Scott County



2025-26 ADOPTED BUDGET

Adopted on April 24, 2025









This document includes bookmarks and links throughout.

Scott County, Iowa Budget Plan

July 1, 2025 - June 30, 2026



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www.scottcountyiowa.gov



Scott County, Iowa

We Serve our Citizens with P.R.I.D.E.

P Professionalism: Doing it Right

R Responsiveness: Doing it Now

I Involvement: Doing it Together

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E Excellence: Doing it Well



P.R.I.D.E. has been part of the Scott County culture for more than 40 years!

Your Scott County Government

Scott County Board of Supervisors



From left to right: Ken Beck, Jean Dickson, John Maxwell, Ross Paustian, Maria Bribriesco

Scott County is governed and administered by a five-member Board of Supervisors. The Supervisors are elected in staggered, four-year terms on a partisan basis.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Scott County, Iowa for its annual budget for the fiscal year beginning July 1, 2024. 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. This 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Scott
Iowa

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

READER'S GUIDE



The purpose of this section is to provide the reader with a general explanation of the format and content of the fiscal year 2025-26 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 ***Introduction*** 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: ***Major Governmental Funds, Non-major Governmental Funds, Major Business-Type Activities Funds, and Non-major Business-Type Activities Funds.*** More descriptive information about these funds may be found under these tabbed sections.

The ***Department/Authorized Agency Detail Section*** presents budgeting for outcomes for each department. The budgeting for outcomes section includes outputs, outcomes, and effectiveness measures for each service the department provides. The service is labeled as a core service, semi-core service, or service enhancement (see glossary). Each service is tied to the Board of Supervisors' goals, to ensure that each county service aligns with the goals of the Board. Also included is budget detail by sub-object revenue and expenditure totals and staffing data. For comparative purposes, all program budget information indicates the actual FY 2024 status, the budgeted and projected FY 2025 status, and the requested and adopted FY 2026 status. Departments and authorized agency **programs are grouped functionally — e.g. public safety and legal services, physical health and social services, etc. —** in recognition of the interrelationship of many programs and services.

The ***Supplemental Information Section*** includes items such as a glossary providing definitions of terms used throughout this document, a description of the County's budget process, and the County's pay plan for FY 2026. The County's basis of accounting, various financial management policies, and miscellaneous statistics about Scott County are also located in the Supplemental Information Section.



Introduction

Top 10 Budget Questions

ONE

What is the County's 2026 Budget?

The Governmental Activities operating budget is $93.8 million, the Business-Type Activities budget is $16.5 million, and the total budget with capital and debt is $134.8 million for FY 2026. (Pages 105-106)

TWO

What are the Goals of the 2026 Budget?

The County has **three** overarching Goals derived from the 2024 Strategic Plan, with the fourth category used for department-specific goal-setting. (Pages 46-48)

Employees | Facilities | Organizational Efficiency | Dept Goals

THREE

What does the 2026 Budget provide me?

The County has 18 operational departments, 2 shared departments, and a number of authorized agencies (pages 23 & 24) that support ten functional areas (page 101). Departmental goals and outcomes can be found on pages 179 to 389.

FOUR

What are the County's *major sources of revenues*?

The County is funded with 53.9% net property taxes, 14.0% intergovernmental revenues, 5.1% Local Option Sales Taxes, and 19.5% charges for services. (Pages 75-76)

FIVE

What is the County's urban and rural tax rate for fiscal year 2026?

The County's urban tax rate is $5.93 and the rural tax rate is $8.66 per $1,000 of valuation.

SIX

I pay the county my property tax bill. Where does my property tax go?

Property taxes are allocated to an overlapping tax district. On average, Scott County government represents 17.6% of the property tax bill, schools are 40.2%, cities are 41.0%, and miscellaneous districts are 1.2%

SEVEN

Where does my property tax go *within* the County?

The County has measured that $0.59 (rural) to $0.62 (urban) of every dollar levied goes towards Public Safety and Legal Services, $0.15 - $0.16 towards Administration (Interprogram), and $0.22 - $0.26 toward all other services. (Page 107)

EIGHT

How many employees does Scott County have?

The County has a Full Time Equivalent (FTE) of 698.21 budgeted for FY 2026. (Page 25)

NINE

How much General Obligation debt does the county have?

As of June 30, 2024, the County had $11,465,000 of general obligation debt. As of June 30, 2025, the County is budgeted to have $6,935,000 of general obligation debt. (Page 130)

TEN

How do I learn more about Scott County services?

To access services, please visit us:
Website: www.scottcountyiowa.gov
E-mail: admin@scottcountyiowa.gov
Phone: (563) 326-8611

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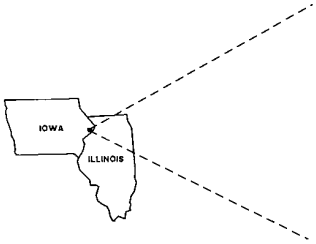
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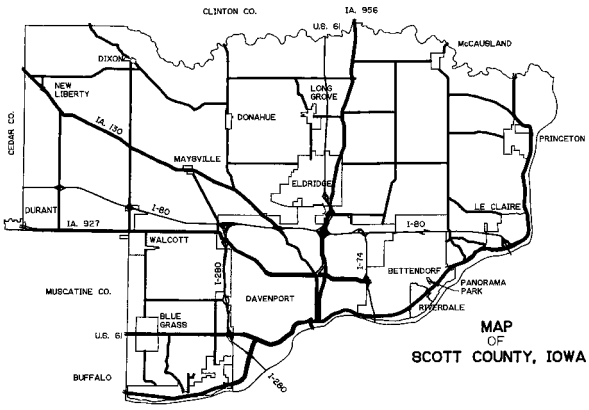
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Scott County Past to Present

Scott County is a part of the "Quad-Cities," a three-county metropolitan area. The counties of Scott (Iowa), Rock Island, Mercer, and Henry (Illinois) make up the Davenport-Rock Island-Moline Metropolitan Statistical Area, DRIM-MSA, with a population of approximately 381,801. The July 1, 2024 estimated population of Scott County is 175,601 (US Census).





The "Quad-Cities" is actually a label for fourteen contiguous communities in Iowa and Illinois that comprise a single socio-economic unit. It straddles the historic Mississippi River — the area's claim to fame — and is situated midway between Minneapolis-St. Paul to the north, St. Louis to the south, Chicago to the east, and Des Moines to the west. It is the largest border metropolitan area between Iowa and Illinois.

Antoine LeClaire, an early settler of the County, donated the square of land on which the Scott County Courthouse stands 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 county-wide. In 1874, the membership of the board of supervisors increased to its current five officials.

In 1979, an administrator form of government was adopted by ordinance, and the Board of Supervisors hired a county administrator. 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 people of Scott County to greater prosperity and growth.





Second Courthouse from 1886 to 1955, and current Courthouse.

STATISTICS ABOUT SCOTT COUNTY

DATE OF INCORPORATION: December 31, 1837

Form of Government: County Board/County Administrator

Population √ - 175,601

Areas in Square Miles √ - 458.1

Median Age of Population √ - 39.5

Miles of Roads and Streets*

County Gravel Roads - 324

County Paved Roads - 225

Farming Acres* - 201,629

Number of Farms+ - 711

Average Size of Farm (Acres)+ - 284

Scott County Employees*

Board Members - 5

Elected Officials - 5

Full Time Equivalents - 698.21

Number of School Districts* - 7

Number of Cities* - 17

Recreations: Parks*

County Recreation Areas - 8

Number of Acres - 2,509

Information provided by:

√www.census.gov

+www.agcensus.usda.gov

*County Staff/Offices/ Website

Updated 5/16/2025

Golf Courses*

Number of Private - 2

Number of Public - 4

Municipal - 5

Snowmobile Trails (Total Miles)* - 189

Acres of Zoned Industrial Lands*

Unincorporated - 368 acres

Building Permits*

(Unincorporated areas including contracted municipalities)

Issued between (7/1/2024-5/29/2025) - 1,188

Value of Issued Permits -$29,259,889

Last General Election 11/5/24*

Registered Voters –129,678

Votes Cast - 90,612

Percent - 69.87%

Last City/School Board Election* 11/07/23*

Registered Voters - 127,534

Votes Cast - 22,188

Percent - 17.40%

Licensed businesses allowed to sell and serve alcohol*

Unincorporated - 15

STATISTICS ABOUT SCOTT COUNTY

POPULATION	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
Population 2024 estimated	175,601	174,170		132,348	231,762	516,185	160,080	142,731
Population 2020	174,669	174,669		131,144	230,296	492,410	152,862	144,667
Population 2010	165,224	165,224		131,090	211,226	430,640	130,882	147,546

RACE	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
White	84.5%	85.5%		83.2%	86.8%	83.7%	81.9%	80.7%
African American	8.4%	8.0%		9.9%	7.0%	7.9%	8.7%	12.4%
Native American	0.3%	0.4%		0.4%	0.3%	0.4%	0.4%	0.7%
Asian	3.2%	2.9%		2.7%	2.5%	5.2%	6.2%	2.7%
Hispanic	7.6%	7.0%		5.3%	4.2%	10.6%	6.8%	14.4%
Native Hawaiian	0.1%	0.1%		0.8%	0.2%	0.1%	0.1%	0.1%
Two or More Races	3.5%	3.1%		3.0%	3.1%	2.8%	2.7%	3.5%

HOUSING	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
Housing Units	78,897	74,929		59,052	103,472	222,325	69,454	66,769
Owner-Occupied	69.6%	70.1%		65.3%	73.3%	67.1%	58.8%	68.6%
Median Value/ Owner-Occupied	$212,500	$167,900		$182,400	$204,400	$248,400	$293,100	$144,700
Median Gross Rent	$958	$715		$962	$915	$1,113	$1,104	$863

EDUCATION	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
High School Graduate or Higher	94.2%	93.5%		92.3%	95.3%	92.5%	96.2%	90.2%
Bachelor's Degree or Higher	36.2%	32.6%		30.1%	34.8%	39.5%	54.6%	24.1%

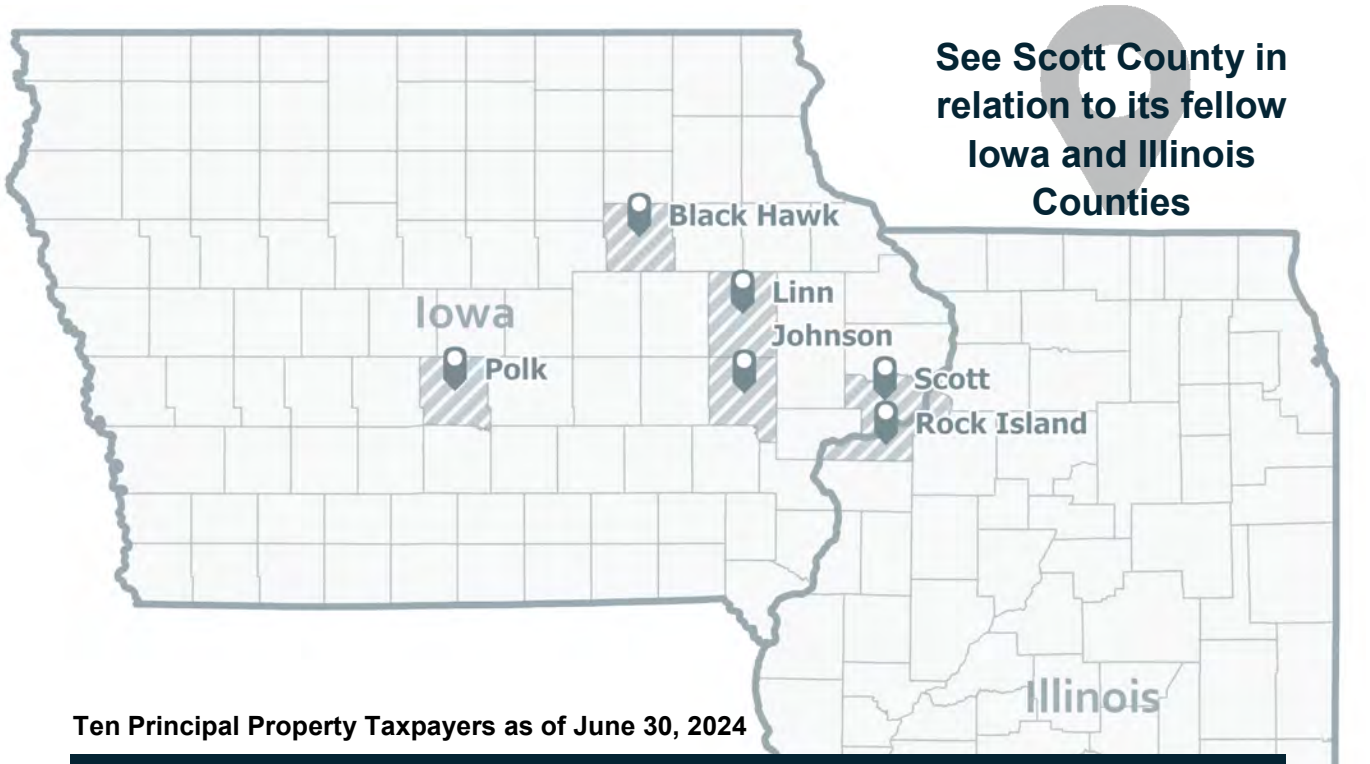
TRANSPORTATION	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
Mean Travel Time to Work in Minutes	19.7	19.1		16.1	19.1	19.9	19.7	20.2

BUSINESSES	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
Total Employment	84,753	84,229		62,638	117,619	284,507	69,188	61,697
Total Annual Payroll ($1,000) 2022	$4,291,711	$3,786,004		$3,415,636	$6,969,532	$18,417,736	$3,514,605	$3,949,321

Date accessed 4/3/2024.

***2021 data for Scott County included for 5-year comparison, accessed April 2022.**

Source: https://www.census.gov/quickfacts/table



Ten Principal Property Taxpayers as of June 30, 2024

Organization	Taxable Value	% of Total Taxable Value $11,043,599,951
Mid American Energy	$224,794,448	2.0%
Iowa American Water Company	87,906,669	0.8%
GLP Capital Lp	61,820,958	0.6%
Sterlite Corporation	59,846,960	0.6%
CF Caiman DVN LLC	58,837,621	0.5%
Rhythm City Casino LLC	58,277,104	0.5%
Arconic Davenport LLC	49,248,192	0.4%
Kraft Heinze Foods Company	44,762,673	0.4%
Gensis Health System	43,943,005	0.4%
THF Davenport North Development	32,601,616	0.3%
Total	$722,039,246	6.5%

Ten Principal Employers as of June 30, 2024

Employer	Rank	% of Total County Employment - 89,846
Davenport Community Schools	1	2.8%
Arconic Davenport Works	2	2.8%
John Deere & Co. Davenport Works	3	2.2%
Kraft Heinze	4	1.8%
Genesis Medical Ctr (all Scott Co Locations)	5	1.8%
Tri City Engineering & Integration	6	1.3%
City of Davenport	7	1.1%
Tri City Communications	8	1.0%
Eaton: Cobham Mission Systems	9	1.1%
Genesis Health System	10	0.9%

Taxpayer Source: County tax rolls. 2024 Assessment Year Total Valuation, $11,043,599,951, Employer Source: Data Axle (2024), Reference Bureau of Labor Statistics, Quarterly Census and Wages (2023, Annual)

BOARD OF SUPERVISORS
600 West Fourth Street
Davenport, Iowa 52801-1003

Ph: (563) 326-8749

JOHN MAXWELL, Chair
JEAN DICKSON, Vice-Chair
KEN BECK
MARIA BRIBRIESCO
ROSS PAUSTIAN

June 16, 2025

TO: The Citizens of Scott County

RE: 2025-26 Budget Transmittal letter

The budget for Fiscal Year 2025-26 is hereby presented as reviewed and adopted by the Board of Supervisors on April 24, 2025, after appropriate board work sessions with public input and public hearings. The budget reflects the best estimates of revenue and continuing operations to address the landscape of county objectives. The County worked within current property tax funding laws that limited the revenue growth of the General Fund and Rural Services Fund while continuing the strategic plan adopted in October 2023 and affirmed in October 2024. This is the second County budget to include MEDIC EMS as a county department for a 12-month period, including county projections for a fully staffed department. Additionally, the county qualifies for $33,592,150 for American Rescue Plan Act (ARPA) grant funding, and this funding was considered in the 2025 budget amendment and the fiscal year 2026 recommended budget. Plans for the American Rescue Plan Act – Coronavirus State and Local Fiscal Recovery Funds were developed concurrently to the fiscal year 2023 budget process beginning in the fall of 2021. Many of the identified uses of the ARPA funds will have completed their intended project or will wrap up in calendar year 2026.

The County Fiscal Year 2026 Budget is $121,478,589 in budgeted revenues, $134,824,964 of budgeted expenditures, and $11,760,875 in planned use of fund balance. The projected fund balance is planned to decrease from $52,793,376 to $41,032,501.

Stewardship of public funds is a critical component of government and is the foundation for the work we do. 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 utilizing a budget that is balanced and sustainable.

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, 2024. 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 this year.



For over three decades, the Scott County Board of Supervisors has participated in a formalized goal setting process using an outside facilitator. A strategic plan is established with multi-year objectives that have quarterly updates to the Board.

The preparation of the FY 2026 budget has been an opportunity to fund important public safety and community public health services, community impact projects through the ARPA Grant, and continued operations while meeting the strategic plan. The Board's three key strategic plans of focusing on employees, facilities, and organizational efficiency are incorporated into the budget to allow the County a strong base to face upcoming challenges. The focus on employee development, feedback, training, and equitable compensation is addressed in the budget through a number of efforts and employee contracts. The Board also commissioned a facility study for the planning of current and future capital projects. This study was received after the budget development; however, preliminary projects already identified were incorporated into the budget discussions. Finally, the County has had a long history of identifying organizational efficiencies and implementing the concepts into our budget process and particularly the "Budgeting for Outcome" process. Departments have incorporated new ideas into the 2026 departmental budgets. The Board is very pleased to have met its goals in both balancing the FY 2026 operating budget and adjusting the County's reliance on property tax revenues. The diversification of revenue resources, while adjusting expectations of property taxes, has helped as the county prepare to move into fiscal year 2026. Please learn more about our budget development process on page 396.

The Board and County Administrator expresses its appreciation to the staff of all departments who assisted and contributed to its preparation. Special thanks goes to the Director of Budget and Administrative Services, ERP and Budget Analysts, Administrative Assistant, Human Resources Director, 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 and Business Manager (Auditor's Office), Office Manager (County Attorney), Planning and Development Director, and the Operations Manager (Recorder's Office).

These are challenging times which require the Board, elected and appointed department heads, and County staff to develop new methods and ideas in providing services to the community and to continue to improve its public facilities and infrastructure. The continued change of the state/federal/local funding partnerships 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. The future property tax limitations approved by the State Legislature will affect economic growth opportunities and may force service reductions. Nonetheless, 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.

With strong leadership and a commitment to improve the quality of life in the County, the Board of Supervisors and Administration 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,



John Maxwell, Chair
Scott County Board of Supervisors



Mahesh Sharma
County Administrator

Scott County Serves Our Citizens with P.R.I.D.E.

Professionalism, Responsiveness, Involvement, Dedication, and Excellence

Budget Overview

The Scott County budget process begins with planning sessions in the October prior to the start of next fiscal year, e.g. October of 2024 for the fiscal year beginning July 1, 2025. The planning sessions allows the board and public to learn about the current strategic plan and key initiatives or constraints that need to be addressed in the upcoming budget. From October through January, departments develop budget and position requests. The Director of Budget and Administrative Services compiles departments' estimates and staffing costs for proposed contracts and cost of living adjustments. The County Administrator presents the budget recommendation by the end of January. The Board then meets with Special Committee of the Whole budget work sessions to evaluate operations, capital, and revenue estimates. There are two required public hearings concerning the tax levy and the final recommended budget. The budget is to be adopted by April 30 of each year by majority vote of the five-member board.

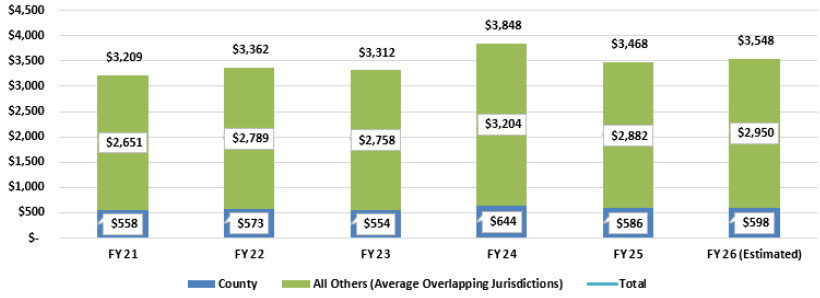
Strategic Plan: The Board adopted a new strategic plan in October 2023, affirmed in October 2024. Knowing that employees are the greatest asset of the County, the Board adopted a plan with three primary focus areas: Employees, Facilities, Organizational Efficiency.

Property Tax & Levy Rates

Like other Iowa counties, cities, and schools, property tax is the largest supporter of government services within Scott County. When an taxpayer remits property taxes to the County Treasurer, the portion dedicated to County services is only about 17% of the bill, with about 40% going to the local city and 40% going to the local public school district. Other taxing bodies make up the remaining 3%. Scott County's urban property tax rate is decreasing to $5.93 per $1,000 of taxable valuation. Due to the state rollback adjustment, residential assessment values would increase 2.35% more than the prior year assessment; however, the County's tax rate reduction reduces the increase in taxes to 2.06%.

Based on the average value of residential property, a Scott County homeowner would pay $598 for County Services in fiscal year 2026 compared to $586 in fiscal year 2025.

Property Tax Dollars for County Services and All Others; 5 Year Average Value Residential Property



Budget Priorities

Employees

How can we improve the recruitment, retention, and compensation of our employees?

Facilities

How can we optimize the current space of our facilities and plan long-term for a possible new facility?

Organizational Efficiency

To improve organizational efficiencies, including technology, to enhance internal operations and customer service

Departmental

The strategic plan enabled departments to continue improving on the specific organizational outcomes by department using the County P.R.I.D.E. philosophy.

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Scott County Strategic Goals

Employees ● Facilities ● Organizational Efficiency ● Departmental Goals

Where the Money Comes From

Scott County has three primary revenues sources: general net property taxes ($65.5 M), intergovernmental revenues ($17.0 M), and charges for services ($23.7 M). The revenue sources represent 87.4% of the County's 2026 revenue. This is a 2.3% decrease from the 2025 budget due to reduction of intergovernmental funding.

Net Property Taxes	**$65,474,755**
Other Taxes, Penalties and Costs	733,298
Local Option Taxes	6,200,000
Gaming Taxes	850,000
Utility Tax Replacement Tax	1,980,108
Intergovernmental	17,036,413
Licenses & Permits	840,350
Charges for Services	23,727,956
Use of Money & Property	2,984,700
Miscellaneous	1,651,009
Revenues	121,478,589
Other Financing Sources	1,585,500
Total Revenues and Sources	$123,064,089

Fund Balance: The source of funds between the expenditures of $134.8 M and revenues of $123.1 M comes from available fund balance or equity carried forward from prior fiscal years. The County maintains a strong "Pay as you go" capital development philosophy and plans for capital projects to occur only after revenue and resources are available for the project, rarely borrowing to finance future capital projects. As of the budget adoption, the County is projected to carry $52.8 M of fund balance into the year. The County's General Fund maintained a 20% fund balance reserve as of fiscal year 2024.

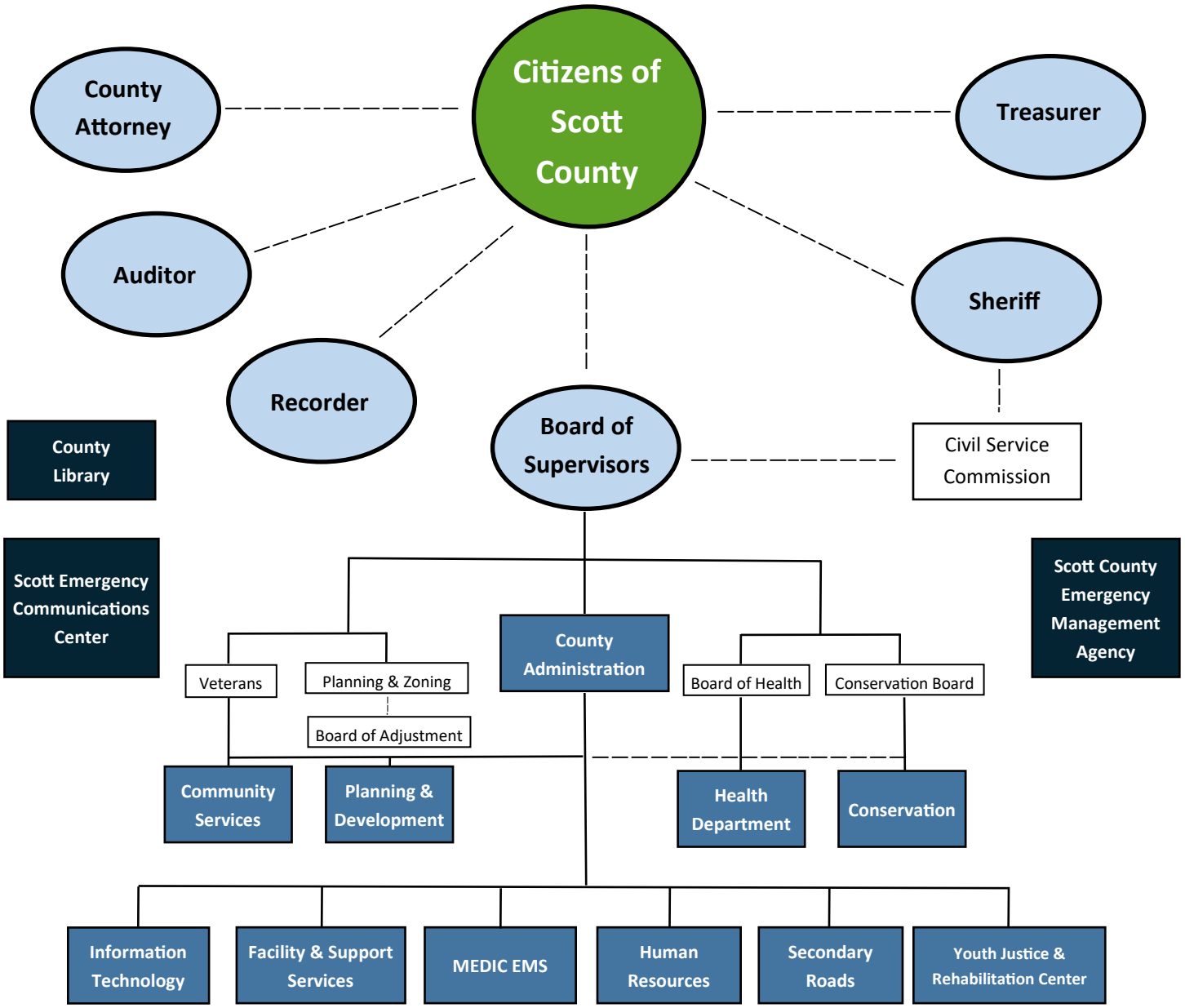
Where the Money Goes

The combined Public Safety and Legal Services function is the largest part of the County's 2026 budget at $62.9 M, while Administration (Interprogram) is the next largest at $18.3 M. 57% of the County FTE is within the Public Safety and Legal function of the County, while 14% supports all services through Administration (Interprogram) services.

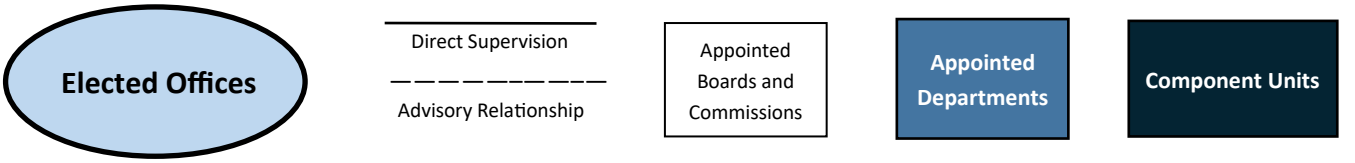
Public Safety & Legal Services	**$46,155,471**
Physical Health & Social Services	8,385,368
County Environment & Education	7,135,538
Roads & Transportation	10,333,500
Government Services to Residents	3,531,076
Administration (Interprogram)	18,251,773
Debt Service	1,862,081
Capital Projects	21,046,102
Ambulance Operations (PS & LS)	16,533,508
Golf Course Operations	1,590,547
Total	$134,824,964

Financial Health: In case the County needs to borrow money for capital or other needs, rating agencies review County finances and provide a bond rating for consumers to consider. Scott County was rated Aa1 by Moody's as of its last rating.

Scott County Organization Chart



Key



SCOTT COUNTY OFFICIALS

Official Title	Official	Term Expiration Date of Elected Officials
Elected Officials		
Supervisor, Chairperson	John Maxwell	2026
Supervisor, Vice Chair	Jean Dickson	2026
Supervisor	Ken Beck	2028
Supervisor	Ross Paustian	2026
Supervisor	Maria Bribriesco	2028
Attorney	Kelly G. Cunningham	2026
Auditor	Kerri Tompkins	2028
Recorder	Rita Vargas	2026
Sheriff	Tim Lane	2028
Treasurer	Tony Knobbe	2026
Administration		
County Administrator	Mahesh Sharma	
Department Heads		
Budget & Administrative Services	David Farmer	
Community Services	Lori Elam	
Conservation	Roger Kean	
Facility and Support Services	Tammy Speidel	
Health	Amy Thoreson	
Human Resources	Vanessa Wierman	
Information Technology	Matt Hirst	
MEDIC EMS	Paul Andorf	
Planning & Development	Greg Schaapveld	
Secondary Roads	Angie Kersten	
Youth Justice & Rehabilitation	Jeremy Kaiser	

Non-Elected Departments within Scott County

Administration:

The Administration Department serves as the principal advisor to the Board of Supervisors and acts as a liaison between the Board and other County departments. They also represent the Board in dealings with other governmental agencies.

Budget & Administrative Services:

Part of Scott County Administration, the function is to analyze, report, assess, and recommend the financial budget, reporting, and services for Scott County. The department prepares the annual budget, the comprehensive and popular annual financial reports, quarterly reporting, grant monitoring, indirect costs reports, Enterprise Resource Planning, and policy review.

Community Services:

This office provides a variety of services and programs including Protective Payee Service, Tax Suspension, General Assistance Programs, and provides a resource for veterans and their families with the Veterans Affairs Commission, Veteran Assistance, and Veteran Services.

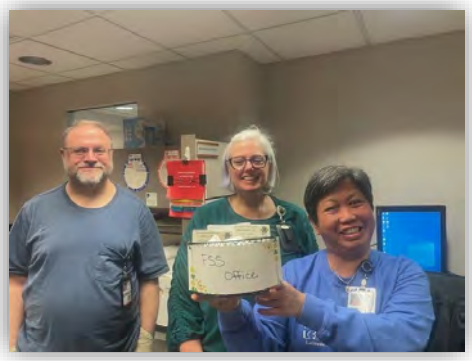


Conservation:

This department provides recreational activities for the citizens of Scott County and the general public by acquiring, developing, operating, and preserving the historical, educational, environmental, recreational, and natural resources of the County.

Facility and Support Services:

FSS's role is to support those "front-line" agencies and departments that provide direct service and interaction with their ultimate customers, the citizens of Scott County. Services provided include Facilities Management, Print & Mail Services, Building Maintenance, Custodial Services, Records Management, and Vehicle Pool Services.



Health:

The Scott County Health Department promotes, protects, and preserves health through leadership, service, education, and partnerships. They provide Clinical Services, Environmental Health Services, Public Safety Services & Programs, and Community Relations Information & Planning.

Human Resources:

This office is responsible for the overall development and administration of the County policies and programs, recruitment, EEO, wage and salary administration, labor relations, employee development, benefits, and organizational development.

Information Technology:

I.T. is a technical resource for the County and has primary functions of applications, technical infrastructure, geographic information systems, and web development. I.T. supports a collaborative work environment and provides dependable and efficient data and voice services for the County and various related agencies.



MEDIC EMS:

MEDIC EMS is the County ambulance service providing ground emergency medical transportation for our community through compassionate care.

Planning & Development:

P&D is responsible for the current and future land uses in all unincorporated areas of Scott County.

Secondary Roads:

This department is responsible for the construction and maintenance of all 564 roads & 120 bridges under the County's jurisdiction.

Youth Justice and Rehabilitation Center:

YJRC is a 36-bed co-ed facility, but the structure provides more than short-term housing. The philosophy is to challenge youth to take responsibility for the thinking and behavioral patterns that brought about their placement, inviting them to explore areas of growth and change needed to assure that they will not be detained again.

Elected Departments within Scott County

Attorney's Office:

The Scott County Attorney's Office serves in civil matters as legal counsel for the Scott County Board of Supervisors and all county officers and agencies. The County Attorney's Office also serves in criminal matters as chief prosecutor for the State of Iowa in Scott County.

Auditor's Office:

As clerk to the Board of Supervisors, the Auditor's Office prepares and maintains all official records meeting minutes, Board voting records, resolutions, contracts, and correspondence. The Auditor acts as County Commissioner of Elections and administers all federal, state, and local elections that take place within the County. This office also processes authorized payments for the Board of Supervisors and prepares payroll for 698 part-time and full-time employees, 120 seasonal employees, and 320 poll workers during general elections.

Recorder's Office:

The Recorder's Office is responsible for recording and maintaining official records effecting title to real estate. The Recorder issues marriage licenses, registers births and deaths, issues certificates on vital records, and processes passport applications. This office also issues hunting and fishing licenses and titles recreational vehicles.



Sheriff's Office:

The Scott County Sheriff's Office is comprised of four divisions—Patrol, Civil, Corrections, and Criminal Investigations—focused on progressive public safety to fulfill the diverse needs of citizens through the expertise of our professional staff utilization of all available resources.

Treasurer's Office:

The State of Iowa Department of Transportation mandates the Scott County Treasurer as their agent to collect motor vehicle fees according to the Iowa Code. These fees include, but are not limited to, transfer of ownership (title transfer), registration fees (license plate/validation fees), duplicate titles, and notation and cancellation of security interests. Additionally, the Treasurer collects property taxes on behalf of all jurisdictions in Scott County, including cities, school districts, and other taxing bodies in each jurisdiction.

Authorized Agencies

An Authorized Agency is a recognized non-profit agency receiving County funding and following the County's required BFO budgeting requirements.

Bi-State Regional Commission

To service as a forum for intergovernmental cooperation and delivery of regional programs and to assist member local governments in planning and project development.

Community Health Care

Quality health care for all people in need.

Durant Ambulance

Emergency medical treatment and transport.

Emergency Management

Provides county-wide preparedness, mitigation, response, recovery, detection, protection, and prevention of natural or man-made disasters.

Library

A mission to make available library materials and information in a variety of formats to people of all ages.

SECC

To provide superior Public Safety Dispatch services in an efficient and accurate manner.

Visit Quad Cities

To enhance the quality of life and economic development for residents and visitors by marketing the Quad Cities region as an outstanding Midwest convention and tourism destination.

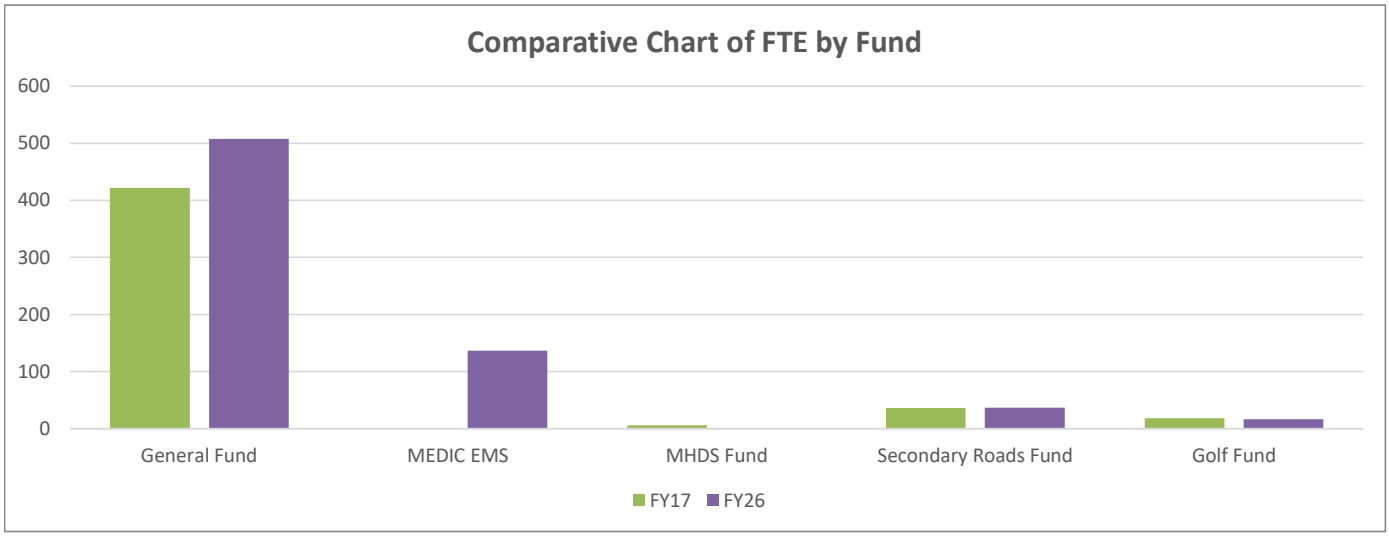
Grow Quad Cities

Marketing the Quad Cities region to companies looking to relocate or expand in our market.

EMPLOYEE AUTHORIZATION HISTORY - TEN YEAR FTE LISTING

Department	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25*	FY26	FY 25-26 Change
Administration	5.90	5.90	5.50	5.50	5.50	5.75	5.25	5.25	5.25	5.25	-
Attorney	33.50	33.50	33.50	34.50	36.50	40.50	41.50	41.50	41.50	44.50	3.00
Auditor	14.05	14.05	14.05	14.50	14.50	15.15	15.15	15.15	15.15	15.15	-
Community Services	10.00	10.50	11.00	11.00	11.00	11.00	11.00	11.00	13.00	13.00	-
Conservation (net of golf course)	48.85	49.10	49.10	49.10	49.10	49.10	49.10	51.10	55.10	55.10	-
Facility and Support Services	28.70	29.87	29.87	30.12	30.12	30.12	28.62	33.62	36.62	36.62	-
Health	46.52	46.92	46.92	48.07	49.01	50.01	53.01	53.01	53.01	53.26	0.25
Human Resources	3.50	3.50	3.50	3.50	3.50	3.50	5.00	5.00	5.00	5.00	-
Information Technology	15.00	16.00	16.00	16.00	17.00	17.00	17.00	17.00	18.00	20.00	2.00
Non-Departmental	-	-	-	-	-	0.40	0.40	0.40	0.40	0.40	-
Planning & Development	4.33	4.58	4.58	5.00	5.00	5.25	5.25	5.25	4.25	4.25	-
Recorder	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.00	10.00	10.00	-
Secondary Roads	36.15	36.90	37.30	37.30	37.30	36.90	36.90	36.90	36.90	36.90	-
Sheriff	158.60	158.80	158.80	160.80	172.80	172.80	183.80	183.80	183.80	180.80	(3.00)
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	29.00	30.00	31.00	31.00	31.00	31.00	-
Youth Justice and Rehab. Center	15.40	16.40	16.90	16.90	16.90	18.90	19.30	20.30	26.30	27.30	1.00
SUBTOTAL	464.00	469.52	470.52	475.79	492.73	501.88	517.78	525.28	540.28	543.53	3.25
MEDIC EMS	-	-	-	-	-	-	-	136.70	136.70	137.70	1.00
Golf Course	16.98	16.98	16.98	16.98	16.98	16.98	16.98	16.98	16.98	16.98	-
TOTAL	480.98	486.50	487.50	492.77	509.71	518.86	534.76	678.96	693.96	698.21	4.25

*FY25 is projected

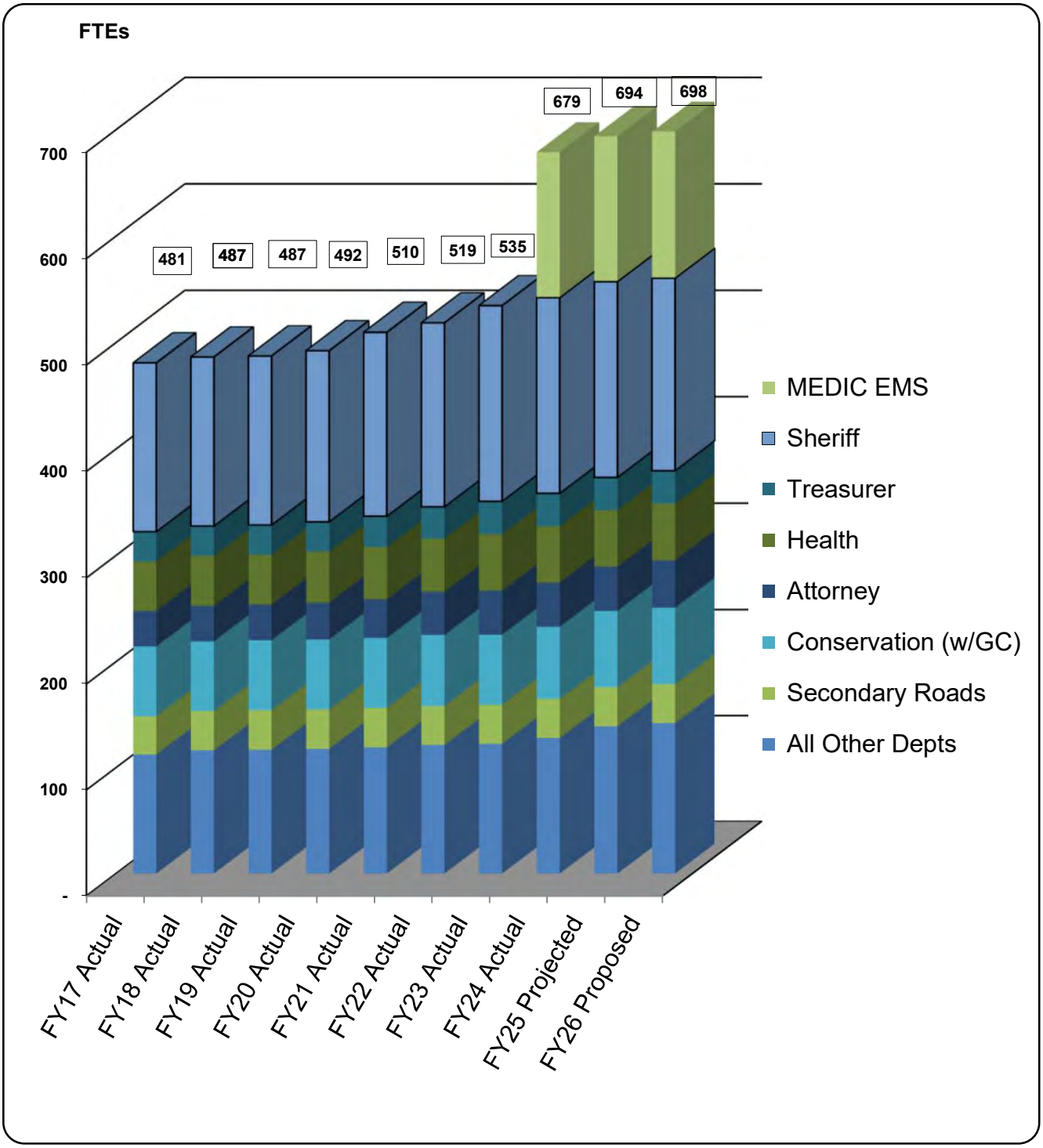


Note: The County added the MEDIC EMS department as of January 1, 2024.

Note: See discussion of staffing changes on page 95 within the Programs and Services section.

FTE (FULL TIME EQUIVALENTS) STAFFING TRENDS

TEN YEAR COMPARISON

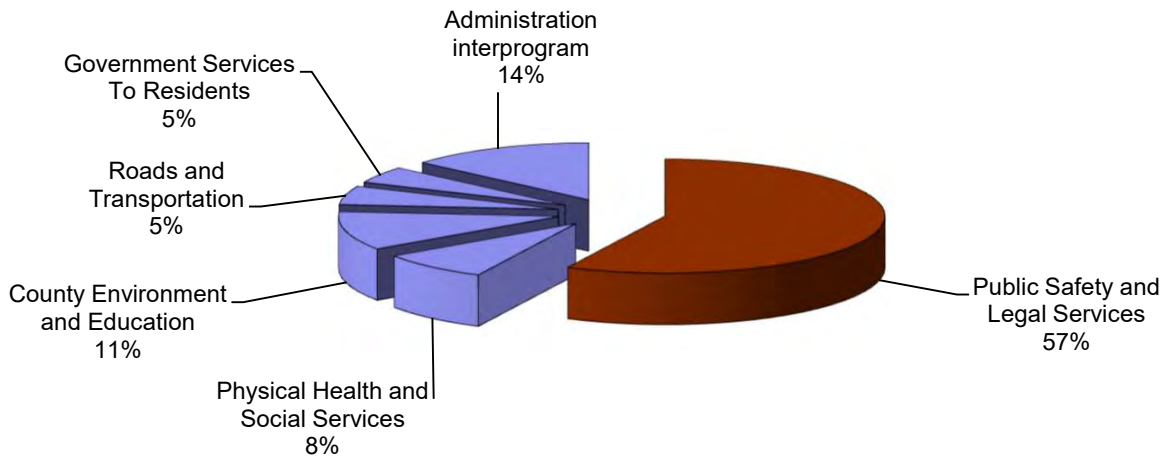


Total FTEs have increased by 217 positions over the past 10 years. 6.74 positions have been added to the Health Department, primarily grant-funded positions or for the Jail Inmate Health Program. 11.0 positions have been added to the Attorney's Office to support criminal and risk management. The Sheriff's Department has increased 22.2 positions for Jail & Patrol Safety. 138 positions were added for the new MEDIC EMS department.

FTE (Full Time Equivalents) Staffing

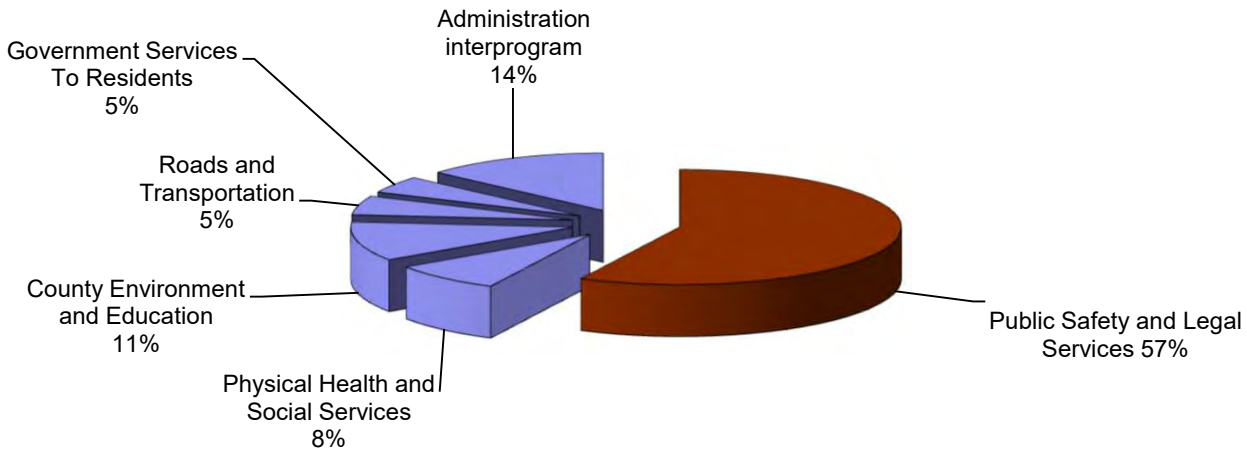
FY24 Amended vs FY25 - By Service Area

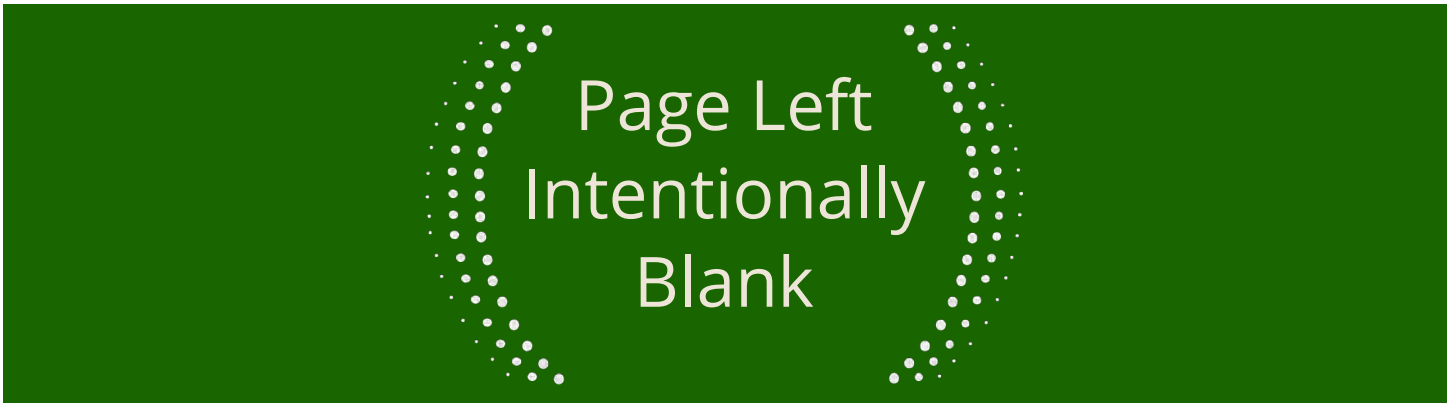
FY26 BUDGET: 698.21 FTEs



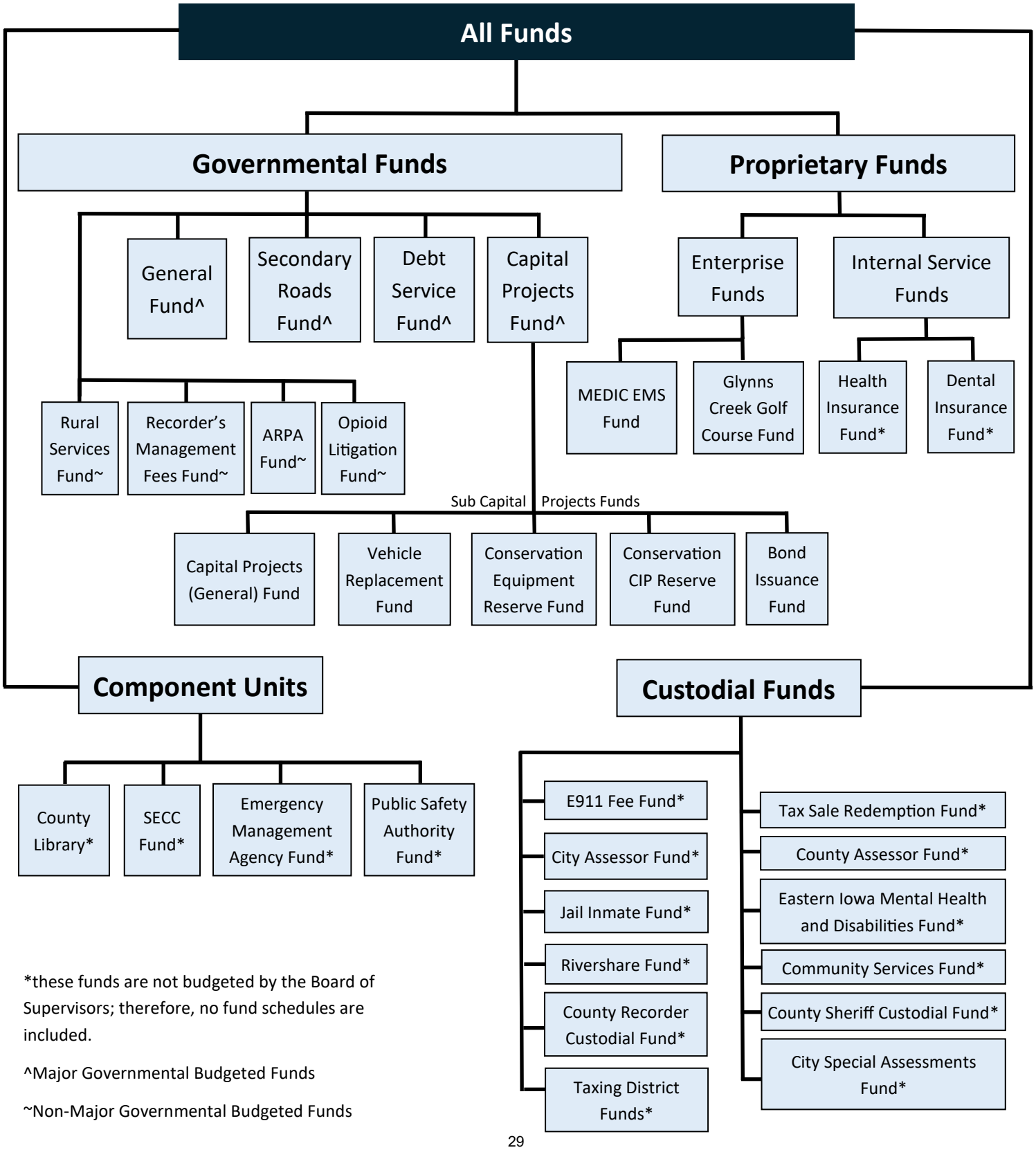
Almost half of the County's workforce is part of the Public Safety & Legal Services area (Attorney, Jail, Health, Sheriff, Juvenile Detention, MEDIC EMS).

