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(- Denotes department/agency appears under more than one Service Area)*

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THE BUDGET GUIDE

The purpose of this section is to provide the reader with a general explanation of the format and content of the fiscal year 2002-03 budget document and to act as an aid in budget review. This document provides all summary and supporting data on the general financial condition of the County and details services, programs, and staffing levels proposed and adopted for all departments and authorized agencies.

The ***Introductory Section*** includes a brief history of the County, the joint budget message from the Chairperson of the Board of Supervisors and the County Administrator, and various summary schedules showing combined revenues and appropriations for all funds. Additionally, information is presented on the County's taxable valuation base, tax levy rates and tax levy amounts. Graphs are used extensively to enhance the reader's review of the summarized information.

Each **Fund Type Section** is tabbed for easy and quick reference: ***General Fund, Special Revenue Funds, Debt Service Fund and Other Funds*** (which include the capital improvement fund, the golf course enterprise fund, and various internal services reserve funds: electronic equipment, group health self-insurance, and vehicle replacement funds)

The ***Department/Authorized Agency Detail Section*** presents program performance budget (PPB) information. This detail includes a program description, performance objectives, performance indicators (demand, workload, productivity and effectiveness), and a written budget analysis for each program. Budget detail by sub-object revenue and expenditure totals, and staffing data is also provided. For comparative purposes, all program budget information indicates the actual FY01 status, the budget and projected FY02 status, and the requested and adopted FY03 status. Departments and authorized agency **programs are grouped functionally, - i.e., public safety, court services, etc.**, in recognition of the interrelationship of many programs and services.

The ***Supplemental Information Section*** includes such things as a glossary providing definitions of terms used throughout this document, a description of the County's budget process, the County's pay plan for FY03, and budget total summaries for departments/authorized agencies. The County's basis of accounting, various financial management policies and miscellaneous statistics about Scott County are also located in the Supplemental Information Section.

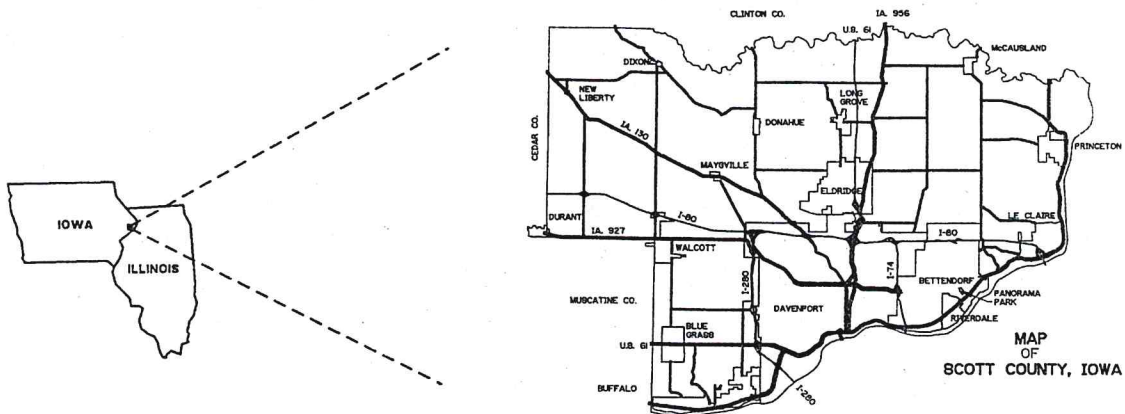
Past to the Present



Scott County is a part of the metropolitan area. The counties Henry (Illinois), make up the Metropolitan Statistical Area, DRIM-MSA, with a population of approximately 350,000.

"Quad-Cities": a three county of Scott (Iowa), Rock Island and Davenport-Rock Island-Moline

The "Quad-Cities" is actually a label for fourteen contiguous communities in Iowa and Illinois that make up a single socio-economic unit. It straddles the Mississippi River midway between Minneapolis-St. Paul to the north and St. Louis to the south; and between Chicago to the east and Des Moines to the west. It is the second largest metropolitan area in Iowa and Illinois.



Antoine LeClaire, an early settler of the County, donated the square of land the Scott County Courthouse stands on today. If the County ever abandons the site, the property would revert to the heirs of Antoine LeClaire. The first courthouse was erected on this land during 1840-41 and served for 45 years. The following years to 1874 saw changes and additions to the structure of Scott County government. One of the major changes was in the structure of the governing board. From 1838 until 1850 county commissioners were elected on an annual basis. By 1861 the name Board of Supervisors had been mandated, with 14 supervisors from throughout the county representing the citizens. In 1870 the structure changed again, and only three board supervisors were elected countywide. In 1874, the membership of the board of supervisors increased to its present five officials.

Only recently have there been dramatic changes in the actual governing of the county. In 1979 an administrator form of government was adopted, and the Board of Supervisors hired a county administrator. Subsequently, staff and departments have grown in efficiency and capacity to serve citizens. In 1978 the County Home Rule Bill was enacted, granting all powers to counties consistent with state laws and not specifically prohibited by the Iowa General Assembly. County Home Rule broadened the powers of the Board of Supervisors to lead the 158,668 people of Scott County to greater prosperity and growth.

BOARD OF SUPERVISORS

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March 12, 2002

TO: The Citizens of Scott County

RE: 2002-03 Budget Message

The budget for Fiscal Year 2002-03 is hereby presented as reviewed and adopted by the Board of Supervisors after appropriate public information meetings and public hearings. The County budget is more than a document containing financial figures; it is the County's goals and policies as an organization whose purpose it is to provide the citizens of Scott County, Iowa with the best possible programs and services for the dollars appropriated.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Scott County for its annual budget for the fiscal year beginning July 1, 2001. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In the mid-1980's the Scott County Board of Supervisors began using a formalized goal setting process using an outside facilitator. Target issues are identified and established every other January following the fall election for a two-year period. Team building activities are also worked on during this process. The current target issues are listed below together with their action plans:

TARGET ISSUES AND MANAGEMENT AGENDA FOR 2001-2002

Jail Direction

- Action Plan:**
1. Foster inter-agency cooperation and monitor developments in Criminal Justice System.
 2. Conduct jail population needs assessment Phase I Study.
 3. Present finding of Needs Study to Board.
 4. Decision on Physical Facilities Study.

Transition to New County Administration

- Action Plan:**
1. Define expectations for new County Administrator.
 2. Develop selection process for new County Administrator.
 3. Recruit and select new County Administrator.
 4. Recruit and select Assistant County Administrator.
 5. Develop and implement transition plan.

EMS Direction

- Action Plan:**
1. Create a EMS Study Committee.
 2. Study current system and develop plan.
 3. Decision on future direction.
 4. Implementation of plan.

Employee Retention: Evaluation and Plan

- Action Plan:**
1. Continue monitoring of employee retention action plan.
 2. Complete salary study.
 3. Review and revise employee appraisal system and bonus program.
 4. Review and revise employee orientation program.
 5. Develop employee mentor program.
 6. Implement employee training program.

Space Utilization

- Action Plan:**
1. Complete schematic design for BiCentennial Building master plan improvements.
 2. Undertake master plan scheduled improvements for BiCentennial Building.
 3. Undertake master plan scheduled improvements for Courthouse.

Computer/Technology: Strategy Action Plan

- Action Plan:**
1. Implementation of technology assessment report strategies.
 2. Prepare strategic plan on GIS implementation.

Property Tax Limitation Strategy

- Action Plan:**
1. Monitor State Legislation for property tax limitation.
 2. Lobby for Scott County's position.

"E-Commerce": Action Plan

- Action Plan:**
1. Create E-Commerce Task Force.
 2. Develop E-Commerce strategic plan.
 3. Present plan to Board and seek direction.

Conservation Strategic Plan

- Action Plan:**
1. Develop strategic plan for Conservation.
 2. Review plan with Conservation Board.
 3. Review plan with Board of Supervisors.

Financial Policies and Plan: Evaluation and Refinement

- Action Plan:**
1. Prepare recommendation for revision to Financial Policies.
 2. Board decision on revised Financial Policies.

Law Enforcement Radio and Computer

- Action Plan:**
1. Implementation of automatic vehicle locator.
 2. Replace and implementation of Jail Management System.
 3. Replace and implementation of Civil Processing System.
 4. Transition of existing Computer Aided Dispatch (CAD) to City of Davenport CAD.
 5. Participating in developing plan for shared Law Enforcement Record System.

Juvenile Detention Facility

- Action Plan:**
1. Engage design consultant.
 2. Program and design Juvenile Detention expansion project.
 3. Construct new addition.
 4. Renovate existing space.
 5. Develop staffing plan.
 6. Implementation staffing plan.

Building Projects: Bi-Centennial Building/Courthouse Improvements

- Action Plan:**
1. Juvenile Court Services relocation.
 2. Complete Phase I renovation - 2nd and 3rd floor of Bi-Centennial.
 3. Complete Phase II renovation - 4th and 6th floor of Bi-Centennial.
 4. Complete Phase III renovation - 1st and 5th floor of Bi-Centennial.
 5. Complete elevator tower addition at Courthouse.
 6. Renovate lower level Courthouse.

Medical Examiner/Autopsies

- Action Plan:**
1. Approach Medical Society for potential pathologists.
 2. Recruit new Medical Examiner and assistants.

GASB 34 (Accounting Practices)

- Action Plan:**
1. Develop compliance plan for new accounting reporting model (GASB).
 2. Implement plan.

Co-Location Driver License and Vehicle

- Action Plan:**
1. Review Iowa Department of Transportation's proposal.
 2. Implement relocation.

General Relief Guidelines: Review

- Action Plan:**
1. Review and revise General Relief guidelines.
 2. Present to Board for action.

Following the process of identifying biennial policy agenda priorities, detailed action plans are developed to address all policy priorities. Specific departments are identified in the action plan which are responsible to carry out each action step. The status on these action plans are reviewed quarterly by the Board with the County Administrator and the elected and appointed department heads.

At the biennial strategic planning sessions both Board members and County management staff reflect on accomplishments during the prior period as we attempt to redefine the County's goals and set out objectives as to how they can be achieved in both the long and short term. The process of developing comprehensive policy agenda priorities for the County is a continual process as the needs of the community changes.

The process of incorporating the biennial policy agenda priorities into the annual budget process is enhanced each year by having a pre-budget process meeting with the Board of Supervisors, County Administrator and the Budget Coordinator at which time the Board reemphasizes the policy agenda priorities and identifies additional specific areas to be reviewed during the upcoming budget process.

A section of the budget planning manual distributed to department heads and authorized agency directors prior to their start on developing their budget requests includes a listing of all policy agenda priorities as well as a listing of the specific budget areas identified by the Board of Supervisors to be reviewed during the upcoming budget sessions. Department heads, agency directors and county budget analysts were directed to keep these policy agenda priorities and specific areas of budget review in mind when they were preparing and reviewing their FY03 budget submissions, highlighting whenever appropriate in their budget justifications and analysis how their requests supported and enhanced the Board's identified goals and policy agenda priorities and specific budget areas of review.

The specific budget areas of review identified by the Board early on in the FY03 budget process were:

1. Continued technology upgrades and training; Internet access; E-mail (Internet and Intranet); data base access; and public accessibility.
2. Cost impact of increased jail population and an outmoded jail facility.
3. Space utilization plan implementation.
4. Retention and development of employees.
5. Impact of potential legislation

The FY03 Budget Initiatives that addressed or impacted these areas are described below:

1. Continued technology upgrades and training

Internet access

E-mail (Internet and Intranet)

Data base access

Public accessibility

- Continued progress on the recommendations included in the 2000 Technology Assessment Report
- \$1,499,395 included in next year's capital plan for technology improvements
- Continued progress toward E-Government services
- The Technology Oversight Board's development of a strategic plan for GIS in the FY02 and FY03 capital plan will lead to improved public accessibility to database and plat/map information via the Internet

2. Cost impact of increased jail population and an outmoded jail facility

- \$400,000 included in FY03 Budget to house inmates in out of County facilities
- \$609,000 included in FY03 Budget to fund alternatives to incarceration programs (\$130,000 - Court Compliance Officers program; \$330,500 - prisoner substance abuse program; \$120,000 – expanded mental health services; \$28,500 - electronic monitoring system)
- Multi-year funding toward Phase Two Jail Review (dual track review of both possible additional alternatives to incarceration programs and a building development solution) (FY03 funding level - \$140,000)

3. Space utilization plan implementation

- Proposed Capital Project Plan includes previously approved Space Utilization Plan Project funding:

FY00 Actual	\$ 65,260
FY01 Actual	1,214,659
FY02 Projected	3,155,000
FY03 Budget	3,856,397
FY04 Budget	806,160
FY05 Budget	551,620
FY06 Budget	788,020
Remaining	<u>5,786,506</u>
Total	<u>\$16,223,622</u>

3. Space utilization plan implementation (cont.)

- General Fund tax levy transfer to Capital Fund for FY03 increased \$50,000 as previously approved
- \$425,000 General Fund funding advance to be repaid from future CIP fund revenues in out years of project

4. Retention and development of employees

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

5. Impact of potential legislation

- Monitoring proposed legislation regarding property tax limitations which would result in substantial service reductions and deferment/elimination of major maintenance and capital projects
- Proposed House amendments to SF514 would result in a major shift of County revenues to the rural area increasing the Urban rate by 18.5% and reducing the Rural rate by 31.5%
- May impact funding of outside agencies capital projects and internal County CIP Plan

Additionally, the FY03 budget was prepared according to certain policies and practices as established by both the Board of Supervisors and the State of Iowa. These policies and practices are described in the Supplemental Information section of the budget.

TAX RATE AND BASE

The property tax continues to be the major revenue source for Scott County. In FY03, total net property taxes represent 45% of total County revenues. This compares to 56% ten years ago in FY94. This reduction is due in part to the increased impact of the local option tax as approved by the County voters in the Fall of 1988 with the first collections received during FY90. Also, recent State property tax relief to Iowa counties for mental health-developmental disabilities services (MH-DD) has resulted in lower property taxes. The State Legislature in 1996 created a new, special revenue fund for County MH-DD services limiting what a county may spend in this area. Previously, uncontrolled MH-DD expenses had grown to approximately a third of the County's general operating budget. With MH-DD costs now removed from the County's general fund requirements, the likelihood of future general fund deficit spending should be greatly reduced.

Additionally, the Board's biennial Financial Initiatives Program which encourages County departments to identify innovative ways to increase non-tax revenues, reduce on-going expenditures and/or increase productivity has also had a significant impact on reducing the County's reliance on property taxes to support its budget.

There is some cause for concern at the time of preparing this budget transmittal letter that future deficit spending or substantial reductions in service levels may occur due to proposed property tax limitation legislation being discussed by the Iowa legislature during the past several sessions. Most of the services that are provided by Iowa counties are mandated by the State with many service levels not within the direct control of local government (i.e., general relief needs, jail inmate populations and the overall crime rate, economic business cycles that affect non-tax revenues like interest earnings, etc.)

Scott County has experienced or added several new additional public safety costs for housing inmates out of county due to jail over crowding, new alternatives to incarceration programs, and double digit increases in employee health care premiums. If any future proposed property tax limitation legislation passes Scott County would be unable to support current ongoing County service levels and react to increasing public safety costs, lower interest income due to reductions in rates and fund balances, increasing health costs, etc. ***Scott County officials favor a comprehensive study of the entire property tax system as opposed to any type of unilateral tax limitation legislation.***

Local option tax revenue (1% sales tax) estimates represent 7% of total County revenues for FY03. The Board of Supervisors uses *all* estimated local option tax revenues to reduce General Fund property tax requirements for the ensuing fiscal year.

