

OFFICE OF THE COUNTY ADMINISTRATOR

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March 31, 2023

TO: Mahesh Sharma, County Administrator
FROM: David Farmer, CPA, MPA Director of Budget and Administrative Services
RE: FY2024 Budget Adoption

Please find attached the resolution to approve the FY24 Budget Adoption. The public hearing is to be held on Thursday, April 13, 2023 and advanced notice of the hearing was published according to state law in the two official County newspapers. The recommended tax levy is below the legal maximum approved at the February 16, 2023 maximum tax levy hearing.

FY23 Budget Hearing Public Hearing

March 17, 2022



County Budgeting – Budgeting for Outcomes

Mission - Scott County Government Is dedicated to Protecting, Strengthening and Enriching Our Community by delivering Quality Services and Providing Leadership with P.R.I.D.E

8 Service Areas

- 18 Operating Departments
- 8 Authorized Agencies
- Numerous partner agencies, boards, or commissions

Vision 2032 - Scott County is a GREAT PLACE TO LIVE and a GREAT Place for BUSINESS Scott County 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL

Goals – Strategic Plan and Departmental performance measurements (BFO's)

Financially Responsible

- County Wide
- Dept.

Economic Growth

- County Wide
- Dept.

Performing Organization

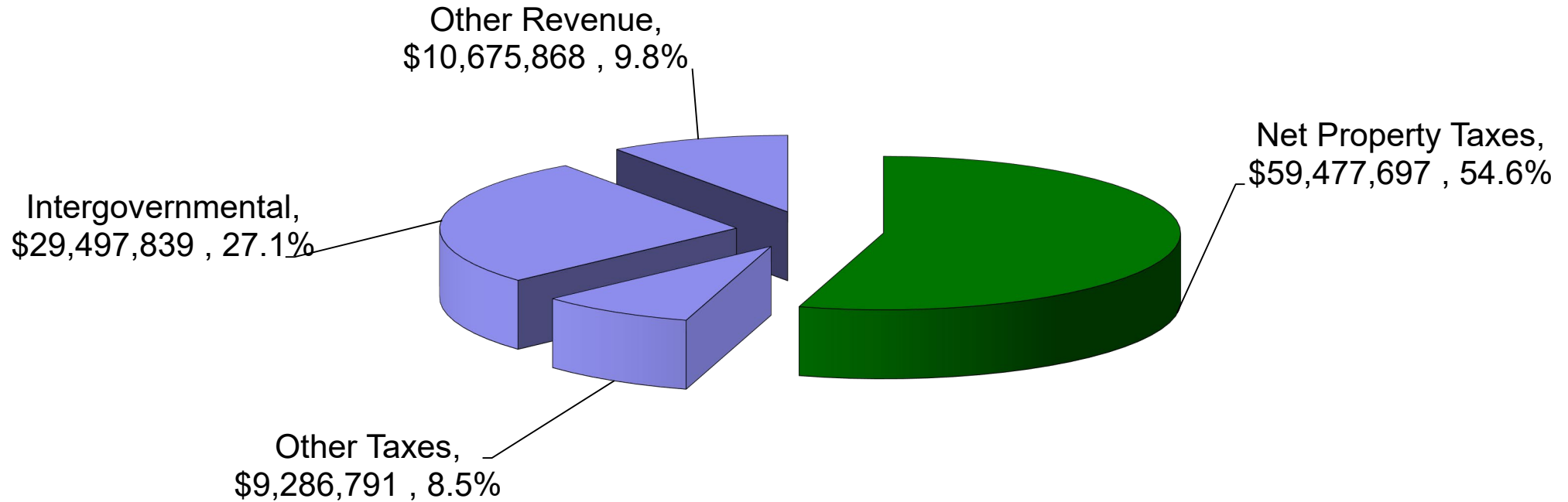
- County Wide
- Dept.

Great Place to Live

- County Wide
- Dept.

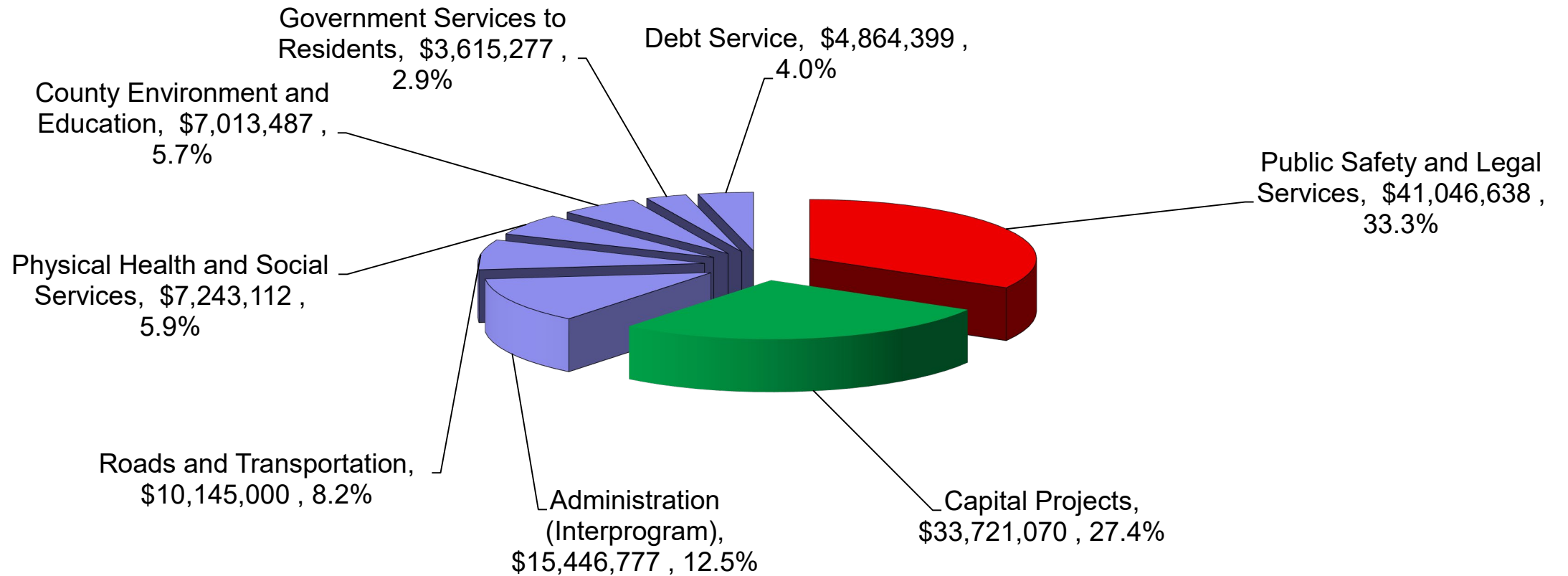
FY 24 Revenues by Source

FY24 BUDGET: \$108,938,195



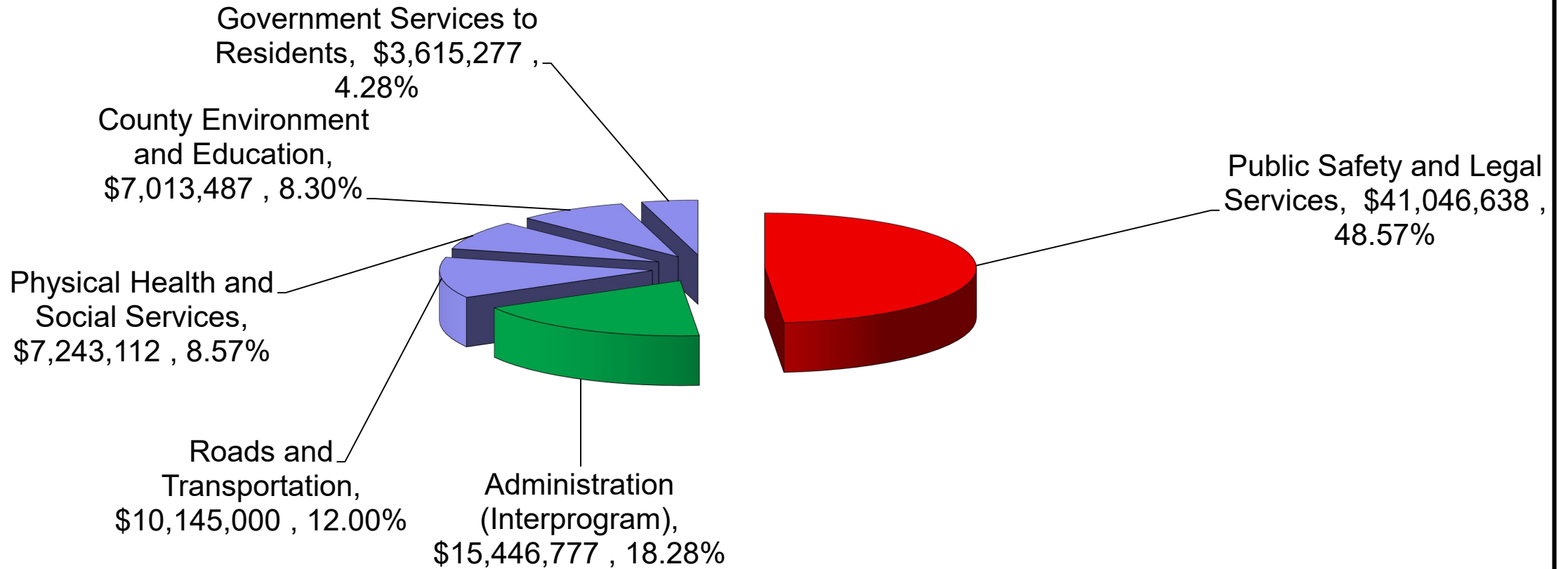
Overall Budget

FY24 BUDGET: \$123,095,760



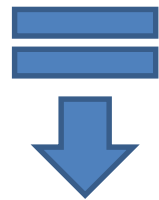
FY 24 Operating Budget

FY24 BUDGET: \$84,510,291



FY24 Budget Overview

- General Fund Budget
 - COLA / Steps / Benefit Estimates
 - Required transfers – SECC, EMA, Secondary Roads
 - \$4.5 million tax support for capital projects; budgeted \$3.9 million use of fund balance from FY 2023
 - Reserved \$850,000 for MEDIC Ambulance departmental funding, excluding additional professional services.
 - Departmental goals and outcomes fully funded
- Ending General Fund Unassigned Balance Estimate \$11,665,867 or 16.1% of budgeted FY 24 expenditures
- Urban Levy Rate
- Rural Levy Rate



| | |
|---------------|---------------|
| FY23 – \$5.95 | FY24 – \$5.95 |
| FY23 – \$8.82 | FY24 – \$8.78 |



Budget Summary - Revenues

| Functional Area | Public Hearing | Recommend Budget 23/24 | Re-Estimate 22/23 | Actual 21/22 |
|---------------------------------------|----------------------|------------------------|----------------------|---------------------|
| Net Current Property Taxes | 61,113,878 | 59,463,407 | 58,941,470 | 57,378,356 |
| Delinquent Property Tax Revenue | 14,290 | 14,290 | 18,716 | 15,197 |
| Penalties, Interest & Costs on Taxes | 640,000 | 640,000 | 640,000 | 707,410 |
| Other County Taxes / TIF Tax Revenues | 8,696,320 | 8,646,791 | 8,758,035 | 9,267,969 |
| Intergovernmental | 29,497,839 | 29,467,839 | 29,516,434 | 15,527,945 |
| Licenses & Permits | 799,870 | 799,870 | 833,350 | 855,538 |
| Charges for Service | 6,746,751 | 6,746,751 | 7,011,304 | 7,521,706 |
| Use of Property & Money | 1,694,505 | 1,694,505 | 1,804,505 | 46,288 |
| Miscellaneous | 1,244,742 | 1,244,742 | 4,531,742 | 1,573,412 |
| Proceeds of fixed assets | <u>190,000</u> | <u>190,000</u> | <u>232,600</u> | <u>282,318</u> |
| Total Revenues | <u>\$110,638,195</u> | <u>\$108,938,195</u> | <u>\$112,288,156</u> | <u>\$93,176,139</u> |

General Fund and Rural Service Fund tax levies are below proposed maximum from 2/16/23.

Budget Summary - Appropriations

| Functional Area | Public Hearing | Recommend Budget 23/24 | Re-Estimate 22/23 | Actual 21/22 |
|-------------------------------------|----------------------|------------------------|----------------------|---------------------|
| Public Safety and Legal Services | \$42,600,000 | \$41,046,638 | \$40,829,206 | \$36,757,083 |
| Physical Health and Social Services | \$8,300,000 | \$7,243,112 | \$7,325,938 | \$6,307,195 |
| Mental Health, ID & DD | \$0 | \$0 | \$0 | \$4,569,876 |
| County Environment and Education | \$7,600,000 | \$7,013,487 | \$7,735,492 | \$6,380,817 |
| Roads & Transportation | \$10,600,000 | \$10,145,000 | \$10,425,000 | \$6,519,557 |
| Government Services to Residents | \$4,100,000 | \$3,615,277 | \$3,585,569 | \$2,829,804 |
| Administration (Interprogram) | <u>\$16,500,000</u> | <u>\$15,446,777</u> | <u>\$14,915,640</u> | <u>\$11,447,091</u> |
| Operating Budget | \$89,700,000 | \$84,510,291 | \$84,816,845 | \$76,304,673 |
| Debt Service | \$5,000,000 | \$4,864,399 | \$4,850,700 | \$4,843,146 |
| Capital | <u>\$34,700,000</u> | <u>\$33,721,070</u> | <u>\$30,842,591</u> | <u>\$11,447,091</u> |
| Total Expenditures | <u>\$129,400,000</u> | <u>\$123,095,760</u> | <u>\$120,510,136</u> | <u>\$92,594,910</u> |

Levy Rate Impact

| Urban Levy Rate: | \$100,000 | \$172,100 | \$200,000 |
|--|------------------------------------|-------------------------------------|-------------------------------------|
| | <u>Home</u> | <u>Home</u> | <u>Home</u> |
| Amount of Annual Increase in Property Taxes | \$3.09 0.96% | \$5.32 0.96% | \$6.19 0.96% |
| | | | |
| Rural Levy Rate: | \$100,000 | \$172,100 | \$200,000 |
| | <u>Home</u> | <u>Home</u> | <u>Home</u> |
| Amount of Annual Increase in Property Taxes | \$2.30 0.48% | \$3.96 0.48% | \$4.61 0.48% |
| | | | |
| | <u>80 Acres of Land</u> | <u>120 Acres of Land</u> | <u>160 Acres of Land</u> |
| Amount of Annual Increase in Property Taxes | \$30.19 2.90% | \$45.29 2.90% | \$60.38 2.90% |
| | | | |
| <i>Combined Farm Home and Land</i> | \$32.5 2.14% | \$49.25 2.07% | \$64.99 2.14% |

As of January, 2023 the median value of owner-occupied housing units, 2017 - 2021 was \$172,100 (U.S. Census.gov, as of January 13, 2023)

Levy Rate Impact – Commercial / Industrial

| Urban Levy Rate: | <u>\$250,000 Commercial</u> | <u>\$1,000,000 Commercial</u> | <u>\$3,000,000 Commercial</u> | <u>\$5,000,000 Commercial</u> |
|--|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Amount of Annual Increase in Property Taxes | -\$315.50 -23.6% | -\$315.50 -5.9% | -\$315.50 -2.0% | -\$315.50 -1.2% |
| | | | | |
| Rural Levy Rate: | <u>\$250,000 Commercial</u> | <u>\$1,000,000 Commercial</u> | <u>\$3,000,000 Commercial</u> | <u>\$5,000,000 Commercial</u> |
| Amount of Annual Increase in Property Taxes | -\$474.86 -23.9% | -\$503.04 -6.3% | -\$578.19 -2.4% | -\$653.34 -1.6% |

Beginning in FY 2024, the taxable value for commercial and industrial property is changed to the first \$150,000 at the current residential rate and then the remainder of the property is at 90% of fair market value.



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

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

APRIL 13, 2023

ADOPTING THE FY24 COUNTY BUDGET IN THE AMOUNT OF \$124,428,542 AND
THE COUNTY'S FY 24 CAPITAL BUDGET AND FY25-28 CAPITAL PROGRAM.

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

Section 1. The FY23 County Budget as presented by the County Administrator and as reviewed and considered by this Board is hereby adopted in the amount of \$124,428,542 (which includes budgeted \$123,095,760 Governmental fund and the Golf Course Enterprise Fund in the amount of \$1,332,782, a non-budgeted fund for State certification purposes).

Section 2. The total amount of service area:

| <u>Service Area</u> | <u>Amount</u> |
|-----------------------------------|----------------------|
| Public Safety & Legal Services | \$41,046,638 |
| Physical Health & Social Services | 7,243,112 |
| County Environment & Education | 7,013,487 |
| Roads & Transportation | 10,145,000 |
| Government Services to Residents | 3,615,277 |
| Administration (interprogram) | <u>15,466,777</u> |
| Subtotal Operating Budget | \$84,510,291 |
| Debt Service | 4,864,399 |
| Capital Projects | <u>33,721,070</u> |
| Subtotal County Budget | \$123,095,760 |
| Golf Course Operations | <u>1,332,782</u> |
| TOTAL | <u>\$124,428,542</u> |

Section 3. The FY24 capital budget and FY25-28 capital program is hereby adopted.

Section 4. The County's Urban Levy rate for FY 24 shall be \$5.95000 per \$1,000 taxable valuation in Urban Areas. The County's Rural Levy rate for FY 24 shall be \$8.78568 per \$1,000 taxable valuation in Rural Areas.

Section 5. The County Auditor is hereby directed to properly certify the budget as adopted and file with the records of her office and that of the State Department of Management as required by law.

Section 6. This resolution shall take effect immediately.

**SUMMARY OF
ADMINISTRATION RECOMMENDATION
ON THE
SCOTT COUNTY
FY24 BUDGET**



April 11, 2023

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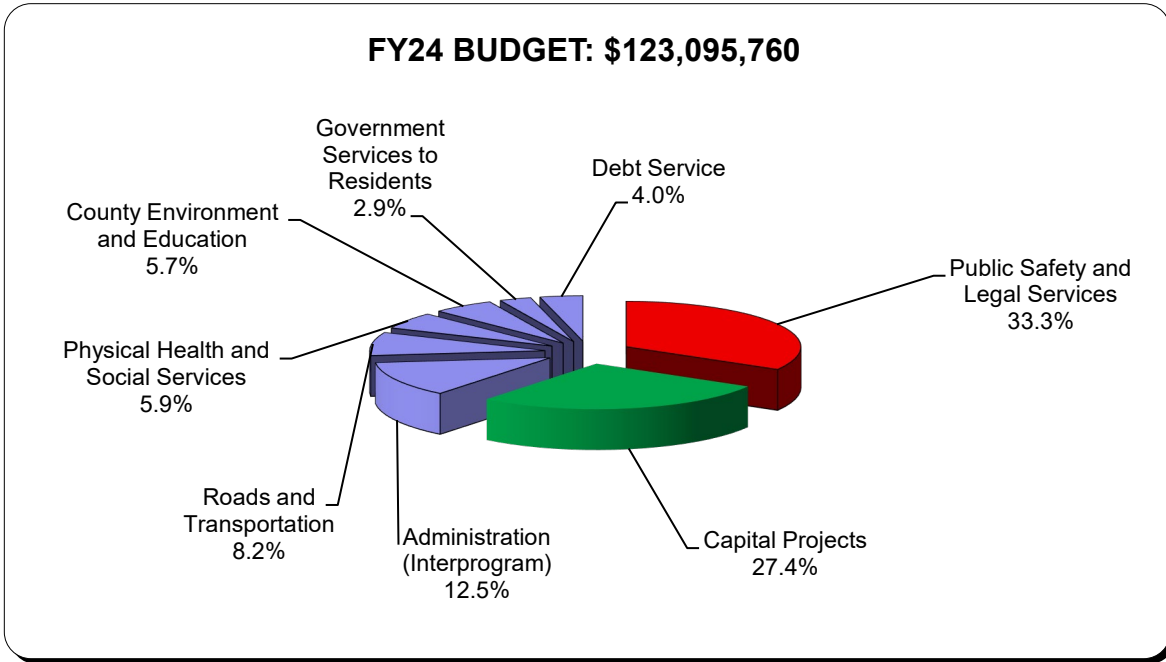
CALENDAR OF EVENTS

CAPITAL PROJECTS

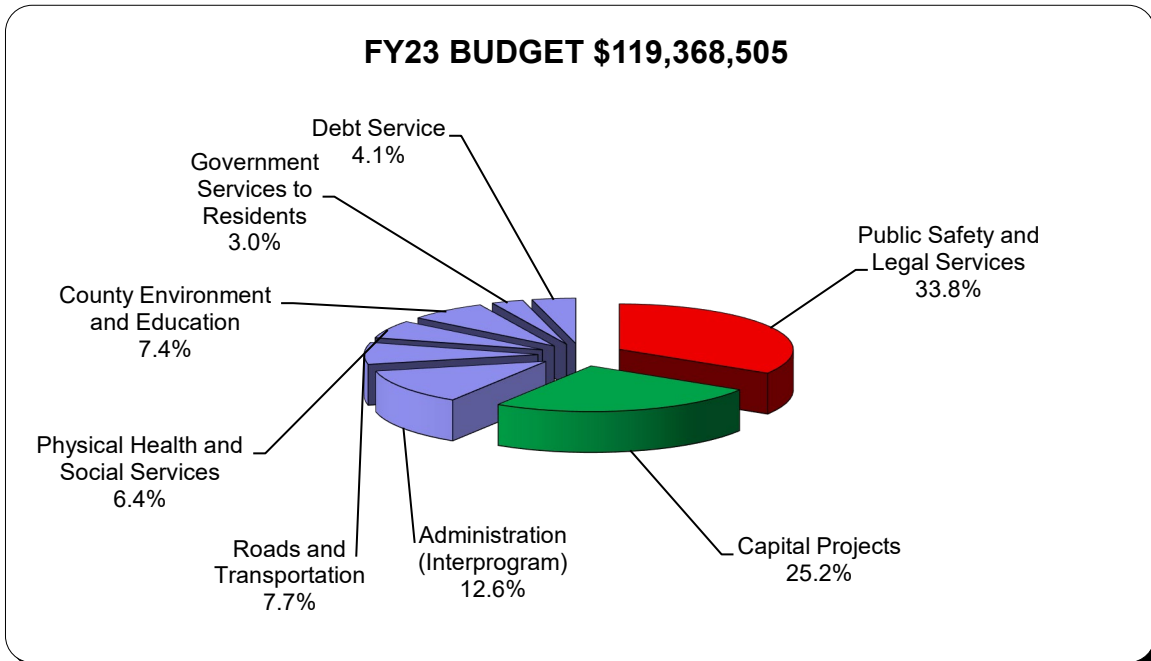
SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

Budgeted Funds Only



Public Safety and Legal Services continues to be the largest single expenditure area for the County.



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 Youth Justice and Rehabilitation Center; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; other court costs including grand jury costs and juvenile justice base costs; all ambulance services; Emergency Management Agency, and SECC (consolidate dispatch center).

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 program - Public Health Nursing and Home Support Services; Community Services Department programs - General Relief and Veteran Services; Human Services program - Administrative Support; Community Health Care program - Community Services clients; Benefits program – Community 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; and Scott Soil Conservation District program. Library program; Mississippi Valley Fair program. Housing rehabilitation and development.

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; SECC General Obligation Communication and Refunding Bond Issue; 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; transfer to SECC for General Communications (Radio Infrastructure), APRA funded projects of HVAC, Youth Justice Rehabilitation Center, water and clean water projects, and general projects.

SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATION SUMMARY BY SERVICE AREA

| SERVICE AREA | FY 23 Budget | FY 24 Request | % Change | Amount Increase (Decrease) | Admin Rec | % Change | Amount Increase (Decrease) |
|-----------------------------------|------------------------------|------------------------------|---------------------|---|------------------------------|---------------------|---|
| Public Safety & Legal Services | \$ 40,329,089 | \$ 41,691,043 | 3.4% | \$ 1,361,954 | \$ 41,046,638 | 1.8% | \$ 717,549 |
| Physical Health & Social Services | 7,588,116 | 7,542,012 | -0.6% | (46,104) | 7,243,112 | -4.5% | (345,004) |
| County Environment & Education | 8,775,109 | 7,018,487 | -20.0% | (1,756,622) | 7,013,487 | -20.1% | (1,761,622) |
| Roads & Transportation | 9,202,500 | 10,145,000 | 10.2% | 942,500 | 10,145,000 | 10.2% | 942,500 |
| Government Services to Residents | 3,537,755 | 3,654,232 | 3.3% | 116,477 | 3,615,277 | 2.2% | 77,522 |
| Administration (Interprogram) | <u>15,018,636</u> | <u>15,424,145</u> | 2.7% | <u>405,509</u> | <u>15,446,777</u> | 2.9% | <u>428,141</u> |
| SUBTOTAL OPERATING BUDGET | 84,451,205 | 85,474,919 | 1.2% | 1,023,714 | 84,510,291 | 0.1% | 59,086 |
| Debt Service | 4,850,800 | 4,864,399 | 0.3% | 13,599 | 4,864,399 | 0.3% | 13,599 |
| Capital Projects | <u>30,066,500</u> | <u>33,971,070</u> | 13.0% | <u>3,904,570</u> | <u>33,721,070</u> | 12.2% | <u>3,654,570</u> |
| SUBTOTAL COUNTY BUDGET | 119,368,505 | 124,310,388 | 4.1% | 4,941,883 | 123,095,760 | 3.1% | 3,727,255 |
| Golf Course Operations | <u>1,351,776</u> | <u>1,332,782</u> | -1.4% | <u>(18,994)</u> | <u>1,332,782</u> | -1.4% | <u>1,293,884</u> |
| TOTAL | \$ <u>120,720,281</u> | \$ <u>125,643,170</u> | 4.1% | \$ <u>4,922,889</u> | \$ <u>124,428,542</u> | 3.1% | \$ <u>3,708,261</u> |

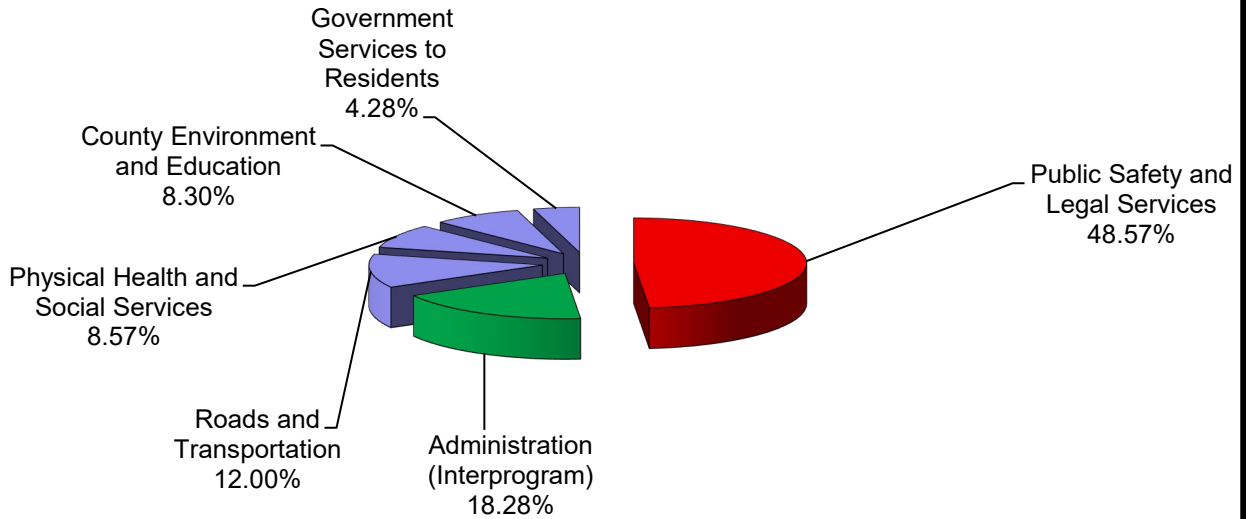
Operating appropriations are projected to increase 0.1% including capital related projects within Roads and Transportation. The County budgeted funds are projected to increased 3.1% including all activities.

SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

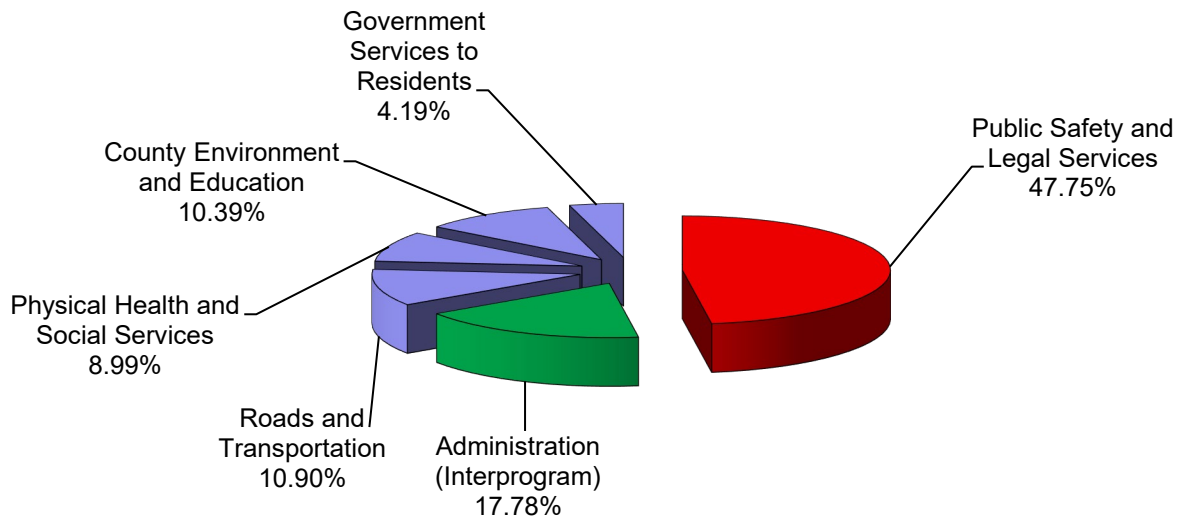
Operating Budget Only

FY24 BUDGET: \$84,510,291



Public Safety and Legal Services is the largest single expenditure area of the County's operating budget followed by the Administration (interprogram) service area.

FY23 BUDGET: \$84,451,206



SCOTT COUNTY FY24 BUDGET REVIEW

REVENUE SUMMARY
Budgeted Funds

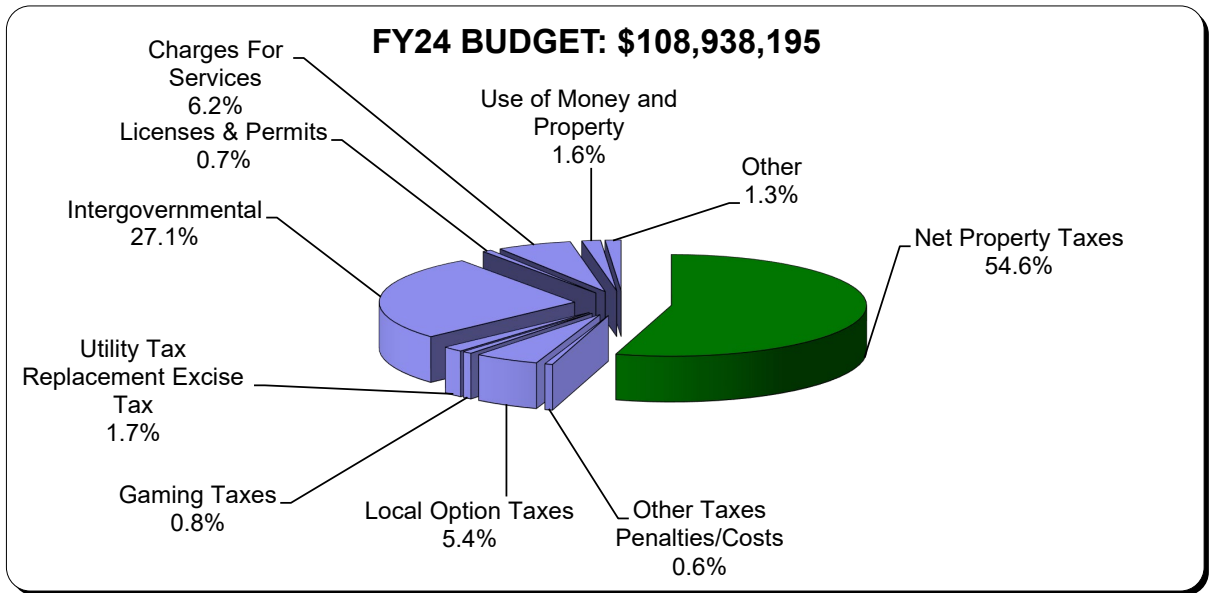
| | <u>FY23 Budget</u> | <u>FY24 Request</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> | <u>Admin Recommend</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> |
|--|------------------------|-------------------------|---------------------|---|----------------------------|---------------------|---|
| REVENUES | | | | | | | |
| Taxes Levied on Property | \$ 61,347,324 | \$ 63,507,396 | 3.5% | \$ 2,160,072 | \$ 61,948,528 | 1.0% | \$ 601,204 |
| Less: Uncollected Delinquent Taxes-Levy Year | 18,716 | 14,290 | -23.6% | (4,426) | 14,290 | -23.6% | (4,426) |
| Less: Credits To Taxpayers | <u>2,387,138</u> | <u>2,470,831</u> | 3.5% | <u>83,693</u> | <u>2,470,831</u> | 3.5% | <u>83,693</u> |
| Net Current Property Taxes | 58,941,470 | 61,022,275 | 3.5% | 2,080,805 | 59,463,407 | 0.9% | 521,937 |
| Add: Delinquent Property Tax Revenue | <u>18,716</u> | <u>14,290</u> | -23.6% | <u>(4,426)</u> | <u>14,290</u> | -23.6% | <u>(4,426)</u> |
| Total Net Property Taxes | 58,960,186 | 61,036,565 | 3.5% | 2,076,379 | 59,477,697 | 0.9% | 517,511 |
| Penalties, Interest & Costs On Taxes | 590,000 | 640,000 | 8.5% | 50,000 | 640,000 | 8.5% | 50,000 |
| Other County Taxes | <u>68,260</u> | <u>60,976</u> | -10.7% | <u>(7,284)</u> | <u>60,976</u> | -10.7% | <u>(7,284)</u> |
| Total Other Taxes, Penalties & Costs | 658,260 | 700,976 | 6.5% | 42,716 | 700,976 | 6.5% | 42,716 |
| Local Option Taxes | 5,850,000 | 5,850,000 | 0.0% | - | 5,850,000 | 0.0% | - |
| Gaming Taxes | 800,000 | 850,000 | 6.3% | 50,000 | 850,000 | 6.3% | 50,000 |
| Utility Tax Replacement Excise Tax | 1,989,775 | 1,885,475 | -5.2% | (104,300) | 1,885,815 | -5.2% | (103,960) |
| Intergovernmental : | | | | | | | |
| State Shared Revenues | 4,342,000 | 4,339,000 | -0.1% | (3,000) | 4,339,000 | -0.1% | (3,000) |
| State Grants & Reimbursements | 3,854,561 | 3,166,786 | -17.8% | (687,775) | 3,156,786 | -18.1% | (697,775) |
| State/Federal Pass Through Grants | 593,695 | 652,210 | 9.9% | 58,515 | 652,210 | 9.9% | 58,515 |
| State Credits Against Levied Taxes | <u>2,387,138</u> | <u>2,470,831</u> | 3.5% | <u>83,693</u> | <u>2,470,831</u> | 3.5% | <u>83,693</u> |
| Other State Credits | 1,399,865 | 1,203,859 | -14.0% | (196,006) | 1,203,859 | -14.0% | (196,006) |
| Federal Grants & Entitlements | 16,565,000 | 14,831,510 | -10.5% | (1,733,490) | 14,831,510 | -10.5% | (1,733,490) |
| Contr & Reimb From Other Govts | 2,679,257 | 2,835,318 | 5.8% | 156,061 | 2,835,318 | 5.8% | 156,061 |
| Payments in Lieu of Taxes | <u>8,050</u> | <u>8,325</u> | 3.4% | <u>275</u> | <u>8,325</u> | 3.4% | <u>275</u> |
| Subtotal Intergovernmental | 31,829,566 | 29,507,839 | -7.3% | (2,321,727) | 29,497,839 | -7.3% | (2,331,727) |
| Licenses & Permits | 758,595 | 799,870 | 5.4% | 41,275 | 799,870 | 5.4% | 41,275 |
| Charges For Services | 7,120,085 | 6,698,751 | -5.9% | (421,334) | 6,746,751 | -5.2% | (373,334) |
| Use of Money & Property | 334,455 | 1,238,605 | 270.3% | 904,150 | 1,694,505 | 406.6% | 1,360,050 |
| Other: | | | | | | | |
| Miscellaneous | 1,056,723 | 1,244,742 | 17.8% | 188,019 | 1,244,742 | 17.8% | 188,019 |
| Proceeds of Fixed Asset Sales | <u>167,000</u> | <u>190,000</u> | 13.8% | <u>23,000</u> | <u>190,000</u> | 13.8% | <u>23,000</u> |
| Total Other | 1,223,723 | 1,434,742 | 17.2% | 211,019 | 1,434,742 | 17.2% | 211,019 |
| Total Revenues & Other Sources | <u>\$ 109,524,645</u> | <u>\$110,002,823</u> | 0.4% | <u>\$ 478,178</u> | <u>\$108,938,195</u> | -0.5% | <u>\$ (586,450)</u> |

Net revenues are projected to decrease by 0.5%, with net property taxes offsetting decreases in intergovernmental funding.

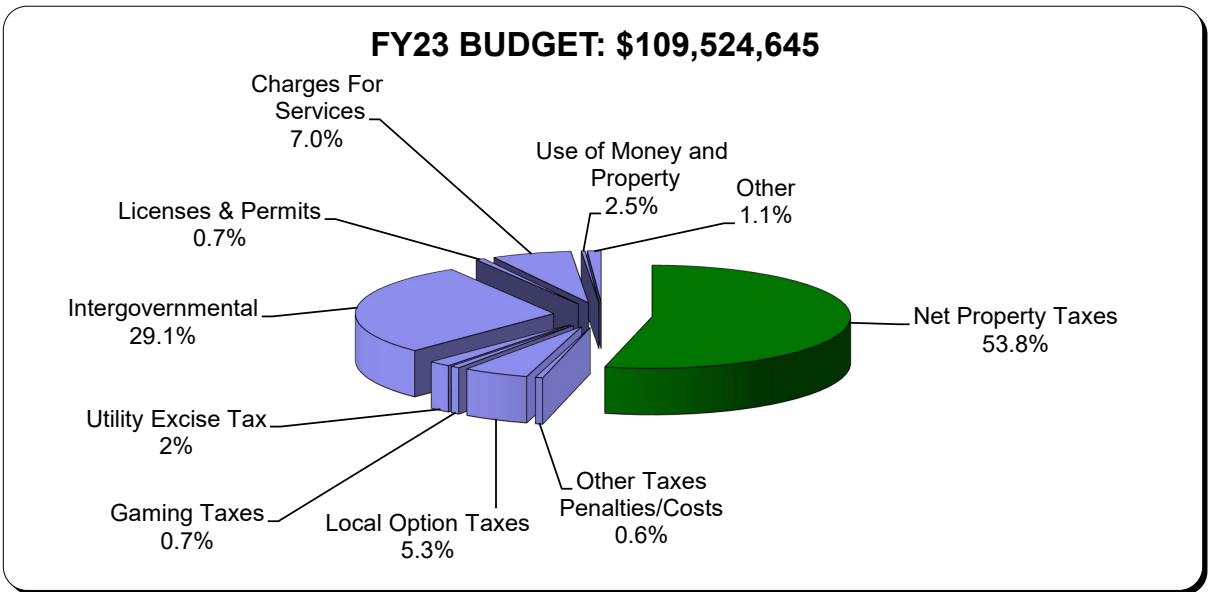
SCOTT COUNTY FY24 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

Budgeted Funds

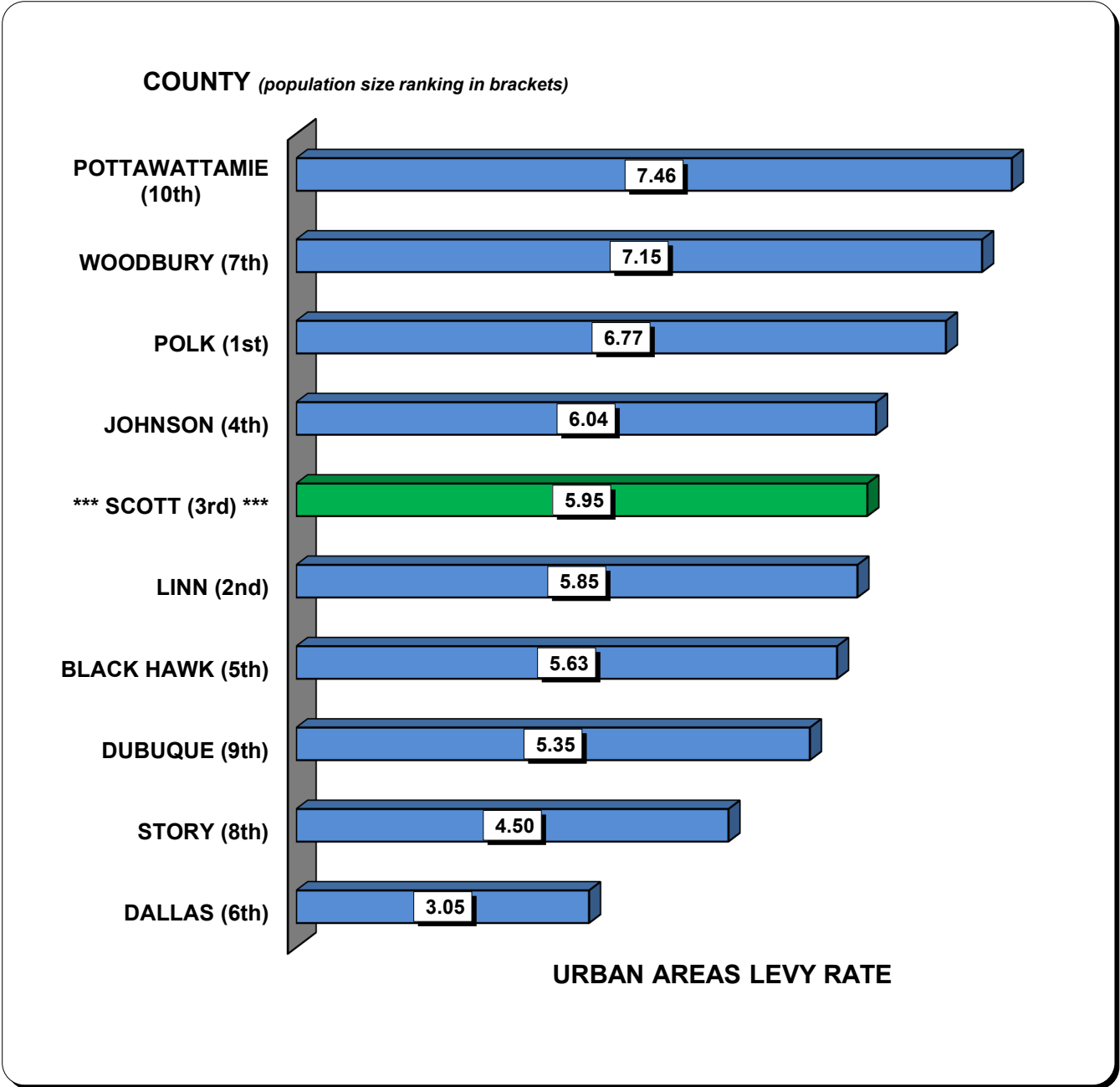


Net property taxes represent over half of all revenues collected by the County, however the relative percentage has increased due to ARPA funds.



SCOTT COUNTY FY24 BUDGET REVIEW

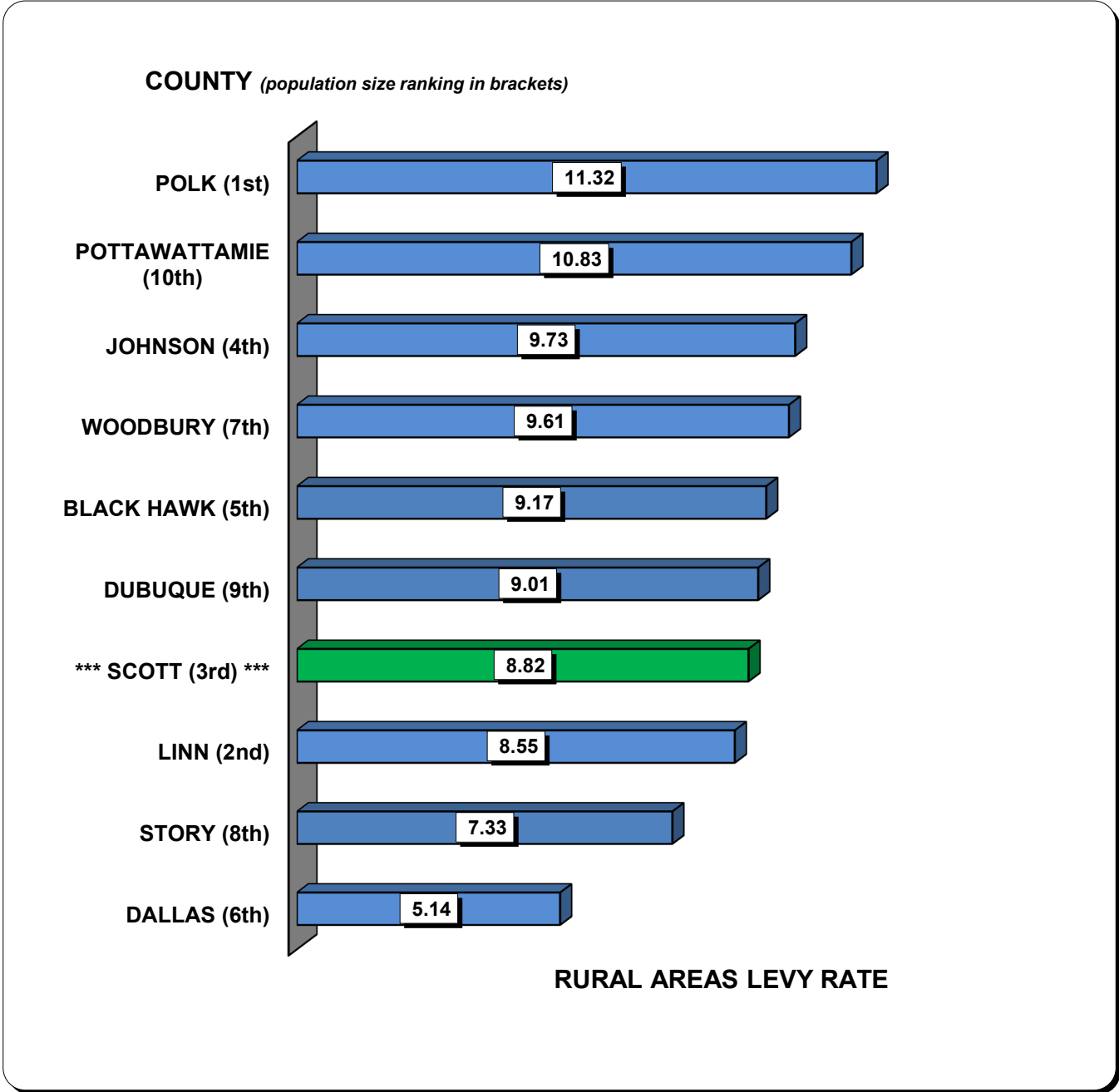
FY23 URBAN AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks the 6th lowest among the ten largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year 23. Of the four largest Counties in Iowa, Scott County ranks the 2nd lowest.

SCOTT COUNTY FY24 BUDGET REVIEW

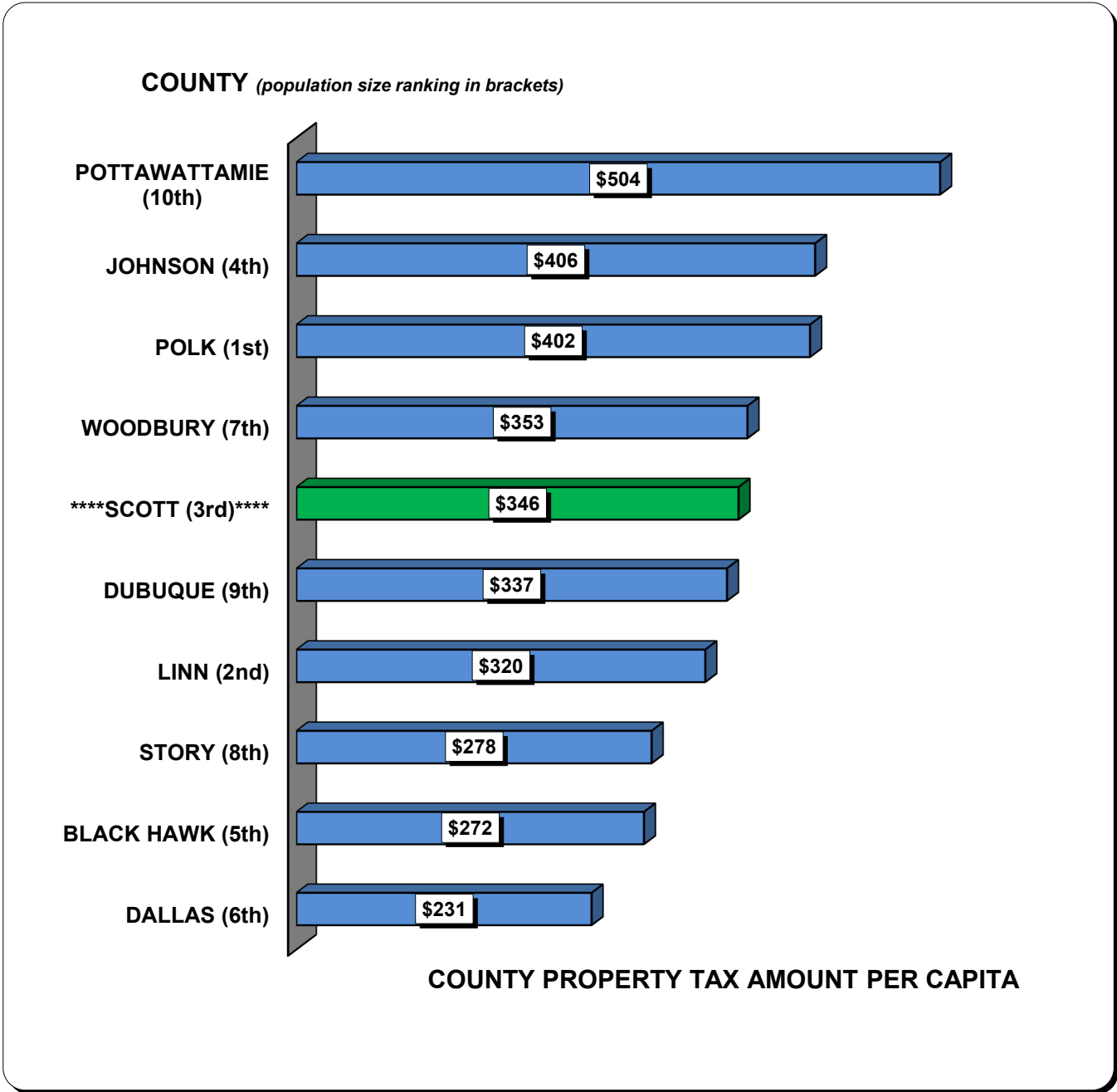
FY23 RURAL AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks the 4th *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year 23. Of the four largest counties in Iowa, Scott County ranks the 2nd lowest.

SCOTT COUNTY FY24 BUDGET REVIEW

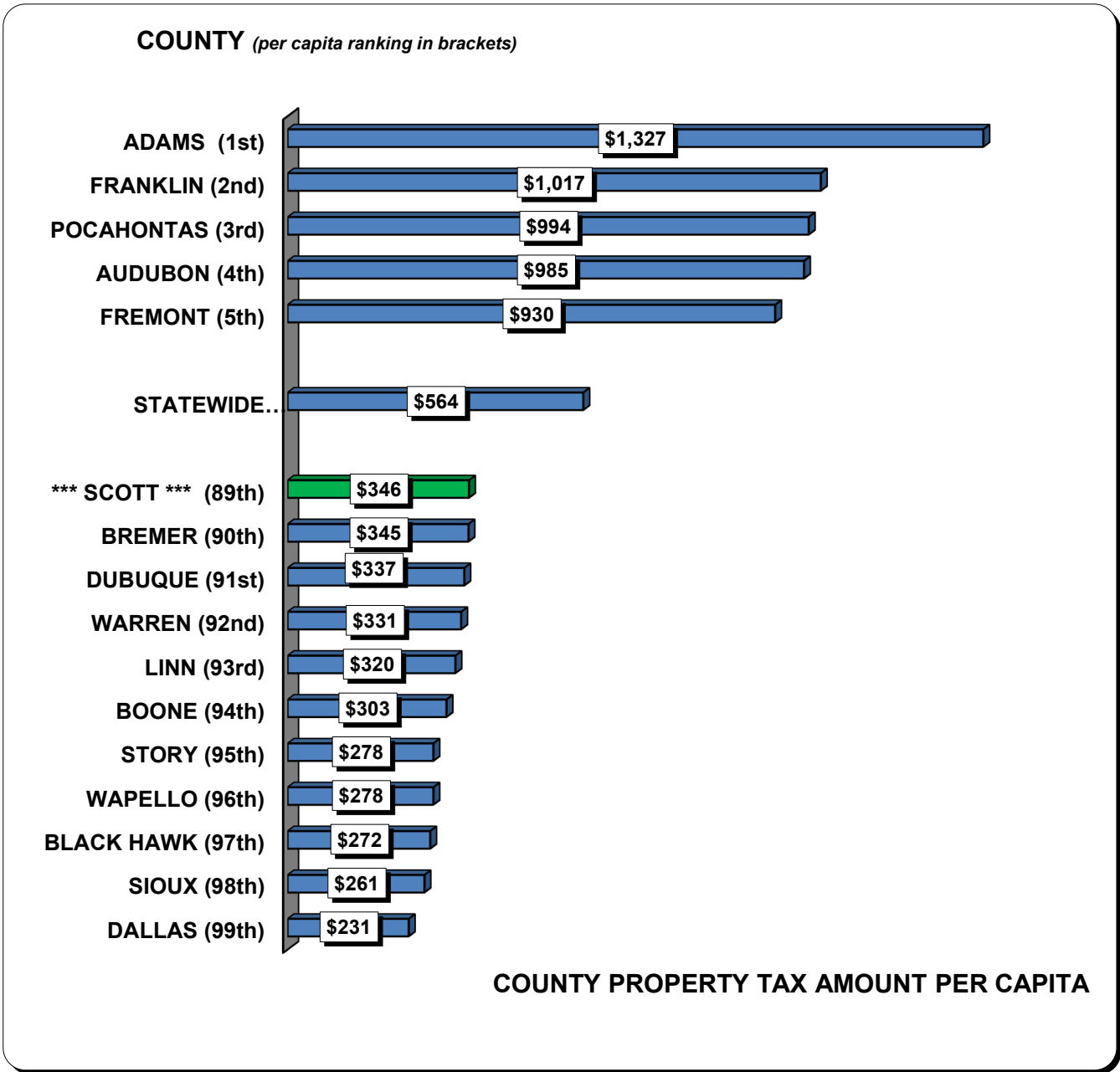
FY23 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks 6th *LOWEST* among the ten largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year 23. Of the four largest counties in Iowa, Scott County ranks the 2nd lowest. These figures are based on 2023 population estimates.