FY25 BUDGET: 693.96 FTEs




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Scott County Fund Structure

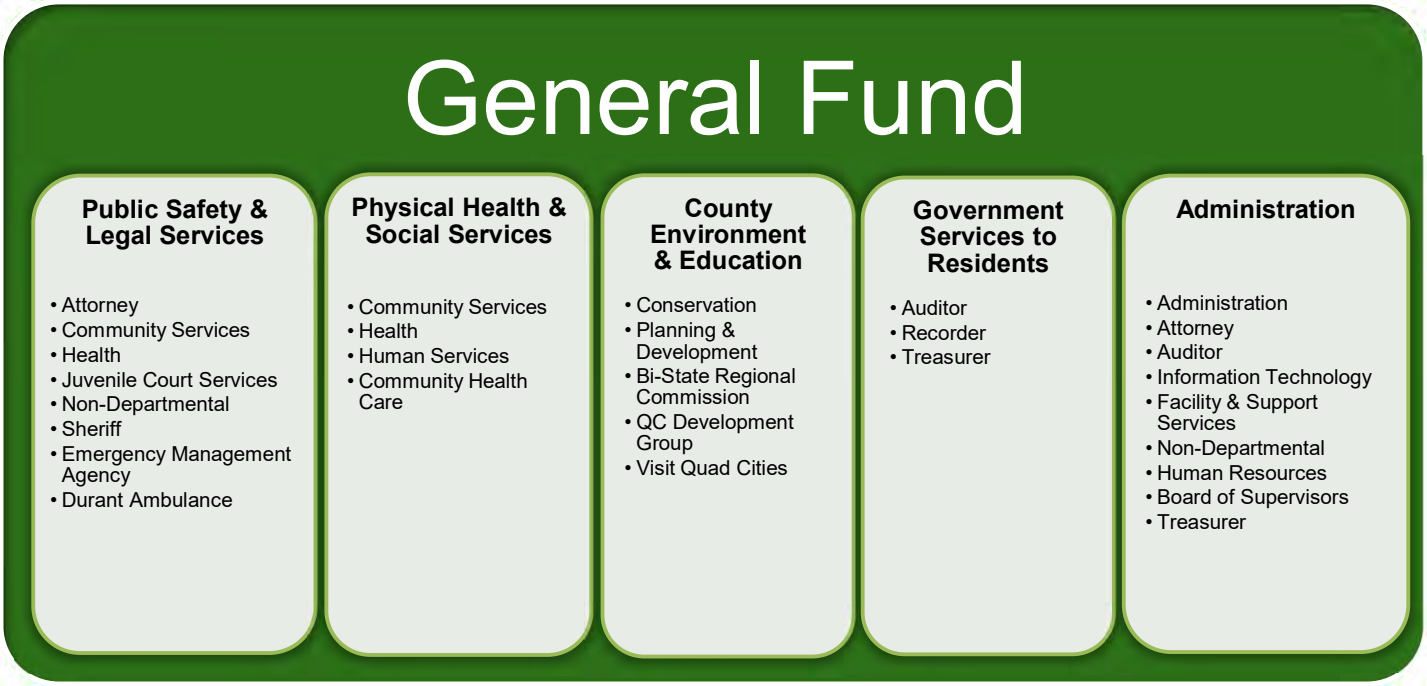


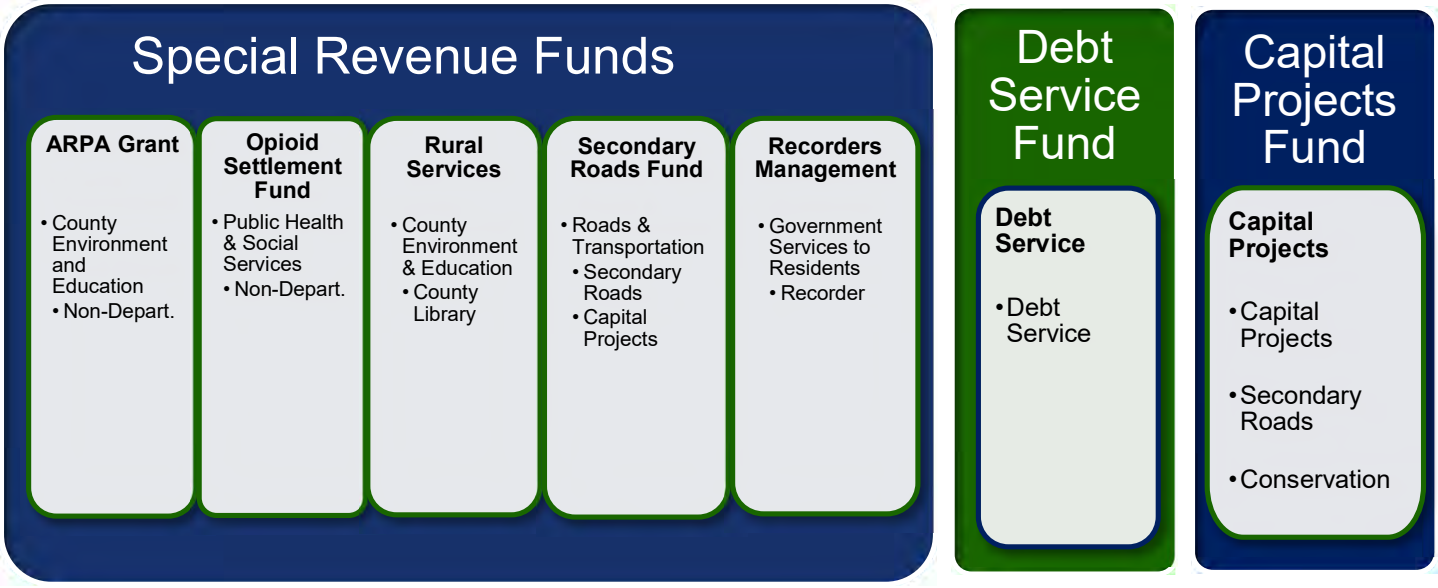
*these funds are not budgeted by the Board of Supervisors; therefore, no fund schedules are included.

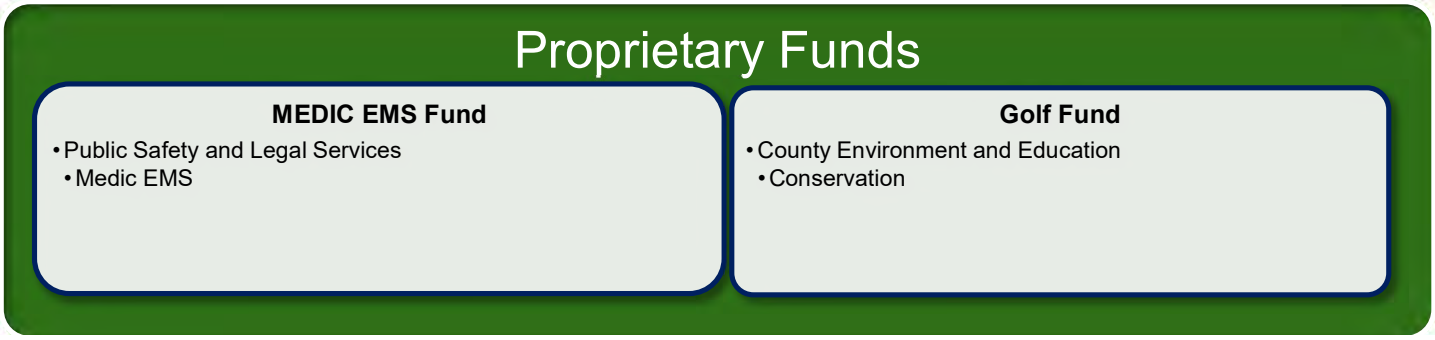
^Major Governmental Budgeted Funds

~Non-Major Governmental Budgeted Funds

FUNDS, STATE SERVICE AREAS, AND RELATED DEPARTMENTS







The above charts describe the relationship of the governmental fund types, individual funds, state service areas, and servicing departments / authorized agencies. These funds are budgeted by the Board of Supervisors.

SCOTT COUNTY FUND STATEMENT
ALL FUNDS

Fund	Estimated Balance 06/30/25	Revenues*	Expenditures*	Estimated Balance 06/30/26
Major Governmental Funds				
General Fund	$ 14,590,315	$ 91,460,975	$ 93,960,975	$ 12,090,315
ARPA Grant	2,382,526	4,184,960	3,752,960	2,814,526
Secondary Roads	4,126,572	13,247,060	15,943,500	1,430,132
Debt Service	5,702,480	1,576,417	1,862,081	5,416,816
Capital Improvements				
General	10,970,280	10,099,489	15,436,102	5,633,667
Vehicle	130,083	683,800	500,000	313,883
Conservation Equip Reserve	1,294,334	155,500	350,000	1,099,834
Conservation CIP Reserve	783,262	420,500	1,171,602	32,160
Total Capital Improvements	13,177,959	11,359,289	17,457,704	7,079,544
Total Major Governmental Funds	39,979,852	121,828,701	132,977,220	28,831,333
Nonmajor Governmental Funds				
Opioid Settlement	4,089,458	482,000	339,073	4,232,385
Rural Services	205,338	3,673,666	3,758,545	120,459
Recorder's Record Mgt	13,384	30,900	20,000	24,284
Total Nonmajor Governmental Funds	4,308,180	4,186,566	4,117,618	4,377,128
Business-Type Activities Fund				
MEDIC EMS Enterprise	5,953,200	15,980,101	16,533,508	5,399,793
Golf Course Enterprise	2,552,144	1,462,650	1,590,547	2,424,247
Total*	$ 52,793,376	$ 143,458,018	$ 155,218,893	$ 41,032,501

*Includes interfund transfers.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	MAJOR GOVERNMENTAL FUNDS		
	GENERAL FUND		
	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26
REVENUES & OTHER FINANCING SOURCES			
Taxes Levied on Property	$ 55,224,923	$ 58,335,245	$ 63,374,570
Less: Uncollected Delinquent Taxes-Levy Yr	12,216	8,039	12,217
Less: Credits To Taxpayers	1,476,671	1,434,491	1,476,670
Net Current Property Taxes	53,736,036	56,892,715	61,885,683
Delinquent Property Tax Revenue	12,216	8,039	12,217
Penalties, Interest & Costs On Taxes	781,680	640,000	640,000
Other County Taxes	8,046,328	7,981,307	8,186,537
Intergovernmental	8,114,836	7,331,626	6,782,977
Licenses & Permits	776,297	780,950	810,350
Charges For Services	6,684,955	7,091,230	8,226,905
Use of Money & Property	2,970,247	2,605,161	1,530,100
Miscellaneous	1,506,105	1,271,320	1,224,309
Subtotal Revenues	82,628,700	84,602,348	89,299,078
Other Financing Sources:			
SBITA Proceeds	-	-	-
Operating Transfers In	4,870,567	5,992,450	2,154,397
Proceeds of Fixed Asset Sales	-	112,150	7,500
Total Revenues & Other Sources	87,499,267	90,706,948	91,460,975
EXPENDITURES & OTHER FINANCING USES			
Operating:			
Public Safety & Legal Services	39,627,691	45,082,839	46,155,471
Physical Health & Social Services	6,323,063	7,421,414	8,046,295
County Environment & Education	5,347,004	6,271,831	6,361,476
Roads & Transportation	-	-	-
Government Services to Residents	3,147,750	3,496,858	3,531,076
Administration (interprogram)	15,066,074	18,324,741	18,251,773
Debt Service	-	-	-
Capital Projects	-	-	-
Subtotal Expenditures	69,511,582	80,597,683	82,346,091
Other Financing Uses:			
Operating Transfers Out	16,834,524	17,155,729	11,614,884
Total Expenditures & Other Uses	86,346,106	97,753,412	93,960,975
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,153,161	(7,046,464)	(2,500,000)
Beginning Fund Balance - July 1	$ 20,483,618	$ 21,636,779	$ 14,590,315
Ending Fund Balance - June 30	$ 21,636,779	$ 14,590,315	$ 12,090,315

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

	MAJOR GOVERNMENTAL FUNDS					
	ARPA			SECONDARY ROADS		
	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ -	$ -	$ -
Less: Uncollected Delinquent Taxes-Levy Yr	-	-	-	-	-	-
Less: Credits To Taxpayers	-	-	-	-	-	-
Net Current Property Taxes	-	-	-	-	-	-
Delinquent Property Tax Revenue	-	-	-	-	-	-
Penalties, Interest & Costs On Taxes	-	-	-	-	-	-
Other County Taxes	-	-	-	-	-	-
Intergovernmental	11,169,920	8,019,830	3,752,960	4,890,303	4,635,965	4,933,217
Licenses & Permits	-	-	-	55,717	105,000	30,000
Charges For Services	-	-	-	277,617	2,000	2,000
Use of Money & Property	1,276,390	505,900	432,000	504,728	446,300	310,300
Miscellaneous	-	-	-	49,064	19,100	19,100
Subtotal Revenues	12,446,310	8,525,730	4,184,960	5,777,429	5,208,365	5,294,617
Other Financing Sources:						
SBITA Proceeds	-	-	-	-	-	-
Operating Transfers In	-	-	-	4,025,000	9,148,000	7,942,443
Proceeds of Fixed Asset Sales	-	-	-	8,892	40,000	10,000
Total Revenues & Other Sources	12,446,310	8,525,730	4,184,960	9,811,321	14,396,365	13,247,060
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	-	-	-
Physical Health & Social Services	-	-	-	-	-	-
County Environment & Education	1,268,342	1,195,226	150,517	-	-	-
Roads & Transportation	-	-	-	8,514,553	11,172,000	10,333,500
Government Services to Residents	-	-	-	-	-	-
Administration (interprogram)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	1,125,785	8,205,000	5,610,000
Subtotal Expenditures	1,268,342	1,195,226	150,517	9,640,338	19,377,000	15,943,500
Other Financing Uses:						
Operating Transfers Out	9,901,578	6,824,604	3,602,443	-	-	-
Total Expenditures & Other Uses	11,169,920	8,019,830	3,752,960	9,640,338	19,377,000	15,943,500
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,276,390	505,900	432,000	170,983	(4,980,635)	(2,696,440)
Beginning Fund Balance - July 1	$ 600,236	$ 1,876,626	$ 2,382,526	$ 8,936,224	$ 9,107,207	$ 4,126,572
Ending Fund Balance - June 30	$ 1,876,626	$ 2,382,526	$ 2,814,526	$ 9,107,207	$ 4,126,572	$ 1,430,132

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	MAJOR GOVERNMENTAL FUNDS					
	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 3,138,685	$ 3,247,615	$ 255,504	$ -	$ -	$ -
Less: Uncollected Delinquent Taxes-Levy Yr	695	451	695	-	-	-
Less: Credits To Taxpayers	80,950	75,439	84,310	-	-	-
Net Current Property Taxes	3,057,040	3,171,725	170,499	-	-	-
Delinquent Property Tax Revenue	695	451	695	-	-	-
Other County Taxes	95,080	93,142	9,475	834,869	850,000	850,000
Intergovernmental	1,407,740	1,388,280	1,374,348	1,601,253	392,500	5,000
Charges For Services	-	-	-	-	-	-
Use of Money & Property	99,193	89,100	21,400	704,109	611,000	529,200
Miscellaneous	-	-	-	42,285	75,800	30,000
Subtotal Revenues	4,659,748	4,742,698	1,576,417	3,182,516	1,929,300	1,414,200
Other Financing Sources:						
SBITA Proceeds	-	-	-	1,315,981	55,000	1,425,000
Operating Transfers In	-	-	-	20,541,520	12,545,883	8,377,089
Proceeds of Fixed Asset Sales	-	-	-	155,748	93,500	143,000
Total Revenues & Other Sources	4,659,748	4,742,698	1,576,417	25,195,765	14,623,683	11,359,289
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Administration	-	-	-	-	-	-
Debt Service	4,855,920	4,926,269	1,862,081	-	-	-
Capital Projects	-	-	-	24,401,112	13,715,114	15,436,102
Subtotal Expenditures	4,855,920	4,926,269	1,862,081	24,401,112	13,715,114	15,436,102
Other Financing Uses:						
Operating Transfers Out	-	-	-	277,985	1,670,000	2,021,602
Total Expenditures & Other Uses	4,855,920	4,926,269	1,862,081	24,679,097	15,385,114	17,457,704
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(196,172)	(183,571)	(285,664)	516,668	(761,431)	(6,098,415)
Beginning Fund Balance - July 1	$ 6,082,223	$ 5,886,051	$ 5,702,480	$ 13,422,722	$ 13,939,390	$ 13,177,959
Ending Fund Balance - June 30	$ 5,886,051	$ 5,702,480	$ 5,416,816	$ 13,939,390	$ 13,177,959	$ 7,079,544

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	---------- NONMAJOR FUNDS ----------			------- ALL GOVERNMENTAL FUNDS -------		
	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 3,413,989	$ 3,483,598	$ 3,523,947	$ 61,777,597	$ 65,066,458	$ 67,154,021
Less: Uncollected Delinquent Taxes-Levy Yr	451	613	451	13,362	9,103	13,363
Less: Credits To Taxpayers	118,284	116,521	118,286	1,675,905	1,626,451	1,679,266
Net Current Property Taxes	3,295,254	3,366,464	3,405,210	60,088,330	63,430,904	65,461,392
Delinquent Property Tax Revenue	451	613	451	13,362	9,103	13,363
Penalties, Interest & Costs On Taxes	-	-	-	781,680	640,000	640,000
Other County Taxes	84,796	78,396	77,394	9,061,073	9,002,845	9,123,406
Intergovernmental	209,132	201,224	187,911	27,393,184	21,969,425	17,036,413
Licenses & Permits	-	-	-	832,014	885,950	840,350
Charges For Services	22,468	30,000	30,000	6,985,040	7,123,230	8,258,905
Use of Money & Property	160,156	109,700	125,600	5,714,823	4,367,161	2,948,600
Miscellaneous	2,013,636	360,000	360,000	3,611,090	1,726,220	1,633,409
Subtotal Revenues	5,785,893	4,146,397	4,186,566	114,480,596	109,154,838	105,955,838
Other Financing Sources:						
SBITA Proceeds	-	-	-	1,315,981	55,000	1,425,000
Operating Transfers In	-	-	-	29,437,087	27,686,333	18,473,929
Proceeds of Fixed Asset Sales	-	-	-	164,640	245,650	160,500
Total Revenues & Other Sources	5,785,893	4,146,397	4,186,566	145,398,304	137,141,821	126,015,267
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	39,627,691	45,082,839	46,155,471
Physical Health & Social Services	220	295,000	339,073	6,323,283	7,716,414	8,385,368
County Environment & Education	590,646	602,458	623,545	7,205,992	8,069,515	7,135,538
Roads & Transportation	-	-	-	8,514,553	11,172,000	10,333,500
Government Services to Residents	-	-	-	3,147,750	3,496,858	3,531,076
Administration (interprogram)	-	-	-	15,066,074	18,324,741	18,251,773
Debt Service	-	-	-	4,855,920	4,926,269	1,862,081
Capital Projects	-	-	-	25,526,897	21,920,114	21,046,102
Subtotal Expenditures	590,866	897,458	962,618	110,268,160	120,708,750	116,700,909
Other Financing Uses:						
Operating Transfers Out	3,023,000	3,136,000	3,155,000	30,037,087	28,786,333	20,393,929
Total Expenditures & Other Uses	3,613,866	4,033,458	4,117,618	140,305,247	149,495,083	137,094,838
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	2,172,027	112,939	68,948	5,093,057	(12,353,262)	(11,079,571)
Beginning Fund Balance - July 1	$ 2,023,214	$ 4,195,241	$ 4,308,180	$ 51,548,237	$ 56,641,294	$ 44,288,032
Ending Fund Balance - June 30	$ 4,195,241	$ 4,308,180	$ 4,377,128	$ 56,641,294	$ 44,288,032	$ 33,208,461

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
PROPRIETARY FUNDS - THREE YEAR COMPARISON

	MEDIC EMS			GOLF - NONMAJOR		
	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26
REVENUES & OTHER FINANCING SOURCES						
Intergovernmental	$ 30,466	$ -	$ -	$ -	$ -	$ -
Charges For Services	12,194,542	12,224,883	14,029,301	1,423,621	1,429,750	1,439,750
Use of Money & Property	13,185	6,800	14,200	32,114	28,000	21,900
Miscellaneous	76,457	16,600	16,600	1,132	1,000	1,000
Subtotal Revenues	12,314,650	12,248,283	14,060,101	1,456,867	1,458,750	1,462,650
Other Financing Sources:						
SBITA Proceeds	-	-	-	-	-	-
Operating Transfers In	600,000	1,100,000	1,920,000	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-	-
Special Item						
Contribution of Net Assets	6,459,732	-	-	-	-	-
Total Revenues & Other Sources	19,374,382	13,348,283	15,980,101	1,456,867	1,458,750	1,462,650
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services - Ambulance	13,146,835	13,622,630	16,533,508	-	-	-
County Environment & Education	-	-	-	1,332,833	1,525,606	1,590,547
Subtotal Expenditures	13,146,835	13,622,630	16,533,508	1,332,833	1,525,606	1,590,547
Other Financing Uses:						
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures & Other Uses	13,146,835	13,622,630	16,533,508	1,332,833	1,525,606	1,590,547
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	6,227,547	(274,347)	(553,407)	124,034	(66,856)	(127,897)
Beginning Fund Balance - July 1	$ -	$ 6,227,547	$ 5,953,200	$ 2,494,966	$ 2,619,000	$ 2,552,144
Ending Fund Balance - June 30	$ 6,227,547	$ 5,953,200	$ 5,399,793	$ 2,619,000	$ 2,552,144	$ 2,424,247

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	PROPRIETARY FUNDS			ALL FUNDS		
	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ 61,777,597	$ 65,066,458	$ 67,154,021
Less: Uncollected Delinquent Taxes-Levy Yr	-	-	-	13,362	9,103	13,363
Less: Credits To Taxpayers	-	-	-	1,675,905	1,626,451	1,679,266
Net Current Property Taxes	-	-	-	60,088,330	63,430,904	65,461,392
Delinquent Property Tax Revenue	-	-	-	13,362	9,103	13,363
Penalties, Interest & Costs On Taxes	-	-	-	781,680	640,000	640,000
Other County Taxes	-	-	-	9,061,073	9,002,845	9,123,406
Intergovernmental	30,466	-	-	27,423,650	21,969,425	17,036,413
Licenses & Permits	-	-	-	832,014	885,950	840,350
Charges For Services	13,618,163	13,654,633	15,469,051	20,603,203	20,777,863	23,727,956
Use of Money & Property	45,299	34,800	36,100	5,760,122	4,401,961	2,984,700
Miscellaneous	77,589	17,600	17,600	3,688,679	1,743,820	1,651,009
Subtotal Revenues	13,771,517	13,707,033	15,522,751	128,252,113	122,861,871	121,478,589
Other Financing Sources:						
SBITA Proceeds	-	-	-	1,315,981	55,000	1,425,000
Operating Transfers In	600,000	1,100,000	1,920,000	30,037,087	28,786,333	20,393,929
Proceeds of Fixed Asset Sales	-	-	-	164,640	245,650	160,500
Special Item						
Contribution of Net Assets	6,459,732	-	-	6,459,732	-	-
Total Revenues & Other Sources	20,831,249	14,807,033	17,442,751	166,229,553	151,948,854	143,458,018
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	13,146,835	13,622,630	16,533,508	52,774,526	58,705,469	62,688,979
Physical Health & Social Services	-	-	-	6,323,283	7,716,414	8,385,368
County Environment & Education	1,332,833	1,525,606	1,590,547	8,538,825	9,595,121	8,726,085
Roads & Transportation	-	-	-	8,514,553	11,172,000	10,333,500
Government Services to Residents	-	-	-	3,147,750	3,496,858	3,531,076
Administration (interprogram)	-	-	-	15,066,074	18,324,741	18,251,773
Debt Service	-	-	-	4,855,920	4,926,269	1,862,081
Capital Projects	-	-	-	25,526,897	21,920,114	21,046,102
Subtotal Expenditures	14,479,668	15,148,236	18,124,055	124,747,828	135,856,986	134,824,964
Other Financing Uses:						
Operating Transfers Out	-	-	-	30,037,087	28,786,333	20,393,929
Total Expenditures & Other Uses	14,479,668	15,148,236	18,124,055	154,784,915	164,643,319	155,218,893
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	6,351,581	(341,203)	(681,304)	11,444,638	(12,694,465)	(11,760,875)
Beginning Fund Balance - July 1	$ 2,494,966	$ 8,846,547	$ 8,505,344	$ 54,043,203	$ 65,487,841	$ 52,793,376
Ending Fund Balance - June 30	$ 8,846,547	$ 8,505,344	$ 7,824,040	$ 65,487,841	$ 52,793,376	$ 41,032,501



Budget Development Overview

Budget Development

Following the process of identifying objectives and assigning responsibilities, strategic initiatives are developed to address all of the objectives. Specific departments are identified in the action plans that are responsible for carrying out each action step. The status on these action plans are reviewed with the Board by the County Administrator quarterly.

At these 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 direction in the identified areas and set objectives as to how they can be achieved in both the long and short term. The process of developing comprehensive policy agenda for the County is a continual process as the needs of the community change.

The process of incorporating the strategic plan priorities into the annual budget process is enhanced each year by having a pre-budget meeting with the Board of Supervisors, the County Administrator, and the Director of Budget and Administrative Services, at which time the Board reemphasizes the objectives to be accomplished and any additional, specific areas to be reviewed during the upcoming budget process. At that meeting, the County Administrator leads the Board in a review of the ending fund balances of the previous year and other financial and legislative information that may shape the Board's priorities.

In the fall of 2023, the County developed its 2024-2026 strategic plan. The plan was re-affirmed in October 2024. This plan was incorporated into the budget directives for the 2026 budget year.

The budgetary goals are distributed to department heads and authorized agency directors prior to their start on developing their budget requests. These goals include a listing of all strategic plan objectives and 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 are directed to keep these strategic plan priorities and specific areas of budget review in mind when they are preparing and reviewing their FY 2026 budget submissions. They will highlight the priorities in their budgeting for outcomes measures and analyses, specific budget areas of review, and how their requests for support will enhance the Board's identified goals and policy agenda priorities.

The specific budget areas of review identified by the Board early on in the FY 2026 budget process are as follows below. They are all recurring topics for FY 2026.

1. FY 2024 – 2026 Strategic Plan initiatives.
2. 2026 Goals, Vision, Mission Statement, and Scott County P.R.I.D.E. philosophy.
3. Organizational requests for staffing, benefits, and position requests.
4. Adjust budgets to adopt Board of Supervisor Strategic departmental elements.
5. Require authorized agencies at 0% growth for county contributions. Review new agency requests for new funding sources.
6. Capital Programs – Property tax transfers to reflect five-year capital plan (General, Vehicle, and Electronic Equipment) and include general fund transfer, if possible, from FY 2024 to be transferred in FY 2025.
7. ARPA spending plan.

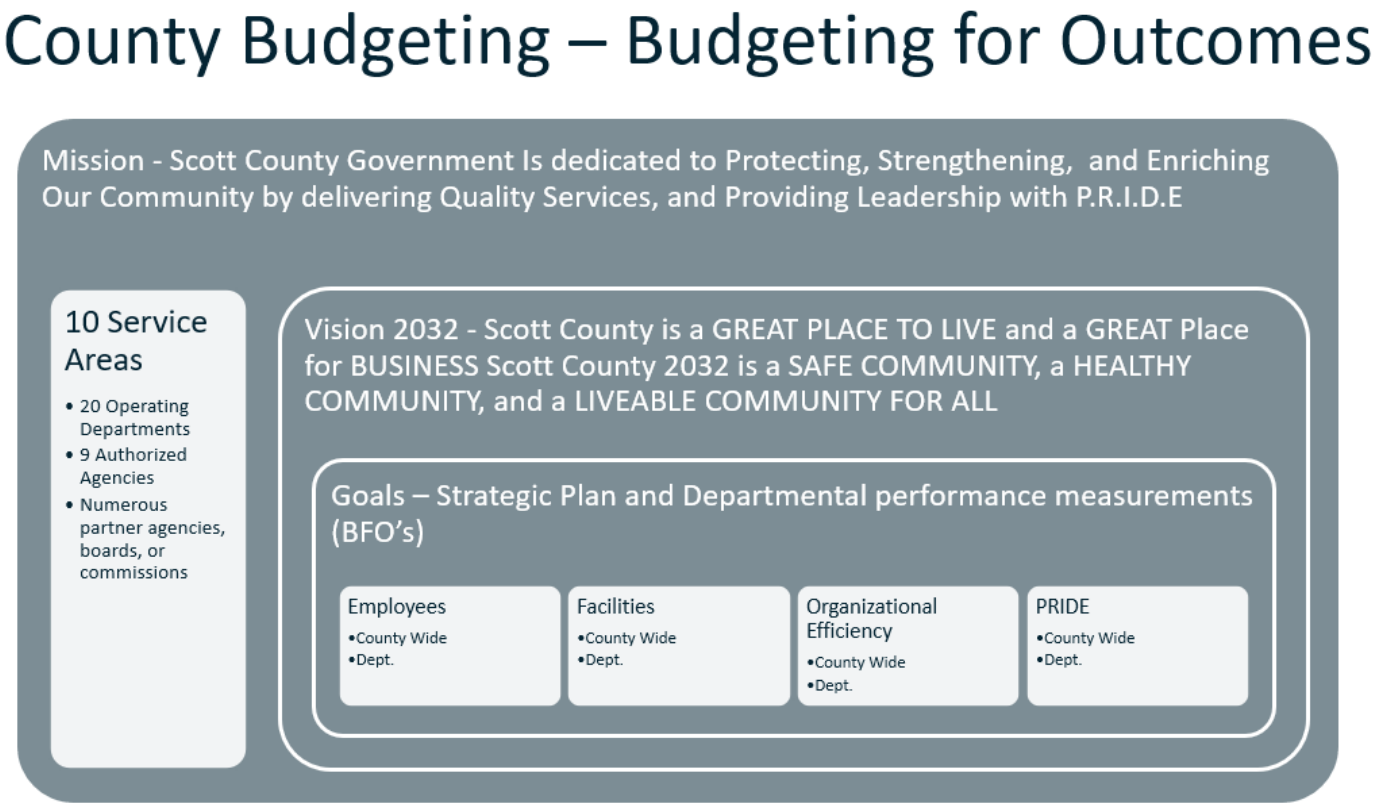
These issues represent the short-term needs to address within the budget development process. Principal issues may arise from policy decision, economic conditions, regulatory factors, or legislative issues. The FY 2026 Budget Initiatives that addressed or impacted these areas are described below:

Fiscal Year 2025 - 2026 Strategic Plan Initiatives

- The County began implementing the new strategic plan in the fall of 2023. The plan was adopted in October 2023, reaffirmed in October 2024, and is incorporated into the FY 2026 county-wide budget and departmental budgeting for outcomes. Projects and goals come from three overarching strategic priorities, departmental activities / goals, or county-wide capital planning. Additionally, Board goals were incorporated into each department's budgeting for outcomes. Each department has included a summary highlight with the departmental details section of the budget document. The service levels of the County continue to change with the initiation of the strategic plan. It is expected that, with a new employee focus, service levels can return to prior year levels , which are deficient due to lack of staffing. The strategic plan represents the Board's direction on policy issues after consideration of all other known issues facing the County.

2026 Goals, Vision, Mission Statement, and Scott County P.R.I.D.E. philosophy

- The County looks to incorporate the strategic plan into the overarching mission, Vision 2032, into the budgeting for outcomes of the County through the 10 service areas, 18 operating departments, 2 shared departments, and 9 authorized agencies.



Organizational Requests for Staffing, Benefits, and Position Requests

- The County compensation level for pension benefits will be estimated using the maximum IPERS employer pension increase, ranging from 9.31% to 12.09%. The fiscal year 2026 budget applies the County's seventh year under the 2019 salary and benefit study. While securing funding for salary step increases and position placement, the budget is prepared with cost-of-living adjustments of 3.0%, depending on bargaining unit, and 0.5% market adjustment for a total of 3.5% scale adjustment. The budgeted health cost will be at 5.0% for a prospective January 2026 increase, designed to maintain the Health / Dental Insurance fund balance. Position organizational requests will be received and evaluated for Board recommendation within the budget approval process. The organizational changes are designed to adjust staffing levels to new constraints or opportunities of the County. The 0.5% market adjustment is designed to attract and retain staffing in key service areas, such as the jail and clerical support. The organizational requests and compensation reflects the Board's direction on economic factors facing the County as well as policy considerations of reaching certain service levels.

Adjust Budgets to Adopt Board of Supervisor Strategic Departmental Elements

- To maintain limited property tax growth, departments are tasked with submitting budgets for supplies, materials, and other purchased services to meet the Board of Supervisor departmental goals for the strategic plan. Line item detail changes are permissible and recommended. Historically, the County uses 93-98% of budgeted line item expenditures depending on expenditure classification. Additional capacity may be budgeted to achieve the goals outlined by the strategic plan. These resources may be accessed through the request of dollars based on outcome-based objectives. The adjustment of departmental budgets reflects the Board's commitment to the individual policy, regulatory, or legislative issue facing the County.



Require Authorized Agencies at 0% County Contribution Growth; Review New Agency Requests for New Funding Sources

- Review authorized agencies for new funding sources to complement or reduce county funding. To begin the analysis of the County's core competency program, an evaluation tool was developed in 2018 for new requests for funding, used to identify and assess the impacts of third-party programs and how they may overlay with both current services and the County's strategic planning goals and objectives. The work with authorized agencies represents the County's work toward policy and economic factors facing the County.

Capital Programs

- The County is within a planning phase of buildings and grounds facility improvements, including the release of a new facility needs study in March 2025. The facility needs study is being assessed for the FY 2026 budget amendment and future budget plans. Supported by the County capital budgeting master plan, funding for all capital projects is secured on a pay-as-you-go basis with no external borrowing for internal projects. The County has incorporated into the five-year plan the use of one-time ARPA dollars to address multiple upcoming capital projects. In fiscal year 2026, this includes wrap-up funding for Secondary Roads projects. The County's approach toward capital projects represents the policies and economic challenges of the County.

The FY 2025 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. Short-term goals are incorporated into each department's budgeting for outcomes to reflect departmental outcomes that will be achieved over the span of one fiscal year.

American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds

- The American Recue Plan Act – Coronavirus State and Local Fiscal Recovery Funds is a once-in-a-lifetime funding opportunity to fight the pandemic through public health; addressing negative economic impacts; maintaining vital public services, even amid declines in revenue; and building a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity. Funding was obligated by December 31, 2024, and must be expended by December 31, 2026. The County developed project ideas in the summer of 2021 and the Board of Supervisors learned and developed a funding plan for projects in the fall of 2021. The US Treasury provided final guidance and increased clarifications on the potential uses of the funding in January 2022. Many of the projects were able to be developed into the prior fiscal years. Continued funding occurred in the 2026 budget process. Interest income from the funding may be used for a variety of future needs and will be budgeted after all obligations have been met.



In an effort to avoid using this one-time funding on operational costs, the County matched the ARPA funds to one-time projects to address pandemic needs or future capital expenditures. Additionally, the County selected the one-time lost revenue provision to claim up to $10 million dollars for general government services, which provides future flexibility in expending the grant money as needed.

The ARPA funding is a one-time resource for the County to address local policy issues and economic conditions facing the County.

Following are the current ARPA budget amounts and brief project descriptions:

Public Health

- Prevention in Congregate Settings (Public Facilities); To update the aging air supply units for the County Administration Center - $2,810,100 - Complete

Negative Economic Impacts

- Aid to Tourism Travel or Hospitality within Scott County - $100,000 - Complete
- Strong Healthy Communities: Neighborhood Features that Promote Health and Safety; Trail improvements within the Scott County Park System to make the parks more accessible to the public and reduce the likelihood of individuals walking on roadways - $1,999,892 - In Progress
- Long-Term Housing Security: Services for Unhoused persons; A rapid re-housing approach for shelter, support service and administrative service through the Salvation Army - $3,000,000 - In Progress
- Long-Term Housing Security: Affordable Housing; A targeted housing approach through Humility Homes and Services, Inc. for individuals or families experiencing homelessness, barriers to employment, mental illness, or other disabling conditions. The program includes support services and acquisition of housing within specified areas of the County - $3,140,880 - In Progress

Infrastructure

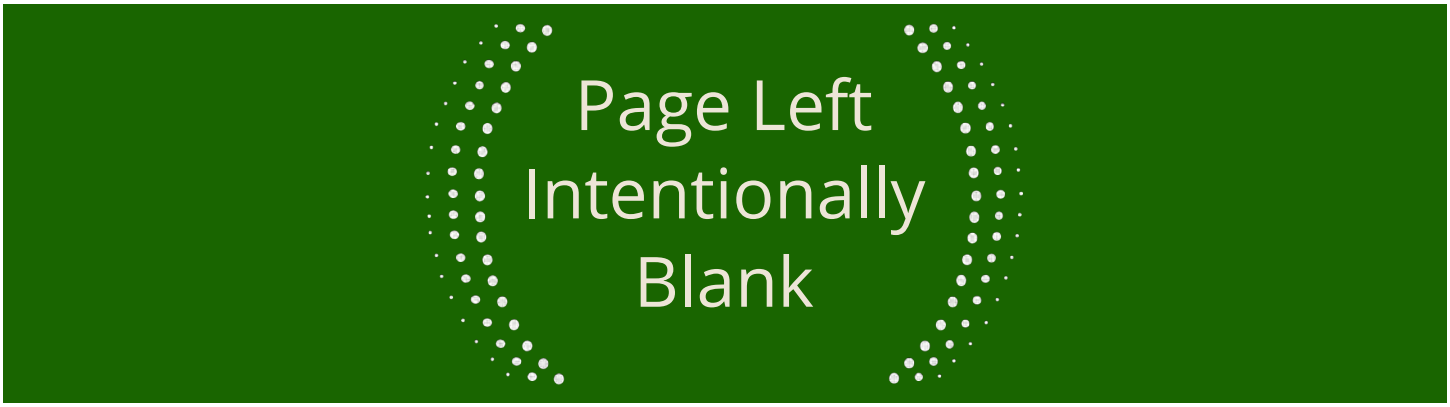


- Clean Water: Centralized wastewater collection and conveyance; A joint project with the City of Davenport, Iowa for centralized wastewater collection and conveyance located on the west part of Davenport near unincorporated Scott County - $1,600,000 - Complete
- Clean Water: Storm water; To address storm water collection and distribution within unincorporated Scott County in a residential section commonly referred to as Park View - $1,961,502 - In Progress
- Clean Water: Storm water; To address storm water collection and distribution within unincorporated Scott County in an industrial section commonly referred to as Mt. Joy - $6,590,941 - In Progress
- Clean Water: Centralized wastewater collection and conveyance; To address clean water within the Scott County Parks system - $2,388,834 - In Progress

Revenue Replacement

- Provision of Government Services; To develop a continuity of operations and continuity of government dedicated space within the physical resources of the County - $3,726,590 - Complete
- Provision of Government Services: General capital improvement dollars for technology and equipment - $6,273,410 - Complete

Many of the projects are in the completion stage. The amounts budgeted equal the allotment amounts of $33.6 million.


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Multi-Year Strategic Plan

Scott County Strategic Plan

During strategic planning sessions, the County renews its commitment to service by updating the vision, mission, and culture statements for the County. The following vision, mission, and P.R.I.D.E. statements and objectives further informed the staff on the development of programs for the FY 2025-2026 budget, developed from the FY 2024 strategic plan and updates. The County began a new strategic plan in the fall of 2023 for fiscal years 2024 – 2026. The Board adopted the plan in October 2023 and affirmed it in October 2024. To view Scott County, Iowa's 2024-2026 Strategic Plan click here.

Scott County Vision 2032 Statement

Scott County 2032 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.

Scott County Mission Statement

Scott County is dedicated to protecting, strengthening, and enriching our community by delivering quality services and providing

leadership with P.R.I.D.E.

Scott County P.R.I.D.E. Statement

We Serve our Citizens with	
Professionalism	Doing it Right
Responsiveness	Doing it Now
Involvement	Doing it Together
Dedication	Doing it with Commitment
Excellence	Doing it Well

The major themes in the current strategic plan were created with respect to the County's vision statement, mission statement, and P.R.I.D.E. Statement.

The major goals of the strategic plan were organized into top priorities and strategic initiatives for the fiscal years 2024 - 26:

- Employee
- Facilities
- Organizational Efficiency
- P.R.I.D.E - Departmental

SCOTT COUNTY
GOALS AND OBJECTIVES

Goals and objectives were organized by department. The strategic outcomes by department are presented in the Departmental / Authorized Agency Detail. The significant goals and agendas were placed into four categories: Employees, Facilities, Organizational Efficiencies, and Departmental Goals.

Employees

How can we improve recruitment, retention, and compensation of our employees?

Top Strategies

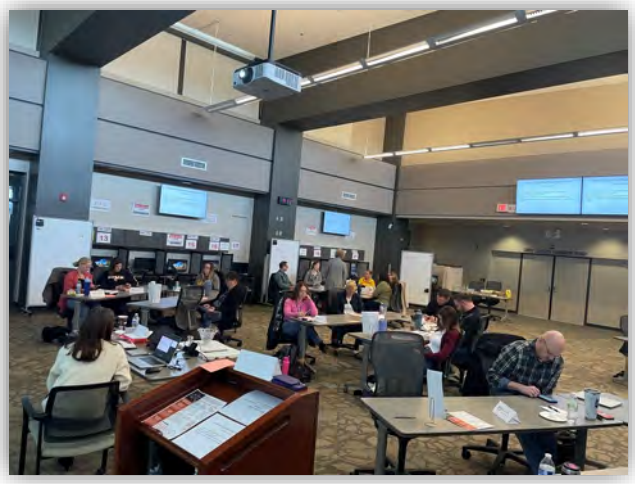
Build systems to continuously monitor and address compensation packages for both current employees and recruitment for open positions.

Implement an exit interview program to track and gather insights into why people leave the organization.

Develop remote work guidelines and policies that best fit the needs of each department and position.

Embed the P.R.I.D.E. statement into hiring, onboarding, and annual performance appraisals.

Gather information from new employees and younger employees about what they seek from employment with our organization.



Facilities

How can we optimize the current space of our facilities and plan long-term for a possible new facility?

Top Strategies

Create a written plan for unusual situations that could impact the routine functions of each department from a facilities perspective.

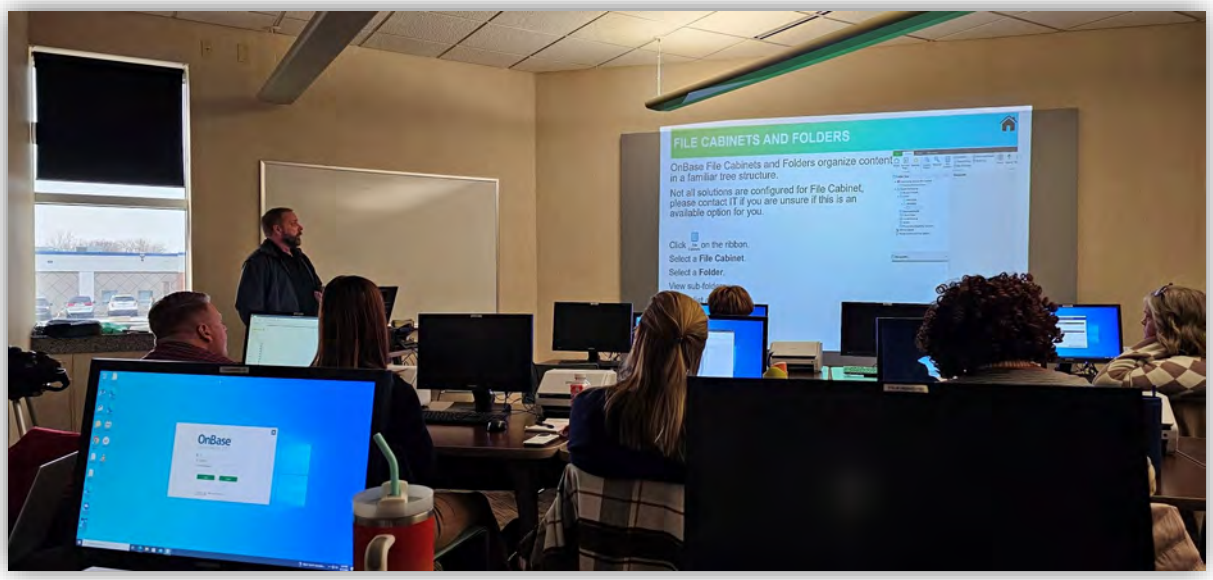
Develop an intermediate, three-year space plan for facilities, parks, and other physical infrastructure by October 2024.

Create a master plan for the next generation, matching the plan to projected funding solutions by fiscal year 2025.



Organizational Efficiency

How can we improve organizational efficiencies, including technology, to enhance internal operations and customer service?



Top Strategies

Integrate technology and web-based services to enhance interactions with our customers by fiscal year 2026.

Explore adding specialized skill positions to the organization (example: business analyst, public relations, grant writer).

Develop processes and procedures for departments to internally evaluate their efficiencies for process improvements.

Departmental Goals

Defined by department, activity / service, business type, and major Board goals







Each department identified key goals and objectives for both management and the Board. Annual measures were developed to identify workload, efficiency, outcomes, or costs. Additionally, departments are to report on the effectiveness and if they are on target, below target, or exceeding target.



Achievements and Awards

We Serve Our Citizens with P.R.I.D.E.

At Scott County, commitment to the community is demonstrated every day, showcased in the unique and exceptional achievements obtained by staff. All in an effort to serve citizens with P.R.I.D.E., the highlighted awards below were given by peers or institutions in recognition of outstanding performances.



- Brian Payne, Scott County Emergency Management Director, (right) was named by the Iowa Emergency Management Association as the "Emergency Manager of the Year." Under Brian's direction, EMA has made significant strides to develop and evolve services in the area of emergency management, including a partnership with Scott County IT on an ESRI award winning graphic information system (GIS). This dynamic map helps to provide situational awareness.



- Brian Burkholder, Roadside Vegetation Specialist for Secondary Roads, (second from top) received an Eddy Award from the River Action Group for his "Stewardship in Prairie Ecosystem Restoration."



- Mary Jane Holmlund, County General Store Manager for the Treasurer's Office, (third from top) received the Lance D. Thomas Award for her efforts in combatting motor vehicle and odometer fraud.

- Secondary Roads received the Excellence in Concrete Award from the Ready Mixed Concrete Association and the American Concrete Institute-Iowa Chapter for their infrastructure work on the Bridge Replacement Y68 project over the Wapsi River.



- Scott County received the Public Innovations and Efficiencies (PIE) Award from the Iowa State Auditor for their efforts to implement efficiencies and save taxpayer dollars.



Achievements and Awards

We Serve Our Citizens with P.R.I.D.E.



- Two Health Department staff were recognized for their contributions to the community with the Quad City Business Journal's 40-Under-40 Award. Ellen Gackle, Community Health Consultant (left) and Lydia Amissah, Family Health Coordinator (right).

- Jeff Doerr, a Paramedic Supervisor (below) received the Preceptor Impact Award from the Iowa Health Care Emergency Medical Services Learning Resources Center, for his efforts to educate EMS students.





- Shawn Snaith, a Critical Care Paramedic, (far left) was honored with the Solute to First Responders Award from Fox 18 and SERVPRO for his idea to create sensory bags—now in every MEDIC ambulance—ready to be used when a rescue situations comes up involving a person with autism.



- A team of MEDIC EMS first responders, Kyle Beale, Carley Behning, Hayley Keller (left), Zach Micklewright, Matt Mueller, Amanda Stockdale, and Preston Woods, were awarded the Black Hawk College First Responder Hero Award in recognition of their lifesaving efforts in the line of duty.

MEDIUM AND LONG RANGE PLANNING

STRATEGIC PLAN



The County's medium and long-range planning is developed through the multi-year strategic plan as approved by the Board. By articulating a vision for the future and identifying long-term goals and short-term priorities, previous County Boards defined the County's core businesses and outcomes. Funding decisions as to the best allocation of financial resources were made with regard to the County's multi-year goals, mission statement, and current year goals and objectives.

The Board continued the process by creating a new strategic plan in FY 2023, with an eye toward 2024 through 2026. In October 2023 and affirmed in October 2024, the Board adopted the current plan. By identifying the objectives, departmental goals, and Board goals were developed to meet the medium and long-range planning.

The plan, summarized in the beginning of this section, focuses on employees, facilities, and organizational efficiencies as organization-wide goals and objectives while enabling departments to apply the P.R.I.D.E. philosophy toward departmental and programmatic outcomes.

Financial Plan

Consideration of current economic conditions, as well as past results, guided how resources are allocated by service area. The County's budget process estimates stabilized operating costs using a consumer price index over multiple years. Compensation was adjusted for inflation through a 3.0% cost of living adjustment plus an additional 0.5% market adjustment for most work employee groups. Employees were also eligible for step increases depending on the years of service.

Employee compensation and benefits represent the largest and most consistent portion of the County budget. To incorporate these costs into the annual budget plan, staffing considerations during the budget process and throughout the year are given priority in planning. The Board's understanding of staffing levels, compensation levels, and associated benefits are considered and controlled at the Board of Supervisor level. Organizational changes require board approval to change the full-time equivalency level or adjust the pay scale for an employee position. Union contracts require the Board's approval, as well. The largest employer-managed cost of benefits are the health, dental, and vision insurance of the County. The County moved to a self-insurance risk retention model of managing health and dental insurance, beginning in 2010. Since that time, the County has saved millions of dollars in premiums.

Over the past decade, the state legislator has adjusted the property tax system to reduce taxes paid by residential, commercial, and industrial properties through limiting assessments or, most recently, mandating a reduction of revenue through an adjusted tax rate cap. During the 2013 state legislative session, a new property tax law was passed that has had a multiple year impact on all local governments' finances by reducing taxable valuation for commercial and residential property and limiting future residential assessment growth. In 2021, the legislature created a sunset on backfill property tax support from the 2013 legislation. The commercial and industrial replacement support will reduce to $0 by 2029. Currently, $791,029 of state rollback support is budgeted in FY 2026, a reduction of $198,000 from FY 2025. Future tax base support will be required to offset this lost income. The same legislation that sunset the commercial and industrial backfill dollars also eliminated the mental health and disability services tax levy. These services were transferred away from local county funding and to state funding.

The 2023 legislative session brought forward two significant changes to the property tax system after the County had already begun the 2024 budget process. The first change corrected a classification and allowable growth allocation for multi-residential property. This classification was previously a separate classification from residential property. The state immediately applied a technical correction of this property to the residential property in February 2023 for the 2024 budget year. Through this change, the allowable residential growth exceeded the previous calculation of allowable new growth and reduced the overall rollback percentage of all residential property. This reduction reduced the new tax dollars in the County by about $1.6 million. This was not new growth to the county, but rather a reclassification between property types which artificially reduced the allowable growth within the category. The second change by the 2023 legislature created a reduction of future property tax growth through a tax cap formula based on future growth. Determined by allowable growth, the County's basic $3.50 per $1,000 of valuation may be reduced if taxable growth exceeds 3%. If overall growth exceeds 6%, additional reductions will be applied to the basic tax levy. The 2024 legislative session again changed the most recent formula to create a new tier of reductions to 1%, 2%, or 3% based on taxable valuation growth. The expected impact is to limit taxable growth to between 2% and 3%. In the two fiscal years of application, the General Basic tax levy has reduced to a cap of $3.40 and about $1.2 million reduction in general funding. As the future levy and caps will be based on future taxable growth, it is not possible to predict with precision the impact to future budgets. Additionally, the state enabled an elderly exemption for senior citizens that will not be backfilled by the state on the lost valuation. These changes reduced urban taxes during the FY 2025 budget year by about $95,000 and about $189,000 in FY 2026 when compared to FY 2024. In total, the County estimates $340,000 revenue reductions from property tax credits and exemptions in addition to the reduced tax rate for government services.

Scott County participates in the Iowa Public Employees' Retirement System (IPERS) to provide a dependable and economical retirement plan for Iowa Public Employees. IPERS is a defined benefit plan with a qualified status under the Internal Revenue Code section 401(a). Membership for permanent full time employees is automatic, and county staff participate in one of three membership groups: Regular, Sheriffs / Deputy Sheriffs, and Protection Occupation. Each group has a required employee share (6.21% - 12.09% FY 2026) and employer share (9.31% - 12.09% FY 2026) contribution to the multiple-employer pension plan. The County and staff are required to contribute the contribution rates to provide for the benefits of the plan, and rates are set annually by the IPERS governing board following an actuarial valuation. Contribution rates for Regular and Protection memberships are split 40% of the total rate with the employer paying the other 60%, while Sheriffs / Deputy Sheriffs are split 50% with the employer. Further details are available at www.ipers.org. As of June 30, 2024, the County's unfunded pension liability of $11,173,450 and the plan was 90.13% funded. Please see the County's Annual Comprehensive Financial Report for further details of the plan. The County is aware of the fiscal year 2026 employer-required contribution rates while developing the 2026 budget and have considered the required contributions in the 2026 budget plan. The benefit qualifies for funding under the uncapped general supplemental tax levy of the County for general fund employees. The impacts of the benefit plan are not significant to the Secondary Roads, MEDIC EMS, or Golf Funds and are estimated with the compensation within the respective fund. A liability of the net pension expense for the new MEDIC EMS fund has not been projected with the fiscal year 2026 budget development.

The County also sponsors another post-employment benefit (OPEB) plan for health insurance after employees retire from the County. As of June 30, 2024, there were 12 inactive members currently receiving benefits, and the OPEB liability was $2,318,322. The liability is measured by an actuary every other year, and liability is impacted by the service cost, interest, and benefit payments of the membership group.

The County estimates the cost of health insurance for fiscal year 2026 with the help of an outside actuary to recommend premiums. The benefit qualifies for funding under the uncapped general supplemental tax

levy of the County for general fund employees. The impacts of the benefit plan are not significant to the Secondary Roads, MEDIC EMS, or Golf Funds and are estimated with the compensation within the respective fund.

Projected Change in Fund Balance by Fiscal Year				
Funds	Budget 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
General	($2,500,000)	($837,234)	($1,940,999)	($2,904,056)
ARPA Grant	$281,483	($2,814,526)	$-	$-
Secondary Roads	($2,696,440)	($364,946)	$746,497	$667,137
Debt Service	($285,664)	($435,000)	($450,000)	($462,500)
Capital Projects	($6,098,415)	($1,339,500)	($1,357,500)	($895,000)
Non-Major Gov.	$68,948	$171,782	$172,384	$170,828
MEDIC EMS	($553,407)	($2,378,306)	($2,261,759)	($2,140,493)
Non-Major BTA	($62,956)	($69,290)	($89,672)	($109,498)

The long-range forecast of the county projects continues to decline fund balances through expenditures and transfers out exceeding revenues and transfers in. Realistically, each fund is able to maintain or take advantage of the desired fund balance through the strategic use of the prior year equity. The budgetary savings and positive revenue variances continue to fund the County's primary capital projects without the use of debt financing.

The County's General Fund faces new restrictions as the general basic levy is subject to the 2022 and 2023 legislation, which limits revenue growth based on taxable assessment growth and causes the previous growth of 3% to be reduced to 2%. The County is able to maintain the tax rate by shifting more dollars to the supplemental tax levy purposes and reducing the general basic transfer accordingly. This transfer creates sufficient funding but is restricted for specified purposes, such as employee benefits or risk management. However, the General Basic tax levy used to be able to "buy down" the need for the supplemental levy. That ability has been reduced in recent years. For fiscal year 2026, the general basic tax levy was reduced from $3.50 per $1,000 taxable valuation to $3.40 per $1,000 of taxable valuation. This flexibility may be decreased in future fiscal years with the change in the levy process as the internal transfer is reduced in future years. Additionally, there was discussion during the 2025 legislative session to redesign the property tax system in Iowa. Those changes are unknown at this time.