The tax rates per \$1,000 of taxable valuation for FY03 have been increased from \$4.18 to \$4.48, or 7.2% for property located in incorporated areas (cities) and from \$7.23 to \$7.49, or 3.6% for property located in unincorporated areas (townships). The FY03 corporate rate is 7% lower and the rural rate is 8% lower than the rates were ten (10) years ago (with inflation 29% higher during this period), as indicated below:

Fiscal Year	Corporate Rate	% Change	Rural Rate	% Change
1993-94	4.81460	1.4	8.17427	1.5
1994-95	4.96037	3.0	8.32859	1.9
1995-96	4.42243	-10.8	7.83861	-5.9
1996-97	4.32655	-2.2	7.78103	-.7
1997-98	4.19239	-3.1	7.74642	-.4
1998-99	3.91472	-6.6	7.23492	-6.6
1999-00	4.05869	3.6	7.29139	0.8
2000-01	4.15929	2.5	7.13428	-2.2
2001-02	4.18290	0.6	7.23474	1.4
2002-03	4.48067	7.2	7.49188	3.6

Scott County's corporate rate, rural rate, and property tax amount per capita rank *lowest* among the eight largest urban counties in Iowa even though we rank 3rd in population. **It is even more revealing that Scott County has the lowest property tax amount per capita of all 99 Iowa counties with the exception of Sioux County!**

The County's tax base has increased at an average rate of 4.2% annually over the past ten years. This relatively small annual increase is due in part to the state phasing out machinery and equipment assessments. Residential taxable valuations also reflect a State imposed rollback computation, currently at 51.7% of fair market value. This State rollback percentage resulted in an 8.2% decrease in individual residential properties' taxable assessments from the previous year. The current county wide taxable valuation base amount of \$5.1 billion dollars reflects a 2.7% increase from last year. Even with the State residential rollback, new construction and market valuation growth resulted in a 2.9% overall increase in total residential tax values. The residential class of property represents slightly over 50% of the County's total tax base.

STATE AND FEDERAL FUNDING

With the elimination of Federal Revenue Sharing in October 1986 the County now receives virtually no direct federal funding. Federal Revenue Sharing Funds were used to fund one-time capital improvements and projects. The capital improvement program is now funded primarily by Riverboat Gaming tax proceeds and property taxes. Secondary Roads projects are also funded with road use tax funds received from the State.

State aid for next year represents 30.4% of the total revenue sources for FY03. The total amount of \$15,407,150 is made up of \$5,371,715 in grants and reimbursements, \$1,785,096 in state shared revenues such as motor fuel and franchise taxes, \$1,071,461 in state property tax replacement credits against levied taxes, and \$7,178,878 in other State credits such as MH-DD property tax relief and personal property credit replacements.

County elected officials and staff continually work with state elected officials during the legislative sessions to stress the need for "fair play" requiring state funding for any and all new state mandated programs as well as trying to obtain additional funding for existing County funded state mandated programs. The County lauds the recent actions taken by the State to participate more fully in the funding of MH-DD services. However, as previously discussed, the County is very concerned that future legislatures may pass a property tax limitation bill which would severely impact the County's ability to properly fund needed services in the future. Also, current budget problems at the State level have reduced prior funding commitments to Counties for the MH-DD service system which may lead to service reductions to clients.

HOME RULE

"Home Rule" is the basic foundation for county government in Iowa. In 1978, Iowans adopted an amendment to the state constitution establishing this direction for their counties. This action empowered Iowans, through their elected county officials, to address matters of local concern in the best way deemed appropriate by those officials. The people wanted government closer to home.

Since then, however, several things have happened to erode this fundamental principle of government. Government is becoming more centralized. Unfunded state mandates, artificial revenue raising restrictions, property tax limitations, and increasing demands for mandated services have severely obstructed local officials' discretion in meeting identified needs of their citizens.

Scott County is dedicated to preserving the integrity of the home rule concept. Therefore, policy decisions made by Scott County elected officials and staff are based on this fundamental principle.

REVENUES

Fees and charges total \$4,017,210 and represent 7.9% of the total sources for FY03. These revenues consist of various licenses and permits and various departmental charges for services. Many of the fees are established and set by state law. The County has performed several fee study reports over the years to evaluate where fee levels are in relation to other municipalities and as compared to the cost of providing the service. Fee adjustments are made on a frequent basis to minimize the adverse affect of large fee increase in any given fiscal year. County officials also work with the State in this area for fees set by State law.

As most services in the General Fund are essential such as law enforcement and health services the Board of Supervisors and County staff continue to be sensitive to the problems of increasing service charges which could prohibit low income, senior citizens and the handicapped from receiving County services.

The following schedule presents a summary of general fund, special revenue funds and debt service fund revenues for budget year FY03 and the percentage of increases and decreases in relation to prior year budget amounts:

<u>Revenue Source</u>	<u>FY03 Amount</u>	<u>Percent of Total</u>	<u>Incr (decr) From FY02</u>	<u>% Incr (decr) From FY02</u>
Net property taxes	\$ 22,762,733	45.7%	\$ 1,954,441	9.4%
Other taxes, penalties & costs	1,805,983	3.6%	145,132	8.7%
Local option taxes	3,497,496	7.0%	40,180	1.2%
Intergovernmental	15,997,607	32.1%	566,074	3.7%
Licenses and permits	412,345	0.8%	(5,385)	-1.3%
Charges for services	3,604,865	7.2%	337,192	10.3%
Use of money & property	1,058,780	2.1%	(1,139,029)	-51.8%
Other	686,409	1.4%	377,470	122.2%
Total	<u>\$ 49,826,218</u>	100.0%	<u>\$ 2,276,075</u>	4.8%

Net property taxes are increasing 9.4% due primarily to the newly voter approved debt service tax levy for River Renaissance Bonds. Also, property taxes were increased to partially offset the substantial loss of interest income due to interest rates being at historic low levels. Net of the tax increase for the aforementioned new debt service and interest income offset and for anticipated employee health insurance premium increases, the net property tax amount would have increased 3%. It is noted that the County receives 1.5% per month interest costs on delinquent property taxes which results in a nearly 100% collection rate.

Other taxes, penalties and costs are increasing as a reflection of the increased property taxes discussed above. Local option taxes (1% sales tax) are projected to be relatively flat compared to the prior year. The new 53rd Street – I-74 interchange retail corridor has helped to maintain this elastic revenue during the current economic downturn. In addition, public policy regarding the taxing or non-taxing of internet sales will have a profound impact on local option tax collections in the future shifting more costs to be supported by property taxes.

Intergovernmental revenues are increasing 3.7%. However, there is cause for concern since the bulk of intergovernmental revenues come from the State and State officials are projecting lower revenues for both the current fiscal year and next year due to the current economic downturn. This will undoubtedly result in future reductions in state aid without corresponding reductions in required mandated services.

License and permit fees and charges for services are decreasing slightly due to several anticipated increases I State set license/permit fees not occurring (i.e., food service inspection fees). The County's philosophy is to make timely adjustments to locally set fees and charges as opposed to waiting ten years, for example, and make a substantial increase at that time. Unfortunately, the State does not do this, and then finds it more difficult to increase fees each year.

The uses of money and property revenues are projected to decrease substantially below prior year budgeted levels due to historic low interest rate levels. This projected loss in interest income was offset partially by an increase in property taxes and partially by using fund balance. Property taxes were

increased because even when rates do eventually go back up, the County has used fund balance as planned for various one-time capital projects which will result in a smaller amount of principal to invest in the future. Finally, other revenues are increasing due to the unpredictability of various refunds and reimbursements that have been adjusted based on historical levels. Also, a reimbursement is expected in the Secondary Roads Department on a bridge replacement project. In addition, following the renovation/expansion of the Juvenile Detention Center Facility, increased reimbursements should be realized from housing juveniles from outside organizations.

GENERAL FUND BALANCE

The undesignated fund balance of the general fund is projected to decrease by \$1,706,090 in FY03. This planned reduction is for various one-time capital expenditures. This planned reduction also includes a funding advance (\$425,000) to the Capital Fund toward the current Master Plan renovations of the Courthouse and Bi-Centennial Building. In addition, the Board is using \$585,844 of fund balance as an economic emergency use to partially offset anticipated lower interest income due to historic low interest rate levels. The Board has \$1,423,314 reserved for the loan advance to the golf course enterprise fund. The remaining \$2,714,141 provides the County with a fund balance that meets cash flow needs prior to the collection of property taxes and significantly reduces the likelihood of the County entering the short term debt market to pay for current operating expenditures. The amount of undesignated/unreserved fund balance of the general fund does bring the County below the minimum amount designated by the County's Financial Management policies (8.3% vs. 15% minimum). As the economy improves, future budgets will include increases to the General Fund balance to bring it back in compliance with policy guidelines. It is noted that the General Fund balance would be at 14% if the advances to both the Golf Course Enterprise Fund and the Capital Fund were included.

PROGRAMS AND SERVICES

The Board of Supervisors and County officials were very frustrated with past State legislative actions which imposed a five year property tax limitation on Iowa counties which did sunset on June 30, 1998. This State property tax limitation was in direct conflict with the spirit of home rule that was approved by State voters in the late 70's. It is also ironic that the State exempted school districts from the original property tax limitation bill when schools represent over 50% of the local property tax burden and for the final three-year extension cities were also exempt. The State Legislature allowed this limitation to sunset after June 30, 1998. Although the Legislature was concerned counties would greatly increase property tax in FY99, the first year following the sunseting of the property tax limitation, Scott County actually *lowered* its property tax levy. As previously discussed, both the 2001 and 2002 legislatures discussed permanent property tax limitation bills which did not ultimately become law. Scott County supports a comprehensive review of all taxes (sales, income and property) and the services they provide for prior to any substantive change to the current property tax system.

In the Spring of 1994 the Board asked all County departments and authorized agencies to develop fiscal strategies to address the County's financial dilemma at that time of using unrealistic amounts of fund balance toward operating costs due to unfunded State mandates, underfunded State property tax credits, and rising public safety costs and the property tax limitation legislation. This call to action generated

many departmental staff meetings and brainstorming sessions throughout the County to produce ideas to reduce the fiscal gap. Once the ideas were submitted, various County employees selected to act in the capacity of Budget Analysts followed up with the departments and agencies about their list of ideas. These ideas were then presented to the Board of Supervisors for their review and consideration. Following several work sessions with the Board and budget team members, the various strategies as approved were put into a summary report and distributed to all authorized agencies and County departments. In addition, letters of appreciation went to all County employees thanking them for their participation and involvement in this important project.

The Board of Supervisors was extremely happy with the results of this program and implemented it again in 1995, 1997, 1999 and 2001. Using teamwork and innovation, County employees and agency staff members have identified many initiatives in the areas of cost reduction, productivity improvement, and revenue enhancement. As a result of these five reports, recurring cost reductions totaling \$1,201,860 were identified. Improvements to the productivity capacity of the work force equal to 4 full-time positions with a value of \$116,084 were identified due to changes in policies, procedures, scheduling and other work methods. In addition, revenue enhancements were identified at a total of \$696,611.

These fiscal strategies have played a *major* role in eliminating the County's previous million-dollar budget deficit. The budgets set since FY96 have presented a balanced general fund operating budget primarily attributed to the hard work and dedication of County employees. The Board has formally renamed this program the Financial Initiatives Program and implements it every other year.

As a service organization, the County is primarily people intensive. Over the last ten (10) years the County has increased its work force by 18.34 FTE's, or 4.6%, to its current level of 415.90 FTE's. During this period the County increased park maintenance and golf course ranger staffing levels (7.1 FTE's) and made substantial staff increases to the Sheriff's Department (18.3 FTE's) primarily due to increased jail and courthouse security needs and the new minimum security jail facility. Net of the aforementioned increases in the Sheriff's Department and Conservation Department, total FTE's have actually decreased 7.06 FTE's or -1.8% over the last ten years.

Overall expenditures for all County operations including capital projects (net of transfers and non-budgeted funds) are \$58,028,660 which is an increase of 3.5% above fiscal year FY02. Total revenues (net of transfers and non-budgeted funds) for the County are \$50,760,033, which is an increase of 4.7% above last fiscal year. Fund balances as explained under each fund section in this document will support the amount of planned expenditures over projected revenues (primarily for capital projects). The overall expenditure increase of 3.5% is the result of several service areas increasing with others decreasing. Capital projects are discussed further below. Court Services is increasing 22.3% due to new staff and operating costs associated with the planned renovation/expansion of the Juvenile Detention Center facility. These increased costs will be supported in the early years with fees from outside organizations using the facility.

Social Services is increasing 6.9% due to increased rent and utility payments to general relief recipients. Roads and Transportation service area is decreasing 4.6% due to a decrease in planned equipment expenditures and various costs previously charged to road maintenance now required to be charged to construction. State and Local Government service area is decreasing 1.4% due to the fewer number of

planned elections for FY03. And finally, Debt Service is increasing 87.3% due to the newly voter-approved River Renaissance project bonds to revitalize downtown Davenport.

CAPITAL IMPROVEMENTS AND DEBT SERVICE

The operating budget will again be supplemented with an aggressive five year Capital Improvements Program. The operating budget includes transfers to the Capital Improvement Fund for capital improvement projects. Revenues received from the Solid Waste Commission to pay for the amortization of the solid waste general obligation bonds support the Debt Service Fund. The voters approved a \$5,000,000 River Renaissance Bond 15 year issue in October 2001 by an overwhelming 73% margin. The River Renaissance Project is a major redevelopment/revitalization effort for downtown Davenport totaling \$113 million dollars. This County bond issue also resulted in the State of Iowa awarding \$20 million dollars to the project in Vision Iowa Funds.

The County is currently using only 2.8% of its allowable legal debt margin consisting of one general bond issue. This outstanding bond issue is described further under the debt service fund section of this document.

The capital improvement budget totals \$9,530,404 for fiscal year FY03, with 78% or \$7,432,292 for general projects, 12% or \$1,135,000 for Secondary Roads projects, and 10% or \$963,112 for Conservation parks and recreation projects.

The general capital improvements budget of \$7,432,292 is supported by fund balances from various funds including the electronic equipment replacement fund, the vehicle replacement fund, and the general fund. General fund transfers are made for one time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's Financial Management Policies. The capital improvement fund is also supported by gaming boat revenues received from the two gaming boats docked in Scott County on the Mississippi River. In addition an ongoing property tax levy in the general fund of \$400,000 is transferred annually to the capital improvements fund. This amount will be increased \$50,000 annually during the next nine year period to allow for pay as you go funding for the space utilization master plan project which moves administrative offices from the Courthouse to the Bi-Centennial Building resulting in additional courtroom space in the Courthouse.

The County has been assigned additional judges to the Seventh Judicial District necessitating increased courtroom and jury space. In addition the County Attorney, Clerk of Court and Court Administration offices are in need of additional space. A space utilization master plan was developed in 2000 which recommended the moving of all non-court related administrative offices from the Courthouse to the County's Bi-Centennial Building to create the needed space for the courts. This will be a ten year \$16 million dollar pay as you go funded project using fund balances and future capital fund property tax and gaming tax revenue funding. The proposed capital plan for FY03 includes \$3,856,397 in spending toward this project as described further under the "Other Funds" tab of this budget document.

The other major projects under the general capital improvements area include the expansion of the juvenile detention center and various technology enhancements as a result of the completion of a Technology Assessment Report (TAR) in 2000. This TAR study presented the County with many technology upgrade challenges over the next several years including the development of a GIS strategic

plan for Scott County. It is believed that a web-enabled GIS system will be the framework for E-Government in the future.

Scott County had identified the need for solutions to the jail-increasing population problem as its top priority during its target issues process. In October 1995 the Board adopted an action plan for long-term jail solutions. Phase I of the original action plan consisted of a needs assessment study which analyzed crime trends, inmate population and bed space requirements. This study projected that by the year 2010 Scott County would need a jail with 660 inmate beds. These figures could be reduced to 500 with the implementation of new policy options such as hiring a case expeditor, targeting and assisting pretrial detainees in need of substance abuse treatment, further supervision of pretrial defendants and more extensive use of community service programs.

Following Phase I, Phase II was initiated in May 1997 to identify how Scott County could meet the needs identified in Phase I. In February 1998 a recommendation was made for the construction of a new County jail located adjacent to the Courthouse on County owned property. The Board of Supervisors called for a referendum to be held in November 1998 for the construction of a County jail and for the issuance of \$48.3 million dollars in general obligation bonds. If approved it would have increased the County's levy rate by 91 cents per one thousand dollar taxable valuation. The referendum failed to receive the required 60% margin of support.

The jail continues to experience increased populations over the rated capacity limit requiring the housing of inmates in out-of-county facilities. The Board has made this their top concern for 2001/2002 and has established a Community Jail and Alternatives Advisory Committee (CJAAC) to develop a solution acceptable to the citizens of Scott County. CJAAC completed work on their Phase One study in December 2001. This report outlined various functional deficiencies with the current jail structure. The report also noted that the current jail facilities have been unable to house Scott County's managed inmate population within its functional capacity since 1990. The report further included a recommendation that the County needs a jail facility allowing for 425 beds with a core portion (kitchen, laundry, and mechanical systems) to support between 600 and 700. The Phase Two study by CJAAC has two tracks. Track 1 is currently underway and explores additional alternative to incarceration options identified in Phase One (i.e., substance abuse and mental health programs, etc.). It is hoped that further alternative programs may ultimately reduce the aforementioned 425 bed build number. Track 2 will begin at the end of calendar year 2002 and will develop a building solution, which will be brought to the voters in the fall of 2004.

As the appointed Community Jail and Alternatives Advisory Committee meets to develop additional alternatives to incarceration programs and a long term community-based solution to serving the increased population at the jail the County will continue to house and transport prisoners to out-of-county facilities if and when available. The costs of housing and transportation of prisoners and funding various alternatives to incarceration programs are anticipated to be in excess of \$800,000 in FY03.

The Secondary Roads capital program totals \$1,135,000. \$400,000 is for a 4.5 mile resurface project on Locust Street, \$200,000 for a bridge replacement near Blue Grass, \$300,000 for a bridge replacement in Allens Grove Township, a half mile resurfacing on Caseys Road for \$60,000, a 1.25 mile asphalt resurfacing project on 102nd Avenue for \$70,000, \$70,000 for a 1.5 mile asphalt project on Utah Avenue, and \$35,000 for a 3.0 mile asphalt resurfacing project on Buttermilk Road. There also is \$650,000 in State farm-to-market funds for additional funding support toward the 4.5 mile resurfacing

project on Locust Street discussed above. These funds are paid at the State level to benefit Scott County and do not pass directly through the County's capital improvement plan budget.

The Conservation Department capital plan totals \$963,112. The single largest project (\$600,000) is for construction of the Bald Eagle Campground expansion at Scott County Park. Other projects include playground equipment and picnic table replacements at Scott County Park and West Lake Park, and resurfacing of the maintenance road which serves as the entrance to the Golf Course at Scott County Park.

The budget document contains a capital improvements section under the tab entitled "Other Funds". This section is informative and provides a correlation between the operations budget and the five year capital improvements program.

SUMMARY

The preparation of the FY02 budget has been challenging for the Board of Supervisors and County staff. The Board is very pleased to have met its goals in both balancing the FY02 general fund operating budget and keeping the County's reliance on property tax revenues to minimal increases.

The Board and County Administrator expresses its appreciation to the staff of the Office and Budget and Information Processing who assisted and contributed to its preparation. Special thanks goes to the Director of Budget and Information Processing, the Assistant County Administrator, and the County department heads and professional staff who performed budget analyst duties: Community Services Director, Health Department Director, Financial Management Supervisor (Treasurer's Office), Accounting Supervisor (Auditor's Office), County Attorney Office Manager, Planning and Development Director, Deputy Recorder (Recorder's Office), and the Administrative Assistant (Administration).

These are exciting times in providing new challenges and inspiring the Board, elected and appointed department heads, County staff and the citizens of Scott County to develop new methods and ideas in providing services to the community and to continue to improve its public facilities and infrastructure. The continued direction in the change of the state/federal/local partnership has placed a greater financial burden on local governments, in addition to providing less flexibility in how we collectively deal with the County's issues and needs. Future property tax limitations forced on the County by the State Legislature may prohibit economic growth opportunities and force service reductions as various uncontrollable service areas increase, such as public safety. County officials will continue to work with State senators and representatives to forge partnerships to make Iowa a better place for all its citizens to live.

Budget Message
March 12, 2002

With strong leadership and a commitment to improve the quality of life in the County, the Board of Supervisors is looking forward to working with County staff and the citizens of Scott county during the upcoming year in achieving the goals, objectives, programs and services outlined in the budget.

Respectively submitted,

A handwritten signature in cursive script, appearing to read "Carol A. Schaefer", followed by a horizontal line.

Carol Schaefer, Chairman
Scott County Board of Supervisors

A handwritten signature in cursive script, appearing to read "C. Ray Wiersen", followed by a horizontal line.

C. Ray Wiersen
County Administrator



SCOTT COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
Elected Officials		
Supervisor, Chairperson	Carol Schaefer	2004
Supervisor	Otto L. Ewoldt	2002
Supervisor	Pat Gibbs	2002
Supervisor	Jim Hancock	2004
Supervisor	Larry Minard	2002
Attorney	William E. Davis	2002
Auditor	Karen L. Fitzsimmons	2004
Recorder	Edwin G. Winborn	2002
Sheriff	Dennis Conard	2004
Treasurer	Bill Fennelly	2002

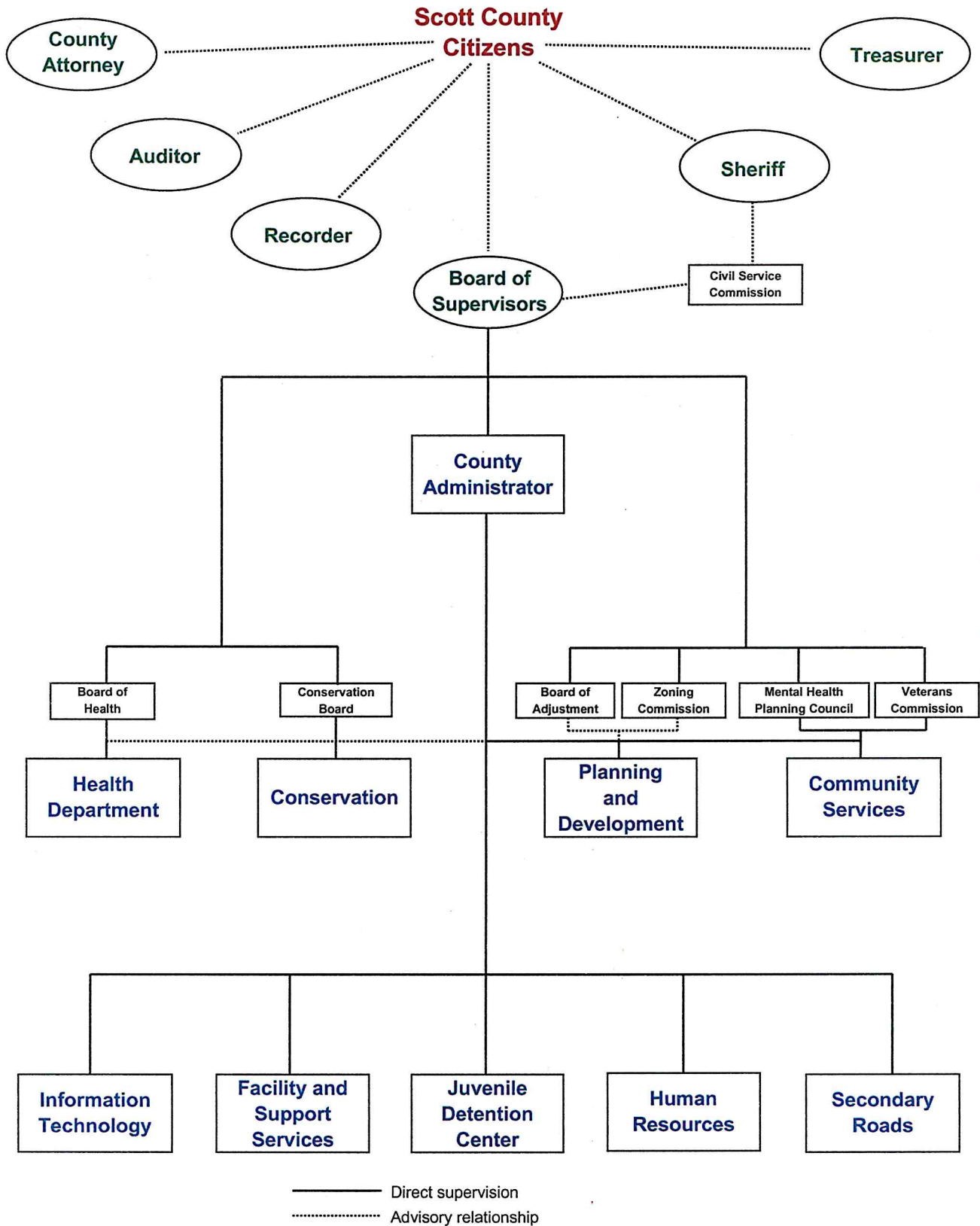
Administration

County Administrator	C. Ray Wierson
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Department Heads

Community Services	Mary Dubert
Conservation	Roger Kean
Facility and Support Services	Dave Donovan
Health	Lawrence Barker
Human Resources	Paul Greufe
Information Technology	Matt Hirst
Juvenile Detention Center	Scott Hobart
Planning & Development	Tim Huey
Secondary Roads	Larry Mattusch

Scott County Government Organizational Chart

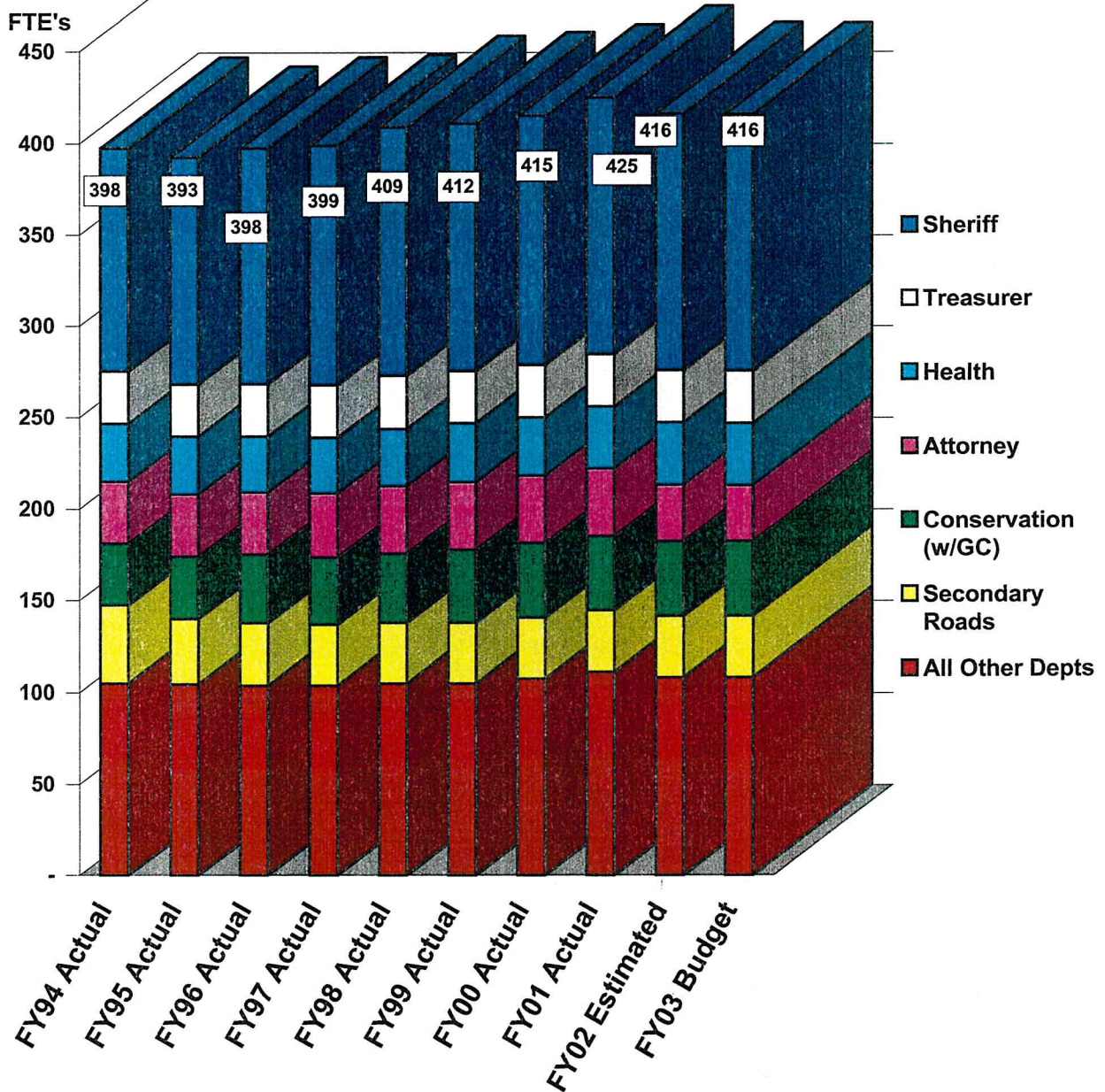


EMPLOYEE AUTHORIZATION HISTORY FULL TIME EQUIVALENTS (FTE) TRENDS

<u>Department</u>	<u>FY94 Actual</u>	<u>FY95 Actual</u>	<u>FY96 Actual</u>	<u>FY97 Actual</u>	<u>FY98 Actual</u>	<u>FY99 Actual</u>	<u>FY00 Actual</u>	<u>FY01 Actual</u>	<u>FY02 Estimate</u>	<u>FY03 Budget</u>
Administration	3.10	3.10	3.10	2.70	2.70	2.70	2.70	2.70	3.70	3.70
Attorney	34.00	34.00	34.00	35.00	37.00	37.00	37.00	37.00	31.00	30.63
Auditor	17.50	17.50	15.90	15.40	15.40	15.40	15.40	15.40	15.40	
Information Technology <i>(formerly Budget & Information Processing)</i>	17.00	17.00	17.00	16.50	15.50	14.50	15.50	17.50	9.00	9.00
Facility and Support Service: <i>(formerly Building & Grounds)</i>	15.99	15.44	15.49	16.39	16.89	17.79	17.79	19.24	24.74	24.74
Community Services	12.62	11.62	12.63	12.75	13.25	13.25	13.25	12.75	12.75	12.75
Conservation (net of golf col.	16.25	16.75	18.00	17.25	18.25	20.25	21.25	21.25	21.25	21.25
Court Support Costs	0.50	0.50	0.37	-	-	-	-	-	-	-
Health	31.72	31.72	30.72	30.72	31.39	32.39	31.90	33.90	34.15	34.15
Human Resources	6.50	6.50	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50
Juvenile Court Services	10.00	10.00	11.00	11.00	11.00	11.00	11.80	12.40	12.40	12.40
Planning & Development	4.58	4.58	4.45	4.33	4.33	4.33	4.33	4.33	4.33	4.33
Recorder	12.00	12.00	12.00	13.00	13.00	14.00	14.00	14.00	13.00	13.00
Secondary Roads	42.60	35.60	34.10	33.10	33.10	33.10	33.40	33.40	33.40	33.40
Sheriff	122.40	124.40	129.30	131.30	136.20	135.70	136.70	140.70	140.70	140.70
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	28.60	28.60	28.60	28.60	29.10	28.60	28.60	28.60	28.60	28.60
Veteran Affairs	-	1.00	-	-	-	-	-	-	-	-
SUBTOTAL	380.36	375.31	378.16	379.54	389.61	392.51	396.12	405.67	396.92	381.15
 Golf Course Enterprise	 <u>17.20</u>	 <u>17.20</u>	 <u>19.35</u>	 <u>19.35</u>	 <u>19.35</u>	 <u>19.35</u>	 <u>19.35</u>	 <u>19.35</u>	 <u>19.35</u>	 <u>19.35</u>
 TOTAL	 <u>397.56</u>	 <u>392.51</u>	 <u>397.51</u>	 <u>398.89</u>	 <u>408.96</u>	 <u>411.86</u>	 <u>415.47</u>	 <u>425.02</u>	 <u>416.27</u>	 <u>400.50</u>