SCOTT COUNTY FY24 BUDGET REVIEW

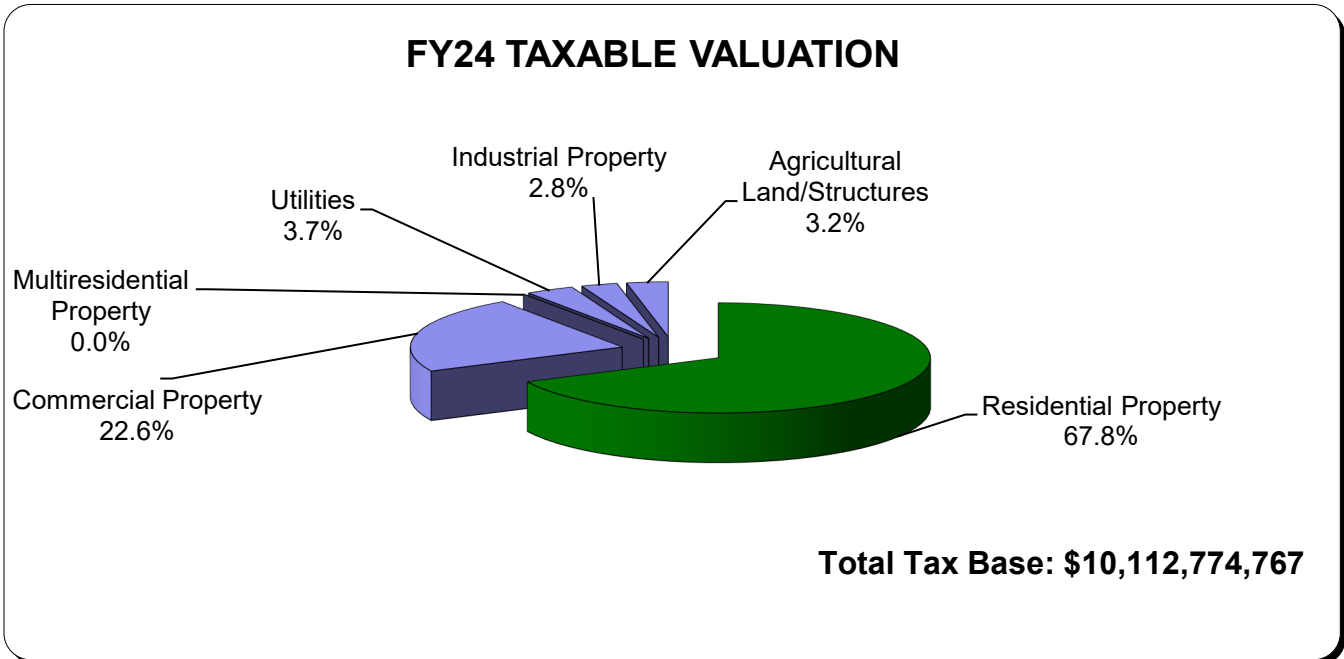
FY23 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES



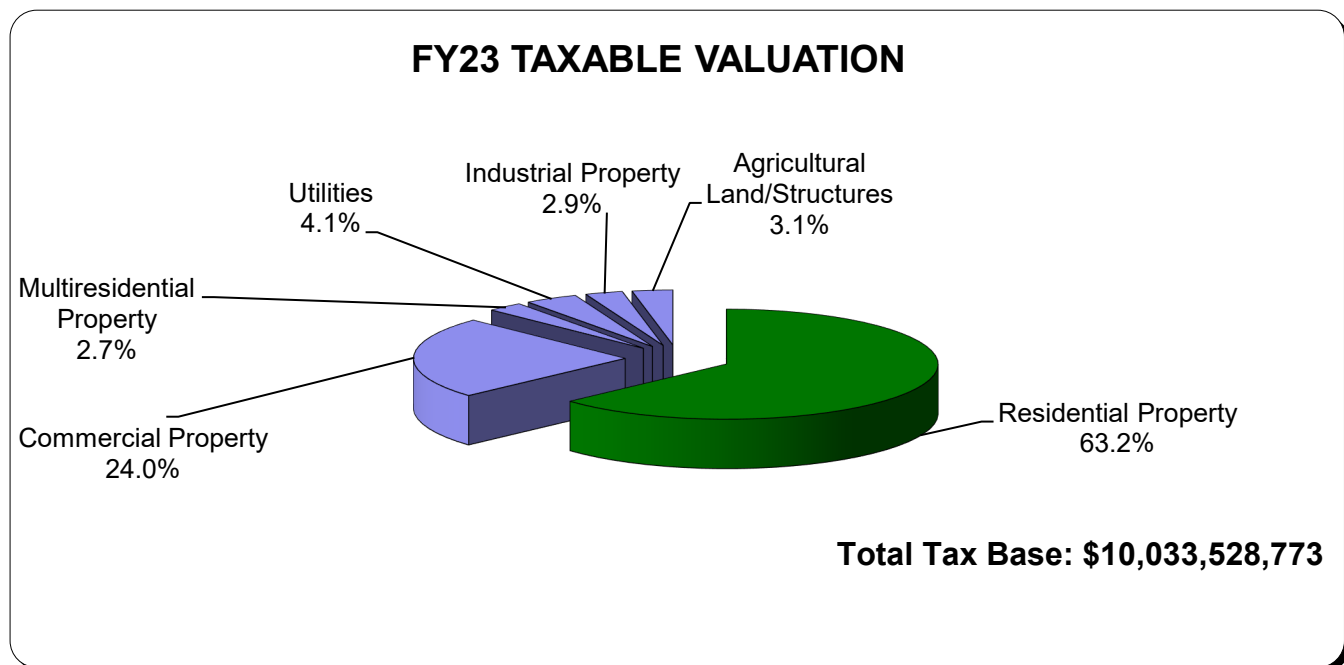
Scott County has the 11TH *LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties for Fiscal Year 23.

**SCOTT COUNTY FY24
BUDGET REVIEW**

TAXABLE VALUATION BY CLASS OF PROPERTY



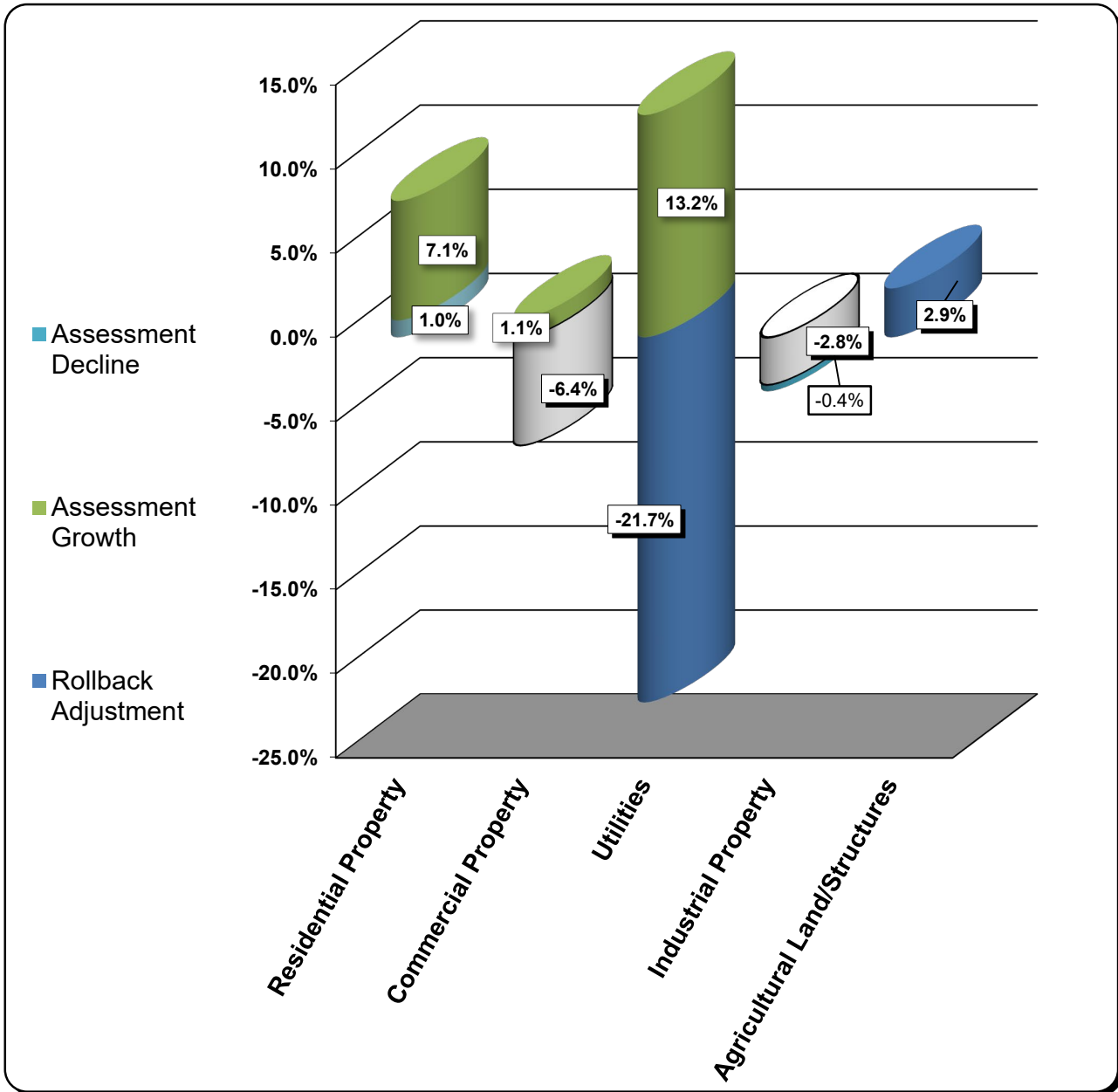
Residential property valuations represent over half of the County's tax base. Residential valuations would represent 72.8%, however, the State mandated rollback percentage shifts the tax burden to other classes. Multiresidential classification was moved to Residential classification as of FY 2024. Additionally, Commercial and Industrial has a new tiered valuation in FY 2024. The growth in tax base between years was 0.8%.



SCOTT COUNTY FY24 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY23 to FY24



The overall taxable valuation amount for Scott County increased 0.8% over the previous year. Commercial taxable valuations decreased 5.3%, due to a new tiered valuation system and assessments. Multi-residential property moved to residential classification. Industrial property decreased 3.2%, due to the new tiered valuation system and assessments. Residential property increased 7.1% in total residential taxable value, however 1.0% was through assessment limitation rollback adjustment and 7.1% was through assessment / reclassification of multi-residential / and revaluation growth. Agricultural land/structures decreased by 3.2%, -2.8% was through assessment rollback limitation growth. These valuations are net of State rollbacks of limitation factors for residential (54.6501%), ag land/structures (91.6430%), commercial (56.4919% for first \$150,000 and then 90.0000%), industrial (56.4919% for first \$150,000 and then 90.0000%), utilities (100%) and railroads (90.0000%).

SCOTT COUNTY FY24 BUDGET REVIEW

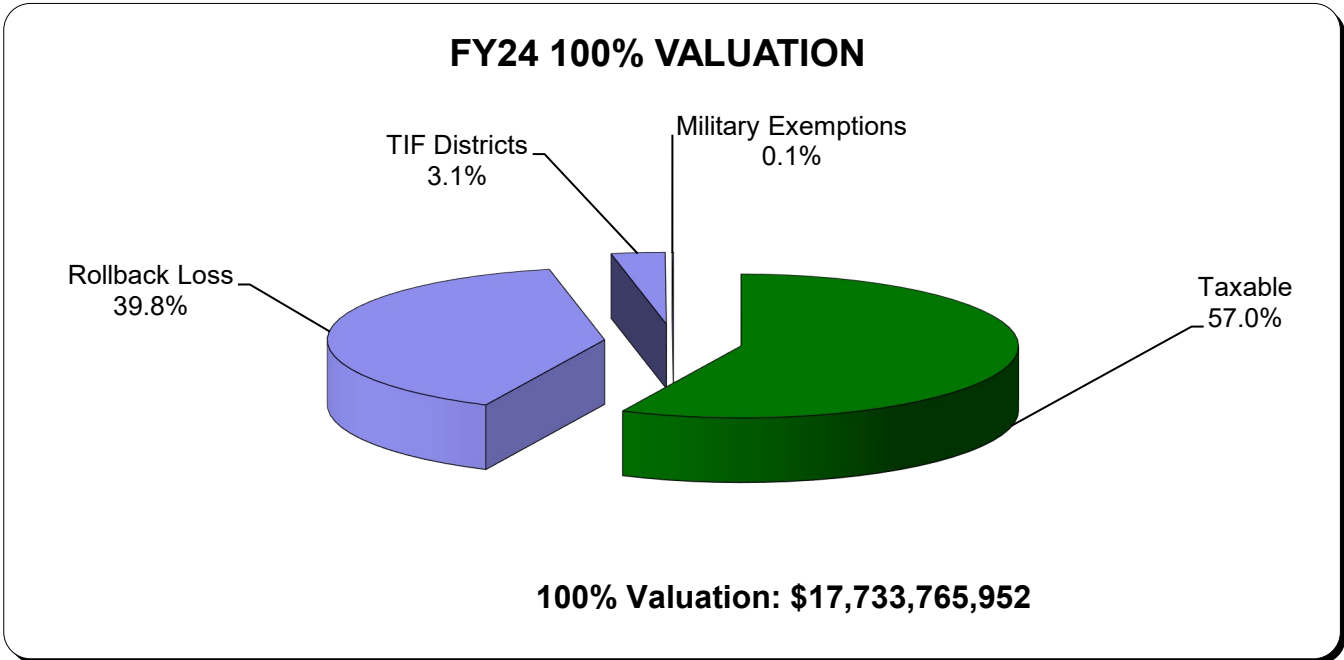
TAXABLE PROPERTY VALUATION COMPARISON

| | January 1,2021 For FY23 | % of Total | January 1,2022 For FY24 | % of Total | Amount Change | % Change |
|------------------------------------|------------------------------------|-----------------------|------------------------------------|-----------------------|--------------------------|---------------------|
| <u>COUNTY-WIDE</u> | | | | | | |
| Residential Property | 6,342,678,065 | 63.2% | 6,858,833,949 | 67.8% | 516,155,884 | 8.1% |
| Commercial Property | 2,411,349,998 | 24.0% | 2,283,889,988 | 22.6% | (127,460,010) | -5.3% |
| Multiresidential | 274,960,679 | 2.7% | - | 0.0% | (274,960,679) | -100.0% |
| Utilities | 406,794,566 | 4.1% | 372,279,726 | 3.7% | (34,514,840) | -8.5% |
| Industrial Property | 287,265,565 | 2.9% | 278,154,221 | 2.8% | (9,111,344) | -3.2% |
| Agricultural Land/Structures | 310,479,900 | 3.1% | 319,616,883 | 3.2% | 9,136,983 | 2.9% |
| All Classes | 10,033,528,773 | 100.0% | 10,112,774,767 | 100.0% | 79,245,994 | 0.8% |
| <u>UNINCORPORATED AREAS</u> | | | | | | |
| Residential Property | 805,010,731 | 66.4% | 836,182,889 | 67.9% | 31,172,158 | 3.9% |
| Commercial Property | 51,249,751 | 4.2% | 45,823,764 | 3.7% | (5,425,987) | -10.6% |
| Multiresidential | 8,966,592 | 0.7% | - | 0.0% | (8,966,592) | -100.0% |
| Utilities | 77,452,100 | 6.4% | 71,404,951 | 5.8% | (6,047,149) | -7.8% |
| Industrial Property | 1,716,129 | 0.1% | 1,416,026 | 0.1% | (300,103) | -17.5% |
| Agricultural Land/Structures | 268,531,706 | 22.1% | 277,553,110 | 22.5% | 9,021,404 | 3.4% |
| Total | 1,212,927,009 | 100.0% | 1,232,380,740 | 100.0% | 19,453,731 | 1.6% |
| Property in Cities | 8,820,601,764 | 87.9% | 8,880,394,027 | 87.8% | 59,792,263 | 0.7% |
| Property in Rural Areas | 1,212,927,009 | 12.1% | 1,232,380,740 | 12.2% | 19,453,731 | 1.6% |
| Total | 10,033,528,773 | 100.0% | 10,112,774,767 | 100.0% | 79,245,994 | 0.8% |

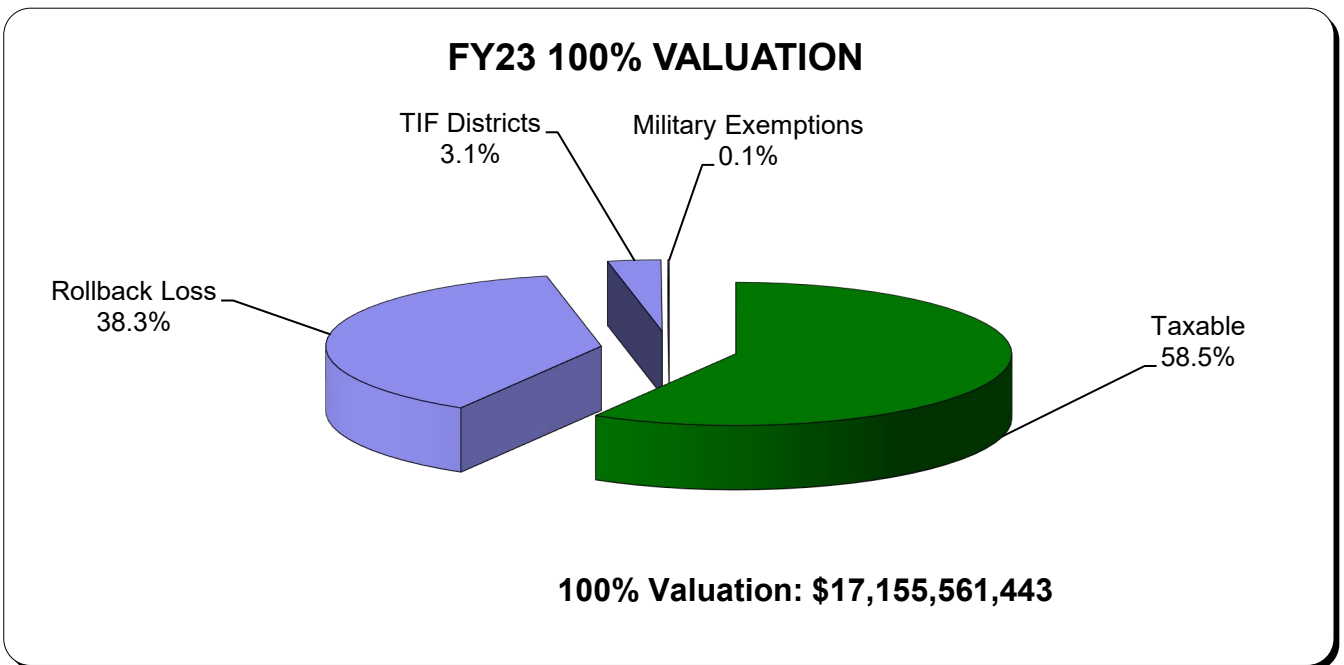
| EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE: | January 1,2021 For FY23 | January 1,2022 For FY24 | Amount Change | % Change |
|--|------------------------------------|------------------------------------|--------------------------|---------------------|
| Tax Increment Financing District Values | 534,009,105 | 555,184,677 | 21,175,572 | 4.0% |
| Military Exemptions | 13,219,576 | 12,513,964 | (705,612) | -5.3% |
| Utilities/Railroads Rollback Amount | 500,613,966 | 654,768,819 | 154,154,853 | 30.8% |
| Ag Land/Structures Rollback Amount | 38,212,500 | 29,146,157 | (9,066,343) | -23.7% |
| Commercial Rollback Amount | 299,087,374 | 456,050,655 | 156,963,281 | 52.5% |
| Industrial | 41,139,594 | 49,109,200 | 7,969,606 | 19.4% |
| Multiresidential | 165,207,795 | - | (165,207,795) | -100.0% |
| Residential Rollback Amount | 5,530,542,760 | 5,864,217,713 | 333,674,953 | 6.0% |
| Total Rollback Loss | 6,574,803,989 | 7,053,292,544 | 478,488,555 | 7.3% |
| Total Excluded Values | 7,122,032,670 | 7,620,991,185 | 498,958,515 | 7.0% |
| Percent of Tax Base Excluded | 41.5% | 43.0% | | |
| 100% Valuation | 17,155,561,443 | 17,733,765,952 | 578,204,509 | 3.4% |

SCOTT COUNTY FY24 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

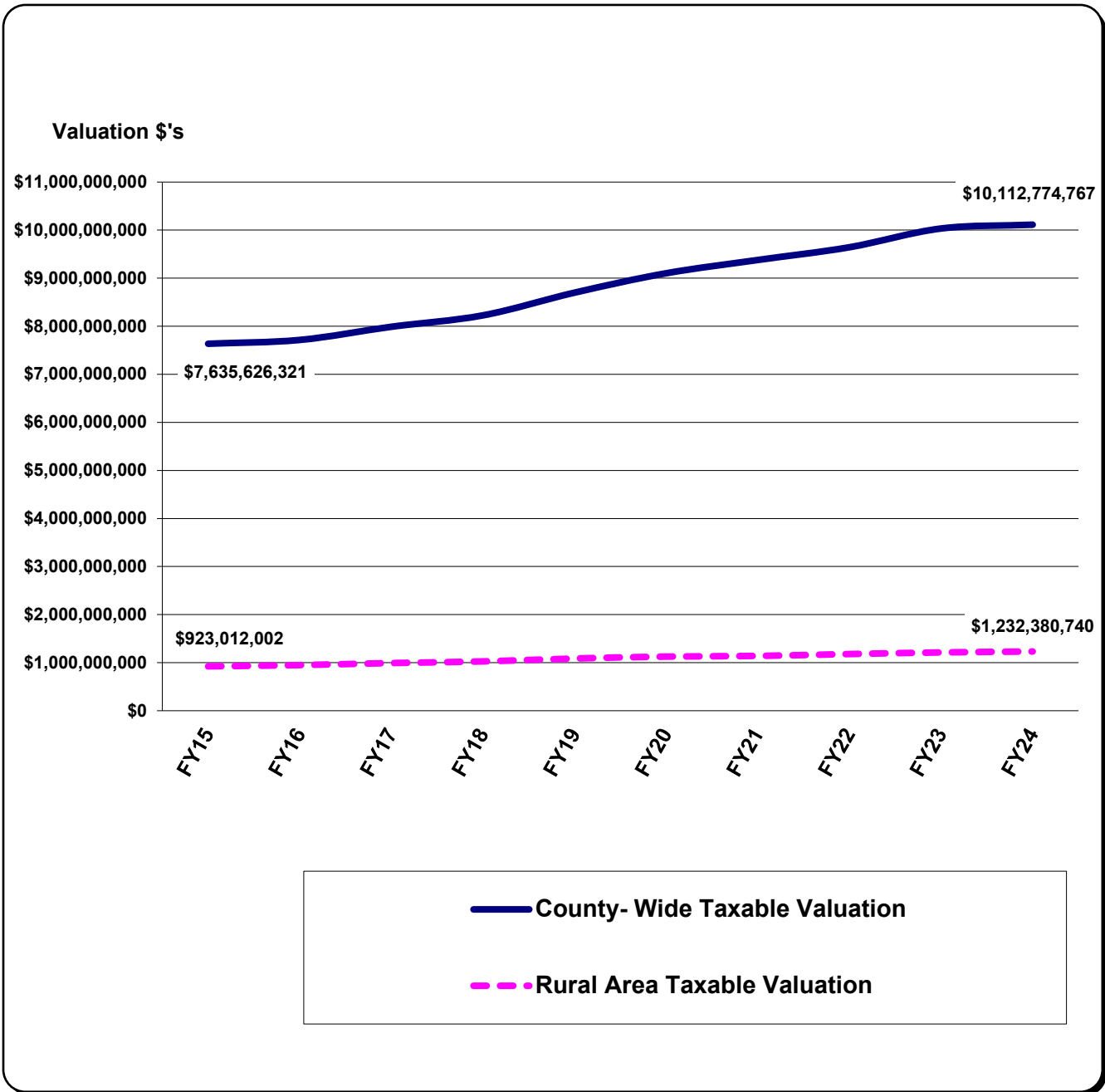


Under current low property tax laws only 57.0% of Scott County's total property tax valuation base is subject to taxation toward the county-wide levy rate calculation. This is 1.5% less than last year's share of 58.5%. Without the rollback adjustments, the growth was 3.4%.