The General Fund is projected to decrease its balance over the next four years while maintaining programs and service levels. This is through an assumption of $2,500,000 in positive revenue and expenditure variances in fiscal year 2025 transferred to the capital fund in 2026, $2,900,000 in FY 2027, $2,400,000 in FY 2028, and $1,800,000 in FY 2029. Key assumptions include 2.5% property tax revenue increase, supplemented by the flat $5.93 per $1,000 valuation tax rate. The trend considers the valuation growth of taxable property while maintaining the tax rate with minimal changes. Other revenue streams are projected to remain relatively flat within a -5.9% to 2.4% variance. Salary expenditures continue to grow at 5.0% per year from step and cost-of-living adjustment and staffing changes, with net benefits at 40% of wages. Meanwhile, the County's policy for other expenditure types is to maintain a 0% allowable growth except for adjustments related to the strategic plan of the County. As purchased services and supplies continue to rise over time, line item or program adjustments will be considered at that time, as well as limited growth for operating departments based on identified outcomes of new money or adjustments to match strategic plan objectives. The 2026 projected deficit

is directly related to expending fund balance for the strategic plan items that are funded with FY 2024 savings and assigned fund balance for capital expenditures. The projected change in fund balance in future years will be allocated to program goals or property tax adjustments to maintain a balanced budget, and then subsequent positive variances transferred to the capital fund.

After the FY 2016 budget was developed for the Secondary Roads Fund, the State of Iowa increased the gas tax by $0.10 per gallon. While the projected revenue growth has been flat—due to consumer management of fuel purchases such as fuel efficient vehicles—governments have begun to plan for increased capital investment. The County's five-year capital plan includes identified road projects, which will be reorganized due to the increased funding from the gas tax. Secondary Road capital projects are expected to increase after preliminary engineering and the determination of actual revenues available. Additionally, the department has planned for storm water management using ARPA grant funds to pay for infrastructure. The fund is projecting County-sponsored capital projects of $5,610,000; $1,550,000; $300,000; $350,000; and $137,500 over fiscal years 2026 - 2030 for a number of water infrastructure, bridge, and paving projects. The largest project is the use of ARPA funds for the Mount Joy unincorporated area of Scott County to rebuild the water removal infrastructure and related surface transportation, budgeted in fiscal years 2025 and 2026.

The Debt Service Fund's general obligation debt is supported by property tax dollars, net of direct funding sources of contributed revenue for third-party debt. The decrease for FY 2026 is attributable to the restricted revenue contributions for the SECC Equipment Bonds G.O. debt and payment by the Scott Waste Commission for interest debt service on the 2015 debt issuance. The reduction in future year's equity is related to expenditures paid from the loan repayment by the Scott Waste Commission. The budgeted use of net funding sources, such as the waste commission contribution for debt issued on their behalf and the use of E911 Fees to offset the debt for SECC equipment, has allowed the County to maintain a low urban property tax rate.

The fund balance fluctuations for the Capital Projects fund are outlined in the five-year capital plan. All major projects of the County are funded with current projected revenue streams and require no additional general obligation debt funding at this time. Currently, there are no plans to issue debt in the near future within the capital plan. The County will return to pay-as-you-go funding of future capital projects through the use of property tax dollars. The County recently received a facility study report which will help guide future capital development and timing.

The consolidated governmental non-major funds are projected to increase in fund balance between fiscal years 2025 and 2029. The County received opioid settlement funds in 2022 and expects to expend the proceeds in the upcoming years based on the settlement agreements. At the time of the budget adoption, further program development was under way.

MEDIC EMS was a new business-type enterprise fund of the County as of January 2024. The Fund is projected at a deficit in budget years 2026 through 2029 while the County continues to budget conservatively for the transition of services. Additionally, in budget year 2026, the County should start receiving Ground Emergency Medical Transportation (GEMT) supplemental fees for Medicaid patients, which will supplement the net costs of services. The County budgets for full staffing and benefits, which contributes to the projected deficit, and is studying the benefits of property tax funding through 422D legislation. The Golf Course is the non-major business-type activity of the County. The fund is projected at a deficit of $62,000 to $109,000 per year. Relative rounds played are increasing 1-2% each year but are weather dependent. Additionally, the net loss per year represents the inclusion of non-cash expenses such as depreciation and pension expense. Future capital investment may be necessary from the General Fund.

CONSOLIDATED DISPATCH (SECC) AND EMA IMPACT ON GENERAL FUND

Fiscal Year	SECC / EMA Rate	% Change	Levy Dollars	% Change
2016-17	$0.89404	**0.1**	$6,871,688	**3.9**
2017-18	$0.92385	**3.3**	$7,333,473	**6.7**
2018-19	$0.95619	**3.5**	$8,031,560	**9.5**
2019-20	$0.93030	**-2.7**	$8,193,616	**2.0**
2020-21	$0.89756	**-3.5**	$8,418,000	**2.7**
2021-22	$0.90735	**-3.5**	$8,750,000	**3.9**
2022-23	$0.88453	**-2.5**	$8,875,000	**1.4**
2023-24	$0.90727	**2.6**	$9,175,000	**3.3**
2024-25	$0.90151		$9,579,125	**4.4**
2025-26	$0.89679	**-0.5**	$9,903,755	**3.3**

The long-term health and financial viability of the Scott Emergency Communications Center (SECC) directly impacts the long-term plans of the County due to the incorporated tax levy funding source. Because it is reported in the County levy, the budget information reflects the impact of the service on the County levy over time. FY 2026 is the 16th year the Scott County tax levy will provide primary funding for the agency through its consolidated tax levy. Likewise, the cities of Davenport and Bettendorf continue to receive the financial benefits in their respective tax levies.

This year is the 3rd lowest property tax rate levied for SECC over the past 10 years. The increase in levy dollars is directly tied to the SECC's levy request to fund ongoing operations while capital investment is funded through fund balance, operation revenue, and additional Emergency Management Agency (EMA) dollars for emergency support. SECC and EMA are able to take advantage of property tax assessment growth while maintaining a similar tax rate.



Scott County, the cities of Davenport and Bettendorf, and Medic Ambulance consolidated four dispatch centers and implemented an integrated center with an interoperable radio organization independent from the County; however, state law requires EMS services to be part of the levy. This consolidation allows for improved services with the reliability and interoperability of the most advanced dispatching operation. Long-term, the service will be delivered at a lower cost than the four entities could provide separately in their own jurisdictions.

The Board of Supervisors approved an Emergency Equipment Bond Issue in 2009 to fund the equipment for the new center. This issue was funded through the debt service levy and revenue from a wireless phone line tax. The state law changed in 2014 to require all wire-in lines in Scott County to pay the $1.00 tax per line.

The 2009 issue was refunded in the 2020 fiscal year and reissued as 2019 bonds. The FY 2026 budget funds the debt service with phone line taxes and property taxes. Approximately $970,000 is generated by these fees; however, these fees have been decreasing with the continual decline of traditional telephone line services.



SECC contracted with a vendor and a consulting / project management service for the procurement of a two-county (Scott County, Iowa and Rock Island County, Illinois) P25 Radio System. The project scope replaced a leased 800 MHz EDACs system now in use as identified in a needs assessment plan for hardware nearing the end of life. Increased utilization and interoperability are key features of the design of the new system.

The Scott County contribution to the two-county project was approximately $6.4 million for infrastructure and management of the project. Additionally, the County financed the procurement of radios for all underlying communities within Scott County in the amount of $5.4 million. The debt issuance occurred in August of 2019 and currently refinanced the 2009 debt series, while saving $1.1 million in future cash flow.

The infrastructure improvements will be financed through a debt levy and abated through the use of E911 surcharge funds. The radio procurement is financed through a county-wide debt levy. After the project is complete, the dispatch center estimates lower maintenance costs from the combined contract and associated radio costs. The savings in maintenance will be redirected to a capital sinking fund to finance future capital purchases for the long-term asset. The project was completed in fiscal year 2024, and the fund now begins the capital maintenance phase.

In summary of the medium and long range planning of the County, the financial health will depend on a variety of factors including compensation models and property tax authority. No one local revenue of a charge for service or license or permit will balance the budget in the future. A new factor in the long-term planning of the County is the expected continued increase in the cost of services through potential tariff and related inflationary costs. The County has observed increased non-personnel costs including vehicle purchases, groceries, and required technology increasing in excess of the expected 2-3% per year. To balance these costs, additional reliance and capability of general revenues will be advocated for in the state legislature. These changes will be incremental over the coming years, and the County will address each issue through the annual budget process.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN
GENERAL FUND

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 53,748,252	$ 56,900,754	$ 61,897,900	$ 63,445,348	$ 65,031,481	$ 66,657,268
Other County Taxes/TIF Revenue	8,828,008	8,621,307	8,826,537	9,056,027	9,291,484	9,533,062
Intergovernmental	8,114,836	7,331,626	6,782,977	6,647,317	6,514,371	6,384,084
Licenses & Permits	776,297	780,950	810,350	786,040	762,458	739,585
Charges For Services	6,684,955	7,091,230	8,226,905	8,424,351	8,626,535	8,833,572
Use of Money & Property	2,970,247	2,605,161	1,530,100	1,530,100	1,147,575	860,681
Fees, Forfeitures and Miscellaneous	1,506,105	1,271,320	1,224,309	1,199,823	1,175,826	1,152,310
Subtotal Revenues	82,628,700	84,602,348	89,299,078	91,089,005	92,549,731	94,160,562
Other Financing Sources:						
Operating Transfers In and Assets Sold	4,870,567	6,104,600	2,161,897	2,225,135	2,269,238	2,314,222
Total Revenues & Other Sources	87,499,267	90,706,948	91,460,975	93,314,140	94,818,968	96,474,784
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Salaries	32,601,840	37,475,846	39,276,443	40,827,862	42,440,563	44,116,965
Benefits	12,670,084	15,319,186	15,587,280	16,331,145	16,976,225	17,646,786
Capital Outlay	200,999	200,233	240,725	240,725	240,725	240,725
Purchases Services & Expenses	21,161,423	24,345,357	23,884,942	24,510,909	25,149,691	25,801,330
Supplies & Materials	2,482,877	2,757,061	2,799,701	2,934,087	3,074,923	3,222,519
Debt service	394,359	500,000	557,000	584,850	614,093	644,797
Subtotal Expenditures	69,511,582	80,597,683	82,346,091	84,844,729	87,882,127	91,028,325
Other Financing Uses:						
Transfers Out	16,834,524	17,155,729	11,614,884	9,306,645	8,877,841	8,350,515
Total Expenditures & Other Uses	86,346,106	97,753,412	93,960,975	94,151,374	96,759,968	99,378,840
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 1,153,161	$ (7,046,464)	$ (2,500,000)	$ (837,234)	$ (1,940,999)	$ (2,904,056)

Revenue / Use	Trend
Taxes Levied on Property	SF 2442 limits revenue growth by 1%, 2% or 3% based on actual Growth. Estimated 2.5%; general tax growth with restricted rate adjustment to maintain $5.93 per $1,000 valuation
Other County Taxes/TIF Revenue	2.6% Trend rate 2021 - 2026, less reserve; combination Local Option Sales Tax and other taxable valuation.
Intergovernmental	-5.9% Trend based on net flat state intergovernmental and unknown federal intergov. revenue, less commercial and industrial rollback backfill dollars through sunset.
Licenses & Permits	-3.6% Trend rate 2021 - 2026
Charges For Services	2.4% Trend rate 2021 - 2026
Use of Money & Property	25% reduction due to unknown Federal Reserve Rates
Fees, Forfeitures and Miscellaneous	-2.8% Trend rate 2021 - 2026
Salaries	5.0% Net cost of living and step wage increases per year, less turnover, plus unknown inflationary costs of 1.0%; staffing adjustments
Benefits	40% Net Cost of salaries per year
Capital Outlay	0% Allowable growth budget guideline / strategic planning.
Purchases Services & Expenses	0% Allowable growth budget guideline / strategic planning, plus departmental selected adjustments of 3.3% inflationary trend.
Supplies & Materials	0% Allowable growth budget guideline / strategic planning, 4.8% trend adjusted by departments offset by purchase services and expenses.
Debt Service	Approximately 5% growth per industry.
Conclusion	Future revenue growth is reduced to new legislation limiting growth by 1%, 2% or 3%. The Board may have to adjust the general tax rate based on available supplemental levy dollars The County generally spends between 92% and 98% of expenditures. The excess of expenditures and transfers out is tied to excess budgetary savings transferred to the capital fund by approximately $2,900,000 in FY 2027, $2,400,000 in FY 2028 and $1,800,000 in FY 2029.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ARPA GRANT FUND

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ -	$ -	$ -
Other County Taxes/TIF Revenue	-	-	-	-	-	-
Intergovernmental	11,169,920	8,019,830	3,752,960	876,720	-	-
Licenses & Permits	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Use of Money & Property	1,276,390	505,900	432,000	100,000	-	-
Fees, Forfeitures and Miscellaneous	-	-	-	-	-	-
Subtotal Revenues	12,446,310	8,525,730	4,184,960	976,720	-	-
Other Financing Sources:						
Operating Transfers In and Assets Sold	-	-	-	-	-	-
Total Revenues & Other Sources	12,446,310	8,525,730	4,184,960	976,720	-	-
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchases Services & Expenses	1,268,342	1,195,226	150,517	-	-	-
Supplies & Materials	-	-	-	-	-	-
Subtotal Expenditures	1,268,342	1,195,226	150,517	-	-	-
Other Financing Uses:						
Transfers Out	11,169,920	8,019,830	3,752,960	3,791,246	-	-
Total Expenditures & Other Uses	12,438,262	9,215,056	3,903,477	3,791,246	-	-
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 8,048	$ (689,326)	$ 281,483	$ (2,814,526)	$ -	$ -

	Trend
Taxes Levied on Property	N/A
Other County Taxes/TIF Revenue	N/A
Intergovernmental	Grant amount is limited to $33,592,150.
Licenses & Permits	N/A
Charges For Services	N/A
Use of Money & Property	Interest income will be estimated in future years.
Fees, Forfeitures and Miscellaneous	N/A
Salaries	N/A
Benefits	N/A
Capital Outlay	N/A
Purchases Services & Expenses	Contractual amounts for housing and tourism
Supplies & Materials	N/A
Conclusion	The fund was fully obligated by December 31, 2024. If amounts are under expended, expenditures will occur in FY 2025 through FY 2027 for obligated projects. The fund will transfer interest income to the General Fund until budgeted differently.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - LONG RANGE PLAN
SECONDARY ROADS

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ -	$ -	$ -
Other County Taxes/TIF Revenue	-	-	-	-	-	-
Intergovernmental	4,890,303	4,635,965	4,933,217	4,982,549	5,032,375	5,082,698
Licenses & Permits	55,717	105,000	30,000	30,000	30,300	30,603
Charges For Services	277,617	2,000	2,000	20,000	20,200	20,402
Use of Money & Property	504,728	446,300	310,300	200,000	200,000	200,000
Fees, Forfeitures and Miscellaneous	49,064	19,100	19,100	19,100	19,100	19,100
Subtotal Revenues	5,777,429	5,208,365	5,294,617	5,251,649	5,301,975	5,352,803
Other Financing Sources:						
Operating Transfers In and Assets Sold	4,033,892	9,188,000	7,952,443	5,315,335	4,539,472	4,642,621
Total Revenues & Other Sources	9,811,321	14,396,365	13,247,060	10,566,984	9,841,446	9,995,424
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Secondary Roads	9,640,338	19,377,000	15,943,500	10,931,930	9,076,949	9,328,287
Subtotal Expenditures	9,640,338	19,377,000	15,943,500	10,931,930	9,076,949	9,328,287
Other Financing Uses:						
Transfers Out	-	-	-	-	-	-
Total Expenditures & Other Uses	9,640,338	19,377,000	15,943,500	10,931,930	9,076,949	9,328,287
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 170,983	$ (4,980,635)	$ (2,696,440)	$ (364,946)	$ 764,497	$ 667,137

	Trend
Intergovernmental	Estimated Motor Fuel Tax 1% growth
Licenses & Permits	0% Net growth of rate vs volume.
Charges For Services	0% Net growth of rate vs volume.
Use of Money & Property	0% Growth
Fees, Forfeitures and Miscellaneous	0% Growth
Secondary Roads	3.0% Salary growth; 2.5 % benefit growth; 1% contractor growth; capital project projections.
Conclusion	Funding provides for current operating and long term capital investment. Drawdowns are tied to funding for capital projects and prior year savings.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN
DEBT SERVICE FUND

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 3,057,735	$ 3,172,176	$ 171,194	$ -	$ -	$ -
Other County Taxes/TIF Revenue	95,080	93,142	9,475	-	-	-
Intergovernmental	1,407,740	1,388,280	1,374,348	1,019,231	177,525	104,538
Use of Money & Property	99,193	89,100	21,400	10,000	5,000	2,500
Subtotal Revenues	4,659,748	4,742,698	1,576,417	1,029,231	182,525	107,038
Other Financing Sources:						
Operating Transfers In and assets sold	-	-	-	-	-	-
Total Revenues & Other Sources	4,659,748	4,742,698	1,576,417	1,029,231	182,525	107,038
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service and fees	4,855,920	4,926,269	1,862,081	1,464,231	632,525	569,538
Subtotal Expenditures	4,855,920	4,926,269	1,862,081	1,464,231	632,525	569,538
Other Financing Uses:						
Transfers out	-	-	-	-	-	-
Total Expenditures & Other Uses	4,855,920	4,926,269	1,862,081	1,464,231	632,525	569,538
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ (196,172)	$ (183,571)	$ (285,664)	$ (435,000)	$ (450,000)	$ (462,500)

	Trend
Taxes Levied on Property	Net property tax requirement for outstanding debt service
Other County Taxes/TIF Revenue	Net property tax requirement for outstanding debt service
Intergovernmental	Net property tax requirement for outstanding debt service, plus intergovernmental contribution for loan receivable interest.
Licenses & Permits	N/A
Charges For Services	N/A
Use of Money & Property	N/A
Debt Service	Obtained from approved debt service schedules and fee estimates.
Conclusion	Fund balance is decreasing due to Waste Commission debt service paid by loan receivable, but are expended with the proceeds. In FY 26, the County's debt funded with property taxes reduces with the completion of the 2012 and 2013 Jail refunding debt.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - LONG RANGE PLAN
CAPITAL PROJECTS FUND

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ -	$ -	$ -
Other County Taxes/TIF Revenue	834,869	850,000	850,000	850,000	850,000	850,000
Intergovernmental	1,601,253	392,500	5,000	255,000	5,000	5,000
Licenses & Permits	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Use of Money & Property	704,109	611,000	529,200	70,000	50,000	40,000
Fees, Forfeitures and Miscellaneous	42,285	75,800	30,000	30,000	30,000	30,000
Subtotal Revenues	3,182,516	1,929,300	1,414,200	1,205,000	935,000	925,000
Other Financing Sources:						
Operating Transfers In, SBITAs and assets sold	22,013,249	12,694,383	9,945,089	5,946,000	4,953,000	4,770,000
Total Revenues & Other Sources	25,195,765	14,623,683	11,359,289	7,151,000	5,888,000	5,695,000
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Capital Outlay	24,401,112	13,715,114	15,436,102	8,490,500	7,245,500	7,190,000
Purchases Services & Expenses	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Subtotal Expenditures	24,401,112	13,715,114	15,436,102	8,490,500	7,245,500	7,190,000
Other Financing Uses:						
Transfers out	277,985	1,670,000	2,021,602	-	-	(600,000)
Total Expenditures & Other Uses	24,679,097	15,385,114	17,457,704	8,490,500	7,245,500	6,590,000
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 516,668	$ (761,431)	$ (6,098,415)	$ (1,339,500)	$ (1,357,500)	$ (895,000)

	Trend
Taxes Levied on Property	N/A
Other County Taxes/TIF Revenue	0% Growth
Intergovernmental	N/A
Licenses & Permits	N/A
Charges For Services	N/A
Use of Money & Property	N/A
Fees, Forfeitures and Miscellaneous	0% Growth
Capital Outlay	See 5-year capital plan for project detail.
Conclusion	The long term capital fund balance remains relatively stable.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - LONG RANGE PLAN
NON MAJOR GOVERNMENTAL FUNDS

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 3,295,705	$ 3,367,077	$ 3,405,661	$ 3,483,991	$ 3,564,123	$ 3,646,098
Other County Taxes/TIF Revenue	84,796	78,396	77,394	77,394	77,394	77,394
Intergovernmental	209,132	201,224	187,911	197,307	200,266	203,270
Licenses & Permits	-	-	-	-	-	-
Charges For Services	22,468	30,000	30,000	30,000	30,300	30,603
Use of Money & Property	160,156	109,700	125,600	125,600	125,600	125,600
Fees, Forfeitures and Miscellaneous	2,013,636	360,000	360,000	360,000	360,000	360,000
Subtotal Revenues	5,785,893	4,146,397	4,186,566	4,274,292	4,357,683	4,442,965
Other Financing Sources:						
Operating Transfers In and assets sold	-	-	-	-	-	-
Total Revenues & Other Sources	5,785,893	4,146,397	4,186,566	4,274,292	4,357,683	4,442,965
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Opioid Settlement	220	295,000	339,073	400,000	400,000	400,000
Library	590,646	602,458	623,545	636,016	648,736	661,711
Subtotal Expenditures	590,866	897,458	962,618	1,036,016	1,048,736	1,061,711
Other Financing Uses:						
Transfers out	3,023,000	3,136,000	3,155,000	3,066,494	3,136,563	3,210,426
Total Expenditures & Other Uses	3,613,866	4,033,458	4,117,618	4,102,510	4,185,300	4,272,137
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 2,172,027	$ 112,939	$ 68,948	$ 171,782	$ 172,384	$ 170,828

	Trend
Taxes Levied on Property	SF 2442 limits revenue growth by 1%, 2% or 3% based on actual growth. Estimated 2.3% based on 5 year history.
Other County Taxes/TIF Revenue	-0.9% Trend Rate 2021 - 2026
Intergovernmental	Estimated 3.5% growth related to property credits and valuation adjustments
Charges For Services	1% Net growth of rate vs volume.
Fees, Forfeitures and Miscellaneous	0% Growth
Opioid Settlement	New program estimate settled litigation.
Library	2.0% Growth estimate; Library contribution is reallocated every 10 years with census.
Conclusion	The non-major funds remain relatively stable. The pass through property taxes may have to be adjusted based on operational growth of the library.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN
MEDIC EMS

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Charges For Services	$ 12,194,542	$ 12,224,883	$ 14,029,301	$ 14,309,887	$ 14,596,085	$ 14,888,006
Intergovernmental	30,466	-	-	-	-	-
Use of Money & Property	13,185	6,800	14,200	10,650	7,988	5,991
Fees, Forfeitures and Miscellaneous	76,457	16,600	16,600	-	-	-
Subtotal Revenues	12,314,650	12,248,283	14,060,101	14,320,537	14,604,072	14,893,997
Other Financing Sources:						
Operating Transfers In and assets sold	600,000	1,100,000	1,920,000	-	-	-
Subtotal	12,914,650	13,348,283	15,980,101	14,320,537	14,604,072	14,893,997
Special Item - Contribution of Net Assets	6,459,732	-	-	-	-	-
Total Revenues & Other Sources	19,374,382	13,348,283	15,980,101	14,320,537	14,604,072	14,893,997
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services - MEDIC EMS	13,146,835	13,622,630	16,533,508	16,698,843	16,865,832	17,034,490
Subtotal Expenditures	13,146,835	13,622,630	16,533,508	16,698,843	16,865,832	17,034,490
Other Financing Uses:						
Transfers out	-	-	-	-	-	-
Total Expenditures & Other Uses	13,146,835	13,622,630	16,533,508	16,698,843	16,865,832	17,034,490
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 6,227,547	$ (274,347)	$ (553,407)	$ (2,378,306)	$ (2,261,759)	$ (2,140,493)

	Trend
Charges For Services	2% increase in fees offset by flat volume growth
Use of Money & Property	25% reduction due to unknown Federal Reserve Rates
Fees, Forfeitures and Miscellaneous	0% Growth
Public Safety and Legal Services - MEDIC EMS	1.0% Growth estimate; assumes full staffing and benefits
Conclusion	The County is continuing to develop long term costs and it may need to be supported by general property tax dollars. The County should qualify for GEMT funding in FY 2026, a fee for service.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN
GOLF FUND

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Charges For Services	$ 1,423,621	$ 1,429,750	$ 1,439,750	$ 1,454,148	$ 1,468,689	$ 1,483,376
Use of Money & Property	32,114	28,000	21,900	16,425	12,319	9,239
Fees, Forfeitures and Miscellaneous	1,132	1,000	1,000	1,000	1,000	1,000
Subtotal Revenues	1,456,867	1,458,750	1,462,650	1,471,573	1,482,008	1,493,615
Other Financing Sources:						
Operating Transfers In and assets sold	-	-	-	-	-	-
Total Revenues & Other Sources	1,456,867	1,458,750	1,462,650	1,471,573	1,482,008	1,493,615
EXPENDITURES & OTHER FINANCING USES						
Operating:						
County Environment & Education - Golf	1,332,833	1,454,756	1,525,606	1,540,862	1,571,679	1,603,113
Subtotal Expenditures	1,332,833	1,454,756	1,525,606	1,540,862	1,571,679	1,603,113
Other Financing Uses:						
Transfers out	-	-	-	-	-	-
Total Expenditures & Other Uses	1,332,833	1,454,756	1,525,606	1,540,862	1,571,679	1,603,113
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 124,034	$ 3,994	$ (62,956)	$ (69,290)	$ (89,672)	$ (109,498)

	Trend
Charges For Services	1% increase in fees offset by flat round growth
Use of Money & Property	25% reduction due to unknown Federal Reserve rates
Fees, Forfeitures and Miscellaneous	0% Growth
County Environment & Education - Golf	1.0% Growth estimate
Conclusion	The fund will be dependent on transfers for capital investment as depreciation is flat and will need capital renewal.

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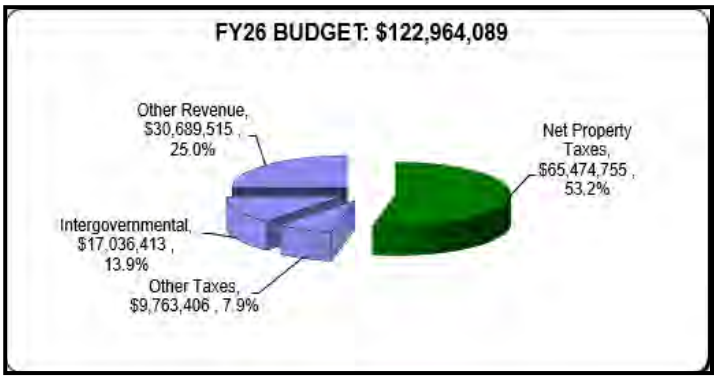
Tax Levy & Revenue Outlook

REVENUE ESTIMATION PROCESS

The County's budgetary process is dependent on the revenue outlook to provide for the outcomes budgeted to be accomplished. Revenue drives the budget. The County Board has autonomy to set local property tax rates with state-legislated maximums in basic services and restricted purposes. The property tax development is by far the largest portion of control by the County Board to develop a balanced budget. Other revenue sources are estimated based on recent trends or current agreements such as grants. The County balances the recent trend analysis while forecasting revenues with known restrictions such as changing interest rates, state modifications to intergovernmental funds, or the general economy. A change in a single charge for service or permit is not likely to balance the entire budget.

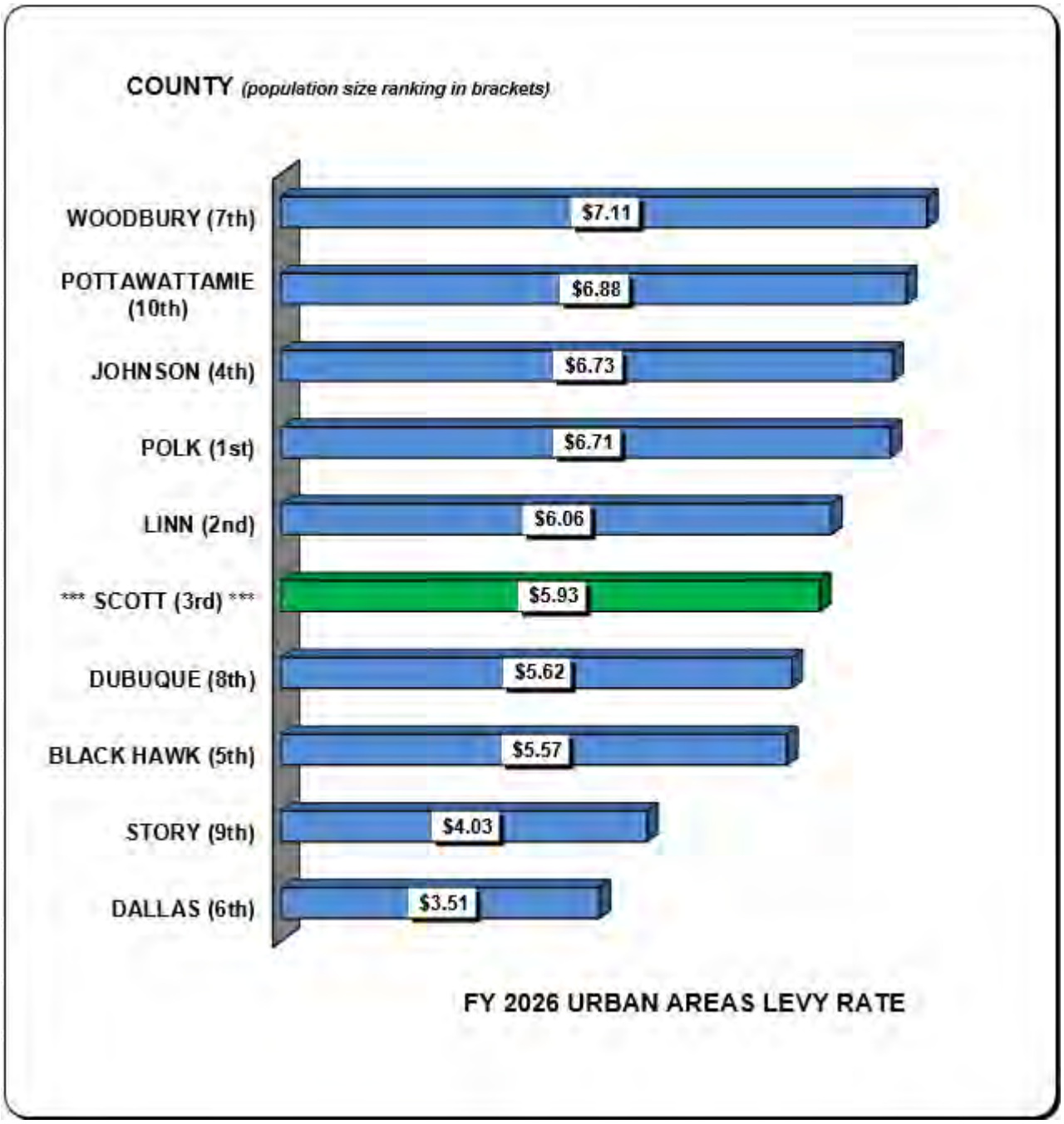
TAX LEVY AND REVENUE OUTLOOK

Property tax continues to be the major revenue source for Scott County. In FY 2026, total net property taxes represent 53% of total County revenues. This percentage is up from last year due to the relative change of intergovernmental revenues and the acquisition of MEDIC EMS and their primary revenues of charges for services. The County continues to rely heavily on property taxes to fund governmental programs as other revenue sources have decreased or have had limited growth in recent years. Within governmental activities, reliance on property taxes have increased 2.2% compared to FY 2025. Intergovernmental revenues are expected to decrease by 7.1%, due to changes in ARPA grant funding. Other revenue sources in the FY 2026 budget are charges for services, local option sales tax, and the related GEMT fee-for-services revenue. Charges for services are expected to increase 26.9%, mostly through user charges for MEDIC EMS ambulance services. The local option tax serves as property tax relief and is relatively stable in the long -term. National changes based on consumer spending habits or internet sales are expected to affect the collection of this revenue source. The County is budgeting for the local option sales tax is to remain flat in 2026. The budgetary impact of recent inflation or potential tariffs to the local option sales tax is unknown.



Historical Tax Rates and % Change from Previous Year				
Fiscal Year	Urban Rate	% Change	Rural Rate	% Change
2016-17	**$ 5.82228**	**-3.0**	**$ 8.78518**	**-2.5**
2017-18	**5.82167**	**-0.0**	**8.76857**	**-0.2**
2018-19	**5.82167**	**0.0**	**8.74885**	**-0.2**
2019-20	**5.99401**	**2.9**	**8.90566**	**1.8**
2020-21	**6.21304**	**3.7**	**9.11441**	**2.3**
2021-22	**6.04197**	**-2.7**	**8.94102**	**-1.9**
2022-23	**5.95000**	**-1.5**	**8.82004**	**-1.4**
2023-24	**5.95000**	**0.0**	**8.78568**	**-0.4**
2024-25	**5.95000**	**0.0**	**8.73008**	**-0.6**
2025-26	**5.93331**	**-0.3**	**8.65888**	**-0.8**

The tax rate per $1,000 of taxable valuation for FY 2026 is declining from the rate of $5.95000 for property located in incorporated areas (cities) to $5.93331. The rate has decreased from $8.73008 to $8.65888 for property located in unincorporated areas (townships). The tax rate at $5.93 is attributable to the County's ability to adjust the supplemental tax rate to cover staffing costs offset by the reduced debt service and general basic tax levy. The General Fund general basic tax levy was decreased to meet the state mandate to limit revenue growth. The Debt

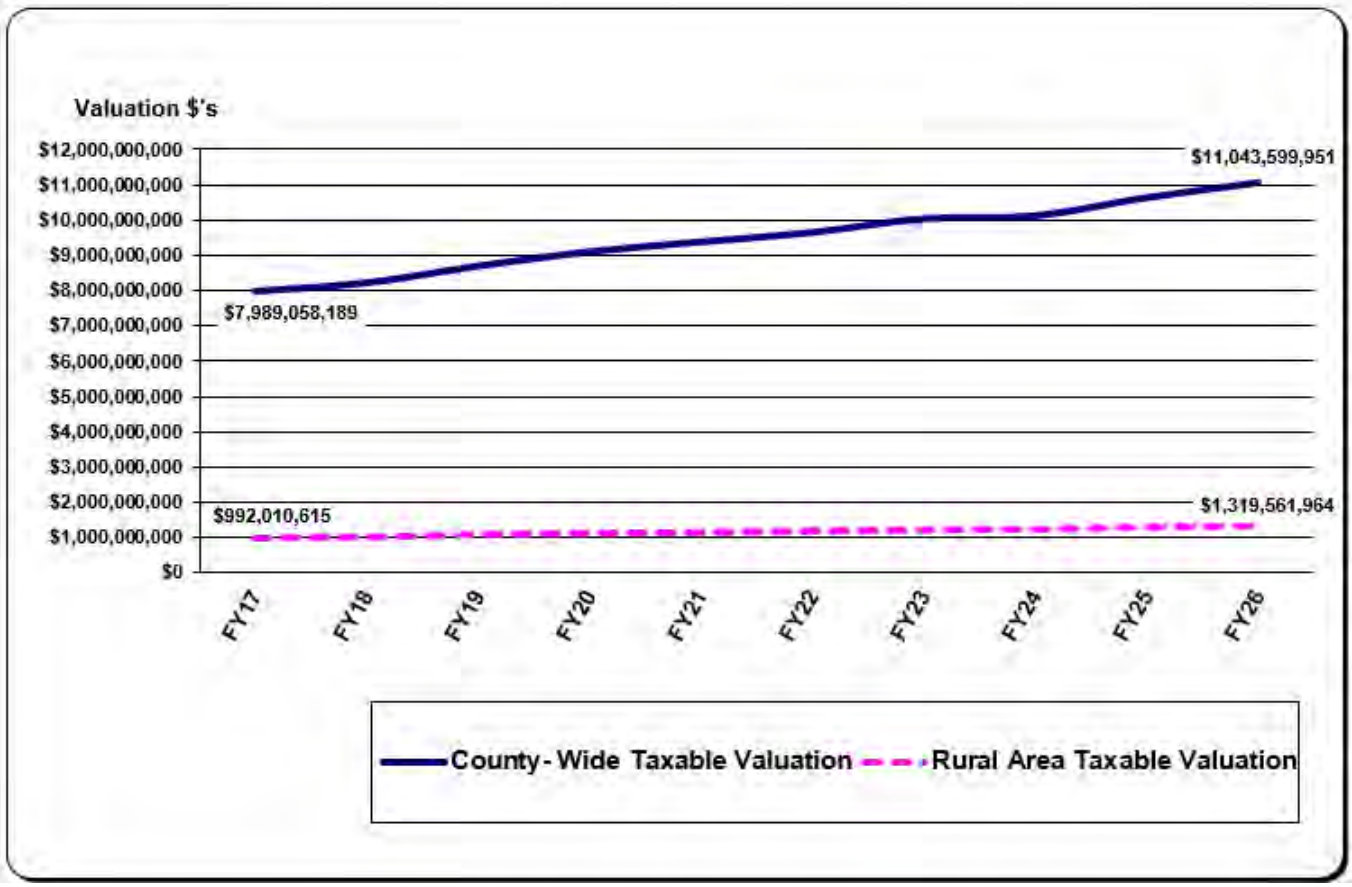


Service levy was decreased by the new debt service without the prior jail bonds debt service. Due to the tax rate remaining similar to the prior year and rollback (taxable value increasing), all residential property owners with the same property valuation will see a net increase of County taxes for FY 2026 of about 2.06% on the same value property. The rollback accounts for an increase of 2.35%. Thus, the rate reduction reduces residential property taxes by 0.29%.

The County's tax base has increased at an average rate of 3.82% annually over the past ten years, while the five-year average is 3.55% annually and the one-year growth was 3.9%. Fiscal year 2026 / assessment year 2024 was not a re-assessment year, and most properties in the county were not adjusted in assessed valuation. The increase in the taxable value has allowed Scott County to maintain or lower the tax levy rate for eight out of ten years.

Residential taxable valuations also reflect a state-imposed rollback computation currently at 47.4316% of fair market value. The agriculture land/structure rollback computation was 73.8575% for assessment year 2024. The State of Iowa implemented a Commercial, Industrial, and Railroad rollback in FY 2017 of 10%,

creating a 90% assessment limitation. However, the value lost in this rollback is currently backfilled by state funding through 2029. A new class of Multi-Residential was applied in FY 2017. In FY 2016, these properties were valued with a 10% rollback as a Commercial property; however, in FY 2024, the class was reclassified into residential classification, reducing the allowable growth for the residential classification. The loss in rollback value for the Multi-Residential class, from the 100% level, is no longer backfilled by the state. The current county-wide taxable valuation base amount of $11.043 billion reflects a 3.9% increase from last year. The residential class of property represents approximately 65.0% of the County's total tax base, an increase



of 0.5% of share of taxes. It is unknown how the residential property tax burden will continue to shift with the dual actions of a 3% growth limitation through the rollback adjustment and the 2% revenue limitation by the most recent legislation. The 2025 legislative session considered further changes to the property tax system that may change the share of taxes within communities.

INTERGOVERNMENTAL FUNDING

State and Federal aid for next year represents 14.0% of the total revenue sources for FY 2026, which is down $9.0 million or 7.0% of the total share compared to the previous year. This estimate is due to the recognition of ARPA grant revenue as it is expended for qualified projects. As the APRA projects begin to decline, the corresponding revenue is expected to decline. The County is projecting to recognize $3.8 million in one-time revenues in fiscal year 2026 related to the ARPA grant funding. In total, Scott County was allocated $33.6 million in ARPA grant funding. All projects are obligated from the funding.

State shared revenues or Road Use Tax are projected to increase $300,000 due to historical averages. Other intergovernmental revenues remain generally flat. The every-other-year collection of local intergovernmental revenues from local elections is estimated to increase $220,000 in FY 2026. The County increased budget estimates related to state grants and entitlements by $59,774, while state and federal pass-through grants increased $96,522. The changes are related to expected public health grants and public safety grants. The

total amount of $17,036,413 intergovernmental revenue is made up of $8,658,651 in general ARPA grants, public safety grants, reimbursements, and health department grant funds; $4,908,717 in state shared revenues such as motor fuel and franchise taxes; $1,679,266 in state property tax replacement credits against levied taxes, such as homestead replacement; and $1,789,779 in other state credits including state payments, commercial and industrial property replacement tax credit, and military tax credits.

OTHER REVENUES

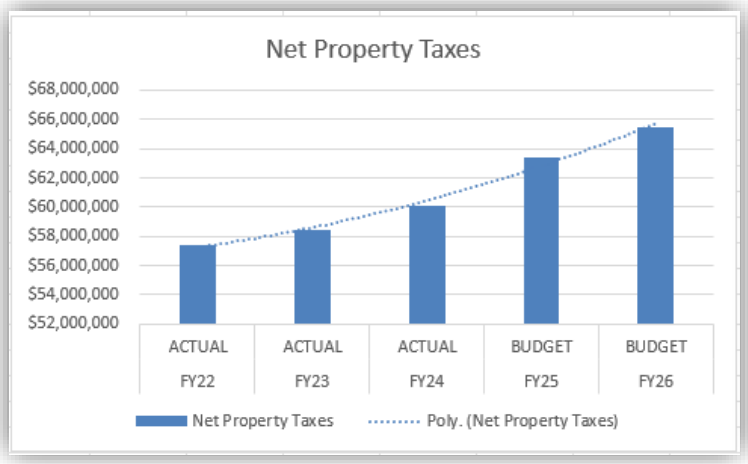
Fees and charges total $23,727,956 for FY 2026, an increase of 19.3% of total revenue as compared to $19,884,965 for FY 2024. The increases is related to the new MEDIC EMS fund, which relies on user charges from patients and private insurances to support ambulance services. The business-type government service represents about $2.5 million in new revenues to the County mostly through the potential recognition of Ground Emergency Medical Transportation (GEMT) revenues. The County recently qualified to charge additional fee-for-service revenue for Medicare and Medicaid patients. Other fees and charges revenues consist of various licenses and permits and departmental charges for services. Many of the fees are established and set by state law. A second year of a new cross county vehicle titling fee was enacted after the budget development and will bring in additional revenue in FY 2026. Additional licenses, permits, and charges for services within the Sheriff Department are based on recent trend experience. The County has performed several fee study reports over the years to evaluate where fee levels—which are within the County's control—are in relation to other municipalities and in comparison to the cost of providing the service. Fee adjustments are made on a frequent basis to minimize the adverse effect of large fee increases in any given fiscal year. Additionally, County officials work with the state in this area for fees set by state law. The County has noted a significant decline in revenue from permitting fees for planning and development and recorders fees for property transactions. This has begun to slow due to recent market conditions. Most projected revenues are based on historical trends factoring in any new legislative or county fee changes. Some revenues are calculated based on economic assumptions, such as interest rates and income and recording fees.

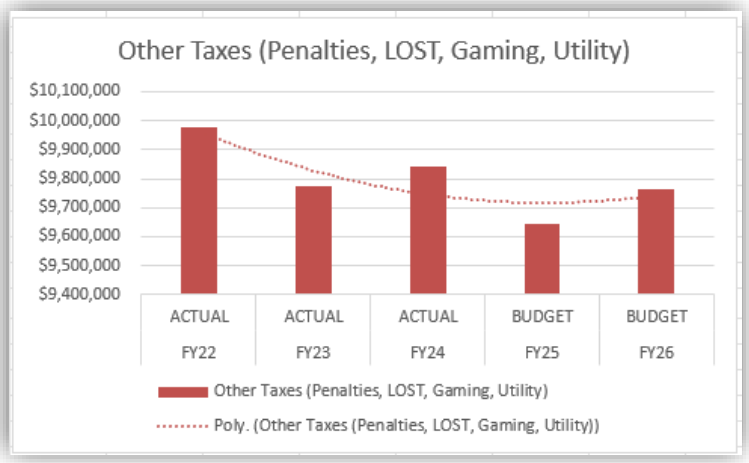


The use of money and property is expected to increase by $1.35 million, due to the change in interest rates on short-term investments. The County will reduce this estimate when interest rates begin to decline in the future. Interest earned on monies held during county-wide property tax collection are retained by the County. 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 that could prohibit low income, senior, and disabled citizens from receiving County services.

REVENUE SUMMARY

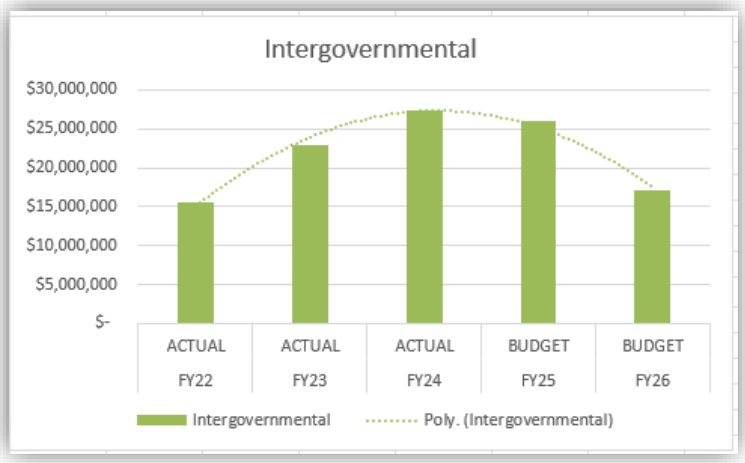
The following tables present a summary of revenue streams in the County and summary information about the 2026 estimates.

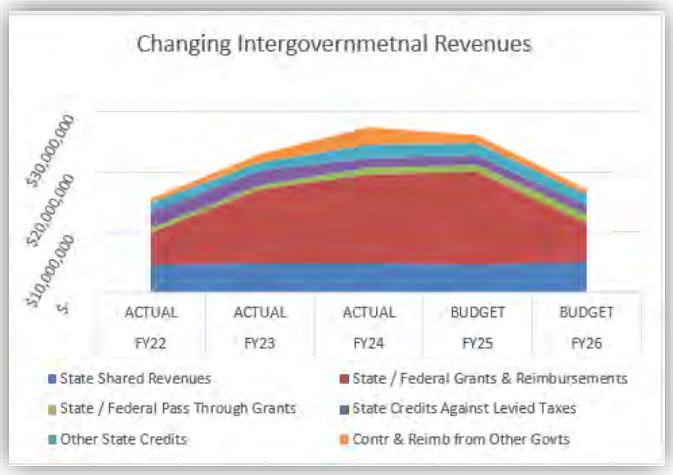




- **Net property tax revenue is increasing from FY 2025 by 3.2%**. The net increase was the result of an increased valuation county wide. Estimate based on valuation and rates.

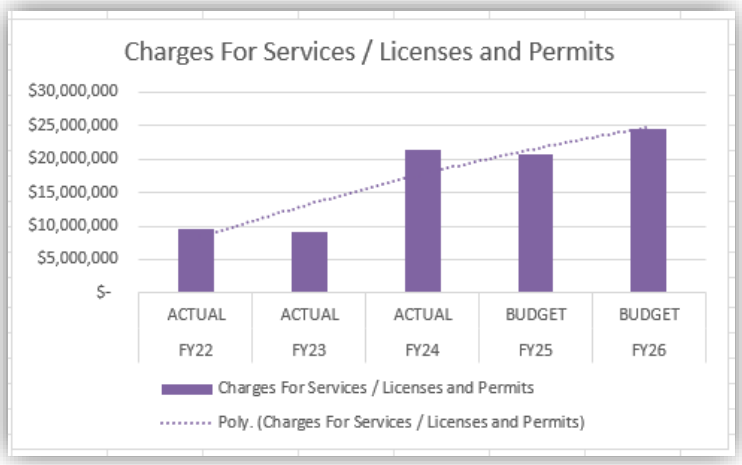
- **Local option sales taxes** are only used for property tax reduction and are expected to increase inflationary impacts. Actual to Budget is changing due to penalties. Estimates are based on recent trend analysis of realized revenues and adjusted for market conditions.



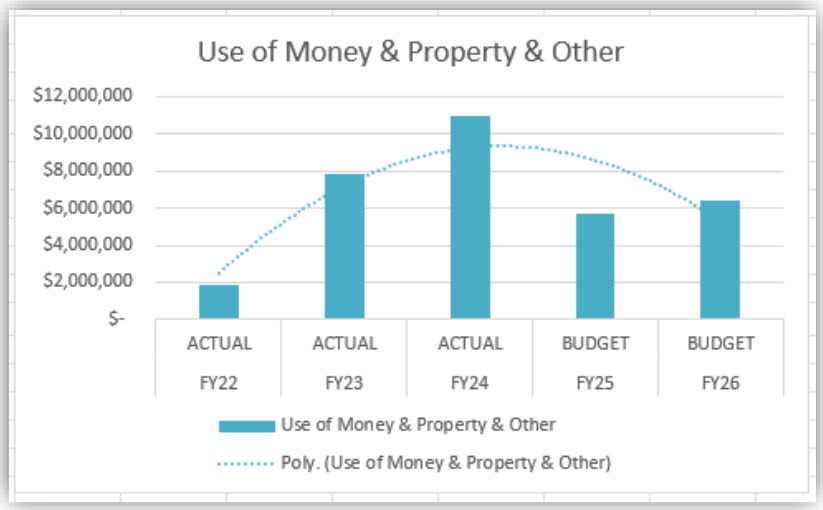


- **Local, State, and Federal Aid is decreasing 34.5% compared to FY 2025**. The decrease is directly related to the ARPA Grant funding, which has been a primary source of revenue in FY 2022, 2023, 2024, and 2025. Other intergovernmental revenues have generally been flat or declining. Additionally, other state credits have been legislatively capped or decreased over a number of years. Estimates are based on individual departmental estimates of known intergovernmental revenues and associated revenue recognition applications.

REVENUE SUMMARY



- **License and permit fees are projected to increase minimally from the previous year budget.** Locations within Scott County are experiencing residential building growth; however, the volume of new activity continues to remain flat.
- Charges for services are increasing 19% from FY 2025**.** This increase is due to the MEDIC EMS GEMT revenues as a new charge for service.
- Estimates are based on individual trend information by rates or fee, current market conditions, and expected volumes.



- **Interest rates were projected to remain near historic highs over the last 20 years.** Market rates at the time of the budget have retracted slightly from the highest levels and may remain flat before re-tracting.
- The county conservatively budgeted the revenue growth for FY 2024.
- Other revenues include SBITA other financing sources, which will vary by contract.
- Estimates are based on current market conditions and forecasted based on national economic data. The County will budget so as to not become over-reliant on this revenue source.

The following table presents the major revenue sources by fund for the 2026 budget year.

Fund	Revenue Sources	FY 2026 Budget	Percent of Fund's Revenues
General	Net Current Property Taxes	$61,885,683	**69%**
General	Other County Taxes	7,981,307	**9%**
General	Intergovernmental	6,782,977	**8%**
General	Charges for Services	7,901,230	**8%**
ARPA Grant	Intergovernmental	3,752,960	**90%**
Opioid Settlement	Miscellaneous	360,200	**75%**
Rural Service	Net Current Property Taxes	3,405,210	**93%**
Secondary Roads	Intergovernmental	4,635,965	**99%**
Recorder's Management	Charges for Services	30,000	**90%**
Debt Service	Net Current Property Taxes	170,499	**11%**
Debt Service	Intergovernmental	1,374,348	**87%**
Capital Projects	Other County Taxes	850,000	**60%**
Capital Projects	Use of Property & Money	529,200	**37%**
MEDIC EMS	Charges for Services	14,029,301	**100%**
Golf	Charges for Services	1,439,750	**98%**
Total		$114,318,430	

The following table summarizes the above revenue sources by grouping.

Resource	FY 2026 Budget	Percent of Key Revenues
Net Current Property Taxes	$65,461,392	**57%**
Other County Taxes	8,831,307	**8%**
Intergovernmental	16,546,250	**14%**
Charges for Services	22,590,281	**20%**
Use of Property & Money	529,200	**0%**
Miscellaneous	360,000	**0%**
Total	$114,318,430	**100%**

Net Current Property Taxes are the largest source of revenue for the County, both individually and for the respective funds that levy taxes. Intergovernmental revenues—primarily the ARPA revenues in FY 2026—are the second largest component and fund-restricted grant programming. Charges for Services, which primarily finances the services for the MEDIC EMS fund, represents 20% of key revenue resources. This percentage will increase after the ARPA funds are expended in future fiscal years.

SCOTT COUNTY REVENUE ESTIMATES*
ALL FUNDS

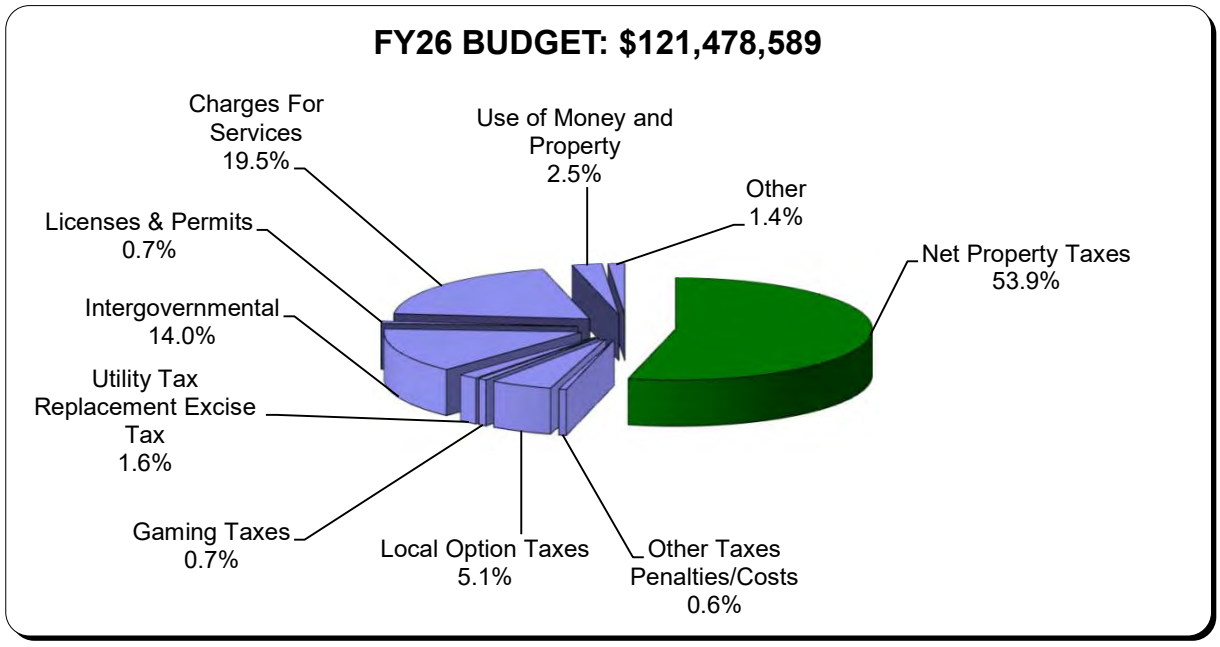
Fund	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
Major Governmental Funds					
General	$ 82,628,700	$ 83,524,196	$ 84,714,498	$ 89,306,578	6.9%
ARPA Grant	12,446,310	12,893,078	8,525,730	4,184,960	-67.5%
Secondary Roads	5,786,321	4,739,565	5,248,365	5,304,617	11.9%
Debt Service	4,659,748	4,671,646	4,742,698	1,576,417	-66.3%
Capital Improvements					
General	4,311,549	2,448,400	1,823,700	2,722,400	11.2%
Bond Issuance	8,282	-	-	-	N/A
Vehicle	59,616	33,500	37,300	33,800	0.9%
Conservation Equip Reserve	172,484	114,800	125,000	155,500	35.5%
Conservation CIP Reserve	102,314	83,600	91,800	70,500	-15.7%
Total Capital Improvements	4,654,245	2,680,300	2,077,800	2,982,200	11.3%
Total Major Governmental Funds	110,175,324	108,508,785	105,309,091	103,354,772	-4.7%
Nonmajor Governmental Funds					
Opioid Settlement	2,148,527	390,200	449,800	482,000	23.5%
Rural Services	3,612,361	3,659,897	3,663,697	3,673,666	0.4%
Recorder's Record Mgt	25,005	33,500	32,900	30,900	-7.8%
Total Nonmajor Governmental Funds	5,785,893	4,083,597	4,146,397	4,186,566	2.5%
Business-Type Activities Fund					
MEDIC EMS Enterprise	12,314,650	11,628,410	12,248,283	14,060,101	20.9%
Golf Course Enterprise	1,456,867	1,342,350	1,458,750	1,462,650	9.0%
Total Enterprise Funds	13,771,517	12,970,760	13,707,033	15,522,751	
Total	$ 129,732,734	$ 125,563,142	$ 123,162,521	$ 123,064,089	-2.0%

*Excludes interfund transfers and special items. Includes SBITA proceeds & sale of assets.

