

**SUMMARY OF
ADMINISTRATION RECOMMENDATION
ON THE
SCOTT COUNTY
FY08 BUDGET**



January 25, 2007

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CAPITAL PROJECTS

CALENDAR OF EVENTS

**SCOTT COUNTY FY08 BUDGET REVIEW
BUDGET IMPACT IN BRIEF**

The proposed FY08 Budget results in:

- Levy rate impact on a residence:
 - -0.4% *decrease* in Urban area (-\$1.07 annual decrease on \$100,000 home)
 - 0.2% *increase* in Rural area (\$0.87 annual increase on \$100,000 rural home)

- Levy rate impact on a combined rural home and farm land
 - 0.9% *increase* (\$13.64 annual increase on \$100,000 home and 160 acre farm)

- Levy rate impact on farm land
 - 1.2% *increase* (\$12.77 annual increase on 160 acre farm land)

- Residential rollback impact: -0.9% *decrease* in residential taxable valuations

- 0.5% *increase* in urban levy rate

- 1.2% *increase* in rural levy rate

- 3.2% *increase* in property tax levy

- County's tax base increased 2.4% county-wide and 1.3% in the unincorporated area

MAJOR EXPENDITURE/REVENUE IMPACTS	% CHANGE	AMOUNT CHANGE
Decreased inmate out of county jail housing costs (\$500,000 budgeted from General Fund Balance during transition to new expanded jail inmate housing units)	-67.8%	-\$1,085,000
Increased Facility and Support Services Costs to support expanded space at the new jail facility	+14.7%	+\$378,025
Increased Jail supply costs to support expanded space at the new jail facility	+24.7%	+\$121,622
Increased MH-DD costs for Home/Community Based Services (HCBS)	+37.3%	+\$630,409
Increased utilities costs (includes \$135,000 attributed to new jail space referenced in increased FSS costs above – 9% increase net of new jail space)	+26.5%	+\$204,869
Increased jail inmate health costs	+33.3%	+\$281,849
Increased fuel costs	+15.7%	+\$69,269
No change in health insurance budgeted costs	0.0%	\$0
The State Legislature is increasing the IPERS contribution rate by 2 percentage points over four years (1/2 % per year with the employer funding 60% and the employee 40% of the increase)	+5.2%	+\$59,156
Decreased investment income	-2.1%	-\$31,000
Decreased real estate recording transaction fees	-5.9%	-\$93,866

SCOTT COUNTY FY08 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 5, 2006 to identify specific areas they wished staff to review during the FY08 budget preparation process.

The specific budget areas of review identified by the Board at their October 2006 meeting were as follows:

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

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

2. Continued technology upgrades and training

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

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

SCOTT COUNTY FY08 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 FY08 increased \$50,000 as previously approved

4. Retention and development of employees

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

5. GIS System Development and Implementation

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

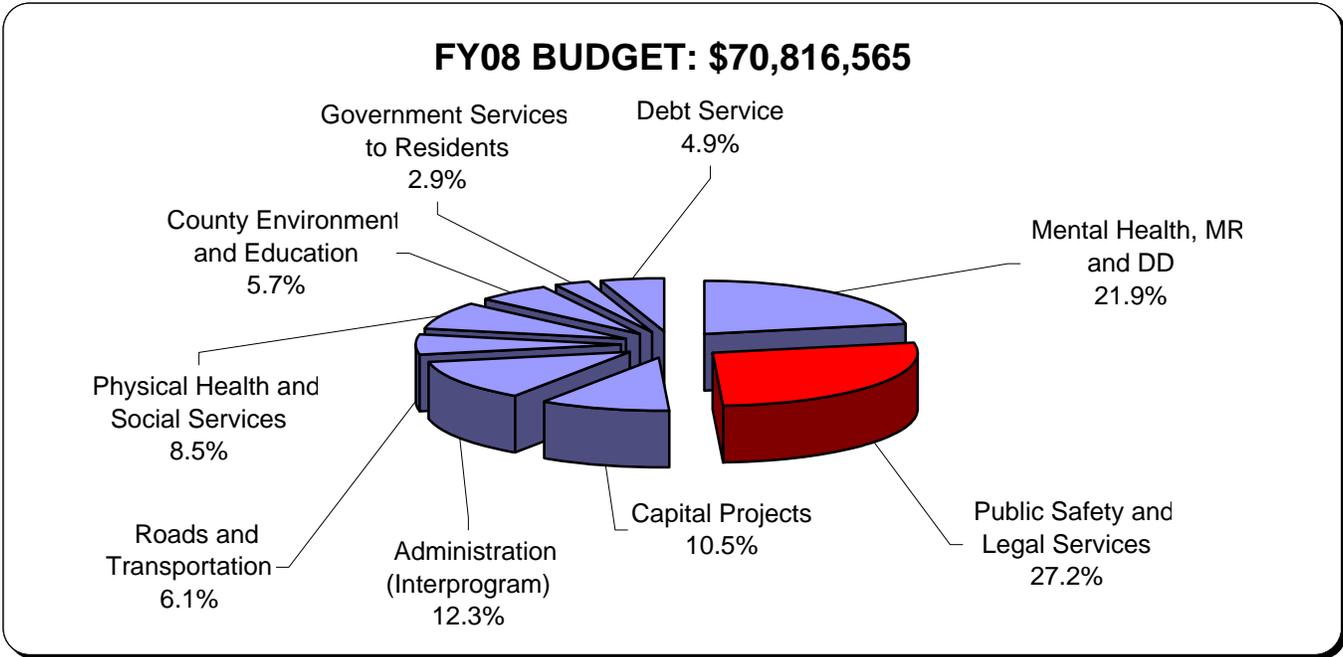
6. Impact of potential legislation (MH-DD funding impact; Property Tax Reform; and mandated reorganization of local governments)

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

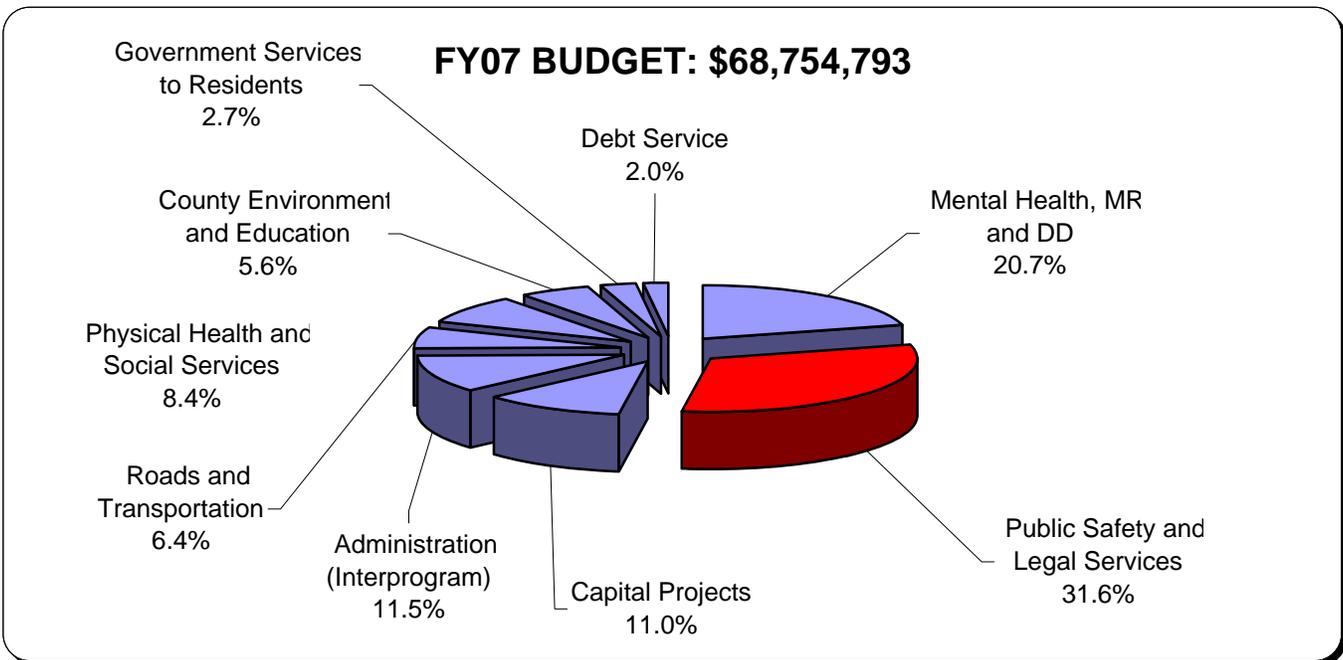
SCOTT COUNTY FY08 BUDGET REVIEW

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 shows a reduced percentage in FY08 while the Debt Service area shows a marked increase due to the PSA Jail Debt moving from the Public Safety service area to the Debt Service area as required by GASB accounting practices.



SCOTT COUNTY FY08 BUDGET REVIEW

SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

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

PHYSICAL HEALTH AND SOCIAL SERVICES

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

MENTAL HEALTH, MR AND DD SERVICES

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

COUNTY ENVIRONMENT AND EDUCATION SERVICES

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

ROADS AND TRANSPORTATION SERVICES

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

GOVERNMENT SERVICES TO RESIDENTS

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

ADMINISTRATION (INTERPROGRAM) SERVICES

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

DEBT SERVICE

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

SCOTT COUNTY FY08 BUDGET REVIEW

APPROPRIATION SUMMARY BY SERVICE AREA

SERVICE AREA	<u>FY07 Budget</u>	<u>FY08 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Public Safety & Legal Services*	\$ 21,739,952	\$ 19,675,811	-9.5%	\$ (2,064,141)	\$ 19,265,811	-11.4%	\$ (2,474,141)
Physical Health & Social Services	5,806,716	6,051,845	4.2%	245,129	6,051,691	4.2%	244,975
Mental Health, MR & DD	14,236,281	15,603,470	9.6%	1,367,189	15,508,495	8.9%	1,272,214
County Environment & Education	3,860,822	4,045,978	4.8%	185,156	4,045,978	4.8%	185,156
Roads & Transportation	4,385,500	4,286,000	-2.3%	(99,500)	4,286,000	-2.3%	(99,500)
Government Services to Residents	1,885,195	2,036,390	8.0%	151,195	2,036,390	8.0%	151,195
Administration (Interprogram)	<u>7,912,588</u>	<u>8,759,126</u>	10.7%	<u>846,538</u>	<u>8,731,728</u>	10.4%	<u>819,140</u>
SUBTOTAL OPERATING BUDGET	59,827,054	60,458,620	1.1%	631,566	59,926,093	0.2%	99,039
Debt Service*	1,391,039	3,481,276	150.3%	2,090,237	3,481,276	150.3%	2,090,237
Capital Projects	<u>7,536,700</u>	<u>7,409,821</u>	-1.7%	<u>(126,879)</u>	<u>7,409,196</u>	-1.7%	<u>(127,504)</u>
SUBTOTAL COUNTY BUDGET	68,754,793	71,349,717	3.8%	2,594,924	70,816,565	3.0%	2,061,772
Golf Course Operations	<u>1,095,624</u>	<u>1,189,257.00</u>	8.5%	<u>93,633</u>	<u>1,189,257</u>	8.5%	<u>93,633</u>
TOTAL	<u>\$ 69,850,417</u>	<u>\$ 72,538,974</u>	3.8%	<u>\$ 2,688,557</u>	<u>\$ 72,005,822</u>	3.1%	<u>\$ 2,155,405</u>

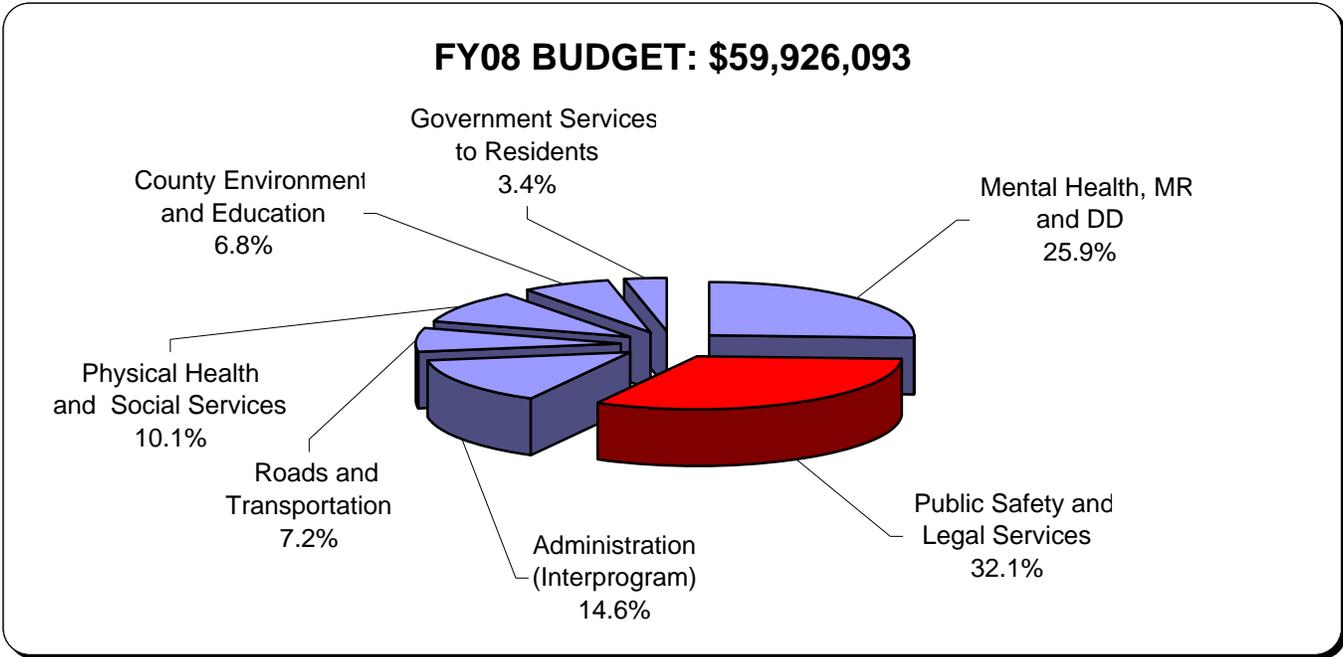
*Note: The annual rental payment to the Scott County Public Safety Authority for the jail debt amortization was budgeted under the Public Safety and Legal Services Area in FY07. Beginning in FY08 it will be under the Debt Service Area. FY07 will be amended as well to allow the actual expenditure to be under the Debt Service Area.

If not for this accounting change Debt Service would be decreasing slightly by -0.4% and Public Safety & Legal Services would be decreasing by -1.9% primarily due to decreased jail out of county housing costs with the completion of the new expanded jail.

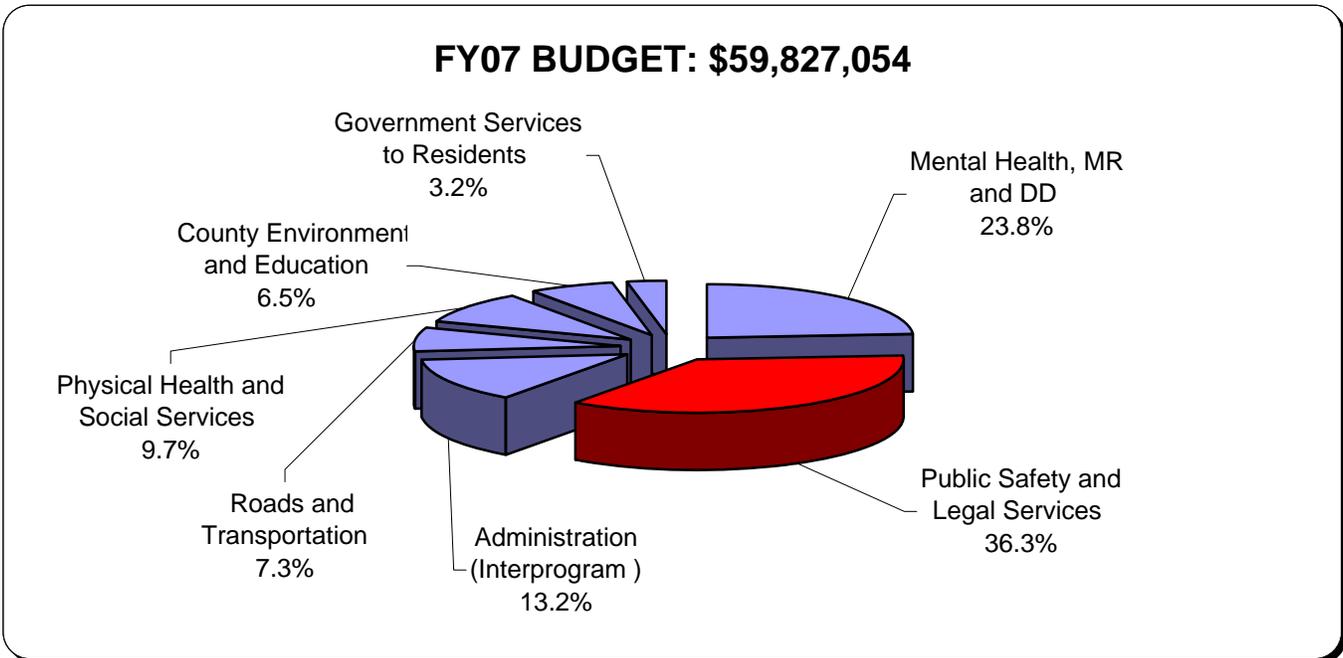
SCOTT COUNTY FY08 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