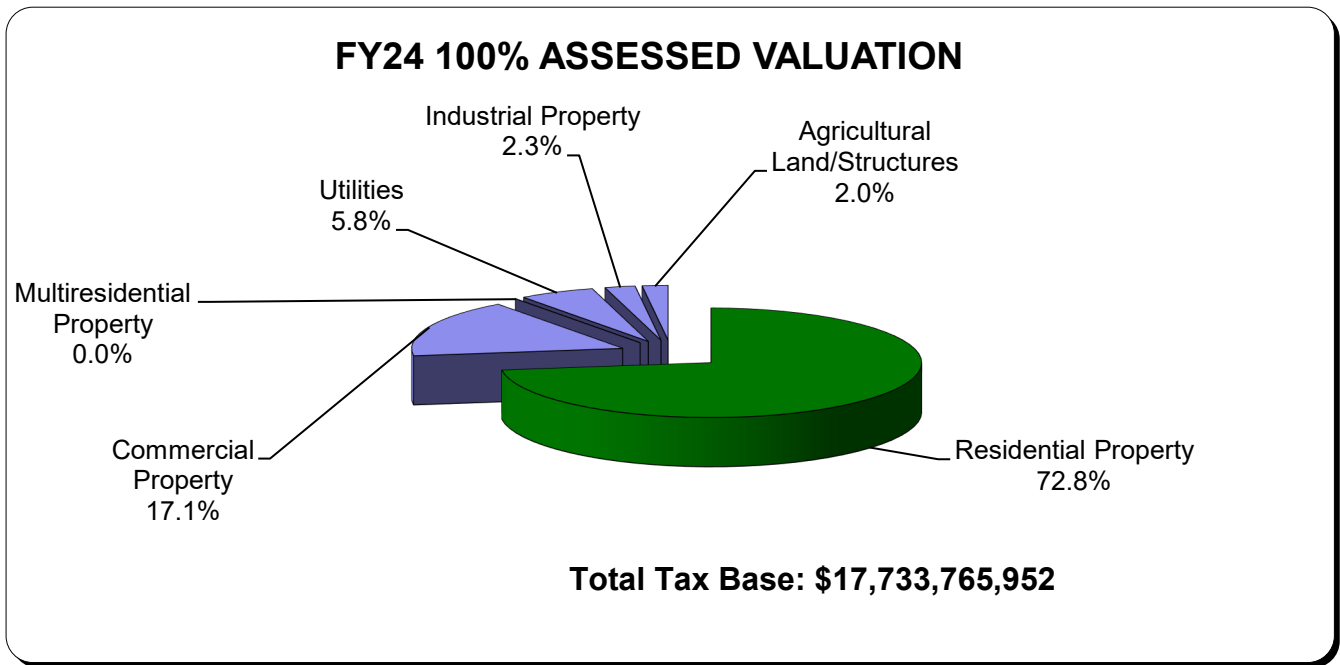
SCOTT COUNTY FY24 BUDGET REVIEW

TEN YEAR TAXABLE VALUATION COMPARISON

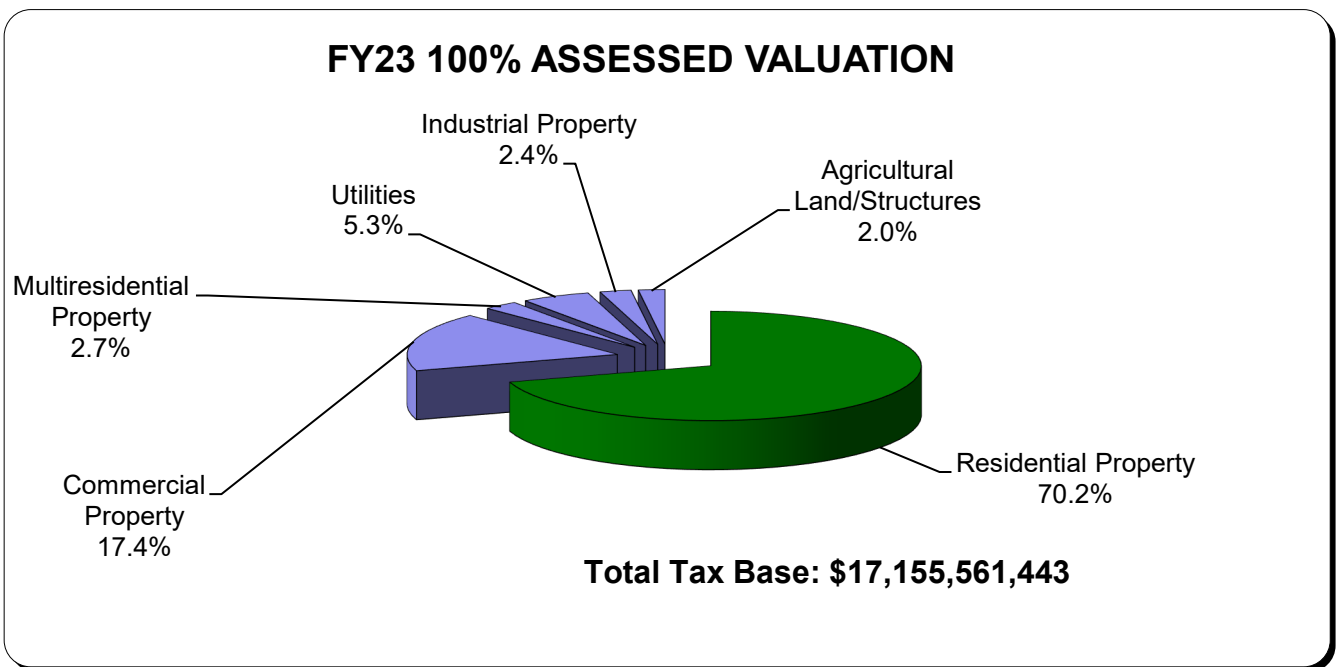


The county-wide taxable valuation has increased an avg of 3.24% per year for 10 years.
The rural area taxable valuation has increased an avg of 3.35% per year for 10 years.

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

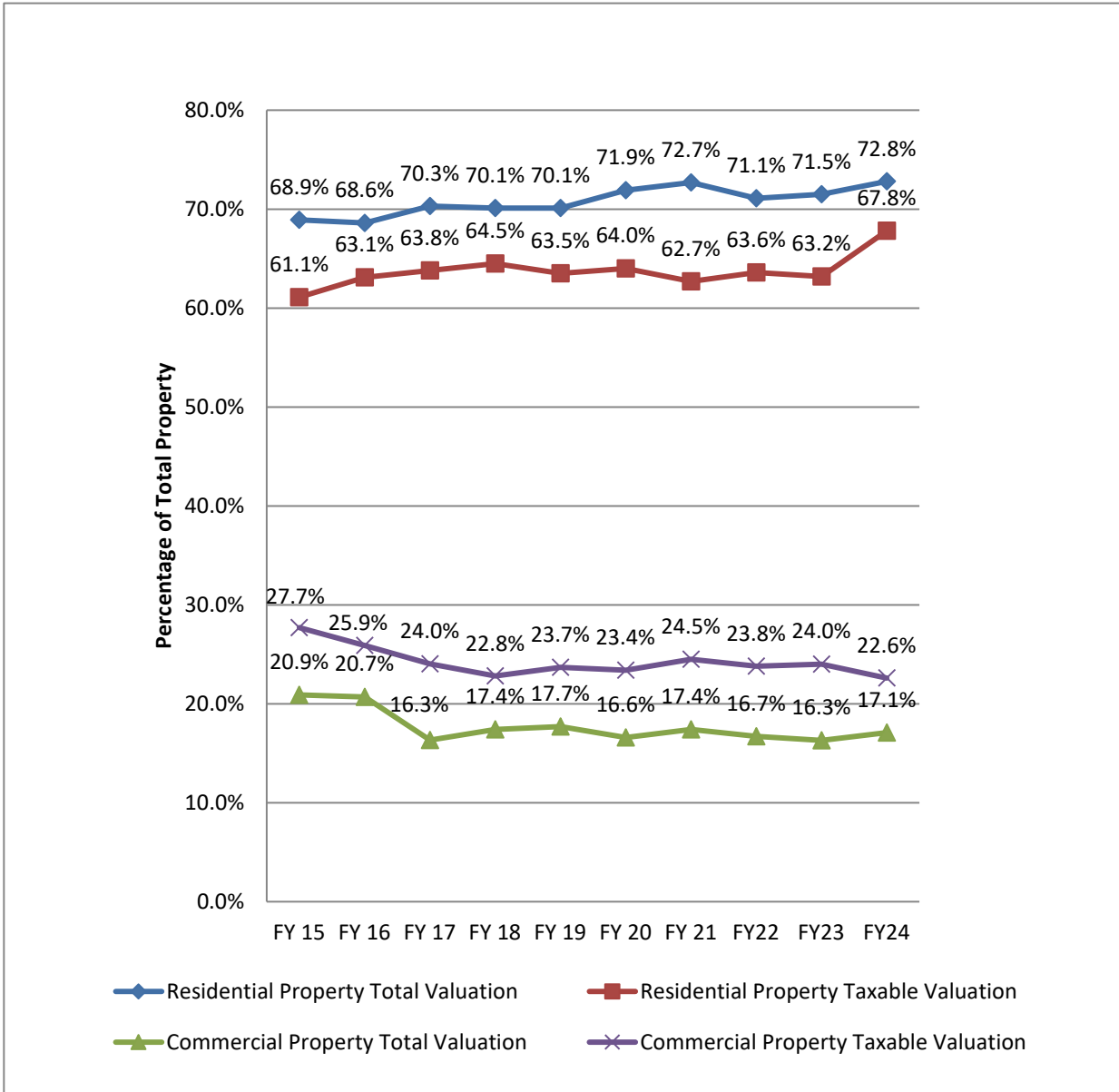


This graph shows the true breakdown of Scott County's tax base *without* State mandated rollbacks, exemptions and TIF districts. Residential property represents 72.8% of the total tax base (compared to 67.8% after rollbacks and exemptions).



SCOTT COUNTY FY24 BUDGET REVIEW

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



The property tax burden is shifted to other classes of property due to the State implementation of commercial and industrial rollback. Additionally in Budget Year 2017, Multiresidential property was reclassified from Commercial to its own classification, and then returned in Budget Year 2024. Percentages represent proportionate share of valuation within the county.

Industrial, Agricultural, Multiresidential and Utility classes are 5.8% or less individually of total valuation and vary approximately 1.5% between full and taxable valuation. These classifications are not included in the above chart.

SCOTT COUNTY FY24 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

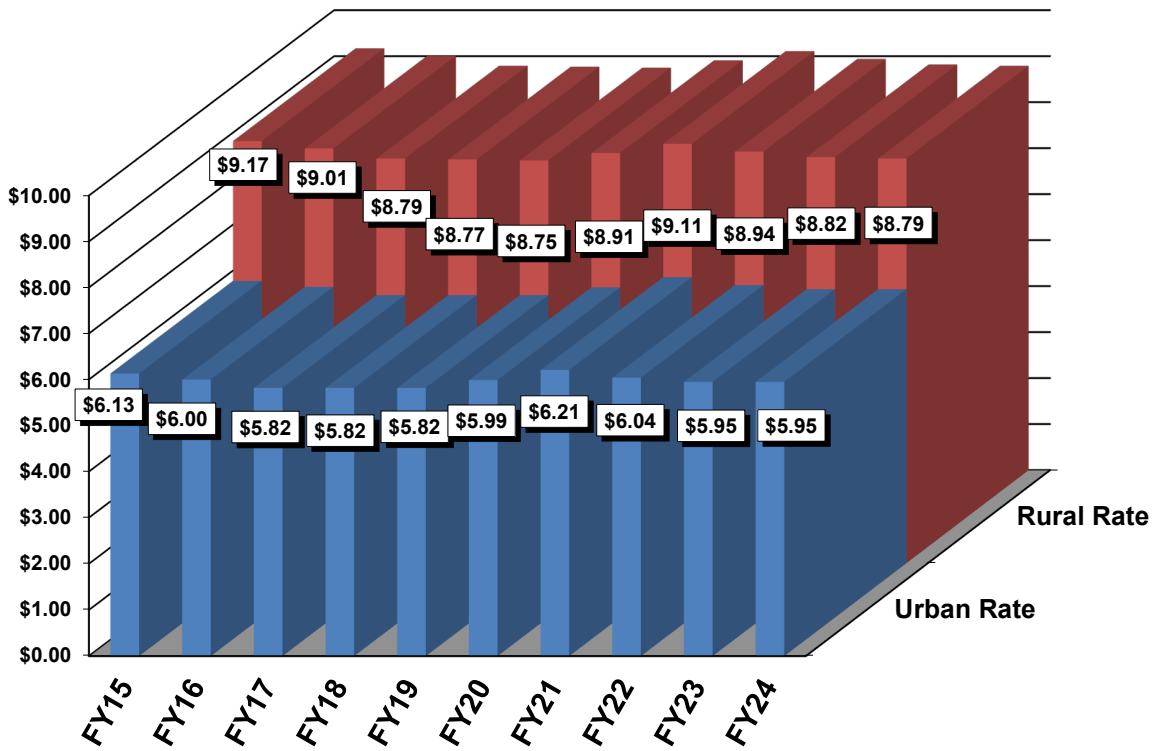
| | <u>FY 23</u> <u>BUDGET</u> | <u>FY 24</u> <u>REQUEST</u> | ---- CHANGE ---- % | <u>AMOUNT</u> | <u>FY 24</u> <u>PROPOSED</u> | ---- CHANGE ---- % | <u>AMOUNT</u> |
|--------------------------------------|-------------------------------|--------------------------------|-----------------------|----------------------------|---------------------------------|-----------------------|--------------------------|
| GROSS TAX LEVY: | | | | | | | |
| Levy Amount before | | | | | | | |
| Local Option Tax | \$ 67,213,400 | \$ 69,357,396 | 3.2% | \$ 2,143,996 | \$ 67,798,528 | 0.9% | \$ 585,128 |
| Less Local Option Tax | <u>5,850,000</u> | <u>5,850,000</u> | 0.0% | - | <u>5,850,000</u> | 0.0% | - |
| Levy Amount | <u>\$ 61,363,400</u> | <u>\$ 63,507,396</u> | 3.5% | <u>\$ 2,143,996</u> | <u>\$ 61,948,528</u> | 1.0% | <u>\$ 585,128</u> |
| BREAKDOWN OF LEVY AMOUNT: | | | | | | | |
| General Fund | \$ 56,759,787 | \$ 58,585,664 | 3.2% | \$ 1,825,877 | \$ 57,099,136 | 0.6% | \$ 339,349 |
| Debt Service Fund | 3,096,168 | 3,240,568 | 4.7% | 144,400 | 3,240,568 | 4.7% | 144,400 |
| Rural Services Fund | <u>3,481,144</u> | <u>3,566,639</u> | 2.5% | <u>85,495</u> | <u>3,494,639</u> | 0.4% | <u>13,495</u> |
| Subtotal Levy | \$ 63,337,099 | \$ 65,392,871 | 3.2% | \$ 2,055,772 | \$ 63,834,343 | 0.8% | \$ 497,244 |
| Less: | | | | | | | |
| Utility Tax Replacement Excise Tax | <u>1,973,699</u> | <u>1,885,475</u> | -4.5% | <u>(88,224)</u> | <u>1,885,815</u> | -4.5% | <u>(87,884)</u> |
| Levy Amount* | <u>\$ 61,363,400</u> | <u>\$ 63,507,396</u> | 3.5% | <u>\$ 2,143,996</u> | <u>\$ 61,948,528</u> | 1.0% | <u>\$ 585,128</u> |

| | <u>FY 23</u> <u>BUDGET</u> | <u>FY 24</u> <u>REQUEST</u> | ---- CHANGE ---- % | <u>AMOUNT</u> | <u>FY 24</u> <u>PROPOSED</u> | ---- CHANGE ---- % | <u>AMOUNT</u> |
|-------------------------------------|-------------------------------|--------------------------------|-----------------------|------------------------|---------------------------------|-----------------------|------------------------|
| TAX LEVY RATES: (note 1) | | | | | | | |
| Urban Levy Rate <i>before</i> | | | | | | | |
| Local Option Tax Applied | <u>\$6.53</u> | <u>\$6.53</u> | | | <u>\$6.53</u> | | |
| Urban Levy Rate <i>after</i> | | | | | | | |
| Local Option Tax Applied | <u>\$5.95</u> | <u>\$5.95</u> | 0.0% | <u>\$0.00</u> | <u>\$5.95</u> | 0.0% | <u>\$0.00</u> |
| Rural Levy Rate <i>before</i> | | | | | | | |
| Local Option Tax Applied | <u>\$9.40</u> | <u>\$9.36</u> | | | <u>\$9.37</u> | | |
| Rural Levy Rate <i>after</i> | | | | | | | |
| Local Option Tax Applied | <u>\$8.82</u> | <u>\$8.78</u> | -0.5% | <u>(\$0.04)</u> | <u>\$8.79</u> | -0.3% | <u>(\$0.03)</u> |

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 FY24 BUDGET REVIEW

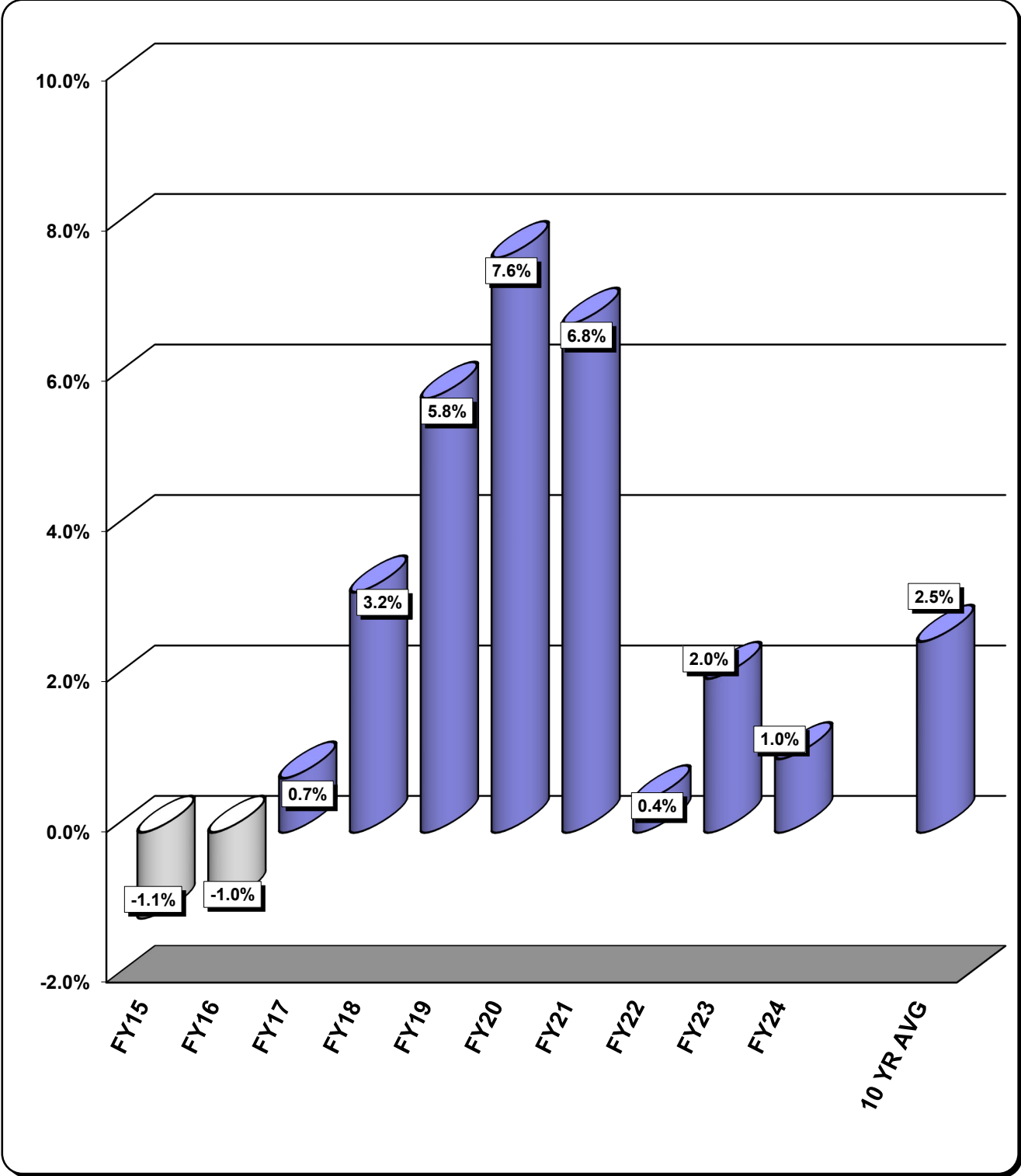
TEN YEAR LEVY RATE COMPARISON



The FY21 rate increased to fund requested organizational changes and debt service for the 2019 bond issuance. The state mandated a reduction of mental health property taxes after the budget was adopted in 2022. The FY 24 urban rate is stable due to valuation growth, a new tiered commercial and industrial valuation and offsetting budgetary reserves in the General fund for capital projects and strategic plan objectives.

SCOTT COUNTY FY24 BUDGET REVIEW

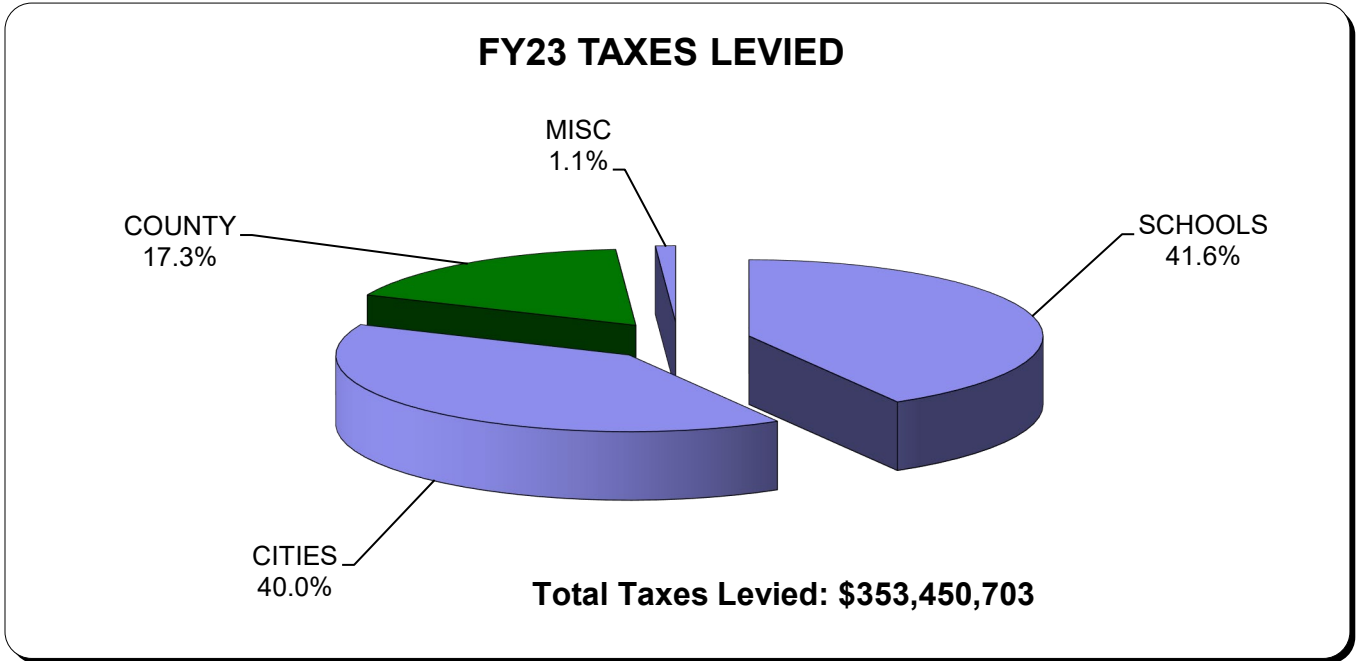
TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY DOLLARS



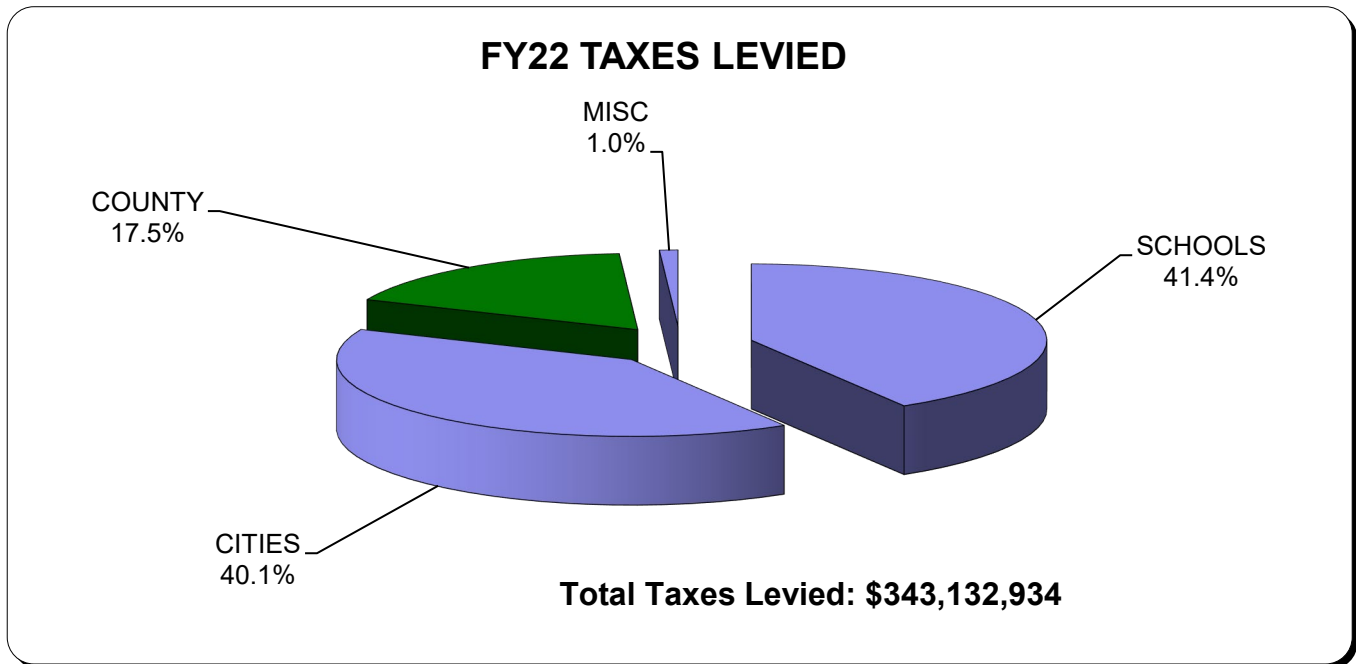
The FY15 decrease was due to the state property tax reform which provided new back fill property tax dollars in FY 2015 and 2016. The FY 20 increase is due to maximizing the Mental Health levy and organizational changes. The FY 21 increase is due to the issuance of debt for the SECC 911 radio project and organizational changes. The FY 23 and FY 24 increase is to supplement the general and capital funds.

SCOTT COUNTY FY24 BUDGET REVIEW

LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY



Scott County represents 17.3% of total property taxes collected from all taxing jurisdictions in the County. Cities and Schools represent 81% all local property taxes collected. FY 24 tax allocations are not yet known, but will be similar to prior years.



SCOTT COUNTY FY24 BUDGET REVIEW

LEVY RATE IMPACT - RESIDENTIAL

| | | | | |
|--|-----------------------------|------------------------------|------------------------------|------------------------------|
| Urban Levy Rate: | \$100,000 | \$172,100 | \$200,000 | \$400,000 |
| | <u>Home</u> | <u>Home</u> | <u>Home</u> | <u>Home</u> |
| Amount of Annual Increase in Property Taxes | \$3.09 0.96% | \$5.32 0.96% | \$6.19 0.96% | \$12.37 0.96% |
| | | | | |
| Rural Levy Rate: | \$100,000 | \$172,100 | \$200,000 | \$400,000 |
| | <u>Home</u> | <u>Home</u> | <u>Home</u> | <u>Home</u> |
| Amount of Annual Increase in Property Taxes | \$2.30 0.48% | \$3.96 0.48% | \$4.61 0.48% | \$9.21 0.48% |
| | | | | |
| | 80 Acres of Land | 120 Acres of Land | 160 Acres of Land | 200 Acres of Land |
| Amount of Annual Increase in Property Taxes | \$30.19 2.90% | \$45.29 2.90% | \$60.38 2.90% | \$75.48 2.90% |
| | | | | |
| Combined Farm Home and Land | \$32.50 | \$49.25 | \$64.99 | \$84.69 |
| | 2.14% | 2.07% | 2.14% | 1.88% |

As of January, 2023 the median value of owner-occupied housing units, 2017 - 2021 was \$172,100 (www.census.gov).