Note: General Fund revenue has increased through investment earnings and property tax assessment growth.
Note: ARPA Grant Fund revenue has decreased relative to the amount of project expenditure incurred during the fiscal year.
Note: Opioid Settlement Fund has increased due to unexpected collections from the settlement fund.
Note: MEDIC EMS has increased due to additional Fee-for-Service and related GEMT revenues.
Note: Golf Course Fund has increased due to increased rounds of golf and fee adjustments.

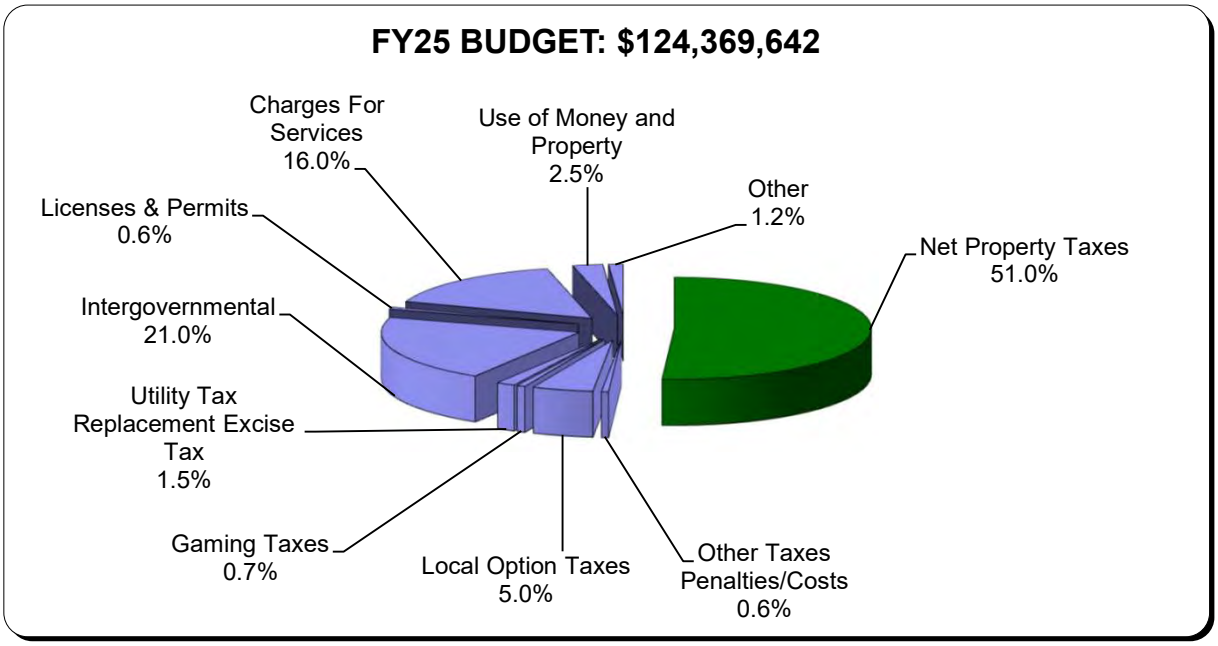
COUNTY REVENUES BY SOURCE

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 and Charges for Services related to MEDIC EMS.

Graph excludes Other Financing Sources and Transfers In.



REVENUE SOURCES
(excluding transfers)

Revenues	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
Taxes Levied on Property	$ 61,777,597	$ 65,066,458	$ 65,066,458	$ 67,154,021	3.2%
Less: Uncollected Delinq Taxes-Levy Yr	13,362	9,103	9,103	13,363	46.8%
Less: Credits To Taxpayers	1,675,905	1,626,451	1,626,451	1,679,266	3.2%
Net Current Property Taxes	60,088,330	63,430,904	63,430,904	65,461,392	3.2%
Add: Delinquent Property Tax Revenue	13,362	9,103	9,103	13,363	46.8%
Total Net Property Taxes	60,101,692	63,440,007	63,440,007	65,474,755	3.2%
Penalties, Interest & Costs On Taxes	781,680	640,000	640,000	640,000	0.0%
Other County Taxes	93,296	65,495	65,495	93,298	42.5%
Total Other Taxes, Penalties & Costs	874,976	705,495	705,495	733,298	3.9%
Local Option Taxes	6,234,200	6,200,000	6,200,000	6,200,000	0.0%
Gaming Taxes	834,869	850,000	850,000	850,000	0.0%
Utility Tax Replacement Excise Tax	1,898,708	1,887,350	1,887,350	1,980,108	4.9%
Intergovernmental:					
State Shared Revenues	4,864,893	4,606,465	4,606,465	4,908,717	6.6%
State Grants & Reimbursements	2,903,512	2,794,138	2,977,013	2,853,912	2.1%
State / Federal Pass Through Rev	1,140,713	1,118,333	1,235,774	1,214,855	8.6%
State Credits Against Levied Taxes	1,675,906	1,626,451	1,626,451	1,679,266	3.2%
Other State Credits	2,185,288	1,999,196	1,999,196	1,789,779	-10.5%
Federal Grants & Entitlements	11,702,100	12,603,128	8,029,830	3,762,960	-70.1%
Contr & Reimb From Other Govts	2,941,777	1,308,808	1,486,371	817,463	-37.5%
Payments in Lieu of Taxes	9,461	8,325	8,325	9,461	13.6%
Subtotal Intergovernmental	27,423,650	26,064,844	21,969,425	17,036,413	-34.6%
Licenses & Permits	832,014	796,620	885,950	840,350	5.5%
Charges For Services	20,603,203	19,884,965	20,777,863	23,727,956	19.3%
Use of Money & Property	5,760,122	3,056,298	4,401,961	2,984,700	-2.3%
Miscellaneous	3,688,679	1,484,063	1,743,820	1,651,009	11.2%
Revenues	$ 128,252,113	$ 124,369,642	$ 122,861,871	$ 121,478,589	-2.3%
Other Financing Sources	$ 1,480,621	$ 1,193,500	$ 300,650	$ 1,585,500	32.8%
Special Item - Contribution of Net Assets	$ 6,459,732	$ -	$ -	$ -	N/A
Total Revenues	$ 136,192,466	$ 125,563,142	$ 123,162,521	$ 123,064,089	-2.0%

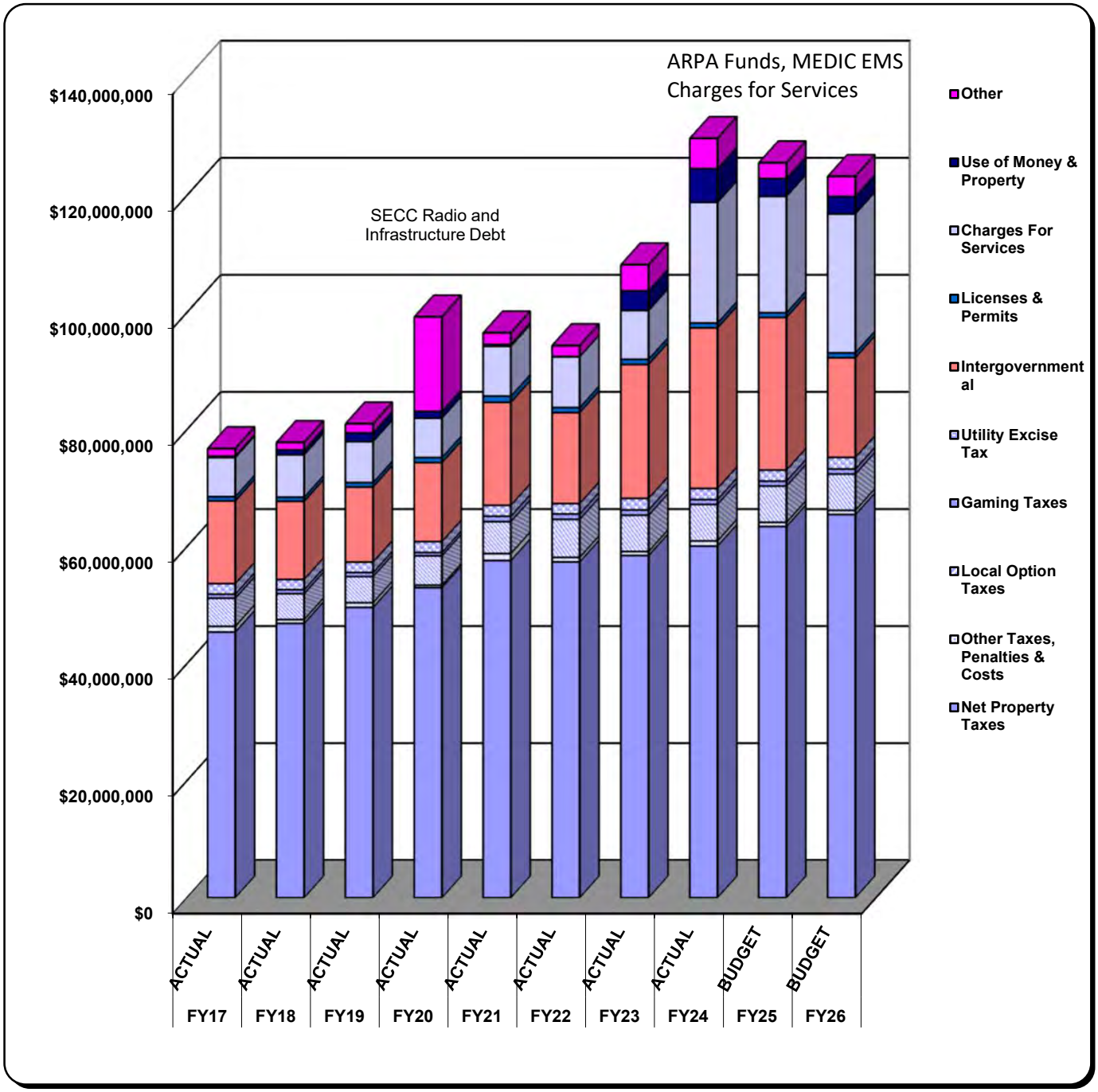
TEN YEAR REVENUE SOURCES SUMMARY

Budgeted Funds

	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL
REVENUES					
Taxes Levied on Property	$ 47,703,825	$ 49,231,124	$ 52,054,452	$ 55,546,597	$ 60,231,911
Less: Uncollected Delinquent Taxes	15,642	12,619	50,731	12,033	872,536
Less: Credits To Taxpayers	2,289,759	2,321,649	2,386,829	2,533,561	2,612,960
Net Current Property Taxes	45,398,424	46,896,856	49,616,892	53,001,003	56,746,415
Add: Delinquent Property Tax Rev	15,642	12,619	50,731	12,033	872,536
Total Net Property Taxes	45,414,066	46,909,475	49,667,623	53,013,036	57,618,951
Penalties, Interest & Costs on Taxes	611,959	577,759	690,085	314,158	1,123,229
Other County Taxes	67,762	67,390	69,001	93,202	72,895
Total Other Taxes, Penalties & Costs	679,721	645,149	759,086	407,360	1,196,124
Local Option Taxes	4,786,393	4,404,685	4,455,941	5,006,394	5,462,760
Gaming Taxes	693,456	678,633	683,200	577,668	900,192
Utility Tax Replacement Excise Tax	1,793,616	1,764,931	1,796,259	1,857,243	1,886,385
Intergovernmental:					
State Shared Revenues	4,267,366	4,110,946	4,336,309	4,497,873	4,885,043
State Grants & Reimbursements	3,165,602	3,256,912	3,273,867	3,367,609	3,448,062
State/Federal Pass-Through Grants	1,170,841	1,018,178	642,155	593,970	3,472,957
State Credits Against Levied Taxes	2,299,759	2,321,650	2,386,829	2,533,561	2,612,960
Other State Credits	1,636,379	1,519,163	1,538,689	1,604,065	1,657,790
Federal Grants & Entitlements	28,446	21,187	14,933	116,884	830,421
Contr & Reimb From Other Govts	1,564,274	1,077,827	623,846	760,599	662,537
Payments in Lieu of Taxes	7,273	7,784	7,923	8,040	8,136
Subtotal Intergovernmental	14,139,940	13,333,647	12,824,551	13,482,601	17,577,906
Licenses & Permits	729,106	720,306	756,807	873,792	1,068,705
Charges For Services	6,677,425	7,227,843	6,986,341	6,722,409	8,505,041
Use of Money & Property	249,864	833,427	1,487,340	1,173,988	317,457
Other:					
Miscellaneous	1,192,896	1,180,054	1,270,729	1,438,646	1,785,863
General Long Term Debt Proceeds	-	-	-	14,562,592	-
Proceeds of Fixed Asset Sales	85,370	94,150	277,084	121,385	187,213
Total Other	1,278,266	1,274,204	1,547,813	16,122,623	1,973,076
Special Item - Contribution of Net Assets	-	-	-	-	-
Total Revenues & Other Sources	$ 76,441,853	$ 77,792,300	$ 80,964,961	$ 99,237,114	$ 96,506,597

FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
$ 60,018,771	$ 60,102,106	$ 61,777,597	$ 65,066,458	$ 67,154,021
15,196	13,877	13,362	9,103	13,363
2,625,219	1,626,450	1,675,905	1,626,451	1,679,266
57,378,356	58,461,779	60,088,330	63,430,904	65,461,392
15,196	13,877	13,362	9,103	13,363
57,393,552	58,475,656	60,101,692	63,440,007	65,474,755
707,410	624,139	781,680	640,000	640,000
63,743	65,494	93,296	65,495	93,298
771,153	689,633	874,976	705,495	733,298
6,487,709	6,193,133	6,234,200	6,200,000	6,200,000
932,485	899,565	834,869	850,000	850,000
1,784,030	1,989,944	1,898,708	1,887,350	1,980,108
4,626,628	4,803,897	4,864,893	4,606,465	4,908,717
3,095,842	3,293,710	2,903,512	2,794,138	2,853,912
610,024	579,887	1,140,713	1,118,333	1,214,855
2,625,219	1,626,451	1,675,906	1,626,451	1,679,266
1,600,446	2,394,708	2,185,288	1,999,196	1,789,779
2,243,283	9,000,657	11,702,100	12,603,128	3,762,960
718,181	1,159,738	2,941,777	1,308,808	817,463
8,325	8,933	9,461	8,325	9,461
15,527,948	22,867,981	27,423,650	26,064,844	17,036,413
855,538	894,545	832,014	796,620	840,350
8,669,408	8,316,719	20,603,203	19,884,965	23,727,956
46,586	3,370,318	5,760,122	3,056,298	2,984,700
1,573,944	3,891,527	3,688,679	1,484,063	1,651,009
-	323,485	1,315,981	1,050,000	1,425,000
282,317	229,894	164,640	143,500	160,500
1,856,261	4,444,906	5,169,300	2,677,563	3,236,509
-	-	6,459,732	-	-
$ 94,324,670	$ 108,142,400	$ 136,192,466	$ 125,563,142	$ 123,064,089

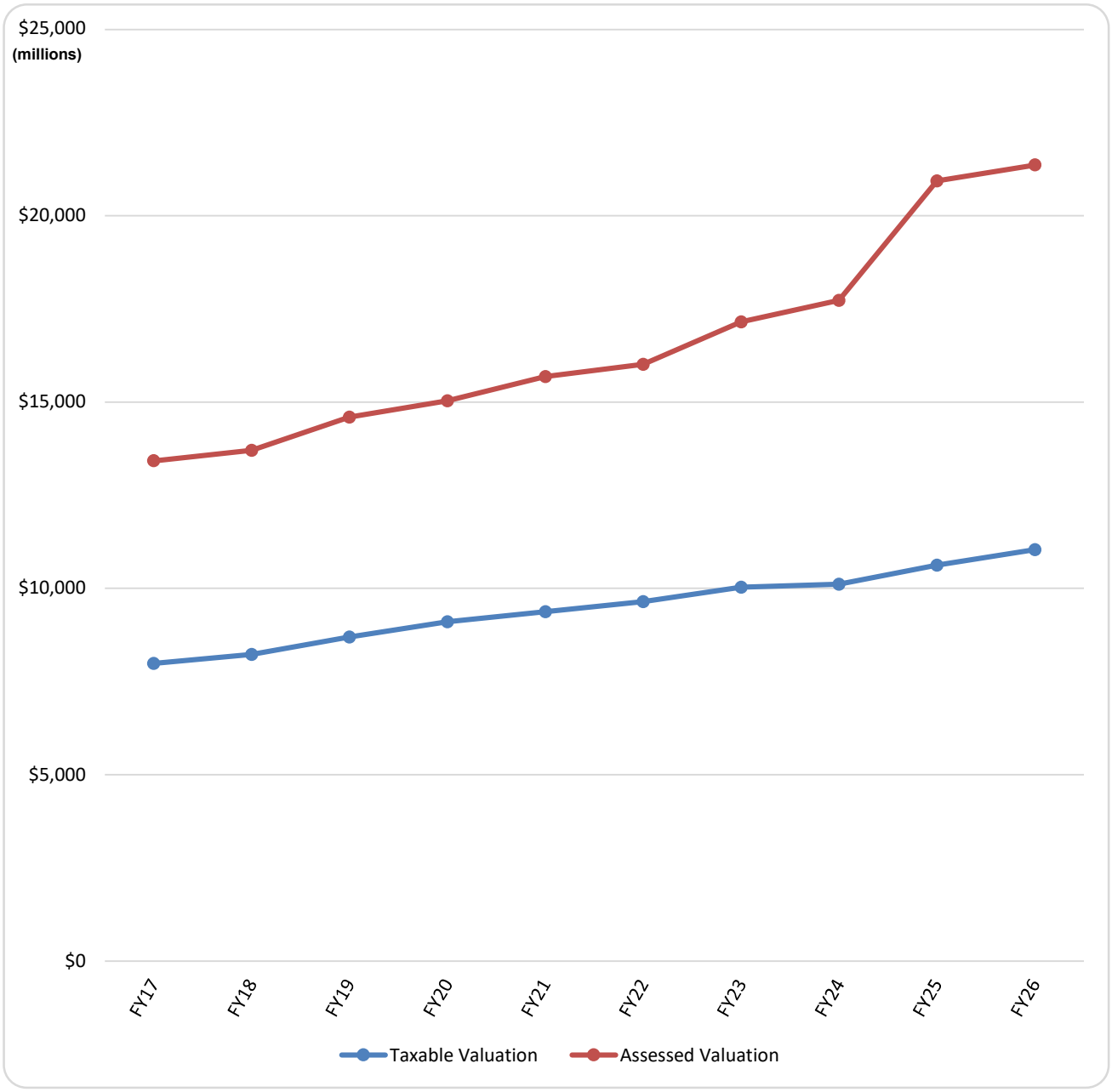
TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY 26 will be 53%. That percentage is lower than ten years ago in FY 17 when it was 57%. The reason for the decrease includes the general reliance on property taxes for staffing wages and benefits compared to reimbursable revenues, offset by Charges for Services for MEDIC EMS.

TAXABLE VALUATIONS vs 100% ASSESSMENTS

TEN YEAR COMPARISON (in millions)



Due to a state-applied rollback to residential, commercial, industrial, and agricultural property, current taxable values are only at 51.68% of the County's fully assessed property values, which is 0.9% lower than the previous year.

ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY
TEN FISCAL YEAR COMPARISON

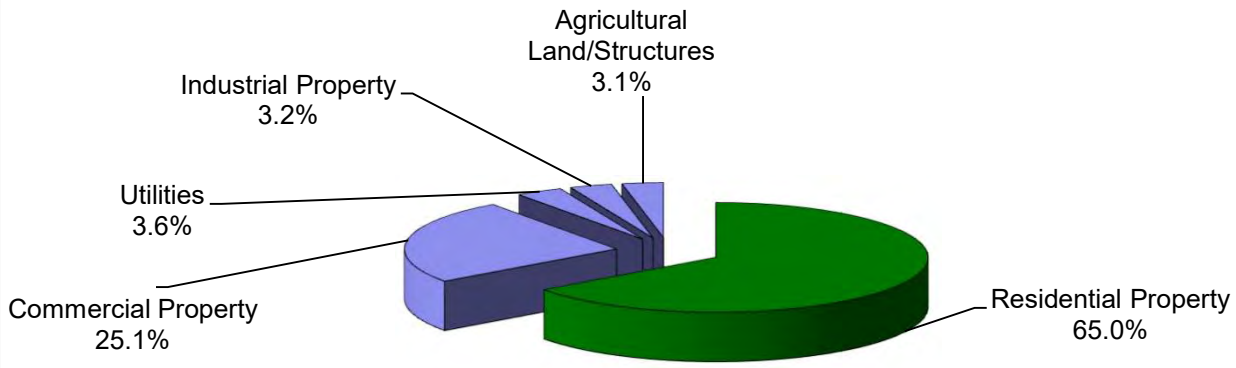
Fiscal Year	----- Real Property ----- Taxable Value	Assessed Value	---------- Utilities ---------- Taxable Value	Assessed Value
2016-17	$ 7,597,944,724	$ 12,779,295,631	$ 391,113,465	$ 649,309,189
2017-18	7,852,430,879	13,094,122,976	374,014,313	612,028,444
2018-19	8,310,742,928	13,887,123,403	388,373,917	712,185,371
2019-20	8,716,555,374	14,284,438,067	385,887,791	752,734,311
2020-21	9,005,278,205	14,902,311,117	373,497,069	783,621,853
2021-22	9,284,059,246	15,208,688,370	359,446,370	802,601,606
2022-23	9,626,734,207	16,248,152,911	406,794,566	907,408,532
2023-24	9,740,495,041	16,706,717,407	372,279,726	1,027,048,545
2024-25	10,248,678,658	19,797,476,331	376,979,752	1,138,641,493
2025-26	10,650,039,166	20,146,157,943	393,560,785	1,220,860,524

Note: Taxes are not assessed on Personal Property.

---------- Total ---------- Taxable Value	Assessed Value	Ratio Taxable to Assessed Value	Tax Increment Financing District Taxable Values
$ 7,989,058,189	$ 13,428,604,820	59.49%	$ 413,836,841
8,226,445,192	13,706,151,420	60.02%	449,518,457
8,699,116,845	14,599,308,774	59.59%	439,662,541
9,102,443,165	15,037,172,378	60.53%	436,750,524
9,378,775,274	15,685,932,970	59.79%	469,701,411
9,643,505,616	16,011,289,976	60.23%	532,941,840
10,033,528,773	17,155,561,443	58.49%	534,009,105
10,112,774,767	17,733,765,952	57.03%	555,184,677
10,625,658,410	20,936,117,824	50.75%	583,015,089
11,043,599,951	21,367,018,467	51.69%	553,468,255

TAXABLE VALUATION BY CLASS OF PROPERTY

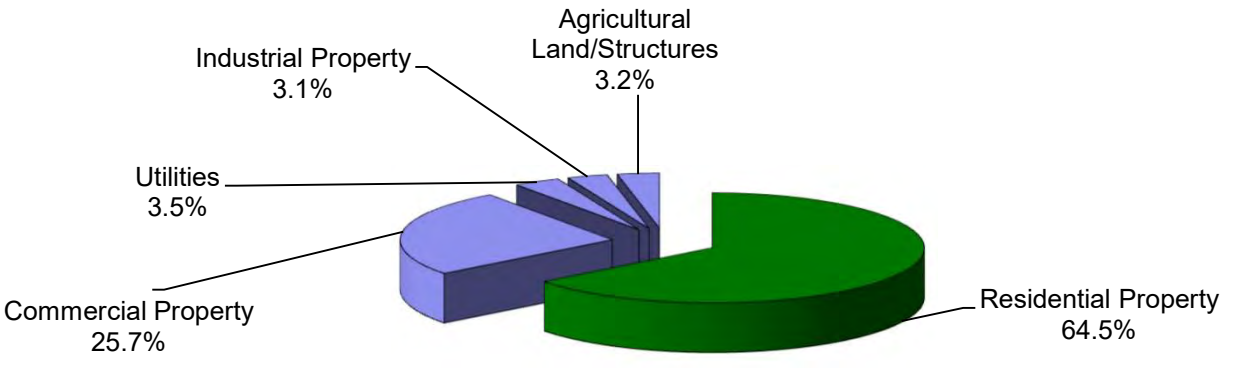
FY26 TAXABLE VALUATION



Total Tax Base: $11,043,599,951

Residential property valuations represent 65.0% of the County's tax base. Residential valuations would represent 72.6%, but the State-mandated rollback percentage shifts the tax burden to other classes. The growth in tax base between years was 3.9%. The state implemented a General Basic tax levy restriction, which reduced the General Basic Levy to 2.9% growth.

FY25 TAXABLE VALUATION



Total Tax Base: $10,625,658,410

TAXABLE PROPERTY VALUATION COMPARISON

	January 1, 2023 For FY25	% of Total	January 1, 2024 For FY26	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	6,854,267,605	64.5%	7,178,386,692	65.0%	324,119,087	4.7%
Commercial Property	2,730,207,167	24.7%	2,768,592,371	25.1%	38,385,204	1.4%
Utilities	376,979,752	3.5%	393,560,785	3.6%	16,581,033	4.4%
Industrial Property	326,143,502	3.1%	355,965,219	3.2%	29,821,717	9.1%
Agricultural Land/Structures	338,060,384	3.2%	347,094,884	3.1%	9,034,500	2.7%
All Classes	10,625,658,410	100.0%	11,043,599,951	100.0%	417,941,541	3.9%
UNINCORPORATED AREAS						
Residential Property	854,028,434	66.7%	883,250,495	67.0%	29,222,061	3.4%
Commercial Property	56,505,928	4.4%	57,874,518	4.4%	1,368,590	2.4%
Utilities	71,635,671	5.6%	73,137,340	5.5%	1,501,669	2.1%
Industrial Property	1,738,474	0.1%	1,748,411	0.1%	9,937	0.6%
Agricultural Land/Structures	295,723,180	23.1%	303,551,200	23.0%	7,828,020	2.6%
Total	1,279,631,687	100.0%	1,319,561,964	100.0%	39,930,277	3.1%
Property in Cities	9,346,026,723	88.0%	9,724,037,987	88.1%	378,011,264	4.0%
Property in Rural Areas	1,279,631,687	12.0%	1,319,561,964	11.9%	39,930,277	3.1%
Total	10,625,658,410	100.0%	11,043,599,951	100.0%	417,941,541	3.9%

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1, 2023 For FY25	January 1, 2024 For FY26	Amount Change	% Change
Tax Increment Financing District Values	583,015,089	553,468,255	(29,546,834)	-5.1%
Tax Increment Financing District Rollback	53,036,442	96,570,794	43,534,352	82.1%
Military Exemptions	26,537,422	25,480,000	(1,057,422)	-4.0%
Homestead Tax Exemptions	34,386,900	73,372,000	38,985,100	113.4%
Utilities/Railroads Rollback Amount	754,970,868	827,299,739	72,328,871	9.6%
Ag Land/Structures Rollback Amount	132,533,306	122,857,266	(9,676,040)	-7.3%
Commercial Rollback Amount	522,215,817	526,229,929	4,014,112	0.8%
Industrial Rollback Amount	58,672,387	58,566,696	(105,691)	-0.2%
Residential Rollback Amount	8,145,091,183	8,039,573,837	(105,517,346)	-1.3%
Total Rollback Loss	9,613,483,561	9,574,527,467	(38,956,094)	-0.4%
Total Excluded Values	10,310,459,414	10,323,418,516	12,959,102	0.1%
Percent of Tax Base Excluded	**49.2%**	**48.3%**		
100% Valuation	**20,936,117,824**	**21,367,018,467**	**430,900,643**	2.1%

PROPERTY TAX LEVY COMPARISON
ALL FUNDS

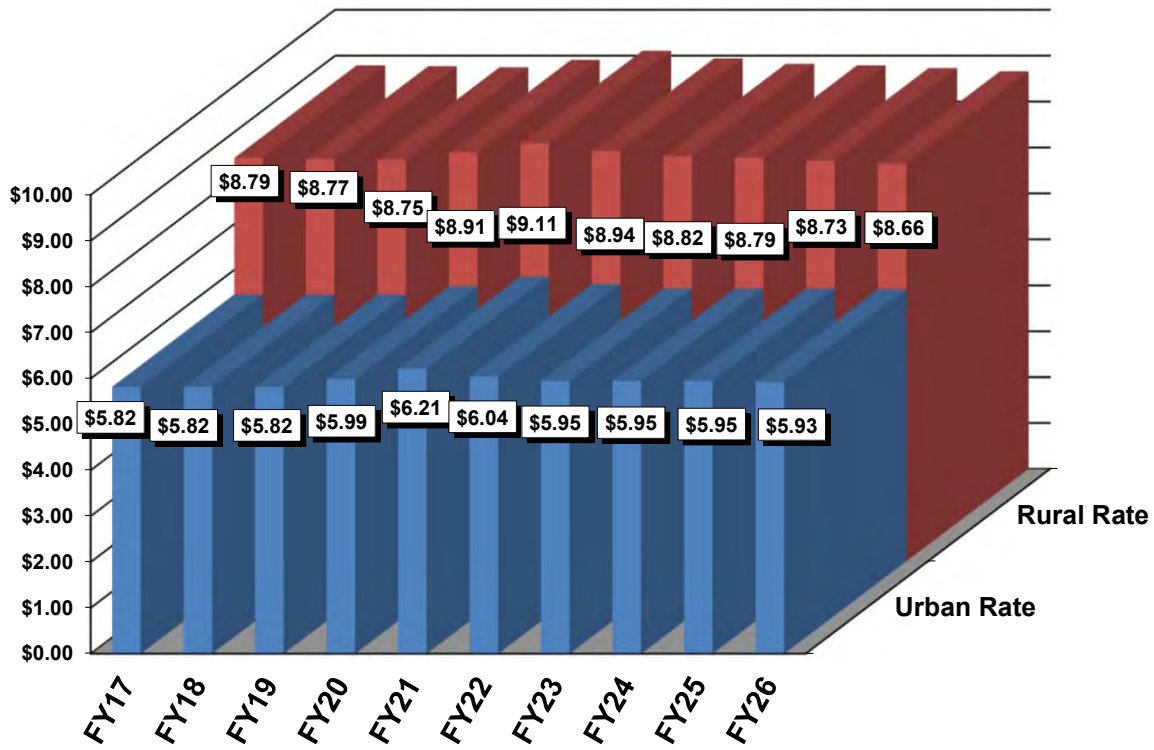
	----- 2024-25 Budget -----		----- 2025-26 Budget -----			
	Levy Amount	Levy Rate Per $1,000 Taxable Valuation	Levy Amount	Levy Rate Per $1,000 Taxable Valuation	Levy Dollars Amount % Incr -Decr	Levy Rate Amount % Incr -Decr
General Fund	$ 60,057,892	$ 5.65216	$ 65,274,821	$ 5.91065	8.7%	4.6%
Debt Service Fund	$ 3,338,438	$ 0.29784	$ 262,750	$ 0.02266	-92.1%	-92.4%
Total County-Wide Levy	$ 63,396,330	$ 5.95000 (1)	$ 65,537,571	$ 5.93331	3.4%	-0.3%
Special Revenue Fund (rural only)						
Rural Services Basic	$ 3,557,478	$ 2.78008 (2)	$ 3,596,556	$ 2.72557	1.1%	-2.0%
Total Gross Levy	$ 66,953,808	$ 8.73008	$ 69,134,127	$ 8.65888	3.3%	-0.8%
Less State Replacement Credits Against Levied Taxes	$ 1,626,451		$ 1,675,906		3.0%	
Total Net Levy	$ 65,327,357	$ 8.73008 (3)	$ 67,458,221	$ 8.65888	3.3%	-0.8%

(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

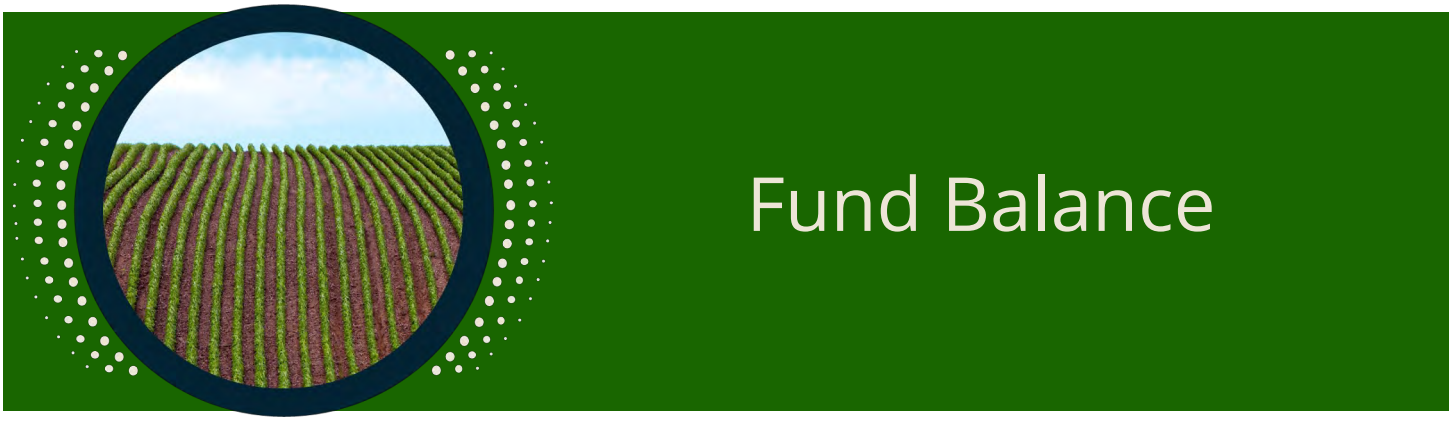


The FY21 rate increased to fund requested organizational changes and debt service for the 2019 bond issuance. The state mandated a reduction of mental health property taxes after the budget was adopted in 2022. The FY26 urban rate is decreasing due to valuation growth and reduction of the urban levy.

TAX LEVIES AND LEVY RATES
TEN YEAR HISTORICAL COMPARISON

Fiscal Year	Gross Tax Levy [1]	Percent Change In Levy [1]	Urban Levy Rate [2]	Rural Levy Rate [3]
2016-17	$ 49,572,552	0.5%	$ 5.82228	$ 8.78518
2017-18	$ 51,015,046	2.9%	$ 5.82167	$ 8.76857
2018-19	$ 53,917,024	5.7%	$ 5.82167	$ 8.74885
2019-20	$ 57,927,714	7.4%	$ 5.99401	$ 8.90566
2020-21	$ 61,726,472	6.6%	$ 6.21303	$ 9.11440
2021-22	$ 61,844,318	0.2%	$ 6.04197	$ 8.94102
2022-23	$ 63,337,099	2.4%	$ 5.95000	$ 8.82004
2023-24	$ 63,834,343	0.8%	$ 5.95000	$ 8.78568
2024-25	$ 66,953,808	4.9%	$ 5.95000	$ 8.73008
2025-26	$ 69,134,127	3.3%	$ 5.93331	$ 8.65888

[1] Includes State replacement credits against levies taxes and utility replacement dollars.
[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)

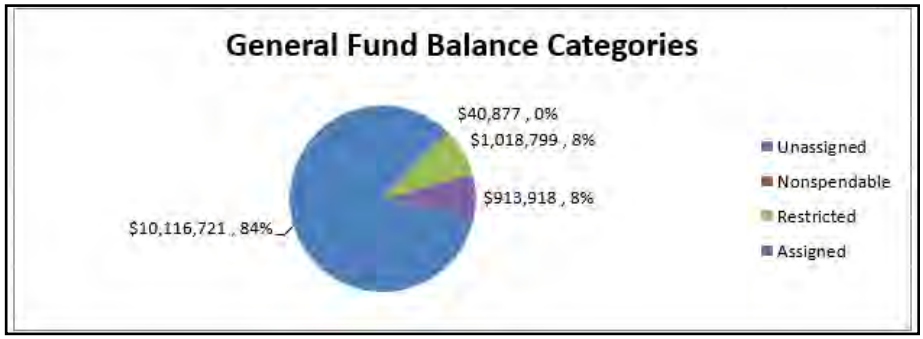


Fund Balance

FUND BALANCES

The fund balance of the General Fund is projected to be $12,090,315, which is a decrease of $2,500,000 from the re-estimated FY 2025 balance. The decrease in fund balance is directly related to the use of assigned fund balance for strategic planning elements to be accomplished in the 2026 budget year and the use of fund balance within the Capital Fund. As uncertainty in revenues continues during these changing economic times, the maintenance of fund balance is important to the Board. The Board developed a strong financial position going into fiscal year 2021 before the initial onset of COVID-19 and potential lost revenues, potential increased expenditures, uncertain federal support, and the uncertain impacts of the basic tax levy limitation. The Board has been able to maintain a strong budget position due to unexpected federal funding and valuation growth within the County. The June 30, 2024 fund balance was $21,636,779.

The Board has estimated a non-spendable fund balance for prepaid items of $40,877. The amounts restricted for the other statutory programs is $1,018,799. The amount assigned for IBNR claims liabilities of fund balance is $613,918. Additionally, $300,000 of the fund balance is expected to be assigned for future capital projects transferred in a future fiscal year. The remaining $10,116,721 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 County has a financial policy of a minimum fund balance of 15% as of June 30 of each fiscal year.



Generally, the County expends 95% of the final budgeted amount of General Fund, so the unassigned fund balance would be 18.2% of FY 2026 expenditures and is in line with the minimum amount designated by the County's financial management policies, exceeding recent history to weather the storm of COVID-19 and unexpected events. The fund balance will continue to be important as national and international economic stresses affect the variable funding of the County, though the fund is likely to be higher than expected due to underspending of the approved budget.

The ARPA Grant Fund is projected to have a fund balance of $2,814,526 due to the recognition of cumulative investment income. Grant revenues will equal the grant expenditures.

The Secondary Roads Fund is decreasing by $2,696,440 to a fund balance of $1,430,132 due to planned capital projects and road maintenance. The County has implemented a capital maintenance and improvement schedule to reflect the 2015 gasoline tax increase of $0.10 per gallon; however, the County has now maximized the capital projects using the new funding and is dependent on inflationary increases for new projects. The Secondary Roads Fund will fund the ARPA Mount Joy Clean Water Project and Parkview Project through transfers from the ARPA Fund.

The County’s Debt Service Fund is decreasing by $285,664 to a fund balance of $5,416,816 due to the continued debt services on the Waste Commission Bonds, and SECC radio, infrastructure, and refunding bonds. A portion of the SECC bonds debt payment is funded by 911 service tax on phone bills. The reduction of fund balance is tied to the Waste Commission providing funding for debt service through a note receivable.

Funds	FY 25 Projected Fund Balance	Change in Fund Balance Budget 2025-2026	FY 26 Fund Balance
General	$14,590,315	($2,500,000)	$12,090,315
ARPA Grant	$2,382,526	$432,000	$2,814,526
Secondary Roads	$4,126,572	($2,696,440)	$1,430,132
Debt Service	$5,702,480	($285,664)	$5,416,816
Capital Projects	$13,177,959	($6,098,415)	$7,079,544
MEDIC EMS	$5,953,200	($553,407)	$5,399,793
Non-Major Governmental	$4,308,180	$68,948	$4,377,128
Non-Major Business-Type	$2,552,144	($127,897)	$2,424,247

The Capital Projects fund balance will decrease 46% to $13,177,959 from a projected $7,079,544 at the end of FY 2026. The County is investing in a variety of technology upgrades including servers and storage, jail management system, time and attendance solution, back-up and restore solution, and planning and development solution. The Conservation projects include a Scott County Park pool liner as well as improvements to Park Terrace Campground. These projects are the reason for this decrease and are discussed further under the Capital Improvements.



The MEDIC EMS Fund is a new business-type fund of the County. Net Assets are projected to decrease by $553,407 through a conservative budget of providing services with limited growth in income. Staffing and benefits were budgeted at full costs. Additional revenue is expected through the submission of qualified Ground Emergency Medical Transports (GEMT) as a new fee-for-service. Additional funding is budgeted to come from the General and Capital Projects Funds to support long-term growth of the activity. MEDIC EMS continues to monitor the charges for services and makes adjustments as necessary.

The Non-Major Governmental Funds are projected to increase in fund balance due to Opioid Settlement Funding exceeding initial project start-up costs. The Non-Major Business-Type Fund is projected to decrease due to Golf Course operations and capital contributions exceeding current projected revenues.



FUND BALANCE REVIEW

	June 30, 2023 Actual	June 30, 2024 Actual	June 30, 2025 Projected	June 30, 2026 Projected	% Change From Prior Projected
BUDGETED FUNDS					
General Fund					
Nonspendable Prepaid Expenses	$ 152,358	$ 40,877	$ 40,877	$ 40,877	0.0%
Restricted for Other Statutory Programs	649,548	1,018,799	1,018,799	1,018,799	0.0%
Assigned for Capital Projects	5,770,265	5,929,679	2,800,000	300,000	-89.3%
Assigned for Claim Liabilities	298,723	613,918	613,918	613,918	0.0%
Assigned for Strategic Planning Initiatives	-	210,000	-	-	N/A
Unassigned	13,612,724	13,823,506	10,116,721	10,116,721	0.0%
Total General Fund	20,483,618	21,636,779	14,590,315	12,090,315	-17.1%
Special Revenue Funds					
ARPA Fund	600,236	1,876,626	2,382,526	2,814,526	18.1%
MH-DD Fund	-	-	-	-	N/A
Opioid Fund	1,786,351	3,934,658	4,089,458	4,232,385	3.5%
Rural Services Fund	191,384	235,099	205,338	120,459	-41.3%
Recorder's Record Management	45,479	25,484	13,384	24,284	81.4%
Secondary Roads	8,936,224	9,107,207	4,126,572	1,430,132	-65.3%
Total Special Revenue Funds	11,559,674	15,179,074	10,817,278	8,621,786	-20.3%
Debt Service					
Scott Solid Waste Commission Revenue Bond	5,685,000	5,275,000	4,850,000	4,415,000	-9.0%
Debt Service Remaining Fund Balance	397,223	611,051	852,480	1,001,816	17.5%
Total Debt Service Fund	6,082,223	5,886,051	5,702,480	5,416,816	-5.0%
Capital Improvements					
Capital Improvements - General	9,866,442	11,265,811	10,970,280	5,633,667	-48.6%
Bond Issuance	1,059,342	-	-	-	N/A
Vehicle Replacement	362,955	242,783	130,083	313,883	141.3%
Conservation Equipment Reserve	1,030,202	1,169,334	1,294,334	1,099,834	-15.0%
Conservation CIP Reserve	1,103,781	1,261,462	783,262	32,160	-95.9%
Total Capital Improvements	13,422,722	13,939,390	13,177,959	7,079,544	-46.3%
Total Governmental Budgeted Funds	51,548,237	56,641,294	44,288,032	33,208,461	-25.0%
Enterprise Funds **(Net Assets)**					
MEDIC EMS Enterprise	-	6,227,547	5,953,200	5,399,793	-9.3%
Golf Course Enterprise	2,494,966	2,619,000	2,552,144	2,424,247	-5.0%
Total Enterprise Funds	2,494,966	8,846,547	8,505,344	7,824,040	-8.0%
Grand Total All County Funds	$ 54,043,203	$ 65,487,841	$ 52,793,376	$ 41,032,501	-22.3%
General Fund Expenditures	41,000,678	41,698,614	44,399,494	50,353,714	13.4%
General Supplemental Expenditures	27,349,224	27,812,968	31,162,784	31,992,377	2.7%
	68,349,902	69,511,582	75,562,278	82,346,091	9.0%
Unassigned Fund Balance	13,612,724	13,823,506	10,116,721	10,116,721	0.0%
Fund Balance % of 100% Expenditures	**19.9%**	**19.9%**	**13.4%**	**12.3%**	-8.2%
Fund Balance % of 95% Expenditures			**19.4%**	**18.2%**	-6.0%

SCHEDULE OF INTERFUND TRANSFERS

	June 30, 2023 Actual	June 30, 2024 Actual	June 30, 2025 Projected	June 30, 2026 Recommended
BUDGETED FUNDS				
General Fund				
General Basic - Supplemental Tax Levy	$ 2,232,470	$ 4,850,567	$ 5,372,450	$ 2,134,397
Recorders Record Management - Recorders Fees	20,000	20,000	20,000	20,000
Capital Improvements - Return of SBITA Contributions	-	-	600,000	-
General Supplemental - Supplemental Tax Levy	(2,232,470)	(4,850,567)	(5,372,450)	(2,134,397)
Secondary Roads - Tax Support	(1,040,000)	(1,047,000)	(1,107,000)	(1,205,000)
Capital Improvements - Tax Support	(4,646,600)	(4,471,600)	(3,596,600)	(3,405,487)
Capital Improvements - Assigned / Special	(6,930,751)	(5,565,357)	(5,929,679)	(2,800,000)
Vehicle Replacement - Tax Support	-	-	(550,000)	(650,000)
MEDIC EMS - Start Up Costs	-	(600,000)	(600,000)	(1,420,000)
Conservation CIP - Charges for Services	-	(300,000)	-	-
Health Insurance Fund - Budgetary Savings	1,300,000	-	-	-
Total General Fund	(11,297,351)	(11,963,957)	(11,163,279)	(9,460,487)
Special Revenue Funds				
ARPA Grant Fund				
Capital Improvements - Projects	(6,223,201)	(9,315,632)	(1,874,604)	-
Vehicle Replacement - Projects	(577,683)	(585,946)	-	-
Secondary Roads - Projects	-	-	(4,950,000)	(3,602,443)
Total ARPA Grant Fund	(6,800,884)	(9,901,578)	(6,824,604)	(3,602,443)
Rural Services Fund				
Secondary Roads - Tax Support	(2,930,000)	(2,978,000)	(3,091,000)	(3,135,000)
Recorder's Record Management				
General Fund - Recorders Fees	(20,000)	(20,000)	(20,000)	(20,000)
Capital Improvements - Recorders Management	(25,000)	(25,000)	(25,000)	-
Total Recorders Management	(45,000)	(45,000)	(45,000)	(20,000)
Secondary Roads				
ARPA Grant Fund - Projects	-	-	4,950,000	3,602,443
General Fund - Tax Support	1,040,000	1,047,000	1,107,000	1,205,000
Rural Services Fund - Tax Support	2,930,000	2,978,000	3,091,000	3,135,000
Total Secondary Roads	$ 3,970,000	$ 4,025,000	$ 9,148,000	$ 7,942,443

SCHEDULE OF INTERFUND TRANSFERS

	June 30, 2023 Actual	June 30, 2024 Actual	June 30, 2025 Projected	June 30, 2026 Recommended
Capital Improvements				
Capital Improvements				
General - Tax Levy	$ 4,646,600	$ 4,471,600	$ 3,596,600	$ 3,405,487
General - Transfer of Assigned Fund Balance	6,930,751	5,565,357	5,929,679	2,800,000
ARPA Grant Fund - Projects	6,223,201	9,315,632	1,874,604	-
Recorders Record Management - Project	25,000	25,000	25,000	-
Conservation Equipment Reserve - Transfer of Reserve	269,421	33,352	-	-
Conservation CIP Reserve - Transfer of Reserve	284,733	244,633	570,000	1,171,602
General - Return of SBITA Contributions	-	-	(600,000)	-
MEDIC EMS - Capital	-	-	(500,000)	(500,000)
Vehicle Replacement				
General - Tax Levy	-	-	550,000	650,000
ARPA Grant Fund - Projects	577,683	585,946	-	-
Conservation Equipment Reserve				
Capital Improvement - Transfer of Reserve	(269,421)	(33,352)	-	-
Conservation CIP Reserves - Transfer of Reserve	-	-	-	(350,000)
Conservation CIP Reserve				
General - Charges for Services	-	300,000	-	-
Conservation Equipment Reserve - Transfer of Reserve	-	-	-	350,000
Conservation Improvements - Project Support	(284,733)	(244,633)	(570,000)	(1,171,602)
Total Capital Improvements	18,403,235	20,263,535	10,875,883	6,355,487
Enterprise Funds				
MEDIC EMS				
General - Start Up Costs	-	600,000	-	-
General - Tax Contributions	-	-	600,000	1,420,000
Capital - Capital Contribution	-	-	500,000	500,000
Total MEDIC EMS	-	600,000	1,100,000	1,920,000
Non Budgeted Fund				
Health Insurance Fund				
Budgetary Savings	(1,300,000)	-	-	-
Total Transfers In	26,479,859	30,037,087	28,786,333	20,393,929
Total Transfers Out	(26,479,859)	(30,037,087)	(28,786,333)	(20,393,929)
Net Transfers	$ -	$ -	$ -	$ -



Programs and Services

PROGRAMS AND SERVICES

As a service organization, the County is people intensive. The Full Time Equivalency (FTE) is projected to be 698.21 on July 1, 2025. Over the last ten (10) years, the County has increased its work force by 217.23 FTEs, or 45%, to its current level of 698.21 FTEs. During this ten-year period, the increase is mostly related to MEDIC EMS (137.70 FTE), Sheriff (22.20 FTE), Attorney (11.00 FTE), and Youth Justice and Rehabilitation (11.93 FTE). These are public safety additions that support ambulance services, legal services, youth rehabilitation, outreach programs, jail, patrol, and special programming. The Health Department has increased by 6.74 FTE to support grant-funded outreach programs. For FY 2026, a net 4.25 positions were added to the County. The Attorney's Office increased 3.00 FTE for assistant attorney support. A quarter position (0.25 FTE) was added to Health Department for a grant purpose. Information Technology is increasing by 2.00 FTE to support the business analysis of the County's activities and public safety. An additional position each within the YJRC and MEDCIC EMS support the public safety of the County. Three (3.00) FTE are being reduced in the Sheriff's Office to reflect organizational changes and command structure. The bulk of staffing resides in two funds: General Fund (507.63 FTE) and MEDIC EMS Fund (137.70 FTE). The remainder of staffing is within the Secondary Roads Fund (36.90 FTE) and Golf Fund (16.98 FTE).





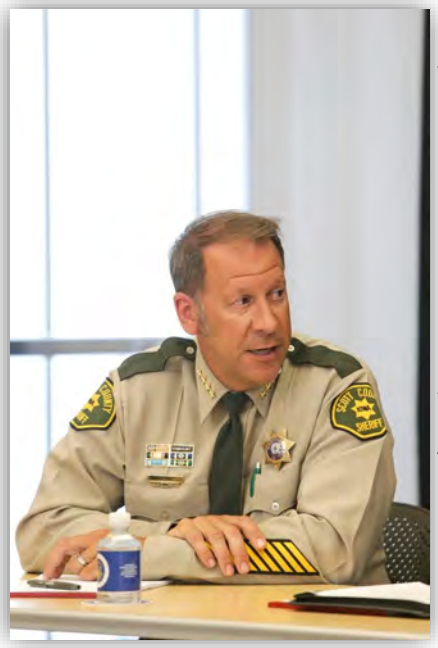
The County has four union groups with which to negotiate salary and benefit agreements, following Iowa Code Chapter 20 guidelines. In recent years, the County and union groups have been successful in approving multi-year agreements with wage re-openers only. The overall negotiated average salary increase for both labor groups and non-union personnel was 3.0% for the cost-of-living adjustments, plus an additional 0.5% market rate adjustment. AFSCME (Clerical and similar) and PPME (Secondary Roads) are in the midst of a multi-year contract with wage re-openers. The Deputy Sheriff's Association and Teamsters (Jail) are on a one-year contract. Fiscal year 2026 is the seventh year of new salary scales as recommended by the County's consultant based on the staffing study. The study was implemented for all union groups and non-represented staff. After including the negotiated cost-of-living adjustments, steps, and seasonal wages, the General Fund increase is about $2,346,853, or 4.4%, of FY 2025 budgeted salaries. The effort to retain and attract staff was made a budget priority.

Overall expenditures for all County operations, including capital projects (net of transfers and non-budgeted funds), are $134,824,964, which is a decrease of $1,865,662, or 1.4%, from FY 2025. The bulk of the change includes capital investment and ARPA reductions.



The governmental operating budget is up by 1.9%, or $1,754,958, primarily due to support for the change ARPA Grant funding for housing support, Roads and Transportation (ARPA Grant funding) for infrastructure, strategic planning elements, and continuing salary and benefits under the new scales. Governmental activities is down 4.0%, or $4,918,942, due to capital projects wrapping up compared to prior years and reduced debt service.