Operating Budget Only



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



SCOTT COUNTY FY08 BUDGET REVIEW

REVENUE SUMMARY

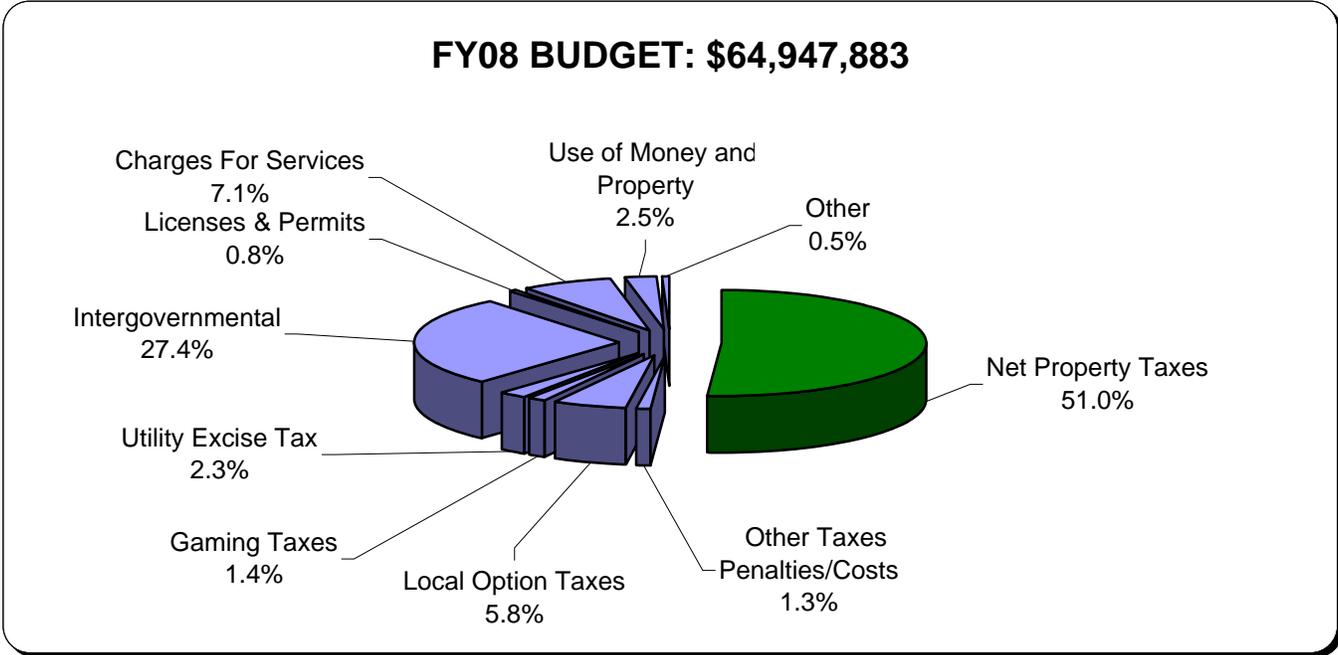
Budgeted Funds

	<u>FY07 Budget</u>	<u>FY08 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES							
Taxes Levied on Property	\$ 33,137,782	\$ 35,090,801	5.9%	\$ 1,953,019	\$ 34,190,104	3.2%	\$ 1,052,322
Less: Uncollected Delinquent Taxes-Levy Year	225,503	27,982	-87.6%	(197,521)	27,982	-87.6%	(197,521)
Less: Credits To Taxpayers	948,280	1,039,629	9.6%	91,349	1,039,629	9.6%	91,349
Net Current Property Taxes	<u>31,963,999</u>	<u>34,023,190</u>	6.4%	<u>2,059,191</u>	<u>33,122,493</u>	3.6%	<u>1,158,494</u>
Add: Delinquent Property Tax Revenue	<u>225,503</u>	<u>27,982</u>	-87.6%	<u>(197,521)</u>	<u>27,982</u>	-87.6%	<u>(197,521)</u>
Total Net Property Taxes	32,189,502	34,051,172	5.8%	1,861,670	33,150,475	3.0%	960,973
Penalties, Interest & Costs On Taxes	735,000	785,000	6.8%	50,000	785,000	6.8%	50,000
Other County Taxes	<u>58,963</u>	<u>63,287</u>	7.3%	<u>4,324</u>	<u>63,287</u>	7.3%	<u>4,324</u>
Total Other Taxes, Penalties & Costs	793,963	848,287	6.8%	54,324	848,287	6.8%	54,324
Local Option Taxes	3,612,385	3,777,798	4.6%	165,413	3,777,798	4.6%	165,413
Gaming Taxes	950,000	900,000	-5.3%	(50,000)	900,000	-5.3%	(50,000)
Utility Tax Replacement Excise Tax	1,399,263	1,416,020	1.2%	16,757	1,379,165	-1.4%	(20,098)
Intergovernmental :							
State Shared Revenues	2,875,471	2,855,394	-0.7%	(20,077)	2,855,394	-0.7%	(20,077)
State Grants & Reimbursements	7,437,925	7,593,571	2.1%	155,646	7,593,571	2.1%	155,646
State/Federal Pass Through Grants	1,811,401	1,505,148	-16.9%	(306,253)	1,505,148	-16.9%	(306,253)
State Credits Against Levied Taxes	948,280	1,039,629	9.6%	91,349	1,039,629	9.6%	91,349
Other State Credits	4,203,683	4,206,423	0.1%	2,740	4,206,423	0.1%	2,740
Federal Grants & Entitlements	4,000	4,200		200	4,200		200
Contr & Reimb From Other Govts	564,743	579,821	2.7%	15,078	579,821	2.7%	15,078
Payments in Lieu of Taxes	<u>4,000</u>	<u>4,055</u>		<u>55</u>	<u>4,055</u>		<u>55</u>
Subtotal Intergovernmental	17,849,503	17,788,241	-0.3%	(61,262)	17,788,241	-0.3%	(61,262)
Licenses & Permits	475,340	514,700	8.3%	39,360	514,700	8.3%	39,360
Charges For Services	4,439,300	4,640,744	4.5%	201,444	4,640,744	4.5%	201,444
Use of Money & Property	1,624,974	1,605,314	-1.2%	(19,660)	1,605,314	-1.2%	(19,660)
Other:							
Miscellaneous	407,277	287,159	-29.5%	(120,118)	287,159	-29.5%	(120,118)
Bond Proceeds	-	-		-	-		-
Proceeds of Fixed Asset Sales	<u>49,000</u>	<u>56,000</u>	14.3%	<u>7,000</u>	<u>56,000</u>	14.3%	<u>7,000</u>
Total Other	456,277	343,159	-24.8%	(113,118)	343,159	-24.8%	(113,118)
Total Revenues & Other Sources	<u>\$ 63,790,507</u>	<u>\$ 65,885,435</u>	3.3%	<u>\$ 2,094,928</u>	<u>\$ 64,947,883</u>	1.8%	<u>\$ 1,157,376</u>

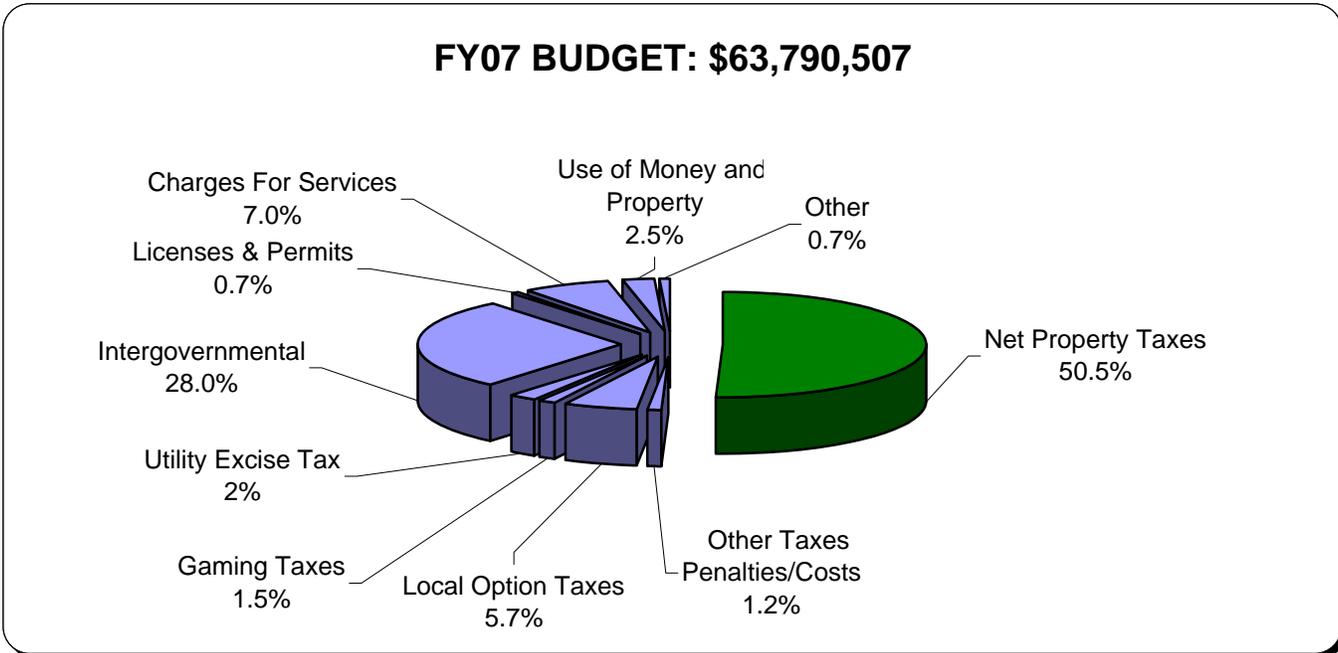
SCOTT COUNTY FY08 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

Budgeted Funds

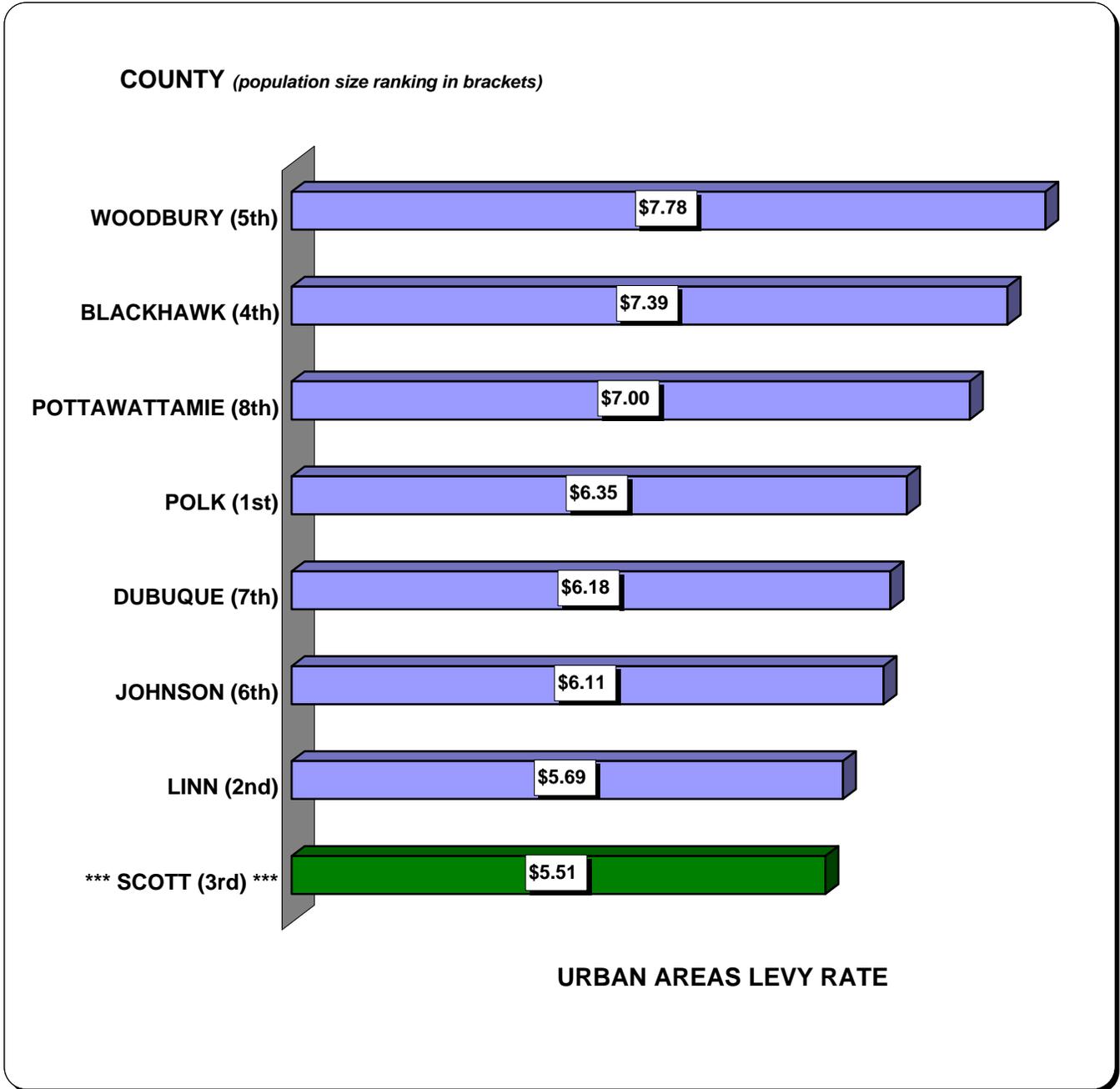


Net property taxes represent approximately half of all revenues collected by the County.



SCOTT COUNTY FY08 BUDGET REVIEW

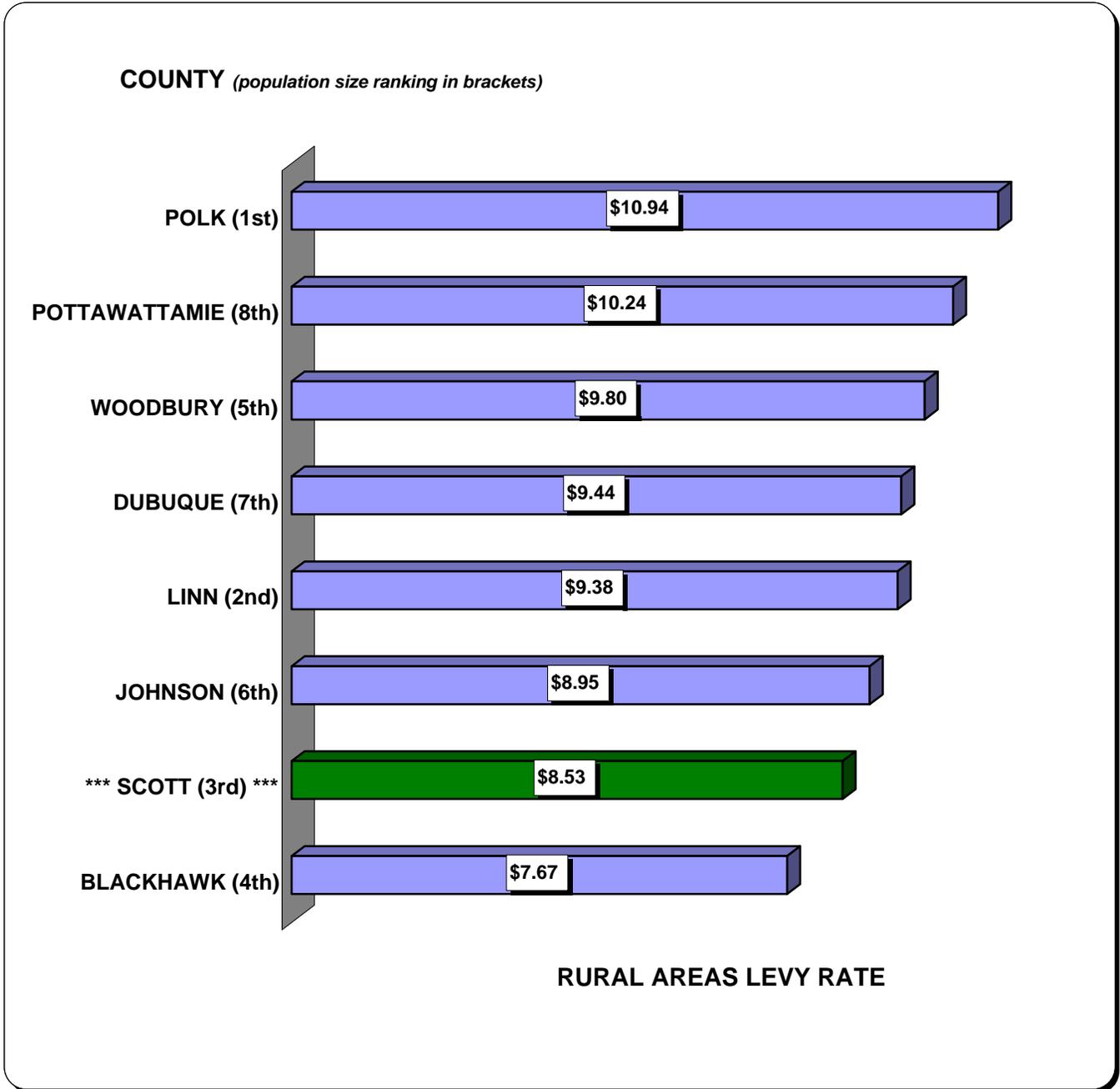
FY07 URBAN AREAS TAX LEVY RATE FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 2006-07.

SCOTT COUNTY FY08 BUDGET REVIEW

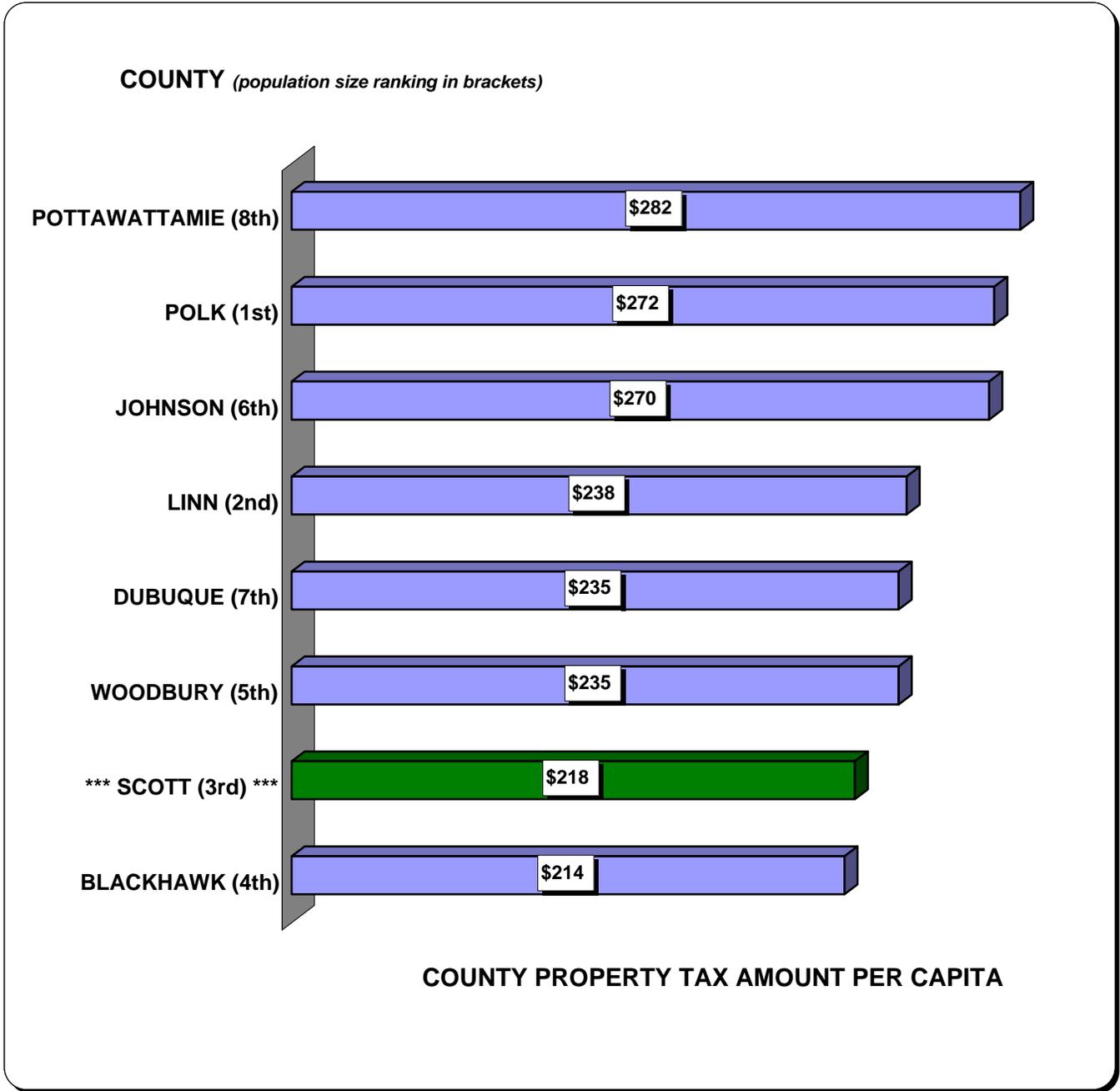
FY07 RURAL AREAS TAX LEVY RATE
FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 2006-07. It is noted that Blackhawk County uses all its local option tax proceeds to reduce its rural levy rate.