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

| | Fair Market Value | Taxable Value* | | % increase |
|------|----------------------------------|-----------------------|-------------|-------------------|
| | | FY24 | FY23 | |
| Home | \$100,000 | \$54,650 | \$54,130 | 0.96% |
| Home | \$172,100 | \$94,053 | \$93,158 | 0.96% |
| Home | \$200,000 | \$109,300 | \$108,260 | 0.96% |
| Home | \$400,000 | \$218,600 | \$216,521 | 0.96% |

| Farm Land/Structures Taxable Value** | | | | |
|---|--------------|-------------|-------------|-------------------|
| | Acres | FY24 | FY23 | % increase |
| | 80 | \$121,840 | \$117,840 | 3.39% |
| | 120 | \$182,760 | \$176,760 | 3.39% |
| | 160 | \$243,680 | \$235,680 | 3.39% |
| | 200 | \$304,600 | \$294,600 | 3.39% |

| Assessment Limitation | FY24 | FY23 | FY22 |
|------------------------------------|-------------|-------------|-------------|
| Ag | 91.64% | 89.04% | 84.03% |
| Residential | 54.65% | 54.13% | 56.41% |
| | | | |
| Taxable farmland/acre** | FY24 | FY23 | FY22 |
| \$ | 1,523 | \$ 1,473 | \$ 1,475 |

**SCOTT COUNTY FY24
BUDGET REVIEW**

LEVY RATE IMPACT - COMMERCIAL / INDUSTRIAL

| Urban Levy Rate: | <u>\$250,000 Commercial</u> | <u>\$1,000,000 Commercial</u> | <u>\$3,000,000 Commercial</u> | <u>\$5,000,000 Commercial</u> |
|--|--|--|--|--|
| Amount of Annual Increase in Property Taxes | -\$315.50 -23.6% | -\$315.50 -5.9% | -\$315.50 -2.0% | -\$315.50 -1.2% |
| Rural Levy Rate: | <u>\$250,000 Commercial</u> | <u>\$1,000,000 Commercial</u> | <u>\$3,000,000 Commercial</u> | <u>\$5,000,000 Commercial</u> |
| Amount of Annual Increase in Property Taxes | -\$474.86 -23.9% | -\$503.04 -6.3% | -\$578.19 -2.4% | -\$653.34 -1.6% |

Beginning in FY 2024, the taxable value for commercial and industrial property is changed to the first \$150,000 at the current residential rate and then the remainder of the property at 90% fair market value.

| | <u>Fair Market Value</u> | <u>Taxable Value* FY24</u> | <u>FY23</u> | <u>% increase</u> |
|------------|---|---------------------------------------|--------------------|--------------------------|
| Commercial | \$250,000 | \$171,975 | \$225,000 | -23.57% |
| Commercial | \$1,000,000 | \$846,975 | \$900,000 | -5.89% |
| Commercial | \$3,000,000 | \$2,646,975 | \$2,700,000 | -1.96% |
| Commercial | \$5,000,000 | \$4,446,975 | \$4,500,000 | -1.18% |

**Scott
County
-Iowa-**

**Annual Budget
for Fiscal Year
2024**



SCOTT COUNTY FY24 BUDGET REVIEW

SCHEDULE OF INTERFUND TRANSFERS

| | <u>June 30, 2021</u> <u>Actual</u> | <u>June 30, 2022</u> <u>Actual</u> | <u>June 30, 2023</u> <u>Projected</u> | <u>June 30, 2024</u> <u>Recommended</u> |
|--|---------------------------------------|---------------------------------------|--|--|
| BUDGETED FUNDS | | | | |
| General Fund | | | | |
| General Basic - Supplemental tax levy | \$ 7,069,263 | \$ 6,517,755 | \$ 2,232,470 | \$ 4,850,567 |
| Recorders Record Management - Recorders Fees | 20,000 | 20,000 | 20,000 | 20,000 |
| General Supplemental - Supplemental tax levy | (7,069,263) | (6,517,755) | (2,232,470) | (4,850,567) |
| Secondary Roads - Tax Support | (970,000) | (997,000) | (1,040,000) | (1,047,000) |
| Capital Improvements - Tax Support | (2,970,000) | (2,970,000) | (4,646,600) | (4,471,600) |
| Capital Improvements - Assigned / Special | (1,928,998) | (7,440,973) | (6,808,591) | (3,925,000) |
| Vehicle Replacement - Tax Support | (400,000) | (325,000) | - | - |
| Conservation CIP - Charges for Services | (167,949) | - | - | - |
| Health Insurance Fund - Budgetary Savings | - | - | 1,300,000 | - |
| Total General Fund | <u>(6,416,947)</u> | <u>(11,712,973)</u> | <u>(11,175,191)</u> | <u>(9,423,600)</u> |
| Special Revenue Funds | | | | |
| ARPA Grant Fund | | | | |
| Capital Improvements - Projects | - | - | (12,725,000) | (3,350,000) |
| Vehicle Replacement - Projects | - | - | (550,000) | (375,000) |
| Secondary Roads - Projects | - | - | - | (10,000,000) |
| Total ARPA Grant Fund | <u>-</u> | <u>-</u> | <u>(13,275,000)</u> | <u>(13,725,000)</u> |
| Rural Services Fund | | | | |
| Secondary Roads - Tax Support | <u>(2,755,000)</u> | <u>(2,848,000)</u> | <u>(2,930,000)</u> | <u>(2,978,000)</u> |
| Recorder's Record Management | | | | |
| General Fund - Recorders Fees | (20,000) | (20,000) | (20,000) | (20,000) |
| Capital Improvements - Recorders Management | <u>(25,000)</u> | <u>(25,000)</u> | <u>(25,000)</u> | <u>(25,000)</u> |
| Total Recorders Management | (45,000) | (45,000) | (45,000) | (45,000) |
| Secondary Roads | | | | |
| ARPA Grant Fund - Projects | - | - | - | 10,000,000 |
| General Fund - Tax Support | 970,000 | 997,000 | 1,040,000 | 1,047,000 |
| Rural Services Fund - Tax Support | <u>2,755,000</u> | <u>2,848,000</u> | <u>2,930,000</u> | <u>2,978,000</u> |
| Total Secondary Roads | 3,725,000 | 3,845,000 | 3,970,000 | 14,025,000 |

SCOTT COUNTY FY24 BUDGET REVIEW

SCHEDULE OF INTERFUND TRANSFERS

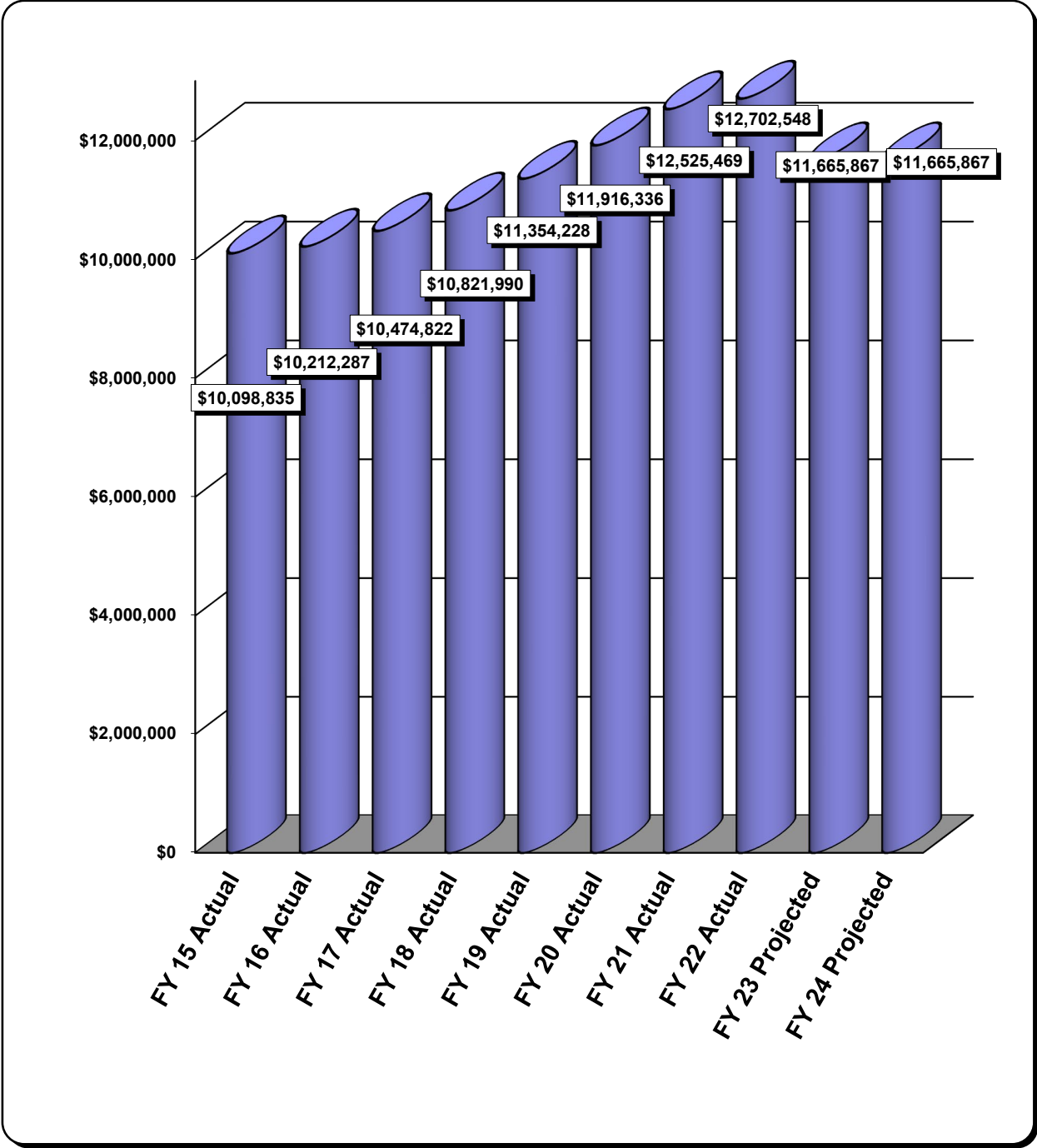
| | <u>June 30, 2021</u> <u>Actual</u> | <u>June 30, 2022</u> <u>Actual</u> | <u>June 30, 2023</u> <u>Projected</u> | <u>June 30, 2024</u> <u>Recommended</u> |
|---|---------------------------------------|---------------------------------------|--|--|
| Capital Improvements | | | | |
| Capital Improvements | | | | |
| General - Tax Levy | 2,970,000 | 2,970,000 | 4,646,600 | 4,471,600 |
| General - Transfer of Assigned Fund Balance | 1,928,998 | 7,440,973 | 6,808,591 | 3,925,000 |
| ARPA Grant Fund- Projects | - | - | 12,725,000 | 3,350,000 |
| Recorders Record Management - Project | 25,000 | 25,000 | 25,000 | 25,000 |
| Conservation Equipment Reserve- Transfer of Reserve | - | - | 200,000 | 281,000 |
| Conservation CIP Reserve - Project Support | 141,112 | (102,914) | 441,750 | 440,000 |
| Conservation Equipment Reserve - Reassignment of Project Budget | (82,372) | (60,201) | - | - |
| Vehicle Replacement | | | | |
| General - Tax Levy | 400,000 | 325,000 | - | - |
| ARPA Grant Fund- Projects | - | - | 550,000 | 375,000 |
| Conservation Equipment Reserve | | | | |
| Capital Improvement - Reassignment of Project Budget | 82,372 | 60,201 | - | - |
| Capital Improvement - Transfer of Reserve | - | - | (200,000) | (281,000) |
| Conservation CIP Reserves - Transfer of Reserve | - | - | - | - |
| Conservation CIP Reserve | | | | |
| Conservation Charges for Services | 167,949 | 102,914 | - | - |
| Conservation Equipment Reserve- Transfer of Reserve | - | - | - | - |
| Conservation Improvements - Project Support | (141,112) | - | (441,750) | (440,000) |
| Total Capital Improvements | <u>5,491,947</u> | <u>10,760,973</u> | <u>24,755,191</u> | <u>12,146,600</u> |
| Non Budgeted Fund | | | | |
| Health Insurance Fund | | | | |
| Budgetary Savings | - | - | (1,300,000.00) | - |
| Total Transfers In | 16,529,694 | 21,306,843 | 32,919,411 | 31,763,167 |
| Total Transfers Out | <u>(16,529,694)</u> | <u>(21,306,843)</u> | <u>(32,919,411)</u> | <u>(31,763,167)</u> |
| Net Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

FUND BALANCE REVIEW

| | June 30, 2021 <u>Actual</u> | June 30, 2022 <u>Actual</u> | June 30, 2023 <u>Projected</u> | June 30, 2024 <u>Projected</u> |
|---|--------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| BUDGETED FUNDS | | | | |
| General Fund | | | | |
| Nonspendable Prepaid Expenses | \$ 167,299 | \$ 178,907 | \$ 178,907 | \$ 178,907 |
| Restricted for Other Statutory Programs | 445,493 | 575,807 | 460,807 | 335,807 |
| Assigned for Capital Projects | 7,439,973 | 5,393,591 | 3,800,000 | 300,000 |
| Assigned for Claim Liabilities | 306,891 | 401,209 | 330,000 | 330,000 |
| Assigned for Strategic Planning Initiatives | 313,920 | 377,556 | - | - |
| Unassigned | <u>12,525,469</u> | <u>12,702,548</u> | <u>11,665,867</u> | <u>11,665,867</u> |
| Total General Fund | 21,199,045 | 19,629,618 | 16,435,581 | 12,810,581 |
| Special Revenue Funds | | | | |
| ARPA Fund | - | (115,561) | 73,549 | 453,449 |
| MH-DD Fund | 672,340 | - | - | - |
| Opioid Fund | - | - | 1,351,169 | 1,111,463 |
| Rural Services Fund | 131,460 | 120,009 | 176,550 | 176,550 |
| Recorder's Record Management | 73,063 | 63,433 | 50,133 | 38,033 |
| Secondary Roads | <u>6,139,682</u> | <u>8,383,300</u> | <u>4,466,308</u> | <u>2,178,297</u> |
| Total Special Revenue Funds | 7,016,545 | 8,451,181 | 6,117,709 | 3,957,792 |
| Debt Service | | | | |
| Scott Solid Waste Commission | | | | |
| Revenue Bond | 6,460,000 | 6,080,000 | 5,685,000 | 5,275,000 |
| Debt Service Remaining Fund Balance | <u>486,919</u> | <u>414,378</u> | <u>386,887</u> | <u>464,709</u> |
| Total Debt Service Fund | 6,946,919 | 6,494,378 | 6,071,887 | 5,739,709 |
| Capital Improvements | | | | |
| Capital Improvements-General | 7,278,277 | 9,112,974 | 8,277,545 | 1,023,575 |
| Bond Issuance | 2,243,426 | 1,023,501 | - | - |
| Vehicle Replacement | 90,518 | 346,008 | 349,908 | 146,908 |
| Conservation Equipment Reserve | 989,841 | 1,136,327 | 1,105,927 | 919,027 |
| Conservation CIP Reserve | <u>1,143,490</u> | <u>1,295,303</u> | <u>908,753</u> | <u>512,153</u> |
| Total Capital Improvements | 11,745,552 | 12,914,113 | 10,642,133 | 2,601,663 |
| Total Budgeted Funds | 46,908,061 | 47,489,290 | 39,267,310 | 25,109,745 |
| Non-Budgeted Funds | | | | |
| (Net Assets) | | | | |
| Golf Course Enterprise | <u>2,445,039</u> | <u>2,354,909</u> | <u>2,132,737</u> | <u>2,000,005</u> |
| Grand Total All County Funds | <u>\$ 49,353,100</u> | <u>\$ 49,844,199</u> | <u>\$ 41,400,047</u> | <u>\$ 27,109,750</u> |
| General Fund Expenditures | 37,469,070 | 37,908,658 | 43,679,473 | 44,300,463 |
| General Supplemental Expenditures | <u>25,158,272</u> | <u>25,601,822</u> | <u>28,107,803</u> | <u>28,087,673</u> |
| | <u>62,627,342</u> | <u>63,510,480</u> | <u>71,787,276</u> | <u>72,388,136</u> |
| Unassigned Fund Balance | <u>12,525,469</u> | <u>12,702,548</u> | <u>11,665,867</u> | <u>11,665,867</u> |
| | 20.0% | 20.0% | 16.3% | 16.1% |

SCOTT COUNTY FY24 BUDGET REVIEW

**GENERAL FUND UNASSIGNED ENDING FUND BALANCE
TEN YEAR COMPARISON**



The recommended FY24 General Fund unassigned ending fund balance is expected to be at \$11,665,867 which represents 16.15% of general fund expenditures. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

| | <u>FY23</u> <u>Budget</u> | <u>FY24</u> <u>Request</u> | <u>%</u> <u>Change</u> | <u>Amount</u> <u>Increase</u> <u>(Decrease)</u> | <u>Admin</u> <u>REC</u> | <u>%</u> <u>Change</u> | <u>Amount</u> <u>Increase</u> <u>(Decrease)</u> |
|---------------------------------------|------------------------------|-------------------------------|---------------------------|---|----------------------------|---------------------------|---|
| Administration | \$ 899,304 | \$ 744,359 | -17.2% | \$ (154,945) | \$ 744,359 | -17.2% | \$ (154,945) |
| Attorney | 5,920,480 | 6,076,050 | 2.6% | 155,570 | 6,064,088 | 2.4% | 143,608 |
| Auditor | 2,157,942 | 2,209,529 | 2.4% | 51,587 | 2,205,574 | 2.2% | 47,632 |
| Authorized Agencies | 11,114,144 | 11,165,177 | 0.5% | 51,033 | 10,504,113 | -5.5% | (610,031) |
| Capital Improvements (general) | 28,391,500 | 23,211,070 | -18.2% | (5,180,430) | 22,961,070 | -19.1% | (5,430,430) |
| Community Services | 1,549,028 | 1,575,670 | 1.7% | 26,642 | 1,675,670 | 8.2% | 126,642 |
| Conservation (net of golf course) | 4,350,405 | 4,405,262 | 1.3% | 54,857 | 4,405,262 | 1.3% | 54,857 |
| Debt Service | 4,850,800 | 4,864,399 | 0.3% | 13,599 | 4,864,399 | 0.3% | 13,599 |
| Facility & Support Services | 4,836,335 | 4,881,287 | 0.9% | 44,952 | 4,881,287 | 0.9% | 44,952 |
| Health | 7,758,558 | 7,335,397 | -5.5% | (423,161) | 7,135,160 | -8.0% | (623,398) |
| Human Resources | 539,014 | 607,878 | 12.8% | 68,864 | 607,878 | 12.8% | 68,864 |
| Human Services | 86,452 | 84,452 | -2.3% | (2,000) | 84,452 | -2.3% | (2,000) |
| Information Technology | 3,418,092 | 3,554,092 | 4.0% | 136,000 | 3,604,092 | 5.4% | 186,000 |
| Non-Departmental | 4,234,163 | 3,717,416 | -12.2% | (516,747) | 3,827,586 | -9.6% | (406,577) |
| Planning & Development | 535,108 | 581,069 | 8.6% | 45,961 | 581,069 | 8.6% | 45,961 |
| Recorder | 939,619 | 923,727 | -1.7% | (15,892) | 919,772 | -2.1% | (19,847) |
| Secondary Roads | 10,877,500 | 20,905,000 | 92.2% | 10,027,500 | 20,905,000 | 92.2% | 10,027,500 |
| Sheriff | 21,115,653 | 21,562,399 | 2.1% | 446,746 | 21,532,184 | 2.0% | 416,531 |
| Supervisors | 403,982 | 413,889 | 2.5% | 9,907 | 404,431 | 0.1% | 449 |
| Treasurer | 3,055,240 | 2,960,017 | -3.1% | (95,223) | 2,956,062 | -3.2% | (99,178) |
| Youth Justice & Rehabilitative Center | 2,335,186 | 2,532,249 | 8.4% | 197,063 | 2,232,252 | -4.4% | (102,934) |
| SUBTOTAL | 119,368,505 | 124,310,388 | 4.1% | 4,941,883 | 123,095,760 | 3.1% | 3,727,255 |
| Golf Course Operations | 1,351,776 | 1,332,782 | -1.4% | (18,994) | 1,332,782 | -1.4% | (18,994) |
| TOTAL | <u>\$120,720,281</u> | <u>\$ 125,643,170</u> | 4.1% | <u>\$ 4,922,889</u> | <u>\$ 124,428,542</u> | 3.1% | <u>\$ 3,708,261</u> |

SCOTT COUNTY FY24 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

| | <u>FY23 Budget</u> | <u>FY24 Request</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> | <u>Admin REC</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> |
|---|------------------------------|------------------------------|---------------------|---|------------------------------|---------------------|---|
| Attorney | \$ 456,225 | \$ 456,225 | 0.0% | - | \$ 456,225 | 0.0% | - |
| Auditor | 42,350 | 172,350 | 307.0% | 130,000 | 172,350 | 307.0% | 130,000 |
| Authorized Agencies | 10,000 | 10,000 | 0.0% | - | - | -100.0% | (10,000) |
| Capital Improvements (general) | 2,454,000 | 2,751,500 | 12.1% | 297,500 | 2,751,500 | 12.1% | 297,500 |
| Community Services | 751,725 | 768,562 | 2.2% | 16,837 | 816,562 | 8.6% | 64,837 |
| Conservation (net of golf course) | 1,822,279 | 1,861,029 | 2.1% | 38,750 | 1,861,029 | 2.1% | 38,750 |
| Debt Service | 1,359,632 | 1,213,831 | -10.7% | (145,801) | 1,213,831 | -10.7% | (145,801) |
| Facility & Support Services | 277,770 | 385,820 | 38.9% | 108,050 | 385,820 | 38.9% | 108,050 |
| Health | 2,790,061 | 2,391,251 | -14.3% | (398,810) | 2,391,251 | -14.3% | (398,810) |
| Human Resources | 500 | 500 | 0.0% | - | 500 | 0.0% | - |
| Human Services | 35,000 | 35,000 | 0.0% | - | 35,000 | 0.0% | - |
| Information Technology | 261,563 | 261,563 | 0.0% | - | 261,563 | 0.0% | - |
| Non-Departmental | 16,963,850 | 15,294,129 | -9.8% | (1,669,721) | 15,294,129 | -9.8% | (1,669,721) |
| Planning & Development | 292,720 | 294,720 | 0.7% | 2,000 | 294,720 | 0.7% | 2,000 |
| Recorder | 1,097,350 | 1,045,050 | -4.8% | (52,300) | 1,045,050 | -4.8% | (52,300) |
| Secondary Roads | 5,092,148 | 4,591,989 | -9.8% | (500,159) | 4,591,989 | -9.8% | (500,159) |
| Sheriff | 1,577,548 | 1,489,548 | -5.6% | (88,000) | 1,489,548 | -5.6% | (88,000) |
| Treasurer | 2,993,950 | 3,478,550 | 16.2% | 484,600 | 3,934,450 | 31.4% | 940,500 |
| Youth Justice & Rehabilitation Center | <u>580,500</u> | <u>571,500</u> | -1.6% | <u>(9,000)</u> | <u>571,500</u> | -1.6% | <u>(9,000)</u> |
| SUBTOTAL DEPT REVENUES | 38,859,171 | 37,073,117 | -4.6% | (1,786,054) | 37,567,017 | -3.3% | (1,292,154) |
| Revenues not included in above department totals: | | | | | | | |
| Gross Property Taxes | 61,347,324 | 63,507,396 | 3.5% | 2,160,072 | 61,948,528 | 1.0% | 601,204 |
| Local Option Taxes | 5,850,000 | 5,850,000 | 0.0% | - | 5,850,000 | 0.0% | - |
| Utility Tax Replacement Excise Tax | 1,989,775 | 1,885,475 | -5.2% | (104,300) | 1,885,815 | -5.2% | (103,960) |
| Other Taxes | 68,260 | 60,976 | -10.7% | (7,284) | 60,976 | -10.7% | (7,284) |
| General Investment Earnings | 10,250 | 422,000 | 4017.1% | 411,750 | 422,000 | 4017.1% | 411,750 |
| Other State Tax Replc Credits | <u>1,399,865</u> | <u>1,203,859</u> | <u>-14.0%</u> | <u>(196,006)</u> | <u>1,203,859</u> | <u>-14.0%</u> | <u>(196,006)</u> |
| SUB-TOTAL REVENUES (Budgeted Funds) | 109,524,645 | 110,002,823 | 0.4% | 478,178 | 108,938,195 | -0.5% | (586,450) |
| Golf Course Operations | <u>1,097,700</u> | <u>1,200,050</u> | <u>9.3%</u> | <u>102,350</u> | <u>1,200,050</u> | <u>9.3%</u> | <u>102,350</u> |
| TOTAL | \$ <u>110,622,345</u> | \$ <u>111,202,873</u> | 0.5% | \$ <u>580,528</u> | \$ <u>110,138,245</u> | -0.4% | \$ <u>(484,100)</u> |

SCOTT COUNTY FY24 BUDGET REVIEW

PERSONNEL SUMMARY (FTE's)

| <u>Department</u> | <u>FY 23 Budget</u> | <u>FY 23 Estimate Changes</u> | <u>FY 23 Adjusted Budget</u> | <u>FY 24 Dept Req Changes</u> | <u>FY 24 Dept Request</u> | <u>FY 24 Admin Rec</u> | <u>FY 24 Proposed</u> |
|---|-------------------------|---------------------------------------|--------------------------------------|---------------------------------------|-----------------------------------|--------------------------------|---------------------------|
| Administration | 5.75 | (0.50) | 5.25 | - | 5.25 | - | 5.25 |
| Attorney | 40.50 | 1.00 | 41.50 | - | 41.50 | - | 41.50 |
| Auditor | 16.15 | (1.00) | 15.15 | - | 15.15 | - | 15.15 |
| Community Services | 11.00 | - | 11.00 | - | 11.00 | - | 11.00 |
| Conservation (net of golf course) | 49.10 | - | 49.10 | 2.00 | 51.10 | 2.00 | 51.10 |
| Facility and Support Services | 30.12 | (1.50) | 28.62 | 5.00 | 33.62 | 5.00 | 33.62 |
| Health | 51.11 | 1.90 | 53.01 | - | 53.01 | - | 53.01 |
| Human Resources | 4.50 | 0.50 | 5.00 | - | 5.00 | - | 5.00 |
| Information Technology | 17.00 | - | 17.00 | - | 17.00 | - | 17.00 |
| Non-Departmental | 0.40 | - | 0.40 | 1.00 | 1.40 | 1.00 | 1.40 |
| Planning & Development | 5.25 | - | 5.25 | - | 5.25 | - | 5.25 |
| Recorder | 10.50 | - | 10.50 | - | 10.50 | - | 10.50 |
| Secondary Roads | 36.90 | - | 36.90 | - | 36.90 | - | 36.90 |
| Sheriff | 183.80 | - | 183.80 | - | 183.80 | - | 183.80 |
| Supervisors | 5.00 | - | 5.00 | - | 5.00 | - | 5.00 |
| Treasurer | 31.00 | - | 31.00 | - | 31.00 | - | 31.00 |
| Youth Justice and Rehabilitation Services | 16.90 | 2.40 | 19.30 | 1.00 | 20.30 | 1.00 | 20.30 |
| SUBTOTAL | 514.98 | 2.80 | 517.78 | 9.00 | 526.78 | 9.00 | 526.78 |
| Golf Course Enterprise | 16.98 | - | 16.98 | - | 16.98 | - | 16.98 |
| TOTAL | 531.96 | 2.80 | 534.76 | 9.00 | 543.76 | 9.00 | 543.76 |

FY 23 Estimate change includes 3rd and 4th Quarter FY 2022 and 1st, 2nd, and 3rd Quarter FY 2023 after budget adoption.

SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP Fund, and Debt Service Fund

| | <u>FY 23</u> <u>Budget</u> | <u>FY 24</u> <u>Request</u> | <u>%</u> <u>Change</u> | <u>Amount</u> <u>Increase</u> <u>(Decrease)</u> | <u>Admin</u> <u>Rec</u> | <u>%</u> <u>Change</u> | <u>Amount</u> <u>Increase</u> <u>(Decrease)</u> |
|---------------------------------------|-------------------------------|--------------------------------|---------------------------|---|----------------------------|---------------------------|---|
| Administration | \$ 19,175 | \$ 19,175 | 0.0% | \$ - | \$ 19,175 | 0.0% | \$ - |
| Attorney | 1,294,844 | 1,375,529 | 6.2% | 80,685 | 1,375,529 | 6.2% | 80,685 |
| Auditor | 347,250 | 480,685 | 38.4% | 133,435 | 480,685 | 38.4% | 133,435 |
| Authorized Agencies | 11,114,144 | 11,165,177 | 0.5% | 51,033 | 10,504,113 | -5.5% | (610,031) |
| Information Technology | 1,327,100 | 1,418,100 | 6.9% | 91,000 | 1,468,100 | 10.6% | 141,000 |
| Facility & Support Services | 2,633,392 | 2,382,477 | -9.5% | (250,915) | 2,382,477 | -9.5% | (250,915) |
| Community Services | 416,908 | 420,634 | 0.9% | 3,726 | 520,634 | 24.9% | 103,726 |
| Conservation | 1,084,770 | 1,127,937 | 4.0% | 43,167 | 1,127,937 | 4.0% | 43,167 |
| Health | 2,666,502 | 2,089,669 | -21.6% | (576,833) | 1,898,332 | -28.8% | (768,170) |
| Human Resources | 110,700 | 110,700 | 0.0% | - | 110,700 | 0.0% | - |
| Human Services | 86,452 | 84,452 | -2.3% | (2,000) | 84,452 | -2.3% | (2,000) |
| Non-Departmental | 3,970,950 | 3,223,527 | -18.8% | (747,423) | 3,333,697 | -16.0% | (637,253) |
| Planning & Development | 62,100 | 96,300 | 55.1% | 34,200 | 96,300 | 55.1% | 34,200 |
| Recorder | 19,150 | 19,300 | 0.8% | 150 | 19,300 | 0.8% | 150 |
| Secondary Roads | 8,532,500 | 18,395,000 | 115.6% | 9,862,500 | 18,395,000 | 115.6% | 9,862,500 |
| Sheriff | 2,288,309 | 2,447,197 | 6.9% | 158,888 | 2,447,197 | 6.9% | 158,888 |
| Supervisors | 30,425 | 30,425 | 0.0% | - | 30,425 | 0.0% | - |
| Treasurer | 489,590 | 500,140 | 2.2% | 10,550 | 500,140 | 2.2% | 10,550 |
| Youth Justice & Rehabilitation Center | 708,000 | 726,050 | 2.5% | 18,050 | 426,050 | -39.8% | (281,950) |
| TOTAL | \$ 37,202,261 | \$ 46,112,474 | 24.0% | \$ 8,910,213 | \$ 45,220,243 | 21.6% | \$ 8,017,982 |

The increase within Secondary Roads is related to the inclusion of capital projects within the Secondary Roads operating budget by state code.

SCOTT COUNTY FY24 BUDGET REVIEW

AUTHORIZED AGENCIES

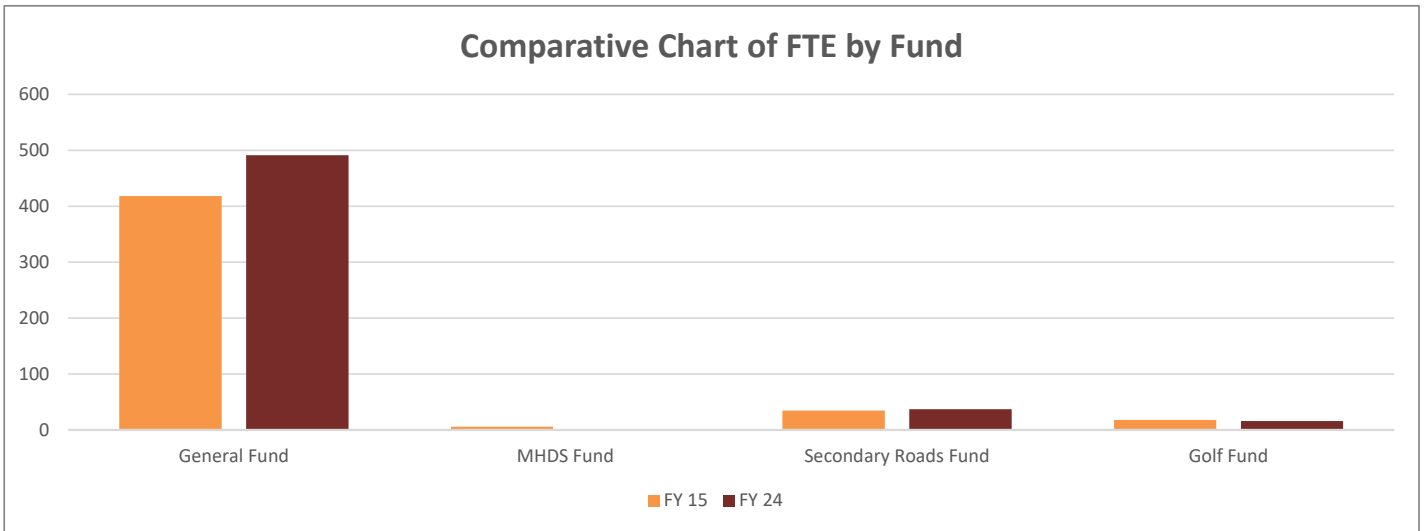
| | <u>FY23 Request</u> | <u>FY24 Request</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> | <u>Admin Rec</u> | <u>% Change</u> | <u>Amount Increase (Decrease)</u> |
|---|-------------------------|-------------------------|---------------------|---|----------------------|---------------------|---|
| REVENUES: | | | | | | | |
| Center for Alcohol & Drug Services | \$ 10,000 | \$ 10,000 | 0.0% | \$ - | \$ - | -100.0% | \$ (10,000) |
| Total Revenues | <u>\$ 10,000</u> | <u>\$ 10,000</u> | 0.0% | <u>\$ -</u> | <u>\$ -</u> | -100.0% | <u>\$ (10,000)</u> |
| APPROPRIATIONS: | | | | | | | |
| Bi-State Planning | \$ 94,755 | \$ 85,000 | -10.3% | \$ (9,755) | \$ 85,000 | -10.3% | \$ (9,755) |
| Center for Alcohol & Drug Services | 688,331 | 465,450 | -32.4% | (222,881) | - | -100.0% | (688,331) |
| Center for Active Seniors, Inc | 213,750 | 165,614 | -22.5% | (48,136) | - | -100.0% | (213,750) |
| Community Health Care | 302,067 | 302,067 | 0.0% | - | 302,067 | 0.0% | - |
| Durant Ambulance | 20,000 | 20,000 | 0.0% | - | 20,000 | 0.0% | - |
| Emergency Management Agency | 310,000 | 355,000 | 14.5% | 45,000 | 355,000 | 14.5% | 45,000 |
| Scott Emergency Communication Center-EMA* | 8,565,000 | 8,820,000 | 3.0% | 255,000 | 8,820,000 | 3.0% | 255,000 |
| Library | 576,241 | 590,646 | 2.5% | 14,405 | 590,646 | 2.5% | 14,405 |
| Medic Ambulance | 200,000 | 200,000 | 0.0% | - | 200,000 | 0.0% | - |
| QC Convention/Visitors Bureau | 70,000 | 70,000 | 0.0% | - | 70,000 | 0.0% | - |
| QC Chamber/QC First/GDRC | <u>74,000</u> | <u>91,400</u> | 23.5% | <u>17,400</u> | <u>61,400</u> | -17.0% | <u>(12,600)</u> |
| Total Appropriations | <u>\$ 11,114,144</u> | <u>\$ 11,165,177</u> | 0.5% | <u>\$ 51,033</u> | <u>\$ 10,504,113</u> | -5.5% | <u>\$ (610,031)</u> |

* Excludes SECC Capital Contribution, funded through capital plan.

SCOTT COUNTY FY23 BUDGET REVIEW

10 YEAR FTE LISTING

| <u>Department</u> | <u>FY15</u> | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY24</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 3.50 | 4.90 | 5.90 | 5.90 | 5.50 | 5.50 | 5.50 | 5.50 | 5.25 | 5.25 |
| Attorney | 32.50 | 33.50 | 33.50 | 33.50 | 33.50 | 34.50 | 36.50 | 40.50 | 41.50 | 41.50 |
| Auditor | 14.05 | 14.05 | 14.05 | 14.05 | 14.05 | 14.50 | 14.50 | 16.15 | 15.15 | 15.15 |
| Community Services | 10.00 | 10.00 | 10.00 | 10.50 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Conservation (net of golf course) | 48.85 | 48.85 | 48.85 | 49.10 | 49.10 | 49.10 | 49.10 | 49.10 | 49.10 | 51.10 |
| Facility and Support Services | 30.50 | 28.50 | 28.70 | 28.70 | 29.87 | 30.12 | 30.12 | 30.12 | 28.62 | 33.62 |
| Health | 44.52 | 45.52 | 46.52 | 46.92 | 46.92 | 48.07 | 47.87 | 50.01 | 53.01 | 53.01 |
| Human Resources | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 5.00 | 5.00 |
| Information Technology | 15.40 | 15.40 | 15.00 | 16.00 | 16.00 | 16.00 | 17.00 | 17.00 | 17.00 | 17.00 |
| Non-Departmenta (Fleet | - | - | - | - | 0.40 | - | - | 0.40 | 0.40 | 1.40 |
| Planning & Development | 3.83 | 4.33 | 4.33 | 4.58 | 4.58 | 5.00 | 5.00 | 5.25 | 5.25 | 5.25 |
| Recorder | 11.00 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 |
| Secondary Roads | 34.85 | 35.45 | 36.15 | 36.90 | 36.90 | 37.30 | 37.30 | 36.90 | 36.90 | 36.90 |
| Sheriff | 159.50 | 157.80 | 158.60 | 158.80 | 158.80 | 160.80 | 172.80 | 172.80 | 183.80 | 183.80 |
| Supervisors | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Treasurer | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | 29.00 | 30.00 | 31.00 | 31.00 |
| Youth Justice and Rehabilitation Center | 14.20 | 15.00 | 15.40 | 16.40 | 16.90 | 16.90 | 16.90 | 16.90 | 19.30 | 20.30 |
| SUBTOTAL | 459.20 | 460.30 | 464.00 | 468.35 | 470.52 | 475.79 | 491.59 | 500.63 | 517.78 | 526.78 |
| Golf Course Enterprise | 17.98 | 17.98 | 17.98 | 16.98 | 16.98 | 16.98 | 16.98 | 17.98 | 16.98 | 16.98 |
| TOTAL | 477.18 | 478.28 | 481.98 | 485.33 | 487.50 | 492.77 | 508.57 | 518.61 | 534.76 | 543.76 |



SCOTT COUNTY FY24 BUDGET REVIEW

REVENUE SOURCES TEN YEAR SUMMARY
Budgeted Funds

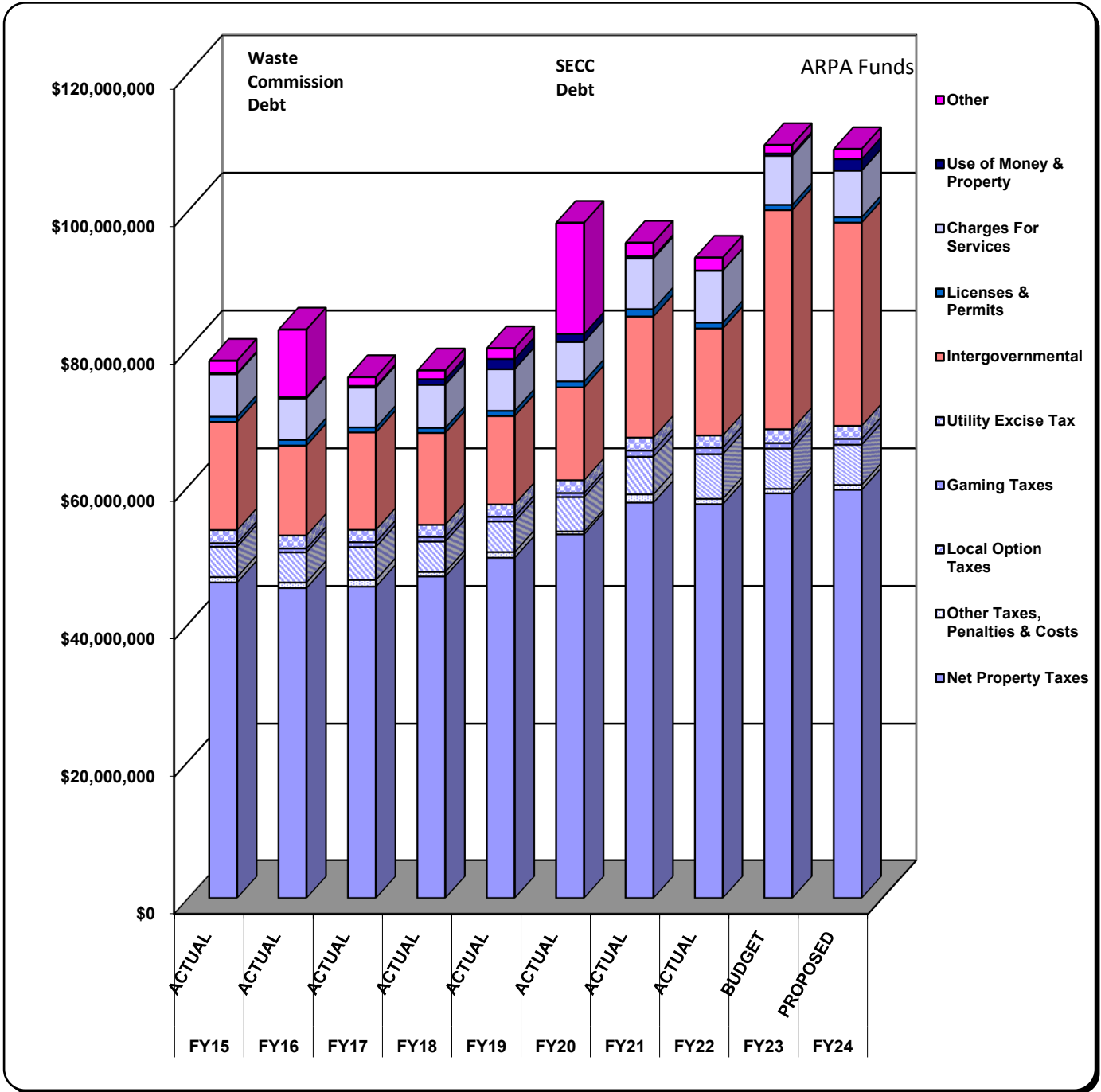
| | <u>FY 15 ACTUAL</u> | <u>FY 16 ACTUAL</u> | <u>FY 17 ACTUAL</u> | <u>FY 18 ACTUAL</u> | <u>FY 19 ACTUAL</u> | <u>FY 20 ACTUAL</u> |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| REVENUES | | | | | | |
| Taxes Levied on Property | \$ 47,749,333 | \$ 47,361,125 | \$ 47,703,825 | \$ 49,231,125 | \$ 52,054,452 | \$ 55,546,596 |
| Less: Uncollected Delinquent Taxes | 27,703 | 34,165 | 15,642 | 12,619 | 50,731 | 12,033 |
| Less: Credits To Taxpayers | <u>1,725,323</u> | <u>2,150,371</u> | <u>2,289,759</u> | <u>2,321,650</u> | <u>2,386,829</u> | <u>2,533,560</u> |
| Net Current Property Taxes | 45,996,307 | 45,176,589 | 45,398,424 | 46,896,856 | 49,616,892 | 53,001,003 |
| Add: Delinquent Property Tax Rev | <u>27,703</u> | <u>34,165</u> | <u>15,642</u> | <u>12,619</u> | <u>50,731</u> | <u>12,033</u> |
| Total Net Property Taxes | 46,024,010 | 45,210,754 | 45,414,066 | 46,909,475 | 49,667,623 | 53,013,036 |
| Penalties, Interest & Costs on Taxes | 715,763 | 725,336 | 611,959 | 577,759 | 690,085 | 314,158 |
| Other County Taxes | <u>71,502</u> | <u>68,618</u> | <u>67,762</u> | <u>67,391</u> | <u>69,001</u> | <u>93,200</u> |
| Total Other Taxes, Penalties & Costs | 787,265 | 793,954 | 679,721 | 645,150 | 759,086 | 407,358 |
| Local Option Taxes | 4,403,167 | 4,390,604 | 4,786,393 | 4,404,685 | 4,455,941 | 5,006,394 |
| Gaming Taxes | 528,381 | 569,059 | 693,456 | 678,633 | 683,200 | 577,668 |
| Utility Tax Replacement Excise Tax | 1,891,294 | 1,887,779 | 1,793,616 | 1,764,931 | 1,796,259 | 1,857,243 |
| Intergovernmental : | | | | | | |
| State Shared Revenues | 3,438,603 | 4,085,495 | 4,267,366 | 4,110,946 | 4,336,309 | 4,497,873 |
| State Grants & Reimbursements | 3,808,093 | 3,037,277 | 3,165,602 | 3,256,912 | 3,273,867 | 3,367,609 |
| State/Federal Pass-Through Grants | 527,873 | 1,186,366 | 1,170,841 | 1,018,178 | 642,155 | 593,970 |
| State Credits Against Levied Taxes | <u>1,725,323</u> | <u>2,150,371</u> | <u>2,299,759</u> | <u>2,321,650</u> | <u>2,386,829</u> | <u>2,533,560</u> |
| Other State Credits | 5,563,033 | 1,780,811 | 1,636,379 | 1,519,163 | 1,538,689 | 1,604,065 |
| Federal Grants & Entitlements | 147,697 | 4,532 | 28,446 | 21,187 | 14,933 | 116,884 |
| Contr & Reimb From Other Govts | 484,867 | 800,532 | 1,564,274 | 1,077,826 | 623,846 | 760,599 |
| Payments in Lieu of Taxes | <u>7,058</u> | <u>7,980</u> | <u>7,273</u> | <u>7,784</u> | <u>7,923</u> | <u>8,040</u> |
| Subtotal Intergovernmental | 15,702,547 | 13,053,364 | 14,139,940 | 13,333,646 | 12,824,551 | 13,482,600 |
| Licenses & Permits | 752,254 | 833,144 | 729,106 | 720,306 | 756,807 | 873,792 |
| Charges For Services | 6,164,147 | 5,994,703 | 5,770,914 | 6,255,451 | 6,043,099 | 5,720,394 |
| Use of Money & Property | 179,457 | 204,636 | 247,886 | 825,224 | 1,476,671 | 1,168,607 |
| Other: | | | | | | |
| Miscellaneous | 1,676,695 | 1,198,310 | 1,191,821 | 1,178,133 | 1,269,828 | 1,437,869 |
| General Long Term Debt Proceeds | - | 8,314,457 | - | - | - | 14,562,592 |
| Proceeds of Fixed Asset Sales | <u>96,048</u> | <u>282,565</u> | <u>85,370</u> | <u>94,150</u> | <u>277,084</u> | <u>121,385</u> |
| Total Other | 1,772,743 | 9,795,332 | 1,277,191 | 1,272,283 | 1,546,912 | 16,121,846 |
| Total Revenues & Other Sources | <u>\$ 78,205,265</u> | <u>\$ 82,733,329</u> | <u>\$ 75,532,289</u> | <u>\$ 76,809,784</u> | <u>\$ 80,010,149</u> | <u>\$ 98,228,938</u> |

SCOTT COUNTY FY24 BUDGET REVIEW

| <u>FY 21 ACTUAL</u> | <u>FY 22 ACTUAL</u> | <u>FY22 BUDGET</u> | <u>FY24 PROPOSED</u> |
|-------------------------|-------------------------|------------------------|--------------------------|
| \$ 60,231,910 | \$ 60,018,771 | \$ 61,347,324 | \$ 61,948,528 |
| 872,535 | 15,196 | 18,716 | 14,290 |
| <u>2,612,959</u> | <u>2,625,219</u> | <u>2,387,138</u> | <u>2,470,831</u> |
| 56,746,416 | 57,378,356 | 58,941,470 | 59,463,407 |
| 872,535 | 15,196 | 18,716 | 14,290 |
| 57,618,951 | 57,393,552 | 58,960,186 | 59,477,697 |
| 1,123,229 | 707,410 | 590,000 | 640,000 |
| <u>72,895</u> | <u>63,743</u> | <u>68,260</u> | <u>60,976</u> |
| 1,196,124 | 771,153 | 658,260 | 700,976 |
| 5,462,760 | 6,487,709 | 5,850,000 | 5,850,000 |
| 900,192 | 932,485 | 800,000 | 850,000 |
| 1,886,385 | 1,784,030 | 1,989,775 | 1,885,815 |
| 4,885,043 | 4,626,628 | 4,342,000 | 4,339,000 |
| 3,446,170 | 3,095,842 | 3,854,561 | 3,156,786 |
| 3,472,957 | 610,024 | 593,695 | 652,210 |
| <u>2,612,959</u> | <u>2,625,219</u> | <u>2,387,138</u> | <u>2,470,831</u> |
| 1,657,791 | 1,600,446 | 1,399,865 | 1,203,859 |
| 830,421 | 2,243,283 | 16,565,000 | 14,831,510 |
| 662,537 | 718,181 | 2,679,257 | 2,835,318 |
| <u>8,136</u> | <u>8,325</u> | <u>8,050</u> | <u>8,325</u> |
| 17,576,014 | 15,527,948 | 31,829,566 | 29,497,839 |
| 1,068,705 | 855,538 | 758,595 | 799,870 |
| 7,343,674 | 7,521,706 | 7,120,085 | 6,746,751 |
| 316,219 | 46,289 | 334,455 | 1,694,505 |
| 1,784,842 | 1,573,412 | 1,056,723 | 1,244,742 |
| - | - | - | - |
| <u>187,212</u> | <u>282,317</u> | <u>167,000</u> | <u>190,000</u> |
| 1,972,054 | 1,855,729 | 1,223,723 | 1,434,742 |
| <u>\$ 95,341,078</u> | <u>\$ 93,176,139</u> | <u>\$ 109,524,645</u> | <u>\$108,938,195</u> |

SCOTT COUNTY FY24 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY24 will be 55%. That percentage is lower than ten years ago in FY15 when it was 59%. The reasons for the decrease include the recognition of ARPA grant funds during this period and increasing wages and staffing, benefits and staffing compared to reimbursable revenues.

**Scott
County
-Iowa-**

**Annual Budget
for Fiscal Year
2024**



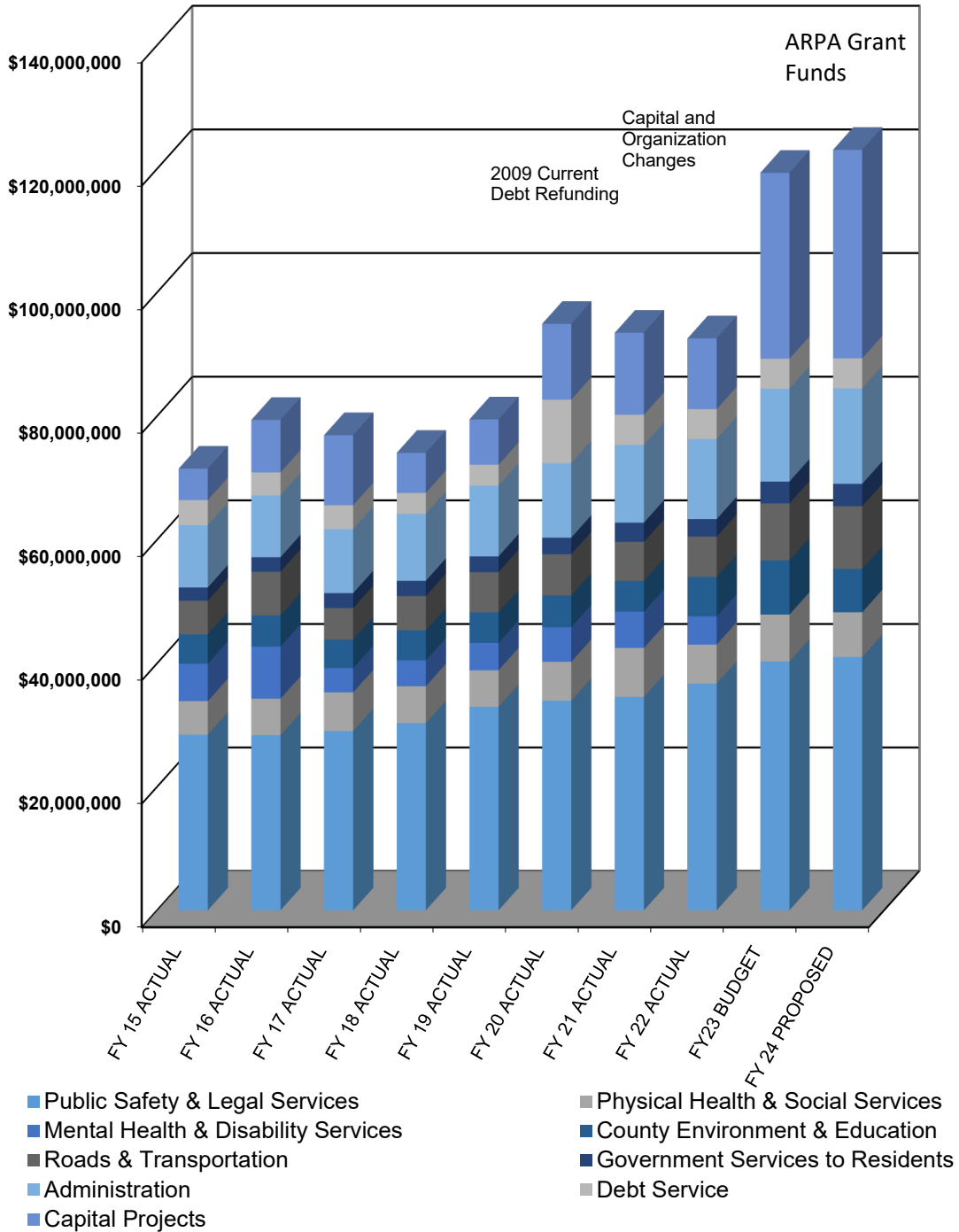
TEN YEAR APPROPRIATION SUMMARY BY SERVICE AREA
 (excluding transfers and non-budgeted funds)

| SERVICE AREA | <u>FY 15 ACTUAL</u> | <u>FY 16 ACTUAL</u> | <u>FY 17 ACTUAL</u> | <u>FY 18 ACTUAL</u> | <u>FY 19 ACTUAL</u> |
|-------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Public Safety & Legal Services | \$28,462,489 | \$28,386,015 | \$ 29,079,965 | \$ 30,356,382 | \$ 32,908,831 |
| Physical Health & Social Services | 5,461,000 | 5,922,900 | 6,252,971 | 5,972,000 | 5,928,271 |
| Mental Health & Disability Services | 6,037,145 | 8,424,829 | 3,923,626 | 4,188,285 | 4,420,718 |
| County Environment & Education | 4,761,946 | 5,058,935 | 4,622,710 | 4,871,039 | 4,949,601 |
| Roads & Transportation | 5,439,459 | 7,065,394 | 5,084,780 | 5,527,111 | 6,495,669 |
| Government Services to Residents | 2,141,186 | 2,334,861 | 2,429,984 | 2,471,844 | 2,555,119 |
| Administration | <u>10,051,868</u> | <u>9,909,354</u> | <u>10,342,307</u> | <u>10,821,868</u> | <u>11,440,422</u> |
| SUBTOTAL OPERATING BUDGET | \$62,355,093 | \$67,102,288 | \$ 61,736,343 | \$ 64,208,529 | \$ 68,698,631 |
| Debt Service | 4,083,170 | 3,812,266 | 3,862,879 | 3,391,122 | 3,382,890 |
| Capital Projects | <u>5,088,549</u> | <u>8,493,417</u> | <u>11,335,952</u> | <u>5,881,754</u> | <u>7,332,952</u> |
| TOTAL COUNTY BUDGET | <u>\$71,526,812</u> | <u>\$79,407,971</u> | <u>\$ 76,935,174</u> | <u>\$ 73,481,405</u> | <u>\$ 79,414,473</u> |

SCOTT COUNTY FY23 BUDGET REVIEW

| <u>FY 20 ACTUAL</u> | <u>FY 21 ACTUAL</u> | <u>FY 22 ACTUAL</u> | <u>FY 23 BUDGET</u> | <u>FY 23 PROPOSED</u> |
|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| \$33,980,783 | \$34,599,952 | \$36,757,084 | \$ 40,329,089 | \$ 41,046,638 |
| 6,298,299 | 7,925,141 | 6,307,195 | 7,588,116 | 7,243,112 |
| 5,584,028 | 5,853,788 | 4,569,877 | - | - |
| 5,156,196 | 5,006,358 | 6,380,816 | 8,775,109 | 7,013,487 |
| 6,653,196 | 6,295,749 | 6,519,557 | 9,202,500 | 10,145,000 |
| 2,687,634 | 3,108,837 | 2,829,805 | 3,537,755 | 3,615,277 |
| <u>12,044,237</u> | <u>12,582,267</u> | <u>12,940,340</u> | <u>15,018,636</u> | <u>15,446,777</u> |
| \$72,404,373 | \$75,372,092 | \$76,304,674 | \$ 84,451,205 | \$ 84,510,291 |
| 10,284,666 | 4,871,446 | 4,843,146 | 4,850,800 | 4,864,399 |
| <u>12,249,983</u> | <u>13,261,145</u> | <u>11,447,092</u> | <u>30,066,500</u> | <u>33,721,070</u> |
| <u>\$94,939,022</u> | <u>\$93,504,683</u> | <u>\$92,594,912</u> | <u>\$119,368,505</u> | <u>\$123,095,760</u> |

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety continues to be the largest portion of the operating budget. Shifts have naturally occurred due to salary and benefit levels. Additionally capital services have increased over time due to courthouse renovations and patrol facility acquisition (FY 15 and 16), the West Lake Restoration (FY 19 - FY21), Secondary Road improvements in FY 20 and IT Infrastructure, SECC capital contribution in FY 21, and the ARPA and YJRC Projects in FY 23 and FY 24.