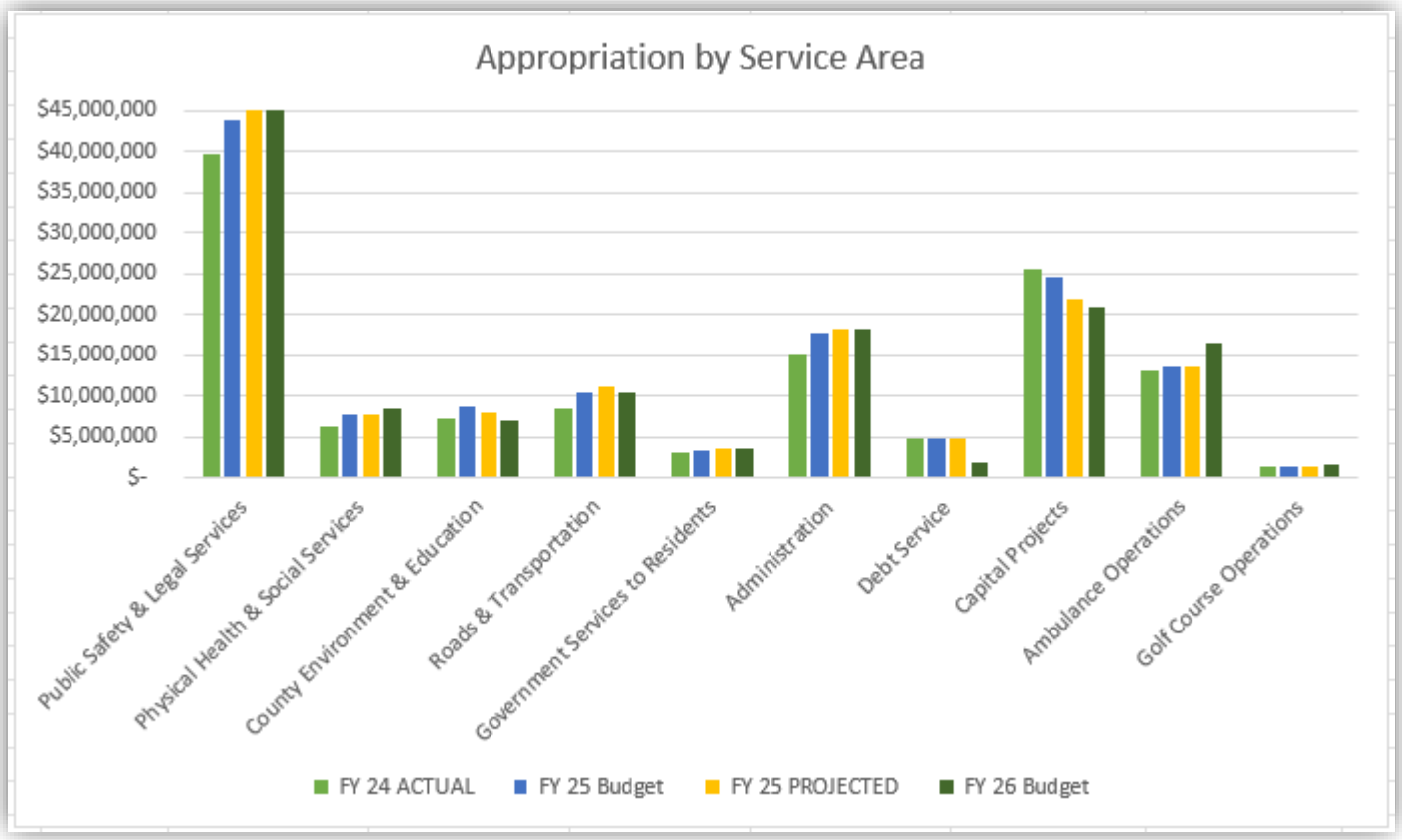
The departments of the County generally fall within one primary state functional area, with Public Safety and Legal Services representing the largest operational area.



Governmental Public Safety & Legal Services is increasing 5.1% primarily due to salary and benefit compensation and supplies for the Jail and YJRC. Physical Health & Social Services is increasing 8.5% due to Opioid response purchased services decreasing, while increases related to salary and benefit adjustments are also occurring. County Environment & Education is decreasing 17.3% as ARPA response programs and related housing programs are decreasing due to initial start-ups being completed, offset by staffing changes for salary and benefits. Government Services to Residents is increasing 1.7% due to election costs and staffing for ongoing operations. Administration (interprogram) is increasing 2.3% due to salary and benefits allocations, utility and building operating costs, increases in Information Technology for staffing, risk management, and planned spending for strategic planning elements.

Roads & Transportation is decreasing 1.1% due to the allocation of engineering and construction of capital projects and related traffic control improvements. Debt Service is decreasing by 62.2%. Debt Service includes interest and principal payments on the Solid Waste general obligation bond issued in FY 2016 and paid by the commission. The County issued Emergency Equipment and Refunding Bonds in 2019. The jail bonds were retired at the end of FY 2025. The decrease in debt service requirements from tax levy dollars in FY 2026 will allow for continued strategic flexibility in the County's tax rate. The reduced need of tax dollars, with the increased tax base, will allow a lower percentage of tax levy dollars to be allocated to debt service. However, a recent reduction in 911 surcharge fee revenues, likely due to the continued decrease in landlines, caused an increase in the property tax levy. In fiscal year 2019, the County issued General Obligation Bonds for 911 radio infrastructure, radios, and refunding the 2009 issue.

Debt Service is decreasing due to the planned reductions of debt service. Scott County was rated Aa1 by Moody's Investment Services for the 2019 issue.



Expenditures may be categorized by function such as the state chart of accounts, department and program, or by object classification. Objects are individual expenditure accounts such as regular salaries, utilities, or vehicle purchases. The County includes secondary budgetary authority by department by groups of object classifications including salaries, benefits, purchased services, supplies and materials, secondary roads (combined purchased services, supplies, and capital outlay), debt service, capital outlay, and others. The following table summarizes the budget by object classification. Secondary Roads will be further classified based on actual expenditures in FY 2025.

Classification	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Salaries	$43,155,295	$48,615,823	$49,071,108	$52,338,932
Benefits	16,170,291	17,503,460	17,578,797	19,251,842
Purchased Services	25,864,243	28,775,034	33,728,010	32,073,944
Supplies & Materials	3,601,523	3,597,004	4,769,358	4,838,426
Secondary Roads (Combined)	4,708,944	17,767,000	-	-
Debt Service	5,536,431	5,001,523	5,622,869	2,598,681
Capital Outlay	25,711,100	14,430,782	25,086,844	23,723,139
	$124,747,828	$136,690,626	$135,856,986	$134,824,964

Salaries and Benefits represent 54% of the FY 2026 budget including capital outlay and debt service. Excluding these classifications, salaries and benefits represents 66%. $10.5 M of purchased services are distributions to authorized agencies including Library, SECC, and EMA. The County has indirect influence of their salary and benefits. Salaries and Benefits for these three authorized agencies represents $7.8 M of the $10.5 M budgeted and 67% of the operations.

CAPITAL IMPROVEMENTS AND DEBT SERVICE



Capital Projects is expected to decrease 14.6% in FY 2026. Beginning in our FY 2013 capital improvement plan, the County focused on its un-programmed needs and capital projects in future years. Not only has the County planned for the future from a needs perspective, but it translated those needs into being met from a funding prospective.



The County planned to increase its contributions to the capital projects and electronic equipment fund to provide for major improvements, such as the projects in the space utilization plan and technology improvements. FY 2017 projects concluded both of these studies. Beginning in FY 2018 and beyond, the County turned to capital maintenance for buildings, technology, and conservation. The FY 2022 Amendment through FY 2026 capital plan utilizes the ARPA Grant funds as one-time project money to address storm water infrastructure, trails, ventilation, and contributions to a new youth justice rehabilitative center / continuity of government / continuance of operations center. A new capital facilities needs plan arrived in March 2025 and will be incorporated into future capital plans. Two preliminary projects are budgeted in fiscal year 2026. As part of the strategic plan, the County will invest in a new facilities use study to help plan out future space utilization.

The operating budget will be supplemented with an aggressive five-year Capital Improvements Program (CIP). In most years, it is the Board's intention to include transfers to the Capital Improvement Fund for capital improvement projects in the operating budget. The program is largely supported by property tax dollars. Other supporting revenues of the CIP plan include transfers from the General Fund based on prior year budgetary savings, positive revenue variances, or grant dollars.

Fiscal year 2025 is the last year of the Public Safety Authority (PSA) debt and provided the county with new tax levy authority to reach the County's strategic goals in FY 2026. Additionally, the County issued $8.215 million of Solid Waste Disposal Bonds in FY 2016 to fund the single stream recycling center for the

Scott County Waste Commission. These bonds are funded by the proceeds from the Waste Commission. In fiscal year 2019, the County issued General Obligation Radio and Communication Bonds, which also refunded the 2009 debt. The proceeds of $11.8 million were placed in a capital sub-fund restricted to the purchase of radio tower infrastructure and end point radios throughout the county. The SECC board has created a capital sinking fund to finance future capital improvements and replacements related to the 911 radio system and infrastructure. The budgetary model will reduce outsourced maintenance costs while retaining ownership of the system.

As of June 30, 2024, the County is currently using only 1.29% of its allowable legal debt margin consisting of two general bond issues and the lease obligations to the PSA. These outstanding bond issues are described further under the major governmental funds section of this document. In FY 2010, the County issued $10.5 million of Emergency Equipment Bonds to finance the acquisition of 911 and radio equipment, towers, computer equipment, software, and hardware for the new Scott Emergency Communication Center (SECC). In FY 2016, the County issued $8.215 million in Solid Waste Disposal Bonds to finance the single stream recycling center and equipment. In FY 2019, the County issued the $12.7 million General Obligation Communications and Refunding Bonds. The County has maintained a very low percentage of debt within the legal debt limit.



The Board of Supervisors has authorized a transfer from the General Fund to the Capital Fund to support the building of a new youth justice and rehabilitation center without debt borrowing. The new center, opened in the spring of 2025, includes additional space for a continuity of operations and continuity of government during a time of need. The FY 2026 budget features hardware replacement of servers and storage, the initiation of a jail management system, time and attendance software, and permitting and inspection software.

The governmental activities capital improvement budget totals $21,046,102 for fiscal year FY 2026, with 39.9% or $12,464,500 for general projects; 56.5% or $5,610,000 for Secondary Roads projects; 2.3% or $500,000 for vehicle acquisition; and 11.2% or $2,471,602 for Conservation parks and recreation projects. The larger, non-routine projects for FY 2026 include an Administration Center remodel, funded by property tax, $1,905,000; General Store relocation, funded by property tax, $950,000; servers and storage, funded by property tax, $1,550,000; Jail Management System, funded by property tax, $1,000,000; Time and Attendance solution, funded by property tax, $700,000; Permitting and Inspections solution, funded by property tax, $400,000; Conservation Park Terrace Campground, funded by property tax, $1,180,602; Mt. Joy Clean Water, funded by ARPA, $3,500,000; hot mix asphalt F45 (190th Ave. to 240th Ave.), funded by Secondary Roads; hot mix asphalt paving 275th Street, funded by Secondary Roads.

The general capital improvements budget of $12,464,500 is supported by fund balances from various funds. 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 County is moving away from reliance on the ARPA lost revenue provision to fund general capital improvements and going back to property tax funding. The capital improvement fund is also supported by gaming boat revenues. Gaming revenues have seen a decline of approximately 40% in the 2000's and 2010's, but they

have recently been relatively flat and may decline due to permission for a new casino in a neighboring county.



The local Secondary Roads capital program totals $5,610,000, reflecting the County's budgeted funds only and not the additional $4.2 million for contributed capital improvements from the State of Iowa. The County Secondary Roads Department has been planning new and larger projects based upon the use of the $0.10 gas tax increase in the spring of 2015. Major projects include hot mix asphalt (HMA) resurfacing at F45 and 275th Street, $4.2 million, and the Secondary Roads Department is overseeing the clean water projects at Mt. Joy, $5.5 million, funded through ARPA over FY 2025 and 2026.



The Conservation Department's capital plan for FY 2026 totals $2,471,602. Conservation capital projects include a storage barn at Scott County Park (SCP) and a new campground at West Lake Park for $1,180,602. SCP also has a new pool liner budgeted at $300,000. Conservation has designated a portion, $501,000, for small equipment and vehicles.

The fleet manager has completed an annual review of the county-wide vehicle fleet, excluding the Conservation Department. The FY 2026 capital plan has designated $500,000 for general vehicle replacements, including four patrol SUV interceptors, one transport van, one investigation SUV, one Planning and Development pick-up truck, and one Facility and Support Services van. The funding also allows for late deliveries of previously ordered vehicles.

The County is budgeting $2,078,500 in acquisition funds and $1,159,435 in depreciation for business-type activities, including new acquisitions of security cameras, ambulance equipment, and golf-course clubhouse remodel.



The budget document contains a capital improvements section under the tab entitled "Major Governmental Funds." This section is informative and provides a correlation between the operations budget and the five-year capital improvements program. There is also a column for unprogrammed needs to allow identification of needed capital projects in the future when funding becomes available.

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). MEDIC EMS is included as Ambulance Service business-type activity.

PHYSICAL HEALTH AND SOCIAL SERVICES

Includes Health Department programs - Environmental Health, and Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services; Community Services Department programs - General Relief and Veteran Services; Human Services program, Opioid Substance Use - Administrative Support; Community Health Care program - Community Services clients; and 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; Visit QC program; Scott Soil Conservation District program; Library program; and housing rehabilitation and development. Golf is included as a business-type activity.

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 Department program - Election; Recorder’s Department programs - Administration and Public Records; Treasurer’s Department programs - Motor Vehicle Registration.

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 (FY 2025 and before).

CAPITAL IMPROVEMENTS

Includes Secondary Roads projects; Conservation projects; ARPA-funded projects of HVAC, Youth Justice & Rehabilitation Center, sewer and clean water projects, and general projects.

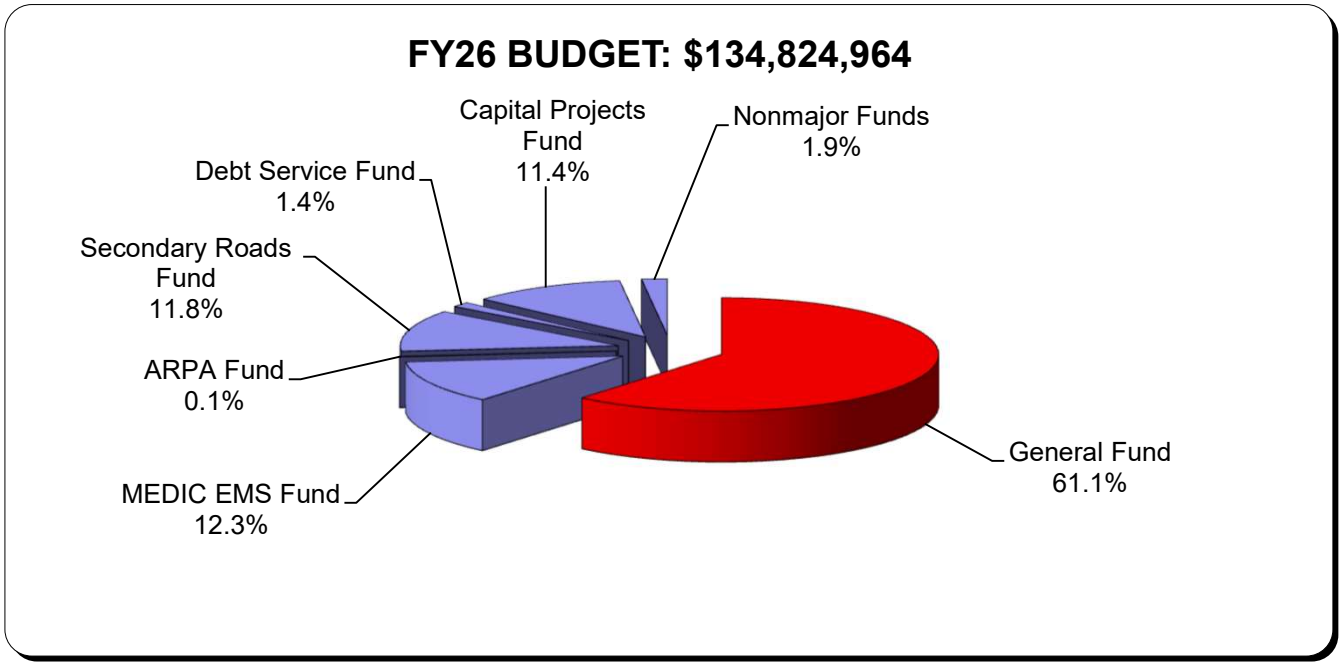
SCOTT COUNTY EXPENDITURE ESTIMATES
ALL FUNDS

Fund	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
Major Governmental Funds					
General	$ 69,511,582	$ 78,490,596	$ 80,597,683	$ 82,346,091	4.9%
ARPA Grant	1,268,342	2,092,714	1,195,226	150,517	-92.8%
Secondary Roads	9,640,338	20,882,000	19,377,000	15,943,500	-23.6%
Debt Service	4,855,920	4,926,269	4,926,269	1,862,081	-62.2%
Capital Improvements					
General	22,567,754	13,545,814	13,015,114	14,936,102	10.3%
Bond Issuance	1,067,624	-	-	-	N/A
Vehicle	765,734	680,000	700,000	500,000	-26.5%
Conservation Equip Reserve	-	-	-	-	N/A
Conservation CIP Reserve	-	-	-	-	N/A
Total Capital Improvements	24,401,112	14,225,814	13,715,114	15,436,102	8.5%
Total Major Governmental Funds	109,677,294	120,617,393	119,811,292	115,738,291	-4.0%
Nonmajor Governmental Funds					
Opioid Settlement	220	400,000	295,000	339,073	-15.2%
Rural Services	590,646	602,458	602,458	623,545	3.5%
Recorder's Record Mgt	-	-	-	-	N/A
Total Nonmajor Governmental Funds	590,866	1,002,458	897,458	962,618	-4.0%
Business-Type Activities Fund (expenses)					
MEDIC EMS Enterprise	13,146,835	13,616,019	13,622,630	16,533,508	N/A
Golf Course Enterprise	1,332,833	1,454,756	1,525,606	1,590,547	9.3%
Total Enterprise Funds	14,479,668	15,070,775	15,148,236	18,124,055	
Total	$ 124,747,828	$ 136,690,626	$ 135,856,986	$ 134,824,964	-1.4%

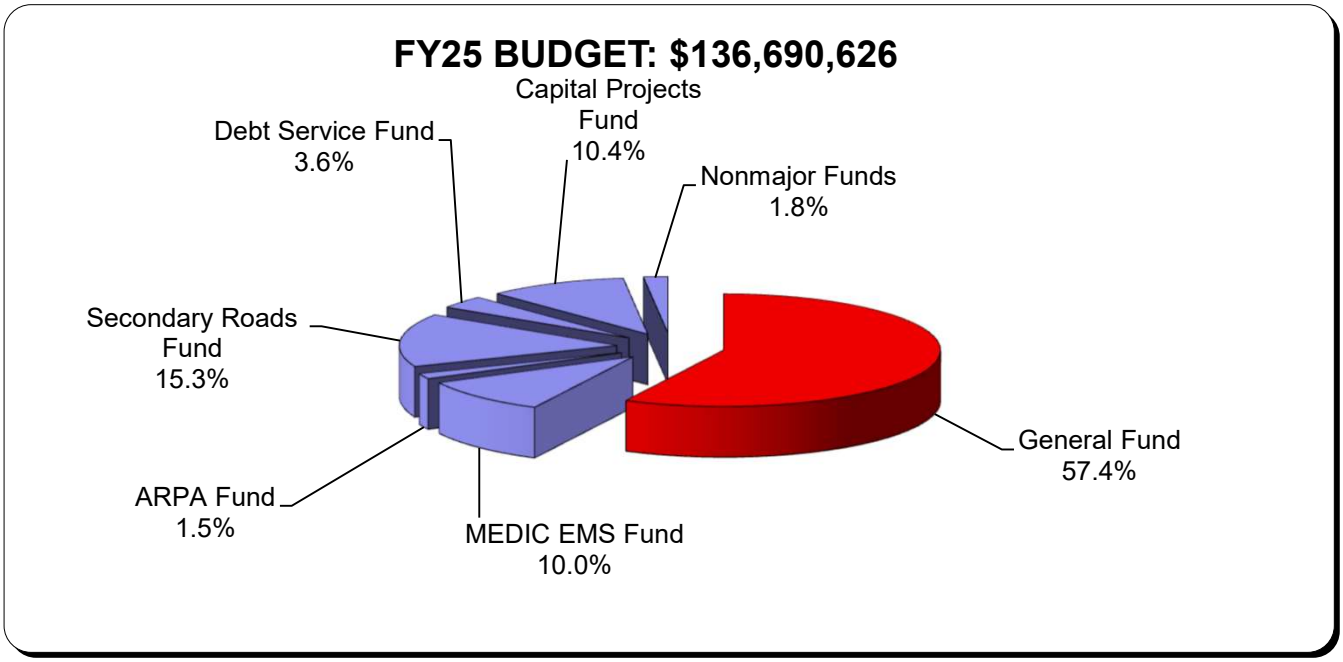
Note: Does not include transfers out.
Note: General Fund increase is to address strategic priorities as well as inflationary costs of the County.
Note: General Capital Improvements is to decrease due to the timing of the construction of the YJRC project and one-time ARPA-funded capital expenditures.
Note: MEDIC EMS is a new enterprise operating fund in FY 2024.

ALL COUNTY EXPENDITURES BY FUND

Budgeted Funds



This graph, which excludes transfers, shows that the majority of County expenditures come from the General Fund. There is a decrease in the amount of expenditures for the Capital Projects Fund for the use of ARPA one-time projects. Additionally, the County added the MEDIC EMS Fund.



APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers)

SERVICE AREA	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
Public Safety & Legal Services	$ 39,627,691	$ 43,905,853	$ 45,082,839	$ 46,155,471	5.1%
Physical Health & Social Services	6,323,283	7,730,617	7,716,414	8,385,368	8.5%
County Environment & Education	7,205,992	8,627,888	8,069,515	7,135,538	-17.3%
Roads & Transportation	8,514,553	10,452,000	11,172,000	10,333,500	-1.1%
Government Services to Residents	3,147,750	3,472,958	3,496,858	3,531,076	1.7%
Administration (Interprogram)	15,066,074	17,848,452	18,324,741	18,251,773	2.3%
SUBTOTAL OPERATING BUDGET	79,885,343	92,037,768	93,862,367	93,792,726	1.9%
Debt Service	4,855,920	4,926,269	4,926,269	1,862,081	-62.2%
Capital Projects	25,526,897	24,655,814	21,920,114	21,046,102	-14.6%
TOTAL GOVERNMENTAL ACTIVITIES	110,268,160	121,619,851	120,708,750	116,700,909	-4.0%
Ambulance Operations	13,146,835	13,616,019	13,622,630	16,533,508	21.4%
Golf Course Operations	1,332,833	1,454,756	1,525,606	1,590,547	9.3%
TOTAL ENTERPRISE ACTIVITIES	$ 14,479,668	$ 15,070,775	$ 15,148,236	$ 18,124,055	20.3%
TOTAL	$ 124,747,828	$ 136,690,626	$ 135,856,986	$ 134,824,964	-1.4%

Note: County Environment & Education is decreasing due to the completion of APRA projects to be expended in FY 25 and County Conservation Maintenance.
Note: Administration is increasing due to staff allocation of general services, risk management, and administration overhead.
Note: Capital Projects is decreasing due to relative timing of the 2024 YJRC and ARPA capital projects.
Note: Ambulance operations are a new service as of July 1, 2023.

TEN YEAR APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers)

	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL
SERVICE AREA					
Public Safety & Legal Services	$ 29,079,965	$ 30,356,380	$ 32,614,613	$ 33,980,781	$ 34,599,951
Physical Health & Social Services	6,252,971	5,971,999	5,928,272	6,298,298	7,925,140
Mental Health & Disability Services	3,923,626	4,188,284	4,860,116	5,584,029	5,854,059
County Environment & Education	4,622,710	4,871,037	4,949,600	5,156,195	5,006,359
Roads & Transportation	5,084,780	5,527,111	6,495,668	6,653,196	6,295,749
Government Services to Residents	2,429,984	2,471,843	2,555,119	2,687,635	3,108,837
Administration	10,342,307	10,821,868	11,295,242	12,044,238	12,581,995
SUBTOTAL GOVERNMENTAL OPERATING BUDGET	61,736,343	64,208,522	68,698,630	72,404,372	75,372,090
Debt Service	3,862,879	3,391,122	3,382,890	10,284,666	4,871,446
Capital Projects	11,335,952	5,881,753	7,332,952	12,249,983	13,261,144
TOTAL GOVERNMENTAL ACTIVITIES	76,935,174	73,481,397	79,414,472	94,939,021	93,504,680
Ambulance Operations	-	-	-	-	-
Golf Course Operations	970,395	962,376	1,037,251	1,000,731	1,316,819
TOTAL ENTERPRISE ACTIVITIES	970,395	962,376	1,037,251	1,000,731	1,316,819
TOTAL	$ 77,905,569	$ 74,443,773	$ 80,451,723	$ 95,939,752	$ 94,821,499

Note: FY20 is the first year of a county-wide salary and benefit compensation study.
Note: FY21 is the first year of newly issued Debt Service for the Radio Communication Bonds.
Note: FY23 is the first year of the ARPA Coronavirus State and Local Fiscal Recovery Funds budgeted and the transfer of MHDS services to the Eastern Iowa Mental Health and Disability Services Region.
Note: FY24 was the first year of county-wide Ambulance Services, amended budget of $13,313,561.

FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
$ 36,757,084	$ 38,917,425	$ 39,627,691	$ 43,905,853	$ 46,155,471
6,307,195	6,421,624	6,323,283	7,730,617	8,385,368
4,569,877	-	-	-	-
6,380,816	7,339,783	7,205,992	8,627,888	7,135,538
6,519,556	7,505,242	8,514,553	10,452,000	10,333,500
2,829,805	2,994,653	3,147,750	3,472,958	3,531,076
12,940,340	15,120,897	15,066,074	17,848,452	18,251,773
76,304,673	78,299,624	79,885,343	92,037,768	93,792,726
4,843,146	4,846,809	4,855,920	4,926,269	1,862,081
11,447,091	20,893,601	2,552,690	24,655,814	21,046,102
92,594,910	104,040,034	87,293,953	121,619,851	116,700,909
-	-	13,146,835	13,616,019	16,533,508
1,238,661	1,203,362	1,332,833	1,454,756	1,590,547
1,238,661	1,203,362	14,479,668	15,070,775	18,124,055
$ 93,833,571	$ 105,243,396	$ 101,773,621	$ 136,690,626	$ 134,824,964

Where Does My Tax Dollar Go in Scott County?



$0.59 Public Safety & Legal Services

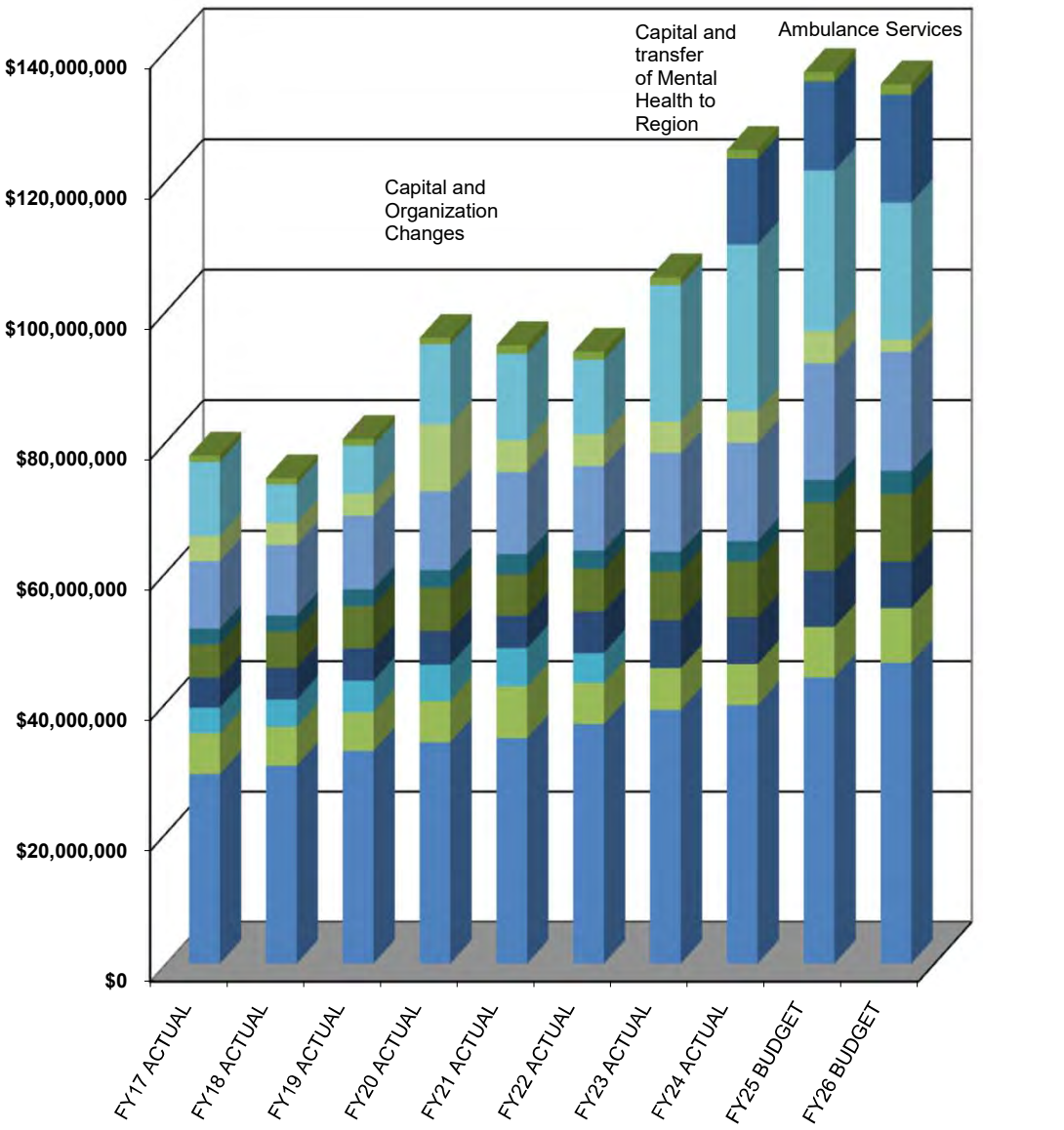
$0.12 Administration (inter-program)

$0.26 All Others
Physical Health & Social Services, Debt Service, Capital Projects, County Environment & Education, Roads & Transportation, Government Services to Residents

The County's General Fund is primarily made up of property taxes that the county receives for general operations. Our budget for FY 2026 is approximately $134 millions and, of that, around $67 million of the property taxes levied fund essential services within the county, including public safety, roads, and physical health.

Scott County

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety continues to be the largest portion of the budget. Shifts have naturally occurred due to compensation and benefit levels. Additionally, capital services have increased over the years due to the West Lake Restoration (FY19 through FY21), Secondary Road improvements in FY20 and FY21, and the SECC Radio Tower and Infrastructure project. The FY 2023 and 2024 actuals include the spending of ARPA dollars for a variety of one-time capital projects. The County began to include funding for new organizational changes in FY20 through FY26. The FY 2025 Amendment and 2026 Adopted Budget include new Ambulance Services as a County service.

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	State Service Area	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
ADMINISTRATION		$ 733,052	$ 809,099	$ 813,224	$ 799,952	-1.1%
General Administration	Administration	733,052	809,099	813,224	799,952	-1.1%
ATTORNEY		$ 6,654,457	$ 6,797,091	$ 6,759,216	$ 7,445,866	9.5%
County Attorney Administration	Pub. Sfty & Lgl Svcs.	450,810	501,220	499,220	422,492	-15.7%
Prosecution / Legal	Pub. Sfty & Lgl Svcs.	4,206,560	4,544,964	4,546,964	5,079,792	11.8%
Risk Management	Administration	1,997,087	1,750,907	1,713,032	1,943,582	11.0%
AUDITOR		$ 2,147,787	$ 2,376,337	$ 2,492,502	$ 2,529,196	6.4%
Auditor Administration	Administration	228,912	244,476	281,808	247,528	1.2%
Elections	Govt. Svcs. to Res.	1,132,246	1,253,049	1,291,649	1,370,627	9.4%
Business Finance	Administration	468,573	489,464	522,530	520,226	6.3%
Taxation	Administration	318,056	389,348	396,515	390,815	0.4%
CAPITAL IMPROVEMENTS		$ 24,401,111	$ 14,225,814	$ 13,715,114	$ 15,436,102	8.5%
General Capital Improvements	Capital	20,525,672	10,508,400	9,930,510	12,964,500	23.4%
Conservation Capital Projects	Capital	3,875,439	3,717,414	3,784,604	2,471,602	-33.5%
COMMUNITY SERVICES		$ 1,544,523	$ 1,673,738	$ 1,756,988	$ 1,898,062	13.4%
Community Services Administration	Phys. Hlth. & Soc.Svcs.	18,085	24,537	24,537	258,786	954.7%
General Relief	Phys. Hlth. & Soc.Svcs.	514,858	547,784	552,784	606,749	10.8%
Veteran Services	Phys. Hlth. & Soc.Svcs.	157,313	177,069	175,469	263,668	48.9%
Chemical Dep & Other Services	Phys. Hlth. & Soc.Svcs.	14,958	49,650	27,000	29,000	-41.6%
Benefits Program	Phys. Hlth. & Soc.Svcs.	250,476	261,496	261,496	254,656	-2.6%
County Mental Health Workforce	Administration	588,833	613,202	605,202	124,408	-79.7%
Opioid Substance Use	Phys. Hlth. & Soc.Svcs.	-	-	110,500	360,795	N/A
Note: Includes reclassification of staff from County Mental Health Workforce to Community Services Administration.						
CONSERVATION		$ 6,037,408	$ 6,423,663	$ 6,833,128	$ 7,042,413	9.6%
Conservation Administration	Cty. Env. & Educ.	588,986	654,139	683,175	676,551	3.4%
Glynns Creek Golf Course	Cty. Env. & Educ.	1,332,833	1,454,756	1,525,606	1,590,547	9.3%
Parks & Recreation	Cty. Env. & Educ.	3,684,948	3,847,407	4,015,848	4,101,120	6.6%
Wapsi River Environmental Center	Cty. Env. & Educ.	429,251	467,361	496,691	486,499	4.1%
Cody Shooting Complex	Cty. Env. & Educ.	1,390	-	111,808	187,696	N/A
DEBT SERVICES		$ 4,855,919	$ 4,926,269	$ 4,926,269	$ 1,862,081	-62.2%
Solid Waste Bonds	Debt Service	563,231	562,831	562,831	564,331	0.3%
SECC Equipment Bonds	Debt Service	2,334,650	2,396,750	2,396,750	1,292,750	-46.1%
PSA Lease	Debt Service	1,958,038	1,966,688	1,966,688	5,000	-99.7%
FACILITY & SUPPORT SERVICES		$ 4,442,646	$ 5,705,390	$ 5,909,945	$ 6,142,413	7.7%
FSS Administration	Administration	182,935	201,398	199,148	205,470	2.0%
Maint of Buildings & Grounds	Administration	2,697,931	3,768,525	3,873,830	4,145,527	10.0%
Custodial Services	Administration	890,934	996,625	999,125	1,041,549	4.5%
Support Services	Administration	670,846	738,842	837,842	749,867	1.5%

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	State Service Area	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
HEALTH DEPARTMENT		$ 6,930,407	$ 7,807,662	$ 7,949,095	$ 8,160,740	4.5%
Administration	Phys. Hlth. & Soc.Svcs.	1,384,264	1,503,573	1,503,573	1,615,170	7.4%
Clinical Services	Phys. Hlth. & Soc.Svcs.	1,228,999	1,612,090	1,609,190	1,595,825	-1.0%
Community Health	Phys. Hlth. & Soc.Svcs.	1,021,255	993,433	1,088,783	953,506	-4.0%
Correctional Health	Pub. Sfty & Lgl Svcs.	1,457,036	1,580,455	1,622,255	1,730,830	9.5%
Environmental Health	Phys. Hlth. & Soc.Svcs.	789,396	953,002	953,502	1,029,923	8.1%
Family Health	Phys. Hlth. & Soc.Svcs.	1,049,457	1,165,109	1,171,792	1,235,486	6.0%
HUMAN RESOURCES		$ 489,367	$ 635,488	$ 635,488	$ 714,848	12.5%
Human Resource Management	Administration	489,367	635,488	635,488	714,848	12.5%
HUMAN SERVICES		$ 86,567	$ 96,000	$ 96,114	$ 100,000	4.2%
Administrative Support	Phys. Hlth. & Soc.Svcs.	86,567	96,000	96,114	100,000	4.2%
INFORMATION TECHNOLOGY		$ 3,633,568	$ 3,858,528	$ 4,117,628	$ 4,387,746	13.7%
Administration	Administration	187,860	274,212	274,212	261,664	-4.6%
Information Processing	Administration	3,445,708	3,584,316	3,843,416	4,126,082	15.1%
MEDIC EMS		$ 13,146,835	$ 13,616,019	$ 13,622,630	$ 16,533,508	21.4%
Administration	Pub. Sfty & Lgl Svcs.	3,352,855	3,531,702	4,309,168	4,273,842	21.0%
Ambulance Services	Pub. Sfty & Lgl Svcs.	9,793,980	10,084,317	9,313,462	12,259,666	21.6%
NON-DEPARTMENTAL		$ 2,148,186	$ 4,398,942	$ 3,140,254	$ 1,680,629	-61.8%
Non-Departmental	Administration	609,431	1,628,528	1,468,028	1,142,612	-29.8%
ARPA	Cty. Env. & Educ.	1,268,342	2,092,714	1,195,226	150,517	-92.8%
Opioid Settlement	Phys. Hlth. & Soc.Svcs.	220	400,000	200,000	100,000	-75.0%
Court Support Costs	Pub. Sfty & Lgl Svcs.	72,121	73,500	73,500	73,500	0.0%
Other Law Enforcement Costs	Pub. Sfty & Lgl Svcs.	74,661	75,000	75,000	75,000	0.0%
Centralized Fleet Maintenance	Pub. Sfty & Lgl Svcs.	123,411	129,200	128,500	139,000	7.6%
PLANNING & DEVELOPMENT		$ 436,814	$ 646,309	$ 644,809	$ 570,110	-11.8%
P & D Administration	Cty. Env. & Educ.	185,466	226,926	226,926	212,273	-6.5%
Code Enforcement	Cty. Env. & Educ.	251,158	375,683	374,183	330,837	-11.9%
Tax Deed Properties	Cty. Env. & Educ.	190	43,700	43,700	27,000	-38.2%
RECORDER		$ 863,257	$ 1,052,615	$ 1,072,815	$ 979,771	-6.9%
Recorder Administration	Govt. Svcs. to Res.	207,986	220,842	245,842	243,923	10.5%
Public Records	Govt. Svcs. to Res.	521,417	584,433	579,533	561,355	-3.9%
Vital Records	Govt. Svcs. to Res.	133,854	247,340	247,440	174,493	-29.5%

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	State Service Area	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
SECONDARY ROADS		$ 9,640,338	$ 20,882,000	$ 19,377,000	$ 15,943,500	-23.6%
Administration	Secondary Roads	301,150	426,500	366,500	367,000	-14.0%
Engineering	Secondary Roads	1,366,766	928,000	1,163,000	943,000	1.6%
Bridges & Culverts	Secondary Roads	204,281	260,000	260,000	295,000	13.5%
Roads	Secondary Roads	3,007,449	3,913,000	3,830,000	3,835,000	-2.0%
Snow & Ice Control	Secondary Roads	399,218	660,000	660,000	640,000	-3.0%
Traffic Controls	Secondary Roads	408,181	509,000	484,000	557,000	9.4%
Road Clearing	Secondary Roads	346,809	511,000	511,000	516,000	1.0%
New Equipment	Secondary Roads	845,419	1,000,000	1,678,000	1,000,000	0.0%
Equipment Operations	Secondary Roads	1,184,486	1,809,000	1,784,000	1,812,000	0.2%
Tools, Materials & Supplies	Secondary Roads	71,675	125,500	125,500	133,500	6.4%
Real Estate & Buildings	Secondary Roads	379,119	310,000	310,000	235,000	-24.2%
Roadway Construction	Capital	1,125,785	10,430,000	8,205,000	5,610,000	-46.2%
SHERIFF		$ 20,585,177	$ 23,987,948	$ 24,900,568	$ 25,142,122	4.8%
Sheriff Administration	Pub. Sfty & Lgl Svcs.	733,318	755,385	755,385	799,199	5.8%
Patrol	Pub. Sfty & Lgl Svcs.	5,126,280	5,874,423	5,906,923	5,748,760	-2.1%
Corrections Division	Pub. Sfty & Lgl Svcs.	12,553,810	15,068,402	15,946,401	15,718,884	4.3%
Civil Investigation Division	Pub. Sfty & Lgl Svcs.	1,700,053	1,804,632	1,805,932	2,394,056	32.7%
Support Services Division	Pub. Sfty & Lgl Svcs.	471,716	485,106	485,927	481,223	-0.8%
SUPERVISORS		$ 372,951	$ 418,609	$ 408,584	$ 393,563	-6.0%
Supervisors, Board of	Administration	372,951	418,609	408,584	393,563	-6.0%
TREASURER		$ 2,720,132	$ 3,121,107	$ 3,140,551	$ 3,223,359	3.3%
Treasurer Administration	Administration	246,380	338,023	343,823	337,284	-0.2%
Tax Administration	Administration	520,906	918,861	928,461	965,492	5.1%
Motor Vehicle Registration-CH	Govt. Svcs. to Res.	543,578	956,294	961,394	1,009,678	5.6%
County General Store	Govt. Svcs. to Res.	550,417	-	-	-	N/A
Accounting/Finance	Administration	858,851	907,929	906,873	910,905	0.3%
YOUTH JUSTICE AND REHABILITATION CENTER		$ 2,380,017	$ 2,511,948	$ 2,814,314	$ 2,751,217	9.5%
Juvenile Detention Center	Pub. Sfty & Lgl Svcs.	1,991,092	1,991,509	2,293,365	2,279,315	14.5%
Emergency Youth Shelter	Pub. Sfty & Lgl Svcs.	5,598	50,000	50,000	50,000	0.0%
In-Home Care	Pub. Sfty & Lgl Svcs.	13,495	19,644	19,644	30,356	54.5%
GPS Monitoring	Pub. Sfty & Lgl Svcs.	113,830	90,122	90,131	100,828	11.9%
Youth Centered Meetings & Restorative Justice	Pub. Sfty & Lgl Svcs.	219,478	314,319	314,820	249,812	-20.5%
Pre-Charge Diversion	Pub. Sfty & Lgl Svcs.	36,524	46,354	46,354	40,906	-11.8%

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	State Service Area	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
AUTHORIZED AGENCIES:						
BI-STATE REGIONAL COMMISSION		$ 82,094	$ 85,000	$ 85,000	$ 90,000	5.9%
Regional Planning/Technical Assistance	Cty. Env. & Educ.	82,094	85,000	85,000	90,000	5.9%
COMMUNITY HEALTH CARE		$ 302,067	$ 302,067	$ 302,067	$ 302,067	0.0%
Health Services-Comm Services	Phys. Hlth. & Soc.Svcs.	302,067	302,067	302,067	302,067	0.0%
EMERGENCY MANAGEMENT AGENCY		$ 9,175,000	$ 9,579,125	$ 9,579,125	$ 9,903,755	3.4%
Emergency Preparedness	Pub. Sfty & Lgl Svcs.	355,000	379,125	379,125	503,755	32.9%
Emergency Communications (SECC)	Pub. Sfty & Lgl Svcs.	8,820,000	9,200,000	9,200,000	9,400,000	2.2%
DURANT AMBULANCE		$ 20,000	$ 20,000	$ 20,000	$ 20,000	0.0%
Durant-Emergency Care & Transfer	Pub. Sfty & Lgl Svcs.	20,000	20,000	20,000	20,000	0.0%
COUNTY LIBRARY		$ 590,646	$ 602,458	$ 602,458	$ 623,545	3.5%
Library Resources & Services	Cty. Env. & Educ.	590,646	602,458	602,458	623,545	3.5%
MEDIC AMBULANCE (NFP)		$ 200,000	$ -	$ -	$ -	N/A
Medic Ambulance Service	Pub. Sfty & Lgl Svcs.	200,000	-	-	-	N/A
VISIT QUAD CITIES		$ 70,000	$ 70,000	$ 70,000	$ 70,000	0.0%
Regional Tourism Development	Cty. Env. & Educ.	70,000	70,000	70,000	70,000	0.0%
QC CHAMBER OF COMMERCE		$ 57,502	$ 61,400	$ 72,100	$ 78,400	27.7%
Grow Quad Cities	Cty. Env. & Educ.	40,102	44,000	46,000	46,000	4.5%
Legislative Contract	Cty. Env. & Educ.	17,400	17,400	26,100	32,400	0.0%
TOTAL ALL DEPTS/AGENCIES		$ 124,747,828	$ 136,690,626	$ 135,856,986	$ 134,824,965	-1.4%



General Fund

GENERAL FUND

The General Fund for the County of Scott accounts for all transactions of the County which pertain to the general administration and services traditionally provided to its citizens except those specifically accounted for elsewhere. Services within the General Fund include law enforcement services, legal services, emergency services, juvenile court justice services, physical health services, services to the poor, services to military veterans, services to the elderly, environmental quality services, conservation and recreation services, animal control services, county development services, representation (election) services, state administrative services, and various interprogram services such as policy and administration, central services, and risk management services.

Fiscal Year	June 30 Fund Balance
2016-17	**$10,474,822**
2017-18	**10,821,990**
2018-19	**11,354,228**
2019-20	**11,916,336**
2020-21	**12,525,469**
2021-22	**19,629,618**
2022-23	**20,483,618**
2023-24	**21,636,779**
2024-25 (Projected)	**14,590,315**
2025-26 (Projected)	**12,090,315**

The General Fund is also the primary source of appropriations to fund costs of providing these services. Consequently, considerable importance is placed upon the fund's financial condition. The Board of Supervisors and staff's objective is to maintain an acceptable level of service for the County's citizens within the limitations of revenue sources that are available to support these activities.

An objective of maintaining the General Fund as a self-funding entity, revenues, and/or available balances must be provided to support expense levels during the entire fiscal year. Consequently, the fund balance or working balance is estimated or projected at a level sufficient to fund the first three months of a new fiscal year prior to the receipt of property tax revenues in October. (In Iowa, property taxes are paid in two installments due September 30th and March 31st.) The revenue sources over the past several years have been directed toward this goal in order to avoid interim financing. In the upper right is a ten-year history of the changes in the unassigned General Fund balance.



The Scott County Board of Supervisors has adopted a set of financial management policies. As a part of these financial management policies, a *minimum* year-end unassigned fund balance for the General Fund was identified as 15% of annual operating expenses. The General Fund projected June 30, 2026 balance is projected to be 18.2% if it were to expend 95% of its budget, which is above the minimum fund balance guidelines. The actual percentage is expected to be higher due to under spending and positive revenue variances of the authorized budget. The county typically expends 94% of its amended budget.

In order to fund capital projects, the Board of Supervisors makes a property tax transfer from the General Fund to the Capital Projects Fund. The transfer amount is necessary to fund routine capital projects within the County. An additional transfer was budgeted this year to fund the long-term capital projects within the MEDIC EMS Fund.

The local option sales tax revenue represents approximately 6.9% of total revenues to the General Fund in FY 2026. The County is projecting flat activity within local option sales taxes. The future variances in the economy as a whole could not be projected to determine the impacts on this revenue source. While the local option sales tax continues to grow, most likely due to the higher collectability of internet sales transactions, there is uncertainty with the long-term growth in the economy. All estimated local option tax revenues are used to reduce the General Fund property tax requirement for the ensuing fiscal year.



The FY 2026 budget reflects the compensation and benefits of the County after implementing the salary and benefit study executed in FY 2020. The study was the first comprehensive compensation study by the County in over 30 years and reflects an effort to bring wages and benefits in line with a market analysis. The study, sponsored by the Board of Supervisors through a consultant, recommended moving away from the Hay Guide Chart-Profile method to a market-based job review and classification system. The study found 38% of positions were more than 5% behind market, 56% at market, and 6% more than 5% ahead of market. All employees' positions were reclassified as of July 1, 2019. Employee compensation was then placed on the new scales based on most equivalent wage, without moving down in the scale. The scale was then adjusted based on market adjustments through cost-of-living adjustments. The County has agreed to wage adjustments higher than the arbitration maximum to keep up with other employers in the region. An additional 0.5% was agreed to for FY 2026, above the arbitration maximum of about 3%. Unions could continue to negotiate the cost-of-living adjustments each year. All employees are now eligible for a step increase of 2.5% per year, as well as a cost-of-living adjustment of the compensation scale. The Sheriff union for deputies reflect a 4% step-up per year as well as a cost-of-living annual adjustment. Additionally, the sergeant wage scale includes 2.5% step increases annually. The Teamsters (Jail), AFSCME, and non-union staff were approved for 3.5% cost-of-living adjustments. The County expects annual salary adjustments to become linear in their compensation adjustments each year. Some staff will reach the top of the scales and only receive cost-of-living adjustments. For FY 2026, the County adjusted the scales by 3.0% cost-of-living adjustment and 0.5% market rate adjustment in order to attract and retain staffing in 2026. The General Fund FTE is recommended to increase by 3.25 positions for a cost of $637,143. The staffing changes include 2.0 positions for assistant attorneys and 1.0 digital evidence technician. Information Technology is adding 1.0 FTE for a Public Safety Analyst and 1.0 FTE for a Technology Business Analyst. The new YJRC facility will receive authorization for 1.0 FTE for a food service worker. The last position is a 0.25 FTE for a grant-funded dental hygienist.

The combined cost of the new positions, step recommendations, and cost-of-living adjustments is $2,346,854, or 4.5%, of FY 2025 budgeted salaries and benefits. The County's benefit cost increased 2.0% due to projected self-insurance costs for health and dental coverages and related variable costs of the wage adjustments.

The Public Safety and Legal Services service area cost is increasing by 5.1%. This increase is due to the compensation and benefit changes with larger increases occurring in Sheriff—Investigations and Adult Corrections. The impact for the FY 2026 positions, cost-of-living adjustments, and steps is $1,551,768. The adult corrections division represents 35% of the Public Safety and Legal Services of the County, while uniform patrol services represent 13.0% of the service area.



Additionally, the property tax funding of the Emergency Management Agency (EMA) and Scott Emergency Communications Center (SECC) requested an increased flow-through contribution of about $324,630, a 3.2% increase from the prior year, from the County. SECC was formed by a 28E (intergovernmental agreement) to consolidate all the Police and Fire dispatch services for Scott County. This funding will pay all operational costs as well as the department service for the equipment and building.

EMA increased its budgeted expenditures this year by $124,630 to include additional programming and a change in staffing model. Through the efforts of the Commission, the cost of emergency management has been minimized and risk reduction has been maximized.

Physical Health and Social Services is increasing by 9.8% primarily due to the salary and benefit adjustments. The County is reclassifying staff from Administration (Interprogram) back to Physical Health and Social Services to reflect a change in staffing model for mental health services. Previously, these staff were contracted to provide regional services, but the County is moving these to social services within the same department. County Environment and Education is increasing 7.2% due to increased salary and benefit adjustments as well as adjusting compensation by a higher percentage for seasonal positions.

Government Services to Residents is increasing by 1.7% due to projected election costs, which vary from year to year depending on the number of special elections, and departmental salary and benefit increases. FY 2026 is a city / school election year, which decreases the volume of election staff but increases the number of elections and the amount of reimbursable costs received by the County. The Administration (interprogram) service area expenditures net to a 2.3% increase primarily for the additional utility costs, information technology staffing, and tort liability reserves as well as the salary and benefit adjustments. Additionally, the function was reduced to reflect the mental health positions moving to Physical Health and Social Services.

The General Fund is comprised of two levying funds: the General Basic Fund and the General Supplemental Fund. The General Basic Fund has a stated rate of $3.50 per $1,000 taxable valuation limitation; however, with the implementation of House File 718, the 2024 maximum rate is $3.39741. The reduced rate is based on a 3.93% taxable growth that was reduced by 1%, which limited revenue growth to 2.90%. The General Supplemental Fund is for specific services and expenditures as outlined in Section 331.424 of the Code of Iowa and includes such services as elections, court services, employee benefit costs, emergency management services, and risk management service (see Financial Management Policies in the Supplemental Information section of this budget document for a complete listing). Current law requires counties to levy the General Basic Fund maximum levy prior to utilizing the General Supplemental Fund levy. The FY 2026 General Basic levy rate is at the 3.39741 limit with the General Supplemental Fund at a $2.51324 levy rate amount. The $0.11 difference in the General Basic Rate is about $1.2 million dollars that is not available to fund general services.

GENERAL FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
Beginning Balance, July 1	$ 20,483,618	$ 16,788,691	$ 21,636,779	$ 14,590,315	-13.1%
Revenues	82,628,700	83,524,196	84,714,498	89,306,578	6.9%
Transfers In	4,870,567	5,692,450	5,992,450	2,154,397	-62.2%
Revenues and transfers in	87,499,267	89,216,646	90,706,948	91,460,975	2.5%
Funds available	107,982,885	106,005,337	112,343,727	106,051,290	0.0%
Expenditures	69,511,582	78,490,596	80,597,683	82,346,091	4.9%
Transfers Out	16,834,524	13,926,050	17,155,729	11,614,884	-16.6%
Expenditures and transfers out	86,346,106	92,416,646	97,753,412	93,960,975	1.7%
Ending Balance, June 30	$ 21,636,779	$ 13,588,691	$ 14,590,315	$ 12,090,315	-11.0%

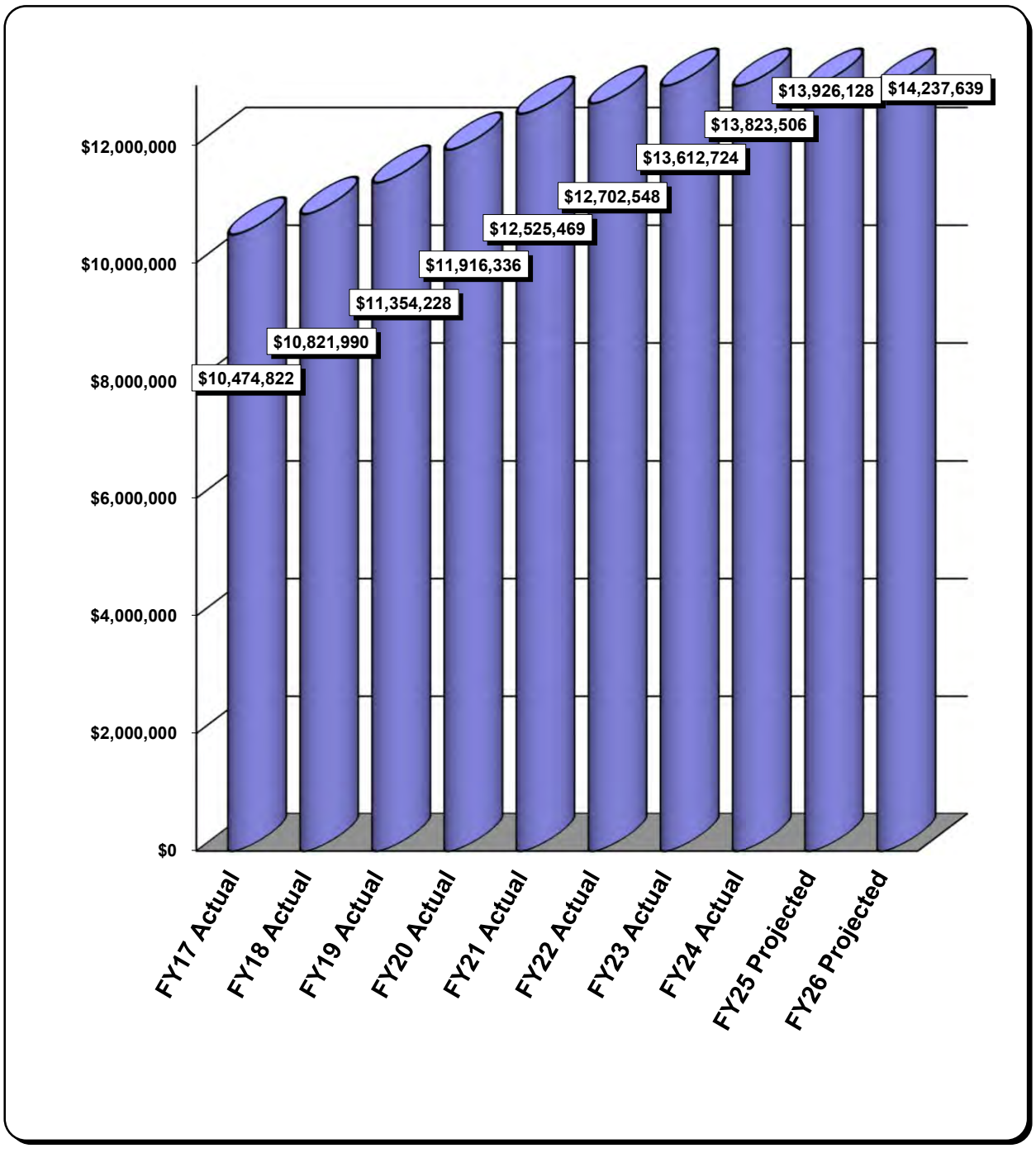
Less: Estimated nonspendable, restrictions, or assignments

Amount nonspendable for prepaid items	40,877	40,877
Amount restricted for other statutory programs	1,018,799	1,018,799
Amount for capital projects	2,800,000	300,000
Amount assigned for strategic planning initiatives	-	-
Amount assigned for IBNR claims liabilities	613,918	613,918
Unassigned Fund Balance	$ 10,116,721	$ 10,116,721

The Unassigned Fund Balance assumes the County expends 100% of the appropriation authority. The County normally expends 95% of original budget.