SCOTT COUNTY FY08 BUDGET REVIEW

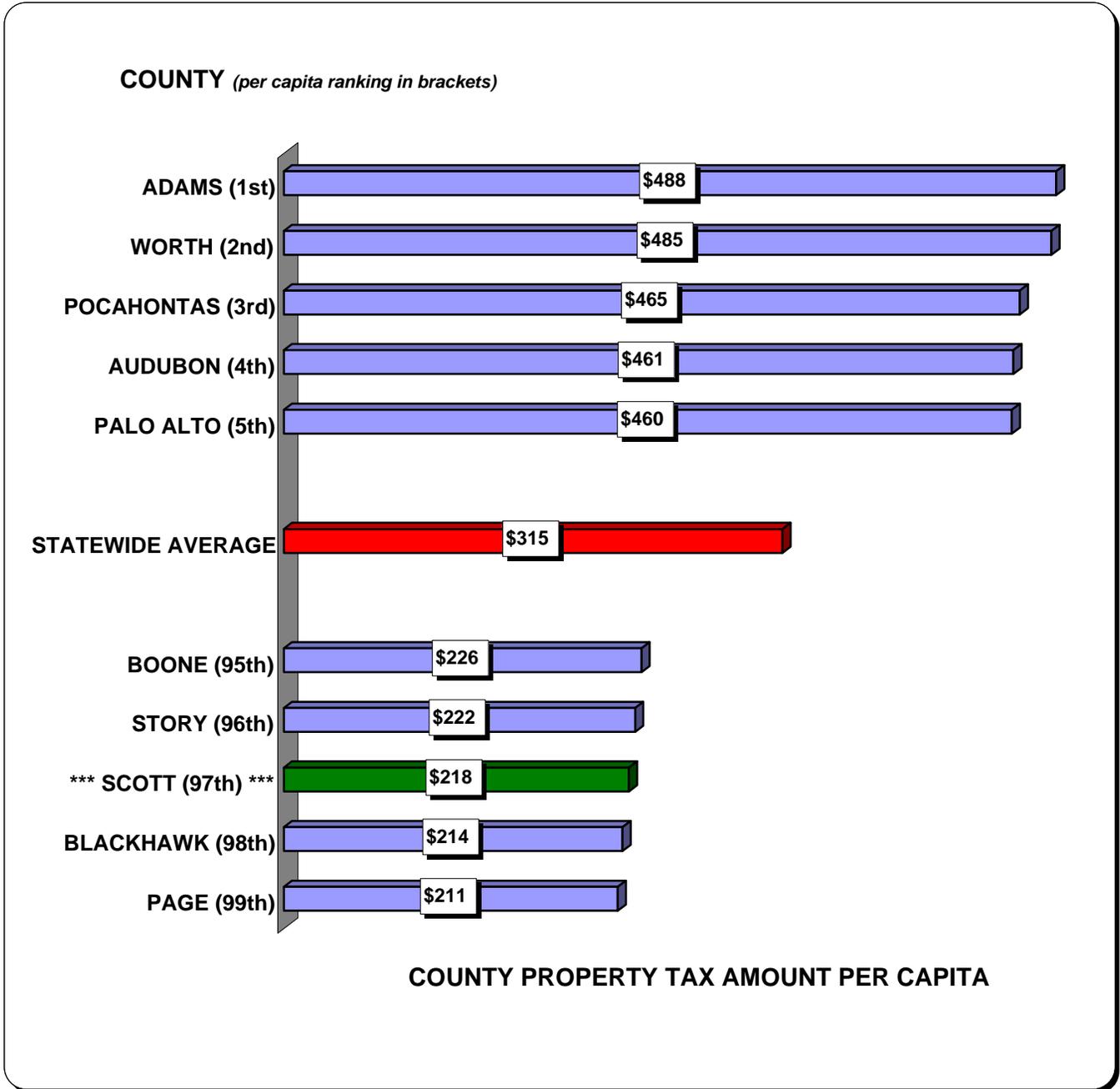
FY07 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE EIGHT LARGEST METROPOLITAN IOWA COUNTIES



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 2006-07.

SCOTT COUNTY FY08 BUDGET REVIEW

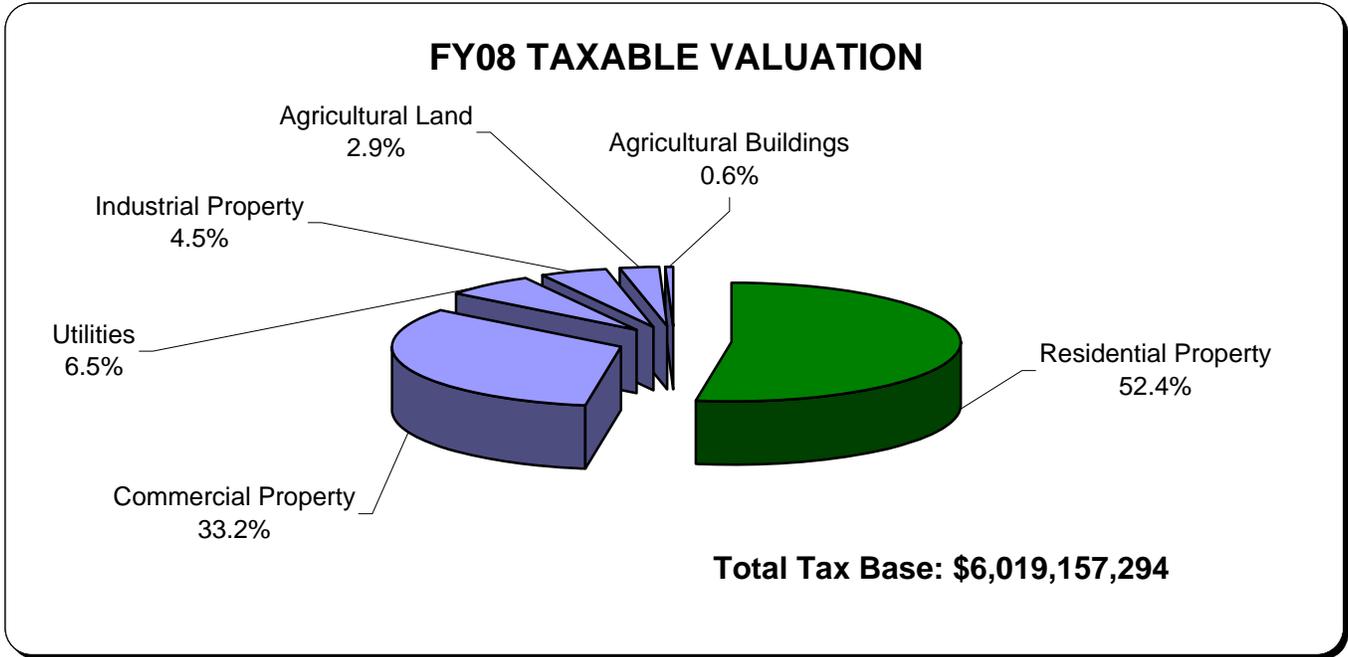
FY07 COUNTY PROPERTY TAX AMOUNT PER CAPITA
WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES



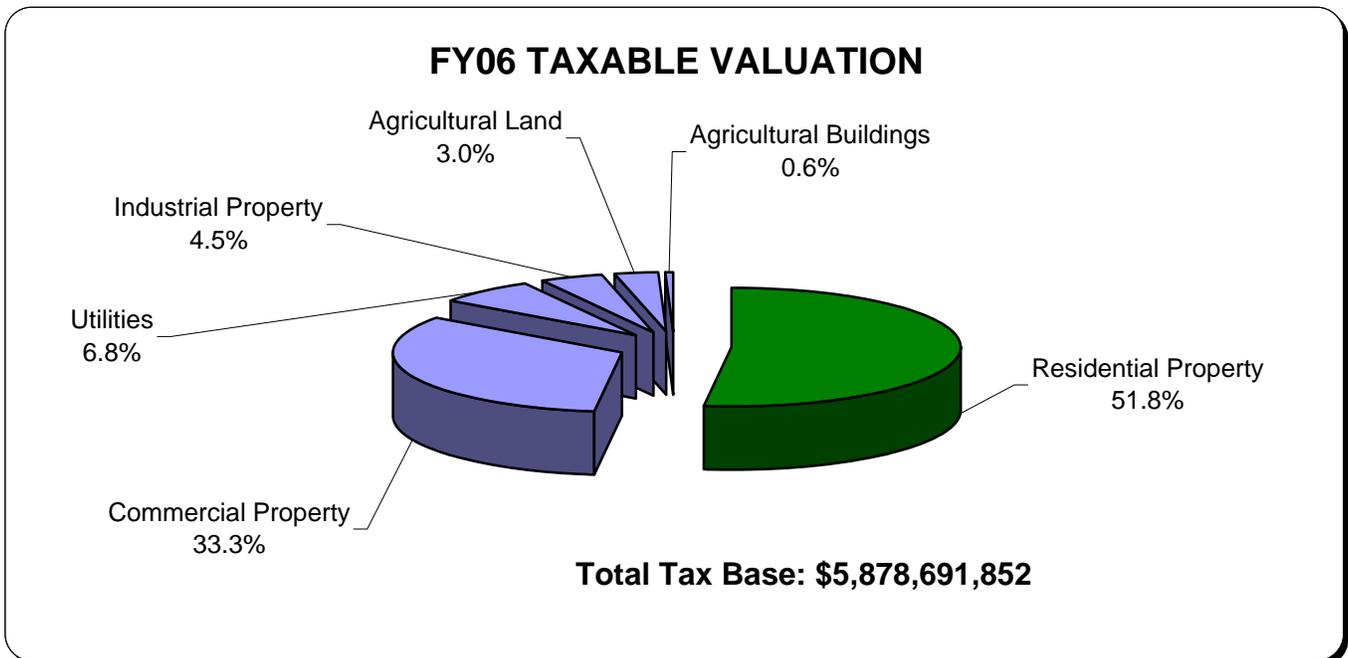
Scott County has the *third LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties and is 31% *below* the statewide average.

SCOTT COUNTY FY08 BUDGET REVIEW

TAXABLE VALUATION BY CLASS OF PROPERTY



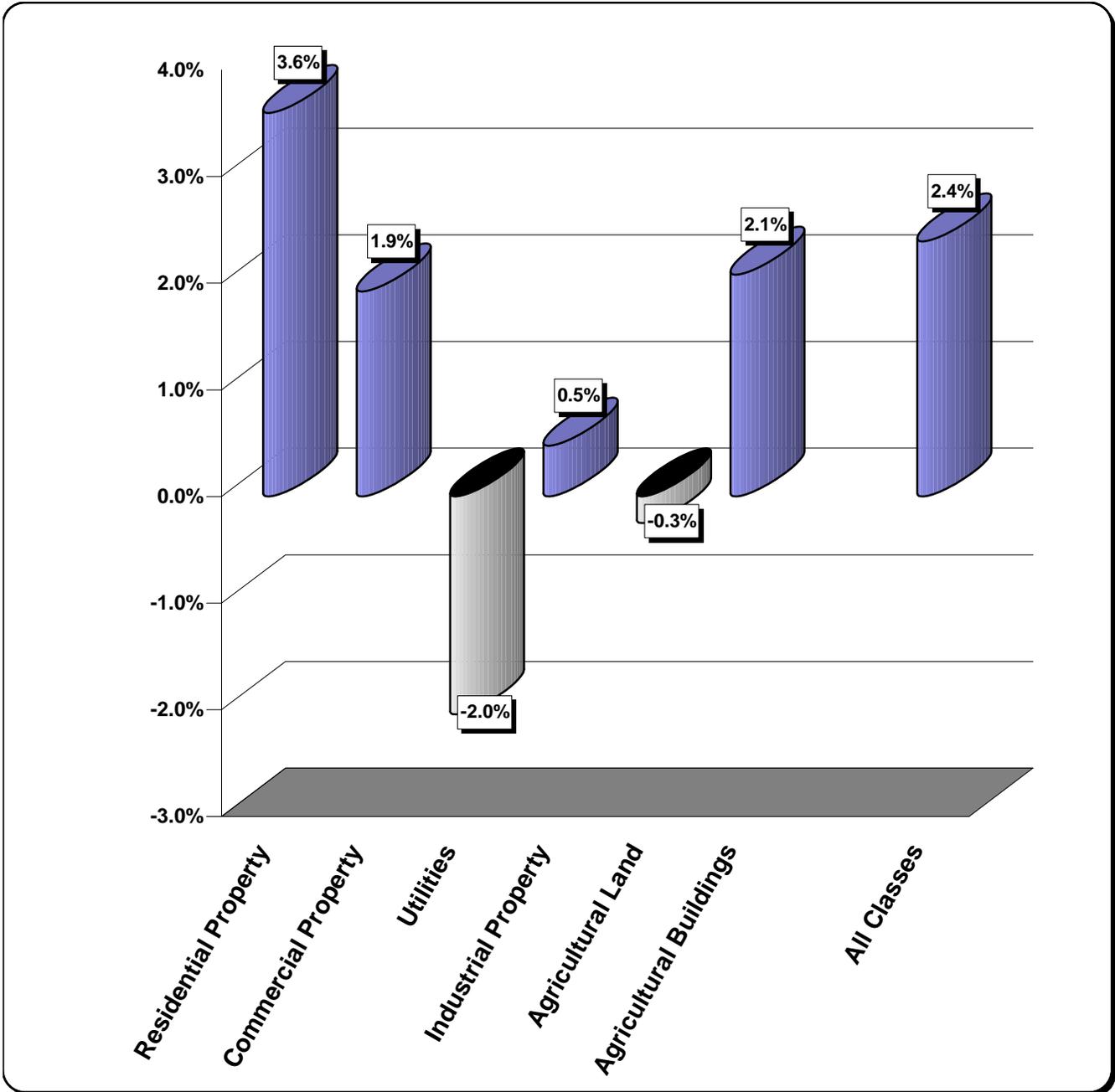
Residential property valuations represent over half of the County's tax base. Residential valuations would represent 69%, however, the State mandated rollback percentage shifts the tax burden to other classes.



SCOTT COUNTY FY08 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY07 to FY 08



The overall taxable valuation amount for Scott County increased 2.4% over the previous year. Commercial valuations increased 1.9% with Ag Buildings increasing 2.1%. Residential property increased 3.6% in total residential taxable value net of the State rollback and new construction. Agricultural land remains the only class of property not based on fair market value for taxing purposes.

SCOTT COUNTY FY08 BUDGET REVIEW

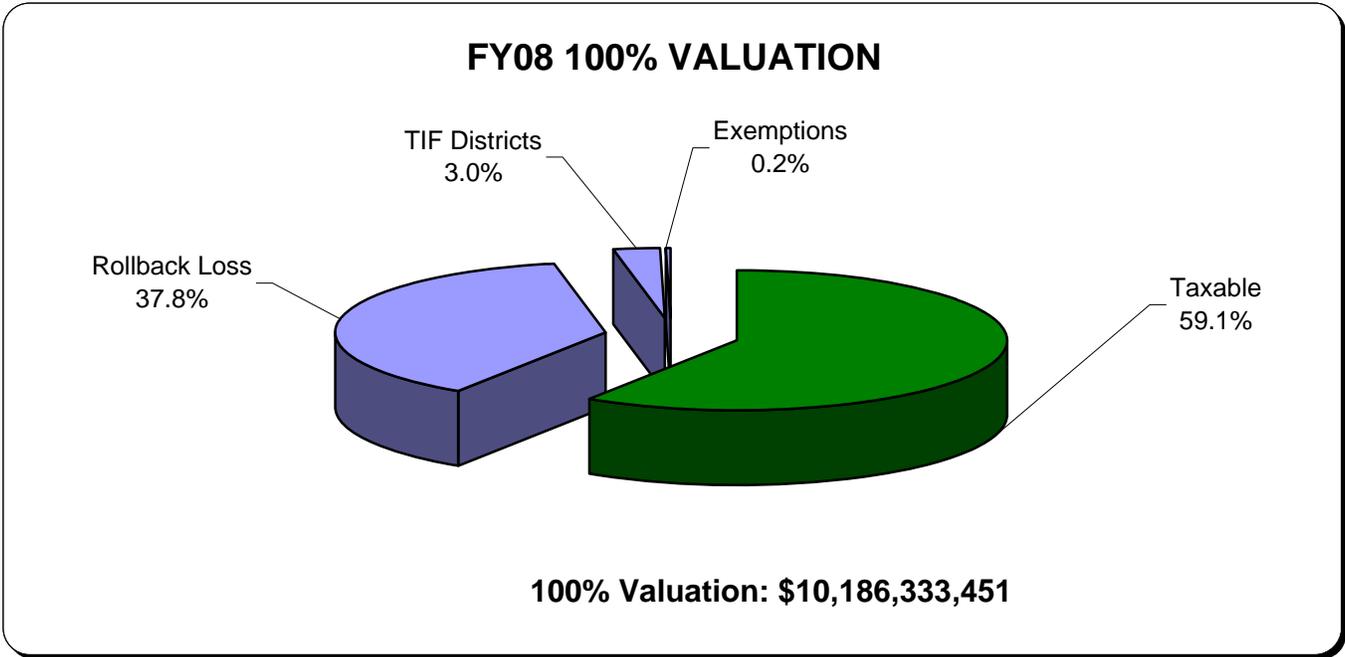
TAXABLE PROPERTY VALUATION COMPARISON

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

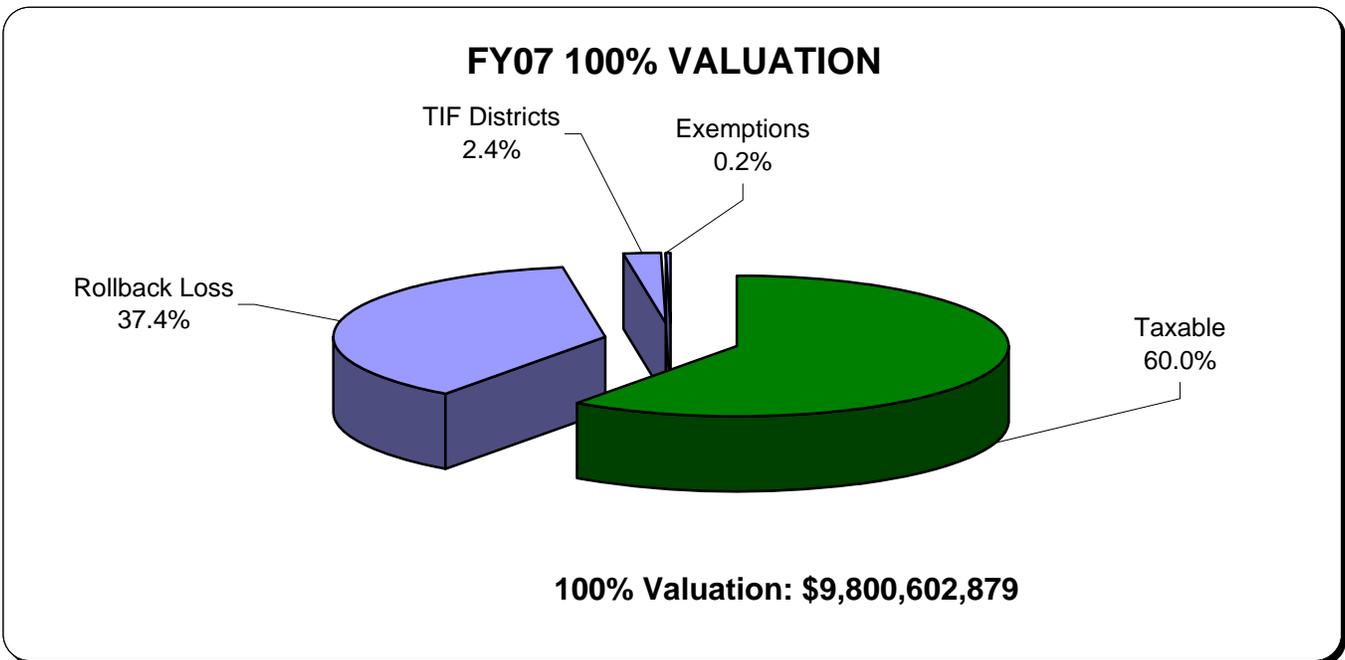
EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2005 For FY07	January 1,2006 For FY08	Amount Change	% Change
Tax Increment Financing District Values	235,262,665	301,116,369	65,853,704	28.0%
Military Exemptions	18,861,585	18,644,747	(216,838)	-1.1%
Utilities/Railroads Rollback Amount	30,806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