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

| | FY21 ACTUAL | FY22 ACTUAL | FY23 BUDGET | FY23 YTD | FY23 ESTIMATE | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | UNPROG NEEDS |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|-----------------------|
| APPROPRIATION SUMMARY | | | | | | | | | | | |
| Building & Grounds | \$ 1,369,695 | \$ 6,856,854 | \$ 20,957,500 | \$ 6,142,800 | \$ 21,712,740 | \$ 13,816,070 | \$ 1,467,000 | \$ 3,647,000 | \$ 2,175,000 | \$ 2,823,800 | \$ 71,830,000 |
| Space Plan Utilization Project | 337,078 | 5,117 | - | - | - | - | - | - | - | - | 46,800,000 |
| Technology & Equipment Acquisition | 780,985 | 1,647,484 | 2,330,000 | 710,978 | 1,977,500 | 3,269,000 | 2,312,500 | 702,500 | 3,102,500 | 702,500 | 13,969,500 |
| Other Projects | 60,000 | 30,000 | 1,650,000 | 30,000 | 50,000 | 1,650,000 | 50,000 | 50,000 | 50,000 | 50,000 | - |
| SUBTOTAL GENERAL CIP | 2,547,758 | 8,539,455 | 24,937,500 | 6,883,778 | 23,740,240 | 18,735,070 | 3,829,500 | 4,399,500 | 5,327,500 | 3,576,300 | 132,599,500 |
| Conservation CIP Projects | 1,794,516 | 1,436,609 | 2,904,000 | 1,018,418 | 2,926,750 | 3,621,000 | 2,816,000 | 2,540,000 | 1,330,000 | 1,550,000 | 9,015,000 |
| Subtotal Projects Paid from General CIP Fund | 4,342,274 | 9,976,064 | 27,841,500 | 7,902,196 | 26,666,990 | 22,356,070 | 6,645,500 | 6,939,500 | 6,657,500 | 5,126,300 | 141,614,500 |
| Vehicle Acquisition Sub Fund | 488,125 | 108,974 | 550,000 | - | 550,000 | 605,000 | 550,000 | 600,000 | 600,000 | 600,000 | - |
| Bond Issuance Sub Fund | 7,040,519 | 1,222,082 | - | - | 1,049,601 | - | - | - | - | - | - |
| Secondary Roads Fund Equipment (operations function) | 78,711 | 76,779 | 850,000 | 3,142 | 1,250,000 | 980,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Secondary Roads Fund Construction Projects | 1,390,228 | 139,972 | 1,675,000 | 179,614 | 2,575,614 | 10,760,000 | 1,250,000 | 1,650,000 | 400,000 | 1,735,000 | - |
| Total All Capital Projects | \$ 13,339,857 | \$ 11,523,871 | \$ 30,916,500 | \$ 8,084,952 | \$ 32,092,205 | \$ 34,701,070 | \$ 9,445,500 | \$ 10,189,500 | \$ 8,657,500 | \$ 8,461,300 | \$ 141,614,500 |
| REVENUE SUMMARY | | | | | | | | | | | |
| Gaming Taxes-Davenport | \$ 550,672 | \$ 566,933 | \$ 450,000 | \$ 148,909 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ - |
| Gaming Taxes-Bettendorf | 349,519 | 365,552 | 350,000 | 221,822 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | - |
| Interest Income | 18,950 | 2,073 | 20,000 | 12,384 | 121,000 | 64,500 | 20,000 | 20,000 | 20,000 | 20,000 | - |
| Interest Income- sub fund | - | 16,474 | - | - | 42,200 | 22,500 | - | - | - | - | - |
| State Grants & Reimbursements | 8,749 | 404,896 | 7,000 | - | 7,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| Contributions From Local Entities | 2,000 | 27,885 | - | - | - | - | - | - | - | - | - |
| Sale of Assets | 132,380 | 104,300 | - | - | - | - | - | - | - | - | - |
| Sale of Assets - Sub Fund | - | 86,065 | - | - | 152,600 | 85,000 | 70,000 | 70,000 | 70,000 | 70,000 | - |
| DNR Reimbursement - Lost Grove Lake | 2,973 | - | - | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - |
| Charges for Services- Transfer from General Fund | - | - | - | - | - | - | - | - | - | - | - |
| Community Contribution - Assessment Center | - | - | 1,600,000 | - | - | 1,600,000 | - | - | - | - | - |
| Contribution from SECC | - | - | - | - | - | - | 140,000 | - | - | - | - |
| Rent | - | - | - | - | - | 90,000 | - | - | - | - | - |
| Miscellaneous (donations, refunds) | 28,622 | 66,263 | - | - | - | - | - | - | - | - | - |
| Miscellaneous (donations, refunds) - Sub Fund | - | 32,645 | - | - | 6,620 | - | - | - | - | - | - |

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

| | FY21 ACTUAL | FY22 ACTUAL | FY23 BUDGET | FY23 YTD | FY23 ESTIMATE | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | UNPROG NEEDS |
|---|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| Transfers | | - | | | | | | | | | |
| From General Basic Fund - Cons | 1,000,000 | 1,000,000 | 1,000,000 | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - |
| From General Basic Fund - Budget Savings / Special | 1,928,998 | 7,140,973 | 1,090,000 | - | 6,393,591 | 3,500,000 | - | 1,700,000 | 2,000,000 | 1,500,000 | - |
| From General Basic Fund - Restricted | - | - | - | - | 115,000 | 125,000 | - | - | - | - | - |
| From General Basic Fund - Budget Savings / | | | | | | | | | | | |
| Conservation | - | 300,000 | 300,000 | - | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | - |
| From General Basic Fund - Tax Levy | 1,970,000 | 1,970,000 | 1,970,000 | - | 1,970,000 | 1,970,000 | 1,970,000 | 1,970,000 | 1,970,000 | 1,970,000 | - |
| From General Basic Fund - Tax Levy | - | - | 1,126,600 | - | 1,676,600 | 1,501,600 | 1,126,600 | - | - | - | - |
| From ARPA Grant Fund - Reallocated Capital | - | - | - | - | 5,325,000 | - | - | - | - | - | - |
| From ARPA Grant Fund - YJRC | - | - | 7,250,000 | - | - | - | - | - | - | - | - |
| From ARPA Grant Fund - COOP / COG | - | - | 2,750,000 | - | 3,750,000 | - | - | - | - | - | - |
| From ARPA Grant Fund - Jail | - | - | 1,000,000 | - | - | - | - | - | - | - | - |
| From ARPA Grant Fund - Admin HVAC | - | - | 150,000 | - | 2,850,000 | 150,000 | - | - | - | - | - |
| From ARPA Grant Fund - Davenport West Locust Sewer | - | - | - | - | - | - | - | - | - | - | - |
| Connectivity | - | - | 1,600,000 | - | - | 1,600,000 | - | - | - | - | - |
| From ARPA Grant Fund - Conservation Trails | - | - | 400,000 | - | 400,000 | 800,000 | 800,000 | - | - | - | - |
| From ARPA Grant Fund - Conservation Sewer | - | - | 400,000 | - | 400,000 | 800,000 | 800,000 | - | - | - | - |
| From Recorder's Record Mgmt. Fund | 25,000 | 25,000 | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| From / To Conservation Reserves | 141,112 | (163,115) | 804,000 | - | 641,750 | 721,000 | (84,000) | 1,240,000 | 30,000 | - | - |
| Total Revenues | \$ 6,158,975 | \$ 11,945,944 | \$ 22,292,600 | \$ 383,115 | \$ 26,056,361 | \$ 15,239,600 | \$ 7,052,600 | \$ 7,210,000 | \$ 6,300,000 | \$ 5,770,000 | \$ - |
| <i>CIP Fund revenues over (under) expend</i> | <i>1,816,701</i> | <i>1,969,880</i> | <i>(5,548,900)</i> | <i>(7,519,081)</i> | <i>(610,629)</i> | <i>(7,116,470)</i> | <i>407,100</i> | <i>270,500</i> | <i>(357,500)</i> | <i>643,700</i> | |
| Vehicle Replacement Sub Fund | | | | | | | | | | | |
| REVENUE SUMMARY | | | | | | | | | | | |
| Interest Income | (61) | (479) | 2,000 | - | 3,900 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - |
| Sale of Assets | 31,976 | 39,943 | 25,000 | - | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| Transfers | | | | | | | | | | | |
| From ARPA Fund - LOST REVENUE | - | - | - | - | 550,000 | 375,000 | - | - | - | - | - |
| From General Basic Fund - Tax Levy | 400,000 | 325,000 | 550,000 | - | - | - | 550,000 | 600,000 | 600,000 | 600,000 | - |
| Total Revenues | 431,915 | 364,464 | 577,000 | - | 553,900 | 402,000 | 577,000 | 627,000 | 627,000 | 627,000 | - |
| Expenditures | 488,125 | 108,974 | 550,000 | - | 550,000 | 605,000 | 550,000 | 600,000 | 600,000 | 600,000 | - |
| <i>Vehicle Replacement revenues over expenditures</i> | <i>(56,211)</i> | <i>255,490</i> | <i>27,000</i> | <i>-</i> | <i>3,900</i> | <i>(203,000)</i> | <i>27,000</i> | <i>27,000</i> | <i>27,000</i> | <i>27,000</i> | <i>-</i> |
| Bond Issuance Sub Fund | | | | | | | | | | | |
| Revenue Summary | | | | | | | | | | | |
| Proceeds on Bonds issued | - | - | - | - | - | - | - | - | - | - | - |
| Interest Income | 19,915 | 2,157 | - | - | 26,100 | - | - | - | - | - | - |
| Total Revenues | 19,915 | 2,157 | - | - | 26,100 | - | - | - | - | - | - |
| Expenditures - Capital Contributions SECC | 7,040,519 | 1,222,082 | - | - | 1,049,601 | - | - | - | - | - | - |
| Bond Issuance Fund revenues over expenditures | (7,020,604) | (1,219,925) | - | - | (1,023,501) | - | - | - | - | - | - |
| CIP FUND BALANCE RECAP | | | | | | | | | | | |
| Beginning Fund Balance | \$ 5,710,702 | \$ 7,278,277 | \$ 7,972,949 | \$ 9,112,973 | \$ 9,112,973 | \$ 8,277,544 | \$ 1,023,574 | \$ 1,330,674 | \$ 1,501,174 | \$ 1,043,674 | \$ - |
| Net Transfers of Revenues to Subfunds | (249,126) | (135,184) | - | - | (224,800) | (137,500) | (100,000) | (100,000) | (100,000) | (100,000) | - |
| Increase (decrease) | 1,816,701 | 1,969,880 | (5,548,900) | (7,519,081) | (610,629) | (7,116,470) | 407,100 | 270,500 | (357,500) | 643,700 | - |
| Ending Net CIP Fund Balance | 7,278,277 | 9,112,973 | 2,424,049 | 1,593,892 | 8,277,544 | 1,023,574 | 1,330,674 | 1,501,174 | 1,043,674 | 1,587,374 | - |
| Vehicle Replacement Fund Balance | 90,518 | 346,008 | 119,518 | 346,008 | 349,908 | 146,908 | 173,908 | 200,908 | 227,908 | 254,908 | - |
| Bond Issuance Fund | 2,243,426 | 1,023,501 | - | 1,023,501 | - | - | - | - | - | - | - |
| Conservation CIP Fund Balance | 1,143,490 | 1,295,303 | 214,139 | 1,295,303 | 908,753 | 512,153 | 652,153 | 142,153 | 172,153 | - | - |
| Conservation Equipment Fund Balance | 989,841 | 1,136,327 | 721,841 | 1,136,327 | 1,105,927 | 919,027 | 963,027 | 333,027 | 403,027 | - | - |
| Ending Gross CIP Fund Balance | \$ 11,745,552 | \$ 12,914,112 | \$ 3,479,547 | \$ 5,395,031 | \$ 10,642,132 | \$ 2,601,662 | \$ 3,119,762 | \$ 2,177,262 | \$ 1,846,762 | \$ 1,842,282 | \$ - |

APPROPRIATION DETAIL INFORMATION

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

| | FY21 ACTUAL | FY22 ACTUAL | FY23 BUDGET | FY23 YTD | FY23 ESTIMATE | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | UNPROG NEEDS |
|---|----------------|------------------|-------------------|------------------|-------------------|-------------------|----------------|------------------|----------------|----------------|-------------------|
| A. Bldg and Grounds | | | | | | | | | | | |
| A.1 Courthouse | | | | | | | | | | | |
| CH General Remodeling / Replacement | \$ 21,367 | \$ 24,297 | \$ 47,500 | \$ 12,475 | \$ 47,500 | \$ 47,500 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - |
| CH HVAC Recommissioning/Controls | - | - | - | - | - | - | - | - | - | - | 500,000 |
| CH Switch over from boiler to forced air | - | - | - | - | - | - | - | - | - | - | 750,000 |
| CH Bi-Directional Amplifier | - | - | 20,000 | - | 110,000 | - | - | - | - | - | - |
| CH Cooling Tower Ground and Roof | - | - | - | - | - | - | 100,000 | - | - | - | 900,000 |
| CH Attorney Office Expansion | 116,895 | 695,214 | - | - | - | - | - | - | - | - | - |
| CH Storage Space Conversion to IT Office | - | - | - | - | - | - | - | - | - | 780,000 | 580,000 |
| CH Water Heater Replacement | - | - | - | - | - | - | - | - | 40,000 | - | - |
| CH UPS Replacement | - | - | - | - | - | - | 200,000 | - | - | - | - |
| CH Public Safety Dispatch Backup HVAC | - | - | - | - | - | - | - | - | - | - | 70,000 |
| CH Stairwell Retreads | 37,519 | 11,581 | - | - | - | - | - | - | - | - | - |
| TOTAL COURTHOUSE | 175,781 | 731,092 | 67,500 | 12,475 | 157,500 | 47,500 | 350,000 | 50,000 | 90,000 | 830,000 | 2,800,000 |
| A.2 Jail | | | | | | | | | | | |
| JL General Remodeling/Replacement | 66,816 | 43,127 | 47,500 | 3,864 | 47,500 | 47,500 | 50,000 | 50,000 | 50,000 | 50,000 | - |
| JL Carpet | 19,424 | - | - | - | - | - | - | - | - | - | - |
| JL Security System Replacement | 1,085 | 5,863 | 30,000 | - | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 2,500,000 |
| JL Camera update | - | - | - | - | - | 300,000 | 300,000 | - | - | - | - |
| JL UPS Replacement | - | - | 120,000 | - | 8,000 | 112,000 | - | - | - | - | - |
| JL Bi-Directional Amplifier | - | - | 30,000 | - | - | - | - | - | - | - | - |
| JL HVAC Replacement & Controls | 5,681 | 324,700 | - | 6,958 | - | - | - | - | 500,000 | - | 500,000 |
| JL Support Elevators | - | - | - | - | - | - | - | - | - | - | 700,000 |
| JL Jail Expansion / Renovation Long Term | - | - | - | - | - | - | - | - | - | - | 45,000,000 |
| JL Jail Expansion / Renovation Short Term | - | - | 1,000,000 | - | - | - | - | - | - | - | 8,000,000 |
| JL PLC Replacement & Syntinel Control System | - | 6,963 | - | 14,867 | - | 145,000 | - | - | 2,000,000 | - | - |
| TOTAL JAIL | 93,006 | 380,653 | 1,227,500 | 25,689 | 80,500 | 634,500 | 380,000 | 2,080,000 | 580,000 | 80,000 | 56,700,000 |
| A.3 Eldridge Warehouse | | | | | | | | | | | |
| EW General Remodeling/Replacement | - | 286 | - | - | 45,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - |
| EW IT IDF Room | - | - | - | - | - | - | - | - | - | 140,000 | - |
| EW Relocate Warehouse | - | 4,761,126 | - | 261,115 | 300,000 | - | - | - | - | - | - |
| EW General Remodeling | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ELDRIDGE BUILDING | - | 4,761,412 | - | 261,115 | 345,000 | 40,000 | 40,000 | 40,000 | 40,000 | 180,000 | - |
| A.4 Juvenile / YJRC / Annex | | | | | | | | | | | |
| JDC General Remodeling/Replacement | 9,903 | 491 | 20,000 | - | 20,000 | 20,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| JDC PLC Replacement & Syntinel Control System (Commander) | - | - | 18,000 | 16,970 | 18,000 | - | - | - | - | - | - |
| JDC Security Systems Replacement | - | 1,895 | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 60,000 |
| JDC Roof Replacement | - | - | - | - | - | - | - | - | - | - | 175,000 |
| JDC Public Safety Radios | 15,237 | - | - | - | - | - | - | - | - | - | - |
| JDC Fire Panel System Replacement | - | - | - | - | 15,000 | - | - | - | - | - | - |
| YJRC Assessment Center | - | - | 1,700,000 | - | 1,600,000 | - | - | - | - | - | - |
| YJRC Facility Expansion | - | 803,979 | 13,500,000 | 2,952,032 | 12,533,740 | 12,387,570 | - | - | - | - | - |
| YJRC Boiler Replacement | - | - | - | - | - | - | 20,000 | - | - | - | - |
| TOTAL Juvenile Detention Center | 25,140 | 806,365 | 15,263,000 | 2,969,002 | 14,211,740 | 12,432,570 | 60,000 | 40,000 | 40,000 | 40,000 | 235,000 |

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

| | FY21 ACTUAL | FY22 ACTUAL | FY23 BUDGET | FY23 YTD | FY23 ESTIMATE | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | UNPROG NEEDS |
|--|------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| A.5 Admin Center | | | | | | | | | | | |
| AC Remodeling/Redecorating | 45,463 | 46,353 | 47,500 | 17,465 | 47,500 | 47,500 | 50,000 | 50,000 | 50,000 | 50,000 | - |
| AC Boiler Replacement | - | - | - | - | - | - | - | - | - | 1,000,000 | - |
| AC ADA Improvements | - | - | - | - | - | - | - | - | - | 91,800 | - |
| AC HVAC Controls & System | - | - | - | - | - | - | - | - | 300,000 | - | 1,000,000 |
| AC AHU Replacement | - | - | 120,000 | 2,807,400 | 2,850,000 | 150,000 | - | - | - | - | 1,750,000 |
| AC Bi-Directional Amplifier | - | 4,932 | 40,000 | 38,402 | 120,000 | - | - | - | - | - | - |
| AC Carpet Replacement | - | - | - | - | - | - | 50,000 | 140,000 | 130,000 | - | - |
| AC Window Replacement and Recladding | 979,408 | 2,138 | - | - | - | - | - | - | - | - | - |
| AC Admin., HR, FSS Renovation | - | 25,660 | 65,000 | 6,178 | 100,000 | - | - | - | - | - | - |
| AC 3rd & 4th Floor Breakrooms | 4,339 | - | - | - | - | - | - | - | - | - | - |
| AC Auditor Recorder Plat Room/ Vault Room / Renovation | - | - | 155,000 | - | - | - | - | 240,000 | 240,000 | - | - |
| AC Relocate Planning and Development | - | - | - | - | - | - | - | - | - | - | 200,000 |
| AC Treasurer Station Remodel | 11,270 | 32,536 | 40,000 | - | - | - | - | - | - | - | - |
| AC Dock and Stairs Repair | - | - | - | - | 18,000 | - | - | - | - | - | - |
| AC Security Enhancements | 14,211 | 52,280 | 32,000 | 1,900 | 2,500 | 65,000 | 115,000 | 20,000 | 15,000 | 175,000 | 1,045,000 |
| AC Fire Alarm Panel Replacement | - | - | - | - | - | - | - | - | - | 200,000 | - |
| AC Tuckpoint Repair | - | - | - | - | - | - | - | - | - | - | 200,000 |
| TOTAL ADMINISTRATIVE CENTER | 1,054,691 | 163,899 | 499,500 | 2,871,345 | 3,138,000 | 262,500 | 215,000 | 450,000 | 735,000 | 1,516,800 | 4,195,000 |
| A.6 Downtown Storage Bldg | | | | | | | | | | | |
| DSB General Remodeling/Replacement | - | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| TOTAL DOWNTOWN STORAGE BUILDING | - | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| A.7 902 W. Fourth St. | | | | | | | | | | | |
| 902 General Remodeling/Replacement | - | - | - | - | - | 22,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| TOTAL DOWNTOWN STORAGE BUILDING | - | - | - | - | - | 22,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| A.8 Sheriff Patrol | | | | | | | | | | | |
| SP General Remodeling/ Replacement | - | 5,712 | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| SP Shooting Range | - | - | 250,000 | - | - | 250,000 | 250,000 | - | - | - | - |
| SP Training Room | - | - | - | - | - | - | - | - | - | - | 1,000,000 |
| TOTAL SHERIFF PATROL BUILDING | - | 5,712 | 265,000 | - | 15,000 | 265,000 | 265,000 | 15,000 | 15,000 | 15,000 | 1,000,000 |
| A.9 Other Bldg/Grounds | | | | | | | | | | | |
| OB Miscellaneous Landscaping | 7,709 | 699 | 25,000 | 1,609 | 10,000 | 15,000 | 30,000 | 30,000 | 20,000 | 20,000 | - |
| OB Regulatory Compliance Cost | 5,351 | 7,022 | 15,000 | 1,566 | 10,000 | 15,000 | 17,000 | 17,000 | 17,000 | 17,000 | - |
| OB Parking Lot Repair/Maintenance | 8,017 | - | 20,000 | - | 10,000 | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 | - |
| OB Sidewalk Repair/Maintenance | - | - | 20,000 | - | 10,000 | 15,000 | 25,000 | 15,000 | 15,000 | 15,000 | - |
| OB Parking | - | - | - | - | - | - | - | - | - | - | 3,400,000 |
| EE FSS - Energy Incentive Program | - | - | 20,000 | - | - | - | - | - | - | - | - |
| OB UPS Replacement | - | - | 20,000 | - | 10,000 | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 | - |
| OB Downtown Streetscape (trees, lighting, plantings) | - | - | - | - | - | - | - | - | 513,000 | - | - |
| OB Downtown Lot | - | - | - | - | - | 22,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| OB Garage Storage | - | - | - | - | - | - | - | 25,000 | 25,000 | 25,000 | - |
| OB Wapsi - Tower | - | - | - | - | 100,000 | - | - | - | - | - | - |
| OB Annex Renovation | - | - | - | - | - | - | - | - | - | - | 3,500,000 |
| OB COOP - COG Training Center | - | - | 3,500,000 | - | 3,600,000 | - | - | - | - | - | - |
| OB Convert Annex | - | - | - | - | - | - | - | 800,000 | - | - | - |
| TOTAL OTHER B & G | 21,077 | 7,721 | 3,620,000 | 3,175 | 3,750,000 | 97,000 | 127,000 | 942,000 | 645,000 | 132,000 | 6,900,000 |
| TOTAL BUILDING & GROUNDS | 1,369,695 | 6,856,854 | 20,957,500 | 6,142,800 | 21,712,740 | 13,816,070 | 1,467,000 | 3,647,000 | 2,175,000 | 2,823,800 | 71,830,000 |

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

| | FY21 ACTUAL | FY22 ACTUAL | FY23 BUDGET | FY23 YTD | FY23 ESTIMATE | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | UNPROG NEEDS |
|--|----------------|----------------|----------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|-------------------|
| B. Space Utilization Master Plan | | | | | | | | | | | |
| Land Acquisition | 337,078 | 5,117 | - | - | - | - | - | - | - | - | - |
| Courthouse Long Range | - | - | - | - | - | - | - | - | - | - | 46,800,000 |
| TOTAL SPACE UTILIZATION MASTER PLAN | 337,078 | 5,117 | - | - | - | - | - | - | - | - | 46,800,000 |
| C.1 Technology & Equipment Annual | | | | | | | | | | | |
| EE IT-Remote Sites WANS | 4,027 | 1,500 | 20,000 | - | 10,000 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 200,000 |
| EE IT-Edge Devices - Network Access Layer | - | - | 20,000 | 2,975 | 10,000 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 250,000 |
| EE IT-Premise Wiring | - | 298 | 15,000 | 2,163 | 10,000 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| EE IT-Web Site Development | - | - | 25,000 | - | 5,000 | 5,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| EE IT-CCTV Camera Equipment | 28,697 | 21,588 | 17,500 | 606,168 | 641,500 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 2,000,000 |
| EE IT-MFP Replacements | 26,969 | 14,533 | 52,500 | 14,440 | 35,000 | 35,000 | 52,500 | 52,500 | 52,500 | 52,500 | - |
| EE IT-PC's/Printers - Component Support | 67,973 | 80,778 | 75,000 | 19,230 | 65,000 | 65,000 | 75,000 | 75,000 | 75,000 | 75,000 | - |
| EE IT-Replace Monitors | 4,888 | 5,420 | 10,000 | 2,092 | 8,000 | 8,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| EE IT-Software Licenses(windows software) | 25,171 | - | 45,000 | 43 | 15,000 | 25,000 | 45,000 | 45,000 | 45,000 | 45,000 | - |
| EE IT-Tape Backup Equipment | - | - | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| EE Sher-Vehicle Auxiliary Equipment | 170,891 | 228,997 | 300,000 | 46,614 | 200,000 | 300,000 | 250,000 | 145,000 | 145,000 | 145,000 | - |
| EE IT-Phone System Upgrade/Repl | 6,976 | 14,941 | 10,000 | 209 | 20,000 | 500,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| EE IT-GIS Equipment | 25,415 | 21,150 | 25,000 | 1,250 | 18,000 | 18,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| EE IT-Enterprise Notification Solution (Crisis Communications) | - | - | 15,000 | - | 13,000 | 13,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| EE Rec-ECM Recorder's office | 102,646 | 22,084 | 50,000 | - | 175,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| EE IT-Electronic Content Mgt. | 16,377 | 28,434 | 75,000 | - | 30,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - |
| TOTAL TECHNOLOGY & EQUIP ANNUAL | 480,030 | 439,723 | 770,000 | 695,186 | 1,270,500 | 1,139,000 | 712,500 | 607,500 | 607,500 | 607,500 | 2,450,000 |