GENERAL FUND UNASSIGNED ENDING FUND BALANCE

TEN YEAR COMPARISON

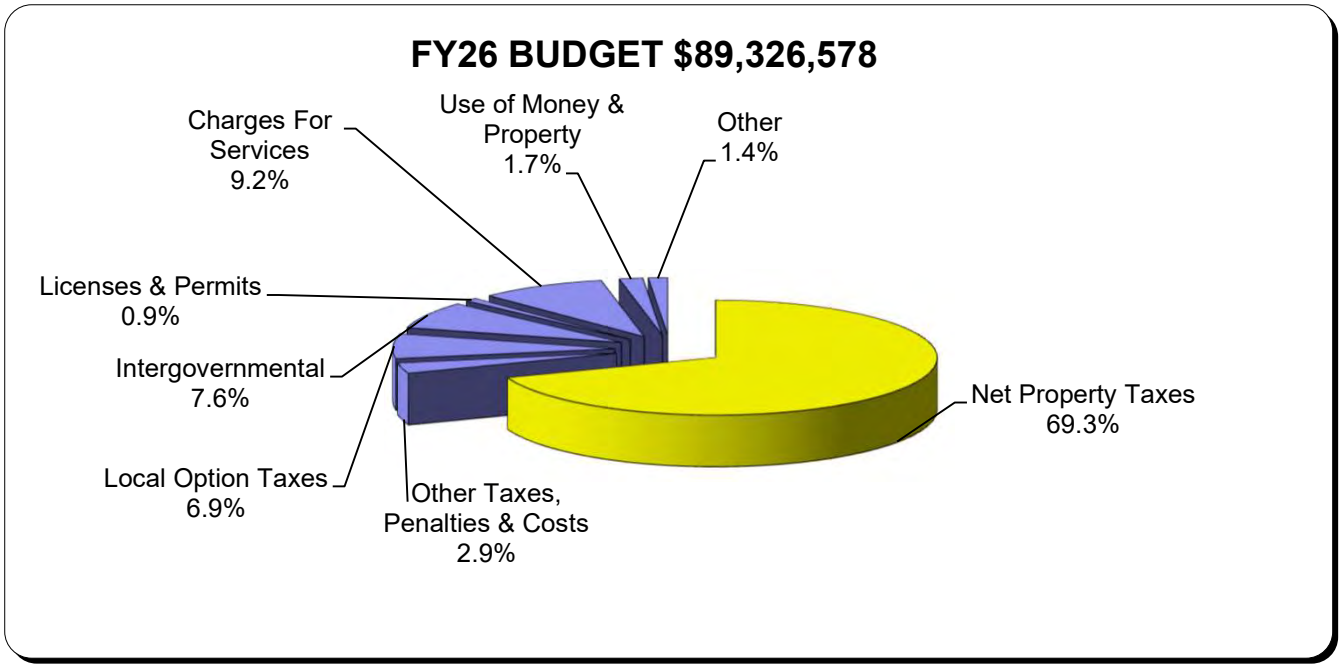


The recommended FY26 General Fund unassigned ending fund balance is expected to be at $10,116,721, which represents 12.3% of general fund expenditures. If the County expends 95% of the original budget in FY25 & FT26, the fund balance will be at $14,237,639, or 18.2%. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

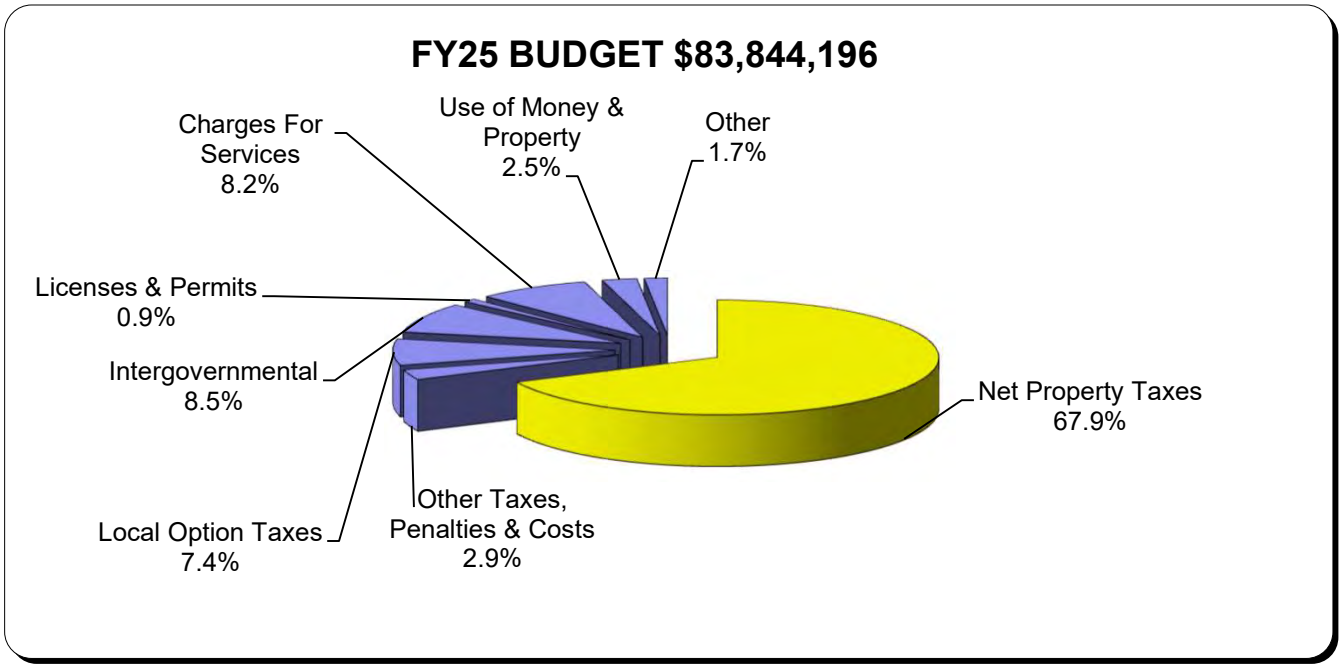
GENERAL FUND
REVENUE SOURCES

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
Taxes Levied on Property	$ 55,224,923	$ 58,335,245	$ 58,335,245	$ 63,374,570	8.6%
Less: Uncollected Delinquent Taxes-Levy Year	12,216	8,039	8,039	12,217	52.0%
Less: Credits To Taxpayers	1,476,671	1,434,491	1,434,491	1,476,670	2.9%
Net Current Property Taxes	53,736,036	56,892,715	56,892,715	61,885,683	8.8%
Add: Delinquent Property Tax Revenue	12,216	8,039	8,039	12,217	52.0%
Total Net Property Taxes	53,748,252	56,900,754	56,900,754	61,897,900	8.8%
Penalties, Interest & Costs On Taxes	781,680	640,000	640,000	640,000	0.0%
Other County Taxes	86,286	58,660	58,660	86,286	47.1%
Total Other Taxes, Penalties & Costs	867,966	698,660	698,660	726,286	4.0%
Local Option Taxes	6,234,200	6,200,000	6,200,000	6,200,000	0.0%
Utility Tax Replacement Excise Tax	1,725,842	1,722,647	1,722,647	1,900,251	10.3%
Intergovernmental:					
State Grants & Reimbursements	1,792,002	1,743,138	1,876,013	1,758,912	0.9%
State Credits Against Levied Taxes	1,476,671	1,434,491	1,434,491	1,476,670	2.9%
State / Federal Pass Thru	1,140,713	1,118,333	1,235,774	1,214,855	8.6%
Other State Credits	1,984,537	1,814,483	1,814,483	1,634,047	-9.9%
Federal Grants & Entitlements	532,180	15,000	10,000	10,000	-33.3%
Contr & Reimb From Other Govts	1,179,272	987,477	952,540	679,032	-31.2%
Payments in Lieu of Taxes	9,461	8,325	8,325	9,461	13.6%
Subtotal Intergovernmental	8,114,836	7,121,247	7,331,626	6,782,977	-4.8%
Licenses & Permits	776,297	766,620	780,950	810,350	5.7%
Charges For Services	6,684,955	6,906,405	7,091,230	8,226,905	19.1%
Use of Money & Property	2,970,247	2,123,900	2,605,161	1,530,100	-28.0%
Other:					
Fines, Forfeitures & Defaults	1,469,495	1,047,913	1,248,938	1,199,609	14.5%
Miscellaneous	36,610	26,050	22,382	24,700	-5.2%
Total Other	1,506,105	1,073,963	1,271,320	1,224,309	14.0%
Total Revenues before Other Financing Sources	82,628,700	83,514,196	84,602,348	89,299,078	6.9%
Proceeds of Fixed Asset Sales	-	10,000	112,150	7,500	-25.0%
Proceeds of SBITAs	-	-	-	-	N/A
Transfers in from:					
Recorders Management	20,000	20,000	20,000	20,000	0.0%
MEDIC EMS	-	300,000	-	-	-100.0%
Capital Fund	-	-	600,000	-	N/A
Total transfers in external funds	20,000	320,000	620,000	20,000	-93.8%
GRAND TOTAL REVENUES AND EXTERNAL TRANSFERS IN	82,648,700	83,844,196	85,334,498	89,326,578	6.5%
General Basic tax levy	4,850,567	5,372,450	5,372,450	2,134,397	-60.3%
GRAND TOTAL REVENUES AND TRANSFERS IN	$ 87,499,267	$ 89,216,646	$ 90,706,948	$ 91,460,975	2.5%

GENERAL FUND REVENUES BY TYPE



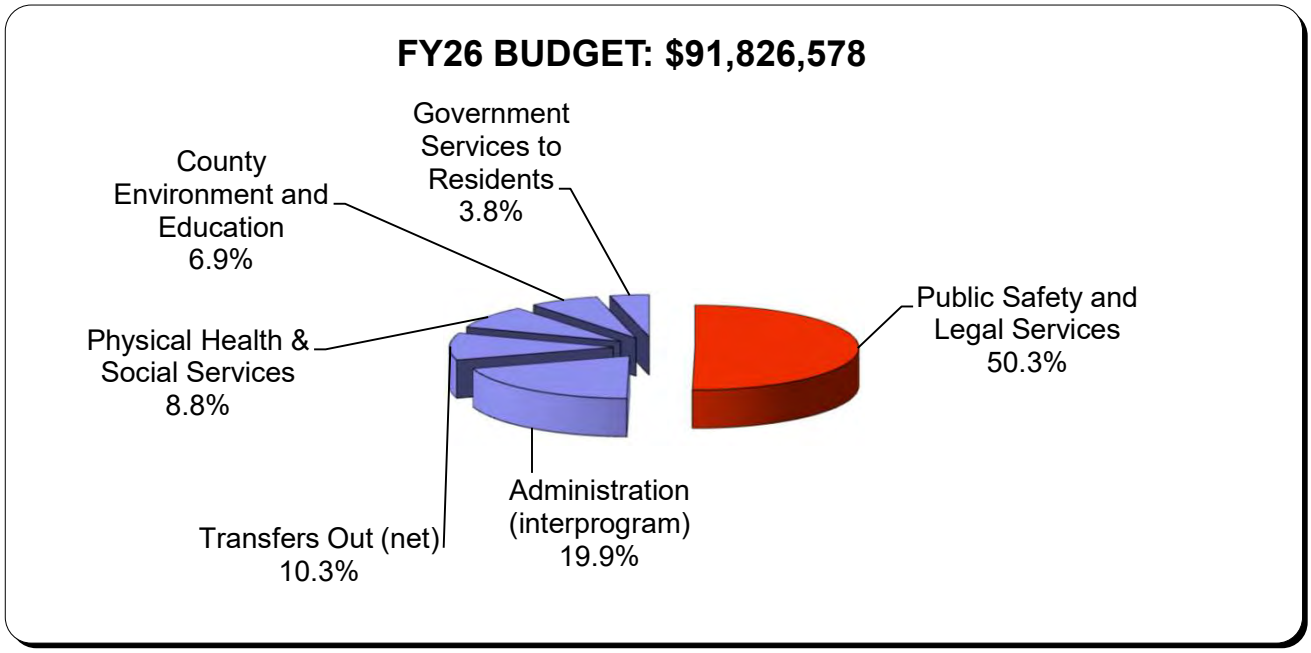
The percentage of revenues received from net property taxes has increased from 67.9% to 69.3% from FY25 to FY26. This increase is because the County increased the general fund levy through a commitment to keep the urban tax to a minimal adjustment to pay for salaries, benefits, and public safety costs. Additionally, internal transfers and intergovernmental revenues in dollars have flattened or declined in relation to the overall budgeted dollar change. Overall revenues have grown at 6.5% due to property valuation and rate change.



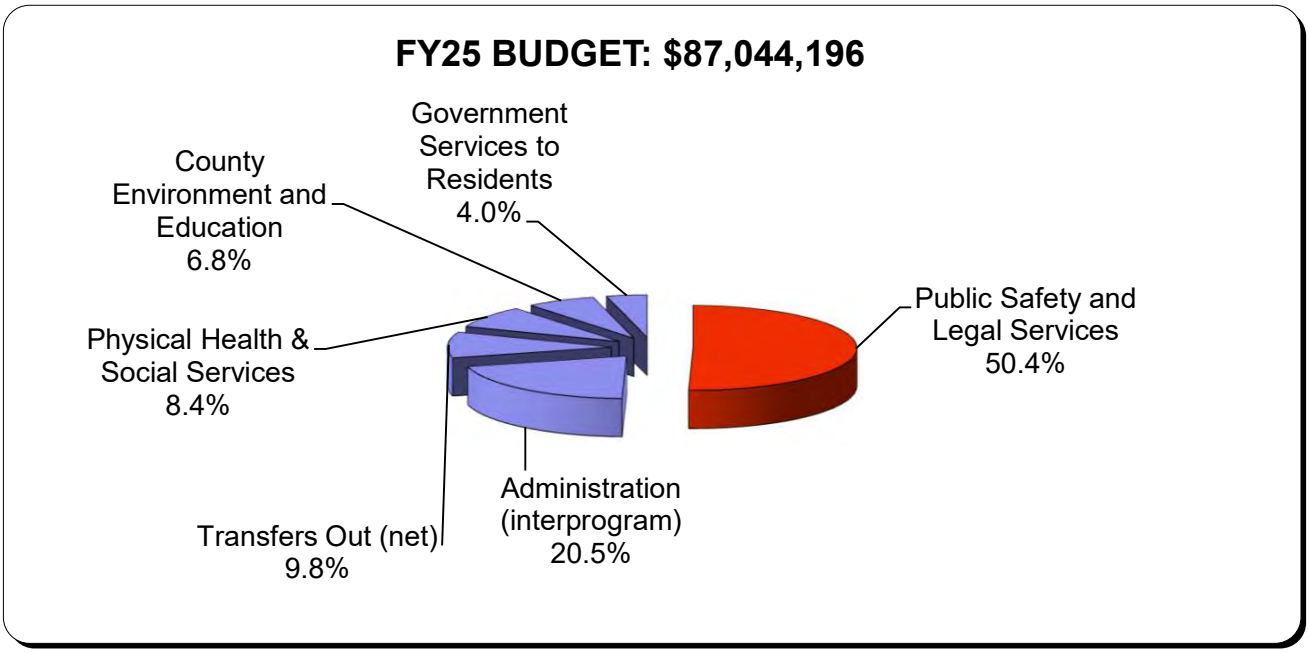
GENERAL FUND EXPENDITURES
BY SERVICE AREA

SERVICE AREA	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
Public Safety & Legal Services	$ 39,627,691	$ 43,905,853	$ 45,082,839	$ 46,155,471	5.1%
Physical Health & Social Services	6,323,063	7,330,617	7,421,414	8,046,295	9.8%
County Environment & Education	5,347,004	5,932,716	6,271,831	6,361,476	7.2%
Government Services to Residents	3,147,750	3,472,958	3,496,858	3,531,076	1.7%
Administration (interprogram)	15,066,074	17,848,452	18,324,741	18,251,773	2.3%
SUBTOTAL BEFORE TRANSFERS	69,511,582	78,490,596	80,597,683	82,346,091	4.9%
Transfers out to:					
Secondary Roads	1,047,000	1,107,000	1,107,000	1,205,000	8.9%
Capital Improvements	10,036,957	6,896,600	9,526,279	6,205,487	-10.0%
Vehicle Replacement	-	550,000	550,000	650,000	18.2%
Conservation Improvement	300,000	-	-	-	N/A
MEDIC EMS	600,000	-	600,000	1,420,000	N/A
Total transfers	11,983,957	8,553,600	11,783,279	9,480,487	10.8%
TOTAL EXPENDITURES AND EXTERANAL TRANSFERS OUT	81,495,539	87,044,196	92,380,962	91,826,578	5.5%
Transfers out (Internal):					
General Supplemental	4,850,567	5,372,450	5,372,450	2,134,397	-60.3%
GRAND TOTAL EXPENDITURES AND TRANSFERS OUT	$ 86,346,106	$ 92,416,646	$ 97,753,412	$ 93,960,975	1.7%

GENERAL FUND EXPENDITURES BY SERVICE AREA



This graph shows that the single largest General Fund expense category is for Public Safety & Legal Services costs. The amount for transfers out includes county-wide property tax funding for the Secondary Roads budget and transfers to fund benefits.





Major Governmental Funds

ARPA GRANT FUND

The American Rescue Plan Act of 2021 (ARPA) is a once-in-a-generation funding opportunity. A key component of the American Rescue Plan is the Coronavirus State & Local Fiscal Recovery Funds (SLFRF). The US Treasury's final rule of the SLFRF became effective April 1, 2022. The program ensures governments have the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts.
- Maintain vital public services, even amid declines in revenues.
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.



The County took the time to study the original act through the interim rule issuance in the spring of 2021 and developed an initial plan in the fall of 2021 while awaiting the final rule issuance. The initial plan of response was developed through a series of public meetings that considered a variety of projects and how they tied into the County's strategic plan already in place. The Board of Supervisors committed to the projects and incorporated the plan into the fiscal year 2022 budget amendment and the fiscal year 2023 budget plan. The plan was updated for the 2024 budget. Scott County received $33,592,150 over two installments in 2021 and 2022. The following table details the County's current budgetary plan for the use of the funds:

Project	SLFRF Project Category	2023 Strategic Plan Category	Budgeted Amount	Fiscal Years
Administration HVAC	1.7 Capital Investment	Financially Responsible Government	$2,810,100	2023-2025
Conservation Trails	1.7 Capital Investment	Great Place to Live	$1,999,892	2023-2025
Tourism	2.11 Aid to Tourism – Negative Economic Impacts	Great Place to Live	$100,000	2024-2025
HHSI, Inc.	3.10 Long-term Housing Security: Affordable Housing	Great Place to Live	$3,140,880	2022-2027
Salvation Army	3.11 Long-term Housing Security: Services for Unhoused Persons	Great Place to Live	$3,000,000	2022-2027

Project (continued)	SLFRF Project Category	2023 Strategic Plan Category	Budgeted Amount	Fiscal Years
Davenport West Locust Sewer Connectivity	5.2 Clean Water: Centralized Wastewater Collection and Conveyance	Financially Responsible Government	$1,600,000	2024
Conservation Sewer	5.2 Clean Water: Centralized Wastewater Collection and Conveyance	Financially Responsible Government	$2,388,834	2023-2026
Mt. Joy	5.6 Clean Water: Storm water	Financially Responsible Government	$6,590,941	2025-2026
Park View	5.6 Clean Water: Storm water	Financially Responsible Government	$1,961,503	2025-2026
Reallocated Capital	6.1 Provision of Government Services	Financially Responsible Government	$6,273,410	2023-2024
COOP / COG	6.1 Provision of Government Services	Financially Responsible Government	$3,726,590	2023-2024
	Total		$33,592,150	

The project plan includes budgetary dollars of $33.6 million. The Mt. Joy and Park View storm water projects were designed to utilize any remaining funding as the final obligation date became within budgetary view. Projects were to be obligated by December 31, 2024, and are to be expended by December 31, 2026.



The projects chosen by the Board of Supervisors maximize the dollars available as one-time expenses and do not create additional burden on the taxpayers of the County for unexpected future operating costs. The projects related to infrastructure include Water / Sewer, and revenue replacement helps to fund projects that may have required a bond referendum or additional property tax levies for future development. Please see additional project descriptions within the capital plan. Revenues of the Fund will be recognized as the expenditures are incurred. All of the capital expenditures will occur out of the County's Capital Fund and will be transferred from the Special Revenue Fund.

ARPA GRANT FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	$ 11,169,920	$ 12,588,128	$ 8,019,830	$ 3,752,960	-70.2%
Use of Property and Money	1,276,390	304,950	505,900	432,000	41.7%
Total Revenues & Other Sources	12,446,310	12,893,078	8,525,730	4,184,960	-67.5%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
County Environment and Education	$ 1,268,342	$ 2,092,714	$ 1,195,226	$ 150,517	-92.8%
Subtotal Expenditures	1,268,342	2,092,714	1,195,226	150,517	-92.8%
Other Financing Uses:					
Operating Transfers Out					
Secondary Roads	-	8,500,000	4,950,000	3,602,443	-57.6%
Capital Improvements	9,315,632	1,995,414	1,874,604	-	-100.0%
Vehicle Replacement	585,946	-	-	-	N/A
Total Expenditures & Other Uses	11,169,920	12,588,128	8,019,830	3,752,960	-70.2%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,276,390	304,950	505,900	432,000	41.7%
Beginning Fund Balance - July 1	$ 600,236	$ 1,416,486	$ 1,876,626	$ 2,382,526	68.2%
Ending Fund Balance - June 30	$ 1,876,626	$ 1,721,436	$ 2,382,526	$ 2,814,526	63.5%

SECONDARY ROADS FUND

The Secondary Roads Fund is established pursuant to Section 331.429 of the Code of Iowa (see Financial Management Policies in the Supplemental Information section of the budget document). This Fund is used to account for all Secondary Road services, expenditures, and sources of revenue. The primary sources of revenue include proceeds from the State Road Use Tax (RUT) and transfers of levied property taxes from both the General Basic Fund and the Rural Services Basic Fund.

In any one year, the maximum levy amount from the General Basic Fund cannot exceed the equivalent of a tax of sixteen and seven-eighths cents ($0.16875) per thousand dollars of assessed value of all taxable property in the County. The maximum levy amount, in any one year, from the Rural Services Basic Fund cannot exceed the equivalent of a tax of three dollars and three-eighths cents ($3.00375) per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city (i.e. Townships). However, due to recent legislation, the County is not able to reach the legal maximum levy without adjusting other programming downward to offset the levy rate increase.

Fiscal Year	Road Use Tax Revenues
2016-17	$4,216,321
2017-18	4,110,946
2018-19	4,336,309
2019-20	4,497,873
2020-21	4,885,043
2021-22	4,626,627
2022-23	4,803,897
2023-24	4,864,893
2024-25 Projected	4,606,465
2025-26 Budgeted	4,908,717

Current Iowa Code allocates RUT Funding based formula guidelines. The formula provides steady funding for all construction and maintenance projects and helps keep the rural services property tax levy stable. RUT had a dip in FY 2011, decreased and leveled off in FY 2012-2014, and then the State increased the gasoline tax in March of 2015, which flows through to local governments, funding projects in future years. Road Use Taxes are based upon gallons sold and not current market prices. The state and county estimates are flat due to changing habits to fuel efficient vehicles; however, the estimates continue to perform better than expected. The chart on the left provides a ten-year history of State Road Use Tax revenues. Finally, for fiscal year 2026, the urban levy rate used to compute the transfer amount from the General Basic Fund as $0.10911, or 65% of the maximum $0.16875 levy rate. The rural levy rate is used to compute the transfer amount from the Rural Basic Fund as $2.39, or 79% of the maximum $3.00375 levy rate.

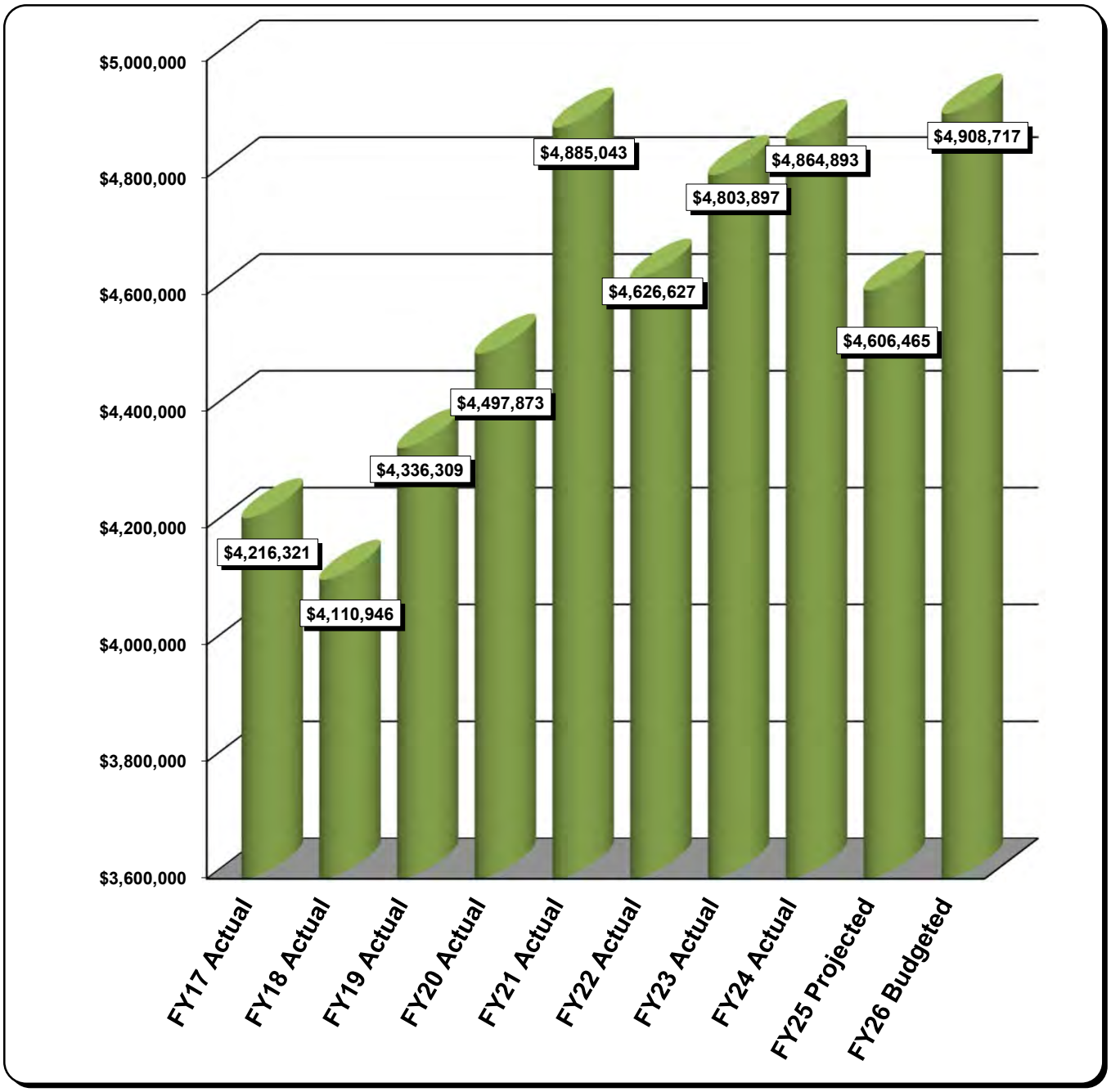
After a number of years of capital construction projects funded by the increase in Road Use Tax revenues, the County is projecting flattening construction projects and have sought special state and federal grants for bridge projects in order to investment in the secondary roads system.

The FY 2026 budget includes the capital expenditures and transfers in for the ARPA projects and Mt. Joy and Parkview Clean Water / Storm Water concerns.

The County is also planning hot mix asphalt projects (HMA) that will be funded through road use transfers, road use taxes, and state aid. The HMA projects are F45 (180th Ave to 240th Ave), 275th Street, and 278th Ave. A bridge replacement of 22F in Liberty Township will also be budgeted for completion.

ROAD USE TAX REVENUES

TEN YEAR COMPARISON



This graph shows the amount of growth after the application of state formula guidelines. Current growth is tied to the road use tax collected, general economy, and county characteristics, including lane miles and bridges. The engineer and state budget conservatively due to the unknown nature of the current economy.

SECONDARY ROADS FUND

FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	$ 4,890,303	$ 4,635,965	$ 4,635,965	$ 4,933,217	6.4%
Licenses & Permits	55,717	30,000	105,000	30,000	0.0%
Charges For Services	277,617	2,000	2,000	2,000	0.0%
Use of Property and Money	504,728	12,500	446,300	310,300	2382.4%
Miscellaneous	49,064	19,100	19,100	19,100	0.0%
Subtotal Revenues	5,777,429	4,699,565	5,208,365	5,294,617	12.7%
Other Financing Sources:					
Operating Transfers In	4,025,000	12,698,000	9,148,000	7,942,443	-37.5%
Proceeds of Fixed Assets Sales	8,892	40,000	40,000	10,000	-75.0%
Total Revenues & Other Sources	9,811,321	17,437,565	14,396,365	13,247,060	-24.0%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Roads & Transportation					
Administration	$ 301,150	$ 426,500	$ 366,500	$ 367,000	-14.0%
Engineering	1,366,766	928,000	1,163,000	943,000	1.6%
Bridges & Culverts	204,281	260,000	260,000	295,000	13.5%
Roads	3,007,449	3,913,000	3,830,000	3,835,000	-2.0%
Snow & Ice Control	399,218	660,000	660,000	640,000	-3.0%
Traffic Controls	408,181	509,000	484,000	557,000	9.4%
Road Clearing	346,809	511,000	511,000	516,000	1.0%
New Equipment	845,419	1,000,000	1,678,000	1,000,000	0.0%
Equipment Operation	1,184,486	1,809,000	1,784,000	1,812,000	0.2%
Tools, Materials, Supplies	71,675	125,500	125,500	133,500	6.4%
Real Estate & Buildings	379,119	310,000	310,000	235,000	-24.2%
Capital Projects	1,125,785	10,430,000	8,205,000	5,610,000	-46.2%
Subtotal Expenditures	9,640,338	20,882,000	19,377,000	15,943,500	-23.6%
Other Financing Uses:	-	-	-	-	N/A
Total Expenditures & Other Uses	9,640,338	20,882,000	19,377,000	15,943,500	-23.6%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	170,983	(3,444,435)	(4,980,635)	(2,696,440)	-21.7%
Beginning Fund Balance - July 1	$ 8,936,224	$ 4,944,175	$ 9,107,207	$ 4,126,572	-16.5%
Ending Fund Balance - June 30	$ 9,107,207	$ 1,499,740	$ 4,126,572	$ 1,430,132	-4.6%

DEBT SERVICE FUND

The Debt Service Fund accounts for general obligation bonds that are backed by the full faith and credit of Scott County. As of July 1, 2025, there are two outstanding general obligation bonds that amount to $6,935,000. The first issuance is the 2015A General Obligation County Solid Waste Disposal Bonds. The proceeds of the debt were loaned to the Scott County Waste Commission to finance the renovation and equipment purchase of the multi-use recycling center within the County. The new equipment and renovation enables the center to provide single-stream recycling at a higher volume of business. This issue will be repaid by the Commission. The second issuance is the 2019 General Obligation Communications and Refunding Bonds. This issue refunded the 2009 General Obligation bonds for initial capital acquisition at the Scott Emergency Communication Center and issued $11.8 million in principal and premium to fund new infrastructure and radios from the communication center. The Board committed to purchasing radios for the updated 911 communication system for the entire County, thereby equalizing all property taxpayers contribution to the system.

Year	Purpose	July 1, 2025 Principal Amount	June 30, 2026 Principal Amount
2012	General Obligations Solid Waste	$4,850,000	$4,415,000
2019	General Obligation Emergency Equipment Refunding	$2,085,000	$900,000

The continuing reduction of debt service as well as the increase in taxable base valuation through the debt service levy has enabled the County to fund current operations at a reduced debt service tax rate. The additional debt service levy capacity has allowed the General Fund to continue to pay for operations including salary and benefit adjustments without an increase in the overall tax levy. The increase in rates between fiscal year 2020 and 2021 is related to the 2019 issuance of debt with property taxes to be the source of funding for radios on the new system. The levy rate has increased FY 2024 due to a reduced reliance on the E911 surcharge fees. Those fees have reduced due to COVID-19 reductions of wired lines. The rate is expected to decline in future years as the general obligation debt is repaid. The reduction in FY 2025 is related to the retirement of the Public Safety Jail Bonds lease.

Fiscal Year	Tax Base	Debt Services Fund Levy *	Debt Services Fund Levy
2016-17	$8,402,965,030	$2,410,868	$0.26691
2017-18	8,765,963,649	1,941,318	0.22376
2018-19	9,138,779,386	1,948,018	0.21316
2019-20	9,539,193,699	1,945,618	0.20396
2020-21	9,848,476,685	3,087,422	0.31349
2021-22	10,176,447,456	3,056,368	0.30034
2022-23	10,567,517,506	3,096,168	0.29299
2023-24	10,667,959,444	3,240,568	0.30377
2024-25	11,208,673,499	3,338,438	0.29784
2025-26	11,597,068,216	262,750	0.02266

*The Debt Services Fund Levy includes the asking for utility replacement taxes net of other revenue contributions, including E911 Wired and Wireless surcharge fees and loan repayments from the Waste Commission.

The County was rated Aa1 for the 2019 bond issuance and continues to receive annual comment letters with “No Outlook” by Moody’s Investor Services.

Scott County has a very small amount of outstanding debt when compared to the legal allowable debt limit. The computation of the County's legal debt margin as of July 1, 2025, is as follows:

Assessed Value (100%) January 2024	$ 21,367,018,467
Debt Limit 5% of Assessed Valuation (Iowa Statutory Limitation)	$ 1,068,350,923
Bonds Outstanding Debt Margin	$ 6,935,000
Debt Applicable to Margin	$ 6,935,000
Legal Debt Margin	$ 1,061,415,923
	-
Percent of Debt Limit Used	0.65%

The following is a summary of the general obligation bonds outstanding as of July 1, 2025, for the General Obligation Solid Waste Disposal issue:

Fiscal Year	Principal	Interest	Total	RATE
2025-26	$ 435,000	$ 127,931	$ 562,931	2.00%
2026-27	445,000	119,231	564,231	2.125%
2027-28	455,000	109,775	564,775	2.25%
2028-29	465,000	99,538	564,538	2.50%
2029-30	475,000	87,913	562,913	2.50%
2030-31 through 2035	2,575,000	235,038	2,810,038	2.75%-3.00%
	$4,850,000	$779,426	$5,629,426	

The debt service of the Solid Waste Disposal issue is paid by the Waste Commission to the County and then re-emitted to the bondholders.

The following is a summary of the general obligation bonds outstanding as of July 1, 2025 for the General Obligation Communications and Refunding issue:

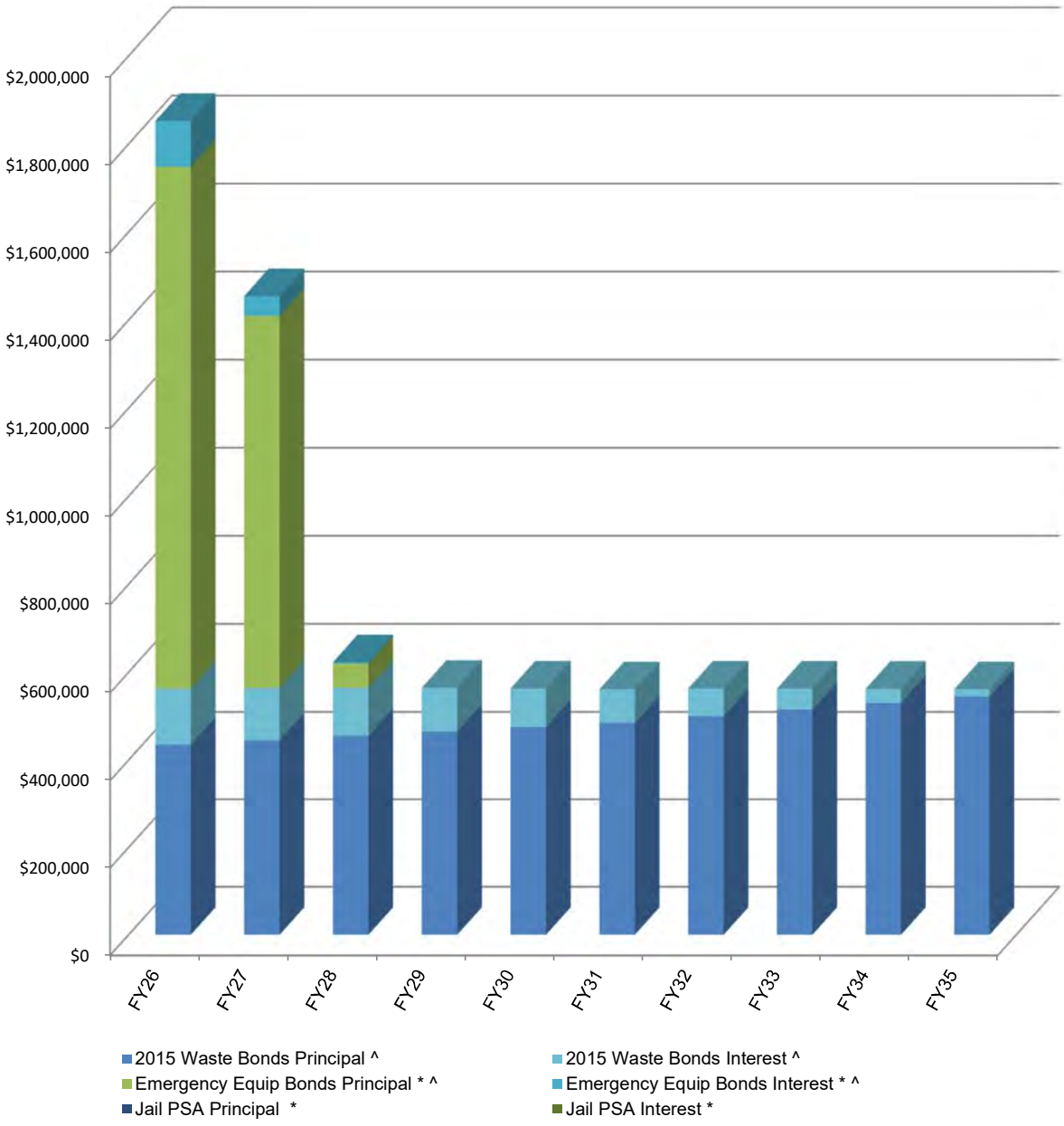
Fiscal Year	Principal	Interest	Total	RATE
2025-26	$1,185,000	$104,250	$1,620,000	5.00%
2026-27	845,000	45,000	1,290,000	5.00%
2027-28	55,000	2,750	510,000	5.00%
	$2,085,000	$152,000	$2,237,000	

A portion of the General Obligation Communication and Refunding issue is paid by E911 Fees of approximately $1.1 million in debt service per year.

DEBT SERVICE FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	$ 3,138,685	$ 3,247,615	$ 3,247,615	$ 255,504	-92.1%
Less: Uncollected Delinquent Taxes-Levy Year	695	451	451	695	54.1%
Less: Credits To Taxpayers	80,950	75,439	75,439	84,310	11.8%
Net Current Property Taxes	3,057,040	3,171,725	3,171,725	170,499	-94.6%
Delinquent Property Tax Revenue	695	451	451	695	54.1%
Other County Taxes	95,080	93,142	93,142	9,475	-89.8%
Intergovernmental	1,407,740	1,338,280	1,388,280	1,374,348	2.7%
Use of Property and Money	99,193	68,048	89,100	21,400	-68.6%
Subtotal Revenues	4,659,748	4,671,646	4,742,698	1,576,417	-66.3%
Total Revenues & Other Sources	4,659,748	4,671,646	4,742,698	1,576,417	-66.3%
EXPENDITURES & OTHER FINANCING USES					
Debt Service					
Principal Payments	$ 4,320,000	$ 4,530,000	$ 4,530,000	$ 1,620,000	-64.2%
Interest and Fee Payments	535,920	396,269	396,269	242,081	-38.9%
Subtotal Expenditures	4,855,920	4,926,269	4,926,269	1,862,081	-62.2%
Other Financing Uses:					
Total Expenditures & Other Uses	4,855,920	4,926,269	4,926,269	1,862,081	-62.2%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(196,172)	(254,623)	(183,571)	(285,664)	12.2%
Beginning Fund Balance - July 1	$ 6,082,223	$ 5,803,545	$ 5,886,051	$ 5,702,480	-1.7%
Ending Fund Balance - June 30	$ 5,886,051	$ 5,548,922	$ 5,702,480	$ 5,416,816	-2.4%

REMAINING OUTSTANDING DEBT
THROUGH MATURITY



The remaining debt outstanding shown in the above graph is for the Emergency Equipment bonds, which will not be fully amortized until FY27, and Solid Waste bonds, which will mature in FY35.

* Tax Levy
^ Other Sources

CAPITAL PROJECTS FUND



Scott County has implemented an aggressive pay-as-you-go philosophy in various expenditure areas to alleviate, as much as possible, added interest costs associated with long-term financing, such as general obligation bonds. This has been accomplished through implementing a capital improvement levy in the General Basic Fund and annually transferring this amount to the Capital Improvements Fund, in addition to devoting the entire amount of riverboat gaming tax proceeds to fund capital projects. The County will be utilizing proceeds from the American Rescue Plan Act and the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to finance long-term projects within the Scott County Parks system and Secondary Road infrastructure. Various reserve funds have been created so future levy rates will not fluctuate greatly when replacement needs arise. The creation of sub-funds—such as the Vehicle Replacement Reserve Fund, the Conservation Equipment Replacement Reserve Fund, and the Conservation CIP Reserve Fund—have proven very beneficial in meeting this objective. The County did issue debt to fund the SECC 911 Radio Infrastructure Towers and end point radios in 2019. The proceeds were deposited into a sub-fund of the Capital Projects Fund, and the project was finalized in calendar year 2023.

The County has a true five-year capital program, with projects scheduled through FY 2030. In FY 2019, a share of the County's assets and investment moved into the Conservation Department parks and recreation facilities. The FY 2025 Amendment and FY 2026 Budget represent the increased investment in information technology projects, the investment in the new Youth Justice and Rehabilitation Center, ARPA and SLFRF funded projects, and ongoing Secondary Roads projects. The plan for FY 2026 through FY 2030 is estimating and placeholding for facility improvements upon adoption of the 2025 facility master plan.

Capital Budget Development Process

Scott County's Five-Year Capital Project Plan for consideration is developed each year as part of the County's operating budget process. County departments submit their requests by November of the preceding year, using worksheets provided by the Office of Administration. This allows budget analysts to review and evaluate the project description, need, and alternatives, as well as other projects already approved or under way within the requesting department. In addition, the impact on the department's operating budget in both personnel and non-salary costs is also itemized on this worksheet. The Director of Budget and Administrative Services coordinates the requests concerning remodeling and construction of new or existing County facilities, as well as any vehicle or fleet requests. The Director of IT coordinates the requests for software, hardware, and other IT equipment requests. Once these requests are gathered and analyzed, an administrative committee reviews and makes a recommendation to the County Administrator for inclusion into the recommended budget.

The operating budget will again be supplemented with an aggressive five-year Capital Improvements Program. In most years, it is the Board's intention to include transfers to the Capital Improvement Fund for capital improvement projects in the operating budget.

In fiscal years 2023 and 2024, the Board of Supervisors made transfers from the General Fund to fund the development of the new Youth Justice and Rehabilitation Center with tax dollars rather than APRA funding. General lost revenue provision dollars of the ARPA funding were used for general building capital and technology needs. The lost revenue provision dollars were expended by March 31, 2024, and reliance on fund balance and property tax dollars returned to the County's budget plan.

Capital Definition and Plan

The Capital Plan is designed to expend one-time monies or dedicated resources towards long-lasting physical improvements over a multi-year period. As projects are completed, new projects are added into the plan, generally three to five years in the future, and are planned for future capital improvement. Examples of capital expenditures include buildings, technology including computers and infrastructure, vehicles, and equipment. The Secondary Roads Fund pays for secondary roads improvements while the MEDIC EMS and Golf Funds pay for improvements to their enterprise funds. One-time agency funding and special consultant studies that may lead to a long-term asset are also included within the Capital Fund.

Capitalized assets, are assets that exceed $15,000, and have a useful life greater than one year. A threshold of $5,000 is applied to MEDIC EMS assets to comply with GEMT funding requirements. Intangible assets and right to use assets have a threshold of $25,000. Examples include on-premise software or subscription information technology arrangements.

Ways to Pay for Capital Improvements

The County utilizes a major fund for capital improvements, the Capital Projects Fund. Additionally, the Secondary Roads Fund, MEDIC EMS Fund, and Golf Fund may invest in capital activity. The Capital Projects Fund is used to account and report for resources restricted, committed, or assigned for the acquisition of property and equipment or construction of major capital projects not being financed by proprietary funds.

The County uses the following ways to pay for governmental capital improvements for FY 2026:

Fund	Description	2026 Budgeted Dollars	Impacts
Capital	Gaming Taxes on gross revenues	$850,000	Dedicated revenue resource to fund capital projects; dependent on gross volume of tax receipts.
Capital	Intergovernmental	$5,000	Grant for specific project. FY 2026 amount is for Reimbursement from other governments, including the State of Iowa.
Capital	Use of Money & Property	$529,200	Estimated revenue based on interest earnings; interest earnings are based on cash available for investment and market rates.
Capital	Miscellaneous	$30,000	Miscellaneous donations and reimbursements.
Capital	Operating Transfer in – Conservation Equipment	$350,000	Use of sub-fund equity; available based on sub-fund account balance.
Capital	Operating Transfer in – Conservation CIP Reserve	$1,171,602	Use of sub-fund equity; available based on sub-fund account balance.
Capital	Sale of Capital Assets	$143,000	Reinvestment of capital dollars through the timely disposition of assets that have reached the intended useful life. Dependent on market value of assets disposed.

Fund	Description	2026 Budgeted Dollars	Impacts
Capital	Operating Transfer in – General Basic	$3,405,487	Transfers from General fund to support capital development. Money is transferred as available in a "pay as you go" funding model. Available resources from the general fund are budgeted for transfer. Any decline in general property tax revenue or levy may decrease contribution. -$1,000,000 General conservation improvements -$1,970,000 General capital improvements – technology and buildings -$435,487 2026 projects funded by current levy
Capital	Operating Transfer in – General Basic Budget Savings / Special	$2,800,000	Transfer is made in current budget year based upon General Fund surplus fund balance as of previous fiscal year end close or restricted fund balance. -$2,500,000 estimate of FY 2025 savings -$300,000 allocation of FY 2025 revenues for conservation purposes
Secondary Roads	General operating revenues – Road Use Tax; County property tax transfer	$6,610,000	Equal to intended capital plan; Planned projects are dependent on operating revenue and equity of Secondary Roads Fund. -$1,000,000 Equipment -$5,610,000 Construction Projects
Secondary Roads	Operating Transfer in – ARPA Grant Fund	$3,602,443	Transfer is made in current budget year based upon planned capital projects funded with restricted revenues. -$3,602,443 Mount Joy Clean Water and Park View Storm Water



By the Code of Iowa, the Secondary Roads Fund is used to pay for secondary road improvements and maintenance through the use of restricted revenues.

Additionally, the County could issue long-term debt on the acquisition of capital assets, as it did in Fiscal Year 2020. The County's ability to issue debt is governed by Iowa code and most projects require a voter referendum. The County may issue limited debt under the essential purpose bonds of the County which does not require voter referendum.

The County is currently using only 1.29% of its allowable legal debt margin consisting of three general bond issues as of July 1, 2024. These outstanding bond issues are described further under the Debt Service Fund section of this document. Debt of $29.7 million was issued by the Scott County Public Safety Authority in FY 2006 due to the jail renovation / expansion being approved at the fall 2004 general election. This was refunded in the form of $17.675 million in refunding bonds in 2012 and 2013 and retired at the end of FY 2025. In FY 2016, the County issued $8.215 million in Solid Waste Disposal Bonds to finance a single stream recycling center and equipment. In FY 2020, the County issued General Obligation Communication and Refunding Bonds of $11.780 million to current refund the 2009 issue and provide new capital for radio tower infrastructure and endpoint radios. The Emergency Equipment Bonds created assets for the Scott Emergency Communication Center, a blended component unit of the County.

Upcoming Capital Projects



The governmental capital improvement budget totals $20,046,102 for FY 2025, with 59% or $12,464,500 for general projects; 27% or $5,610,000 for Secondary Roads projects; 2% or $500,000 for vehicle acquisition; and 12% or $2,471,602 for Conservation parks and recreation projects. These categories reconcile to Capital Projects function of the County governmental activities as a whole. The Capital Plan is moving into stages of long-term capital improvements for buildings and technology.

The County has taken on a significant building capital project after many years. The county completed a long-term capital improvement project of a new Youth Justice and Rehabilitation Center (YJRC) with a continuity of government and operations center. The new YJRC includes 36 licensed beds for youth and non-detention programming services. The continuity of government and operations area provides approximately 7,000 square feet of flexible workspace in times of emergency or additional space needs.

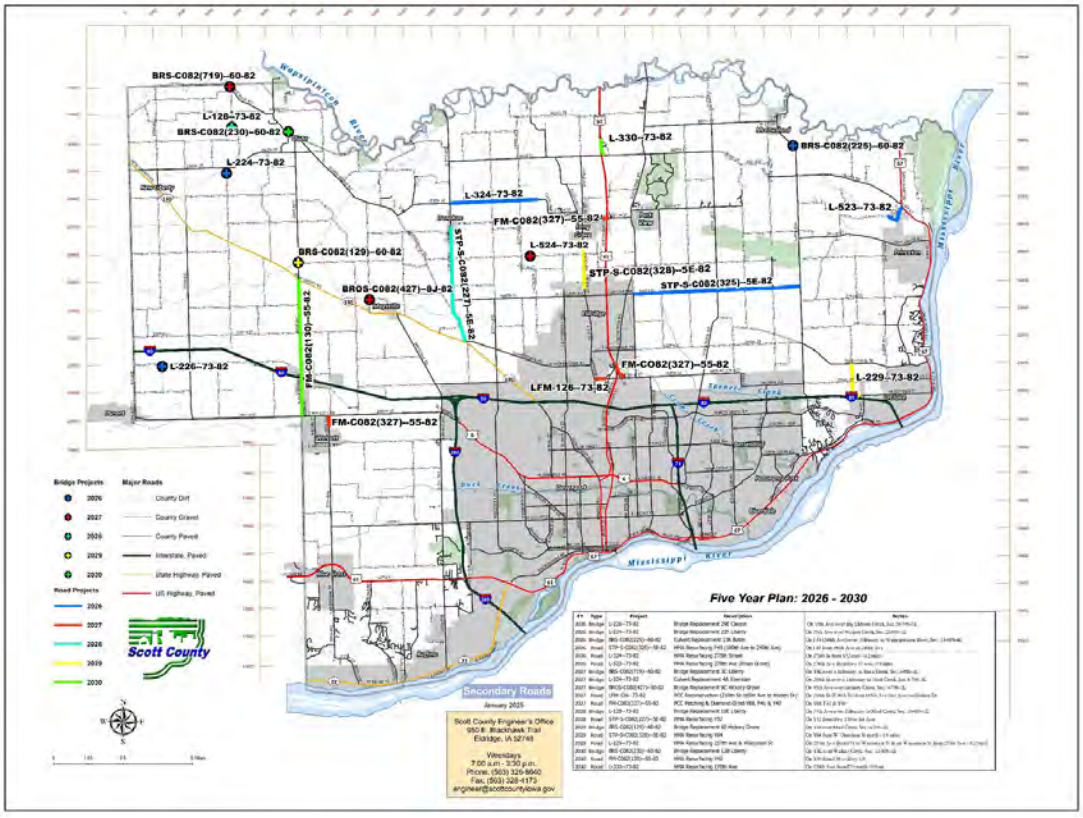
Building projects in FY 2026 include $1,905,000 for a second floor remodel of the Administration Center. This project is in the design phase and may be adjusted for Board approvals. A second project of the Treasurer's General Store move and remodel is budgeted at $950,000 that is contingent on Board approval.

FY 2026 will dedicate $7,877,500 of $12,464,500 toward technology and equipment acquisition. Non-routine technology and equipment projects include: servers, enterprise storage, initiation of jail management solution, time and attendance solution, and permitting and inspections solution.

The general capital improvements budget of $12,464,500 is supported by fund balances from the General Fund general savings and current property tax transfers. 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 supported by gaming revenues, which have flattened based on COVID-19 impacts, changes in land-based casinos, and new gaming opportunities such as sportsbook gaming. Gaming taxes are estimated as an additional $850,000 for 2026. The gaming taxes may retract in future years if a new casino is built by the City of Cedar Rapids, Iowa, about 60 miles away from Scott County.

The local Secondary Roads capital program totals $5,610,000 for construction projects, a decrease from fiscal year 2025, but takes advantage of matching grants from the State of Iowa and the American Rescue Plan Act funding. The County Engineer develops projects based upon the increased revenue structure from the $0.10 gasoline tax that was enacted in March 2015 and future state and federal aid financing. Now that more consistent revenue funding and volume has been identified, major projects for FY 2026 include the hot mix asphalt resurfacing on F45 (180th Ave to 240th Ave), 275th Street, and 278th Ave. $300,000 is dedicated to a bridge replacement of 22F in Liberty Township. Additionally, $3,602,443 of ARPA funds is allocated to the Secondary Roads Fund for clean water and conveyance within Mount Joy.

The five-year capital plan includes county projects and projects that will be managed by the state and contributed to by the county. Following is a map of the five-year Secondary Roads capital plan:



The Conservation Department capital plan for FY 2026 totals $2,471,602. Conservation capital projects include pool maintenance, trails, a storage barn within Scott County Park ($300,000), and playgrounds and trails at West Lake Park ($180,000). The major project will include a new campground at the Park Terrace site costing approximately $1,180,000. Conservation also has designated a portion, $501,000, for small equipment and vehicles.



Preliminary Improvement Plans

The budget document contains a capital improvements section under the tab entitled "Major Governmental Funds." This section is informative and provides a correlation between the operations budget and the five-year capital improvements program. There is also a column for recurring needs and future plan needs to allow identification of needed capital projects in the future when funding becomes available.

Operating Impacts

Most capital projects are designed to renew long historical assets of the County and may incur new maintenance fees. The 2026 budget now includes additional operating costs of the Cody Shooting Range of $187,000; however, this is grant-funded to cover any cost below user fees for the first three years. Additionally, certain projects such as subscription-based technology arrangements may be initiated as capital but may come with and operational component of debt service in future years. The Terrace Park Campground will eventually add new camping revenue from site rentals but will take a number of years to recover the new investment costs. These facilities will generate facility / unit rentals that meet or exceed the costs of maintenance or general staffing. The technology projects will add to operational costs through new maintenance agreement contracts.

Many of the projects will have minimal impacts to operations as most projects are not adding square footage, software / hardware swaps or are not significant changes. The projects listed in the detailed plan are for major repairs, renovations or replacements. By proactively planning for these projects, we can avoid the cost of deferred maintenance and take advantage of efficiency gains from new equipment and technologies. The Board of Supervisors encourages County departments to self-identify potential projects as capital requests during the budget process. Careful planning and decision making should help to minimize those operational impacts going forward.

Capital Project Detail and Plan

The pages that follow list the individual capital projects planned for the next five years in addition to last year's actual projects and the current year’s revised projects. Some projects originally planned for FY 2025 were moved to FY 2026 and beyond due to timing, budget constraints, or longer planning procedures required.

CAPITAL PROJECTS FUND SUMMARY
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	$ 834,869	$ 850,000	$ 850,000	$ 850,000	0.0%
Intergovernmental	1,601,253	180,000	392,500	5,000	-97.2%
Use of Money & Property	704,109	476,800	611,000	529,200	11.0%
Miscellaneous	42,285	30,000	75,800	30,000	0.0%
Subtotal Revenues	3,182,516	1,536,800	1,929,300	1,414,200	-8.0%
Other Financing Sources:					
Debt Issued - SBITA	1,315,981	1,050,000	55,000	1,425,000	35.7%
Operating Transfers In					
General Basic	10,336,957	7,446,600	10,076,279	6,855,487	-7.9%
Recorder's Record Mgt	25,000	25,000	25,000	-	-100.0%
ARPA Grant	9,901,578	1,995,414	1,874,604	-	-100.0%
Capital Improvement (General)	-	-	-	-	N/A
Conservation Equipment	33,352	122,000	-	350,000	186.9%
Conservation CIP Reserve	244,633	300,000	570,000	1,171,602	290.5%
Total Transfers In	20,541,520	9,889,014	12,545,883	8,377,089	-15.3%
Proceeds of Fixed Asset Sales	155,748	93,500	93,500	143,000	52.9%
Total Revenues & Other Sources	25,195,765	12,569,314	14,623,683	11,359,289	-9.6%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Capital Projects	$ 24,401,112	$ 14,225,814	$ 13,715,114	$ 15,436,102	8.5%
Subtotal Expenditures	24,401,112	14,225,814	13,715,114	15,436,102	8.5%
Other Financing Uses:					
Operating Transfers Out					
General Fund	-	-	600,000	-	N/A
MEDIC EMS Fund	-	-	500,000	500,000	N/A
Conservation Equipment Fund	-	-	-	-	N/A
Conservation CIP Reserve	-	-	-	-	N/A
Capital Improvements	277,985	422,000	570,000	1,521,602	260.6%
Total Transfers Out	277,985	422,000	1,670,000	2,021,602	379.1%
Total Expenditures & Other Uses	24,679,097	14,647,814	15,385,114	17,457,704	19.2%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	516,668	(2,078,500)	(761,431)	(6,098,415)	193.4%
Beginning Fund Balance - July 1	$ 13,422,722	$ 7,476,817	$ 13,939,390	$ 13,177,959	76.3%
Ending Fund Balance - June 30	$ 13,939,390	$ 5,398,317	$ 13,177,959	$ 7,079,544	31.1%

CAPITAL PROJECTS (GENERAL) FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	$ 834,869	$ 850,000	$ 850,000	$ 850,000	0.0%
Intergovernmental	1,601,253	180,000	392,500	5,000	-97.2%
Use of Money & Property	557,899	368,400	481,200	442,400	20.1%
Miscellaneous	47	-	45,000	-	N/A
Subtotal Revenues	2,994,068	1,398,400	1,768,700	1,297,400	-7.2%
Other Financing Sources:					
Debt Issued - SBITA	1,315,981	1,050,000	55,000	1,425,000	35.7%
Operating Transfers In					
General Basic	10,036,957	6,896,600	9,526,279	6,205,487	-10.0%
Recorder's Record Mgt	25,000	25,000	25,000	-	-100.0%
ARPA Grant Fund	9,315,632	1,995,414	1,874,604	-	-100.0%
Conservation Equipment	33,352	122,000	-	-	-100.0%
Conservation CIP Reserve	244,633	300,000	570,000	1,171,602	290.5%
Total Transfers In	19,655,574	9,339,014	11,995,883	7,377,089	-21.0%
Proceeds of Fixed Asset Sales	1,500	-	-	-	N/A
Total Revenues & Other Sources	23,967,123	11,787,414	13,819,583	10,099,489	-14.3%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Capital Projects	$ 22,567,754	$ 13,545,814	$ 13,015,114	$ 14,936,102	10.3%
Subtotal Expenditures	22,567,754	13,545,814	13,015,114	14,936,102	10.3%
Other Financing Uses:					
General	-	-	600,000	-	N/A
MEDIC EMS	-	-	500,000	500,000	N/A
CIP - Conservation CIP Reserve	-	-	-	-	N/A
Total Expenditures & Other Uses	22,567,754	13,545,814	14,115,114	15,436,102	14.0%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,399,369	(1,758,400)	(295,531)	(5,336,613)	203.5%
Beginning Fund Balance - July 1	$ 9,866,442	$ 5,535,788	$ 11,265,811	$ 10,970,280	98.2%
Ending Fund Balance - June 30	$ 11,265,811	$ 3,777,388	$ 10,970,280	$ 5,633,667	49.1%

BOND ISSUANCE FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Use of Money & Property	$ 8,282	$ -	$ -	$ -	N/A
Subtotal Revenues	8,282	-	-	-	
Other Financing Sources:					
Bond Sale Proceeds	-	-	-	-	N/A
Bond Premium	-	-	-	-	N/A
Operating Transfers In					
General Basic	-	-	-	-	N/A
Total Transfers In	-	-	-	-	N/A
Total Revenue & Other Sources	8,282	-	-	-	N/A
EXPENDITURES & OTHER FINANCING USES					
Operating:	$ 1,067,624	$ -	$ -	$ -	N/A
Other Financing Uses:					
Operating Transfers Out					
Capital Improvements	-	-	-	-	N/A
Total Transfers Out	-	-	-	-	N/A
Total Expenditures & Other Uses	1,067,624	-	-	-	N/A
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(1,059,342)	-	-	-	N/A
Beginning Fund Balance - July 1	$ 1,059,342	$ -	$ -	$ -	N/A
Ending Fund Balance - June 30	$ -	$ -	$ -	$ -	N/A

VEHICLE REPLACEMENT FUND
FUND STATEMENT

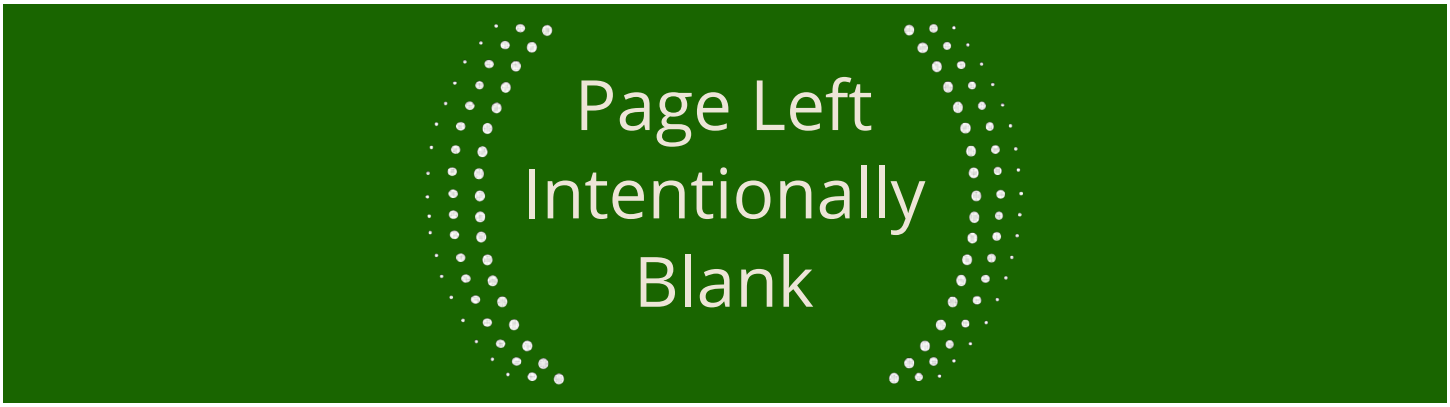
	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	$ -	$ -	$ -	$ -	N/A
Use of Money & Property	18,753	8,500	12,300	8,800	3.5%
Subtotal Revenues	18,753	8,500	12,300	8,800	3.5%
Other Financing Sources:					
Transfer - From General Basic	-	550,000	550,000	650,000	18.2%
Transfer - From ARPA	585,946	-	-	-	N/A
Proceeds of Fixed Asset Sales	40,863	25,000	25,000	25,000	0.0%
Total Revenues & Other Sources	645,562	583,500	587,300	683,800	17.2%
EXPENDITURES & OTHER FINANCING USES					
Operating - Vehicles:	$ 765,734	$ 680,000	$ 700,000	$ 500,000	-26.5%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(120,172)	(96,500)	(112,700)	183,800	-290.5%
Beginning Fund Balance - July 1	$ 362,955	$ 148,855	$ 242,783	$ 130,083	-12.6%
Ending Fund Balance - June 30	$ 242,783	$ 52,355	$ 130,083	$ 313,883	499.5%

CONSERVATION EQUIPMENT RESERVE FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Use of Property and Money	$ 59,099	$ 46,300	$ 56,500	$ 37,500	-19.0%
Miscellaneous	-	-	-	-	N/A
Subtotal Revenues	59,099	46,300	56,500	37,500	-19.0%
Other Financing Sources:					
Operating Transfers In					
General CIP	-	-	-	-	N/A
Proceeds of Fixed Asset Sales	113,385	68,500	68,500	118,000	72.3%
Total Revenues & Other Sources	172,484	114,800	125,000	155,500	35.5%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out					
General Basic	$ -	$ -	$ -	$ -	N/A
Conservation - CIP	-	-	-	-	N/A
General CIP	33,352	122,000	-	350,000	186.9%
Total Transfers Out	33,352	122,000	-	350,000	186.9%
Total Expenditures & Other Uses	33,352	122,000	-	350,000	186.9%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	139,132	(7,200)	125,000	(194,500)	2601.4%
Beginning Fund Balance - July 1	$ 1,030,202	$ 950,909	$ 1,169,334	$ 1,294,334	36.1%
Ending Fund Balance - June 30	$ 1,169,334	$ 943,709	$ 1,294,334	$ 1,099,834	16.5%

CONSERVATION CIP RESERVE FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Use of Property and Money	$ 60,076	$ 53,600	$ 61,000	$ 40,500	-24.4%
Miscellaneous	42,238	30,000	30,800	30,000	0.0%
Subtotal Revenues	102,314	83,600	91,800	70,500	-15.7%
Other Financing Sources:					
Operating Transfers In					
General - Basic	300,000	-	-	-	N/A
Conservation - Equipment Reserve	-	-	-	350,000	N/A
General CIP	-	-	-	-	N/A
Total Transfers In	300,000	-	-	350,000	N/A
Total Revenues & Other Sources	402,314	83,600	91,800	420,500	403.0%
EXPENDITURES & OTHER FINANCING USES					
Operating:	$ -	$ -	$ -	$ -	N/A
Other Financing Uses - Transfer to General CIP	244,633	300,000	570,000	1,171,602	290.5%
Total Expenditures & Other Uses	244,633	300,000	570,000	1,171,602	290.5%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	157,681	(216,400)	(478,200)	(751,102)	247.1%
Beginning Fund Balance - July 1	$ 1,103,781	$ 841,265	$ 1,261,462	$ 783,262	-6.9%
Ending Fund Balance - June 30	$ 1,261,462	$ 624,865	$ 783,262	$ 32,160	-94.9%


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SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY26 BUDGET

APPROPRIATION SUMMARY	FY24 Actual	FY25 Budget	FY25 YTD	FY25 Amendment	FY26 Plan
Buildings & Grounds	$ 13,010,943	$ 5,600,400	$ 1,832,076	$ 7,640,910	$ 4,537,000
Technology & Equipment Acquisition	4,041,376	4,178,000	424,050	1,539,600	7,877,500
Other Projects	1,640,000	50,000	50,000	50,000	50,000
Subtotal General CIP	**18,692,319**	**9,828,400**	**2,306,126**	**9,230,510**	**12,464,500**
Conservation CIP Projects	3,875,440	3,717,414	1,168,404	3,784,604	2,471,602
Subtotal Projects Paid from General CIP Fund	**22,567,759**	**13,545,814**	**3,474,530**	**13,015,114**	**14,936,102**
Vehicle Acquisition Sub Fund	765,734	680,000	528,529	700,000	500,000
Bond Issuance Sub Fund	1,067,624	-	-	-	-
Secondary Roads Fund Equipment (operations function)	845,419	1,000,000	267,301	1,000,000	1,000,000
Secondary Roads Fund Construction Projects	1,125,785	10,430,000	36,860	8,205,000	5,610,000
Total All Capital Projects - Governmental Funds	**$ 26,372,321**	**$ 25,655,814**	**$ 4,307,220**	**$ 22,920,114**	**$ 22,046,102**
MEDIC EMS Fund	980,367	1,566,748	439,693	110,800	1,882,500
Golf Fund	116,017	135,000	214,928	165,000	196,000
Total Enterprise Funds	**1,096,384**	**1,701,748**	**654,621**	**275,800**	**2,078,500**
Total All Funds	**$ 27,468,705**	**$ 27,357,562**	**$ 4,961,842**	**$ 23,195,914**	**$ 24,124,602**

REVENUE SUMMARY	FY24 Actual	FY25 Budget	FY25 YTD	FY25 Amendment	FY26 Plan
Gaming Taxes - Davenport	$ 516,400	$ 500,000	246,124	$ 500,000	$ 500,000
Gaming Taxes - Bettendorf	318,469	350,000	148,609	350,000	350,000
Interest Income	557,898	368,400	131,003	481,200	442,400
Interest Income - Sub Fund	119,176	99,900	33,127	117,500	78,000
State Grants & Reimbursements	1,253	5,000	-	5,000	5,000
State Grants & Reimbursements - Sub Fund	-	-	-	-	-
Contributions From Local Entities	-	-	-	-	-
Sale of Assets	1,500	-	-	-	-
Sale of Assets - Sub Fund	113,385	68,500	-	68,500	118,000
DNR Reimbursement - Lost Grove Lake	-	30,000	18,079	30,000	30,000
Community Contribution - Assessment Center	1,600,000	-	-	-	-
Contribution from SECC	-	175,000	-	350,000	-
Rent	-	-	-	-	-
Miscellaneous (Donations, Refunds)	47	-	42,129	82,500	-
Miscellaneous (Donations, Refunds) - Sub Fund	42,238	-	800	800	-
Issuance of IT Subscription Debt	-	1,050,000	-	55,000	1,425,000
Subscription Proceeds - Other Financing Source	1,315,981	-	-	-	-
			-		
Transfers			-		
From General Basic Fund - Cons	1,000,000	1,000,000	-	1,000,000	1,000,000
From General Basic Fund - Budget Savings / Special	5,565,357	3,000,000	-	5,629,679	2,500,000
From General Basic Fund - Restricted	-	-	-	-	-
From General Basic Fund - Budget Savings / Conservation	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
From General Basic Fund - Tax Levy	1,501,600	626,600	-	626,600	435,487
From ARPA Grant Fund - Reallocated Capital	5,421,372	-	-	-	-
From ARPA Grant Fund - Reallocated Capital	-	-	-	-	-
From ARPA Grant Fund - COOP / COG	650,383	-	-	-	-
From ARPA Grant Fund - Admin HVAC	2,700	-	-	-	-
From ARPA Grant Fund - Davenport West Locust Sewer Connectivity	1,600,000	-	-	-	-
From ARPA Grant Fund - Conservation Trails	1,367,564	360,891	188,471	443,858	-
From ARPA Grant Fund - Conservation Sewer	273,613	1,634,523	33,288	1,430,746	-
From Recorder's Record Mgmt. Fund	25,000	25,000	-	25,000	-
To General From - SBITA Financing	-	-	-	(600,000)	-
To MEDIC EMS - Capital Financing	-	-	-	(500,000)	(500,000)
From / To Conservation Reserves	277,985	422,000	-	570,000	1,171,602
Total Revenues	**$ 24,541,921**	**$ 11,985,814**	**$ 841,630**	**$ 12,936,383**	**$ 9,825,489**
CIP Fund Revenues Over (Under) Expenditures	**1,974,162**	**(1,560,000)**	**(2,632,900)**	**(78,731)**	**(5,110,613)**

SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY26 BUDGET

APPROPRIATION SUMMARY	FY27	FY28	FY29	FY30	Recurring Needs Per Year	Future Plan Needs
	Projected					
Buildings & Grounds	$ 1,467,000	$ 2,582,000	$ 1,534,500	$ 4,323,500	$ 337,000	$ 74,986,500
Technology & Equipment Acquisition	1,827,500	737,500	1,872,500	4,352,500	692,500	7,874,700
Other Projects	50,000	50,000	50,000	50,000	50,000	-
Subtotal General CIP	**3,344,500**	**3,369,500**	**3,457,000**	**8,726,000**	**1,079,500**	**82,861,200**
Conservation CIP Projects	1,896,000	1,876,000	1,483,000	700,000	700,000	8,965,000
Subtotal Projects Paid from General CIP Fund	**5,240,500**	**5,245,500**	**4,940,000**	**9,426,000**	**1,779,500**	**91,826,200**
Vehicle Acquisition Sub Fund	700,000	700,000	900,000	1,100,000	-	-
Bond Issuance Sub Fund	-	-	-	-	-	-
Secondary Roads Fund Equipment (operations function)	1,000,000	1,000,000	1,000,000	1,000,000	-	-
Secondary Roads Fund Construction Projects	1,550,000	300,000	350,000	137,500	-	-
Total All Capital Projects - Governmental Funds	**$ 8,490,500**	**$ 7,245,500**	**$ 7,190,000**	**$ 11,663,500**	**$ 1,779,500**	**$ 91,826,200**
MEDIC EMS Fund	1,686,250	1,355,250	1,655,250	1,355,250	1,355,250	760,000
Golf Fund	295,000	129,000	43,500	50,000	-	-
Total Enterprise Funds	**1,981,250**	**1,484,250**	**1,698,750**	**1,405,250**	**1,355,250**	**760,000**
Total All Funds	**$ 10,471,750**	**$ 8,729,750**	**$ 8,888,750**	**$ 13,068,750**	**$ 3,134,750**	**$ 92,586,200**

REVENUE SUMMARY	FY27	FY28	FY29	FY30	Recurring Needs Per Year	Future Plan Needs
	Projected					
Gaming Taxes - Davenport	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ -
Gaming Taxes - Bettendorf	350,000	350,000	350,000	350,000	-	-
Interest Income	20,000	20,000	20,000	20,000	-	-
Interest Income - Sub Fund	50,000	30,000	20,000	20,000	-	-
State Grants & Reimbursements	5,000	5,000	5,000	5,000	-	-
State Grants & Reimbursements - Sub Fund	250,000	-	-	-	-	-
Contributions From Local Entities	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-
Sale of Assets - Sub Fund	57,500	145,000	109,000	100,000	-	-
DNR Reimbursement - Lost Grove Lake	30,000	30,000	30,000	30,000	-	-
Community Contribution - Assessment Center	-	-	-	-	-	-
Contribution from SECC	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Miscellaneous (Donations, Refunds)	-	-	-	-	-	-
Miscellaneous (Donations, Refunds) - Sub Fund	-	-	-	-	-	-
Issuance of IT Subscription Debt	-	-	75,000	3,000,000	-	-
Subscription Proceeds - Other Financing Source	-	-	-	-	-	-
				-		
Transfers				-		
From General Basic Fund - Cons	1,000,000	1,000,000	1,000,000	1,000,000	-	-
From General Basic Fund - Budget Savings / Special	2,600,000	2,100,000	1,500,000	1,500,000	-	-
From General Basic Fund - Restricted	-	-	-	-	-	-
From General Basic Fund - Budget Savings / Conservation	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	-	-
From General Basic Fund - Tax Levy	116,000	215,000	-	-	-	-
From ARPA Grant Fund - Reallocated Capital	-	-	-	-		
From ARPA Grant Fund - Reallocated Capital	-	-	-	-	-	-
From ARPA Grant Fund - COOP / COG	-	-	-	-	-	-
From ARPA Grant Fund - Admin HVAC	-	-	-	-	-	-
From ARPA Grant Fund - Davenport West Locust Sewer Connectivity	-	-	-	-	-	-
From ARPA Grant Fund - Conservation Trails	-	-	-	-	-	-
From ARPA Grant Fund - Conservation Sewer	-	-	-	-	-	-
From Recorder's Record Mgmt. Fund	-	-	-	-	-	-
To General From - SBITA Financing	-	-	-	-	-	-
To MEDIC EMS - Capital Financing	-	-	-	-	-	-
From / To Conservation Reserves	180,000	361,000	183,000	(600,000)	(600,000)	-
Total Revenues	**$ 7,428,500**	**$ 7,026,000**	**$ 6,062,000**	**$ 8,195,000**	**$ (600,000)**	**$ -**
CIP Fund Revenues Over (Under) Expenditures	**2,188,000**	**1,780,500**	**1,122,000**	**(1,231,000)**	**(2,379,500)**	

SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY26 BUDGET

	FY24 Actual	FY25 Budget	FY25 YTD	FY25 Amendment	FY26 Plan
Vehicle Replacement Sub Fund					
Revenue Summary					
Interest Income	18,752	8,500	4,786	12,300	8,800
Sale of Assets	40,864	25,000	23,374	25,000	25,000
Transfers					
From ARPA Fund - Lost Revenue	585,946	-	-	-	-
From General Basic Fund - Tax Levy	-	550,000	550,000	550,000	650,000
Total Revenues	645,562	583,500	578,160	587,300	683,800
Expenditures	765,734	680,000	528,529	700,000	500,000
Vehicle Replacement Revenues Over Expenditures	(120,172)	(96,500)	49,631	(112,700)	183,800
Bond Issuance Sub Fund					
Revenue Summary					
Proceeds on Bonds Issued	-	-	-	-	-
Interest Income	8,282	-	-	-	-
Total Revenues	8,282	-	-	-	-
Expenditures - Capital Contributions SECC	1,067,624	-	-	-	-
Bond Issuance Fund Revenues Over Expenditures	(1,059,342)	-	-	-	-
CIP Fund Balance Recap					
Beginning Fund Balance	**$ 9,866,442**	**$ 5,535,788**	**$ 11,265,811**	**$ 11,265,811**	**$ 10,970,280**
Net Transfers of Revenues to Sub Funds	**(574,793)**	**(198,400)**	**(52,006)**	**(216,800)**	**(226,000)**
Increase (Decrease)	**1,974,162**	**(1,560,000)**	**(2,632,900)**	**(78,731)**	**(5,110,613)**
Ending Net CIP Fund Balance	**11,265,811**	**3,777,388**	**8,580,905**	**10,970,280**	**5,633,667**
Vehicle Replacement Fund Balance	242,783	52,355	292,414	130,083	313,883
Bond Issuance Fund	-	-	-	-	-
Conservation CIP Fund Balance	1,261,462	624,865	1,297,937	783,262	32,160
Conservation Equipment Fund Balance	1,169,334	943,709	1,184,865	1,294,334	1,099,834
Ending Gross CIP Fund Balance	**$ 13,939,390**	**$ 5,398,317**	**$ 11,356,121**	**$ 13,177,959**	**$ 7,079,544**

SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY26 BUDGET

	Projected FY27	FY28	FY29	FY30	Recurring Needs Per Year	Future Plan Needs
Vehicle Replacement Sub Fund						
Revenue Summary						
Interest Income	2,000	2,000	2,000	2,000	-	-
Sale of Assets	25,000	25,000	25,000	25,000	-	-
Transfers						
From ARPA Fund - Lost Revenue	-	-	-	-	-	-
From General Basic Fund - Tax Levy	700,000	800,000	800,000	900,000	-	-
Total Revenues	727,000	827,000	827,000	927,000	-	-
Expenditures	700,000	700,000	900,000	1,100,000	-	-
Vehicle Replacement Revenues Over Expenditures	27,000	127,000	(73,000)	(173,000)	-	-
Bond Issuance Sub Fund						
Revenue Summary						
Proceeds on Bonds Issued	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures - Capital Contributions SECC	-	-	-	-	-	-
Bond Issuance Fund Revenues Over Expenditures	-	-	-	-	-	-
CIP Fund Balance Recap						
Beginning Fund Balance	**$ 5,633,667**	**$ 7,434,167**	**$ 9,009,667**	**$ 9,972,667**	**$ -**	**$ -**
Net Transfers of Revenues to Sub Funds	**(387,500)**	**(205,000)**	**(159,000)**	**(150,000)**	**-**	**-**
Increase (Decrease)	**2,188,000**	**1,780,500**	**1,122,000**	**(1,231,000)**	**-**	**-**
Ending Net CIP Fund Balance	**7,434,167**	**9,009,667**	**9,972,667**	**8,591,667**	**-**	**-**
Vehicle Replacement Fund Balance	340,883	467,883	394,883	221,883	-	-
Bond Issuance Fund	-	-	-	-	-	-
Conservation CIP Fund Balance	132,160	1,160	18,700	618,700	-	-
Conservation Equipment Fund Balance	907,334	1,052,334	951,794	1,021,794	-	-
Ending Gross CIP Fund Balance	**$ 8,814,544**	**$ 10,531,044**	**$ 11,338,044**	**$ 10,454,044**	**$ -**	**$ -**

	FY24 Actual	FY25 Budget	FY25 YTD	FY25 Amendment	FY26 Plan
APPROPRIATION DETAIL INFORMATION					
BUILDINGS & GROUNDS					
Courthouse					
CH HVAC Recommissioning / Controls	-	$ -	$ -	$ -	$ -
CH Roof	-	-	-	-	-
CH Switch From Boiler to Forced Air	-	-	-	-	-
CH Bi-Directional Amplifier	4,249	-	-	-	-
CH Cooling Tower Ground and Roof	-	150,000	-	65,000	-
CH Lower Level Water Remediation	2,939	-	-	160,000	-
CH Tracer Controls	-	-	-	-	-
CH Storage Space Conversion to IT Office	-	-	-	-	-
CH Water Heater Replacement	-	-	-	-	-
CH UPS Replacement - CH / Backup Center	-	-	-	-	200,000
CH Public Safety Dispatch Backup HVAC	-	-	-	-	-
Total Courthouse	**7,188**	**150,000**	**-**	**225,000**	**200,000**
Jail					
JL Security System Replacement	4,898	30,000	-	30,000	30,000
JL UPS Replacement	71,149	-	-	-	-
JL HVAC Replacement & Controls	-	-	-	-	-
JL Support Elevators	-	-	-	-	-
JL Boiler Replacement	-	85,000	-	85,000	-
JL Roof Repair	-	160,500	14,331	200,000	-
JL Jail Expansion / Renovation Short Term	-	-	-	-	-
JL PLC Replacement & Syntinel Control System	-	150,900	-	150,900	-
Total Jail	**76,047**	**426,400**	**14,331**	**465,900**	**30,000**
Eldridge Warehouse					
EW IT IDF Room	-	10,000	-	10,000	140,000
EW Building Roof	-	-	-	-	-
EW Video Security	-	-	-	-	-
EW Parking Lot Overlay	-	-	-	-	-
Total Eldridge Warehouse	**-**	**10,000**	**-**	**10,000**	**140,000**
Annex					
Annex Boiler Replacement	-	20,000	-	20,000	-
Annex Roof Replacement	-	-	-	-	-
Annex Fire Panel System Replacement	11,490	-	-	-	-
Total Annex	**11,490**	**20,000**	**-**	**20,000**	**-**
YJRC					
YJRC Assessment Center	3,652,983	-	601,281	-	-
YJRC Facility Expansion	8,265,895	2,000,000	1,027,837	6,000,000	-
Total YJRC	**11,918,878**	**2,000,000**	**1,629,118**	**6,000,000**	**-**
Administrative Center					
AC Boiler Replacement	-	-	-	-	-
AC HVAC Controls & System	-	-	-	-	-
AC Chillers	-	-	-	-	-
AC Bi-Directional Amplifier	-	-	-	-	100,000
AC Carpet Replacement	-	75,000	-	-	75,000
AC Wallpaper / Interior Painting	-	50,000	-	50,000	-
AC Window Blinds	-	47,000	8,959	47,000	-
AC Elevator Lobby Finishes	-	40,000	-	40,000	25,000
AC 2nd Floor Remodel	-	1,905,000	-	-	1,905,000
AC Relocate Election Space	-	-	-	-	-
AC Relocate Planning and Development	-	-	-	-	-
AC Security Enhancements	9,153	-	-	-	100,000
AC Fire Alarm Panel Replacement	-	-	-	-	205,000
AC Renovate Elevator Cars	109,595	-	-	-	-
AC Auditor Counter Remodel	114,161	-	-	-	-
AC Tuckpoint Repair	-	-	-	-	-
Total Administrative Center	**232,909**	**2,117,000**	**8,959**	**137,000**	**2,410,000**
Sheriff Patrol					
SP Parking Lot / Landscape	-	-	-	-	50,000
SP Training Room	-	-	-	-	-
Total Sheriff Patrol Building	**-**	**-**	**-**	**-**	**50,000**
Other Building & Grounds					
OB General Remodeling / Replacement - County-Wide	98,072	280,000	41,645	180,000	180,000
OB Miscellaneous Landscaping	486	35,000	7,498	35,000	35,000
OB Regulatory Compliance Cost	1,554	17,000	1,233	17,000	17,000
OB Parking Lot / Sidewalk Repair and Maintenance	1,923	45,000	41,751	45,000	20,000
OB CH / AC Parking Lot Overlay	-	15,000	-	-	280,000
OB Shooting Range	297,833	250,000	57,794	250,000	200,000
Tech FSS - UPS Replacement	-	20,000	-	-	-
OB Treasurer General Store Relocation	364,563	200,000	18,263	200,000	950,000
OB Downtown Streetscape (Trees, Plants, Lighting)	-	15,000	-	-	-
OB Annex Renovation	-	-	-	-	-
OB Space Study	-	-	11,484	56,010	-
Total Other B & G	**764,431**	**877,000**	**179,668**	**783,010**	**1,682,000**
General Store					
GS General Store Remodel	-	-	-	-	25,000
GS Treasurer General Store Move	-	-	-	-	-
Total General Store	**-**	**-**	**-**	**-**	**25,000**
Total Buildings & Grounds	**13,010,943**	**5,600,400**	**1,832,076**	**7,640,910**	**4,537,000**

SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY26 BUDGET

	Projected				Recurring	Future Plan
	FY27	FY28	FY29	FY30	Needs Per Year	Needs
APPROPRIATION DETAIL INFORMATION						
BUILDINGS & GROUNDS						
Courthouse						
CH HVAC Recommissioning / Controls	$ -	$ -	$ -	$ -	$ -	$ 500,000
CH Roof	-	-	-	481,500	-	-
CH Switch From Boiler to Forced Air	-	-	-	-	-	850,000
CH Bi-Directional Amplifier	-	-	-	-	-	-
CH Cooling Tower Ground and Roof	-	-	-	850,000	-	-
CH Lower Level Water Remediation	-	-	-	-	-	-
CH Tracer Controls	-	750,000	-	-	-	-
CH Storage Space Conversion to IT Office	-	-	780,000	-	-	-
CH Water Heater Replacement	-	52,000	-	-	-	-
CH UPS Replacement - CH / Backup Center	-	-	-	-	-	-
CH Public Safety Dispatch Backup HVAC	-	-	-	-	-	70,000
Total Courthouse	**-**	**802,000**	**780,000**	**1,331,500**	**-**	**1,420,000**
Jail						
JL Security System Replacement	30,000	30,000	30,000	30,000	30,000	2,500,000
JL UPS Replacement	-	-	-	-	-	-
JL HVAC Replacement & Controls	525,000	-	-	-	-	-
JL Support Elevators	-	-	-	-	-	800,000
JL Boiler Replacement	-	-	-	-	-	-
JL Roof Repair	-	-	-	-	-	-
JL Jail Expansion / Renovation Short Term	-	-	-	-	-	2,000,000
JL PLC Replacement & Syntinel Control System	-	-	-	-	-	-
Total Jail	**555,000**	**30,000**	**30,000**	**30,000**	**30,000**	**5,300,000**
Eldridge Warehouse						
EW IT IDF Room	-	-	-	-	-	-
EW Building Roof	-	-	-	2,675,000	-	-
EW Video Security	-	-	-	-	-	16,500
EW Parking Lot Overlay	-	-	262,500	-	-	-
Total Eldridge Warehouse	**-**	**-**	**262,500**	**2,675,000**	**-**	**16,500**
Annex						
Annex Boiler Replacement	-	-	-	-	-	-
Annex Roof Replacement	-	-	-	-	-	400,000
Annex Fire Panel System Replacement	-	-	-	-	-	-
Total Annex	**-**	**-**	**-**	**-**	**-**	**400,000**
YJRC						
YJRC Assessment Center	-	-	-	-	-	-
YJRC Facility Expansion	-	-	-	-	-	-
Total YJRC	**-**	**-**	**-**	**-**	**-**	**-**
Administrative Center						
AC Boiler Replacement	-	725,000	-	-	-	-
AC HVAC Controls & System	300,000	-	-	-	-	1,000,000
AC Chillers	-	-	-	-	-	1,750,000
AC Bi-Directional Amplifier	-	-	-	-	-	-
AC Carpet Replacement	-	225,000	-	-	-	-
AC Wallpaper / Interior Painting	-	-	-	-	-	-
AC Window Blinds	-	-	-	-	-	-
AC Elevator Lobby Finishes	-	-	-	-	-	-
AC 2nd Floor Remodel	-	-	-	-	-	-
AC Relocate Election Space	-	-	-	-	-	1,000,000
AC Relocate Planning and Development	-	-	-	-	-	200,000
AC Security Enhancements	45,000	-	175,000	-	-	700,000
AC Fire Alarm Panel Replacement	-	-	-	-	-	-
AC Renovate Elevator Cars	-	-	-	-	-	-
AC Auditor Counter Remodel	-	-	-	-	-	-
AC Tuckpoint Repair	-	-	-	-	-	200,000
Total Administrative Center	**345,000**	**950,000**	**175,000**	**-**	**-**	**4,850,000**
Sheriff Patrol						
SP Parking Lot / Landscape	-	-	-	-	-	-
SP Training Room	-	-	-	-	-	1,000,000
Total Sheriff Patrol Building	**-**	**-**	**-**	**-**	**-**	**1,000,000**
Other Building & Grounds						
OB General Remodeling / Replacement - County-Wide	200,000	200,000	200,000	200,000	220,000	58,500,000
OB Miscellaneous Landscaping	25,000	25,000	25,000	25,000	25,000	-
OB Regulatory Compliance Cost	17,000	17,000	17,000	17,000	17,000	-
OB Parking Lot / Sidewalk Repair and Maintenance	20,000	20,000	20,000	20,000	20,000	-
OB CH / AC Parking Lot Overlay	280,000	-	-	-	-	-
OB Shooting Range	-	-	-	-	-	-
Tech FSS - UPS Replacement	-	-	-	-	-	-
OB Treasurer General Store Relocation	-	-	-	-	-	-
OB Downtown Streetscape (Trees, Plants, Lighting)	-	513,000	-	-	-	-
OB Annex Renovation	-	-	-	-	-	3,500,000
OB Space Study	-	-	-	-	-	-
Total Other B & G	**542,000**	**775,000**	**262,000**	**262,000**	**282,000**	**62,000,000**
General Store						
GS General Store Remodel	25,000	25,000	25,000	25,000	25,000	-
GS Treasurer General Store Move	-	-	-	-	-	-
Total General Store	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**-**
Total Buildings & Grounds	**1,467,000**	**2,582,000**	**1,534,500**	**4,323,500**	**337,000**	**74,986,500**

SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY26 BUDGET

	FY24 Actual	FY25 Budget	FY25 YTD	FY25 Amendment	FY26 Plan
TECHNOLOGY & EQUIPMENT - ANNUAL					
IT-Annual Infrastructure	561,871	550,000	-	160,000	70,000
IT-General Technology	38,138	85,000	21,452	80,000	80,000
IT-GIS - Web Technology	449	50,000	-	40,000	40,000
IT-Public Safety Tech Equipment	4,109	30,000	56,555	30,000	65,000
IT-ECM	195,990	100,000	10,250	90,000	90,000
Tech IT-Cybersecurity	2,767	150,000	528	150,000	75,000
Tech IT-MFP Replacements	52,526	52,500	-	52,500	52,500
Tech IT-Software Licenses (Windows Software)	20,436	45,000	-	45,000	45,000
Tech Sher-Vehicle Auxiliary Equipment	97,810	250,000	172,141	250,000	200,000
Total Technology & Equipment - Annual	**974,096**	**1,312,500**	**260,926**	**897,500**	**717,500**
TECHNOLOGY & EQUIPMENT - NON-ROUTINE					
Tech Attorney's Office Case / Management	-	-	-	-	-
Tech Auditor-Election Equip	-	-	-	-	-
Tech Auditor-Election Equip / Transport and Storage	-	-	-	-	-
Tech Auditor-Poll Book / Tablet Replacement - Laser Printers	349,158	-	-	-	-
Tech FSS-Grounds Equipment	175	-	1,525	1,600	-
Tech FSS-High Volume Scanners	-	-	-	-	-
Tech IT-Evidence Data Management - Cloud	14,400	-	-	-	-
Tech IT-Laptops / Tablets	355,100	-	-	-	-
Tech IT-Desktop Replacements	-	-	-	-	450,000
Tech IT-Servers	11,878	500,000	14,174	20,000	625,000
Tech IT-Storage - Enterprise	-	800,000	-	-	925,000
Tech IT-GIS (Aerial Photos)	-	60,000	70,979	75,000	-
Tech IT-Jail Wiring	-	-	-	-	-
Tech IT-Public Safety Security Video	-	-	-	-	-
Tech IT-Phone System Upgrade	-	-	-	-	600,000
Tech IT-GIS Assessment	-	-	-	-	-
Tech IT-Security Camera - General	-	-	-	-	100,000
Tech IT-Enterprise Notification Solution (Crisis Communications) Alertus	-	5,500	-	5,500	-
Tech Public Safety-Mobile Data Computers (MDC)	315,946	-	-	-	-
Tech Public Safety-Mobile Router	-	-	-	-	-
Tech Sher-Jail Management System	48,697	100,000	13,422	100,000	1,000,000
Tech Sher-Side by Side ATV	-	-	-	-	60,000
Tech Sher-Jail Equipment	-	-	311	-	-
Tech Sher-Full Body Security Screening	-	-	-	-	-
Tech Sher / Conservation-Body Camera Project	460,541	-	6,770	10,000	-
Tech Sher-Guns/Masks/Helmet Shields Riot	4,217	-	-	-	-
Tech Sher-Rifles	-	-	-	-	-
Tech Adm-Meeting Management	-	-	-	-	-
Tech Hth-Immunization Refrig. / Freezer	-	-	-	-	-
Tech IT-Enterprise Desktop/App Virtualization Upgrade	-	-	-	-	-
Tech IT-Technology Assessment	16,766	-	-	-	-
Tech IT-Network Core / Distribution	-	-	-	-	-
Tech IT-Website Upgrade to Drupal 8 / Accessibility	-	100,000	5,145	75,000	125,000
Tech Auditor-Time and Attendance Software	-	700,000	-	100,000	700,000
Tech IT-Backup and Restore System Upgrade	-	-	-	-	750,000
Tech P&D-Community Development Software - Permitting and Inspections	4,816	600,000	1,575	200,000	400,000
SBITA-Recorder Records Management System	507,099	-	-	-	-
SBITA-Microsoft Software Licenses	416,945	-	-	-	-
SBITA-Henry Adkins and Son Election Software	246,457	-	-	-	-
SBITA-Data Bank - OnBase	133,200	-	-	-	-
SBITA-Budget Software	-	-	-	-	100,000
SBITA-Health Dept. Electronic Health Records System	-	-	49,223	55,000	-
SBITA-Enterprise Resource Planning Software Solution	-	-	-	-	-
SBITA-Facility Management System	-	-	-	-	250,000
SBITA-Learning Management System	-	-	-	-	75,000
Tech IT-Departmental Software	-	-	-	-	-
SBITA-Tech IT-Service Management (ITSM) Software System	-	-	-	-	1,000,000
Tech IT-ESRI Parcel Fabric Conversion	-	-	-	-	-
Tech Subscription Principal	179,877	-	-	-	-
Tech Subscription Interest	2,008	-	-	-	-
Total Technology & Equipment - Non-Routine	**3,067,280**	**2,865,500**	**163,124**	**642,100**	**7,160,000**
Total Technology & Equipment	**4,041,376**	**4,178,000**	**424,050**	**1,539,600**	**7,877,500**
Other Projects					
OP Davenport West Locust Sewer Connectivity	1,600,000	-	-	-	-
OP Nahant Marsh / CAT Funding	40,000	-	-	-	-
OP City of Bettendorf / CAT Funding	-	40,000	50,000	50,000	-
OP Trail / CAT Funding	-	10,000	-	-	50,000
Total Other Projects	**1,640,000**	**50,000**	**50,000**	**50,000**	**50,000**
Grand Total	**$ 18,692,319**	**$ 9,828,400**	**$ 2,306,126**	**$ 9,230,510**	**$ 12,464,500**

	Projected				Recurring	Future Plan
	FY27	FY28	FY29	FY30	Needs Per Year	Needs
TECHNOLOGY & EQUIPMENT - ANNUAL						
IT-Annual Infrastructure	70,000	75,000	75,000	80,000	80,000	-
IT-General Technology	80,000	80,000	80,000	80,000	80,000	-
IT-GIS - Web Technology	40,000	40,000	40,000	50,000	50,000	-
IT-Public Safety Tech Equipment	65,000	65,000	65,000	65,000	70,000	-
IT-ECM	90,000	90,000	90,000	90,000	100,000	-
Tech IT-Cybersecurity	75,000	75,000	75,000	75,000	-	-
Tech IT-MFP Replacements	52,500	52,500	52,500	52,500	52,500	-
Tech IT-Software Licenses (Windows Software)	45,000	45,000	45,000	45,000	45,000	-
Tech Sher-Vehicle Auxiliary Equipment	200,000	200,000	200,000	200,000	200,000	-
Total Technology & Equipment - Annual	**717,500**	**722,500**	**722,500**	**737,500**	**677,500**	**-**
TECHNOLOGY & EQUIPMENT - NON-ROUTINE						
Tech Attorney's Office Case / Management	-	-	-	-	-	2,000,000
Tech Auditor-Election Equip	-	-	-	-	-	1,000,000
Tech Auditor-Election Equip / Transport and Storage	-	-	-	-	-	140,000
Tech Auditor-Poll Book / Tablet Replacement - Laser Printers	-	-	-	-	-	151,200
Tech FSS-Grounds Equipment	-	-	-	-	-	-
Tech FSS-High Volume Scanners	-	-	-	100,000	-	-
Tech IT-Evidence Data Management - Cloud	-	-	-	-	-	-
Tech IT-Laptops / Tablets	-	-	-	-	-	400,000
Tech IT-Desktop Replacements	-	-	-	-	-	-
Tech IT-Servers	-	-	-	-	-	-
Tech IT-Storage - Enterprise	-	-	-	-	-	-
Tech IT-GIS (Aerial Photos)	-	-	110,000	-	-	-
Tech IT-Jail Wiring	475,000	-	-	-	-	-
Tech IT-Public Safety Security Video	-	-	-	400,000	-	-
Tech IT-Phone System Upgrade	-	-	-	-	-	-
Tech IT-GIS Assessment	-	-	-	100,000	-	-
Tech IT-Security Camera - General	-	-	-	-	-	-
Tech IT-Enterprise Notification Solution (Crisis Communications) Alertus	-	-	-	-	-	50,000
Tech Public Safety-Mobile Data Computers (MDC)	-	-	550,000	-	-	-
Tech Public Safety-Mobile Router	-	-	400,000	-	-	-
Tech Sher-Jail Management System	500,000	-	-	-	-	-
Tech Sher-Side by Side ATV	-	-	-	-	-	-
Tech Sher-Jail Equipment	-	-	-	-	-	-
Tech Sher-Full Body Security Screening	-	-	-	-	-	166,000
Tech Sher / Conservation-Body Camera Project	-	-	-	-	-	500,000
Tech Sher-Guns/Masks/Helmet Shields Riot	120,000	-	-	-	-	-
Tech Sher-Rifles	-	-	-	-	-	107,500
Tech Adm-Meeting Management	-	-	-	-	-	250,000
Tech Hth-Immunization Refrig. / Freezer	-	-	-	-	-	-
Tech IT-Enterprise Desktop/App Virtualization Upgrade	-	-	-	-	-	95,000
Tech IT-Technology Assessment	-	-	-	-	-	100,000
Tech IT-Network Core / Distribution	-	-	-	-	-	2,000,000
Tech IT-Website Upgrade to Drupal 8 / Accessibility	-	-	-	-	-	300,000
Tech Auditor-Time and Attendance Software	15,000	15,000	15,000	15,000	15,000	15,000
Tech IT-Backup and Restore System Upgrade	-	-	-	-	-	-
Tech P&D-Community Development Software - Permitting and Inspections	-	-	-	-	-	-
SBITA-Recorder Records Management System	-	-	-	-	-	-
SBITA-Microsoft Software Licenses	-	-	-	-	-	-
SBITA-Henry Adkins and Son Election Software	-	-	-	-	-	-
SBITA-Data Bank - OnBase	-	-	-	-	-	-
SBITA-Budget Software	-	-	-	-	-	-
SBITA-Health Dept. Electronic Health Records System	-	-	-	-	-	-
SBITA-Enterprise Resource Planning Software Solution	-	-	75,000	3,000,000	-	-
SBITA-Facility Management System	-	-	-	-	-	-
SBITA-Learning Management System	-	-	-	-	-	-
Tech IT-Departmental Software	-	-	-	-	-	500,000
SBITA-Tech IT-Service Management (ITSM) Software System	-	-	-	-	-	-
Tech IT-ESRI Parcel Fabric Conversion	-	-	-	-	-	100,000
Tech Subscription Principal	-	-	-	-	-	-
Tech Subscription Interest	-	-	-	-	-	-
Total Technology & Equipment - Non-Routine	**1,110,000**	**15,000**	**1,150,000**	**3,615,000**	**15,000**	**7,874,700**
Total Technology & Equipment	**1,827,500**	**737,500**	**1,872,500**	**4,352,500**	**692,500**	**7,874,700**
Other Projects						
OP Davenport West Locust Sewer Connectivity	-	-	-	-	-	-
OP Nahant Marsh / CAT Funding	-	-	-	-	-	-
OP City of Bettendorf / CAT Funding	-	-	-	-	-	-
OP Trail / CAT Funding	50,000	50,000	50,000	50,000	50,000	-
Total Other Projects	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**-**
Grand Total	**$ 3,344,500**	**$ 3,369,500**	**$ 3,457,000**	**$ 8,726,000**	**$ 1,079,500**	**$ 82,861,200**

Conservation Description	FY24 Actual	FY25 Budget	FY25 YTD	FY25 Amendment	FY26 Plan
Scott County Park					
SCP-Inchahias Campground	-	-	-	-	10,000
SCP-Pool and Aquatic Center Renovation	32,259	50,000	-	50,000	50,000
SCP-Pool Liner	-	435,000	-	435,000	-
SCP-Cabin Deck	41,953	-	-	-	-
SCP-Trails, Roads, & Parking Lot Resurfacing	567,903	-	-	-	-
SCP-Storage Barn	-	-	-	-	300,000
SCP-Pioneer Village Renovation	67,534	75,000	3,943	75,000	-
SCP-Cody Lake Shelter Replacement	-	-	-	-	-
SCP-Cody Lake Renovation	-	-	-	-	-
SCP-Shelter	-	150,000	18,679	150,000	-
SCP-Playground	-	200,000	-	200,000	-
SCP-Cody Homestead Improvements	18,772	-	-	-	-
SCP-Ranger House Roof Replacement	-	-	19,018	-	-
Total Scott County Park	**728,421**	**910,000**	**42,508**	**910,000**	**360,000**
West Lake Park					
WLP-Shelters	-	150,000	18,679	150,000	-
WLP-Campground - Park Terrace	-	70,000	-	70,000	1,180,602
WLP-Park Road Repair	-	-	-	-	-
WLP-Barn Replacement	-	-	-	-	-
WLP-Playgrounds	67,562	-	-	-	100,000
WLP-ADA Fishing Piers	3,081	-	-	-	-
WLP-Beach Improvements	-	-	-	-	-
WLP-Trails, Roads, & Parking Lot Resurfacing	-	-	-	-	80,000
WLP-Campground Site Paving	4,000	-	-	-	-
Total West Lake Park	**74,643**	**220,000**	**18,679**	**220,000**	**1,360,602**
Wapsi Center					
Wapsi Lorenzen Building - General	2,539	-	-	-	-
REAP	5,092	-	1,661	40,000	-
Wapsi Ed Center Development - Lorenzen Funding	-	-	-	-	-
Total Wapsi Center	**7,631**	**-**	**1,661**	**40,000**	**-**
Buffalo Shores					
Buffalo Shores - Road and Parking Lot	-	-	-	-	-
Total Buffalo Shores	-	-	-	-	-
Other Locations					
Land Acquisition / Park Expansion	-	-	-	-	-
Renewable Energy Projects	-	-	-	-	-
Entrance Signage - All Parks	-	-	-	-	100,000
ARPA Projects - Conservation Trails	1,367,563	360,891	380,254	443,858	-
ARPA Projects - Conservation Water	924,799	1,634,523	417,133	1,430,746	-
ARPA Projects - Water & Trail Engineering Cost	113,419	20,000	43,336	90,000	-
ARPA Projects - Incahias Campground	-	-	9,303	-	-
Vehicles and Small Equipment	227,362	422,000	115,019	410,000	501,000
Tech & Equip - Other Equip	386,990	-	82,995	90,000	-
LyondellBasell	-	-	2,705	-	-
Park Maintenance - General All Park	44,612	150,000	54,811	150,000	150,000
Total Other Locations	**3,064,745**	**2,587,414**	**1,105,557**	**2,614,604**	**751,000**
Total Conservation	**$ 3,875,440**	**$ 3,717,414**	**$ 1,168,404**	**$ 3,784,604**	**$ 2,471,602**
County Levy Contribution	1,000,000	1,000,000	-	1,000,000	1,000,000
Prior Year General Fund Balance Assignment Estimate	300,000	300,000	-	300,000	300,000
ARPA Funding	2,292,362	1,995,414	797,387	1,874,604	-
County CIP Contribution	3,592,362	3,295,414	797,387	3,174,604	1,300,000
Conservation CIP Fund Balance Contribution	244,633	300,000	-	570,000	1,171,602
Conservation Equipment Fund Balance	33,352	122,000	-	-	-
Capital Fund Outside Funding (Grants / Sale of Assets)	-	-	-	-	-
General Fund Restriction (REAP / Donations / Grants)	5,092	-	1,661	40,000	-
Conservation Equity Contributions	283,077	422,000	1,661	610,000	1,171,602
Total Funding	**$ 3,875,439**	**$ 3,717,414**	**$ 799,048**	**$ 3,784,604**	**$ 2,471,602**