SCOTT COUNTY FY08 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

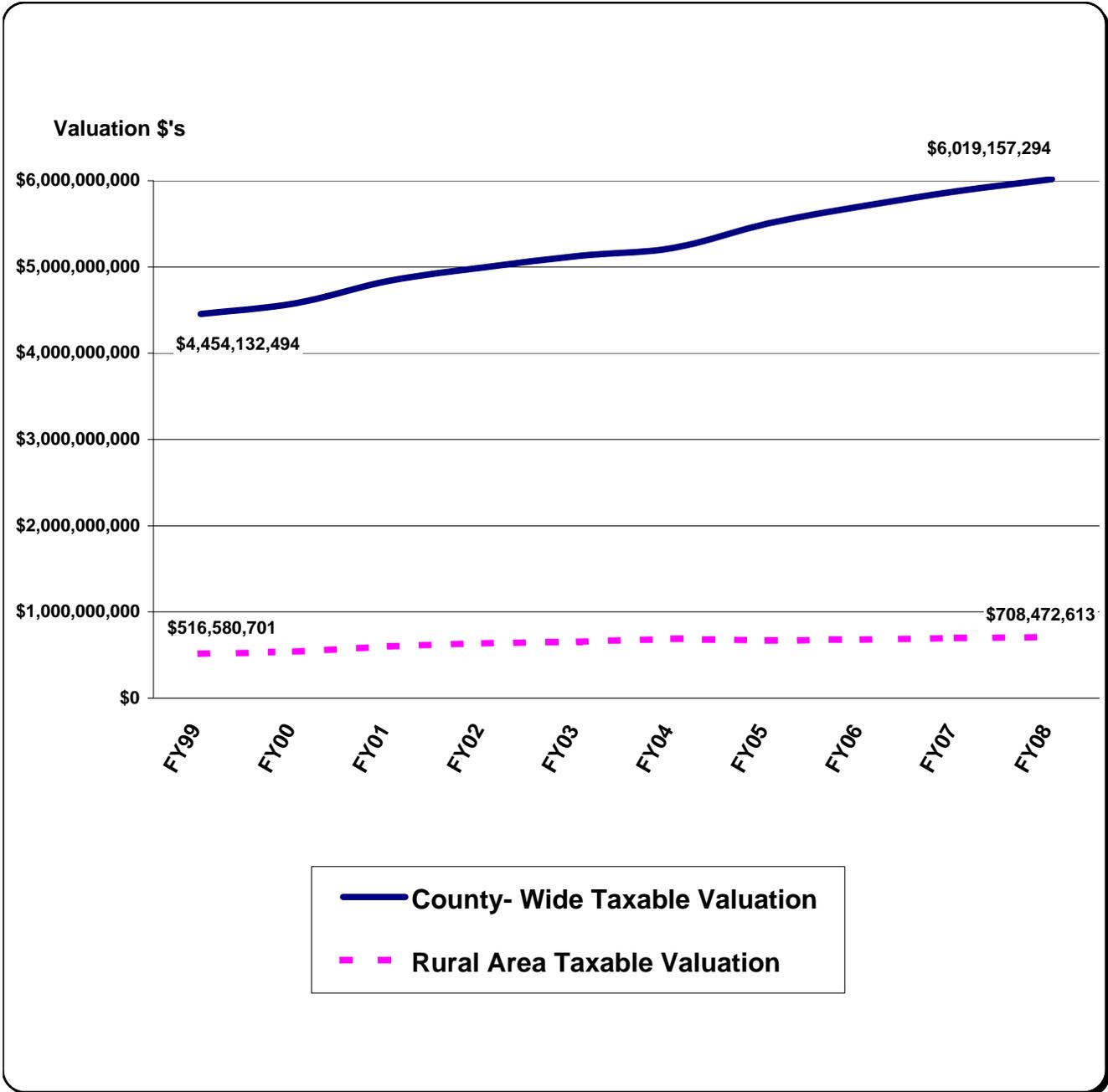


Under current Iowa property tax laws only 59.1% of Scott County's total property tax valuation base is subject to taxation toward the county-wide levy rate calculation. This is down from last year's taxable percentage of 60.0%.



SCOTT COUNTY FY08 BUDGET REVIEW

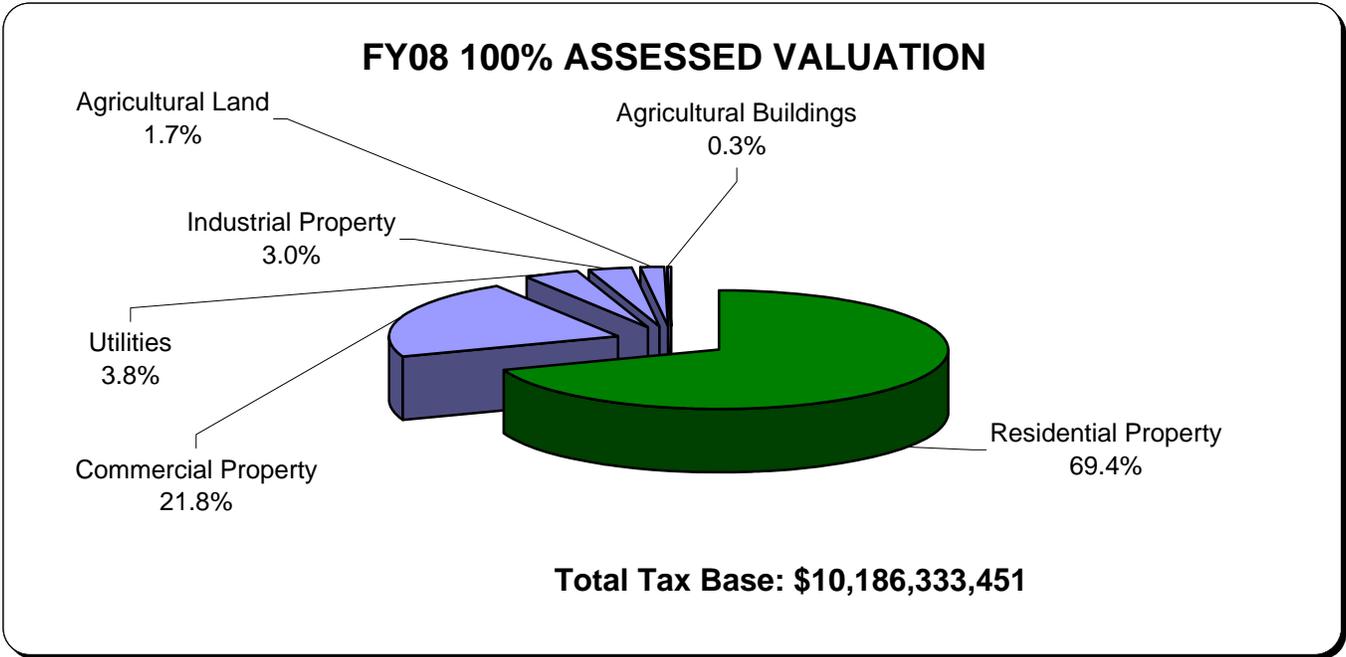
TEN YEAR TAXABLE VALUATION COMPARISON



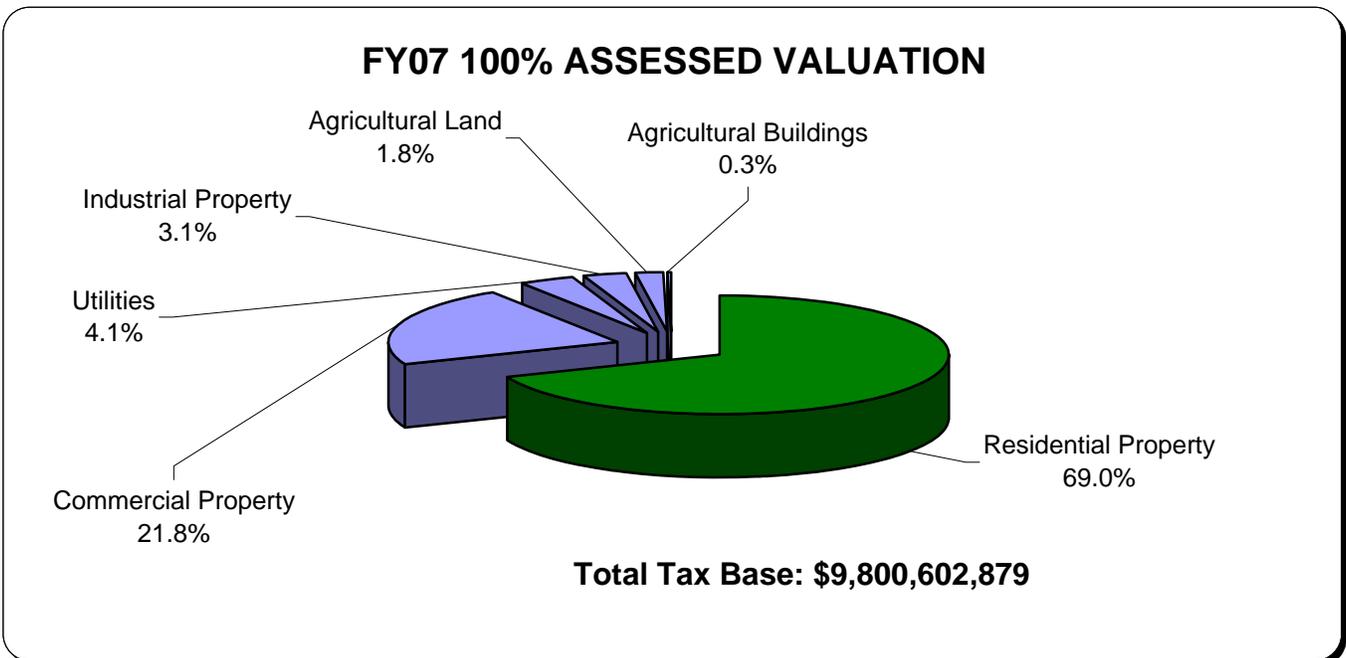
The total county-wide tax base has increased an average of 3.9% per year over the last ten years with the rural area taxable valuation increasing at an average of 4.1% per year.

SCOTT COUNTY FY08 BUDGET REVIEW

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

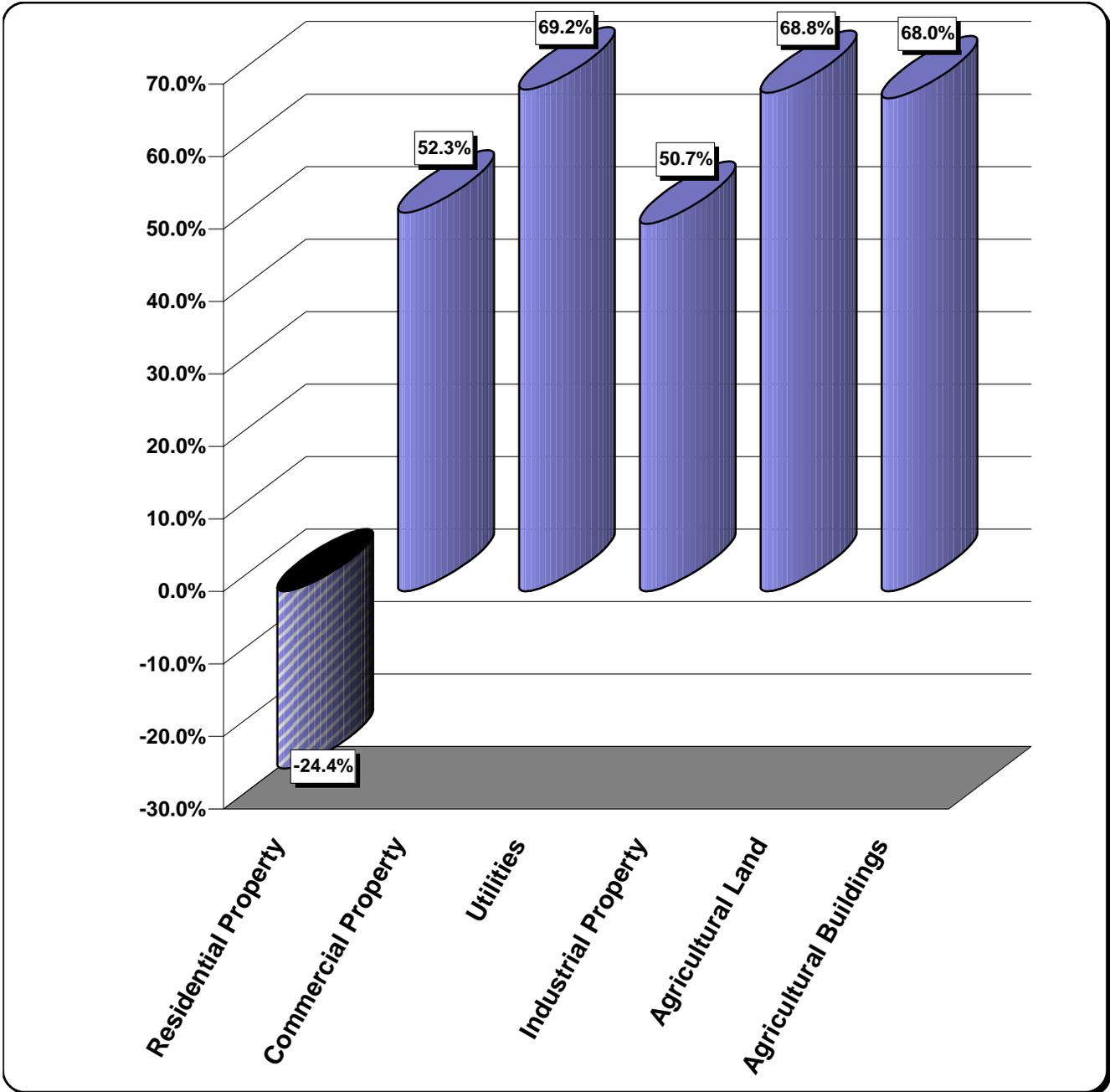


This graph shows the true breakdown of Scott County's tax base *without* State mandated rollbacks, exemptions and TIF districts. Residential property represents 69.4% of the total tax base (compared to 52.4% after rollbacks and exemptions).



SCOTT COUNTY FY08 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 FY08 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

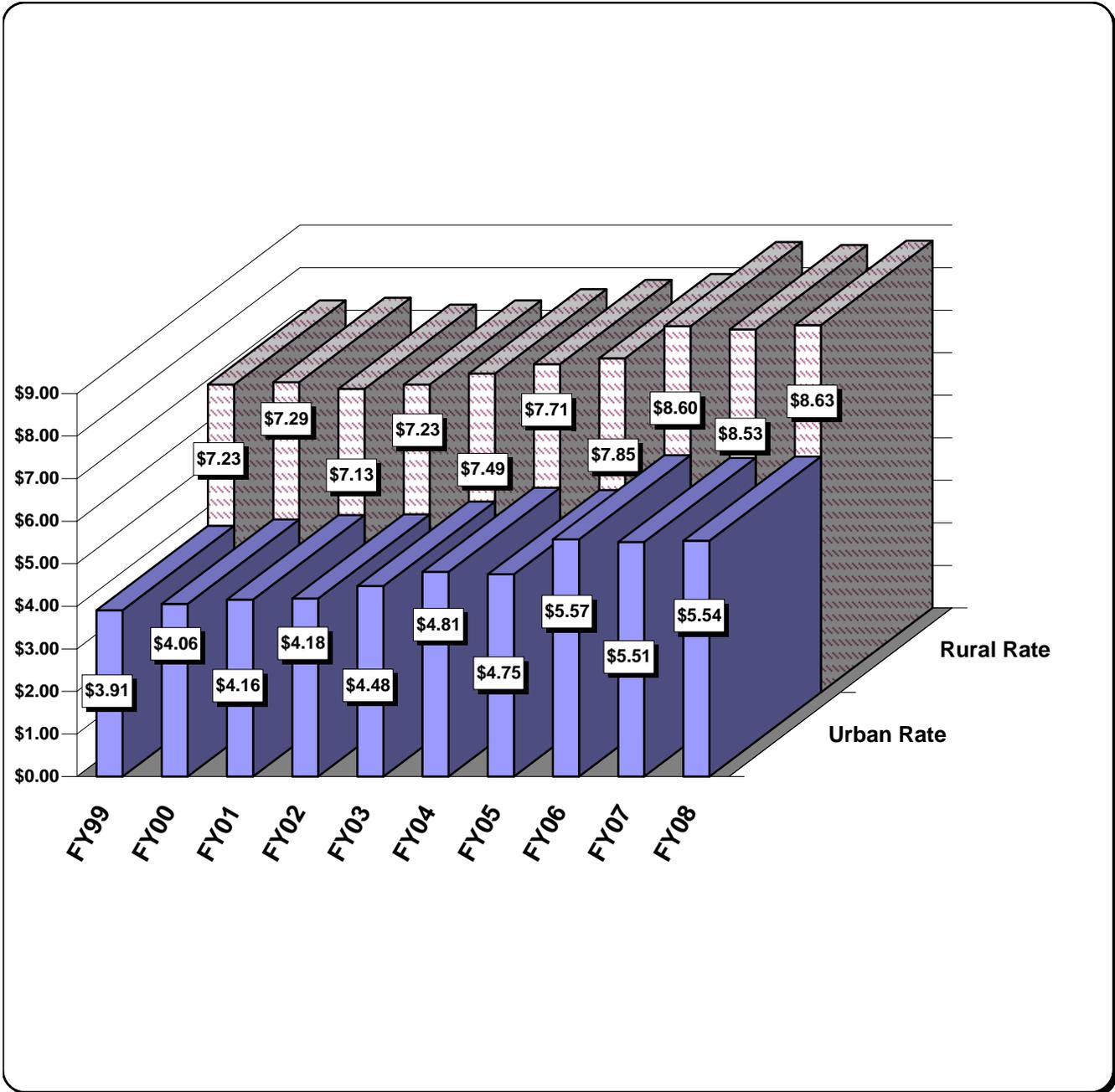
	<u>FY 07 BUDGET</u>	<u>FY 08 REQUEST</u>	---- CHANGE ---- % <u>AMOUNT</u>	<u>FY 08 PROPOSED</u>	---- CHANGE ---- % <u>AMOUNT</u>
<u>GROSS TAX LEVY:</u>					
Levy Amount before Local Option Tax	\$ 36,750,167	\$ 38,868,599	5.8% \$ 2,118,432	\$ 37,967,902	3.3% \$ 1,217,735
Less Local Option Tax	<u>3,612,385</u>	<u>3,777,798</u>	4.6% <u>165,413</u>	<u>3,777,798</u>	4.6% <u>165,413</u>
Levy Amount	<u>\$ 33,137,782</u>	<u>\$ 35,090,801</u>	5.9% <u>\$ 1,953,019</u>	<u>\$ 34,190,104</u>	3.2% <u>\$ 1,052,322</u>
<u>BREAKDOWN OF LEVY AMOUNT:</u>					
General Fund	\$ 28,331,563	\$ 30,294,677	6.9% \$ 1,963,114	\$ 29,357,125	3.6% \$ 1,025,562
MH-DD Fund	3,308,032	3,308,032	0.0% -	3,308,032	0.0% -
Debt Service Fund	788,481	717,582	-9.0% (70,899)	717,582	-9.0% (70,899)
Rural Services Fund	<u>2,108,969</u>	<u>2,186,530</u>	3.7% <u>77,561</u>	<u>2,186,530</u>	3.7% <u>77,561</u>
Subtotal Levy	\$ 34,537,045	\$ 36,506,821	5.7% \$ 1,969,776	\$ 35,569,269	3.0% \$ 1,032,224
Less:					
Utility Tax Replacement Excise Tax	<u>1,399,263</u>	<u>1,416,020</u>	1.2% <u>16,757</u>	<u>1,379,165</u>	-1.4% <u>(20,098)</u>
Levy Amount*	<u>\$ 33,137,782</u>	<u>\$ 35,090,801</u>	5.9% <u>\$ 1,953,019</u>	<u>\$ 34,190,104</u>	3.2% <u>\$ 1,052,322</u>

	<u>FY 07 BUDGET</u>	<u>FY 08 REQUEST</u>	---- CHANGE ---- % <u>AMOUNT</u>	<u>FY 08 PROPOSED</u>	---- CHANGE ---- % <u>AMOUNT</u>
<u>TAX LEVY RATES:</u> (note 1)					
Urban Levy Rate <i>before</i> Local Option Tax Applied	<u>\$6.12</u>	<u>\$6.33</u>		<u>\$6.17</u>	
Urban Levy Rate <i>after</i> Local Option Tax Applied	<u>\$5.51</u>	<u>\$5.70</u>	3.4% \$0.19	<u>\$5.54</u>	0.5% \$0.03
Rural Levy Rate <i>before</i> Local Option Tax Applied	<u>\$9.14</u>	<u>\$9.41</u>		<u>\$9.26</u>	
Rural Levy Rate <i>after</i> Local Option Tax Applied	<u>\$8.53</u>	<u>\$8.78</u>	2.9% \$0.25	<u>\$8.63</u>	1.2% \$0.10

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 FY08 BUDGET REVIEW

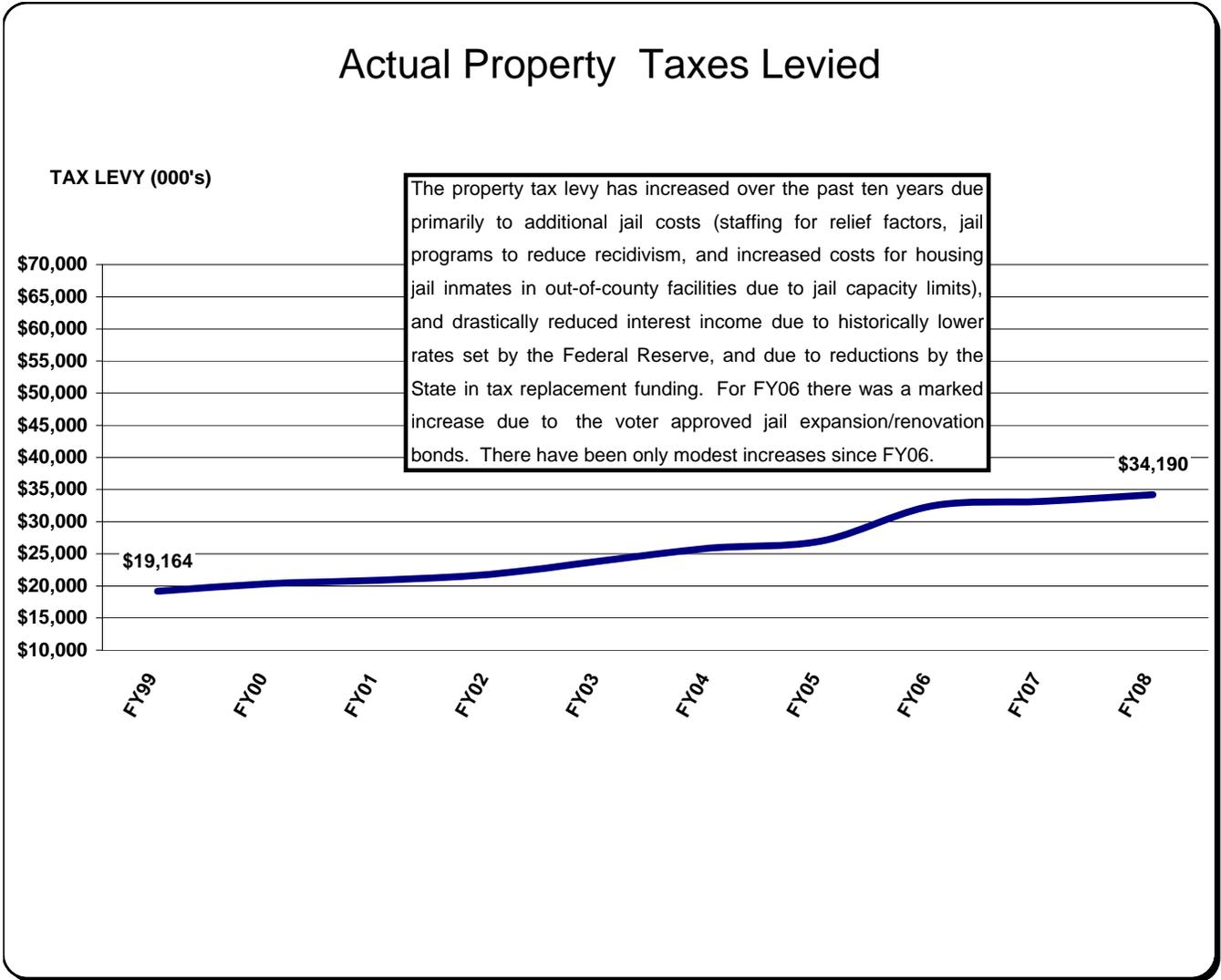
TEN YEAR LEVY RATE COMPARISON



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

SCOTT COUNTY FY08 BUDGET REVIEW

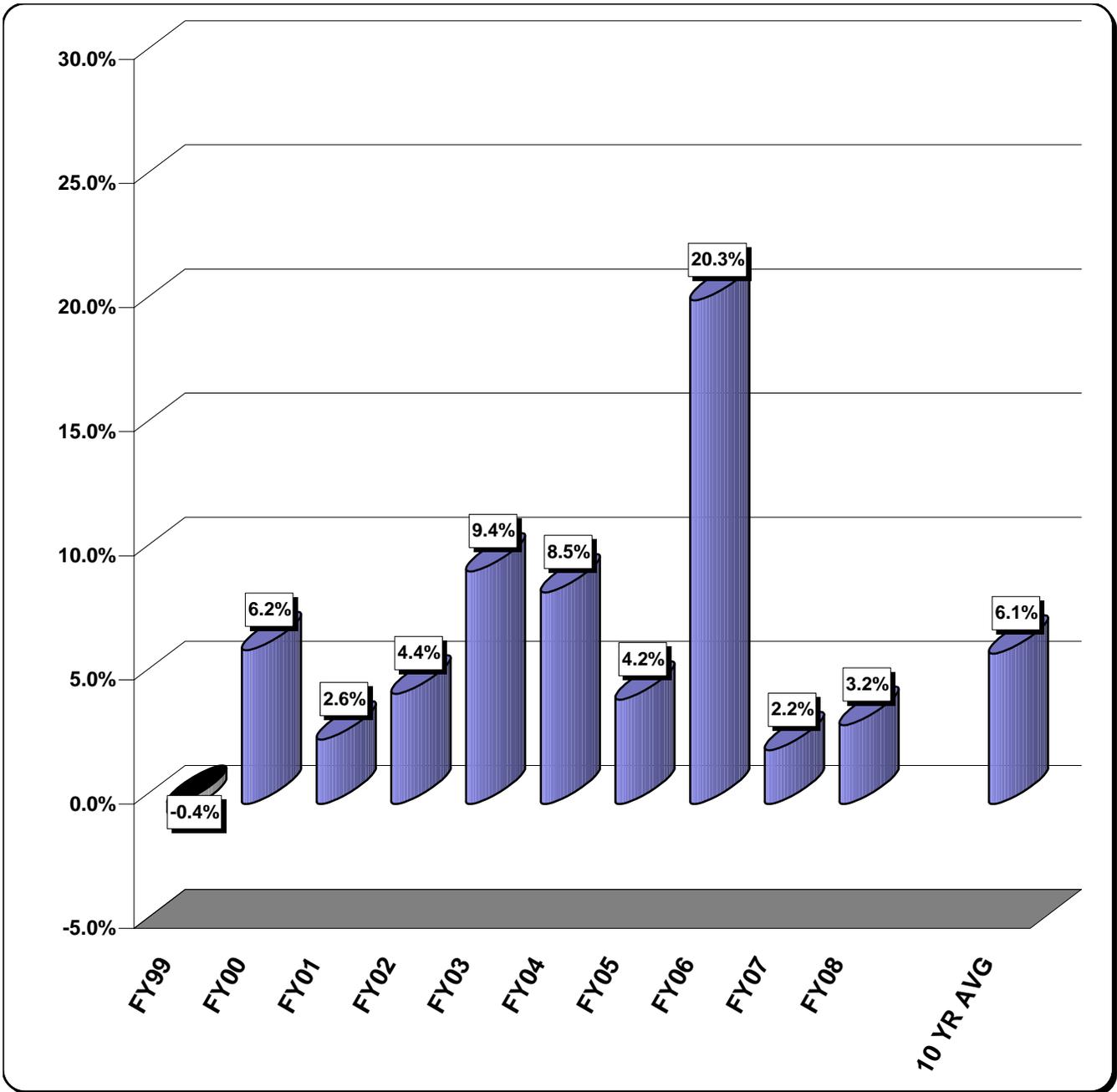
TEN YEAR LEVY COMPARISON



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 modest increases since then including FY08. Other reasons for increases over the years are discussed in the box above.

SCOTT COUNTY FY08
BUDGET REVIEW

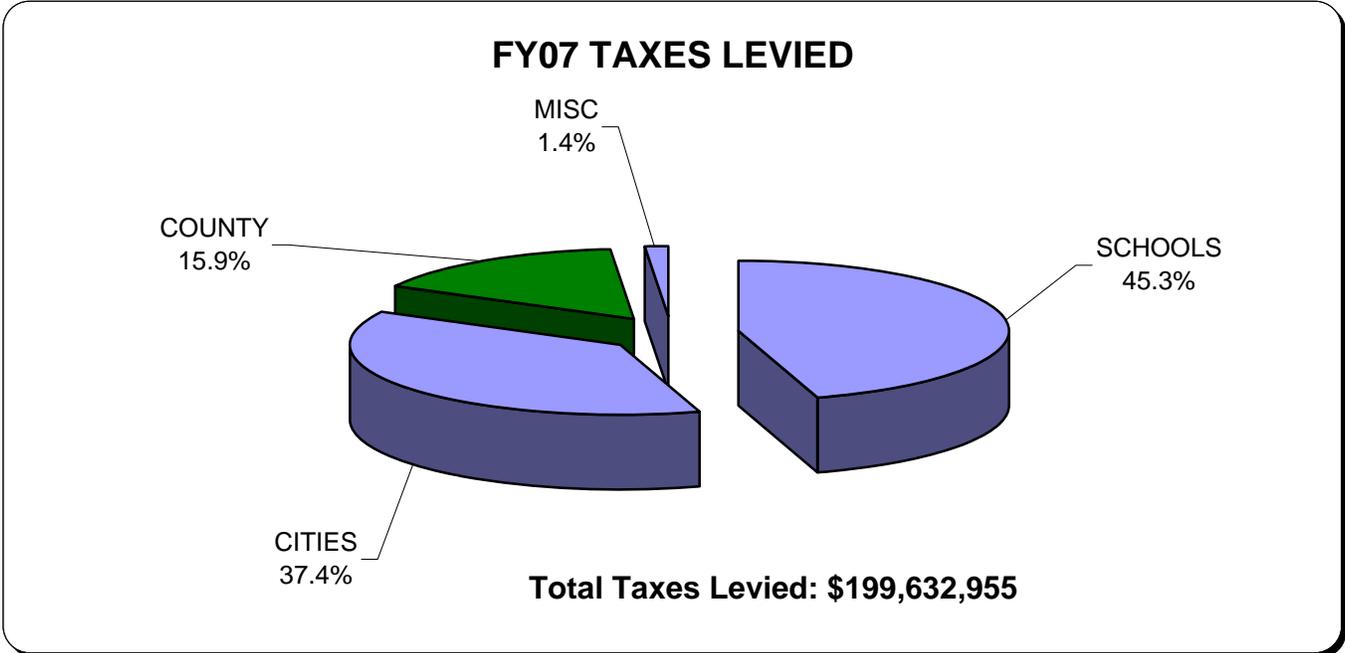
TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY



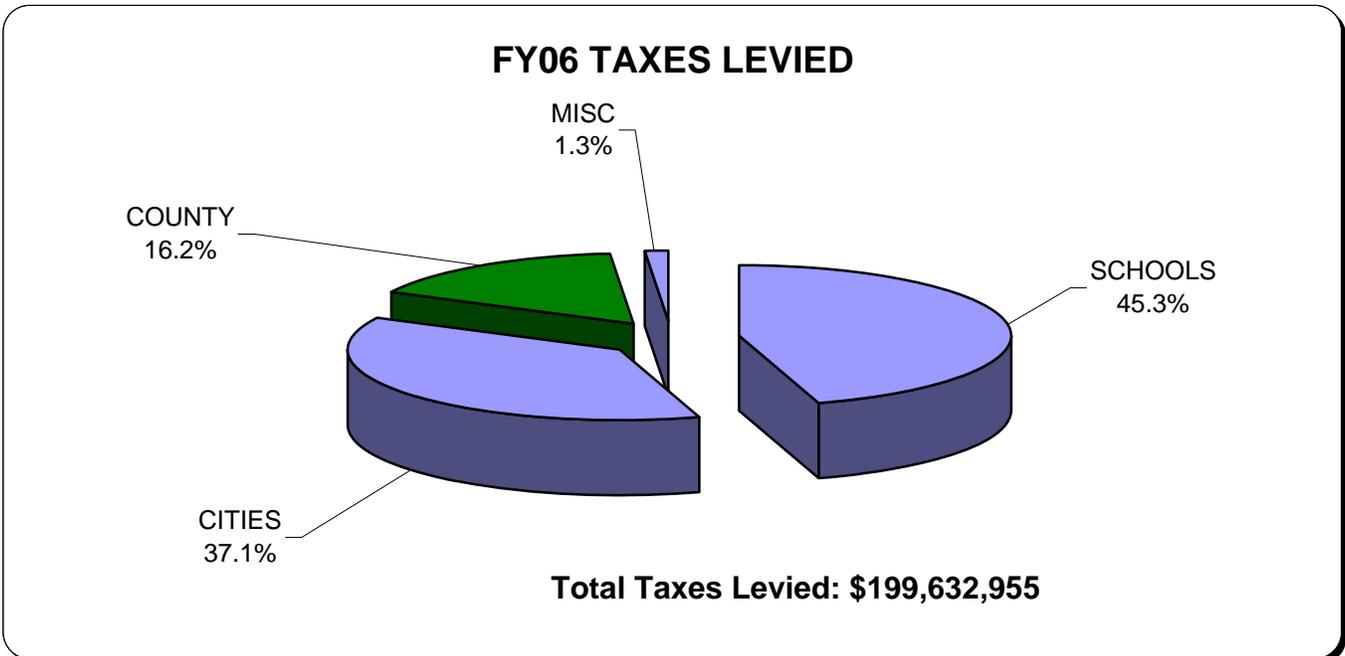
The levy for FY06 showed a marked increase due in large part to the voter approved jail expansion/renovation project. Other reasons are discussed on page 22 of this summary. There have only been modest increases since the FY06 marked increase for the jail project.

SCOTT COUNTY FY08 BUDGET REVIEW

LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY



Scott County represents 15.9% of total property taxes collected from all taxing jurisdictions in the county down slightly from the previous year. Schools represent almost half of all local property taxes collected.



SCOTT COUNTY FY08 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 Decrease in Property Taxes	-\$0.27 -0.4%	-\$0.53 -0.4%	-\$0.80 -0.4%	-\$1.07 -0.4%
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	\$0.22 0.2%	\$0.43 0.2%	\$0.65 0.2%	\$0.87 0.2%
	40 Acres of Land	80 Acres of Land	120 Acres of Land	160 Acres of Land
Amount of Annual Increase in Property Taxes	\$3.19 1.2%	\$6.39 1.2%	\$9.58 1.2%	\$12.77 1.2%
Combined Farm Home and Land	\$3.41	\$6.82	\$10.23	\$13.64
	0.9%	0.9%	0.9%	0.9%

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

	Fair Market Value	Taxable Value*	
		FY08	FY07
Home	\$25,000	\$11,390	\$11,499
Home	\$50,000	\$22,780	\$22,998
Home	\$75,000	\$34,170	\$34,497
Home	\$100,000	\$45,560	\$45,996

	Farm Land Taxable Value**	
Acres	FY08	FY07
40	\$31,720	\$31,720
80	\$63,440	\$63,440
120	\$95,160	\$95,160
160	\$126,880	\$126,880

*Based on a residential rollback percentage of 45.5596% for FY08 and 45.9960% for FY07.
(Impact: taxable valuation on residential properties -0.9% lower)

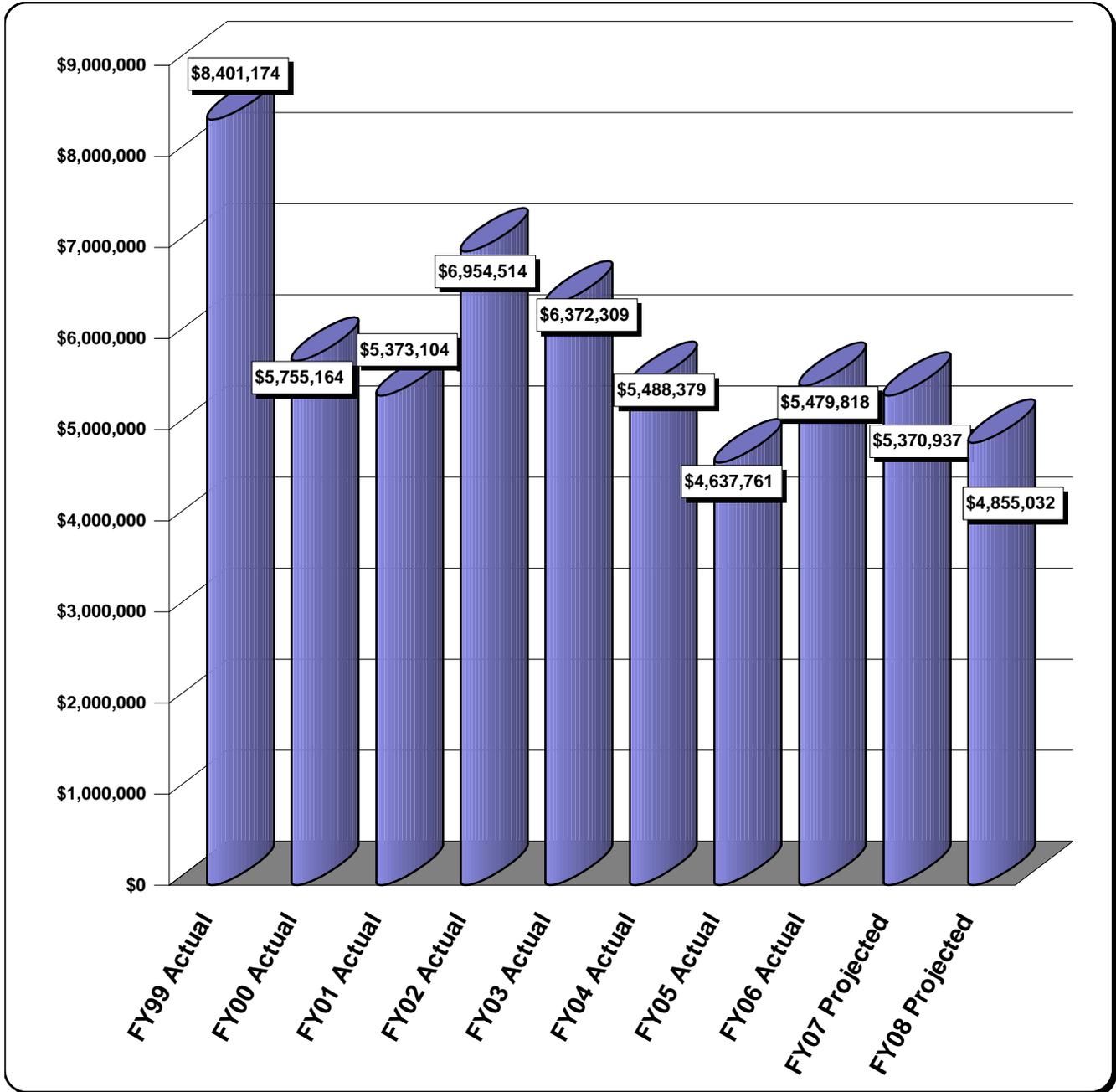
**Average taxable value of farm land was \$793/acre for FY08 - no increase over the
\$793/acre taxable value for FY07 (and 17% below the \$955/acre taxable value
in FY04)