FTE (Full Time Equivalents) STAFFING TRENDS

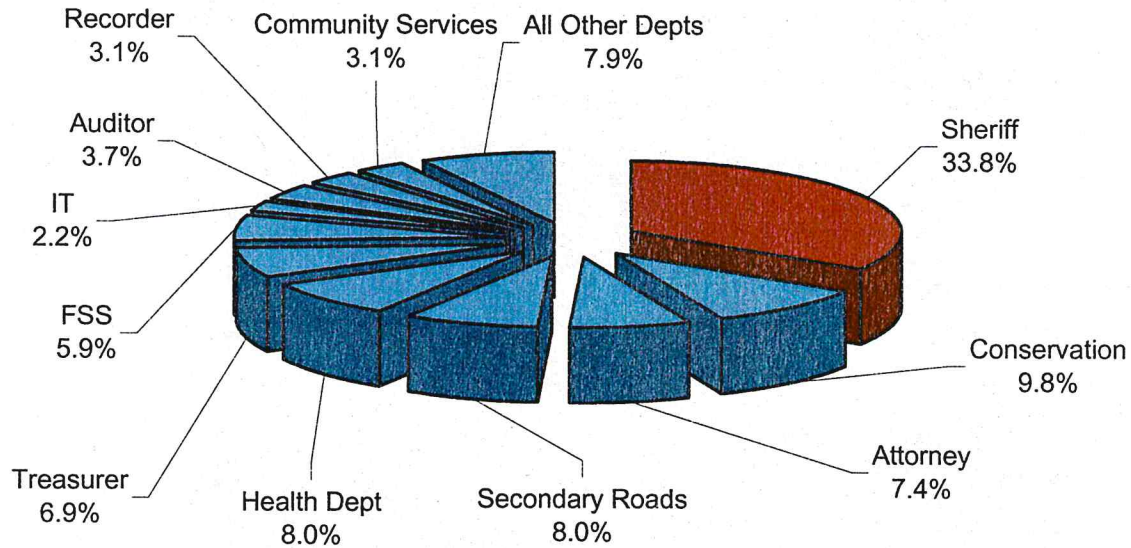
TEN YEAR COMPARISON



Total FTE's have increased by 18 positions over the last ten years averaging one half of 1% growth (0.5%) per year. Most of the new positions have been in the Sheriff's Department with several other positions being grant funded that will be abolished should grant funding end.

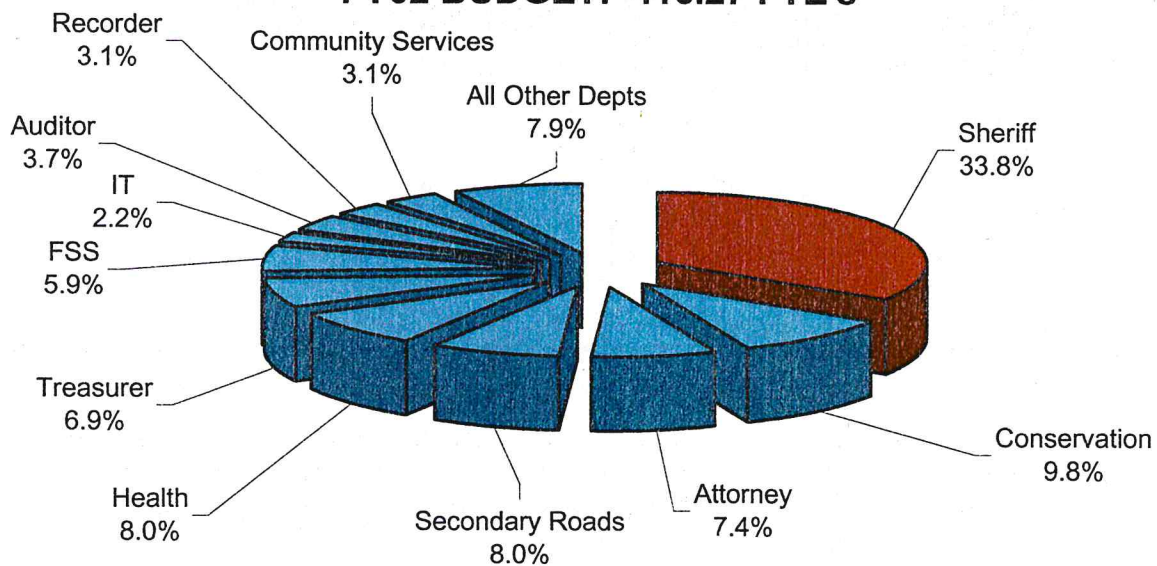
FTE (Full Time Equivalents) Staffing By Department

FY03 BUDGET: 415.90 FTE's



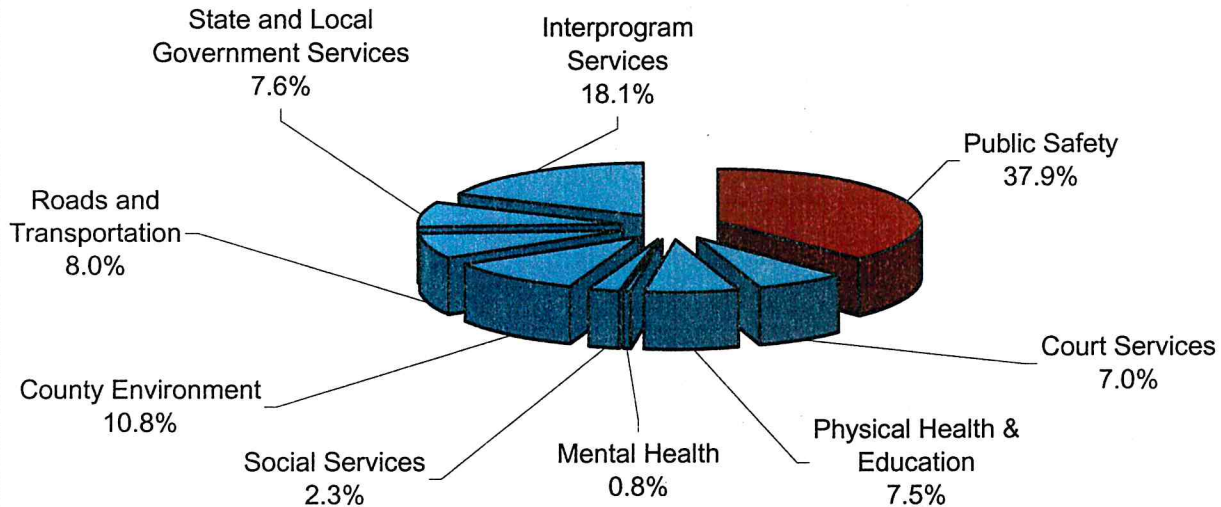
One third (33%) of the County's total FTE's (full time equivalents) are found in the Sheriff's Department.

FY02 BUDGET: 416.27 FTE's



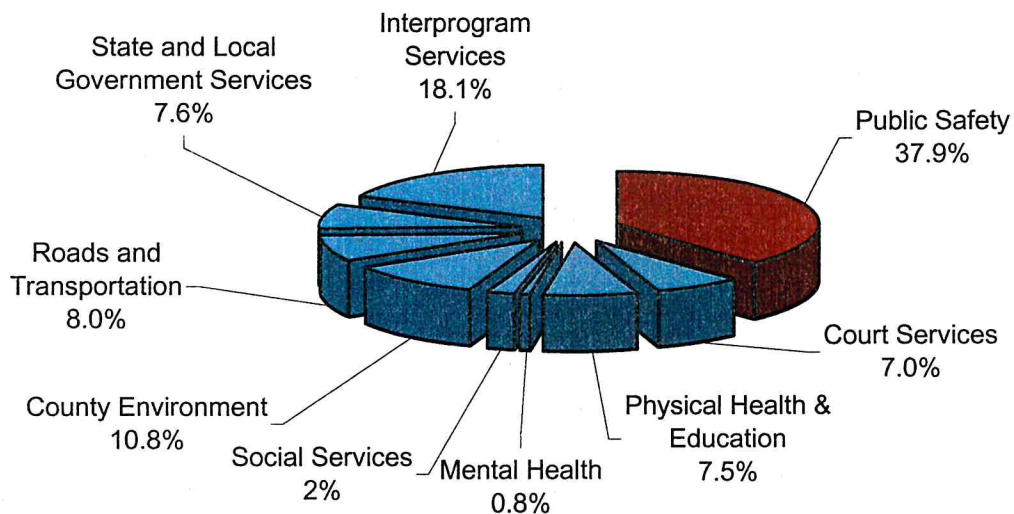
FTE (Full Time Equivalents) Staffing By Service Area

FY03 BUDGET: 415.90 FTE's



Approximately 40 % of the County's workforce is a part of the Public Safety service area.

FY02 BUDGET: 416.27 FTE's



SCOTT COUNTY FUND STATEMENT

ALL FUNDS

<u>Fund</u>	<u>Estimated Balance 07/01/02</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated Balance 06/30/03</u>
General Fund	\$ 5,903,799	\$ 35,309,337	\$ 37,075,681	\$ 4,137,455
Special Revenue Funds				
MH-DD	1,203,438	12,546,057	13,099,016	650,479
Rural Services	104,438	2,048,639	2,069,394	83,683
Recorder's Record Mgt	3,882	51,150	45,000	10,032
Secondary Roads	<u>527,746</u>	<u>4,271,752</u>	<u>4,279,000</u>	<u>520,498</u>
Total Special Revenue Funds	1,839,504	18,917,598	19,492,410	1,264,692
Debt Service	5,398,836	827,939	1,112,753	5,114,022
Other Funds				
Capital Improvements				
General	3,533,396	4,163,927	8,395,404	(698,081)
Electronic Equipment	515,655	508,748	895,095	129,308
Vehicle	449,155	183,667	208,500	424,322
Conservation Equip Reserve	78,829	-	-	78,829
Conservation CIP Reserve	<u>72,411</u>	<u>-</u>	<u>-</u>	<u>72,411</u>
Total Capital Improvements	4,649,446	4,856,342	9,498,999	6,789
Non-Budgeted Funds				
Golf Course Enterprise	(1,572,644)	1,406,575	1,161,221	(1,327,290)
Self-Insurance	-	-	-	-
Group Health	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Budgeted Funds	(1,572,644)	1,406,575	1,161,221	(1,327,290)
Total*	<u>\$ 16,218,941</u>	<u>\$ 61,317,791</u>	<u>\$ 68,341,064</u>	<u>\$ 9,195,668</u>

*Includes interfund transfers and non-budgeted fund activity

SCOTT COUNTY REVENUE ESTIMATES

ALL FUNDS

<u>Fund</u>	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
General Fund	\$ 33,498,665	\$ 34,109,427	\$ 34,218,817	\$ 35,309,337	3.5%
Special Revenue Funds					
MH-DD	11,739,711	11,645,639	11,642,527	12,546,057	7.7%
Rural Services	1,852,548	2,009,422	1,981,848	2,048,639	2.0%
Recorder's Record Mgt	46,016	49,000	49,000	51,150	4.4%
Secondary Roads	<u>3,957,148</u>	<u>4,096,389</u>	<u>4,046,998</u>	<u>4,271,752</u>	4.3%
Total Special Revenue Funds	17,595,423	17,800,450	17,720,373	18,917,598	6.3%
Debt Service	317,485	304,010	304,010	827,939	172.3%
Other Funds					
Capital Improvements					
General	4,762,955	4,151,387	4,509,359	4,163,927	0.3%
Electronic Equipment	562,992	527,768	520,134	508,748	-3.6%
Vehicle	200,000	197,305	184,814	183,667	-6.9%
Conservation Equip Reserve	1,216	-	490	-	
Conservation CIP Reserve	<u>67,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Capital Improvements	5,594,602	4,876,460	5,214,797	4,856,342	-0.4%
Non-Budgeted Funds					
Golf Course Enterprise	1,208,360	1,407,545	1,133,648	1,406,575	-0.1%
Self-Insurance	781,044	-	-	-	
Group Health	<u>1,847</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Non-Budgeted Funds	1,991,251	1,407,545	1,133,648	1,406,575	-0.1%
Total*	<u>\$ 58,997,426</u>	<u>\$ 58,497,892</u>	<u>\$ 58,591,645</u>	<u>\$ 61,317,791</u>	4.8%

*Includes interfund transfers and non-budgeted fund activity

SCOTT COUNTY EXPENDITURE ESTIMATES ALL FUNDS

<u>Fund</u>	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
General Fund	\$ 33,998,131	\$ 35,159,427	\$ 35,231,943	\$ 37,075,681	5.5%
Special Revenue Funds					
MH-DD	11,615,293	12,575,889	12,605,827	13,099,016	4.2%
Rural Services	1,875,614	2,009,422	2,009,422	2,069,394	3.0%
Recorder's Record Mgt	2,852	50,000	200,000	45,000	-10.0%
Secondary Roads	<u>4,060,400</u>	<u>4,395,100</u>	<u>4,395,100</u>	<u>4,279,000</u>	-2.6%
Total Special Revenue Funds	17,554,159	19,030,411	19,210,349	19,492,410	2.4%
Debt Service	592,485	594,010	594,010	1,112,753	87.3%
Other Funds					
Capital Improvements					
General	3,308,963	8,564,215	8,340,348	8,395,404	-2.0%
Electronic Equipment	845,738	1,013,099	973,239	895,095	-11.6%
Vehicle	175,545	252,500	244,510	208,500	-17.4%
Conservation CIP Reserve	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	-100.0%
Total Capital Improvements	4,330,246	9,844,814	9,573,097	9,498,999	-3.5%
Non-Budgeted Funds					
Golf Course Enterprise	1,405,535	1,214,058	1,082,470	1,161,221	-4.4%
Self-Insurance	1,003,137	-	802,974	-	
Group Health	<u>63,535</u>	<u>65,000</u>	<u>86,124</u>	<u>-</u>	-100.0%
Total Non-Budgeted Funds	2,472,207	1,279,058	1,971,568	1,161,221	-9.2%
Total*	<u>\$ 58,947,228</u>	<u>\$ 65,907,720</u>	<u>\$ 66,580,967</u>	<u>\$ 68,341,064</u>	3.7%

*Includes interfund transfers and non-budgeted fund activity

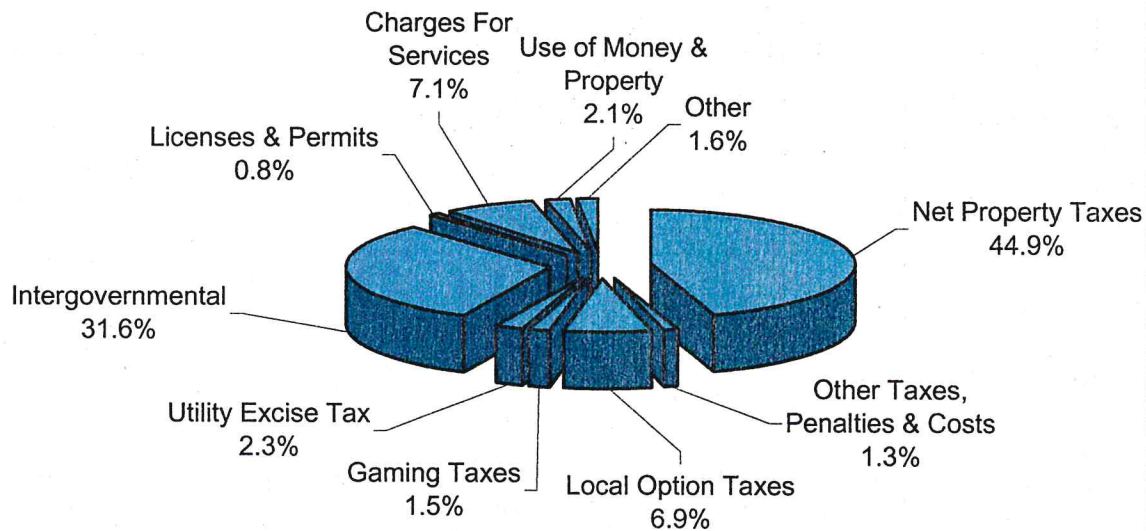
ALL COUNTY FUNDS - REVENUES RECONCILIATION INFORMATION

	<u>Actual</u> <u>2000-01</u>	<u>Budget</u> <u>2001-02</u>	<u>Revised</u> <u>Estimate</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
Revenues per summary statement	\$ 58,997,428	\$ 58,497,892	\$ 58,591,645	\$ 61,317,791	4.8%
Less transfers in:					
GENERAL BASIC	-	-	-	-	
GENERAL SUPPLEMENTAL					
General Basic	2,500,000	2,500,000	3,000,000	3,000,000	20.0%
SECONDARY ROADS					
General Basic	554,366	570,997	570,997	588,127	3.0%
Rural Services Basic	1,546,356	1,592,747	1,592,747	1,640,529	3.0%
CAPITAL IMPROVEMENT					
General Basic	2,896,769	1,858,425	1,819,768	2,037,537	9.6%
Rural Service Fund	-	64,575	64,575	64,575	0.0%
Electronic Equipment	845,738	1,013,099	973,239	895,095	-11.6%
Vehicle Replacement	175,545	252,500	244,510	208,500	-17.4%
Recorder's Record Mgt	2,852	50,000	200,000	45,000	-10.0%
Conservation CIP Reserve	-	15,000	15,000	-	-100.0%
ELECTRONIC EQUIPMENT					
General Basic	500,000	500,000	500,000	500,000	0.0%
VEHICLE REPLACEMENT					
General Basic	<u>171,820</u>	<u>171,820</u>	<u>171,820</u>	<u>171,820</u>	0.0%
Total Transfers In	9,193,446	8,589,163	9,152,656	9,151,183	6.5%
Less Non-Budgeted Funds					
GROUP HEALTH	1,847	-	-	-	
SELF-INSURANCE	781,044	-	-	-	
GOLF COURSE ENTERPRISE	<u>1,208,360</u>	<u>1,407,545</u>	<u>1,133,648</u>	<u>1,406,575</u>	-0.1%
Net Budgeted Revenues	<u>\$ 47,812,731</u>	<u>\$ 48,501,184</u>	<u>\$ 48,305,341</u>	<u>\$ 50,760,033</u>	4.7%

COUNTY REVENUES BY SOURCE

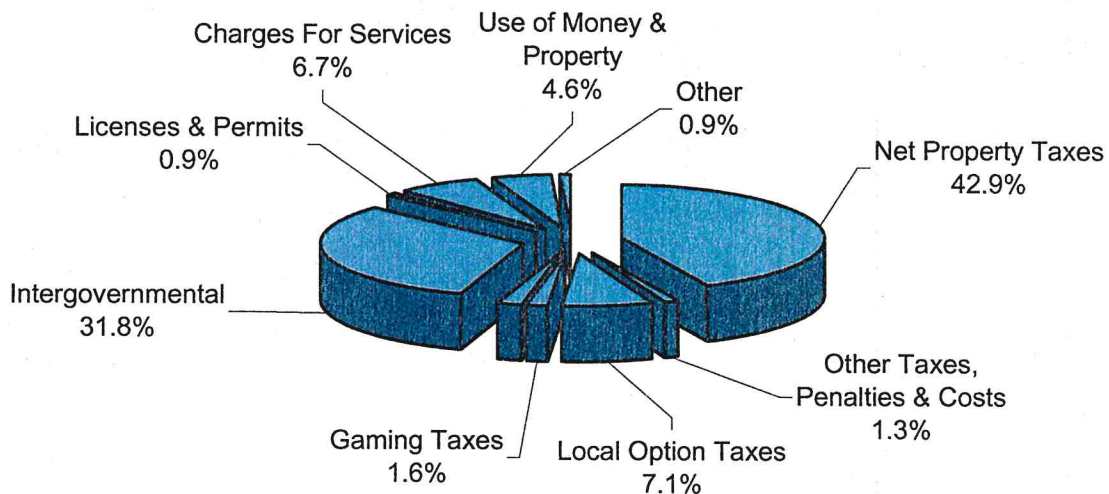
Budgeted Funds

FY03 BUDGET: \$50,760,033



Net property taxes are increasing as a percent of total revenues due the voter approved River Renaissance Bond issue and due to the partial offset of substantially reduced interest income as a result of historically low interest rates.

FY02 BUDGET: \$48,501,184



REVENUE SOURCES
(excluding transfers and non-budgeted funds)

<u>Fund</u>	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 20,867,377	\$ 21,804,260	\$ 21,824,761	\$ 23,845,935	9.4%
Less: Uncollected Delinquent Taxes-Lev	10,829	15,332	11,396	11,741	-23.4%
Less: Credits To Taxpayers	<u>1,015,091</u>	<u>980,636</u>	<u>1,005,073</u>	<u>1,071,461</u>	9.3%
Net Current Property Taxes	19,841,457	20,808,292	20,808,292	22,762,733	9.4%
Add: Delinquent Property Tax Revenue	<u>10,829</u>	<u>15,332</u>	<u>11,396</u>	<u>11,741</u>	-23.4%
Total Net Property Taxes	19,852,286	20,823,624	20,819,688	22,774,474	9.4%
Penalties, Interest & Costs On Taxes	522,155	497,078	517,530	524,030	5.4%
Other County Taxes	<u>131,550</u>	<u>117,020</u>	<u>136,727</u>	<u>137,622</u>	17.6%
Total Other Taxes, Penalties & Costs	653,705	614,098	654,257	661,652	7.7%
Local Option Taxes	3,196,756	3,457,316	3,395,627	3,497,496	1.2%
Gaming Taxes	718,162	785,000	785,000	785,000	0.0%
Utility Tax Replacement Excise Tax	1,026,976	1,031,421	1,031,730	1,132,590	9.8%
Intergovernmental :					
State Shared Revenues	1,815,163	1,960,645	1,783,254	1,785,096	-9.0%
State Grants & Reimbursements	5,103,704	5,347,954	6,170,344	5,371,715	0.4%
State Credits Against Levied Taxes	1,015,091	980,636	1,005,073	1,071,461	9.3%
Other State Credits	6,691,597	6,447,571	5,684,620	7,178,878	11.3%
Federal Grants & Entitlements	73,910	42,666	48,000	23,500	-44.9%
Contr & Reimb From Other Govts	790,279	657,739	958,439	587,482	-10.7%
Payments in Lieu of Taxes	<u>2,195</u>	<u>2,110</u>	<u>2,195</u>	<u>2,195</u>	4.0%
Subtotal Intergovernmental	15,491,939	15,439,321	15,651,925	16,020,327	3.8%
Licenses & Permits	386,317	417,730	411,145	412,345	-1.3%
Charges For Services	3,576,259	3,267,673	3,329,756	3,604,865	10.3%
Use of Money & Property	2,450,312	2,251,062	1,030,653	1,079,375	-52.1%
Other:					
Fines, Forfeitures & Defaults	69,325	51,200	50,700	50,700	-1.0%
Miscellaneous	317,905	352,739	1,132,370	729,709	106.9%
Proceeds of Fixed Asset Sales	<u>4,784</u>	<u>10,000</u>	<u>12,490</u>	<u>11,500</u>	15.0%
Total Other	392,014	413,939	1,195,560	791,909	91.3%
Total Revenues & Other Sources	\$ 47,744,726	\$ 48,501,184	\$ 48,305,341	\$ 50,760,033	4.7%

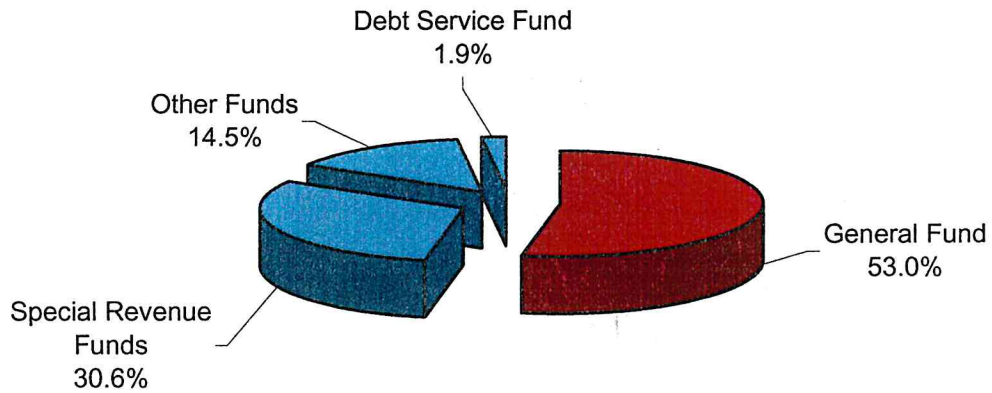
**ALL COUNTY FUNDS - EXPENDITURES
RECONCILIATION INFORMATION**

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
Expenditures per summary statement	58,947,227	65,907,720	66,580,967	68,341,064	3.7%
Less transfers out:					
GENERAL BASIC					
General Supplemental	2,500,000	2,500,000	3,000,000	3,000,000	20.0%
Secondary Roads	554,366	570,997	570,997	588,127	3.0%
Capital Improvements	2,896,769	1,858,425	1,819,768	2,037,537	9.6%
Electronic Equipment	500,000	500,000	500,000	500,000	0.0%
Vehicle Replacement	171,820	171,820	171,820	171,820	0.0%
RURAL SERVICES BASIC					
Secondary Roads	1,546,356	1,592,747	1,592,747	1,640,529	3.0%
Capital Improvements	-	64,575	64,575	64,575	0.0%
ELECTRONIC EQUIPMENT					
Capital Improvements	845,738	1,013,099	973,239	895,095	-11.6%
VEHICLE REPLACEMENT					
Capital Improvements	175,545	252,500	244,510	208,500	-17.4%
CONSERVATION CIP RESERVE					
Capital Improvements	-	15,000	15,000	-	-100.0%
RECORDER'S RECORD MGT					
Capital Improvements	<u>2,852</u>	<u>50,000</u>	<u>200,000</u>	<u>45,000</u>	-10.0%
Total Transfers In	9,193,446	8,589,163	9,152,656	9,151,183	6.5%
Less Non-Budgeted Funds					
GROUP HEALTH	63,535	65,000	86,124	-	-100.0%
SELF-INSURANCE	1,003,137	-	802,974	-	
GOLF COURSE ENTERPRISE	<u>1,405,535</u>	<u>1,214,058</u>	<u>1,082,470</u>	<u>1,161,221</u>	-4.4%
Net Budgeted Expenditures	<u>\$ 47,281,574</u>	<u>\$ 56,039,499</u>	<u>\$ 55,456,743</u>	<u>\$ 58,028,660</u>	3.5%

ALL COUNTY EXPENDITURES BY FUND

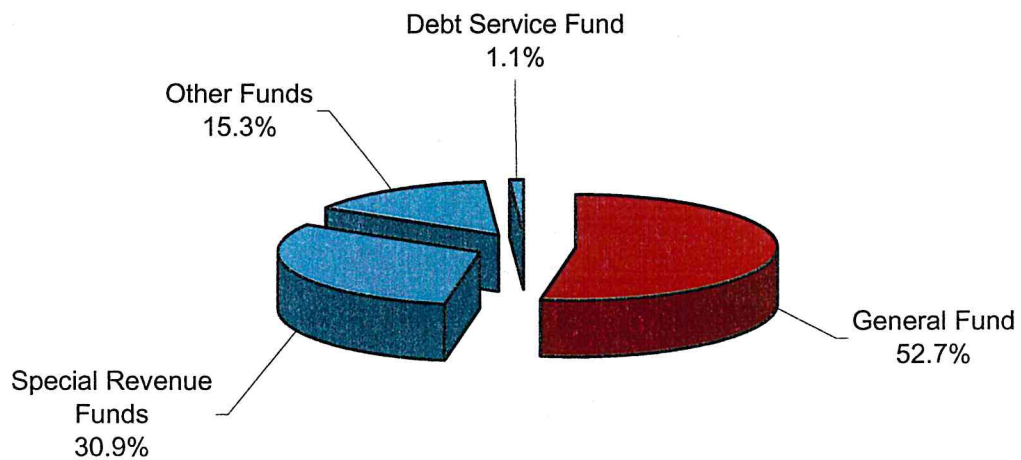
Budgeted Funds

FY03 BUDGET: \$58,028,660



This graph, which excludes transfers and non-budgeted funds, shows that the majority of County expenditures come from the General Fund.

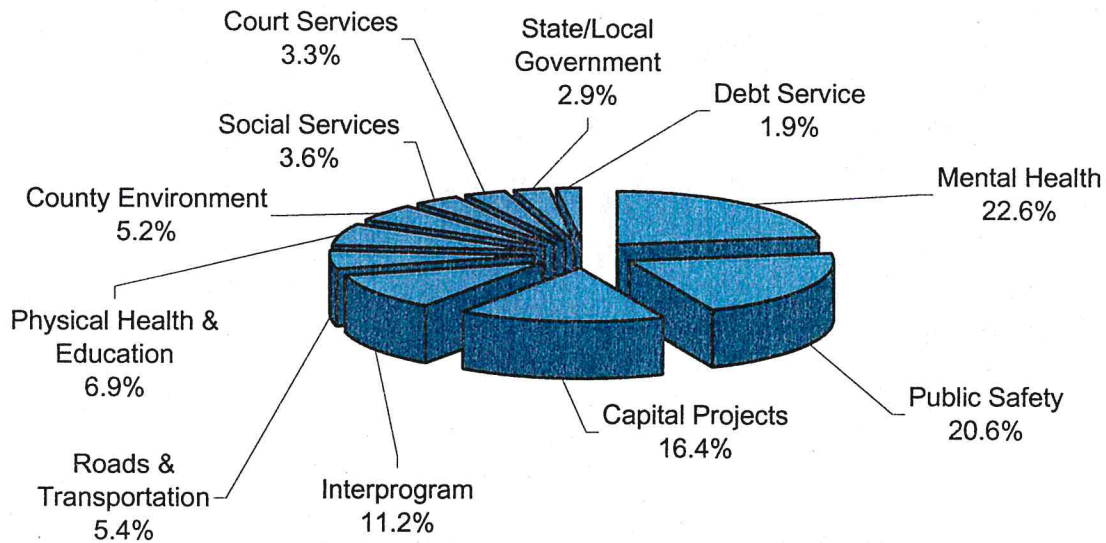
FY02 BUDGET: \$56,039,499



APPROPRIATIONS BY SERVICE AREA

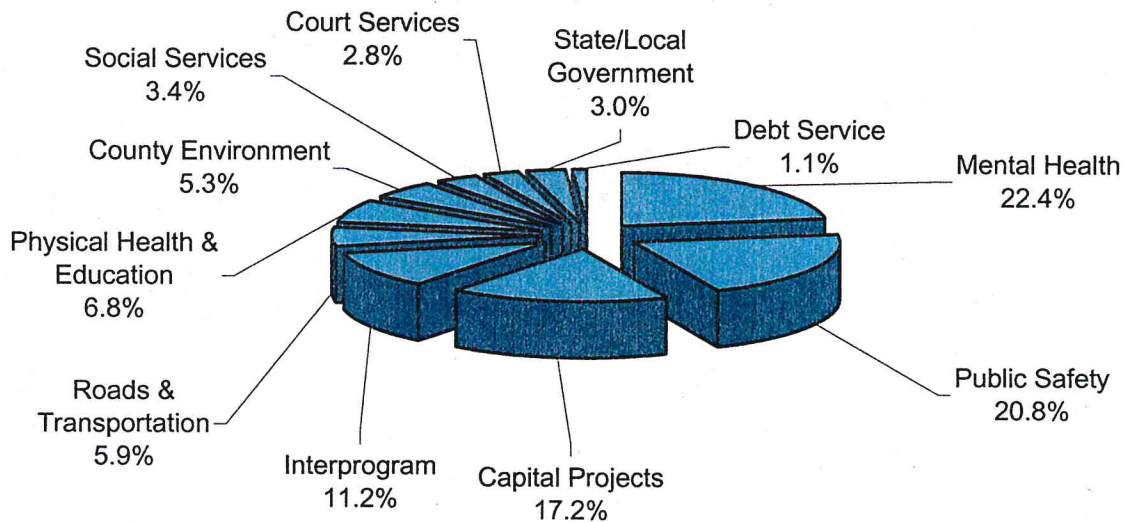
Budgeted Funds Only

FY03 BUDGET: \$58,028,660



The State mandated Mental Health service area continues to be the largest single expenditure area of the County with Public Safety second highest as a per cent of total appropriations.

FY02 BUDGET: \$56,039,499



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY

Includes Sheriff programs - Patrol & Investigations, Jail and Jail Health services, and Prisoner Transportation; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; all ambulance services; and Disaster Services.

COURT SERVICES

Includes Sheriff program - service of civil papers; Juvenile Court Services programs including the Juvenile Detention Center, and Juvenile Justice program; other court costs including grand jury costs and the Grant Law Library.

PHYSICAL HEALTH AND EDUCATION SERVICES

Includes Health Department programs - Environmental Health, and Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services; Library program; Mississippi Valley Fair program.

MENTAL HEALTH SERVICES

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

SOCIAL SERVICES

Includes Community Services Department programs - General Relief and Veteran Services; Human Services program - Administrative Support; Commission on Aging programs - Outreach, Transportation, Day Care, Volunteer Services, Leisure Services and Congregate Meals; Community Health Care program - Community Services clients; Center for Alcohol & Drug Services programs - Outpatient and Residential.

COUNTY ENVIRONMENT SERVICES

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

ROADS AND TRANSPORTATION SERVICES

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

STATE & LOCAL GOVERNMENT SERVICES

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

INTERPROGRAM SERVICES

Includes County Administrator program; Auditor's Department programs - Business/Finance and Taxation; Budget and Information Processing programs; Buildings and Grounds Department programs; Non-Departmental program - Insurance Costs, Professional Services and Contingency; Personnel Department; Board of Supervisors; Treasurer's Department programs - Tax Collection and Accounting/Finance.

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue and the voter approved River Renaissance project urban renewal bond issue.

CAPITAL IMPROVEMENTS

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

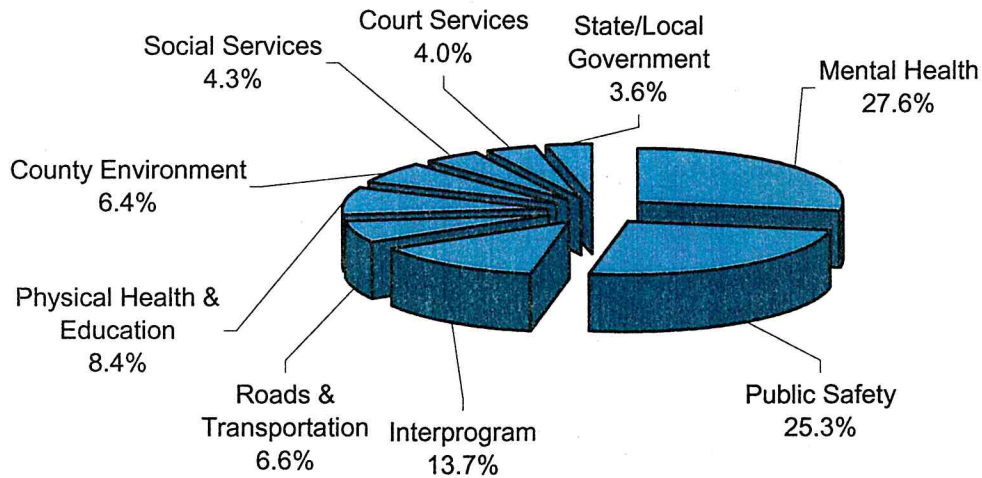
APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers and non-budgeted funds)

SERVICE AREA	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
Public Safety	10,868,276	11,643,468	11,375,053	11,982,433	2.9%
Court Services	1,378,948	1,551,016	1,602,948	1,897,539	22.3%
Physical Health & Education	3,489,652	3,834,797	3,832,743	3,996,464	4.2%
Mental Health	11,615,293	12,575,889	12,605,827	13,099,016	4.2%
Social Services	1,815,698	1,926,613	1,927,511	2,060,363	6.9%
County Environment	2,601,159	2,967,027	2,989,742	3,015,758	1.6%
Roads & Transportation	3,240,775	3,295,100	3,295,100	3,144,000	-4.6%
State/Local Government	1,658,522	1,707,747	1,668,803	1,683,609	-1.4%
Interprogram	<u>5,824,175</u>	<u>6,279,617</u>	<u>6,124,658</u>	<u>6,506,321</u>	3.6%
SUBTOTAL OPERATING BUDGET	42,492,498	45,781,274	45,422,385	47,385,503	3.5%
Debt Service	592,485	594,010	594,010	1,112,753	87.3%
Capital Projects	<u>4,128,588</u>	<u>9,664,215</u>	<u>9,440,348</u>	<u>9,530,404</u>	-1.4%
TOTAL COUNTY BUDGET	<u>\$ 47,213,571</u>	<u>\$ 56,039,499</u>	<u>\$ 55,456,743</u>	<u>\$ 58,028,660</u>	3.5%

APPROPRIATIONS BY SERVICE AREA

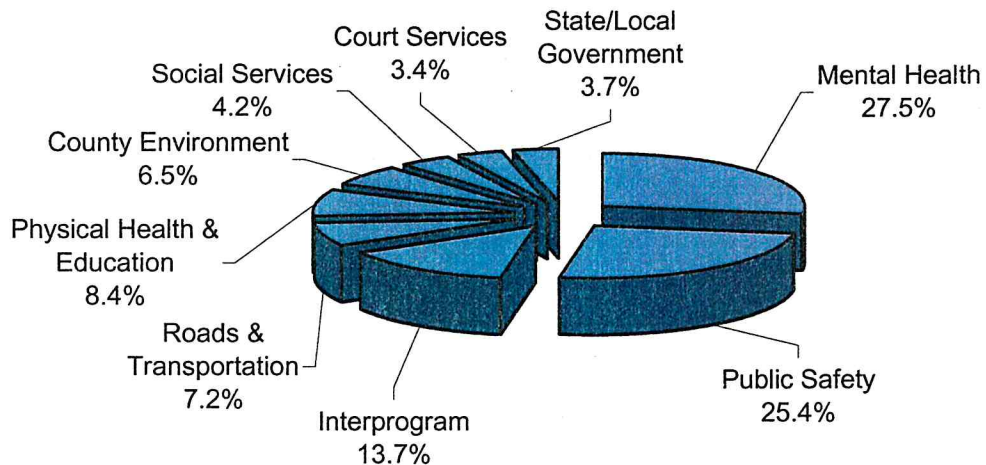
Operating Budget Only

FY03 BUDGET: \$47,385,503



Public Safety expenditures are nearly the same percentage of the County operating budget as the State mandated mental health area. Public Safety expenditures have increased dramatically in recent years due to increasing costs in housing jail inmates.

FY02 BUDGET: \$45,781,274



**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - THREE YEAR COMPARISON**

	----- GENERAL FUND -----			----- SPECIAL REVENUE FUNDS -----		
	ACTUAL 2000-01	PROJECTED 2001-02	BUDGET 2002-03	ACTUAL 2000-01	PROJECTED 2001-02	BUDGET 2002-03
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 16,001,184	\$ 16,833,870	\$ 18,294,441	\$ 4,866,193	\$ 4,990,891	\$ 5,058,193
Less: Uncollected Delinquent Taxes-Levy Ye	8,613	9,180	9,180	2,216	2,216	2,216
Less: Credits To Taxpayers	750,798	752,147	785,938	264,293	252,926	264,293
Net Current Property Taxes	15,241,773	16,072,543	17,499,323	4,599,684	4,735,749	4,791,684
Delinquent Property Tax Revenue	8,613	9,180	9,180	2,216	2,216	2,216
Penalties, Interest & Costs On Taxes	522,155	517,530	524,030	-	-	-
Other County Taxes	4,118,478	4,327,279	4,505,931	236,804	236,805	236,230
Intergovernmental	4,607,318	4,485,789	4,362,124	10,446,766	10,460,359	11,295,531
Licenses & Permits	385,507	410,145	411,345	810	1,000	1,000
Charges For Services	3,419,091	3,232,756	3,512,215	157,169	97,000	92,650
Use of Money & Property	2,351,576	993,525	1,052,280	7,564	4,000	6,500
Fines, Forfeitures & Defaults	69,325	50,700	50,700	-	-	-
Miscellaneous	270,197	1,107,370	370,709	43,689	19,500	253,500
Subtotal Revenues	30,994,033	31,206,817	32,297,837	15,494,702	15,556,629	16,679,311
Other Financing Sources:						
Operating Transfers In	2,500,000	3,000,000	3,000,000	2,100,722	2,163,744	2,228,656
Proceeds of Fixed Asset Sales	4,634	12,000	11,500	-	-	-
Total Revenues & Other Sources	33,498,667	34,218,817	35,309,337	17,595,424	17,720,373	18,907,967
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety	10,868,276	11,375,053	11,982,433	-	-	-
Court Services	1,378,948	1,602,948	1,897,539	-	-	-
Physical Health & Education	3,160,393	3,480,643	3,632,174	329,258	352,100	364,290
Mental Health, MR & DD	-	-	-	11,615,293	12,605,827	13,099,016
Social Services	1,815,698	1,927,511	2,060,363	-	-	-
County Environment	2,601,159	2,989,742	3,015,758	-	-	-
Roads & Transportation	-	-	-	3,240,775	3,295,100	3,144,000
State & Local Government Services	1,658,522	1,668,803	1,683,609	-	-	-
Interprogram Services	5,824,175	6,124,658	6,506,321	-	-	-
Capital Projects	-	-	-	819,625	1,100,000	1,135,000
Subtotal Expenditures	27,307,171	29,169,358	30,778,197	16,004,951	17,353,027	17,742,306
Other Financing Uses:						
Operating Transfers Out	6,690,960	6,062,585	6,297,484	1,549,208	1,857,322	1,750,104
Total Expenditures & Other Uses	33,998,131	35,231,943	37,075,681	17,554,159	19,210,349	19,492,410
Excess Of Revenues & Other Sources over (under) Expenditures & Other Uses	(499,466)	(1,013,126)	(1,766,344)	41,265	(1,489,976)	(584,443)
Beginning Fund Balance - July 1,	\$ 5,872,570	\$ 6,916,925	\$ 5,903,799	\$ 3,288,216	\$ 3,329,480	\$ 1,839,504
Ending Fund Balance - June 30,	\$ 5,373,104	\$ 5,903,799	\$ 4,137,455	\$ 3,329,481	\$ 1,839,504	\$ 1,255,061

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - THREE YEAR COMPARISON**

	----- DEBT SERVICE FUND -----			----- CAPITAL PROJECTS FUND -----		
	<u>ACTUAL</u> <u>2000-01</u>	<u>PROJECTED</u> <u>2001-02</u>	<u>BUDGET</u> <u>2002-03</u>	<u>ACTUAL</u> <u>2000-01</u>	<u>PROJECTED</u> <u>2001-02</u>	<u>BUDGET</u> <u>2002-03</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ -	\$ -	\$ 493,301	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Ye	-	-	345	-	-	-
Less: Credits To Taxpayers	-	-	21,230	-	-	-
Net Current Property Taxes	-	-	471,726	-	-	-
Delinquent Property Tax Revenue	-	-	345	-	-	-
Other County Taxes	-	-	25,547	718,162	785,000	785,000
Intergovernmental	317,485	304,010	330,321	120,370	401,767	22,720
Use of Money & Property	-	-	-	91,172	33,128	20,595
Miscellaneous	-	-	-	4,019	5,500	105,500
Subtotal Revenues	317,485	304,010	827,939	933,723	1,225,395	933,815
Other Financing Sources:						
Operating Transfers In	-	-	-	4,660,729	3,988,912	3,922,527
Proceeds of Fixed Asset Sales	-	-	-	150	490	-
Total Revenues & Other Sources	317,485	304,010	827,939	5,594,602	5,214,797	4,856,342
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service	592,485	594,010	1,112,753	-	-	-
Capital Projects	-	-	-	3,308,963	8,340,348	8,395,404
Subtotal Expenditures	592,485	594,010	1,112,753	3,308,963	8,340,348	8,395,404
Other Financing Uses:						
Operating Transfers Out	-	-	-	1,021,283	1,232,749	1,103,595
Total Expenditures & Other Uses	592,485	594,010	1,112,753	4,330,246	9,573,097	9,498,999
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(275,000)	(290,000)	(284,814)	1,264,356	(4,358,300)	(4,642,657)
Beginning Fund Balance - July 1,	\$ 5,963,836	\$ 6,588,836	\$ 5,398,836	\$ 7,743,389	\$ 9,007,746	\$ 4,649,446
Ending Fund Balance - June 30,	\$ 5,688,836	\$ 5,398,836	\$ 5,114,022	\$ 9,007,746	\$ 4,649,446	\$ 6,789

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT
(excluding transfers and non-budgeted funds)

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
ADMINISTRATION	\$ 198,225	\$ 227,070	\$ 259,769	\$ 303,138	33.5%
General Administration	198,225	227,070	259,769	303,138	33.5%
ATTORNEY	\$ 2,035,801	\$ 2,158,516	\$ 1,863,246	\$ 1,950,626	-9.6%
County Attorney Administration	212,933	219,134	219,301	231,055	5.4%
Criminal Prosecution	1,354,197	1,419,435	1,390,240	1,458,680	2.8%
Child Support	240,383	273,424	-	-	-100.0%
Corporation Counsel/Civil	228,288	246,523	253,705	260,891	5.8%
AUDITOR	\$ 1,068,533	\$ 1,043,252	\$ 1,056,685	\$ 1,070,392	2.6%
Auditor Administration	127,608	133,524	132,858	138,058	3.4%
Elections	491,839	435,453	444,315	421,675	-3.2%
Business Finance	244,817	251,167	260,312	269,902	7.5%
Taxation	204,269	223,108	219,200	240,757	7.9%
CAPITAL IMPROVEMENTS	\$ 3,046,675	\$ 8,276,215	\$ 7,501,505	\$ 7,432,292	-10.2%
General Capital Improvements	3,046,675	8,276,215	7,501,505	7,432,292	-10.2%
COMMUNITY SERVICES	\$ 6,044,423	\$ 6,762,312	\$ 6,868,772	\$ 7,289,432	7.8%
Community Services Administration	87,627	92,566	91,853	99,402	7.4%
General Relief	652,371	747,641	705,682	741,277	-0.9%
Veteran Services	83,366	110,004	111,371	124,589	13.3%
Chemical Dep & Other Services	215,354	180,762	283,409	288,986	59.9%
MH-DD Services	5,005,705	5,631,339	5,676,457	6,035,178	7.2%
CONSERVATION (net of golf course)	\$ 2,369,968	\$ 2,522,176	\$ 3,104,288	\$ 3,284,802	30.2%
Conservation Administration	299,000	305,656	295,126	298,786	-2.2%
Parks & Recreation	1,651,584	1,760,050	1,789,118	1,823,220	3.6%
Conservation Capital Projects	262,288	288,000	838,843	963,112	234.4%
Wapsi River Environmental Center	157,096	168,470	181,201	199,684	18.5%
DEBT SERVICES	\$ 592,485	\$ 594,010	\$ 594,010	\$ 1,112,753	87.3%
Bond Debt Amortization	592,485	594,010	594,010	1,112,753	87.3%
FACILITY & SUPPORT SERVICES	\$ 1,317,085	\$ 1,353,210	\$ 1,661,328	\$ 2,012,531	48.7%
FSS Administration	127,790	125,989	143,069	154,248	22.4%
Maint of Buildings & Grounds	883,478	902,579	866,432	898,682	-0.4%
Custodial Services	305,817	324,642	317,667	347,582	
Support Services	-	-	334,160	612,019	7.1%

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
HEALTH DEPARTMENT	\$ 3,026,924	\$ 3,365,571	\$ 3,398,226	\$ 3,552,002	5.5%
Medical Examiner	165,384	121,625	167,480	168,322	38.4%
Jail Inmate Health	344,629	370,843	381,051	380,264	2.5%
Emergency Medical Services	55,782	61,347	61,279	63,469	3.5%
Monitor Health Status	265,927	296,081	308,619	328,680	11.0%
Diagnose/Investigate	430,658	476,672	488,379	510,931	7.2%
Evaluate	92,259	103,173	102,534	110,389	7.0%
Develop Policies	19,071	18,905	19,537	20,276	7.3%
Enforce Laws/Regulations	403,321	446,487	366,916	429,103	-3.9%
Research	18,968	20,170	14,654	19,249	-4.6%
Link People to Services	821,429	926,949	957,284	1,002,105	8.1%
Assure Workforce	115,515	127,774	132,632	137,966	8.0%
Inform/Educate/Empower	90,222	107,295	100,782	98,873	-7.8%
Mobilize Community	203,759	288,250	297,079	282,375	-2.0%
HUMAN SERVICES	\$ 132,944	\$ 191,647	\$ 120,033	\$ 183,016	-4.5%
Administrative Support	54,073	69,227	8,783	67,416	-2.6%
Case Management	78,871	122,420	111,250	115,600	-5.6%
INFORMATION TECHNOLOGY	\$ 1,470,785	\$ 1,701,504	\$ 1,355,063	\$ 1,041,205	-38.8%
Administration	153,980	132,022	133,320	98,867	-25.1%
Information Processing	790,068	973,400	966,218	942,338	-3.2%
Support Services	526,737	596,082	255,525	-	-100.0%
JUVENILE COURT SERVICES	\$ 518,654	\$ 588,196	\$ 630,059	\$ 884,523	50.4%
Juvenile Detention Center	518,654	588,196	630,059	884,523	50.4%
NON-DEPARTMENTAL	\$ 2,122,769	\$ 2,174,969	\$ 1,874,029	\$ 2,159,172	-0.7%
Non-Departmental	491,714	790,100	620,371	880,831	11.5%
Court Support Costs	86,454	145,066	140,628	145,238	0.1%
Other Law Enforcement Costs	192,116	140,000	86,564	89,160	-36.3%
Flood Emergency Costs	51,064	-	-	-	-
Risk Management Program	781,044	633,608	689,271	706,748	11.5%
Hotel/Motel Unit	76,042	44,000	40,000	40,000	-9.1%
JTPA Quality Jobs Program	77,215	215,695	215,695	215,695	0.0%
MH-DD Contingency	305,699	126,000	1,000	1,000	-99.2%
Jail Alternatives	61,421	80,500	80,500	80,500	0.0%
HUMAN RESOURCES	\$ 263,613	\$ 334,065	\$ 307,985	\$ 363,042	8.7%
Human Resource Management	263,613	334,065	307,985	363,042	8.7%

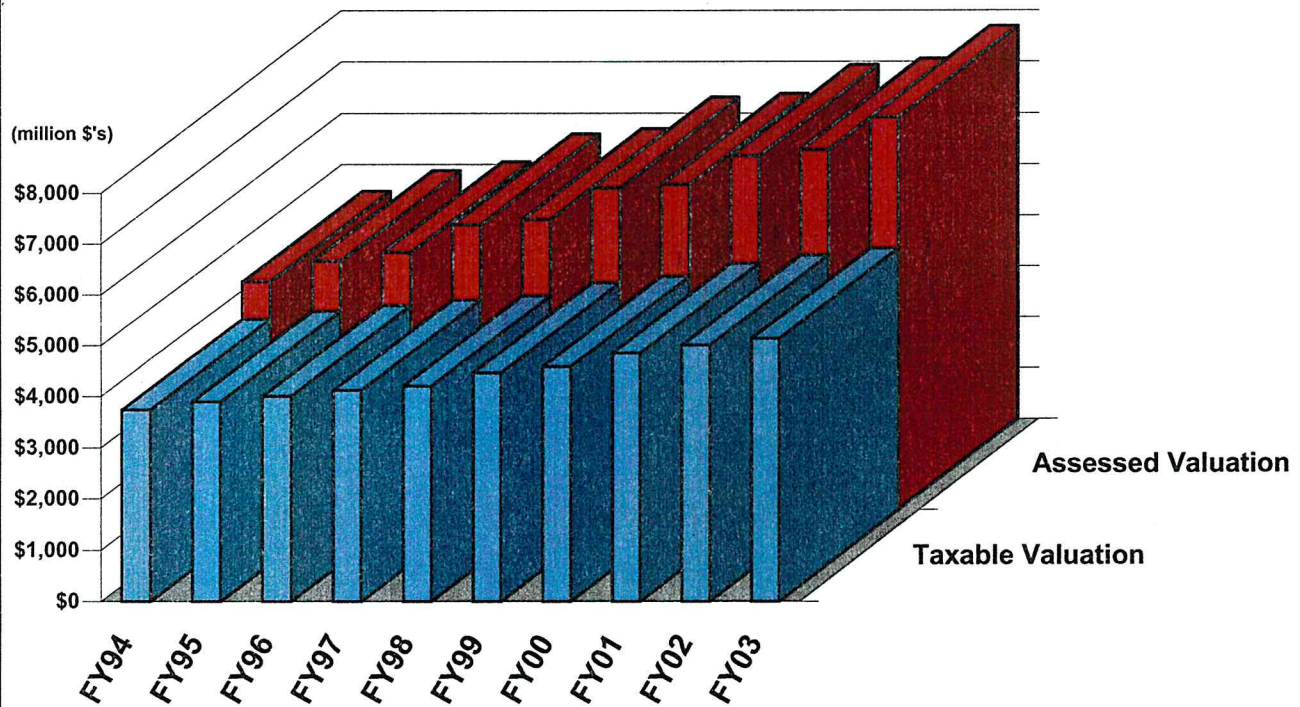
	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
PLANNING & DEVELOPMENT	<u>\$ 206,507</u>	<u>\$ 306,619</u>	<u>\$ 298,065</u>	<u>\$ 262,811</u>	-14.3%
P & D Administration	76,950	91,167	86,665	89,726	-1.6%
Code Enforcement	128,628	149,977	145,950	157,635	5.1%
Tax Deed Properties	929	65,475	65,450	15,450	-76.4%
RECORDER	<u>\$ 544,551</u>	<u>\$ 584,581</u>	<u>\$ 584,091</u>	<u>\$ 618,867</u>	5.9%
Recorder Administration	114,191	114,291	114,587	120,121	5.1%
Public Records	316,497	345,536	345,086	366,686	6.1%
Vital Records	113,863	124,754	124,418	132,060	5.9%
SECONDARY ROADS	<u>\$ 4,060,401</u>	<u>\$ 4,395,100</u>	<u>\$ 4,395,100</u>	<u>\$ 4,279,000</u>	-2.6%
Administration	160,103	163,600	163,600	165,000	0.9%
Engineering	312,949	310,000	310,000	324,000	4.5%
Bridges & Culverts	78,058	102,000	102,000	102,000	0.0%
Roads	1,195,974	1,252,000	1,252,000	1,092,000	-12.8%
Snow & Ice Control	248,623	216,000	216,000	236,000	9.3%
Traffic Controls	119,334	146,000	146,000	146,000	0.0%
Road Clearing	80,319	95,000	95,000	95,000	0.0%
New Equipment	306,796	350,000	350,000	232,000	-33.7%
Equipment Operations	636,142	577,500	577,500	670,000	16.0%
Tools, Materials & Supplies	47,579	53,000	53,000	52,000	-1.9%
Real Estate & Buildings	54,899	30,000	30,000	30,000	0.0%
Roadway Construction	819,625	1,100,000	1,100,000	1,135,000	3.2%
SHERIFF	<u>\$ 8,341,610</u>	<u>\$ 9,048,940</u>	<u>\$ 9,050,787</u>	<u>\$ 9,591,363</u>	6.0%
Sheriff Administration	179,532	224,310	183,279	231,025	3.0%
Patrol	1,812,884	1,843,596	1,898,540	1,986,119	7.7%
Jail/Prisoner Transportation	3,971,595	4,575,935	4,555,313	4,770,310	4.2%
Civil Deputies	256,359	267,399	265,198	278,908	4.3%
Communications/Records	932,788	961,623	994,949	1,103,228	14.7%
Investigations	653,376	625,722	586,445	632,903	1.1%
Bailiffs/Courthouse Security	338,931	338,281	363,311	378,094	11.8%
Civil-Clerical	196,145	212,074	203,752	210,776	-0.6%
SUPERVISORS	<u>\$ 217,519</u>	<u>\$ 231,906</u>	<u>\$ 234,009</u>	<u>\$ 246,877</u>	6.5%
Supervisors, Board of	217,519	231,906	234,009	246,877	6.5%
TREASURER	<u>\$ 1,327,957</u>	<u>\$ 1,424,977</u>	<u>\$ 1,384,264</u>	<u>\$ 1,418,154</u>	-0.5%
Treasurer Administration	131,098	146,217	144,508	150,824	3.2%
Tax Administration	323,908	342,134	343,103	357,178	4.4%
Motor Vehicle Registration-CH	366,566	386,784	386,344	407,225	5.3%
County General Store	252,638	293,069	251,253	232,842	-20.6%
Accounting/Finance	253,747	256,773	259,056	270,085	5.2%

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
AUTHORIZED AGENCIES:					
BI-STATE REGIONAL COMMISSION	\$ 55,462	\$ 57,126	\$ 57,126	\$ 60,409	5.7%
Regional Planning/Technical Assistance	55,462	57,126	57,126	60,409	5.7%
BUFFALO AMBULANCE	\$ 32,650	\$ 16,325	\$ 32,650	\$ 32,650	100.0%
Buffalo-Emergency Care & Transfer	32,650	16,325	32,650	32,650	100.0%
CENTER FOR ALCOHOL/DRUG SERVICES	\$ 264,390	\$ 272,090	\$ 272,090	\$ 279,052	2.6%
Outpatient Services	40,000	40,000	40,000	40,000	0.0%
Residential Services	224,390	232,090	232,090	239,052	3.0%
CENTER FOR ACTIVE SENIORS	\$ 200,661	\$ 204,691	\$ 204,691	\$ 209,316	2.3%
Outreach to Older Persons	89,052	91,723	91,723	94,475	3.0%
Transportation for Older Persons	36,652	37,751	37,751	38,649	2.4%
Day Care for Older Persons	14,286	14,286	14,286	14,286	0.0%
Volunteer Services for Older Persons	32,240	32,500	32,500	33,475	3.0%
Leisure Services for Older Persons	18,297	18,297	18,297	18,297	0.0%
Other Programs	10,134	10,134	10,134	10,134	0.0%
COMMUNITY HEALTH CARE	\$ 291,021	\$ 291,021	\$ 291,021	\$ 291,021	0.0%
Health Services-Comm Services	238,075	238,075	238,075	238,075	0.0%
Health Services-Other	52,946	52,946	52,946	52,946	0.0%
EMERGENCY MANAGEMENT AGENCY	\$ 25,357	\$ 25,357	\$ 25,357	\$ 25,357	0.0%
Emergency Preparedness	25,357	25,357	25,357	25,357	0.0%
DURANT AMBULANCE	\$ 10,300	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Durant-Emergency Care & Transfer	10,300	20,000	20,000	20,000	0.0%
GENESIS VISITING NURSE	\$ 621,318	\$ 592,995	\$ 614,281	\$ 614,281	3.6%
Public Health Nursing	212,079	198,970	221,157	221,157	11.2%
Home Support Services	397,957	382,743	390,759	390,759	2.1%
Other Programs	11,282	11,282	2,365	2,365	-79.0%
HANDICAPPED DEVELOPMENT CENTER	\$ 2,399,866	\$ 2,666,998	\$ 2,676,613	\$ 2,771,567	3.9%
Residential Program	1,119,029	1,292,135	1,326,179	1,361,846	5.4%
Vocational Services	970,811	983,259	958,830	1,054,721	7.3%
Developmental Services	310,026	391,604	391,604	355,000	-9.3%
HUMANE SOCIETY	\$ 25,803	\$ 26,319	\$ 26,319	\$ 26,319	0.0%
Animal Shelter	25,803	26,319	26,319	26,319	0.0%
LECLAIRE AMBULANCE	\$ 27,044	\$ -	\$ -	\$ -	
LeClaire-Emergency Care & Transfer	27,044	-	-	-	

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
COUNTY LIBRARY	\$ 329,258	\$ 352,100	\$ 352,100	\$ 364,290	3.5%
Library Resources & Services	329,258	352,100	352,100	364,290	3.5%
MEDIC E.M.S.	\$ 30,000	\$ 100,000	\$ 100,000	\$ -	-100.0%
Emergency Medical Services	30,000	100,000	100,000	-	-100.0%
MISSISSIPPI VALLEY FAIR	\$ 25,000	\$ -	\$ -	\$ -	
Fairgrounds	25,000	-	-	-	
QC CONVENTION/VISITORS BUREAU	\$ 65,000	\$ 67,000	\$ 67,000	\$ 68,742	2.6%
Regional Tourism Development	65,000	67,000	67,000	68,742	2.6%
QC DEVELOPMENT GROUP	\$ 33,743	\$ 35,092	\$ 35,092	\$ 35,092	0.0%
Regional Economic Development	33,743	35,092	35,092	35,092	0.0%
SCOTT SOIL CONSERVATION	\$ 29,750	\$ -	\$ -	\$ -	
Conservation Matching Fund	29,750	-	-	-	
VERA FRENCH CMHC	\$ 3,836,717	\$ 4,027,549	\$ 4,141,089	\$ 4,174,566	3.7%
Outpatient Services	981,105	1,020,349	1,020,349	1,305,163	27.9%
Community Support Services	336,322	349,775	349,775	392,198	12.1%
Community Services	51,764	53,835	53,835	55,988	4.0%
Case Management	547,219	575,756	659,921	693,398	20.4%
Inpatient Services	62,733	65,242	65,242	67,852	4.0%
Residential	1,450,413	1,553,430	1,553,430	1,101,809	-29.1%
Day Treatment Services	276,601	273,380	266,755	266,755	-2.4%
Case Monitoring	130,560	135,782	135,782	135,782	0.0%
Employment Services	-	-	36,000	155,621	
WHEATLAND AMBULANCE	\$ 2,800	\$ -	\$ -	\$ -	
Emergency Care & Transfer	2,800	-	-	-	
TOTAL ALL DEPTS/AGENCIES	<u>\$ 47,213,569</u>	<u>\$ 56,039,499</u>	<u>\$ 55,456,743</u>	<u>\$ 58,028,660</u>	3.5%

TAXABLE VALUATIONS vs 100% ASSESSMENTS

TEN YEAR COMPARISON (in million \$'s)



Currently due to a State applied rollback to residential property, taxable values are only 51.7% of the County's fully assessed residential property values.

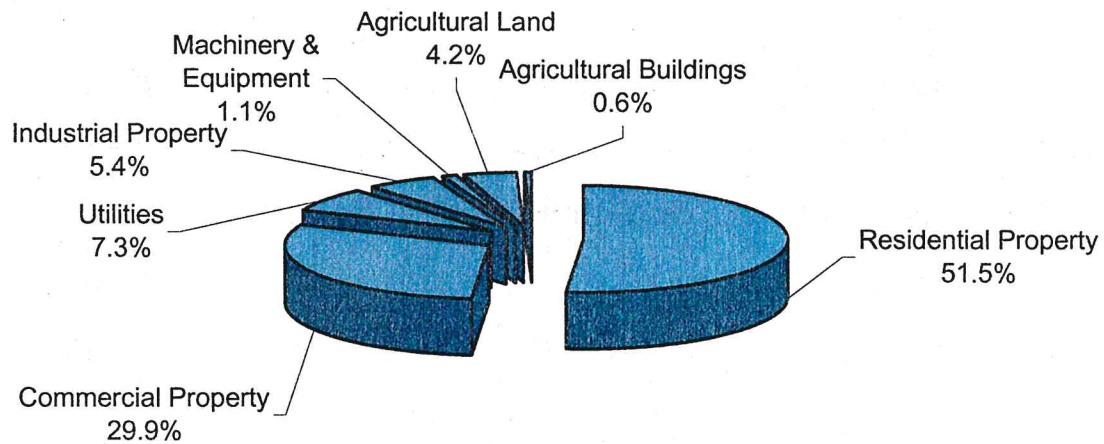
ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY TEN FISCAL YEAR COMPARISON

<u>Fiscal Year</u>	<u>----- Real Property -----</u>		<u>----- Personal Property -----</u>	
	<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>
1993-94	3,126,108,587	3,871,989,604	232,739,566	232,739,566
1994-95	3,309,530,239	4,295,968,674	252,058,644	252,058,644
1995-96	3,384,478,122	4,419,320,298	258,921,872	258,921,872
1996-97	3,502,340,089	4,982,800,925	270,794,085	270,794,085
1997-98	3,593,077,609	5,094,524,701	267,715,978	267,715,978
1998-99	3,807,731,607	5,668,739,100	255,956,108	255,956,108
1999-00	3,972,859,733	5,777,153,288	244,123,480	244,123,480
2000-01	4,283,599,697	6,382,142,701	190,103,913	190,103,913
2001-02	4,494,546,377	6,542,552,088	128,389,476	128,389,476
2002-03	4,697,380,131	7,262,052,360	55,912,460	55,912,460

----- Utilities -----		----- Total -----		Ratio Taxable to	Tax Increment Financing
<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Assessed Value</u>	<u>District Values</u>
374,417,177	374,417,177	3,733,265,330	4,479,146,347	83.3%	81,587,153
332,671,409	332,671,409	3,894,260,292	4,880,698,727	79.8%	62,253,911
360,586,917	372,882,986	4,003,986,911	5,051,125,156	79.3%	81,615,161
343,109,441	343,726,116	4,116,243,615	5,597,321,126	73.5%	117,883,768
332,821,148	332,821,148	4,193,614,735	5,695,061,827	73.6%	94,850,981
390,444,779	390,533,049	4,454,132,494	6,315,228,257	70.5%	116,708,030
360,261,226	360,261,226	4,577,244,439	6,381,537,994	71.7%	175,894,540
367,488,907	367,528,097	4,841,192,517	6,939,774,711	69.8%	207,991,891
373,127,833	373,127,833	4,996,063,686	7,044,069,397	70.9%	218,666,744
376,312,988	376,928,465	5,129,605,579	7,694,893,285	66.7%	226,164,092

TAXABLE VALUATION BY CLASS OF PROPERTY

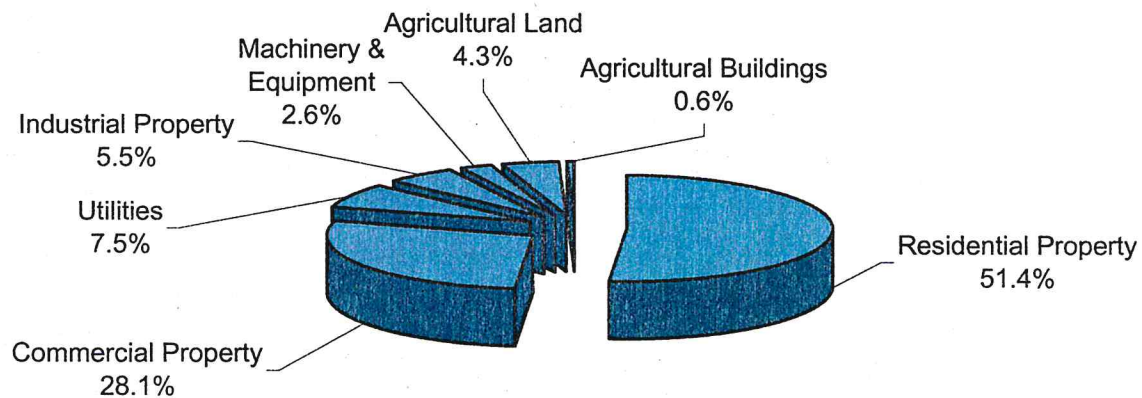
FY03 TAXABLE VALUATION



Total Tax Base: \$5,129,605,579

Residential property valuations represent over half of the County's tax base. Residential valuations would represent 66%, however, the State mandated rollback percentage shifts the tax burden to other classes. Also, machinery & equipment is being phased out.

FY02 TAXABLE VALUATION



Total Tax Base: \$4,996,063,686

TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2000 For FY02	% of Total	January 1,2001 For FY03	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	2,568,239,439	51.4%	2,642,744,717	51.5%	74,505,278	2.9%
Commercial Property	1,402,894,487	28.1%	1,532,633,902	29.9%	129,739,415	9.2%
Utilities	373,127,833	7.5%	376,312,988	7.3%	3,185,155	0.9%
Industrial Property	276,725,493	5.5%	274,967,465	5.4%	(1,758,028)	-0.6%
Machinery & Equipment	128,389,476	2.6%	55,912,460	1.1%	(72,477,016)	-56.5%
Agricultural Land	215,095,796	4.3%	215,927,885	4.2%	832,089	0.4%
Agricultural Buildings	31,591,162	0.6%	31,106,162	0.6%	(485,000)	-1.5%
Total	4,996,063,686	100.0%	5,129,605,579	100.0%	133,541,893	2.7%
UNINCORPORATED AREAS						
Residential Property	312,087,733	49.2%	327,406,108	49.9%	15,318,375	4.9%
Commercial Property	36,200,573	5.7%	41,026,406	6.3%	4,825,833	13.3%
Utilities	73,646,831	11.6%	74,068,275	11.3%	421,444	0.6%
Industrial Property	1,793,364	0.3%	1,981,070	0.3%	187,706	10.5%
Machinery & Equipment	105,588	0.0%	41,243	0.0%	(64,345)	-60.9%
Agricultural Land	182,367,443	28.7%	182,270,873	27.8%	(96,570)	-0.1%
Agricultural Buildings	28,715,707	4.5%	28,705,591	4.4%	(10,116)	0.0%
Total	634,917,239	100.0%	655,499,566	100.0%	20,582,327	3.2%
Property in Cities	4,361,146,447	87.3%	4,474,106,013	87.2%	112,959,566	2.6%
Property in Rural Areas	634,917,239	12.7%	655,499,566	12.8%	20,582,327	3.2%
Total	4,996,063,686	100.0%	5,129,605,579	100.0%	133,541,893	2.7%

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2000 For FY02	January 1,2001 For FY03	Amount Change	% Change
Tax Increment Financing District Values	218,666,744	226,164,092	7,497,348	3.4%
Military Exemptions	20,348,469	20,256,529	(91,940)	-0.5%
Utilities/Railroads Rollback Amount	0	29,689	29,689	
Ag Land/Buildings Rollback Amount	0	0	0	
Commercial Rollback Amount	0	37,836,435	37,836,435	
Residential Rollback Amount	2,027,657,242	2,506,579,265	478,922,023	23.6%
Total Rollback Loss	2,027,657,242	2,544,445,389	516,788,147	25.5%
Total Excluded Values	2,266,672,455	2,790,866,010	524,193,555	23.1%
Percent of Tax Base Excluded	31.2%	35.2%		

PROPERTY TAX LEVY COMPARISON ALL FUNDS

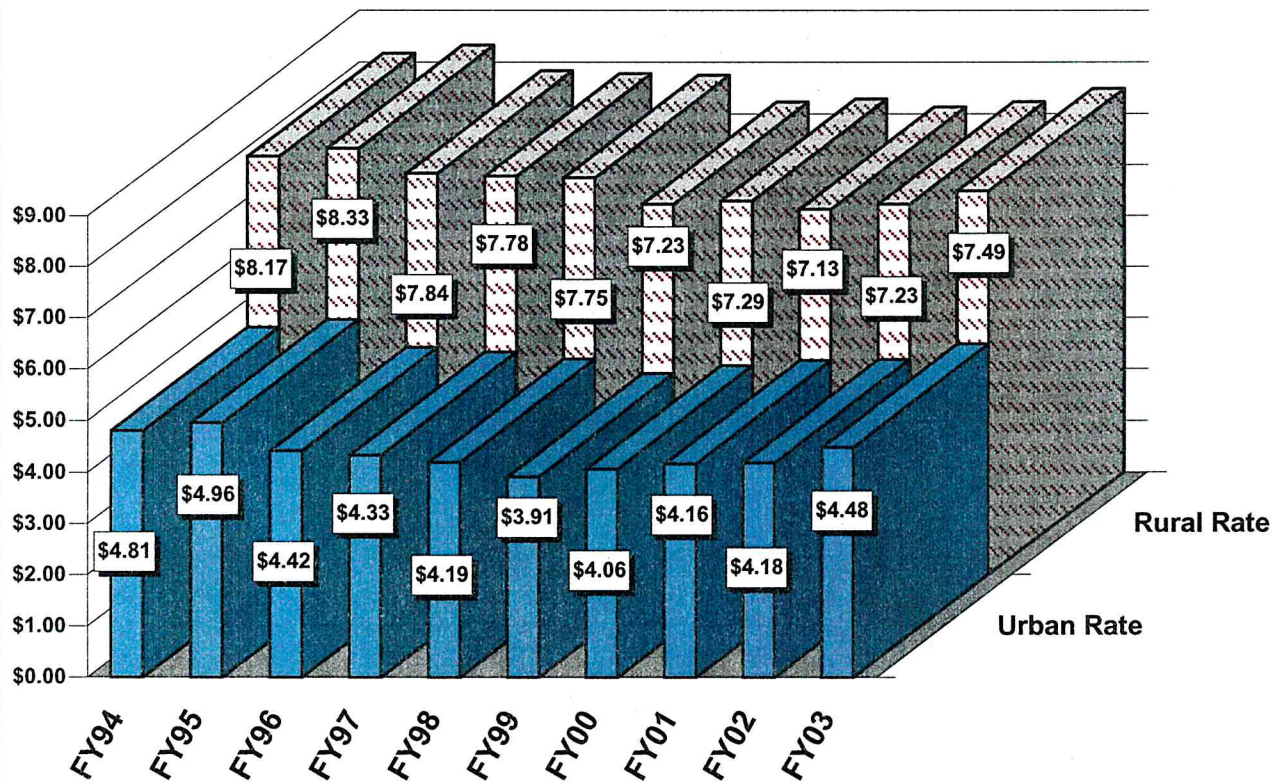
	----- 2000-01 Budget -----		----- 2001-02 Budget -----		
	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount % Incr -Decr</u>
General Fund	\$ 16,782,259	\$ 3.52077	\$ 18,294,441	\$ 3.73882	9.0%
Special Revenue Fund					
MH-DD	3,156,138	0.66213	3,155,515	0.64489	0.0%
Debt Service Fund	<u>-</u>	<u>-</u>	<u>493,301</u>	<u>0.09696</u>	
Total County-Wide Levy	\$ 19,938,397	\$ 4.18290 ⁽¹⁾	\$ 21,943,257	\$ 4.48067 ⁽¹⁾	10.1%
Special Revenue Fund (rural only)					
Rural Services Basic	<u>1,865,863</u>	<u>3.05184</u> ⁽²⁾	<u>1,902,678</u>	<u>3.01121</u> ⁽²⁾	2.0%
Total Gross Levy	\$ 21,804,260	\$ 7.23474	\$ 23,845,935	\$ 7.49188	9.4%
Less State Replacement Credits Against Levied Taxes	<u>980,636</u>		<u>1,132,590</u>		15.5%
Total Net Levy	<u>\$ 20,823,624</u>	<u>\$ 7.23474</u> ⁽³⁾	<u>\$ 22,713,345</u>	<u>\$ 7.49188</u> ⁽³⁾	9.1%

⁽¹⁾ Corporate rate levied against property in incorporated areas (cities)

⁽²⁾ Levied in the unincorporated areas only for Secondary Roads and for participation in the County Library System

⁽³⁾ Rural rate levied against property in unincorporated areas (townships)

TEN YEAR LEVY RATE COMPARISON



Even with the levy increasing due to the voter approved River Renaissance Vision Iowa bonds and due to reduced interest income as a result of the lowest interest rates in recent history, the urban county levy rate is 7% lower than ten years ago while the rural levy rate is 8% lower.

TAX LEVIES AND LEVY RATES 10 YEAR HISTORICAL COMPARISON

<u>Fiscal Year</u>	<u>Gross Tax Levy ⁽¹⁾</u>	<u>Urban Levy Rate ⁽²⁾</u>	<u>Rural Levy Rate ⁽³⁾</u>
1993-94	19,404,839	4.81460	8.17427
1994-95	20,822,219	4.96037	8.32859
1995-96	19,260,096	4.42243	7.83861
1996-97	19,421,520	4.32655	7.78103
1997-98	19,242,218	4.19239	7.74642
1998-99	19,163,522	3.91472	7.23492
1999-00	20,346,984	4.05869	7.29139
2000-01	20,877,375	4.15929	7.13428
2001-02	21,804,260	4.18290	7.23474
2002-03	23,845,935	4.48067	7.49188

⁽¹⁾ Includes State replacement credits against levies taxes

⁽²⁾ Urban levy rate per \$1,000 taxable valuation levied against property in incorporated areas (cities)

⁽³⁾ Rural levy rate per \$1,000 taxable valuation levied against property in unincorporated areas (townships)