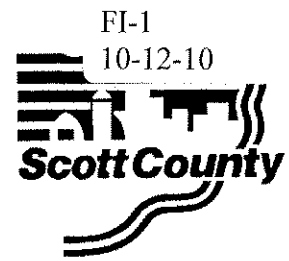


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October 4, 2010

TO: Dee F. Bruemmer, County Administrator

FROM: Sarah Kautz, Budget Manager

SUBJ: Approval of Year-End FY10 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 FY10 year-end appropriation transfers at their next meeting.

Attachment

**FY10 YEAR-END APPROPRIATION TRANSFER REQUIREMENTS
FOR VARIOUS COUNTY DEPARTMENTS BY SUB-OBJECT LEVEL**

DEPARTMENT	OVER EXPENDED		TYPE A, B, C TRANSFER	NOTE
	SUB-OBJECT	AMOUNT		
Auditor	Supplies	7,909	A	1
Conservation - Golf	Expenses	55,892	A	2
Conservation - Golf	Supplies	1,136	A	3
Debt Service	Debt Service	269,611	C	4
	Refunded Debt	2,745,000		
Health	Personnel	63,089	A	5
	Services			
Human Services	Supplies	12,562	B	6
Information Technology	Equipment	441	A	7
Non-Departmental	Supplies	9,942	A	8
Secondary Roads	Administration	736	B	9
Secondary Roads	Engineering	12,298	B	9
Secondary Roads	Roads	156,718	B	9
Secondary Roads	Snow and Ice	75,141	B	9
Secondary Roads	Traffic	13,145	B	9
Secondary Roads	New Equipment	4,723	B	9
Secondary Roads	Real Estate & Bldgs	7,126	B	9
	Construction	73,960	B	9
Sheriff	Expenses	59,319	A	10

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

TYPE C TRANSFER: Total Service Area is over expended— however, entire county budget not over expended

Notes:

Note 1: County Auditor supplies sub-object total higher due to the purchases Net books for training purposes.

Note 2: Conservation – Golf expenses sub-object level over due to allocation of unemployment expenses and certain liability insurance payments. Also higher are golf course maintenance expenses due to a repair to the fountain and cart paths.

Note 3: Conservation - Golf supplies sub-object level over due to an increase in fuel & lubricant expenses.

Note 4: Debt Service overage – auditors required capitalized bond interest for Emergency Equipment bonds and Urban Renewal Refunding bonds to be paid out of debt service. Fund Balance was not affected, as cash for these interest payments were included in the proceeds from the bond issues. Also – refunded debt payments flow through this account – with an offset entry to revenue. These entries have no impact on fund balance.

Note 5: Health personnel services overage due to an increase in overtime and contract nursing salaries due to the H1N1 activities. These expenses were reimbursed by a grant.

Note 6: Human Services supplies sub-object level due to an increase in supplies to accommodate new DHS scanning project. Also, DHS wasn't aware that the County charged them for the paper that they order -- this information has been communicated to them, and they understand going forward.

Note 7: Information Technology equipment sub-object level overage due to communications equipment.

Note 8: Non-Departmental supplies overage due to fuel expenses.

Note 9: Secondary Roads –

Administration overage due to higher cost for conferences and meetings (National County Engineer's Conference).

Engineering overage was due to payouts for two assistants in the last half of the year, and unexpected purchase of new GPS equipment (with IT) and additional outside engineering for Walcott stimulus projects.

Roads Maintenance overruns were due to rock replacement as a result of flooding from March to June.

Snow and Ice Control overruns were due to higher labor costs (overtime) during snow removal.

Traffic overruns were due to additional costs for signals and signs.

New Equipment overruns were due to slightly higher cost for installation of truck boxes.

Real estate overruns were due to repairs to radiant heaters and floor hoists and labor costs during our 5S processes at the shop.

Construction overruns were due to replacement of several large culverts and additional labor required due to heavy rains.

Note 10: Sheriff – Expense sub-object level over due to a prepayment of 800MHz Maintenance costs.

DATE _____

SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

October 14, 2010

APPROVING FISCAL YEAR 2010 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, B, C TRANSFER	NOTE
	SUB-OBJECT	AMOUNT		
Auditor	Supplies	7,909	A	1
Conservation - Golf	Expenses	55,892	A	2
Conservation - Golf	Supplies	1,136	A	3
Debt Service	Debt Service	269,611	C	4
	Debt Service	2,745,000		
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October 14, 2010 Resolution

Page 2

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TYPE C TRANSFER: Total Service Area is over expended— however, entire county budget not over expended

Section 2. This resolution shall take effect immediately.