SCOTT COUNTY FY08 BUDGET REVIEW
FUND BALANCE REVIEW

	<u>June 30, 2005</u> <u>Actual</u>	<u>June 30, 2006</u> <u>Actual</u>	<u>June 30, 2007</u> <u>Projected</u>	<u>June 30, 2008</u> <u>Projected</u>
BUDGETED FUNDS				
General Fund				
Reserved For Advance To Golf Course				
Enterprise Fund	\$ 1,673,314	\$ 1,863,314	\$ 2,004,713	\$ 2,004,713
Reserved For Notes Receivable	100,000	100,000	100,000	100,000
Reserved for County Conservation sewage treatment	170,507	182,850	182,850	182,850
Designated For Claim Liabilities	886,689	886,689	886,689	886,689
Unreserved	<u>4,637,761</u>	<u>5,479,818</u>	<u>5,370,937</u>	<u>4,855,032</u>
Total General Fund	7,468,271	8,512,671	8,545,189	8,029,284
Special Revenue Funds				
MH-DD Fund	1,251,251	855,147	(195,544)	(1,827,833)
Rural Services Fund	114,183	111,064	100,979	100,979
Recorder's Record Management	117,636	129,231	139,731	148,731
Secondary Roads	1,552,667	1,459,411	1,105,124	1,036,944
Total Special Revenue Funds	3,035,737	2,554,853	1,150,290	(541,179)
Debt Service				
Scott Solid Waste Commission				
Revenue Bond	4,385,000	4,025,000	3,645,000	3,245,000
Debt Service Remaining Fund Balance	<u>101,204</u>	<u>435,937</u>	<u>471,675</u>	<u>431,172</u>
Total Debt Service Fund	4,486,204	4,460,937	4,116,675	3,676,172
Capital Improvements				
Capital Improvements-General	2,341,092	2,993,330	4,534,410	1,287,654
Electronic Equipment	448,932	565,827	587,934	599,242
Vehicle Replacement	479,730	591,009	572,622	602,065
Conservation Equipment Reserve	33,144	71,728	71,728	56,928
Conservation CIP Reserve	<u>663</u>	<u>1,286</u>	<u>1,286</u>	<u>1,286</u>
Total Capital Improvements	3,303,561	4,223,180	5,767,980	2,547,175
Total Budgeted Funds	18,293,773	19,751,641	19,580,134	13,711,452
Non-Budgeted Funds				
(Net Assets)				
Golf Course Enterprise (deficit)	(1,382,467)	(1,538,749)	(1,680,148)	(1,676,653)
Grand Total All County Funds	<u>\$ 16,911,306</u>	<u>\$ 18,212,892</u>	<u>\$ 17,899,986</u>	<u>\$ 12,034,799</u>

SCOTT COUNTY FY08 BUDGET REVIEW

GENERAL FUND UNRESERVED ENDING FUND BALANCE
TEN YEAR COMPARISON



The recommended FY08 General Fund Unreserved ending fund balance is being reduced primarily to support inmate out of county housing costs during the transition to the new, expanded downtown jail facility. The remaining \$4,855,032 represents 11.6% of General Fund budgeted expenditures. When reserves for the golf course advance and insurance claim losses are included this percentage increases to 18.5%. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

SCOTT COUNTY FY08 BUDGET REVIEW

**PROPOSED FY08 ONE-TIME USES
OF UNRESERVED/UNDESIGNATED GENERAL FUND BALANCE**

FY08 Projected *Beginning* Unreserved/Undesignated General Fund Balance \$ 5,370,937

Less Proposed One-Time Uses:

Inmate out of county housing costs during transition to new housing units 500,000

Amortization of Public Safety Authority lease purchase amount (original estimated annual jail debt levy was slightly higher than actual bond sale) 15,905

Total One-Time Uses 515,905

FY08 Projected *Ending* Unreserved/Undesignated General Fund Balance \$ 4,855,032

Percent Of Budgeted General Fund Expenditures 11.6%

Percent Of Budgeted General Fund Expenditures when advance to golf course and reserve for claim losses are included 18.5%

SCOTT COUNTY FY08 BUDGET REVIEW

MH-DD FUND SUMMARY

	<u>FY07 Budget</u>	<u>FY08 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
MH-DD Fund							
Revenues:							
CSF/Growth Distribution	\$ 5,426,290	\$ 5,738,795	5.8%	312,505	\$ 5,738,795	5.8%	312,505
Vera French CMHC	<u>771,475</u>	<u>640,216</u>	-17.0%	<u>(131,259)</u>	<u>640,216</u>	-17.0%	<u>(131,259)</u>
Subtotal Revenues	6,197,765	6,379,011	2.9%	181,246	6,379,011	2.9%	181,246
Gross Local Levy	3,171,875	3,178,002	0.2%	6,127	3,178,002	0.2%	6,127
Utility Tax Replacement Excise Tax	136,157	130,030	-4.5%	(6,127)	130,030	-4.5%	(6,127)
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>7,806</u>	<u>6,993</u>	-10.4%	<u>(813)</u>	<u>6,993</u>	-10.4%	<u>(813)</u>
Total Revenues	13,695,773	13,876,206	1.3%	180,433	13,876,206	1.3%	180,433
Appropriations:							
Facility & Support Services-Pine Knoll	15,890	15,095	-5.0%	(795)	15,095	-5.0%	(795)
Community Services MH-DD	7,202,787	8,301,488	15.3%	1,098,701	8,301,488	15.3%	1,098,701
Human Services Case Management	162,893	224,925	38.1%	62,032	224,925	38.1%	62,032
HDC (net of brain injured)	2,203,033	2,388,812	8.4%	185,779	2,293,837	4.1%	90,804
Vera French CMHC	<u>4,651,678</u>	<u>4,673,150</u>	0.5%	<u>21,472</u>	<u>4,673,150</u>	0.5%	<u>21,472</u>
Subtotal Appropriations	14,236,281	15,603,470	9.6%	1,367,189	15,508,495	8.9%	1,272,214
Revenues Over (under) Expenditures	\$ (540,508)	\$ (1,727,264)	219.6%	\$ (1,186,756)	\$ (1,632,289)	202.0%	\$ (1,091,781)

SCOTT COUNTY FY08 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

	<u>FY07 Budget</u>	<u>FY08 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 358,363	\$ 371,966	3.8%	\$ 13,603	\$ 371,966	3.8%	\$ 13,603
Attorney	2,233,783	2,338,898	4.7%	105,115	2,338,898	4.7%	105,115
Auditor	1,213,972	1,342,113	10.6%	128,141	1,342,113	10.6%	128,141
Authorized Agencies	8,547,198	8,827,282	3.3%	280,084	8,732,153	2.2%	184,955
Capital Improvements (general)	5,206,250	5,717,831	9.8%	511,581	5,717,831	9.8%	511,581
Community Services	8,274,515	9,388,394	13.5%	1,113,879	9,388,394	13.5%	1,113,879
Conservation (net of golf course)	3,604,045	3,626,033	0.6%	21,988	3,626,033	0.6%	21,988
Debt Service	1,391,039	1,362,471	-2.1%	(28,568)	1,362,471	-2.1%	(28,568)
Facility & Support Services	2,587,619	3,228,860	24.8%	641,241	3,201,462	23.7%	613,843
Health	5,108,037	5,645,438	10.5%	537,401	5,645,438	10.5%	537,401
Human Resources	378,040	383,975	1.6%	5,935	383,975	1.6%	5,935
Human Services	237,583	302,677	27.4%	65,094	302,677	27.4%	65,094
Information Technology	1,232,807	1,290,336	4.7%	57,529	1,290,336	4.7%	57,529
Juvenile Court Services	857,524	993,121	15.8%	135,597	983,121	14.6%	125,597
Non-Departmental	4,749,239	4,431,424	-6.7%	(317,815)	4,431,424	-6.7%	(317,815)
Planning & Development	348,733	363,452	4.2%	14,719	363,452	4.2%	14,719
Recorder	687,103	706,497	2.8%	19,394	706,497	2.8%	19,394
Secondary Roads	5,935,500	5,306,000	-10.6%	(629,500)	5,306,000	-10.6%	(629,500)
Sheriff	13,866,705	13,728,947	-1.0%	(137,758)	13,328,947	-3.9%	(537,758)
Supervisors	264,536	269,803	2.0%	5,267	269,803	2.0%	5,267
Treasurer	<u>1,672,202</u>	<u>1,723,574</u>	3.1%	<u>51,372</u>	<u>1,723,574</u>	3.1%	<u>51,372</u>
SUBTOTAL	68,754,793	71,349,092	3.8%	2,594,299	70,816,565	3.0%	2,061,772
Golf Course Operations	<u>1,095,624</u>	<u>1,189,257</u>	8.5%	<u>93,633</u>	<u>1,189,257</u>	8.5%	<u>93,633</u>
TOTAL	<u>\$ 69,850,417</u>	<u>\$ 72,538,349</u>	3.8%	<u>\$ 2,687,932</u>	<u>\$ 72,005,822</u>	3.1%	<u>\$ 2,155,405</u>

SCOTT COUNTY FY08 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

	<u>FY07 Budget</u>	<u>FY08 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</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	99,850	222,700	123.0%	122,850	222,700	123.0%	122,850
Authorized Agencies	781,475	650,216	-16.8%	(131,259)	650,216	-16.8%	(131,259)
Capital Improvements (general)	968,040	933,680	-3.5%	(34,360)	933,680	-3.5%	(34,360)
Community Services	5,492,790	5,804,925	5.7%	312,135	5,804,925	5.7%	312,135
Conservation (net of golf course)	1,064,089	995,831	-6.4%	(68,258)	995,831	-6.4%	(68,258)
Debt Service	222,558	202,798	-8.9%	(19,760)	202,798	-8.9%	(19,760)
Facility & Support Services	170,150	183,200	7.7%	13,050	183,200	7.7%	13,050
Health	2,088,365	2,190,421	4.9%	102,056	2,190,421	4.9%	102,056
Human Resources	280	-	-100.0%	(280)	-	-100.0%	(280)
Human Services	33,611	34,988	4.1%	1,377	34,988	4.1%	1,377
Information Technology	39,845	40,554	1.8%	709	40,554	1.8%	709
Juvenile Court Services	324,400	342,625	5.6%	18,225	342,625	5.6%	18,225
Non-Departmental	1,040,691	683,066	-34.4%	(357,625)	683,066	-34.4%	(357,625)
Planning & Development	210,240	265,200	26.1%	54,960	265,200	26.1%	54,960
Recorder	1,603,756	1,509,890	-5.9%	(93,866)	1,509,890	-5.9%	(93,866)
Secondary Roads	3,039,471	2,896,394	-4.7%	(143,077)	2,896,394	-4.7%	(143,077)
Sheriff	762,920	826,818	8.4%	63,898	826,818	8.4%	63,898
Supervisors	500	500		-	500		-
Treasurer	<u>3,397,793</u>	<u>3,481,454</u>	2.5%	<u>83,661</u>	<u>3,481,454</u>	2.5%	<u>83,661</u>
SUBTOTAL DEPT REVENUES	21,357,524	21,281,960	-0.4%	(75,564)	21,281,960	-0.4%	(75,564)
Revenues not included in above department totals:							
Gross Property Taxes	33,137,782	35,090,801	5.9%	1,953,019	34,190,104	3.2%	1,052,322
Local Option Taxes	3,612,385	3,777,798	4.6%	165,413	3,777,798	4.6%	165,413
Utility Tax Replacement Excise Tax	1,399,263	1,416,020	1.2%	16,757	1,379,165	-1.4%	(20,098)
Other Taxes	58,963	63,287	7.3%	4,324	63,287	7.3%	4,324
State Tax Replc Credits	4,203,683	4,206,423	0.1%	2,740	4,206,423	0.1%	2,740
Vehicle Fund	18,123	24,443	34.9%	6,320	24,443	34.9%	6,320
Electronic Equipment Fund	<u>2,784</u>	<u>24,703</u>	787.3%	<u>21,919</u>	<u>24,703</u>	787.3%	<u>21,919</u>
SUB-TOTAL REVENUES (Budgeted Funds)	63,790,507	65,885,435	3.3%	2,094,928	64,947,883	1.8%	1,157,376
Golf Course Operations	<u>1,287,282</u>	<u>1,192,752</u>	-7.3%	<u>(94,530)</u>	<u>1,192,752</u>	-7.3%	<u>(94,530)</u>
TOTAL	<u>\$ 65,077,789</u>	<u>\$ 67,078,187</u>	3.1%	<u>\$ 2,000,398</u>	<u>\$ 66,140,635</u>	1.6%	<u>\$ 1,062,846</u>

**SCOTT COUNTY FY08
BUDGET REVIEW**

PERSONNEL SUMMARY (FTE's)

<u>Department</u>	<u>FY 07 Budget</u>	<u>FY 07 Estimate Changes</u>	<u>FY 07 Adjusted Budget</u>	<u>FY 08 Dept Req Changes</u>	<u>FY 08 Dept Request</u>	<u>FY 08 Proposed Changes</u>	<u>FY 08 Proposed</u>
Administration	3.10		3.10		3.10		3.10
Attorney	31.00		31.00		31.00		31.00
Auditor	15.90		15.90		15.90		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	25.69		25.69	3.50	29.19	3.00	28.69
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	11.50		11.50		11.50		11.50
Secondary Roads	35.15		35.15		35.15		35.15
Sheriff	166.10	-2.00	164.10		164.10		164.10
Supervisors	5.00		5.00		5.00		5.00
Treasurer	28.60		28.60		28.60		28.60
SUBTOTAL	429.72	-2.00	427.72	3.50	431.22	3.00	430.72
Golf Course Enterprise	19.35		19.35		19.35		19.35
TOTAL	449.07	-2.00	447.07	3.50	450.57	3.00	450.07

SCOTT COUNTY FY08 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP, and Debt Service

	<u>FY07 Budget</u>	<u>FY08 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 10,275	\$ 10,275	0.0%	\$ -	\$ 10,275	0.0%	\$ -
Attorney	155,900	156,950	0.7%	1,050	156,950	0.7%	1,050
Auditor	156,345	233,195	49.2%	76,850	233,195	49.2%	76,850
Authorized Agencies	8,547,198	8,827,282	3.3%	280,084	8,732,153	2.2%	184,955
Information Technology	372,250	393,250	5.6%	21,000	393,250	5.6%	21,000
Facility & Support Services	1,336,826	1,760,630	31.7%	423,804	1,760,630	31.7%	423,804
Community Services	7,511,610	8,598,430	14.5%	1,086,820	8,598,430	14.5%	1,086,820
Conservation	1,639,012	1,760,623	7.4%	121,611	1,760,623	7.4%	121,611
Health	2,605,836	3,004,164	15.3%	398,328	3,004,164	15.3%	398,328
Human Resources	127,400	121,150	-4.9%	(6,250)	121,150	-4.9%	(6,250)
Human Services	237,583	302,677	27.4%	65,094	302,677	27.4%	65,094
Juvenile Detention Center	115,350	139,985	21.4%	24,635	129,985	12.7%	14,635
Non-Departmental	4,582,224	4,310,563	-5.9%	(271,661)	4,310,563	-5.9%	(271,661)
Planning & Development	91,550	92,350	0.9%	800	92,350	0.9%	800
Recorder	18,800	22,800	21.3%	4,000	22,800	21.3%	4,000
Secondary Roads	4,385,500	4,286,000	-2.3%	(99,500)	4,286,000	-2.3%	(99,500)
Sheriff	3,146,520	2,624,005	-16.6%	(522,515)	2,224,005	-29.3%	(922,515)
Supervisors	12,800	12,250	-4.3%	(550)	12,250	-4.3%	(550)
Treasurer	140,830	143,780	2.1%	2,950	143,780	2.1%	2,950
TOTAL	\$ 35,193,809	\$ 36,800,359	4.6%	\$ 1,606,550	\$ 36,295,230	3.1%	\$ 1,101,421

SCOTT COUNTY FY08 BUDGET REVIEW

AUTHORIZED AGENCIES

	<u>FY07 Budget</u>	<u>FY08 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES:							
Center for Alcohol & Drug Services	\$ 10,000	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	\$ -
VF Community Mental Health Center	<u>771,475</u>	<u>640,216</u>	-17.0%	<u>(131,259)</u>	<u>640,216</u>	-17.0%	<u>(131,259)</u>
Total Revenues	<u>\$ 781,475</u>	<u>\$ 650,216</u>	-16.8%	<u>\$ (131,259)</u>	<u>\$ 650,216</u>	-16.8%	<u>\$ (131,259)</u>
APPROPRIATIONS:							
Bi-State Planning	\$ 65,063	\$ 67,015	3.0%	\$ 1,952	\$ 67,015	3.0%	\$ 1,952
Buffalo Ambulance	32,650	32,650	0.0%	-	32,650	0.0%	-
Center for Alcohol & Drug Services	309,056	362,141	17.2%	53,085	362,141	17.2%	53,085
Commission on Aging	216,902	223,348	3.0%	6,446	223,348	3.0%	6,446
Community Health Care	324,887	334,634	3.0%	9,747	334,634	3.0%	9,747
Durant Ambulance	20,000	20,000	0.0%	-	20,000	0.0%	-
Emergency Management Agency	35,357	35,357	0.0%	-	35,357	0.0%	-
Handicapped Development Center	2,218,174	2,404,712	8.4%	186,538	2,309,583	4.1%	91,409
Humane Society	29,762	30,804	3.5%	1,042	30,804	3.5%	1,042
Library	435,712	472,082	8.3%	36,370	472,082	8.3%	36,370
Medic Ambulance	100,000	63,432		(36,568)	63,432		(36,568)
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>4,651,678</u>	<u>4,673,150</u>	0.5%	<u>21,472</u>	<u>4,673,150</u>	0.5%	<u>21,472</u>
Total Appropriations	<u>\$ 8,547,198</u>	<u>\$ 8,827,282</u>	3.3%	<u>\$ 280,084</u>	<u>\$ 8,732,153</u>	2.2%	<u>\$ 184,955</u>

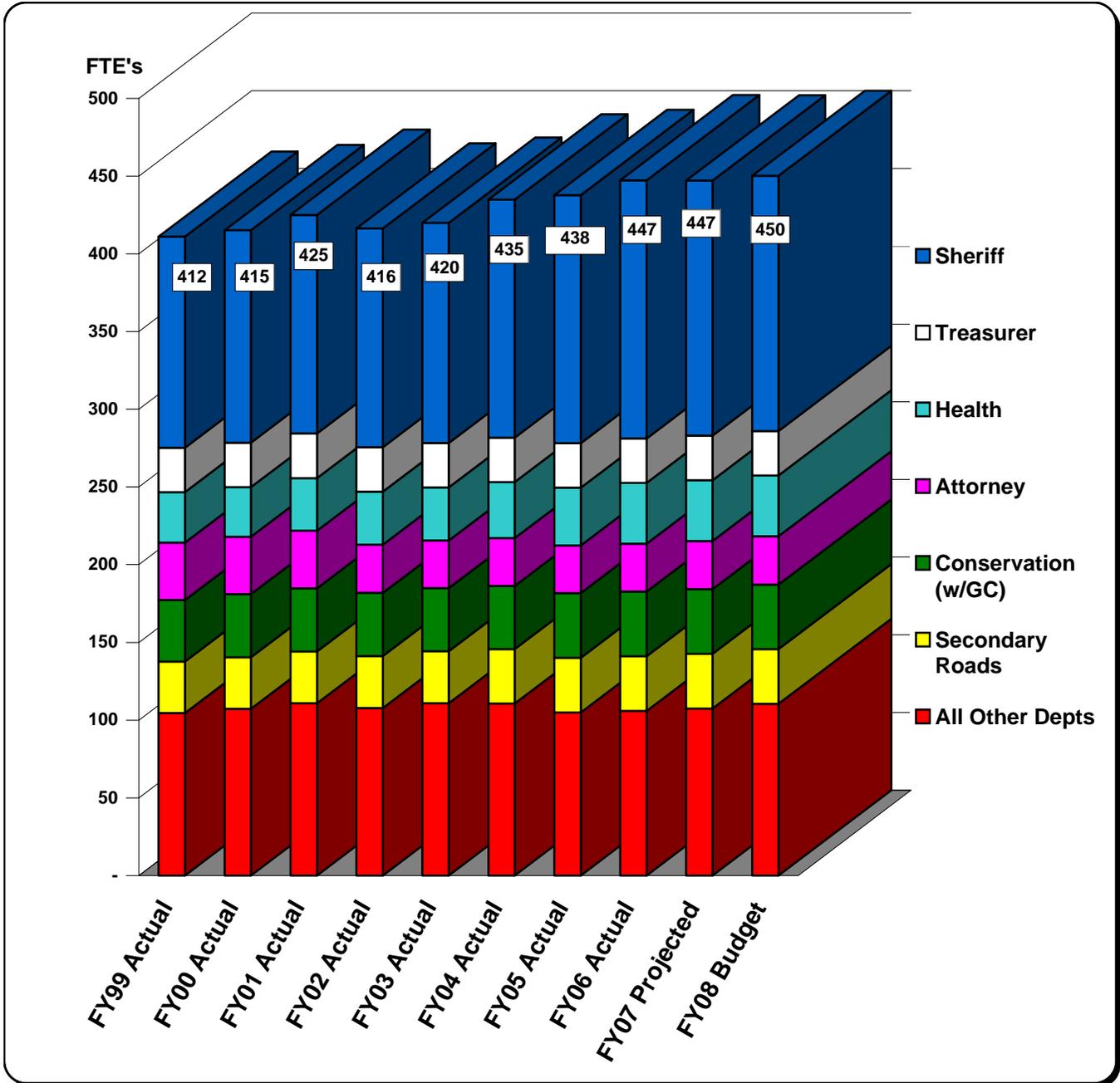
SCOTT COUNTY FY08 BUDGET REVIEW

10 YEAR FTE LISTING

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

SCOTT COUNTY FY08 BUDGET REVIEW

FTE (Full Time Equivalents) STAFFING TRENDS TEN YEAR COMPARISON



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

SCOTT COUNTY FY08 BUDGET REVIEW

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

SERVICE AREA	FY99 ACTUAL	FY00 ACTUAL	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 ACTUAL	FY06 ACTUAL	FY07 BUDGET	FY07 PROPOSED
Public Safety and Legal Services	\$ 8,658,629	\$ 9,357,445	\$ 10,868,277	\$ 10,892,569	\$ 13,584,142	\$ 14,593,427	\$ 16,507,338	\$ 20,413,548	\$ 21,739,952	\$ 19,265,811
Court Services*	1,619,084	1,267,778	1,378,948	1,598,061	-	-	-	-	-	-
Physical Health & Social Services	2,443,397	2,822,211	3,489,652	3,846,548	5,279,964	5,563,019	5,398,110	5,489,010	5,806,716	6,051,691
Mental Health, MR & DD	9,903,740	10,574,774	11,615,292	12,507,653	12,540,895	12,454,452	12,673,353	13,416,089	14,236,281	15,508,495
Social Services**	1,769,356	1,671,305	1,815,698	1,828,677	-	-	-	-	-	-
County Environment & Education***	2,233,586	2,336,675	2,601,159	2,974,726	3,331,750	3,809,045	3,554,450	3,558,603	3,860,822	4,045,978
Roads & Transportation	3,047,814	3,215,371	3,240,775	3,380,066	3,025,694	3,716,998	3,915,398	3,937,870	4,385,500	4,286,000
Government Services to Residents	1,449,209	1,509,901	1,658,522	1,748,504	1,638,400	1,746,145	1,765,623	1,866,797	1,885,195	2,036,390
Administration	<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>7,306,402</u>	<u>7,912,588</u>	<u>8,731,728</u>
SUBTOTAL OPERATING BUDGET	35,603,397	38,194,622	42,492,498	44,684,262	45,615,382	48,505,765	50,629,442	55,988,319	59,827,054	59,926,093
Debt Service	1,058,675	1,074,375	592,485	607,818	1,112,750	1,038,905	1,046,926	1,047,075	1,391,039	3,481,276
Capital Projects	<u>3,155,483</u>	<u>3,408,430</u>	<u>4,128,588</u>	<u>13,388,707</u>	<u>9,256,988</u>	<u>5,320,722</u>	<u>5,583,383</u>	<u>5,290,532</u>	<u>7,536,700</u>	<u>7,409,196</u>
TOTAL COUNTY BUDGET	<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>\$ 62,325,926</u>	<u>\$ 68,754,793</u>	<u>\$ 70,816,565</u>

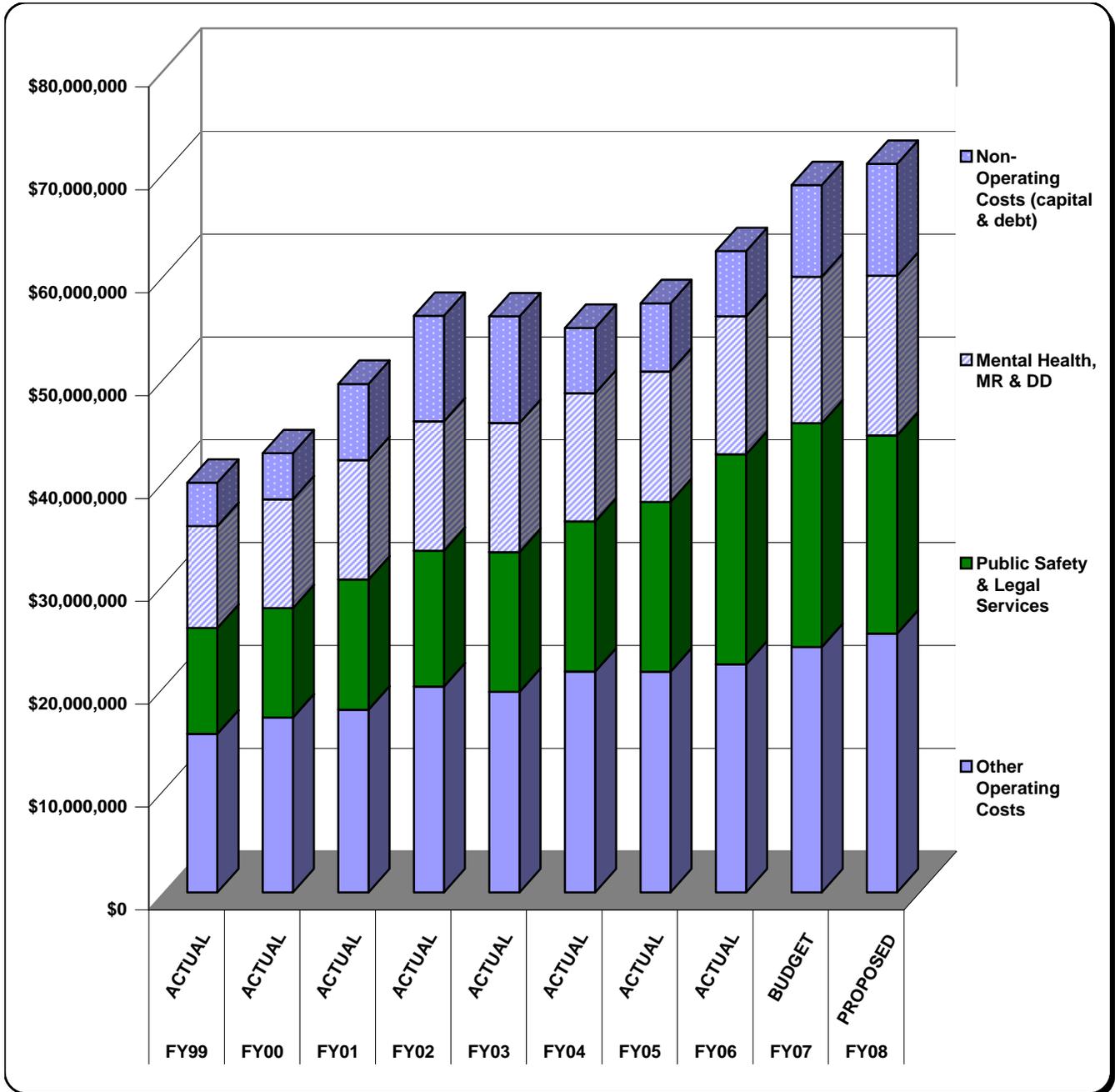
* Combined with Public Safety in FY03

** Combined with Physical Health in FY03

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

SCOTT COUNTY FY08 BUDGET REVIEW

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety and Legal Services costs have increased 88% 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. Non-operating costs (capital and debt) increased due to continued progress on the progress on the Courthouse space renovation master plan and GIS development.

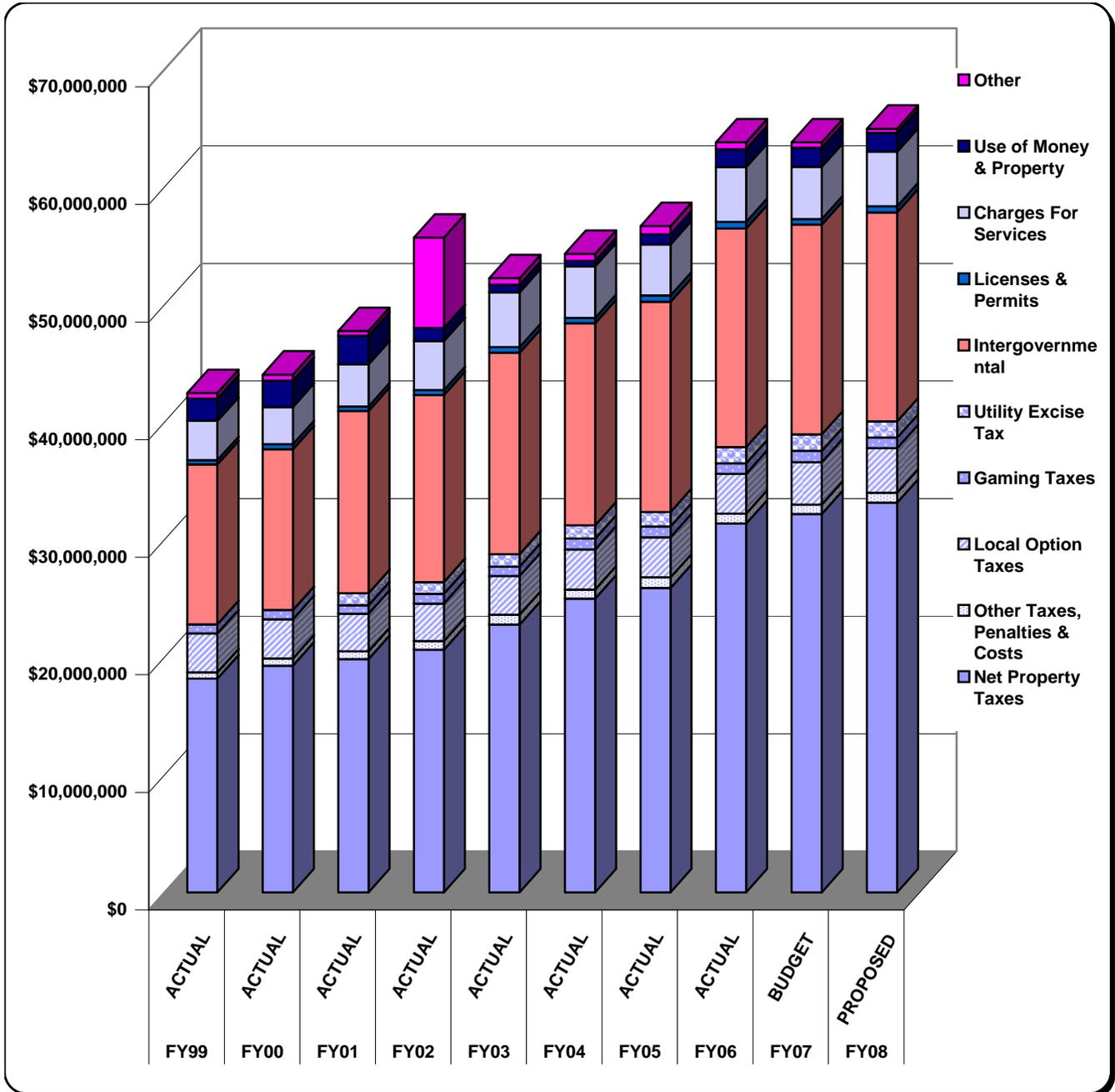
SCOTT COUNTY FY08 BUDGET REVIEW

REVENUE SOURCES 10 YEAR SUMMARY
Budgeted Funds

	<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 ACTUAL</u>	<u>FY07 BUDGET</u>	<u>FY08 PROPOSED</u>
REVENUES										
Taxes Levied on Property	\$ 19,150,591	\$ 20,344,710	\$ 20,875,055	\$ 21,640,948	\$ 23,737,132	\$ 25,950,953	\$ 26,843,438	\$ 32,404,287	\$ 33,137,782	\$ 34,190,104
Less: Uncollected Delinquent Taxes	23,046	74,923	18,506	10,221	46,615	98,684	225,503	27,982	225,503	27,982
Less: Credits To Taxpayers	956,677	1,001,866	1,015,092	996,901	967,309	954,606	948,372	1,039,626	948,280	1,039,629
Net Current Property Taxes	18,170,868	19,267,921	19,841,457	20,633,826	22,723,208	24,897,663	25,669,563	31,336,679	31,963,999	33,122,493
Add: Delinquent Property Tax Rev	6,453	15,676	10,828	10,221	46,615	98,684	225,503	27,982	225,503	27,982
Total Net Property Taxes	18,177,321	19,283,597	19,852,285	20,644,047	22,769,823	24,996,347	25,895,066	31,364,661	32,189,502	33,150,475
Penalties, Interest & Costs on Taxes	420,615	489,444	522,155	579,951	667,318	652,959	837,554	791,859	735,000	785,000
Other County Taxes	114,872	117,914	131,550	149,562	172,112	117,732	59,143	63,288	58,963	63,287
Total Other Taxes, Penalties & Costs	535,487	607,358	653,705	729,513	839,430	770,691	896,697	855,147	793,963	848,287
Local Option Taxes	3,317,574	3,341,526	3,196,756	3,195,497	3,289,382	3,403,432	3,418,462	3,382,319	3,612,385	3,777,798
Gaming Taxes	779,530	784,467	718,162	822,996	805,667	919,864	904,896	887,690	950,000	900,000
Utility Tax Replacement Excise Tax	-	-	1,026,976	1,008,058	1,061,401	1,133,933	1,228,633	1,377,836	1,399,263	1,379,165
Intergovernmental :										
State Shared Revenues	1,902,719	1,829,911	1,815,163	1,834,298	2,842,279	2,851,114	2,909,524	2,970,800	2,875,471	2,855,394
State Grants & Reimbursements	4,530,874	4,096,955	5,103,705	6,126,996	3,488,920	6,242,589	6,989,821	6,829,829	7,437,925	7,593,571
State Credits Against Levied Taxes	956,677	1,001,866	1,015,092	996,901	967,309	954,606	948,372	1,039,626	1,811,401	1,039,629
State/Federal Pass-Through Grants					1,618,352	1,799,402	2,019,924	2,578,089	948,280	1,505,148
Other State Credits	5,434,367	5,876,028	6,691,597	5,872,352	7,346,040	4,481,212	4,204,390	4,206,422	4,203,683	4,206,423
Federal Grants & Entitlements	248	44,198	73,910	55,805	24,510	5,217	6,160	9,343	4,000	4,200
Contr & Reimb From Other Govts	759,121	819,680	790,279	1,003,090	839,639	844,041	817,339	957,861	564,743	579,821
Payments in Lieu of Taxes	2,110	1,989	2,195	6,199	3,659	3,751	3,988	4,055	4,000	4,055
Subtotal Intergovernmental	13,586,116	13,670,627	15,491,941	15,895,641	17,130,708	17,181,932	17,899,518	18,596,025	17,849,503	17,788,241
Licenses & Permits	363,180	428,267	386,316	418,998	476,799	454,731	529,000	572,048	475,340	514,700
Charges For Services	3,336,417	3,172,085	3,576,260	4,181,052	4,651,953	4,389,232	4,336,407	4,656,144	4,439,300	4,640,744
Use of Money & Property	1,908,657	2,237,066	2,450,312	1,098,729	646,190	462,394	862,917	1,522,921	1,624,974	1,605,314
Other:										
Fines, Forfeitures & Defaults	99,061	66,775	69,325	34,938	-	-	-	-	-	-
Miscellaneous	364,942	400,978	317,904	674,065	550,929	595,720	645,795	518,223	407,277	287,159
Internal Service Funds Closeout	-	-	-	1,887,495	-	-	-	-	-	-
General Long Term Debt Proceeds	-	-	-	5,041,777	-	-	-	-	-	-
Proceeds of Fixed Asset Sales	1,131	41,378	4,784	51,974	13,870	9,085	49,578	50,780	49,000	56,000
Total Other	465,134	509,131	392,013	7,690,249	564,799	604,805	695,373	569,003	456,277	343,159
Total Revenues & Other Sources	<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>\$ 63,783,794</u>	<u>\$ 63,790,507</u>	<u>\$ 64,947,883</u>

SCOTT COUNTY FY08 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY 08 will be 51%. That percentage is higher than ten years ago in FY99 when it was 43%. There are many reasons for the increase such as historically low interest rates during this period and rising health care costs. However, the largest area of cost increase has been Public Safety and the jail capacity problem. FY06 showed a marked increase due to the voter approved jail expansion and renovation project. FY07 and FY08 reflected modest levy increases.