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

| | FY21 ACTUAL | FY22 ACTUAL | FY23 BUDGET | FY23 YTD | FY23 ESTIMATE | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | UNPROG NEEDS |
|--|---------------------|---------------------|----------------------|---------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| C.2 Technology & Equipment Acquisition Non Routine | | | | | | | | | | | |
| EE Attorney's Office Case / Management | - | - | - | - | - | - | - | - | 2,000,000 | - | - |
| EE Administration - ERP / Finance | - | - | - | - | - | - | - | - | - | - | 3,000,000 |
| EE Administration -Time clocks | - | - | - | - | - | - | - | - | - | - | 750,000 |
| EE Auditor-Election Equip | - | 52,520 | - | - | - | - | - | - | - | - | 1,000,000 |
| EE Auditor-MODUS Election Management | - | - | - | - | 25,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - |
| EE Auditor-Election Equip / Transport and Storage | - | - | - | - | - | - | - | - | - | - | 140,000 |
| EE Auditor-Poll Book / Tablet Replacement - Laser Printers | - | - | - | - | - | 300,000 | - | - | - | - | 150,000 |
| EE Auditor-Digitize Transfer and Plat Books | - | - | 100,000 | - | 100,000 | 100,000 | - | - | - | - | - |
| EE FSS- Grounds Equipment | 39,912 | - | - | - | 25,000 | - | - | - | - | - | - |
| EE FSS-COVID Response Equipment | - | - | - | - | - | - | - | - | - | - | - |
| EE IT-Laptops / Tablets | - | 12,832 | 350,000 | - | 350,000 | - | - | - | - | - | 300,000 |
| EE IT-Vaccine Management Software | - | - | - | - | - | - | - | - | - | - | - |
| EE Sher / Conservation-Mobile Data Computers (MDC) | - | 7,748 | - | - | - | 400,000 | - | - | - | - | 500,000 |
| EE Sher / Conservation-Mobile Router | - | - | - | - | - | - | 220,000 | - | - | - | 320,000 |
| EE IT-Servers | - | - | - | - | - | - | 400,000 | - | - | - | 400,000 |
| EE IT-Storage - Video | - | - | 600,000 | - | - | - | - | - | - | - | - |
| EE IT-Storage - Enterprise | - | 73,111 | - | - | - | - | 750,000 | - | - | - | 750,000 |
| EE IT-GIS (Aerial Photos) | - | - | 60,000 | - | - | 60,000 | 60,000 | - | - | - | 150,000 |
| EE TR-Qmatic printer / floor | 40,138 | - | - | - | - | - | - | - | - | - | - |
| EE Sher-Jail Equipment | - | 35,785 | - | - | - | - | - | - | - | - | - |
| EE Sher-Full Body Security Screening | 624 | - | - | - | - | - | - | - | - | - | - |
| EE Sher / Conservation-Body Camera Project | - | - | - | - | - | 550,000 | - | - | - | - | 400,000 |
| EE Sher-Guns/Masks/Helmet Shields Riot | - | - | - | - | - | - | - | - | - | - | 17,000 |
| EE Sher-Rifles | - | - | - | - | - | - | - | - | - | - | 107,500 |
| EE Sher - Jail Inmate Visit Recording System | 133,085 | - | - | - | - | - | - | - | - | - | - |
| EE Adm-Board Room Recording | 64,761 | 24,157 | - | 1,000 | - | - | - | - | - | - | - |
| EE Adm-Meeting Management | - | - | - | - | - | - | - | - | - | - | 100,000 |
| EE Hth-Immunization Refrig. / Freezer | 13,516 | - | - | - | 7,000 | - | - | - | - | - | - |
| EE IT-Desktop Replacements | - | - | - | - | - | - | - | - | 400,000 | - | 400,000 |
| EE IT-Enterprise Desktop/App Virtualization upgrade | - | - | - | - | - | - | - | - | - | - | 95,000 |
| EE IT-Cybersecurity | - | - | 150,000 | - | - | 150,000 | 150,000 | 75,000 | 75,000 | 75,000 | - |
| EE IT-Technology Assessment | - | - | - | - | 100,000 | - | - | - | - | - | - |
| EE IT-Network Core / Distribution - reimbursable | - | 220,000 | - | - | - | - | - | - | - | - | - |
| EE IT-Network Core / Distribution | - | 781,608 | - | - | - | - | - | - | - | - | 2,000,000 |
| EE IT-Website Upgrade to Drupal 8/ Accessibility | 5,127 | - | 150,000 | - | 50,000 | 150,000 | - | - | - | - | - |
| EE IT-Back-up and Restore System Upgrade | - | - | - | - | - | - | - | - | - | - | 400,000 |
| EE P&D-Community Development Software - Permitting and Inspections | - | - | 150,000 | 14,792 | 50,000 | 400,000 | - | - | - | - | - |
| EE Sher-PDA for Jail | - | - | - | - | - | - | - | - | - | - | 40,000 |
| EE Sher-Jail Management | - | - | - | - | - | - | - | - | - | - | 500,000 |
| EE Sher-Softcode Civil Service Civil Process System | 3,792 | - | - | - | - | - | - | - | - | - | - |
| TOTAL TECHNOLOGY & EQUIP NON-ROUTINE | 300,955 | 1,207,761 | 1,560,000 | 15,792 | 707,000 | 2,130,000 | 1,600,000 | 95,000 | 2,495,000 | 95,000 | 11,519,500 |
| TOTAL TECHNOLOGY | 780,985 | 1,647,484 | 2,330,000 | 710,978 | 1,977,500 | 3,269,000 | 2,312,500 | 702,500 | 3,102,500 | 702,500 | 13,969,500 |
| D. Other Projects | | | | | | | | | | | |
| OP Capital Contribution General | - | - | - | - | - | - | - | - | - | - | - |
| OP NW Dav Industrial Park Rail Spur | 60,000 | - | - | - | - | - | - | - | - | - | - |
| OP Davenport West Locust Sewer Connectivity | - | - | 1,600,000 | - | - | 1,600,000 | - | - | - | - | - |
| OP MLK Park / CAT Funding | - | - | - | - | 20,000 | - | - | - | - | - | - |
| OP Nahant Marsh / CAT Funding | - | 30,000 | 30,000 | 30,000 | 30,000 | 40,000 | - | - | - | - | - |
| OP City of Bettendorf /CAT Funding | - | - | - | - | - | 10,000 | 40,000 | - | - | - | - |
| OP Trail /CAT Funding | - | - | 20,000 | - | - | - | 10,000 | 50,000 | 50,000 | 50,000 | - |
| Total Other Projects | 60,000 | 30,000 | 1,650,000 | 30,000 | 50,000 | 1,650,000 | 50,000 | 50,000 | 50,000 | 50,000 | - |
| Grand Total | \$ 2,547,758 | \$ 8,539,455 | \$ 24,937,500 | \$ 6,883,778 | \$ 23,740,240 | \$ 18,735,070 | \$ 3,829,500 | \$ 4,399,500 | \$ 5,327,500 | \$ 3,576,300 | \$ 132,599,500 |

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

| | FY22 ACTUAL | FY23 BUDGET | FY23 YTD | FY23 ESTIMATE | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | UNPROG NEEDS |
|--|----------------|------------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|------------------|
| F. Conservation Projects | | | | | | | | | | |
| Scott County Park | | | | | | | | | | |
| SCP-Cabin Construction | \$ - | \$ - | \$ - | \$ 40,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| SCP-Campground Design & Construction | 22,359 | - | 73,125 | 73,000 | - | - | - | - | - | - |
| SCP - Inchahias Campground | - | - | - | - | - | - | 10,000 | 70,000 | 800,000 | - |
| SCP-Pool and Aquatic Ctr Renov | 14,523 | 40,000 | 17,973 | 40,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| SCP - Pool Liner | - | - | - | - | 600,000 | - | - | - | - | - |
| SCP-Car Wash Bay | - | - | 6,197 | - | - | - | - | - | - | - |
| SCP-Trails, Roads & Parking Lot Resurfacing | 68,253 | 360,000 | - | 650,000 | - | 70,000 | 700,000 | - | 50,000 | 1,200,000 |
| SCP-Storage Barn | - | - | - | - | - | - | - | - | - | - |
| SCP-Pioneer Village Renov | 48,651 | 200,000 | - | - | 250,000 | 50,000 | - | - | - | - |
| SCP-Cody Lake Shelter Replacement | - | - | - | - | - | - | - | - | - | 150,000 |
| SCP-Cody Lake Renovation | - | - | - | - | - | - | - | - | - | 100,000 |
| SCP-Shelter | - | - | - | - | 15,000 | 150,000 | - | - | - | - |
| SCP-Outhouse Replacement | - | - | - | - | - | - | - | - | - | - |
| SCP-Playground | - | - | - | - | 100,000 | 100,000 | - | - | - | 100,000 |
| Scott County Park Sub-total | 153,786 | 600,000 | 97,295 | 803,000 | 1,015,000 | 420,000 | 760,000 | 120,000 | 900,000 | 1,600,000 |
| Westlake Park | | | | | | | | | | |
| WLP-Lodge Design & Construction | - | 800,000 | - | - | - | - | - | - | - | - |
| WLP-Four Season Shelter | - | - | - | - | - | - | - | 10,000 | - | - |
| WLP-Shelters | - | - | - | - | 15,000 | 150,000 | - | - | - | 1,585,000 |
| WLP-Campground - Park Terrace | - | - | - | - | 10,000 | 70,000 | 800,000 | - | - | - |
| WLP-Park Road Repair | - | - | - | - | - | - | - | - | - | 430,000 |
| WLP-Playgrounds | - | 100,000 | - | 150,000 | - | - | 100,000 | - | - | - |
| WLP-Lake Restoration | 485,576 | - | - | - | - | - | - | - | - | - |
| WLP-Lake Canyada Dam Restoration | 31,588 | - | - | - | - | - | - | - | - | - |
| WLP-ADA Fishing Piers | 66,433 | - | - | 125,000 | - | - | - | - | - | - |
| WLP-Beach Improvements | 81,602 | - | 50,997 | 45,000 | - | - | - | - | - | 300,000 |
| WLP-Trails, Roads & Parking Lot Resurfacing | - | - | 96,259 | 96,250 | - | - | 80,000 | 800,000 | - | 900,000 |
| WLP-Campground Site Paving | - | 250,000 | - | - | - | - | - | - | - | 500,000 |
| Westlake Park Sub-total | 665,199 | 1,150,000 | 147,256 | 416,250 | 25,000 | 220,000 | 980,000 | 810,000 | - | 3,715,000 |
| Wapsi Center | | | | | | | | | | |
| REAP | 1,000 | - | - | 115,000 | - | - | - | - | - | - |
| Wapsi Ed Center Development - Lorenzen Funding | 83,682 | - | 294,848 | 360,000 | - | - | - | - | - | 1,000,000 |
| Wapsi Center Sub-total | 84,682 | - | 294,848 | 475,000 | - | - | - | - | - | 1,000,000 |
| Buffalo Shores - Restoration - Flood | 297,676 | - | - | - | - | - | - | - | 250,000 | - |
| Buffalo Shores Septic System | - | - | 2,443 | 2,500 | - | - | - | - | - | - |
| Buffalo Shores Sub-total | 297,676 | - | 2,443 | 2,500 | - | - | - | - | 250,000 | - |

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

| | FY22 ACTUAL | FY23 BUDGET | FY23 YTD | FY23 ESTIMATE | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | UNPROG NEEDS |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Other Locations | | | | | | | | | | |
| Land Acquisition / Park Expansion | - | - | - | - | - | - | - | - | - | 2,000,000 |
| Renewable Energy Projects | - | - | 28,350 | - | - | - | - | - | - | 700,000 |
| Entrance Signage - all parks | - | - | - | - | - | 100,000 | - | - | - | - |
| ARPA Projects - Conservation Trails | - | 400,000 | - | 400,000 | 800,000 | 800,000 | - | - | - | - |
| ARPA Projects - Conservation Water | - | 400,000 | - | 400,000 | 800,000 | 800,000 | - | - | - | - |
| ARPA Projects- Water & Trail Engineering Cost | - | - | 12,350 | 80,000 | 300,000 | 20,000 | - | - | - | - |
| Shed Engineering | - | - | - | - | - | 30,000 | 400,000 | - | - | - |
| Vehicles and Small Equipment | 151,132 | 282,000 | 379,104 | 300,000 | 581,000 | 326,000 | 300,000 | 300,000 | 300,000 | - |
| Tech & Equip - Other Equip | 26,467 | 22,000 | 13,849 | - | - | - | - | - | - | - |
| Misc Donation | - | - | 5,402 | - | - | - | - | - | - | - |
| LyondellBasell | - | - | 6,290 | - | - | - | - | - | - | - |
| Park Maintenance - General All Park | 21,877 | 50,000 | 31,233 | 50,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - |
| Park Building Maintenance | 35,790 | - | - | - | - | - | - | - | - | - |
| Other Locations Sub-total | 235,266 | 1,154,000 | 476,577 | 1,230,000 | 2,581,000 | 2,176,000 | 800,000 | 400,000 | 400,000 | 2,700,000 |
| F. Conservation Projects Total | \$ 1,436,609 | \$ 2,904,000 | \$ 1,018,418 | \$ 2,926,750 | \$ 3,621,000 | \$ 2,816,000 | \$ 2,540,000 | \$ 1,330,000 | \$ 1,550,000 | \$ 9,015,000 |
| County Levy Contribution | 1,000,000 | 1,000,000 | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Prior Year General Fund balance assignment estimate | 167,949 | 300,000 | - | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | - |
| ARPA Funding | - | 800,000 | - | 800,000 | 1,600,000 | 1,600,000 | - | - | - | - |
| Borrow from County Capital | - | - | - | - | - | - | - | - | - | - |
| West Lake Restoration Contribution (12.5%) | - | - | - | - | - | - | - | - | - | - |
| County CIP Fund Balance Contribution | - | - | - | - | - | - | - | - | - | - |
| County CIP Contribution | 1,167,949 | 2,100,000 | - | 2,100,000 | 2,900,000 | 2,900,000 | 1,300,000 | 1,300,000 | 1,300,000 | - |
| Conservation CIP Fund Balance Contribution | 58,740 | 804,000 | - | 441,750 | 440,000 | (110,000) | 1,240,000 | 30,000 | 250,000 | - |
| Conservation Equipment Fund Balance | - | - | - | 200,000 | 281,000 | 26,000 | - | - | - | - |
| Capital Fund Outside Funding (Grants / Sale of Assets) | 2,000 | - | - | 70,000 | - | - | - | - | - | - |
| General Fund Restriction (REAP / Donations / Grants) | 207,920 | - | - | 115,000 | - | - | - | - | - | - |
| Conservation Equity Contributions | 268,660 | 804,000 | - | 826,750 | 721,000 | (84,000) | 1,240,000 | 30,000 | 250,000 | - |
| Total Funding | \$ 1,436,609 | \$ 2,904,000 | \$ - | \$ 2,926,750 | \$ 3,621,000 | \$ 2,816,000 | \$ 2,540,000 | \$ 1,330,000 | \$ 1,550,000 | \$ - |

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN

| Roads Project # | Description | FY21 ACTUAL | FY22 ACTUAL | FY23 PLAN | FY24 BUDGET | | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | Unmet Needs | Approximate Letting Date |
|------------------------------------|---|----------------|----------------|--------------|----------------------|------------------|--------------|--------------|--------------|--------------|--------------|----------------|-----------------------------|
| | | | | | FY23 YEAR-TO-DATE | FY23 ESTIMATE | | | | | | | |
| G. Secondary Roads Projects | | | | | | | | | | | | | |
| L-519 | Bridge Replacement 4E Sheridan (140th Ave) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | N/A |
| L-320 | Bridge Replacement 27H LeClaire | 398,998 | - | - | - | - | - | - | - | - | - | - | April 2019 |
| L-319 | Bridge Replacement 7 Princeton | - | - | - | - | - | - | - | - | - | - | - | June 2019 |
| L-420 | Bridge Replacement 17C Sheridan | - | - | - | - | - | - | - | - | - | - | - | June 2019 |
| L-418 | ^ Bridge Replacement 33H Liberty | 468,559 | 900 | - | 4,893 | 4,893 | - | - | - | - | - | - | September 2020 |
| L-1020 | Edge Drain F58 (200th St) | 432,158 | - | - | - | - | - | - | - | - | - | - | February 2020 |
| L-223 | Bridge Replacement 8A Butler | - | - | - | - | - | - | - | - | - | - | - | December 2019 |
| L-120 | Various Large Culvert Replacements | - | - | - | - | - | - | - | - | - | - | - | N/A |
| L-520 | Culvert Replacement 7C Blue Grass | - | 86,306 | - | 179,614 | 179,614 | - | - | - | - | - | - | February 2021 |
| L-620 | HMA Resurfacing Slopertown Rd | - | - | - | - | - | - | - | - | - | - | - | June 2019 |
| L-720 | HMA Resurfacing Cadda Rd | - | - | - | - | - | - | - | - | - | - | - | June 2019 |
| L-220 | ^ HMA Resurfacing F45 (Princeton Rd-FM) | 280,816 | 941,874 | - | - | - | - | - | - | - | - | - | February 2021 |
| L-821 | Y48 & 112th Ave at Hwy 61 Intersection Improvements | - | - | - | - | 615,000 | - | - | - | - | - | - | April 2022 |
| L-221 | Bridge Repair 9 Winfield | 21,901 | 53,666 | - | - | - | - | - | - | - | - | - | N/A |
| L-421 | HMA Resurfacing 290 St | 537,171 | - | - | - | - | - | - | - | - | - | - | June 2020 |
| L-323 | ^ Bridge Replacement 7F Princeton | 440,331 | 13,568 | - | - | - | - | - | - | - | - | - | April 2020 |
| L-321 | ^ Bridge Replacement 9 Cleona (BRS) | 626,913 | - | - | 9,893 | 9,893 | - | - | - | - | - | - | September 2020 |
| L-322 | ^ Culvert Replacement 6 Blue Grass | - | 575,437 | - | - | - | - | - | - | - | - | - | April 2020 |
| L-723 | Bridge Replacement 7G Princeton | - | - | - | - | 800,000 | - | - | - | - | - | - | March 2023 |
| L-922 | ^ HMA Resurfacing F33 (Bluff Road) | - | - | - | 1,952,038 | 1,982,038 | - | - | - | - | - | - | April 2022 |
| L-1022 | ^ HMA Resurfacing Z30 (Wells Ferry Rd) | - | - | - | - | 1,500,000 | - | - | - | - | - | - | April 2022 |
| L-1122 | Intersection Safety Improvements-Y40 & Hwy 130 | - | - | - | - | 76,000 | - | - | - | - | - | - | May 2022 |
| L-522 | ^ HMA Resurfacing F58(69) (200th St-STP) | - | - | 4,700,000 | - | 4,700,000 | - | - | - | - | - | - | December 2022 |
| L-422 | HMA Resurfacing Utah Ave | - | - | 770,000 | - | - | - | - | - | - | - | - | June 2022 |
| L-820 | HMA Resurfacing 130th St (Chapel Hill Rd) | - | - | 605,000 | - | 605,000 | - | - | - | - | - | - | June 2022 |
| L-722 | HMA Resurfacing 145th Street | - | - | 125,000 | - | 125,000 | - | - | - | - | - | - | June 2022 |
| L-823 | HMA Resurfacing 115th Ave (Peter Pan Rd) | - | - | 175,000 | - | 175,000 | - | - | - | - | - | - | June 2022 |
| L-622 | ^ Bridge Replacement 31 DeWitt (SBRFM or SWAP-HBP) | - | - | - | - | - | 1,750,000 | - | - | - | - | - | February 2024 |
| L-1120 | ^ Bridge Replacement 8C Pleasant Valley (STP) | - | - | - | - | - | 1,050,000 | - | - | - | - | - | February 2024 |
| L-423 | ^ Bridge Replacement 6 Pleasant Valley | - | - | - | - | - | 1,050,000 | - | - | - | - | - | February 2024 |
| L-824 | PCC Reconstruction Mt. Joy | - | - | - | - | - | 6,500,000 | - | - | - | - | - | February 2024 |
| L-924 | PCC Reconstruction Park View | - | - | - | - | - | 3,500,000 | 500,000 | - | - | - | - | February 2024 |
| L-623 | HMA Resurfacing Pumpkin Patch Rd | - | - | - | - | - | 760,000 | - | - | - | - | - | June 2023 |
| L-415 | ^ HMA Resurfacing Territorial Rd (F51-FM) | - | - | - | - | - | - | 3,100,000 | - | - | - | - | February 2025 |
| L-719 | ^ Bridge Replacement 3C Liberty | - | - | - | - | - | - | 400,000 | - | - | - | - | February 2025 |
| L-425 | HMA Resurfacing Criswell | - | - | - | - | - | - | 750,000 | - | - | - | - | October 2023 |
| L-224 | ^ Bridge Replacement 22F Liberty | - | - | - | - | - | - | - | 400,000 | - | - | - | February 2026 |
| L-524 | Culvert Replacement 4A Sheridan | - | - | - | - | - | - | - | 250,000 | - | - | - | June 2025 |
| L-325 | ^ HMA Resurfacing F45 (180th Ave to 210th Ave) | - | - | - | - | - | - | - | 3,600,000 | - | - | - | February 2026 |
| L-324 | HMA Resurfacing 275th Street | - | - | - | - | - | - | - | 1,400,000 | - | - | - | June 2025 |

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN

| Roads Project # | Description | FY21 ACTUAL | FY22 ACTUAL | FY23 PLAN | FY24 BUDGET | | FY24 PLAN | FY25 PLAN | FY26 PLAN | FY27 PLAN | FY28 PLAN | Unmet Needs | Approximate Letting Date |
|---------------------------------|---|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------------|
| | | | | | FY23 YEAR-TO-DATE | FY23 ESTIMATE | | | | | | | |
| L-225 | ^ Culvert Replacement 13K Butler | - | - | - | - | - | - | - | - | 600,000 | - | - | February 2027 |
| L-227 | ^ HMA Resurfacing Y52 | - | - | - | - | - | - | - | - | 2,700,000 | - | - | February 2027 |
| L-328 | HMA Resurfacing 278th Ave (Pineo Grove) | - | - | - | - | - | - | - | - | 400,000 | - | - | June 2026 |
| L-128 | Bridge Replacement 10E Liberty | - | - | - | - | - | - | - | - | - | 250,000 | - | June 2027 |
| L-228 | ^ HMA Resurfacing Z30 (205th St to 260th St) | - | - | - | - | - | - | - | - | - | 3,300,000 | - | February 2028 |
| L-127 | HMA Resurfacing 210th St | - | - | - | - | - | - | - | - | - | 1,485,000 | - | June 2027 |
| | Bridge Replacement 28K Princeton | - | - | - | - | - | - | - | - | - | - | 535,000 | |
| L-222 | Bridge Replacement 11A Cleona | - | - | - | - | - | - | - | - | - | - | 900,000 | |
| L-523 | HMA Resurfacing 278th Avenue | - | - | - | - | - | - | - | - | - | - | 400,000 | |
| L-721 | Culvert Replacement 2A Hickory Grove | - | - | - | - | - | - | - | - | - | - | 350,000 | |
| L-309 | HMA Resurfacing Cody Rd | - | - | - | - | - | - | - | - | - | - | 250,000 | |
| L-424 | HMA Resurfacing Y4E (Dixon to 320th St) | - | - | - | - | - | - | - | - | - | - | 1,650,000 | |
| | HMA Resurfacing F45 (115th Ave to 155th Ave) | - | - | - | - | - | - | - | - | - | - | 2,200,000 | |
| | HMA Resurfacing Y52 (1st Ave to Wapsi River) | - | - | - | - | - | - | - | - | - | - | 2,310,000 | |
| | HMA Resurfacing Y64 (Eldridge to 267th St) | - | - | - | - | - | - | - | - | - | - | 1,265,000 | |
| | HMA Resurfacing Y30 (200th St to Hwy 130) | - | - | - | - | - | - | - | - | - | - | 3,850,000 | |
| | HMA Resurfacing Y40 (200th St to Big Rock Rd) | - | - | - | - | - | - | - | - | - | - | 5,500,000 | |
| | Grade and Pave Allens Grove Rd (275th St to 115th St) | - | - | - | - | - | - | - | - | - | - | 4,000,000 | |
| | 210th St (E 90th St) from 1st Ave to Hwy 61 | - | - | - | - | - | - | - | - | - | - | 675,000 | |
| L-422 | HMA Resurfacing Utah Ave | - | - | - | - | - | - | - | - | - | - | 770,000 | |
| G. Secondary Roads Total | | \$ 3,206,847 | \$ 1,671,751 | \$ 6,375,000 | \$ 2,146,437 | \$ 10,772,437 | \$ 14,610,000 | \$ 4,750,000 | \$ 5,650,000 | \$ 3,700,000 | \$ 5,035,000 | \$ 24,655,000 | |
| Funding | | | | | | | | | | | | | |
| | ^ Contributed Capital | \$ 1,816,619 | \$ 1,531,779 | \$ 4,700,000 | \$ 1,966,823 | \$ 8,196,823 | \$ 3,850,000 | \$ 3,500,000 | \$ 4,000,000 | \$ 3,300,000 | \$ 3,300,000 | \$ - | |
| | Secondary Roads General | 1,390,228 | 139,972 | 1,675,000 | 179,614 | 2,575,614 | 10,760,000 | 1,250,000 | 1,650,000 | 400,000 | 1,735,000 | - | |
| | | <u>\$ 3,206,847</u> | <u>\$ 1,671,751</u> | <u>\$ 6,375,000</u> | <u>\$ 2,146,437</u> | <u>\$ 10,772,437</u> | <u>\$ 14,610,000</u> | <u>\$ 4,750,000</u> | <u>\$ 5,650,000</u> | <u>\$ 3,700,000</u> | <u>\$ 5,035,000</u> | <u>\$ -</u> | |
| | New Equipment | \$ 78,711 | \$ 76,779 | \$ 850,000 | \$ 3,142 | \$ 1,250,000 | \$ 980,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | | |