<u>FY 06 Estimate Changes</u>	<u>FY 06 Adjusted Budget</u>	<u>FY 07 Dept Req Changes</u>	<u>FY 07 Dept Request</u>	<u>FY 07 Proposed Changes</u>	<u>FY 07 Proposed</u>
Administration	3.10		3.10		3.10		3.10
Attorney	30.75		30.75		30.75		30.75
Auditor	15.40		15.40	0.50	15.90	0.50	15.90
Community Services	12.50		12.50		12.50		12.50
Conservation (net of golf course)	22.25		22.25		22.25		22.25
Facility and Support Services	24.19		24.19	1.80	25.99	1.50	25.69
Health	39.15		39.15		39.15		39.15
Human Resources	4.50		4.50		4.50		4.50
Information Technology	11.00		11.00		11.00		11.00
Juvenile Court Services	14.20		14.20		14.20		14.20
Planning & Development	4.08		4.08		4.08		4.08
Recorder	12.00		12.00	-0.50	11.50	-0.50	11.50
Secondary Roads	35.15		35.15		35.15		35.15
Sheriff	165.65	0.45	166.10		166.10		166.10
Supervisors	5.00		5.00		5.00		5.00
Treasurer	28.60		28.60		28.60		28.60
SUBTOTAL	427.52	0.45	427.97	1.80	429.77	1.50	429.47
Golf Course Enterprise	19.35		19.35		19.35		19.35
TOTAL	446.87	0.45	447.32	1.80	449.12	1.50	448.82

SCOTT COUNTY FY07 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP, and Debt Service

	<u>FY06 Budget</u>	<u>FY07 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 14,675	\$ 11,175	-23.9%	\$ (3,500)	\$ 10,275	-30.0%	\$ (4,400)
Attorney	158,800	156,650	-1.4%	(2,150)	155,900	-1.8%	(2,900)
Auditor	211,795	162,845	-23.1%	(48,950)	156,345	-26.2%	(55,450)
Authorized Agencies	8,293,020	9,066,936	9.3%	773,916	8,547,198	3.1%	254,178
Information Technology	312,325	372,250	19.2%	59,925	372,250	19.2%	59,925
Facility & Support Services	1,134,615	1,338,451	18.0%	203,836	1,336,826	17.8%	202,211
Community Services	7,028,361	7,511,610	6.9%	483,249	7,511,610	6.9%	483,249
Conservation	1,561,719	1,644,664	5.3%	82,945	1,639,012	4.9%	77,293
Health	2,422,447	2,612,976	7.9%	190,529	2,605,836	7.6%	183,389
Human Resources	131,500	127,400	-3.1%	(4,100)	127,400	-3.1%	(4,100)
Human Services	210,418	248,956	18.3%	38,538	237,583	12.9%	27,165
Juvenile Detention Center	164,755	116,750	-29.1%	(48,005)	115,350	-30.0%	(49,405)
Non-Departmental	4,747,343	4,944,391	4.2%	197,048	4,665,479	-1.7%	(81,864)
Planning & Development	92,650	92,750	0.1%	100	91,550	-1.2%	(1,100)
Recorder	23,220	19,600	-15.6%	(3,620)	18,800	-19.0%	(4,420)
Secondary Roads	4,129,000	4,385,500	6.2%	256,500	4,385,500	6.2%	256,500
Sheriff	2,363,852	3,165,020	33.9%	801,168	3,146,520	33.1%	782,668
Supervisors	13,000	14,000	7.7%	1,000	12,800	-1.5%	(200)
Treasurer	140,220	142,030	1.3%	1,810	140,830	0.4%	610
TOTAL	\$ 33,153,715	\$ 36,133,954	9.0%	\$ 2,980,239	\$ 35,277,064	6.4%	\$ 2,123,349
Included above:							
Fuel	351,969	441,491	25.4%	89,522	441,491	25.4%	89,522
Utilities	623,369	772,542	23.9%	149,173	772,542	23.9%	149,173
ICF/MR Adult*	2,430,000	2,865,679	17.9%	435,679	2,865,679	17.9%	435,679
Inmate pharmacy costs	65,000	178,000	173.8%	113,000	178,000	173.8%	113,000
Inmate out-of-county housing costs**	900,000	1,600,000	77.8%	700,000	1,600,000	77.8%	700,000
Net of Utilities, fuel and inmate housing	\$ 28,783,377	\$ 30,276,242	5.2%	\$ 1,492,865	\$ 29,419,352	2.2%	\$ 635,975

*Intermediate Care Facility for the mentally retarded - adults

**Excluding transportation costs

SCOTT COUNTY FY07 BUDGET REVIEW

AUTHORIZED AGENCIES

	<u>FY06 Budget</u>	<u>FY07 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Board Review To Date</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES:							
Center for Alcohol & Drug Services	\$ 10,000	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	\$ -
Handicapped Development Center	3,000	-	-100.0%	(3,000)	-	-100.0%	(3,000)
VF Community Mental Health Center	<u>763,999</u>	<u>771,475</u>	1.0%	<u>7,476</u>	<u>771,475</u>	1.0%	<u>7,476</u>
Total Revenues	<u>\$ 776,999</u>	<u>\$ 781,475</u>	0.6%	<u>\$ 4,476</u>	<u>\$ 781,475</u>	0.6%	<u>\$ 4,476</u>
APPROPRIATIONS:							
Bi-State Planning	\$ 64,101	\$ 65,063	1.5%	\$ 962	\$ 65,063	1.5%	\$ 962
Buffalo Ambulance	32,650	32,650	0.0%	-	32,650	0.0%	-
Center for Alcohol & Drug Services	301,219	309,056	2.6%	7,837	309,056	2.6%	7,837
Commission on Aging	214,711	216,902	1.0%	2,191	216,902	1.0%	2,191
Community Health Care	315,424	324,887	3.0%	9,463	324,887	3.0%	9,463
Durant Ambulance	20,000	20,000	0.0%	-	20,000	0.0%	-
Emergency Management Agency	25,357	35,357	39.4%	10,000	35,357	39.4%	10,000
Handicapped Development Center	2,166,095	2,446,523	12.9%	280,428	2,218,174	2.4%	52,079
Humane Society	28,756	34,762	20.9%	6,006	29,762	3.5%	1,006
Library	435,712	435,712	0.0%	-	435,712	0.0%	-
Medic Ambulance	48,508	274,455		225,947	100,000		51,492
QC Convention/Visitors Bureau	70,000	70,000	0.0%	-	70,000	0.0%	-
QC Development Group	37,957	37,957	0.0%	-	37,957	0.0%	-
VF Community Mental Health Center	<u>4,532,530</u>	<u>4,763,612</u>	5.1%	<u>231,082</u>	<u>4,651,678</u>	2.6%	<u>119,148</u>
Total Appropriations	<u>\$ 8,293,020</u>	<u>\$ 9,066,936</u>	9.3%	<u>\$ 773,916</u>	<u>\$ 8,547,198</u>	3.1%	<u>\$ 254,178</u>

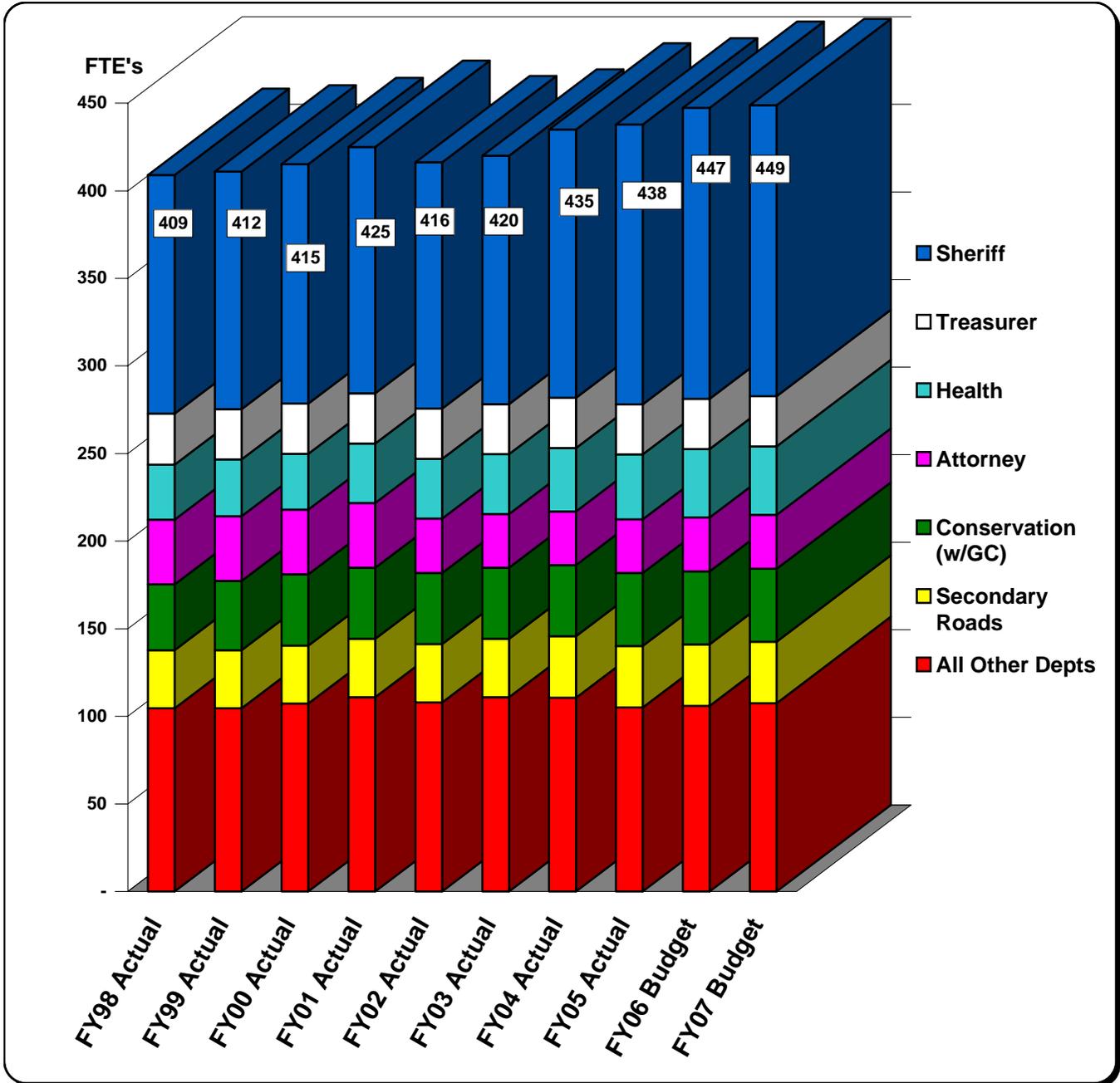
SCOTT COUNTY FY07 BUDGET REVIEW

10 YEAR FTE LISTING

<u>Department</u>	<u>FY98</u>	<u>FY99</u>	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>
Administration	2.70	2.70	2.70	2.70	3.70	3.70	3.70	3.10	3.10	3.10
Attorney	37.00	37.00	37.00	37.00	31.00	30.63	30.63	30.63	30.75	30.75
Auditor	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.90
Community Services	13.25	13.25	13.25	12.75	12.75	13.00	13.00	12.50	12.50	12.50
Conservation (net of golf course)	18.25	20.25	21.25	21.25	21.25	21.25	21.25	22.25	22.25	22.25
Court Support Costs	-	-	-	-	-	-	-	-	-	-
Facility and Support Services	16.89	17.79	17.79	19.24	23.74	23.74	23.74	24.19	24.19	25.69
Health	31.39	32.39	31.90	33.90	34.15	34.15	36.15	37.15	39.15	39.15
Human Resources	7.50	7.50	7.50	7.50	7.50	7.50	7.50	4.50	4.50	4.50
Information Technology	15.50	14.50	15.50	17.50	10.00	10.00	10.00	10.00	11.00	11.00
Juvenile Court Services	11.00	11.00	11.80	12.40	12.40	15.20	15.20	14.20	14.20	14.20
Planning & Development	4.33	4.33	4.33	4.33	4.33	4.33	4.08	4.08	4.08	4.08
Recorder	13.00	14.00	14.00	14.00	13.00	13.00	13.00	12.00	12.00	11.50
Secondary Roads	33.10	33.10	33.40	33.40	33.40	33.40	35.15	35.15	35.15	35.15
Sheriff	136.20	135.70	136.70	140.70	140.70	141.70	153.15	159.65	166.10	166.10
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	<u>29.10</u>	<u>28.60</u>								
SUBTOTAL	389.61	392.51	396.12	405.67	396.92	400.60	415.55	418.40	427.97	429.47
Golf Course Enterprise	<u>19.35</u>									
TOTAL	<u>408.96</u>	<u>411.86</u>	<u>415.47</u>	<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>448.82</u>

SCOTT COUNTY FY07 BUDGET REVIEW

FTE (Full Time Equivalents) STAFFING TRENDS TEN YEAR COMPARISON



Total FTE's have increased by 40 positions over the last ten years averaging 1% growth per year. Most of the new positions (30) have been in the Sheriff's Office due to increasing demands on the jail division with the increasing inmate population. Eight positions have been added to the Health Department primarily grant funded positions or for the jail inmate health program.

SCOTT COUNTY FY07 BUDGET REVIEW

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

SERVICE AREA	<u>FY98 ACTUAL</u>	<u>FY99 ACTUAL</u>	<u>FY00 ACTUAL</u>	<u>FY01 ACTUAL</u>	<u>FY02 ACTUAL</u>	<u>FY03 ACTUAL</u>	<u>FY04 ACTUAL</u>	<u>FY05 ACTUAL</u>	<u>FY06 BUDGET</u>	<u>FY07 PROPOSED</u>
Public Safety and Legal Services	\$ 8,202,371	\$ 8,658,629	\$ 9,357,445	\$ 10,868,277	\$ 10,892,569	\$ 13,584,142	\$ 14,593,427	\$ 16,507,338	\$ 20,289,443	\$ 21,739,952
Court Services*	1,520,258	1,619,084	1,267,778	1,378,948	1,598,061	-	-	-	-	-
Physical Health & Social Services	2,741,294	2,443,397	2,822,211	3,489,652	3,846,548	5,279,964	5,563,019	5,398,110	5,752,400	5,806,716
Mental Health, MR & DD	9,076,425	9,903,740	10,574,774	11,615,292	12,507,653	12,540,895	12,454,452	12,673,353	13,535,864	14,236,281
Social Services**	1,835,126	1,769,356	1,671,305	1,815,698	1,828,677	-	-	-	-	-
County Environment & Education***	2,193,075	2,233,586	2,336,675	2,601,159	2,974,726	3,331,750	3,809,045	3,554,450	3,721,731	3,860,822
Roads & Transportation	2,986,923	3,047,814	3,215,371	3,240,775	3,380,066	3,025,694	3,716,998	3,915,398	4,129,000	4,385,500
Government Services to Residents	1,451,527	1,449,209	1,509,901	1,658,522	1,748,504	1,638,400	1,746,145	1,765,623	1,892,398	1,885,195
Administration	<u>5,012,353</u>	<u>4,478,582</u>	<u>5,439,162</u>	<u>5,824,175</u>	<u>5,907,458</u>	<u>6,214,537</u>	<u>6,622,679</u>	<u>6,815,170</u>	<u>7,343,224</u>	<u>7,912,588</u>
SUBTOTAL OPERATING BUDGET	35,019,352	35,603,397	38,194,622	42,492,498	44,684,262	45,615,382	48,505,765	50,629,442	56,664,060	59,827,054
Debt Service	1,039,825	1,058,675	1,074,375	592,485	607,818	1,112,750	1,038,905	1,046,926	1,382,609	1,391,039
Capital Projects	3,296,196	3,155,483	3,408,430	4,128,588	13,388,707	9,256,988	5,320,722	5,583,383	5,485,530	7,536,700
Federal Flood Assistance Program	-	-	-	-	-	-	-	-	-	-
TOTAL COUNTY BUDGET	<u>\$ 39,355,373</u>	<u>\$ 39,817,555</u>	<u>\$ 42,677,427</u>	<u>\$ 47,213,571</u>	<u>\$ 58,680,787</u>	<u>\$ 55,985,120</u>	<u>\$ 54,865,392</u>	<u>\$ 57,259,751</u>	<u>\$ 63,532,199</u>	<u>\$ 68,754,793</u>

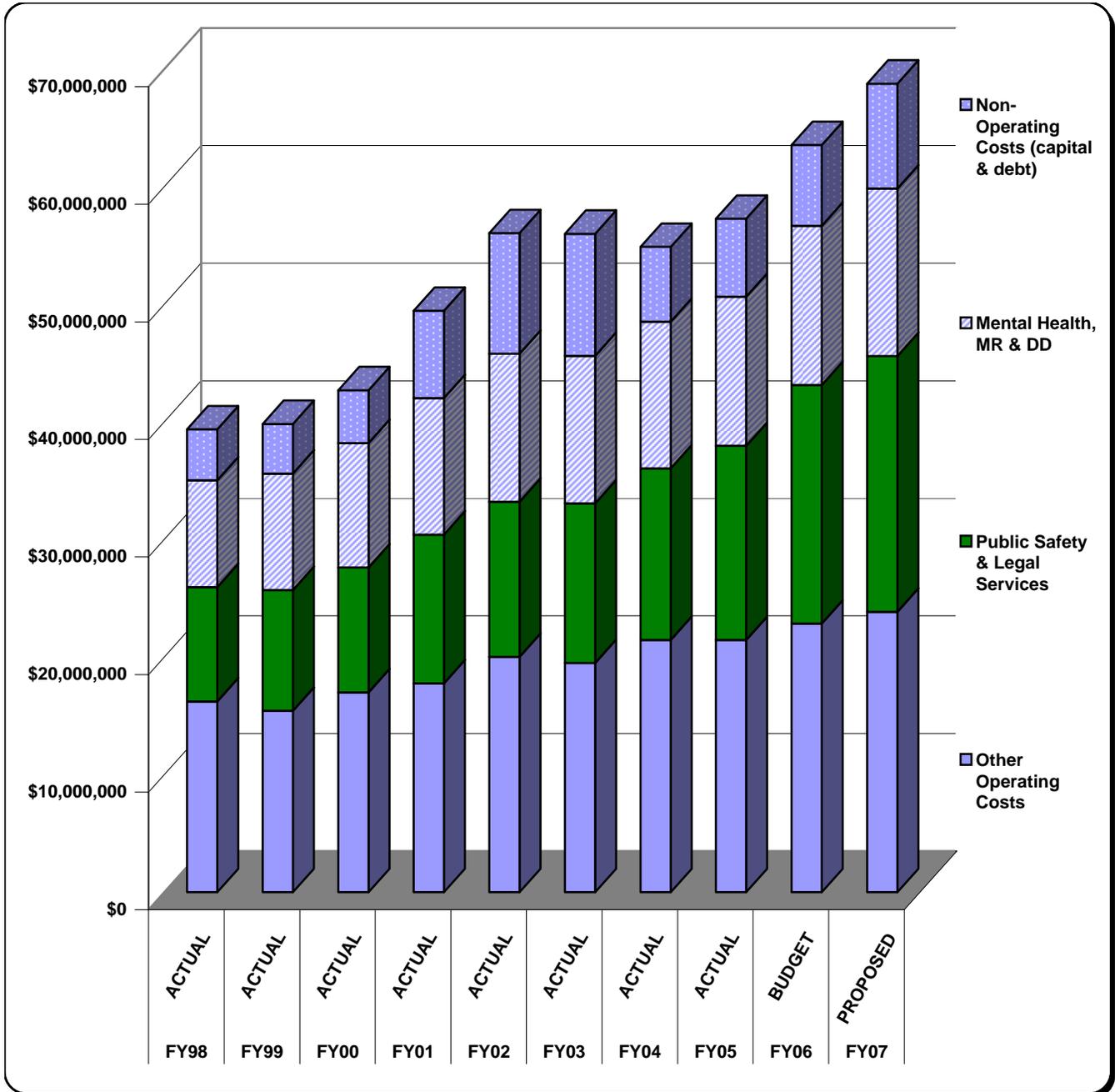
* Combined with Public Safety in FY03

** Combined with Physical Health in FY03

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

SCOTT COUNTY FY07 BUDGET REVIEW

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety and Legal Services costs have increased the highest percentage (165%) during the past ten years, primarily due to increasing jail staffing/program costs and the costs to house inmates in out-of-county facilities as the old jail has reached its capacity. FY06 showed a marked increase due to the voter approved jail expansion and renovation project. FY07 Capital costs are increasing due to continued progress on the Courthouse space renovation master plan and GIS development.