**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
<u>APPROPRIATION SUMMARY</u>								
Building & Grounds	1,075,139	1,014,834	1,484,000	1,416,500	2,095,000	257,500	257,500	220,000
Space Plan Utilization Project	-	800,000	500,000	500,000	-	375,000	375,000	6,000,000
Equipment Acquisition	1,534,439	2,701,980	1,190,777	3,156,395	1,137,000	667,000	657,000	380,000
Vehicle Acquisition	178,162	307,000	292,600	245,000	275,000	275,000	275,000	-
Other Projects	<u>302,433</u>	<u>382,436</u>	<u>211,666</u>	<u>399,936</u>	<u>369,166</u>	<u>394,166</u>	<u>194,166</u>	<u>904,170</u>
Subtotal General CIP Projects	3,090,174	5,206,250	3,679,043	5,717,831	3,876,166	1,968,666	1,758,666	7,504,170
Conservation CIP Projects	<u>641,607</u>	<u>780,450</u>	<u>750,473</u>	<u>671,365</u>	<u>662,755</u>	<u>679,640</u>	<u>697,030</u>	-
Subtotal Projects Paid From CIP Fund	3,731,780	5,986,700	4,429,516	6,389,196	4,538,921	2,648,306	2,455,696	7,504,170
Secondary Roads Fund Projects	<u>1,558,752</u>	<u>1,550,000</u>	<u>1,279,743</u>	<u>1,020,625</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	
Total All Capital Projects	<u>5,290,532</u>	<u>7,536,700</u>	<u>5,709,259</u>	<u>7,409,821</u>	<u>5,638,921</u>	<u>3,748,306</u>	<u>3,555,696</u>	<u>7,504,170</u>

REVENUE SUMMARY

Riverboat Gaming Taxes	887,690	950,000	900,000	900,000	925,000	950,000	975,000	
Welcome Center CIP Reimbursements	3,407	12,540	30,030	15,180	19,140	2,640	2,640	
Grants	213,030	-	157,300	-	-	-	-	
HAVA Voting Machines Allocation	710,178	-	13,674	-	-	-	-	
Political Subdivisions	166,945	150,000	226,017	39,000	-	-	-	
Bond Proceeds	-	-	2,478,125	-	-	-	-	
Miscellaneous (use tax refunds, donations, etc)	15,781	15,812	25,500	18,500	18,500	18,500	18,500	

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
<u>REVENUE SUMMARY (cont.)</u>								
Transfers In:								
From General Fund								
Tax Levy (County CIP projects)	550,000	600,000	600,000	650,000	700,000	750,000	800,000	
Conservation Projects	561,607	630,450	630,450	646,365	662,755	679,640	697,030	
Fund Balance Use (County CIP projects)	582,453	-	-	-	-	-	-	
From Recorder Record Mgt Fund	35,725	30,000	40,000	40,000	40,000	40,000	40,000	
From Electronic Equipment Fund	479,040	710,000	576,900	588,395	532,000	557,000	372,000	
From Vehicle Replacement Fund	178,162	307,000	292,600	245,000	275,000	275,000	275,000	
Subtotal Revenues	<u>4,384,018</u>	<u>3,405,802</u>	<u>5,970,596</u>	<u>3,142,440</u>	<u>3,172,395</u>	<u>3,272,780</u>	<u>3,180,170</u>	
CIP Fund revenues over (under) expenditures	<u>652,238</u>	<u>(2,580,898)</u>	<u>1,541,080</u>	<u>(3,246,756)</u>	<u>(1,366,526)</u>	<u>624,474</u>	<u>724,474</u>	
CIP Fund Balance Recap								
Beginning Fund Balance	2,341,092	3,966,374	2,993,330	4,534,410	1,287,654	(78,872)	545,602	
Increase (decrease)	<u>652,238</u>	<u>(2,580,898)</u>	<u>1,541,080</u>	<u>(3,246,756)</u>	<u>(1,366,526)</u>	<u>624,474</u>	<u>724,474</u>	
Ending Net CIP Fund Balance*	2,993,330	1,385,476	4,534,410	1,287,654	(78,872)	545,602	1,270,076	
*Net of Vehicle and Electronic Equipment Replacement Funds								
Vehicle Replacement Fund Balance	591,009	442,691	572,622	602,065	602,121	602,180	602,241	
Electronic Equipment Fund Balance	565,827	4,881	587,934	599,242	668,623	715,422	953,142	
Conservation CIP Fund Balance	1,286	663	1,286	1,286	1,286	1,286	1,286	
Conservation Equipment Fund Balance	71,728	33,144	71,728	56,928	56,928	56,928	56,928	
Ending Gross CIP Fund Balance	<u>4,223,180</u>	<u>1,866,855</u>	<u>5,767,980</u>	<u>2,547,175</u>	<u>1,250,086</u>	<u>1,921,418</u>	<u>2,883,673</u>	

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
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APPROPRIATION DETAIL INFORMATION

A. BUILDING & GROUNDS

A.1 COURTHOUSE

CH General Remodeling/Replacement	51,703	30,000	30,000	30,000	30,000	30,000	35,000	-
CH Boiler Room Asbestos Abatement	9,320	-	5,000	-	-	-	-	-
CH Renovate Elevator Cars	7,587	-	-	-	-	-	-	-
CH Windows Replacement-Phase I	-	50,000	20,000	25,000	25,000	25,000	25,000	40,000
CH Replace Video Court Equipment	1,722	-	-	-	-	-	-	-
CH Boiler Replacement	9,585	50,000	205,000	-	-	-	-	-
CH Skywalk Connect/Dav Law Enforce Ctr	-	215,000	-	215,000	-	-	-	-
TOTAL COURTHOUSE	79,917	345,000	260,000	270,000	55,000	55,000	60,000	40,000

A.2 JAIL

JL General Remodeling/Replacement	22,845	25,000	20,000	25,000	25,000	25,000	30,000	-
JL Roof Replacement	-	40,000	-	40,000	40,000	-	-	-
JL Cell Painting/Repairs	-	15,000	-	-	-	-	-	-
JL FFE Jail Project	-	150,000	150,000	410,000	-	-	-	-
TOTAL JAIL	22,845	230,000	170,000	475,000	65,000	25,000	30,000	-

A.3 TREMONT BUILDING

TR General Remodeling/Replacement	40,895	12,500	12,500	12,500	20,000	20,000	20,000	-
TR Renovate Energy Managemnet System	-	-	-	-	20,000	-	-	-
TR Parking Lot Overlay	-	-	-	-	-	-	-	35,000
TR Expanded Patrol Division Space	-	50,000	-	-	100,000	-	-	-
TR Building Expansion	407,894	-	31,000	-	-	-	-	-
TR Jail Improvements	-	-	-	100,000	1,400,000	-	-	-
TOTAL TREMONT BUILDING	448,790	62,500	43,500	112,500	1,540,000	20,000	20,000	35,000

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
A.4 ANNEX								
AN General Remodeling/Replacement	5,558	7,500	18,000	15,000	15,000	15,000	15,000	-
AN Security Systems Expansion/Replacemnt	30,195	-	8,000	-	-	20,000	-	-
AN Juvenile Detention Center Expansion	-	-	265,000	-	-	-	-	-
AN Building Signage East	4,250	-	-	-	-	-	-	-
AN Sprinkle East Building	23,224	-	-	-	-	-	-	-
TOTAL ANNEX	63,227	7,500	291,000	15,000	15,000	35,000	15,000	-
A.5 ADMINISTRATIVE CENTER								
AC General Remodeling/Replacement	9,997	10,000	20,000	20,000	20,000	20,000	25,000	-
AC Replace Office Furniture	5,383	-	-	-	-	-	-	-
AC Remodel/Redecorate Interior	-	-	6,000	10,000	10,000	10,000	10,000	-
AC Exterior Lighting	-	-	-	20,000	20,000	-	-	-
AC Chiller Replacement	12,702	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE CENTER	28,081	10,000	26,000	50,000	50,000	30,000	35,000	-
A.6 PINE KNOLL								
PK General Remodeling/Replacement	10,927	15,000	12,000	15,000	15,000	15,000	15,000	-
PK Remodel/Redecorate Interior	5,920	10,000	8,000	10,000	10,000	10,000	10,000	-
PK Energy Management System Renovation	-	15,000	15,000	15,000	-	-	-	-
PK Parking Lot Overlay	-	-	-	-	-	-	-	70,000
PK Chiller/ACCU Replacement	7,900	83,334	115,000	175,000	-	-	-	-
PK Wiring Update	52,388	30,000	5,000	60,000	-	-	-	-
PK Sprinkler Install	-	-	-	-	135,000	-	-	-
TOTAL PINE KNOLL	77,135	153,334	155,000	275,000	160,000	25,000	25,000	70,000

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
A.7 HORST BUILDING								
HB General Remodeling/Replacement	2,035	3,500	3,500	3,500	3,500	3,500	3,500	-
HB Roof Replacement	2,275	49,000	25,000	25,000	-	-	-	-
TOTAL HORST BUILDING	4,310	52,500	28,500	28,500	3,500	3,500	3,500	-
A.8 OTHER BUILDINGS/GROUNDS								
OB Miscellaneous Landscaping	4,800	2,500	2,500	5,000	5,000	5,000	10,000	-
OB Regulatory Compliance Cost	9,029	10,000	10,000	10,000	10,000	10,000	10,000	-
OB Parking Lot Repair/Maintenance	6,726	5,000	12,000	5,000	5,000	10,000	10,000	-
OB Records Management	133,927	100,000	130,000	130,000	130,000	35,000	35,000	-
OB Property Acquisition/Demolition	102,652	-	-	-	-	-	-	-
OB Master Plan Design	74	-	-	-	-	-	-	-
OB Soil Contamination Resolution	68,276	-	-	-	-	-	-	-
OB Security Enhancements	16,906	-	-	-	-	-	-	75,000
OB Campus Signage Replacement	-	17,500	-	17,500	27,500	-	-	-
OB 5th Street Parking Lot	3,172	-	310,000	-	-	-	-	-
TOTAL OTHER B & G	345,562	135,000	464,500	167,500	177,500	60,000	65,000	75,000
A.9 WELCOME CENTER								
WC Welcome Center Gen Remod/Replacement	2,601	2,000	2,000	2,000	2,000	2,000	2,000	-
WC Landscape Planting Replacement	855	2,000	1,000	2,000	2,000	2,000	2,000	-
WC Concrete Drive/Parking Repair	1,817	9,000	2,500	9,000	-	-	-	-
WC Concrete Expansion Joints	-	-	1,000	-	-	-	-	-
WC Exterior Painting	-	-	-	5,000	-	-	-	-
WC Interior Painting	-	-	-	5,000	-	-	-	-
WC Gazebo Replacement	-	-	33,000	-	-	-	-	-
WC Carpet Replacement	-	-	-	-	25,000	-	-	-
WC Clear Trees by Interstate	-	6,000	6,000	-	-	-	-	-
TOTAL WELCOME CENTER	5,273	19,000	45,500	23,000	29,000	4,000	4,000	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
TOTAL BUILDING & GROUNDS	1,075,139	1,014,834	1,484,000	1,416,500	2,095,000	257,500	257,500	220,000

B. SPACE UTILIZATION MASTER PLAN

PHASE IV

12 1/2 2nd FL CH - County Attorney/Crt Adm	-	800,000	500,000	500,000	-	-	-	-
13 1/8 2nd FL CH - Juvenile Court	-	-	-	-	-	-	-	400,000
14 1/4 1st FL CH - Assoc Court	-	-	-	-	-	375,000	375,000	-
15 1/2 1st FL CH - Clerk-Civil & Crim	-	-	-	-	-	-	-	500,000

PHASE V

16 1/4 1st FL CH - Magistrate Court	-	-	-	-	-	-	-	720,000
17 3/8 2nd FL CH - Two District Crts	-	-	-	-	-	-	-	880,000

PHASE VI

18 1/4 LL CH - Juv Court Services	-	-	-	-	-	-	-	800,000
19 1/4 3rd FL CH - One SM DC	-	-	-	-	-	-	-	600,000
20 1/4 3rd FL CH - One SM DC	-	-	-	-	-	-	-	600,000
21 1/4 3rd FL CH - One SM One LG DC	-	-	-	-	-	-	-	750,000
22 1/4 3rd FL CH - One SM One LG DC	-	-	-	-	-	-	-	750,000

TOTAL SPACE UTILIZATION MASTER PLAN	-	800,000	500,000	500,000	-	375,000	375,000	6,000,000
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C. EQUIPMENT ACQUISITION

EE Atty-Office Copier	1,985	-	-	-	-	-	-	-
EE Aud-HAVA Election Hardware/Software	713,285	-	3,877	-	-	-	-	-
EE ComServ-MH/DD Software	48,043	-	15,000	-	-	-	-	-
EE FSS-Radios				10,000				
EE FSS-Printshop Duplicator Replacement	18,520	-	-	-	-	-	-	-
EE FSS-Campus Fiber Optic Ring	28,374	45,000	45,000	45,000	-	-	-	-
EE FSS-CAFM Software	7,870	-	-	-	-	-	-	120,000
EE FSS-Postage Machine	19,580	-	-	-	-	-	-	-
EE FSS-Digital "as is" Drawing System	1,234	-	-	-	-	-	-	-
EE FSS-Video Teleconference (ICN Parole)	-	26,000	10,000	20,000	-	-	-	-
EE FSS-Copier Replacements	-	32,000	32,000	44,000	32,000	32,000	32,000	-
EE Hum Res-Software Upgrades/Purchases	-	70,000	10,000	-	-	60,000	-	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
EE IT-Phone System Upgrades/Replacement	30,303	300,000	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	68,528	50,000	50,000	50,000	50,000	50,000	50,000	-
EE IT-PC LAN: Wiring	11,941	5,000	5,000	5,000	5,000	5,000	5,000	-
EE IT-PC LAN: Windows Software	7,043	35,000	35,000	35,000	35,000	35,000	35,000	-
EE IT-PC LAN: Internet	2,630	-	-	-	-	-	-	-
EE IT-PC LAN: File Servers	27,803	30,000	30,000	30,000	30,000	30,000	30,000	-
EE IT-PC LAN: Imaging Systems	26,697	30,000	30,000	30,000	30,000	30,000	30,000	-
EE IT-PC LAN: Remote Sites WANS	16,341	20,000	20,000	20,000	20,000	20,000	20,000	-
EE IT-PC LAN: LAN Edge Devices	22,396	20,000	20,000	150,000	20,000	20,000	20,000	-
EE IT-Web Site Development	-	2,500	-	-	-	-	-	-
EE IT-Network Review Study	-	-	-	12,500	-	-	-	-
EE IT-Tape Backup Equipment	-	20,000	20,000	20,000	20,000	20,000	20,000	-
EE IT-Server Software Licenses	-	15,000	15,000	15,000	15,000	15,000	15,000	-
EE IT-Replace Monitors	14,627	15,000	15,000	15,000	15,000	15,000	15,000	-
EE IT-Firewall Upgrade	-	-	-	-	-	-	-	30,000
EE IT-Thin Client Network	-	-	-	60,000	60,000	-	-	-
EE IT-Network Documentation	-	6,000	-	-	-	-	-	-
EE IT-Basic NSA Training	10,205	10,000	10,000	10,000	10,000	10,000	10,000	-
EE IT-GIS Strategic Plan Development	247,712	1,346,750	500,000	1,548,000	195,000	-	-	-
EE IT-Technology Partner Support	15,018	25,000	25,000	25,000	25,000	25,000	25,000	-
EE IT-Time & Attendance System	-	60,000	20,000	25,000	-	-	-	-
EE IT- Software Maintenance	91,787	110,000	110,000	260,000	110,000	110,000	285,000	-
EE Rec-Mgt Fund Projects	35,725	30,000	40,000	40,000	40,000	40,000	40,000	-
EE Sher-Investigation Software/Equipment	-	10,400	10,400	-	-	-	-	-
EE Sher-Light Bars & Arrow Sticks	-	27,000	27,000	30,000	-	-	-	-
EE Sher-Moving Radar Units	9,941	7,500	7,500	6,000	-	-	-	-
EE Sher-In Car Video Systems	20,278	21,000	21,000	15,000	-	-	-	-
EE Sher-Copier Machine	5,872	-	-	-	-	-	-	-
EE Sher-Forensic Recovery Equipment	5,752	6,000	6,000	4,895	-	-	-	-
EE Sher-E911 System Replacement	-	-	-	-	-	-	-	230,000
EE Sher-Mobile Dats Computers (MDC)	-	308,830	-	310,000	-	-	-	-
EE Jail-Color Cameras	2,043	4,500	4,500	-	-	-	-	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
EE Jail-Color Monitor Replacement	-	5,000	5,000	-	-	-	-	-
EE Jail-Portable Radio Replacement	-	7,000	7,000	21,000	-	-	-	-
EE Jail-800 MHz Radios	13,890	-	-	-	-	-	-	-
EE Jail-Copier	9,018	-	-	-	-	-	-	-
EE Jail-Recording/Surveillance System Upgrades	-	1,500	1,500	-	-	-	-	-
TOTAL ELECTRONIC EQUIP	1,534,439	2,701,980	1,190,777	3,156,395	1,137,000	667,000	657,000	380,000
D. VEHICLES								
VE Sheriff Patrol Vehicles	75,398	156,000	154,600	170,000	-	-	-	-
VE Sheriff Jail Prisoner Transport Vehicle	25,133	65,000	58,000	-	-	-	-	-
VE Sheriff Used Investigation Vehicle	39,621	44,000	40,000	44,000	-	-	-	-
VE Health Inspection Vehicles	-	26,000	24,000	14,000	-	-	-	-
VE Risk Management Vehicle	-	-	-	17,000	-	-	-	-
VE Health Class II Vehicle	-	16,000	16,000	-	-	-	-	-
VE Plan & Dev-4 Wheel Dr Pickup Truck	17,141	-	-	-	-	-	-	-
VE FSS Delivery Van	20,870	-	-	-	-	-	-	-
VE Vehicle Replacements	-	-	-	-	275,000	275,000	275,000	-
TOTAL VEHICLES	178,162	307,000	292,600	245,000	275,000	275,000	275,000	-

**SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN FOR CONSIDERATION
FY08 BUDGET PLAN**

	FY06 ACTUAL	FY07 PLAN	FY07 ESTIMATE	FY08 PLAN	FY09 PLAN	FY10 PLAN	FY11 PLAN	UNPROG NEEDS
E. OTHER PROJECTS								
OP DavenportOne D1 Initiative	-	-	-	75,000	75,000	100,000	-	-
OP County Campus Streetscape	168,921	-	-	50,000	100,000	100,000	-	100,000
OP John O'Donnell Renovation	50,000	50,000	50,000	50,000	50,000	50,000	50,000	100,000
OP Business Continuity/Disaster Recovery Study	-	75,000	10,000	10,000	-	-	-	-
OP Family Resources Project-CDBG Funds	3,512	-	-	-	-	-	-	-
OP Bettendorf Riverfront Plan	-	25,000	25,000	25,000	25,000	25,000	25,000	125,000
OP Davenport Rivervision Plan	-	50,000	50,000	50,000	50,000	50,000	50,000	250,000
OP State CEBA Grant/Loan Pass-Through	80,000	-	-	-	-	-	-	-
OP Lone Star Sternwheeler Preservation	-	4,166	4,166	4,166	4,166	4,166	4,166	4,170
OP CASI Expansion/Renov Project	-	5,000	5,000	5,000	5,000	5,000	5,000	25,000
OP NW Dav Industrial Park Rail Spur	-	60,000	60,000	60,000	60,000	60,000	60,000	300,000
OP QC Interoperability Fiber Project	-	63,270	-	63,270	-	-	-	-
OP Update County Development Plan & FLUM	-	50,000	7,500	7,500	-	-	-	-
Total Other Projects	302,433	382,436	211,666	399,936	369,166	394,166	194,166	904,170
Subtotal General CIP Projects	3,090,174	5,206,250	3,679,043	5,717,831	3,876,166	1,968,666	1,758,666	7,504,170
Conservation Projects	641,607	780,450	750,473	671,365	662,755	679,640	697,030	-
Secondary Roads Projects	1,558,752	1,550,000	1,279,743	1,020,625	1,100,000	1,100,000	1,100,000	-
Grand Total All CIP Projects	5,290,532	7,536,700	5,709,259	7,409,821	5,638,921	3,748,306	3,555,696	7,504,170

FY08 BUDGET REVIEW TENTATIVE CALENDAR OF EVENTS

January 25	Presentation of Administration's Recommendation on FY08 Budget
January 25- March 8	Board of Supervisors Budget Review
January 25	File Budget Estimate (based on budget requests) with County Auditor
February 22	Public Hearing on Budget Estimate 5:30 p.m.
March 8	Adoption of FY08 Budget Plan – 5:30 p.m.
March 15	File Budget Forms with State Office of Management