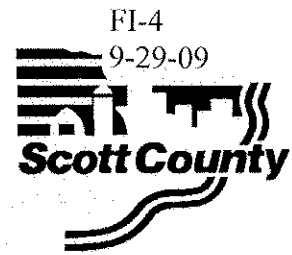


OFFICE OF THE COUNTY ADMINISTRATOR

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September 22, 2009

TO: Dee F. Bruemmer, County Administrator

FROM: Sarah Kautz, Budget Manager

SUBJ: Approval of Year-End FY09 Appropriation Transfers for Various County Departments

Please find attached a summary showing by department and by sub-object expenditure level the amount of over expenditures that require year-end appropriations transfers.

Most of the transfers will be accomplished within each department where the over expenditure occurred. A brief explanation of the cause of each over expenditure within a department is noted on the attached schedule.

It is recommended that the Board approve these FY09 year-end appropriation transfers at their next meeting.

Attachment

**FY09 YEAR-END APPROPRIATION TRANSFER REQUIREMENTS
FOR VARIOUS COUNTY DEPARTMENTS BY SUB-OBJECT LEVEL**

DEPARTMENT	OVER EXPENDED		TYPE A or B TRANSFER	NOTE
	SUB-OBJECT	AMOUNT		
Auditor	Equipment	7,180	A	1
Attorney	Personal Services	94,676	B	2
Conservation	Equipment	2,927	A	3
Conservation	Capital Improvements	8,231	A	4
Conservation	Expenses	38,254	A	5
Conservation	Supplies	37,533	A	6
Facility & Support Services	Personal Services	35,364	B	7
Facility & Support Services	Supplies	49,253	A	8
Human Resources	Personal Services	425	A	9
Human Resources	Supplies	234	A	10
Health Department	Personal Services	67,827	A	11
Juvenile Detention	Supplies	372	A	12
Planning & Development	Supplies	259	A	13
Sheriff	Personal Services	140,285	A	14
Sheriff	Expenses	25,754	A	15
Secondary Roads	Engineering	22,776	A	16
	Construction	55,477	A	16
	Roads Maintenance	25,656	A	16
	Road Clearing	30,634	A	16
	Equipment Operations	82,710	A	16

TYPE A TRANSFER: Total department is not over expended, recommended transfer to be made within departmental budget

TYPE B TRANSFER: Total department budget is over expended, recommended transfer to be made from other department(s) within same service area with unexpended appropriations

Notes:

- Note 1: County Auditor equipment sub-object total higher due to the purchases of tables and repairs to various binders.
- Note 2: County Attorney personal expenses over due to retirement payouts for two employees.
- Note 3: Conservation equipment overage will be covered by Conservation Equip fund.
- Note 4: Conservation CIP overage due to the emergency culvert repair because of a culvert failure.
- Note 5: Conservation expenses were higher due to an increased cost in utilities at Scott County Park, Pioneer Village, and Cody Homestead. All of these locations are Alliant customers which experienced a rate increase. Also higher were park maintenance costs related to flood damage. These costs were mostly recovered by FEMA reimbursements. The conservation department also replaced three paddle boats. This replacement was not originally budgeted.
- Note 6: Conservation supplies were higher due to higher fuel costs, and also supplies purchased related to the flooding damage (partially reimbursed by FEMA).
- Note 7: Facility and Support Services personal services over because of an increase in employees choosing family plan versus the single health plan.
- Note 8: Facility and Support Services supplies over because of a larger than average purchase of salt. They secured an initial supply at the beginning of the season last year and quickly ran though it because of the weather. They had an additional large purchase of salt later in the season when it became apparent that we had used more than anticipated and that regional supplies were very limited. Additionally, the cost of fine paper increased more than anticipated.
- Note 9: Human Resources personal services slightly over due to bonus pay not originally budgeted.
- Note 10: Human Resources supplies over slightly due to expenses related to the Leadership Series Program.
- Note 11: Health Department personal services increase due to increase in overtime expenses for the Jail Health Nurses. Also, over for this sub-object level are health/medical expenses – employees choosing family health insurance over a single plan. Salaries are also higher due to new grant-funded positions that were not originally budgeted.
- Note 12: Juvenile Detention supplies over as a result of an increase in grocery expenses.
- Note 13: Planning and Development supplies higher because of an increase in fuel costs.
- Note 14: Sheriff's Department personal services were higher due increased Jail Correction costs related to higher salaries, overtime and premium holiday pay expense.

Note 15: Sheriff's Department expenses were over due to housing prisoners out of county at the beginning of the fiscal year.

Note 16: Secondary Roads over in various categories as a result of how salaries are charged throughout the various functional areas depending on the amount of work performed in those areas. Engineering Costs were higher due to an increase in OT related to the stimulus projects. Construction costs were higher due to an increase in asphalt costs, specifically related to the Buttermilk project with LeClaire. Road Maintenance was up due to a specific road that experienced problems with a maintenance seal. Road Clearing was higher due to an increase in Brush Cutting. Additional Brush Cutting work was done in FY09 because of catch up work they were doing during a very mild early and mild late season. Equipment Operations was higher due to an increase in costs for parts, additional training for CPR and First Aid, additional costs blades because of a rough winter season, and a change in the allocation of management salaries within this sub-object level.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
 THAT THIS RESOLUTION HAS BEEN FORMALLY
 APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

October 1, 2009

APPROVING FISCAL YEAR 2009 YEAR-END APPROPRIATION TRANSFERS FOR
 VARIOUS COUNTY DEPARTMENTS

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. The County Administrator is hereby directed to adjust appropriation levels in the following departments and in the following amounts:

DEPARTMENT	OVER EXPENDED		TYPE A or B TRANSFER	NOTE
	SUB-OBJECT	AMOUNT		
Auditor	Equipment	7,180	A	1
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TYPE A TRANSFER: Total department is not over expended, recommended transfer to be made within departmental budget

TYPE B TRANSFER: Total department budget is over expended, recommended transfer to be made from other department(s) within same service area with unexpended appropriations

Section 2. This resolution shall take effect immediately.