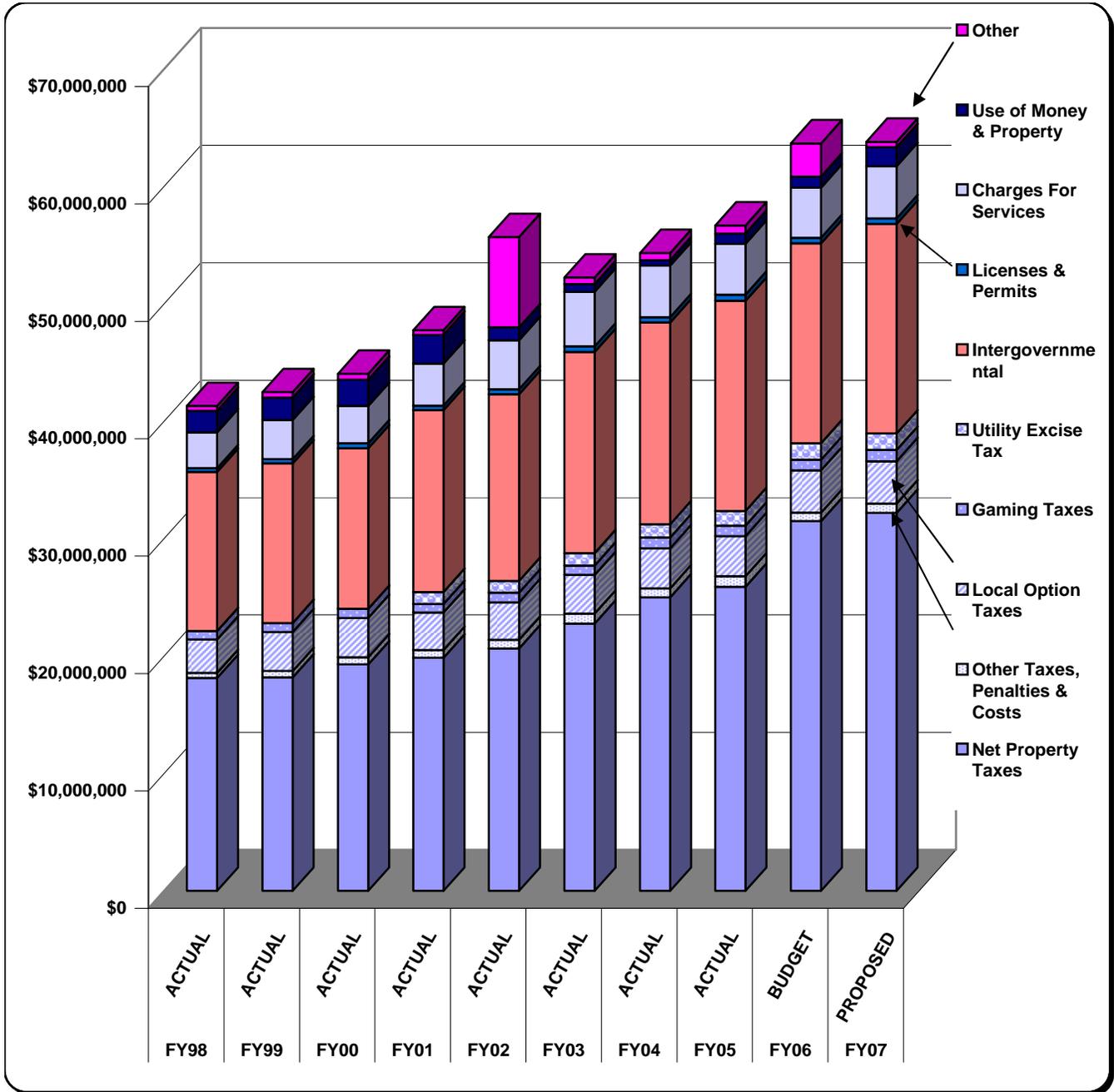
SCOTT COUNTY FY07 BUDGET REVIEW

REVENUE SOURCES 10 YEAR SUMMARY
Budgeted Funds

	<u>FY98 ACTUAL</u>	<u>FY99 ACTUAL</u>	<u>FY00 ACTUAL</u>	<u>FY01 ACTUAL</u>	<u>FY02 ACTUAL</u>	<u>FY03 ACTUAL</u>	<u>FY04 ACTUAL</u>	<u>FY05 ACTUAL</u>	<u>FY06 BUDGET</u>	<u>FY07 PROPOSED</u>
REVENUES										
Taxes Levied on Property	\$ 19,195,866	\$ 19,150,591	\$ 20,344,710	\$ 20,875,055	\$ 21,640,948	\$ 23,737,132	\$ 25,950,953	\$ 26,843,438	\$ 32,435,612	\$ 33,137,782
Less: Uncollected Delinquent Taxes	8,526	23,046	74,923	18,506	10,221	46,615	98,684	225,503	98,684	225,503
Less: Credits To Taxpayers	<u>1,034,661</u>	<u>956,677</u>	<u>1,001,866</u>	<u>1,015,092</u>	<u>996,901</u>	<u>967,309</u>	<u>954,606</u>	<u>948,372</u>	<u>954,606</u>	<u>948,280</u>
Net Current Property Taxes	18,152,679	18,170,868	19,267,921	19,841,457	20,633,826	22,723,208	24,897,663	25,669,563	31,382,322	31,963,999
Add: Delinquent Property Tax Rev	<u>(26,748)</u>	<u>6,453</u>	<u>15,676</u>	<u>10,828</u>	<u>10,221</u>	<u>46,615</u>	<u>98,684</u>	<u>225,503</u>	<u>98,684</u>	<u>225,503</u>
Total Net Property Taxes	18,125,931	18,177,321	19,283,597	19,852,285	20,644,047	22,769,823	24,996,347	25,895,066	31,481,006	32,189,502
Penalties, Interest & Costs on Taxes	320,601	420,615	489,444	522,155	579,951	667,318	652,959	837,554	603,000	735,000
Other County Taxes	<u>117,940</u>	<u>114,872</u>	<u>117,914</u>	<u>131,550</u>	<u>149,562</u>	<u>172,112</u>	<u>117,732</u>	<u>59,143</u>	<u>119,180</u>	<u>58,963</u>
Total Other Taxes, Penalties & Costs	438,541	535,487	607,358	653,705	729,513	839,430	770,691	896,697	722,180	793,963
Local Option Taxes	2,833,819	3,317,574	3,341,526	3,196,756	3,195,497	3,289,382	3,403,432	3,418,462	3,612,385	3,612,385
Gaming Taxes	718,293	779,530	784,467	718,162	822,996	805,667	919,864	904,896	900,000	950,000
Utility Tax Replacement Excise Tax	-	-	-	1,026,976	1,008,058	1,061,401	1,133,933	1,228,633	1,412,805	1,399,263
Intergovernmental :										
State Shared Revenues	1,547,146	1,902,719	1,829,911	1,815,163	1,834,298	2,842,279	2,851,114	2,909,524	2,906,614	2,875,471
State Grants & Reimbursements	5,423,986	4,530,874	4,096,955	5,103,705	6,126,996	3,488,920	6,242,589	6,989,821	6,729,292	7,437,925
State Credits Against Levied Taxes	1,034,661	956,677	1,001,866	1,015,092	996,901	967,309	954,606	948,372	954,606	1,811,401
State/Federal Pass-Through Grants						1,618,352	1,799,402	2,019,924	1,582,174	948,280
Other State Credits	4,834,139	5,434,367	5,876,028	6,691,597	5,872,352	7,346,040	4,481,212	4,204,390	4,202,958	4,203,683
Federal Grants & Entitlements	15,945	248	44,198	73,910	55,805	24,510	5,217	6,160	4,000	4,000
Contr & Reimb From Other Govts	699,007	759,121	819,680	790,279	1,003,090	839,639	844,041	817,339	639,135	564,743
Payments in Lieu of Taxes	<u>1,858</u>	<u>2,110</u>	<u>1,989</u>	<u>2,195</u>	<u>6,199</u>	<u>3,659</u>	<u>3,751</u>	<u>3,988</u>	<u>5,000</u>	<u>4,000</u>
Subtotal Intergovernmental	13,556,742	13,586,116	13,670,627	15,491,941	15,895,641	17,130,708	17,181,932	17,899,518	17,023,779	17,849,503
Licenses & Permits	324,532	363,180	428,267	386,316	418,998	476,799	454,731	529,000	464,840	475,340
Charges For Services	3,048,139	3,336,417	3,172,085	3,576,260	4,181,052	4,651,953	4,389,232	4,336,407	4,271,027	4,439,300
Use of Money & Property	1,830,124	1,908,657	2,237,066	2,450,312	1,098,729	646,190	462,394	862,917	948,800	1,624,974
Other:										
Fines, Forfeitures & Defaults	-	99,061	66,775	69,325	34,938	-	-	-	-	-
Miscellaneous	377,766	364,942	400,978	317,904	674,065	550,929	595,720	645,795	281,742	407,277
Internal Service Funds Closeout	-	-	-	-	1,887,495	-	-	-	-	-
General Long Term Debt Proceeds	-	-	-	-	5,041,777	-	-	-	2,500,000	-
Proceeds of Fixed Asset Sales	<u>42,557</u>	<u>1,131</u>	<u>41,378</u>	<u>4,784</u>	<u>51,974</u>	<u>13,870</u>	<u>9,085</u>	<u>49,578</u>	<u>34,000</u>	<u>49,000</u>
Total Other	420,323	465,134	509,131	392,013	7,690,249	564,799	604,805	695,373	2,815,742	456,277
Total Revenues & Other Sources	<u>\$ 41,296,444</u>	<u>\$ 42,469,416</u>	<u>\$ 44,034,124</u>	<u>\$ 47,744,726</u>	<u>\$ 55,684,780</u>	<u>\$ 52,236,152</u>	<u>\$ 54,317,361</u>	<u>\$ 56,666,969</u>	<u>\$ 63,652,564</u>	<u>\$ 63,790,507</u>

SCOTT COUNTY FY07 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY 07 will be 50.5%. That percentage is higher than ten years ago in FY98 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. FY06 showed a marked increase due to the voter approved jail expansion and renovation project. FY07 reflects a modest increase of 2.2%, lower than the 4.1% inflation rate.

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
Building & Grounds	816,061	703,333	1,398,356	1,014,834	1,148,333	692,500	235,000	305,000
Space Plan Utilization Project	-	324,500	100,000	800,000	-	-	337,500	6,407,500
Equipment Acquisition	1,049,464	1,984,085	2,370,576	2,701,980	1,184,500	807,000	599,500	705,000
Vehicle Acquisition	124,405	283,000	267,011	307,000	275,000	275,000	275,000	-
Other Projects	<u>926,721</u>	<u>245,000</u>	<u>399,296</u>	<u>382,436</u>	<u>269,166</u>	<u>369,166</u>	<u>394,166</u>	<u>957,170</u>
Subtotal General CIP Projects	2,916,651	3,539,918	4,535,239	5,206,250	2,876,999	2,143,666	1,841,166	8,374,670
Conservation CIP Projects	<u>764,605</u>	<u>515,612</u>	<u>445,612</u>	<u>780,450</u>	<u>646,365</u>	<u>662,755</u>	<u>679,640</u>	
Subtotal Projects Paid From CIP Fund	3,681,256	4,055,530	4,980,851	5,986,700	3,523,364	2,806,421	2,520,806	8,374,670
Secondary Roads Fund Projects	<u>1,902,127</u>	<u>1,430,000</u>	<u>1,430,000</u>	<u>1,550,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>-</u>
Total All Capital Projects	<u>5,583,383</u>	<u>5,485,530</u>	<u>6,410,851</u>	<u>7,536,700</u>	<u>4,773,364</u>	<u>4,056,421</u>	<u>3,770,806</u>	<u>8,374,670</u>

REVENUE SUMMARY

Riverboat Gaming Taxes	904,896	900,000	905,000	950,000	950,000	975,000	975,000
Welcome Center CIP Reimbursements	41,794	11,880	30,822	12,540	9,240	19,140	2,640
Grants	481,617	-	105,330	-	-	-	-
HAVA Voting Machines Allocation	-	-	750,000	-	-	-	-
Political Subdivisions	127,500	-	108,000	150,000	-	-	-
Bond Proceeds	-	2,500,000	2,500,000	-	-	-	-
Miscellaneous (use tax refunds, donations, etc)	97,275	16,032	16,032	15,812	15,812	15,812	15,812

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
<u>REVENUE SUMMARY (cont.)</u>								
Transfers In:								
From General Fund								
Tax Levy (County CIP projects)	500,000	550,000	550,000	600,000	650,000	700,000	750,000	
Tax Levy (agency CIP funding)	185,425	-	-	-	-	-	-	
Tax Levy (Conservation CIP Funding)		185,425		-	-	-	-	
Conservation Projects	614,606	225,500	445,612	630,450	646,365	662,755	679,640	
Fund Balance Use (Conservation Increase)	-	104,687	-	-	-	-	-	
Fund Balance Use (County CIP projects)	549,342	792,500	-	-	-	-	-	
Fund Balance Use (agency CIP funding)	-	150,000	-	-	-	-	-	
From Recorder Record Mgt Fund	261,497	25,000	30,000	30,000	30,000	30,000	30,000	
From Electronic Equipment Fund	572,167	601,835	898,326	710,000	575,000	575,000	575,000	
From Vehicle Replacement Fund	124,405	283,000	267,011	307,000	275,000	275,000	275,000	
From Conservation CIP Fund	60,000	-	-	-	-	-	-	
Subtotal Revenues	<u>4,520,524</u>	<u>6,345,859</u>	<u>6,606,133</u>	<u>3,405,802</u>	<u>3,151,417</u>	<u>3,252,707</u>	<u>3,303,092</u>	
CIP Fund revenues over (under) expenditures	<u>839,268</u>	<u>2,290,329</u>	<u>1,625,282</u>	<u>(2,580,898)</u>	<u>(371,947)</u>	<u>446,286</u>	<u>782,286</u>	
CIP Fund Balance Recap								
Beginning Fund Balance	1,501,824	2,058,907	2,341,092	3,966,374	1,385,476	1,013,529	1,459,815	
Increase (decrease)	<u>839,268</u>	<u>2,290,329</u>	<u>1,625,282</u>	<u>(2,580,898)</u>	<u>(371,947)</u>	<u>446,286</u>	<u>782,286</u>	
Ending Net CIP Fund Balance*	2,341,092	4,349,236	3,966,374	1,385,476	1,013,529	1,459,815	2,242,101	
*Net of Vehicle and Electronic Equipment Replacement Funds								
Vehicle Replacement Fund Balance	479,730	350,809	481,568	442,691	434,898	426,794	418,366	
Electronic Equipment Fund Balance	448,932	445,854	137,097	4,881	5,076	5,279	5,490	
Conservation CIP Fund Balance	663	663	663	663	663	663	663	
Conservation Equipment Fund Balance	<u>33,144</u>							
Ending Gross CIP Fund Balance	<u>3,303,561</u>	<u>5,179,706</u>	<u>4,618,846</u>	<u>1,866,855</u>	<u>1,487,310</u>	<u>1,925,695</u>	<u>2,699,764</u>	

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
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APPROPRIATION DETAIL INFORMATION

A. BUILDING & GROUNDS

A.1 COURTHOUSE

CH General Remodeling/Replacement	38,807	30,000	35,000	30,000	30,000	30,000	30,000	-
CH Computer Room Air Handler	4,120	-	-	-	-	-	-	-
CH Boiler Room Asbestos Abatement	-	30,000	15,000	-	-	-	-	-
CH Skywalk Connection/Dav Law Enforce Ctr				215,000				
CH Renovate Elevator Cars	-	25,000	8,500	-	-	-	-	-
CH Windows Replacement-Phase I	-	-	-	50,000	50,000	50,000	50,000	125,000
CH Replace Video Court Equipment	-	-	10,000	-	-	-	-	-
CH Boiler Replacement	-	50,000	50,000	50,000	-	-	-	-
TOTAL COURTHOUSE	42,927	135,000	118,500	345,000	80,000	80,000	80,000	125,000

A.2 JAIL

JL General Remodeling/Replacement	9,045	25,000	20,000	25,000	20,000	20,000	20,000	-
JL Phase Two Study	21,020	-	-	-	-	-	-	-
JL Roof Replacement	-	-	-	40,000	40,000	-	-	-
JL Cell Painting/Repairs	21,911	25,000	-	15,000	15,000	-	-	-
JL FFE Jail Project				150,000	410,000			
JL Kitchen Expansion	18,041	-	-	-	-	-	-	-
TOTAL JAIL	70,017	50,000	20,000	230,000	485,000	20,000	20,000	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
A.3 TREMONT BUILDING								
TR General Remodeling/Replacement	10,362	5,000	32,500	12,500	12,500	12,500	12,500	-
TR Renovate Energy Managemnet System	-	-	-	-	-	20,000	-	-
TR Parking Lot Overlay	-	-	-	-	-	-	-	35,000
TR Jail Improvements	-	-	-	-	250,000	250,000	-	-
TR Expanded Program Space	10,635	-	-	-	-	-	-	-
TR Expanded Patrol Division Space	-	-	-	50,000	50,000	-	-	-
TR Building Expansion	-	-	349,000	-	-	-	-	-
TOTAL TREMONT BUILDING	20,997	5,000	381,500	62,500	312,500	282,500	12,500	35,000
A.4 ANNEX								
AN General Remodeling/Replacement	5,395	7,500	8,000	7,500	7,500	7,500	7,500	-
AN Security Systems Expansion	3,565	29,500	29,500	-	-	-	-	-
AN Juvenile Detention Center Expansion	-	-	108,000	-	-	-	-	-
AN Roof Repair	-	-	25,000	-	-	-	-	-
AN Building Signage East	1,879	-	4,250	-	-	-	-	-
AN Sprinkle East Building	2,128	25,000	29,000	-	-	-	-	-
TOTAL ANNEX	12,967	62,000	203,750	7,500	7,500	7,500	7,500	-
A.5 ADMINISTRATIVE CENTER								
AC General Remodeling/Replacement	23,515	7,500	12,000	10,000	10,000	10,000	10,000	-
AC Replace Office Furniture	-	-	5,383	-	-	-	-	-
AC Refurbish Elevator Cars	22,327	-	-	-	-	-	-	-
AC Exterior Lighting	-	-	-	-	-	20,000	20,000	-
AC Parking Lot Overlay	6,358	50,000	-	-	-	-	-	-
AC Chiller Replacement	216,904	-	-	-	-	-	-	-
AC Replace Generator	78,128	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE CENTER	347,231	57,500	17,383	10,000	10,000	30,000	30,000	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
A.6 PINE KNOLL								
PK General Remodeling/Replacement	7,619	10,000	10,000	15,000	15,000	15,000	15,000	-
PK Remodel/Redecorate Interior	4,823	10,000	10,000	10,000	10,000	10,000	10,000	-
PK Energy Management System Renovation	-	-	-	15,000	15,000	-	-	-
PK Parking Lot Overlay	-	-	-	-	-	-	-	70,000
PK Chiller/ACCU Replacement	-	83,333	83,333	83,334	83,333	-	-	-
PK Wiring Update	-	60,000	30,000	30,000	60,000	-	-	-
PK Sprinkler Install	-	-	-	-	-	135,000	-	-
TOTAL PINE KNOLL	12,442	163,333	133,333	153,334	183,333	160,000	25,000	70,000
A.7 HORST BUILDING								
HB General Remodeling/Replacement	-	3,500	1,500	3,500	3,500	3,500	3,500	-
HB Roof Replacement				49,000				
TOTAL HORST BUILDING	-	3,500	1,500	52,500	3,500	3,500	3,500	-
A.8 OTHER BUILDINGS/GROUNDS								
OB Miscellaneous Landscaping	3,095	2,500	2,500	2,500	2,500	2,500	2,500	-
OB Regulatory Compliance Cost	12,883	10,000	10,000	10,000	10,000	10,000	10,000	-
OB Fire Alarms Upgrades	6,767	-	-	-	-	-	-	-
OB Radio Tower General Replacement	2,060	-	-	-	-	-	-	-
OB Parking Lot Repair/Maintenance	516	5,000	5,000	5,000	5,000	5,000	5,000	-
OB Records Management	102,238	100,000	100,000	100,000	35,000	35,000	35,000	-
OB Property Acquisition/Demolition	92,708	87,500	95,000	-	-	-	-	-
OB Soil Contamination Resolution	8,673	4,000	-	-	-	-	-	-
OB 5th Street Parking Lot			250,000					
OB Security Enhancements	1,260	-	13,190	-	-	-	-	75,000
OB Smoking Huts	110	-	-	-	-	-	-	-
OB Campus Signage Replacement	-	-	-	17,500	-	27,500	-	-
TOTAL OTHER B & G	230,309	209,000	475,690	135,000	52,500	80,000	52,500	75,000

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
A.9 WELCOME CENTER								
WC Welcome Center Gen Remod/Replacement	3,959	2,000	2,000	2,000	2,000	2,000	2,000	-
WC Landscape Planting Replacement	-	2,000	2,500	2,000	2,000	2,000	2,000	-
WC Concrete Drive/Parking Repair	-	-	1,700	9,000	-	-	-	-
WC Exterior Painting	27,693	-	-	-	5,000	-	-	-
WC Interior Painting					5,000			
WC Emergency Lighting Replacement	3,855	-	-	-	-	-	-	-
WC Signage Replacement	-	3,500	3,000	-	-	-	-	-
WC High Efficiency Lighting	-	4,000	4,000	-	-	-	-	-
WC Energy Management Equipment	-	3,000	-	-	-	-	-	-
WC Gazebo Replacement			30,000					
WC Building Surge Suppression	-	3,500	3,500	-	-	-	-	-
WC Carpet Replacement	-	-	-	-	-	25,000	-	-
WC Roof Replacement	16,712	-	-	-	-	-	-	-
WC Clear Trees by Interstate				6,000				
WC Furnace Replacements	26,951	-	-	-	-	-	-	-
TOTAL WELCOME CENTER	79,171	18,000	46,700	19,000	14,000	29,000	4,000	-
TOTAL BUILDING & GROUNDS	816,061	703,333	1,398,356	1,014,834	1,148,333	692,500	235,000	305,000

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
B. SPACE UTILIZATION MASTER PLAN								
PHASE IV								
12 1/2 2nd FL CH - County Attorney/Crt Adm	-	324,500	100,000	800,000	-	-	-	-
13 1/8 2nd FL CH - Juvenile Court	-	-	-	-	-	-	-	500,000
14 1/4 1st FL CH - Assoc Court	-	-	-	-	-	-	337,500	337,500
15 1/2 1st FL CH - Clerk-Civil & Crim	-	-	-	-	-	-	-	660,000
PHASE V								
16 1/4 1st FL CH - Magistrate Court	-	-	-	-	-	-	-	630,000
17 3/8 2nd FL CH - Two District Crts	-	-	-	-	-	-	-	880,000
PHASE VI								
18 1/4 LL CH - Juv Court Services	-	-	-	-	-	-	-	600,000
19 1/4 3rd FL CH - One SM DC	-	-	-	-	-	-	-	900,000
20 1/4 3rd FL CH - One SM DC	-	-	-	-	-	-	-	900,000
21 1/4 3rd FL CH - One SM One LG DC	-	-	-	-	-	-	-	500,000
22 1/4 3rd FL CH - One SM One LG DC	-	-	-	-	-	-	-	500,000
TOTAL SPACE UTILIZATION MASTER PLAN	-	324,500	100,000	800,000	-	-	337,500	6,407,500

C. EQUIPMENT ACQUISITION

EE Atty-Office Copier	4,712	6,500	-	-	-	-	-	-
EE Aud-HAVA Election Hardware/Software	-	200,000	750,000	-	-	-	-	-
EE ComServ-Copier Replacement	9,872	-	-	-	-	-	-	-
EE ComServ-MH/DD Software	-	-	25,000	-	-	-	-	-
EE DHS Copier Replacement	3,938	-	-	-	-	-	-	-
EE FSS-CCTV Courthouse Replacements	-	30,000	30,000	-	-	-	-	-
EE FSS-Access Control Update	5,183	-	-	-	-	-	-	-
EE FSS-Printshop Duplicator Replacement	-	14,000	10,000	-	-	-	-	-
EE FSS-CDR-W External Drive w/Card	1,764	-	-	-	-	-	-	-
EE FSS-Imaging System	-	-	-	-	-	-	-	-
EE FSS-800 MHz Radio	-	6,400	6,400	-	-	-	-	-
EE FSS-Campus Fiber Optic Ring	-	85,000	45,000	45,000	45,000	-	-	-
EE FSS-Warehouse Bar Code Reader/software	-	25,000	-	-	-	-	-	-
EE FSS-CAFM Software	-	-	7,870	-	-	-	-	120,000
EE FSS-Postage Machine	-	-	19,580	-	-	-	-	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
EE FSS-Digital "as is" Drawing System	-	20,000	5,000	-	-	-	-	-
EE FSS-Video Teleconference (ICN Parole)	-	-	-	26,000	-	-	-	-
EE FSS-Copier Replacements	24,686	-	-	32,000	32,000	32,000	32,000	-
EE Hum Res-Software Upgrades/Purchases	-	50,000	30,000	70,000	-	-	-	-
EE IT-Phone System Upgrades/Replacement	5,385	80,000	40,000	300,000	300,000	25,000	25,000	-
EE IT-PC LAN Desktop Replacements	-	-	-	-	-	125,000	125,000	-
EE IT-PC LAN: PC's/Printers	204,336	50,000	50,000	50,000	50,000	50,000	50,000	-
EE IT-PC LAN: Wiring	4,825	5,000	5,000	5,000	5,000	5,000	5,000	-
EE IT-PC LAN: Windows Software	37,336	35,000	25,000	35,000	35,000	35,000	35,000	-
EE IT-PC LAN: Internet	125	-	-	-	-	-	-	-
EE IT-PC LAN: File Servers	19,823	30,000	30,000	30,000	30,000	30,000	30,000	-
EE IT-PC LAN: Imaging Systems	39,492	30,000	30,000	30,000	30,000	30,000	30,000	-
EE IT-PC LAN: Remote Sites WANS	21,200	20,000	20,000	20,000	20,000	20,000	20,000	-
EE IT-PC LAN: LAN Edge Devices	21,516	20,000	20,000	20,000	20,000	20,000	20,000	125,000
EE IT-Web Site Development	160	2,500	2,500	2,500	2,500	2,500	2,500	-
EE IT-Network Review Study	-	10,000	12,500	-	-	12,500	-	-
EE IT-Tape Backup Equipment	11,465	300,000	220,000	20,000	20,000	20,000	20,000	-
EE IT-New Servers	8,375	-	-	-	-	-	-	-
EE IT-Server Software Licenses	-	15,000	15,000	15,000	15,000	15,000	15,000	50,000
EE IT-Replace Monitors	20,482	15,000	15,000	15,000	15,000	15,000	15,000	-
EE IT-Upgrade Clients to XP	8,850	-	-	-	-	-	-	-
EE IT-Time & Attendance System				60,000				
EE IT-Replace Property Tax System	6,333	-	-	-	-	-	-	-
EE IT-Firewall Upgrade	-	-	-	-	-	-	-	30,000
EE IT-Citrix Metaframe, Thin Client Network	1,992	-	-	-	-	-	-	150,000
EE IT-Network Documentation	-	-	-	6,000	-	-	-	-
EE IT-Basic NSA Training	-	10,000	10,000	10,000	10,000	10,000	10,000	-
EE IT-GIS Strategic Plan Development	8,860	692,250	692,250	1,346,750	240,000	195,000	-	-
EE IT-Technology Partner Support	38,467	13,500	25,000	25,000	25,000	25,000	25,000	-
EE IT- Software Maintenance	218,245	107,000	107,000	110,000	260,000	110,000	110,000	-
EE Rec-Mgt Fund Projects	253,503	25,000	30,000	30,000	30,000	30,000	30,000	75,000
EE Rec-Copying Machine	2,850	-	-	-	-	-	-	-
EE Rec-Recorder's ETF Projects	7,993	-	-	-	-	-	-	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
EE Sher-Investigation Software/Equipment	3,394	-	-	10,400	-	-	-	-
EE Sher-Moving Radar Units	-	6,000	6,825	7,500	-	-	-	-
EE Light Bars and Arrow Sticks				27,000				
EE Sher-In Car Video Systems	3,281	17,385	20,278	21,000	-	-	-	-
EE Sher-Copier Machine	9,872	-	-	-	-	-	-	-
EE Sher-Automatic Veh Locate (AVL) System	-	10,000	10,000	-	-	-	-	-
EE Sher-Forensic Recovery Computer/software	4,220	8,000	8,000	6,000	-	-	-	-
EE Sheriff-SCFCA Radio Project	7,689	-	-	-	-	-	-	-
EE Sher-E911 System Replacement	-	-	-	-	-	-	-	155,000
EE Sher-Mobile Dats Computers (MDC)	-	-	-	308,830	-	-	-	-
EE Jail-Color Cameras	6,571	4,750	4,750	4,500	-	-	-	-
EE Jail-Color Monitor Replacement	2,250	4,900	4,900	5,000	-	-	-	-
EE Recording/Surveillance System Upgrades				1,500				
EE Portable Radios				7,000				
EE Jail-800 MHz Radios	20,419	26,100	26,100	-	-	-	-	-
EE Jail-Jail Programs Computers/Software	-	3,300	3,300	-	-	-	-	-
EE Jail-Copier	-	6,500	8,323	-	-	-	-	-
TOTAL ELECTRONIC EQUIP	1,049,464	1,984,085	2,370,576	2,701,980	1,184,500	807,000	599,500	705,000

D. VEHICLES

VE Sheriff Patrol Vehicles	46,225	140,000	140,000	156,000	-	-	-	-
VE Sheriff Jail Prisoner Transport Vehicle	38,774	23,000	23,000	65,000	-	-	-	-
VE Sheriff Jail Vehicle	-	26,000	26,000	-	-	-	-	-
VE Sheriff Used Investigation Vehicle	27,410	40,000	40,000	44,000	-	-	-	-
VE Health Inspection Vehicles	-	-	-	26,000	-	-	-	-
VE Health Class II Vehicle				16,000				
VE Plan & Dev-4 Wheel Dr Pickup Truck	-	22,000	17,141	-	-	-	-	-
VE FSS Delivery Van	-	32,000	20,870	-	-	-	-	-
VE FSS Motor Pool Vehicle	11,996	-	-	-	-	-	-	-
VE Vehicle Replacements	-	-	-	-	275,000	275,000	275,000	-
TOTAL VEHICLES	124,405	283,000	267,011	307,000	275,000	275,000	275,000	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY07 BUDGET PLAN**

	FY05 ACTUAL	FY06 PLAN	FY06 REVISED	FY07 PLAN	FY08 PLAN	FY09 PLAN	FY10 PLAN	UNPROG NEEDS
E. OTHER PROJECTS								
OP Lone Star Sternwheeler Preservation Project			4,166	4,166	4,166	4,166	4,166	4,170
OP CASI Expansion/Renovation Project			5,000	5,000	5,000	5,000	5,000	25,000
OP DavenportOne D1 Initiative	50,000	-	-	-	75,000	75,000	100,000	-
OP Scott County Library Bldg Renov Project	112,500	-	-	-	-	-	-	-
OP NW Davenport Industrial Park Rail Spur				60,000	60,000	60,000	60,000	360,000
OP Scott County Family Y Multiple Expansion	87,500	-	-	-	-	-	-	-
OP QC Interoperability Fiber Project			-	63,270				
OP County Campus Streetscape	101,951	50,000	134,800	-	-	100,000	100,000	93,000
OP Update County Development Plan & FLUM				50,000				
OP John O'Donnell Renovation	50,000	50,000	50,000	50,000	50,000	50,000	50,000	150,000
OP Consolidated Dispatch Study	-	40,000	-	-	-	-	-	-
OP Business Continuity/Disaster Recovery Study	-	30,000	25,000	75,000	-	-	-	-
OP Family Resources Project-CDBG Funds	471,263	-	25,330	-	-	-	-	-
OP Bettendorf Riverfront Plan	-	25,000	25,000	25,000	25,000	25,000	25,000	75,000
OP Davenport Rivervision Plan	-	50,000	50,000	50,000	50,000	50,000	50,000	250,000
OP QC Wayfinding & Signage Program	37,500	-	-	-	-	-	-	-
OP E911 Board Project	16,007	-	-	-	-	-	-	-
OP State CEBA Grant/Loan Pass-Through	-	-	80,000	-	-	-	-	-
Total Other Projects	926,721	245,000	399,296	382,436	269,166	369,166	394,166	957,170
Subtotal General CIP Projects	2,916,651	3,539,918	4,535,239	5,206,250	2,876,999	2,143,666	1,841,166	8,374,670
Conservation Projects	764,605	515,612	445,612	780,450	646,365	662,755	679,640	-
Secondary Roads Projects	1,902,127	1,430,000	1,430,000	1,550,000	1,250,000	1,250,000	1,250,000	-
Grand Total All CIP Projects	5,583,383	5,485,530	6,410,851	7,536,700	4,773,364	4,056,421	3,770,806	8,374,670

TENTATIVE CALENDAR OF EVENTS

January 26	Presentation of Administration's Recommendation on FY07 Budget
January 26- March 7	Board of Supervisors Budget Review
January 26	File Budget Estimate (based on budget requests) with County Auditor
February 23	Public Hearing on Budget Estimate 5:30 p.m.
March 7	Adoption of FY07 Budget Plan – 5:30 p.m.
March 15	File Budget Forms with State Office of Management