Conservation Description	Projected FY27	FY28	FY29	FY30	Recurring Needs Per Year	Future Plan Needs
Scott County Park						
SCP-Inchahias Campground	70,000	800,000	-	-	-	-
SCP-Pool and Aquatic Center Renovation	50,000	50,000	50,000	50,000	50,000	-
SCP-Pool Liner	-	-	-	-	-	-
SCP-Cabin Deck	-	-	-	-	-	-
SCP-Trails, Roads, & Parking Lot Resurfacing	-	80,000	800,000	-	-	1,200,000
SCP-Storage Barn	-	-	-	-	-	-
SCP-Pioneer Village Renovation	-	-	-	-	-	-
SCP-Cody Lake Shelter Replacement	-	-	-	-	-	150,000
SCP-Cody Lake Renovation	-	-	-	-	-	100,000
SCP-Shelter	-	-	-	-	-	-
SCP-Playground	-	-	-	-	-	100,000
SCP-Cody Homestead Improvements	-	-	-	-	-	-
SCP-Ranger House Roof Replacement	-	-	-	-	-	-
Total Scott County Park	**120,000**	**930,000**	**850,000**	**50,000**	**50,000**	**1,550,000**
West Lake Park						
WLP-Shelters	-	-	-	-	-	1,585,000
WLP-Campground - Park Terrace	-	-	-	-	-	-
WLP-Park Road Repair	-	-	-	-	-	430,000
WLP-Barn Replacement	300,000	-	-	-	-	-
WLP-Playgrounds	-	-	-	-	-	-
WLP-ADA Fishing Piers	-	-	-	-	-	-
WLP-Beach Improvements	-	-	-	-	-	300,000
WLP-Trails, Roads, & Parking Lot Resurfacing	800,000	-	-	-	-	900,000
WLP-Campground Site Paving	-	-	-	-	-	500,000
Total West Lake Park	**1,100,000**	**-**	**-**	**-**	**-**	**3,715,000**
Wapsi Center						
Wapsi Lorenzen Building - General	-	-	-	-	-	-
REAP	-	-	-	-	-	-
Wapsi Ed Center Development - Lorenzen Funding	-	-	-	-	-	1,000,000
Total Wapsi Center	**116,000**	**215,000**	**-**	**-**	**-**	**1,000,000**
Buffalo Shores						
Buffalo Shores - Road and Parking Lot	-	225,000	-	-	-	-
Total Buffalo Shores	-	225,000	-	-	-	-
Other Locations						
Land Acquisition / Park Expansion	-	-	-	-	-	2,000,000
Renewable Energy Projects	-	-	-	-	-	700,000
Entrance Signage - All Parks	-	-	-	-	-	-
ARPA Projects - Conservation Trails	-	-	-	-	-	-
ARPA Projects - Conservation Water	-	-	-	-	-	-
ARPA Projects - Water & Trail Engineering Cost	-	-	-	-	-	-
ARPA Projects - Incahias Campground	-	-	-	-	-	-
Vehicles and Small Equipment	360,000	356,000	483,000	500,000	500,000	-
Tech & Equip - Other Equip	-	-	-	-	-	-
LyondellBasell	-	-	-	-	-	-
Park Maintenance - General All Park	150,000	150,000	150,000	150,000	150,000	-
Total Other Locations	**560,000**	**506,000**	**633,000**	**650,000**	**650,000**	**2,700,000**
Total Conservation	**$ 1,896,000**	**$ 1,876,000**	**$ 1,483,000**	**$ 700,000**	**$ 700,000**	**$ 8,965,000**
County Levy Contribution	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Prior Year General Fund Balance Assignment Estimate	300,000	300,000	300,000	300,000	300,000	-
ARPA Funding	-	-	-	-	-	-
County CIP Contribution	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	-
Conservation CIP Fund Balance Contribution	180,000	361,000	12,460	(600,000)	(600,000)	-
Conservation Equipment Fund Balance	-	-	170,540	-	-	-
Capital Fund Outside Funding (Grants / Sale of Assets)	250,000	-	-	-	-	-
General Fund Restriction (REAP / Donations / Grants)	-	-	-	-	-	-
Conservation Equity Contributions	430,000	361,000	183,000	(600,000)	(600,000)	-
Total Funding	**$ 1,730,000**	**$ 1,661,000**	**$ 1,483,000**	**$ 700,000**	**$ 700,000**	**$ -**

Secondary Roads Description	Roads Project #	Approximate Letting Date	FY24 Actual	FY25 Plan	FY25 Estimate	FY26 Plan
Bridge Replacement 7G Princeton	L-723	March 2023	742,841	-	-	-
HMA Resurfacing F33 (Bluff Road) ^	L-922	April 2022	30,000	-	-	-
HMA Resurfacing Z30 (Wells Ferry Rd) ^	L-1022	April 2022	257,480	-	-	-
Intersection Safety Improvements-Y40 & Hwy 130 ^	L-1122	May 2022	32,620	-	-	-
HMA Resurfacing F58(69) (200th St-STP) ^	L-522	December 2022	4,335,479	-	-	-
HMA Resurfacing 130th St (Chapel Hill Rd)	L-820	June 2022	-	-	-	-
HMA Resurfacing 145th Street	L-722	June 2022	18,308	-	-	-
HMA Resurfacing 115th Ave (Peter Pan Rd)	L-823	June 2022	-	-	-	-
Bridge Replacement 31 DeWitt (SBRFM or SWAP-HBP) ^	L-622	January 2024	1,227,647	-	1,771,665	-
Bridge Replacement 8C Pleasant Valley (STP) ^	L-1120	March 2024	6,305	-	1,010,626	-
Bridge Replacement 6 Pleasant Valley ^	L-423	March 2024	136,347	-	755,687	-
PCC Reconstruction Mt. Joy	L-824	November 2024	-	8,500,000	4,000,000	3,500,000
PCC Reconstruction Park View-Valley Dr & Hillside Dr	L-924		-	-	-	-
PCC Reconstruction Park View-S Park View Dr	L-1024	November 2024	-	-	1,750,000	100,000
PCC Reconstruction Park View-Crest View Dr	L-1124	November 2024	-	900,000	650,000	50,000
PCC Reconstruction Park View-Park Lane Circle	L-1224	November 2024	-	-	775,000	50,000
HMA Resurfacing Pumpkin Patch Rd	L-623	June 2023	364,636	-	-	-
HMA Resurfacing Territorial Rd (F51-FM) ^	L-415	November 2024	-	3,300,000	3,300,000	-
HMA Resurfacing Criswell St	L-425		-	750,000	750,000	-
Bridge Replacement 34I Liberty	L-822	March 2025	-	280,000	280,000	-
HMA Resurfacing Z30 (205th St to 260th St) ^	L-228	November 2024	-	3,300,000	3,300,000	-
Culvert Replacement 13K Butler ^	L-225	February 2027	-	-	-	600,000
Bridge Replacement 22F Liberty	L-224	July 2025	-	-	-	300,000
HMA Resurfacing F45 (180th Ave to 240th Ave) ^	L-325	February 2026	-	-	-	3,600,000
HMA Resurfacing 275th Street	L-324	July 2025	-	-	-	1,225,000
Bridge Replacement 29E Cleona	L-226		-	-	-	115,000
HMA Resurfacing 278th Ave (Pineo Grove)	L-523	July 2026	-	-	-	270,000
Bridge Replacement 3C Liberty ^	L-719	February 2027	-	-	-	-
Bridge Replacement 9C Hickory Grove	L-427	February 2027	-	-	-	-
PCC Reconstruction (210th St-165th Ave to Holden Dr)	L-126		-	-	-	-
Culvert Replacement 4A Sheridan	L-524	July 2026	-	-	-	-
PCC Patching & Diamond Grind-Y68, F41 & Y40	L-327	116,000	215,000	-	-	-
HMA Resurfacing Y52 ^	L-227	February 2028	-	-	-	-
Bridge Replacement 10E Liberty	L-128	July 2027	-	-	-	-
Bridge Replacement 6E Hickory Grove ^	L-129	February 2029	-	-	-	-
HMA Resurfacing Y64 ^	L-328	February 2029	-	-	-	-
HMA Resurfacing 257th Ave & Wisconsin St	L-229	July 2028	-	-	-	-
HMA Resurfacing Y40	L-130	February 2030	-	-	-	-
Bridge Replacement 12B Liberty	L-230	February 2030	-	-	-	-
HMA Resurfacing 170th Ave	L-330	July 2028	-	-	-	-
HMA Resurfacing 210th St	L-127		-	-	-	-
Bridge Replacement 15 Cleona			-	-	-	-
Bridge Replacement 12 Winfield			-	-	-	-
Bridge Replacement 6 Butler			-	-	-	-
Bridge Replacement 28K Princeton			-	-	-	-
Bridge Replacement 12 Allens Grove			-	-	-	-
Bridge Replacement 11A Cleona	L-222		-	-	-	-
Culvert Replacement 2A Hickory Grove	L-721		-	-	-	-
HMA Resurfacing Cody Rd	L-309		-	-	-	-
HMA Resurfacing Y4E (Dixon to 320th St)	L-424		-	-	-	-
HMA Resurfacing F45 (115th Ave to 155th Ave)			-	-	-	-
HMA Resurfacing Y52 (1st Ave to Wapsi River)			-	-	-	-
HMA Resurfacing Y30 (200th St to Hwy 130)			-	-	-	-
HMA Resurfacing Y40 (Hwy 136 to Big Rock Rd)			-	-	-	-
Grade and Pave Allens Grove Rd (275th St to 115th St)			-	-	-	-
HMA Resurfacing Utah Ave	L-422		-	-	-	-
Total Secondary Roads			**7,366,664**	**17,030,000**	**18,342,978**	**9,810,000**
Funding						
Bridge Funding 80% Grant Reimbursement			-	-	-	-
Contributed Capital			6,025,878	6,600,000	10,137,978	4,200,000
Secondary Roads General			1,125,785	10,430,000	8,205,000	5,610,000
			7,151,664	17,030,000	18,342,978	9,810,000
New Equipment			845,419	1,000,000	1,000,000	1,000,000

^ Budgeted details represent new investments.
* Amount represents annual depreciation expense for the funds

Secondary Roads Description	Projected FY27	FY28	FY29	FY30	Future Plan Needs
Bridge Replacement 7G Princeton	-	-	-	-	-
HMA Resurfacing F33 (Bluff Road) ^	-	-	-	-	-
HMA Resurfacing Z30 (Wells Ferry Rd) ^	-	-	-	-	-
Intersection Safety Improvements-Y40 & Hwy 130 ^	-	-	-	-	-
HMA Resurfacing F58(69) (200th St-STP) ^	-	-	-	-	-
HMA Resurfacing 130th St (Chapel Hill Rd)	-	-	-	-	-
HMA Resurfacing 145th Street	-	-	-	-	-
HMA Resurfacing 115th Ave (Peter Pan Rd)	-	-	-	-	-
Bridge Replacement 31 DeWitt (SBRFM or SWAP-HBP) ^	-	-	-	-	-
Bridge Replacement 8C Pleasant Valley (STP) ^	-	-	-	-	-
Bridge Replacement 6 Pleasant Valley ^	-	-	-	-	-
PCC Reconstruction Mt. Joy	-	-	-	-	-
PCC Reconstruction Park View-Valley Dr & Hillside Dr	-	-	-	-	-
PCC Reconstruction Park View-S Park View Dr	-	-	-	-	-
PCC Reconstruction Park View-Crest View Dr	-	-	-	-	-
PCC Reconstruction Park View-Park Lane Circle	-	-	-	-	-
HMA Resurfacing Pumpkin Patch Rd	-	-	-	-	-
HMA Resurfacing Territorial Rd (F51-FM) ^	-	-	-	-	-
HMA Resurfacing Criswell St	-	-	-	-	-
Bridge Replacement 34I Liberty	-	-	-	-	-
HMA Resurfacing Z30 (205th St to 260th St) ^	-	-	-	-	-
Culvert Replacement 13K Butler ^	-	-	-	-	-
Bridge Replacement 22F Liberty	-	-	-	-	-
HMA Resurfacing F45 (180th Ave to 240th Ave) ^	-	-	-	-	-
HMA Resurfacing 275th Street	-	-	-	-	-
Bridge Replacement 29E Cleona	-	-	-	-	-
HMA Resurfacing 278th Ave (Pineo Grove)	-	-	-	-	-
Bridge Replacement 3C Liberty ^	850,000	-	-	-	-
Bridge Replacement 9C Hickory Grove	1,000,000	-	-	-	-
PCC Reconstruction (210th St-165th Ave to Holden Dr)	1,100,000	-	-	-	-
Culvert Replacement 4A Sheridan	250,000	-	-	-	-
PCC Patching & Diamond Grind-Y68, F41 & Y40	950,000	-	-	-	-
HMA Resurfacing Y52 ^	-	2,700,000	-	-	-
Bridge Replacement 10E Liberty	-	300,000	-	-	-
Bridge Replacement 6E Hickory Grove ^	-	-	1,550,000	-	-
HMA Resurfacing Y64 ^	-	-	2,200,000	-	-
HMA Resurfacing 257th Ave & Wisconsin St	-	-	350,000	-	-
HMA Resurfacing Y40	-	-	-	3,000,000	-
Bridge Replacement 12B Liberty	-	-	-	1,200,000	-
HMA Resurfacing 170th Ave	-	-	-	137,500	-
HMA Resurfacing 210th St	-	-	-	-	1,485,000
Bridge Replacement 15 Cleona	-	-	-	-	300,000
Bridge Replacement 12 Winfield	-	-	-	-	300,000
Bridge Replacement 6 Butler	-	-	-	-	8,450,000
Bridge Replacement 28K Princeton	-	-	-	-	1,200,000
Bridge Replacement 12 Allens Grove	-	-	-	-	9,000,000
Bridge Replacement 11A Cleona	-	-	-	-	1,300,000
Culvert Replacement 2A Hickory Grove	-	-	-	-	400,000
HMA Resurfacing Cody Rd	-	-	-	-	375,000
HMA Resurfacing Y4E (Dixon to 320th St)	-	-	-	-	1,800,000
HMA Resurfacing F45 (115th Ave to 155th Ave)	-	-	-	-	2,400,000
HMA Resurfacing Y52 (1st Ave to Wapsi River)	-	-	-	-	2,520,000
HMA Resurfacing Y30 (200th St to Hwy 130)	-	-	-	-	4,200,000
HMA Resurfacing Y40 (Hwy 136 to Big Rock Rd)	-	-	-	-	3,000,000
Grade and Pave Allens Grove Rd (275th St to 115th St)	-	-	-	-	6,000,000
HMA Resurfacing Utah Ave	-	-	-	-	770,000
Total Secondary Roads	**4,150,000**	**3,000,000**	**4,100,000**	**4,337,500**	**43,500,000**
Funding					
Bridge Funding 80% Grant Reimbursement	800,000	-	-	-	-
Contributed Capital	1,800,000	2,700,000	3,750,000	4,200,000	-
Secondary Roads General	1,550,000	300,000	350,000	137,500	-
	4,150,000	3,000,000	4,100,000	4,337,500	-
New Equipment	1,000,000	1,000,000	1,000,000	1,000,000	-

^ Budgeted details represent new investments.
* Amount represents annual depreciation expense for the funds

MEDIC EMS & GOLF Description	FY24 Actual	FY25 Budget	FY25 YTD	FY25 Amendment	FY26 Plan
MEDIC EMS - Enterprise Fund					
Buildings & Grounds					
General Remodeling and Replacement	$ -	$ 52,500	$ 1,391	$ 75,000	$ 75,000
Parking Lot Improvements	-	15,000	-	-	25,000
Lock Conversion	-	115,000	-	-	-
Wallpaper / Interior Walls	-	20,000	-	-	20,000
Improv to Medic Davenport Site (Cement for Post 2)	39,780	-	-	-	-
Subtotal Buildings & Grounds	**39,780**	**202,500**	**1,391**	**75,000**	**120,000**
Equipment					
Security Cameras	-	-	-	-	125,000
Driver Behavior & Safety Program - Software - Vector	15,175	150,000	15,887	-	-
Toughbook Replacement	205,624	-	1,768	-	-
Vehicle Gateway Replacement	32,918	-	-	-	-
Mobile Data Computer Software	-	-	-	-	35,000
Long Term Data Storage	104,325	-	-	-	-
MED-COM Computer Workstation Replacement	-	-	-	-	-
Medical Supply & Narcotic Management - Software	-	-	-	-	-
Cardiac Monitor Replacements	-	-	-	-	50,000
Stairchair Replacement	-	-	15,653	-	16,000
Lucas 3 Chest Compression System	-	-	-	-	60,000
Airway Bags	-	-	-	-	12,500
M21 Equipment	-	-	-	-	10,000
P25 Radios	-	-	-	-	18,000
Education Simulators	-	-	-	-	43,000
Handtevy Pediactric Resuscitation System	-	-	-	35,800	15,000
McGrath Laryngo Video Scope	-	-	-	-	40,000
Vehicle Camera System	96,634	-	-	-	-
Vehicle Power Washer	-	-	-	-	15,000
Zoll AED Pro Mobile Responder	-	-	-	-	23,000
Zoll Software One-Time Fees	53,865	-	-	-	-
Zoll Software Annual Fees	-	-	107,390	-	-
Access Control Updates	47,550	-	-	-	-
Humidifier & Equipment	5,394	-	-	-	-
SBITA MARVLIS Software (Bradshaw)	-	-	22,209	-	-
Stryker ProCare Maintenance Contract	-	-	93,712	-	-
Subtotal Equipment	**561,485**	**150,000**	**256,619**	**35,800**	**462,500**
Vehicles					
Ambulances	92,012	1,164,248	39,661	-	1,200,000
Maintenance Vehicles	287,090	-	142,022	-	-
Command Vehicles	-	50,000	-	-	100,000
Subtotal Vehicles	379,102	1,214,248	181,683	-	1,300,000
Total MEDIC EMS	**$ 980,367**	**$ 1,566,748**	**$ 439,693**	**$ 110,800**	**$ 1,882,500**
Annual Depreciation Expense	**$ 777,328**	**$ 929,914**	**$ 80,161**	**$ 929,914**	**$ 963,491**
Golf - Enterprise Fund					
Buildings & Grounds					
General Tech Equipment	$ -	$ 35,000	$ -	$ 35,000	$ -
Clubhouse Bathroom Remodel	-	50,000	-	80,000	-
Clubhouse Exterior Remodel	-	-	-	-	80,000
Wide Screen Golf Simulator	53,000	-	-	-	-
Subtotal Buildings & Grounds	53,000	85,000	-	115,000	80,000
Equipment					
General Equipment	-	50,000	-	50,000	116,000
Greensroller	24,967	-	-	-	-
GPS Sprayer	25,500	-	-	-	-
Golf Carts	-	-	214,928	-	-
Subtotal Equipment	50,467	50,000	214,928	50,000	116,000
Vehicle Equipment					
UTV	12,550	-	-	-	-
Subtotal Vehicle Equipment	12,550	-	-	-	-
Total Golf	**$ 116,017**	**$ 135,000**	**$ 214,928**	**$ 165,000**	**$ 196,000**
Annual Depreciation Expense	**$ 159,524**	**$ 195,944**	**$ -**	**$ 195,944**	**$ 195,944**
Enterprise Funds Total Investment	$ 1,096,384	$ 1,701,748	$ 654,621	$ 275,800	$ 2,078,500
Enterprise Funds Annual Depreciation	$ 936,852	$ 1,125,858	$ 80,161	$ 1,125,858	$ 1,159,435

MEDIC EMS & GOLF Description	Projected FY27	 FY28	 FY29	 FY30	Recurring Needs Per Year	Future Plan Needs
MEDIC EMS - Enterprise Fund						
Buildings & Grounds						
General Remodeling and Replacement	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ -
Parking Lot Improvements	25,000	25,000	25,000	25,000	25,000	-
Lock Conversion	-	-	-	-	-	115,000
Wallpaper / Interior Walls	-	-	-	-	-	-
Improv to Medic Davenport Site (Cement for Post 2)	-	-	-	-	-	-
Subtotal Buildings & Grounds	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**115,000**
Equipment						
Security Cameras	-	-	-	-	-	-
Driver Behavior & Safety Program - Software - Vector	-	-	-	-	-	-
Toughbook Replacement	-	-	150,000	-	-	-
Vehicle Gateway Replacement	-	-	150,000	-	-	150,000
Mobile Data Computer Software	5,250	5,250	5,250	5,250	5,250	-
Long Term Data Storage	-	-	-	-	-	-
MED-COM Computer Workstation Replacement	100,000	-	-	-	-	100,000
Medical Supply & Narcotic Management - Software	200,000	-	-	-	-	200,000
Cardiac Monitor Replacements	-	-	-	-	-	-
Stairchair Replacement	16,000	-	-	-	-	120,000
Lucas 3 Chest Compression System	-	-	-	-	-	-
Airway Bags	-	-	-	-	-	-
M21 Equipment	-	-	-	-	-	-
P25 Radios	-	-	-	-	-	-
Education Simulators	-	-	-	-	-	75,000
Handtevy Pediactric Resuscitation System	15,000	-	-	-	-	-
McGrath Laryngo Video Scope	-	-	-	-	-	-
Vehicle Camera System	-	-	-	-	-	-
Vehicle Power Washer	-	-	-	-	-	-
Zoll AED Pro Mobile Responder	-	-	-	-	-	-
Zoll Software One-Time Fees	-	-	-	-	-	-
Zoll Software Annual Fees	-	-	-	-	-	-
Access Control Updates	-	-	-	-	-	-
Humidifier & Equipment	-	-	-	-	-	-
SBITA MARVLIS Software (Bradshaw)	-	-	-	-	-	-
Stryker ProCare Maintenance Contract	-	-	-	-	-	-
Subtotal Equipment	**336,250**	**5,250**	**305,250**	**5,250**	**5,250**	**645,000**
Vehicles						
Ambulances	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	-
Maintenance Vehicles	-	-	-	-	-	-
Command Vehicles	50,000	50,000	50,000	50,000	50,000	-
Subtotal Vehicles	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	-
Total MEDIC EMS	**$ 1,686,250**	**$ 1,355,250**	**$ 1,655,250**	**$ 1,355,250**	**$ 1,355,250**	**$ 760,000**
Annual Depreciation Expense	**$ 963,491**	**$ 963,491**	**$ 963,491**	**$ 963,491**	**$ -**	**$ -**
Golf - Enterprise Fund						
Buildings & Grounds						
General Tech Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Clubhouse Bathroom Remodel	-	-	-	-	-	-
Clubhouse Exterior Remodel	80,000	-	-	-	-	-
Wide Screen Golf Simulator	-	-	-	-	-	-
Subtotal Buildings & Grounds	80,000	-	-	-	-	-
Equipment						
General Equipment	215,000	129,000	43,500	50,000	-	-
Greensroller	-	-	-	-	-	-
GPS Sprayer	-	-	-	-	-	-
Golf Carts	-	-	-	-	-	-
Subtotal Equipment	215,000	129,000	43,500	50,000	-	-
Vehicle Equipment						
UTV	-	-	-	-	-	-
Subtotal Vehicle Equipment	-	-	-	-	-	-
Total Golf	**$ 295,000**	**$ 129,000**	**$ 43,500**	**$ 50,000**	**$ -**	**$ -**
Annual Depreciation Expense	**$ 195,944**	**$ 195,944**	**$ 195,944**	**$ 195,944**	**$ -**	**$ -**
Enterprise Funds Total Investment	$ 1,981,250	$ 1,484,250	$ 1,698,750	$ 1,405,250	$ 1,355,250	$ 760,000
Enterprise Funds Annual Depreciation	$ 1,159,435	$ 1,159,435	$ 1,159,435	$ 1,159,435	$ -	$ -



Non-Major Governmental Funds

SUMMARY FUND STATEMENT
NONMAJOR GOVERNMENTAL FUNDS

Fund	Estimated Balance 07/01/25	Revenues and Transfers	Expenditures and Transfers	Estimated Balance 06/30/26
NONMAJOR GOVERNMENTAL FUNDS:				
Opioid Settlement Fund	$ 4,089,458	$ 482,000	$ 339,073	$ 4,232,385
Rural Services Fund	205,338	3,673,666	3,758,545	120,459
Recorder's Record Management Fund	13,384	30,900	20,000	24,284
Total Other Funds*	$ 4,308,180	$ 4,186,566	$ 4,117,618	$ 4,377,128

*Includes interfund transfers and non-budgeted fund activity

OPIOID SETTLEMENT FUND

The State of Iowa, along with other states, settled claims that certain prescription drug companies and pharmaceutical distributors engaged in misleading and fraudulent conduct in the marketing and sale of opioids and failed to monitor for, detect and prevent diversion of drugs. The County also settled the same claims and related claims. Due to the settlement of these claims, the County will receive payments from defendant companies over the next fifteen years. The County is required to use these funds to remediate the opioid crises and treat or mitigate opioid use disorder and related disorders through prevention, harm reduction, treatment, and recovery services.



Scott County is expected to receive $12.5 million between 2023 and 2039 from distributors and related settlements. Additionally, the County may receive a grant from the State of Iowa for similar services out of the State of Iowa's settlement funds.

As this is a new program, the County has assigned the programming responsibilities to the County Health Department and Community Services. The County created a strategic planning process through MAPP—Mobilizing for Action through Planning and Partnerships. They identified a curriculum of care incorporating Promotion, Prevention, Treatment, and Recovery. The project team identified two prioritized strategies: 1) Provide comprehensive wrap-around services to individuals in recovery, including housing, transportation, job placement / training, and childcare, and 2) Funding for evidence-based prevention programs in schools.

These two strategies continue to be developed for implementation in 2025 and may require external contracts or staffing adjustments based on further information. The 2025 budget was amended for staffing of wrap-around services. The 2026 budget will continue these wrap-around services and begin the funding for the evidence-base prevention programs in schools.

OPIOID SETTLEMENT FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Miscellaneous	$ 2,013,636	$ 360,000	$ 360,000	$ 360,000	0.0%
Use of Money & Property	134,891	30,200	89,800	122,000	304.0%
Subtotal Revenues	2,148,527	390,200	449,800	482,000	23.5%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	2,148,527	390,200	449,800	482,000	23.5%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Physical Health and Social Services	220	400,000	295,000	339,073	-15.2%
Subtotal Expenditures	220	400,000	295,000	339,073	-15.2%
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	N/A
Total Expenditures & Other Uses	220	400,000	295,000	339,073	-15.2%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	2,148,307	(9,800)	154,800	142,927	-1558.4%
Beginning Fund Balance - July 1	$ 1,786,351	$ 1,884,951	$ 3,934,658	$ 4,089,458	117.0%
Ending Fund Balance - June 30	$ 3,934,658	$ 1,875,151	$ 4,089,458	$ 4,232,385	125.7%

RECORDER'S RECORD MANAGEMENT FUND



The 1993 Iowa Legislature created a County Recorder's Record Management Fund to be used exclusively for the preservation and maintenance of public records. The legislation required that a $1.00 fee per each recorded instrument be deposited into this fund and that the Recorder use the fees collected (and interest earned) to produce and maintain public records that meet archival standards in addition to enhancing the technological storage and transmission capabilities related to archival quality records. In past years, the County Recorder has authorized the purchase of optical imaging equipment to enhance the operations of this office. The Recorder also hired an outside firm to digitize the office's microfilmed records back to 1989, the year the computerized index system was implemented. Most recently, the Recorder's Office used these funds to purchase a new third-party computer application to replace the previous real estate document system developed in house. Based on current transaction levels, this fund will receive approximately $30,000 each year. The state is considering legislation to redesign the recorders fees and the allocations that may be retained by the local county.

PROPERTY TAX FRAUD PREVENTION

In an era where digital security is paramount, the Scott County Recorder's Office rolled out a new Property Fraud Alert (PFA) system in February of 2024. Property Fraud Alert is an online platform that assists property owners and stakeholders in protecting themselves from potential fraudulent activities. Property Fraud Alert is a free notification service that alerts subscribers when a document has been recorded in their name in the Scott County Recorder's Office. There is no fee and users choose how they want to be notified (email, text, and/or phone call). Notifications are available in both English and Spanish.

The platform's primary focus is to empower property owners with real-time notifications of suspicious activities related to their property. Scott County Recorder Rita Vargas says, "Protecting homeowners is crucial, and our platform aims to be a proactive ally in safeguarding real estate investments, and we are thrilled to be able to offer the service to the entire Quad City area."

For more information, you can contact the Recorder's Office at www.scottcountyiowa.gov/recorder. You can also visit the Property Fraud Prevention website at www.propertyfraudalert.com or by scanning the QR code.

PROPERTYFRAUDALERT

RECORDER'S RECORD MANAGEMENT FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	$ 22,468	$ 30,000	$ 30,000	$ 30,000	0.0%
Use of Money & Property	2,537	3,500	2,900	900	-74.3%
Subtotal Revenues	25,005	33,500	32,900	30,900	-7.8%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	25,005	33,500	32,900	30,900	-7.8%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out - General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	0.0%
Operating Transfers Out - Capital CIP Fund	25,000	25,000	25,000	-	N/A
Total Expenditures & Other Uses	45,000	45,000	45,000	20,000	-55.6%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(19,995)	(11,500)	(12,100)	10,900	-194.8%
Beginning Fund Balance - July 1	$ 45,479	$ 28,879	$ 25,484	$ 13,384	-53.7%
Ending Fund Balance - June 30	$ 25,484	$ 17,379	$ 13,384	$ 24,284	39.7%

RURAL SERVICES BASIC FUND

The Rural Services Basic Fund is used to levy taxes for rural county services as identified in Section 331.428 of the Code of Iowa (see the Financial Management Policies in the Supplemental Information section of the budget document).

The County currently uses this fund for two specific purposes: 1) transfer of funds to the Secondary Roads Fund, and 2) appropriation of funds toward the funding of the Scott County Library.

The levy for the aforementioned two purposes is applied only against property located in the unincorporated areas (townships). Since the taxable valuation of agricultural land/structures is computed on a five-year productivity average as opposed to fair market value, the rural tax base and calculated rural services fund tax levy rate have fluctuated over the past ten (10) years as shown below. Additionally, the County is impacted by House File 718 which reduced the rural basic tax levy to cap revenue growth from 3.11% down to 2.10%. Expenditures and transfers out increased 1.8%.

Fiscal Year	Rural Tax Base	Rural Services Fund Levy *	Rural Services Fund Levy
2016-17	**$992,010,615**	**$2,939,229**	**$2.96290**
2017-18	**1,025,764,483**	**3,022,829**	**2.94690**
2018-19	**1,086,344,571**	**3,179,921**	**2.92718**
2019-20	**1,125,980,428**	**3,278,460**	**2.91165**
2020-21	**1,140,293,513**	**3,308,416**	**2.90137**
2021-22	**1,179,214,091**	**3,418,597**	**2.89905**
2022-23	**1,212,927,009**	**3,481,144**	**2.87004**
2023-24	**1,232,380,740**	**3,494,639**	**2.83568**
2024-25	**1,279,631,687**	**3,557,478**	**2.78008**
2025-26	**1,319,561,964**	**3,596,556**	**2.75255**

The breakdown between the Secondary Roads Fund transfer amount and the amount appropriated for the County Library is as follows:

Fiscal Year	Sec Rds Transfer*	Levy Rate	Library Appropriation*	Levy Rate
2016-17	**$2,408,000**	**$2.39819**	**$567,021**	**$0.56471**
2017-18	**2,470,000**	**2.39063**	**574,740**	**0.55627**
2018-19	**2,618,000**	**2.39627**	**580,036**	**0.53091**
2019-20	**2,709,000**	**2.39268**	**587,575**	**0.51897**
2020-21	**2,755,000**	**2.38590**	**595,213**	**0.51547**
2021-22	**2,848,000**	**2.39377**	**601,165**	**0.50528**
2022-23	**2,930,000**	**2.39836**	**576,241**	**0.47168**
2023-24	**2,978,000**	**2.36635**	**590,646**	**0.46933**
2024-25	**3,091,000**	**2.32661**	**602,458**	**0.45347**
2025-26	**3,135,000**	**2.29590**	**623,545**	**0.45665**

* Includes tax levy and other county taxes and state tax replacement credits not against levied taxes

RURAL SERVICES BASIC FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	$ 3,413,989	$ 3,483,598	$ 3,483,598	$ 3,523,947	1.2%
Less: Uncollected Delinq Taxes-Levy Yr	451	613	613	451	-26.4%
Less: Credits To Taxpayers	118,284	116,521	116,521	118,286	1.5%
Net Current Property Taxes	3,295,254	3,366,464	3,366,464	3,405,210	1.2%
Delinquent Property Tax Revenue	451	613	613	451	-26.4%
Other County Taxes	84,796	78,396	78,396	77,394	-1.3%
Intergovernmental	209,132	201,224	201,224	187,911	-6.6%
Use of Property and Money	22,728	13,200	17,000	2,700	-79.5%
Subtotal Revenues	3,612,361	3,659,897	3,663,697	3,673,666	0.4%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	3,612,361	3,659,897	3,663,697	3,673,666	0.4%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
County Environment & Education	590,646	602,458	602,458	623,545	3.5%
Subtotal Expenditures	590,646	602,458	602,458	623,545	3.5%
Other Financing Uses:					
Operating Transfers Out	2,978,000	3,091,000	3,091,000	3,135,000	1.4%
Total Expenditures & Other Uses	3,568,646	3,693,458	3,693,458	3,758,545	1.8%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	43,715	(33,561)	(29,761)	(84,879)	152.9%
Beginning Fund Balance - July 1	$ 191,384	$ 205,384	$ 235,099	$ 205,338	0.0%
Ending Fund Balance - June 30	$ 235,099	$ 171,823	$ 205,338	$ 120,459	-29.9%



Business-Type Funds

GOLF COURSE ENTERPRISE FUND



In May 1990, the County entered into an agreement to lease certain land of the County to a golf course developer. The agreement, which was to expire April 30, 2030, required the developer to make a one-time payment to the County of $10 and to make deposits into various escrow accounts to pay for the construction of the golf course on the leased ground.

Simultaneously, the County entered into a lease purchase contract with the developer for the acquisition of the golf course. This agreement was to provide the financing for the project. The final agreement (as refinanced in 1993 between the County and Boatman's Trust Company) required the County to make varying semiannual rental payments through May 1, 2013. The terms of the lease purchase contract provide that, should the County fail to make an annual appropriation for any year before the beginning of that year in an amount sufficient, together with amounts budgeted to be available for such purpose in the Enterprise Fund for the scheduled payments coming due during that year, the agreement shall terminate as of the beginning of that year.

At any time during this agreement, the County could have pay the total prepayment price, at which time the land lease would have been canceled. Thus, the County paid the lease in its entirety at the conclusion of FY 2012.

The course and clubhouse, called Glynns Creek, opened July 1, 1992, at Scott County Park. Glynns Creek has received rave reviews since its opening. The number of rounds played has increased from 24,103 in FY 2019 to 30,669 in FY 2024. The County has sold season passes to the golf course and increased usage in the winter through a virtual driving range. These passes are flexible for weekend or weekday play and are available in junior/single/family memberships.

The season passes also offer players discounts on food, pro-shop merchandise, and range activities. Payment schedules for the passes are also offered on a monthly schedule. The golf course website, https://www.scottcountyiowa.gov/conservation/glynns-creek-golf-course, allows players to reserve tee times online.

At the conclusion of the lease commitment, the County forgave the interfund advance and interfund loan interest balance between the General Fund and the Golf Course Enterprise Fund.

The County's Capital Fund loaned money to the Golf Course fund to finance in fiscal year 2025 for golf mowers. There is no interest charged on the interfund loan.

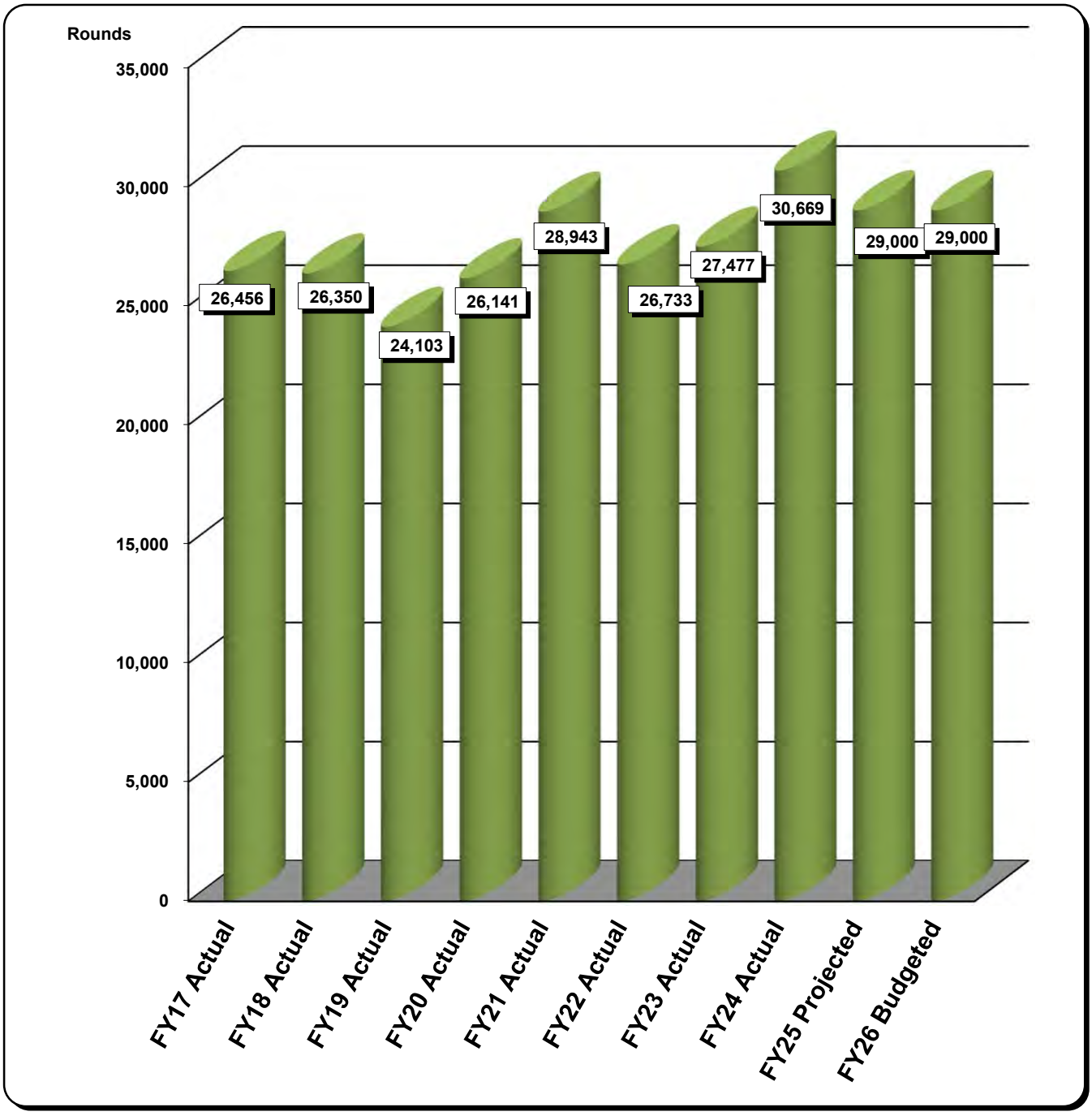
This County-run operation is accounted for in the Golf Course Enterprise Fund.

GOLF COURSE ENTERPRISE FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	$ 1,423,621	$ 1,318,250	$ 1,429,750	$ 1,439,750	9.2%
Use of Money & Property	32,114	23,100	28,000	21,900	-5.2%
Miscellaneous	1,132	1,000	1,000	1,000	0.0%
Subtotal Revenues	1,456,867	1,342,350	1,458,750	1,462,650	9.0%
Other Financing Sources:					
Sale of Capitalized Assets	-	-	-	-	N/A
Transfer - General Fund	-	-	-	-	N/A
Total Revenues & Other Sources	1,456,867	1,342,350	1,458,750	1,462,650	9.0%
EXPENSES & OTHER FINANCING USES					
Operating:					
County Environment & Education	$ 1,332,833	$ 1,454,756	$ 1,525,606	$ 1,590,547	9.3%
Subtotal Expenses	1,332,833	1,454,756	1,525,606	1,590,547	9.3%
Other Financing Uses:					
Loss on assets disposed	-	-	-	-	N/A
Total Expenses & Other Uses	1,332,833	1,454,756	1,525,606	1,590,547	9.3%
Excess Of Revenues & Other Sources over(under) Expenses & Other Uses	124,034	(112,406)	(66,856)	(127,897)	13.8%
Beginning Fund Equity - July 1	$ 2,494,966	$ 2,459,788	$ 2,619,000	$ 2,552,144	3.8%
Ending Fund Equity - June 30	$ 2,619,000	$ 2,347,382	$ 2,552,144	$ 2,424,247	3.3%

GLYNNS CREEK GOLF COURSE ROUNDS

TEN YEAR COMPARISON



This graph shows that golf rounds have struggled for consistency. Golf rounds nationwide and in the Midwest have flattened in rounds played. The FY26 budgeted projection is based upon conservative estimates of consistent and historical usage.

MEDIC EMS ENTERPRISE FUND

In January 2024, the County entered into an agreement to receive the assets, most liabilities, equity, and employees of MEDIC EMS, a local not-for-profit (NFP) ambulance service that was a County partner for many years. The acquisition came after multiple years of study and was determined to be the best choice to assure local medical transportation within Scott County. MEDIC EMS serves over 90% of the square mileage of the County and 95% of the residents. The remaining portion of the County is covered by out-of-county partners that are subsidized for mutual aid dispatches.



MEDIC EMS is now eligible for new funding sources, including the Iowa Ground Emergency Medical Transportation (GEMT) reimbursement program and the Iowa Setoff program for delinquent accounts. The appeal of the IPERS pension plan should help with staff retention and attraction of new employees. MEDIC EMS remains one of the largest providers of ground medical transportation in the state. The GEMT funding is budgeted as an additional $1.6 million in new fee-for-service revenue. This funding will help in the budget in future years.

The County is looking to take advantage of government pricing for supplies, ambulances, tax-free purchasing, self-insurance risk retention, and fuel savings to reduce the cost of operations. Due to the unknown nature of MEDIC EMS's budget under the government method, a very conservative model of budgeting, which included numerous contingency costs, was used for fiscal year 2024 through 2026. The budget estimates will become more precise with additional data. Additionally, full staffing FTE levels continue to be refined as the model transitions to the County. The staffing model was fully loaded into the estimation process to include corresponding employee benefits for current employees.



The County has chosen to account for the fund as a Business-Type activity and as an Enterprise fund. This model will allow for additional pension, OPEB, and deprecation costs to be attributable to the fund on an annual basis. These costs should be recovered to the extent possible with the primary revenue source of user charges. User charges include private pay and insurance pay for services provided.

The County has budgeted for the fund to receive General Fund support in FY 2026 for general operations support and capital investment. This would include transfers for indirect cost reimbursement.

Upon acquisition, the County requested MEDIC EMS to repay the prior ambulance loans before December 31, 2023. Later, in the spring of 2024, the County entered into a multi-year agreement for cardiac monitors for approximately 20 ambulances. These monitors are expected to be useful over the next seven years.

MEDIC EMS AMBULANCE ENTERPRISE FUND
FUND STATEMENT

	Actual 2023-24	Budget 2024-25	Revised Estimate 2024-25	Budget 2025-26	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	$ 30,466	$ -	$ -	$ -	N/A
Charges For Services	12,194,542	11,628,310	12,224,883	14,029,301	20.6%
Use of Money & Property	13,185	100	6,800	14,200	14100.0%
Miscellaneous	76,457	-	16,600	16,600	N/A
Subtotal Revenues	12,314,650	11,628,410	12,248,283	14,060,101	20.9%
Other Financing Sources:					
Transfer - General Fund	600,000	-	600,000	1,420,000	N/A
Transfer - Capital Fund	-	-	500,000	500,000	N/A
Subtotal Other Financing Sources	600,000	-	1,100,000	1,920,000	
Special Item					
Contribution of Net Assets	6,459,732	-	-	-	N/A
Total Revenues & Other Sources	19,374,382	11,628,410	13,348,283	15,980,101	N/A
EXPENSES & OTHER FINANCING USES					
Operating:					
Public Safety - Ambulance	$ 13,146,835	$ 13,616,019	$ 13,622,630	$ 16,533,508	21.4%
Subtotal Expenses	13,146,835	13,616,019	13,622,630	16,533,508	21.4%
Other Financing Uses:					
Transfer - General Fund	-	300,000	-	-	-100.0%
Total Expenses & Other Uses	13,146,835	13,916,019	13,622,630	16,533,508	18.8%
Excess Of Revenues & Other Sources over(under) Expenses & Other Uses	6,227,547	(2,287,609)	(274,347)	(553,407)	-75.8%
Beginning Fund Equity - July 1	$ -	$ 3,889,561	$ 6,227,547	$ 5,953,200	53.1%
Ending Fund Equity - June 30	$ 6,227,547	$ 1,601,952	$ 5,953,200	$ 5,399,793	237.1%



Departmental & Authorized Agency Detail

SCOTT COUNTY
BUDGETING FOR OUTCOMES DETAIL INDEX
BY DEPARTMENT/AUTHORIZED AGENCY

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A Guide to Scott County Budgeting for Outcomes

1.Goals & Objectives:

Each Department/ Agency creates goals based on County-wide Board goals or program based Management goals.

Conservation

Roger Kean, Director

MISSION STATEMENT

To improve the quality of life and promote and preserve the health, welfare and enjoyment for the citizens of Scott County and the general public by acquiring, developing, operating, and preserving the historical, educational, environmental, recreational and natural resources of the County.

GOALS & OBJECTIVES

1.

MANAGEMENT GOAL Improve Facilities and Infrastructure
- Continue to prioritize maintenance and infrastructure projects that ensure our parks remain high-quality attractions

MANAGEMENT GOAL Maintain Seasonal Staffing Levels
- Continue to promote recruitment and retention efforts that ensure proper levels of seasonal staffing needed to operate facilities

MANAGEMENT GOAL Improve Department Efficiencies
- Encourage innovation that helps improve our overall efficiency

2.Program Description:

A short over-view and explanation of the services provided.

PROGRAM DESCRIPTION - ADMINISTRATION

2.

In 1956 the citizens of Scott County authorized the creation of the Conservation Board, which was charged with the responsibility of administering and developing a park system that meets the recreational, environmental, historical, and educational needs of the County.

TARGET POPULATION
- All Scott County Citizens and those who visit the areas we manage.

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
- Exceeds Target
- On Target
- Static
- Below Target

3.

4.Workload: Work performed, duties that are expected or assigned.

4.

ANNUAL MEASURES		2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED	2024-25 PROJECTED
WORKLOAD	Appropriations Expended (excludes Golf)	$3,965,003	$4,139,725	$4,521,526	$4,968,907
	Revenues Received (excludes Golf)	$1,697,318	$1,830,370	$1,949,547	$1,953,902
	FTEs Managed	27.25	27.25	29.25	30.25
	Hours Worked by Seasonal Staff	69,253.5	74,350.25	75,000	75,000
	Acres Managed	2,509	2,509	2,509	2,509
	Transactions Processed by Staff	340,594	367,345	380,000	380,000
	Transactions Processed Online	18,867	23,504	26,500	26,500

3.Performance Indicators:

Show at a glance how Departments/ Agencies are doing.

5.

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED	2024-25 PROJECTED
EFFICIENCY	Maintain expenditures within approved budget	To expend less than 100% of approved budget expenditures — On Target	94%	93%	99%	99%
EFFICIENCY	Ensure administrative costs remain low for the Department	To expend 12% or less of approved budget on Administrative expenses — On Target	14%	12%	12%	12%

6.Analysis:

Detailed examination of the program.

ANALYSIS-ADMINISTRATION

6.

The Conservation Administrative program is actively monitoring the annual budget, staffing and operational efficiencies of their managed areas, programs and staff. In addition to these typical administrative duties, they are prioritizing their customers by working to increase those receiving digital information about Scott County Conservation and continually making enhancements to their websites for those registering for activities and making rental reservations.

5.Annual Measures: A two year history as well as current projections for outcomes, efficiencies, and costs.

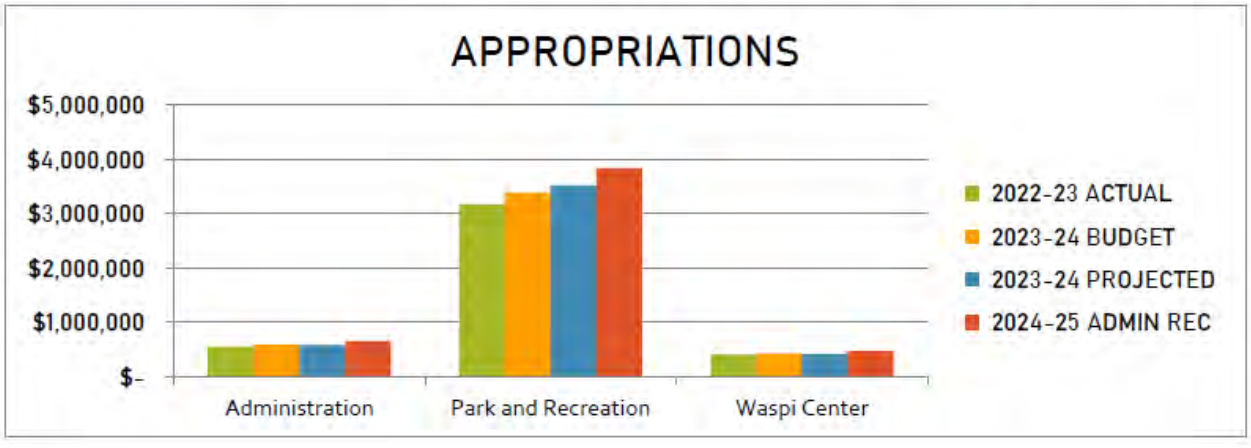
A Guide to Scott County Budget Analysis

1. 2.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Conservation Administration (1000)	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 REQUEST	2024-25 ADMIN REC
AUTHORIZED POSITIONS:						
38-N Conservation Director	1.00	1.00	1.00	1.00	1.00	1.00
34-N Deputy Conservation Director	1.00	1.00	1.00	1.00	1.00	1.00
27-N Roadside Vegetation Specialist	-	-	0.25	0.25	0.25	0.25
26-N Roadside Vegetation Specialist	0.25	0.25	-	-	-	-
24-N Administrative Coordinator	-	-	-	-	1.00	1.00
23-N Senior Administrative Assistant	1.00	1.00	1.00	1.00	-	-
18-N A Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	4.25	4.25	4.25	4.25	4.25	4.25
REVENUE SUMMARY:						
Intergovernmental	$ 45,389	$ 46,033	$ 46,502	$ 46,502	$ 46,502	$ 46,502
Charges for Services	(12,849)	14,922	-	-	-	-
Misc	429	673	-	145	-	-
TOTAL REVENUES	$ 32,969	$ 61,628	$ 46,502	$ 46,647	$ 46,502	$ 46,502
APPROPRIATION SUMMARY:						
Salaries	$ 366,783	$ 356,153	$ 354,341	$ 354,341	$ 402,339	$ 402,339
Benefits	142,195	141,620	141,763	141,763	166,591	166,591
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	76,105	50,295	75,105	70,105	70,105	70,105
Supplies & Materials	14,332	8,721	14,804	15,104	15,104	15,104
TOTAL APPROPRIATIONS	$ 599,415	$ 556,789	$ 586,013	$ 581,313	$ 654,139	$ 654,139

3.

4.



5.

1.Program:

Program within the Department

2.Authorized Positions:

Full time equivalent by position

3.Revenue Summary:

Program or Agency revenues

4. Appropriations Summary:

Program or Agency expense

5. Appropriations:

Summary chart of all department appropriations

Administration

Mahesh Sharma, County Administrator
David Farmer, Director of Budget & Administrative Services

MISSION STATEMENT

The County Administrator will work to create a sustainable, enjoyable and prosperous community for all Scott County residents.

GOALS & OBJECTIVES

BOARD GOAL Carry out the Board of Supervisors Strategic Plan

- Work with Board of Supervisors to develop strategic plan. Collaborate with department heads, elected officials, and public to develop action steps and metrics that meets the Board's plan.

BOARD GOAL ARPA Spending Plan

- Continue to adhere to the Board of Supervisors objectives, grant compliance, and spending deadlines.
- Oversee projects managed by departments that meet the County's ARPA stimulus projects.

BOARD GOAL Development of MEDIC EMS of Scott County

- Oversee the development of MEDIC EMS of Scott County, integrating in the department to the County PRIDE philosophy and providing services to the public.

PROGRAM DESCRIPTION - POLICY AND FACILITATION ADMINISTRATION

Organize and coordinate the legislative and policy functions of the Board of Supervisors. Recommend ordinances, resolutions, motions and provide administrative guidance.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- All Residents, businesses, other governments and County Departments

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Agenda Items	362	356	300	350
	Number of agenda items postponed or rescheduled	4	2	0	0
	Number of agenda items placed on agenda after public distribution (amended)	0	2	0	0

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Prepare reports, studies, legislative actions for Board consideration in a prompt efficient manner	Percentage of agenda items placed on the agenda 5 days in advance of the meeting. On Target	100%	100%	100%	100%
EFFICIENCY	Board members are informed and prepared to take action on all items on the agenda.	Percentage of agenda items postponed at Board meeting due to Board ability to take action. On Target	1%	1%	0%	0%

ANALYSIS - POLICY AND ADMINISTRATION

Policy and administration of the County Administration department is a basic function of the County. Agenda items are to be prepared by staff for analysis by the Board of Supervisors. Agenda items are dependent on relative action items by the County. Timely review by the Board of Supervisors allows for educated decision making.

PROGRAM DESCRIPTION - POLICY COUNTY FINANCIAL MANAGEMENT

Recommend balanced budget and capital plan annually. Forecast revenues and expenditures and analyze trends. Prepare reports and monitor and recommend changes to budget plan. Monitor and audit purchasing card program. Administer grants and prepare reports. Coordinate the annual audit and institute recommendations. Prepare special reports.

TARGET POPULATION
- All Resident and users of financial data.

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of grants managed	57	55	55	50
	Number of Budget Amendments after initial adoption	2	3	2	2
	Number of Purchase Orders issued	612	560	580	600

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Maintain minimum fund balance requirements for the County's General Fund - According to Financial Management Policy, and within legal budget	Maintain a 15% General Fund unassigned balance, and each state service area to be 100% expended or below. On Target	19.9% / 100% or below	20.0% / 100% or below	20.0% / 100% or below	20.0% / 100% or below
OUTCOMES	Ensure that all Federal Grants receive a "clean audit" with no audit findings for the County's annual Single Audit	Zero audit findings for federal grants related to Single Audit. On Target	0	0	0	0
OUTCOMES	Submit Budget / ACFR/ PAFR to GFOA for recognition of achievement and receive achievement	Recognition of Achievements in Reporting. On Target	3	3	3	3
Efficiency	Develop training program for ERP / Financial users to increase comfort and internal report utilization / accounting	Training events outside of annual budget training. On Target	2	1	1	1

ANALYSIS - FINANCIAL MANAGEMENT

County Administration oversee the financial reporting of the County to meet the Board of Supervisors organizational goals. The County has been able to maintain a fund balance that meets policy and continues to provide information publicly and internally to all users.

PROGRAM DESCRIPTION - COUNTY LEGISLATIVE COORDINATION

Coordination of intergovernmental relations: scheduling meetings with city councils, authorized agencies and boards and commissions; appointments to boards and commissions, 28E Agreements, etc. Coordination of agenda preparation and meeting notices and custodian of official files for Board of Supervisors and Public Safety Authority.

TARGET POPULATION
- All Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of committee of the whole meetings	44	44	34	44
	Number of meetings posted to web 5 days in advance	100%	98%	98%	100%
	Percent of Board Meeting handouts posed to web within 24 hours	100%	100%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Agenda materials are available to the public	Agenda posted to the website 5 day in advance of the meeting. ↔Static	100%	100%	100%	100%
EFFICIENCY	Handouts are posted to the website within 24 after the meeting	Handouts are posted to website within 24 hours after the meeting. ↔Static	100%	100%	100%	100%

ANALYSIS - LEGISLATIVE COORDINATION

County Administration coordinates meetings with legislators, the public, and other interested parties to enable public decision making.

PROGRAM DESCRIPTION - COUNTY STRATEGIC PLAN

Facilitate, through collaboration, the achievement of the Board of Supervisors goals and report the outcomes quarterly. Supervise appointed Department Heads. A new plan was developed in 2023 for the upcoming year.

TARGET POPULATION
- All Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of strategies within County Current strategic Plan	N/A	11	11	11

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Strategic Plans goals are on-schedule and reported quarterly to the Board of Supervisors	Percentage of initiatives measured on-schedule. Unless behind schedule, it is measured as "on-schedule". On Target	91%	100%	100%	100%
EFFICIENCY	Completion of Strategic Plan	Measured as initiatives completed or on-progress to be completed. On Target	42%	0%	55%	100%

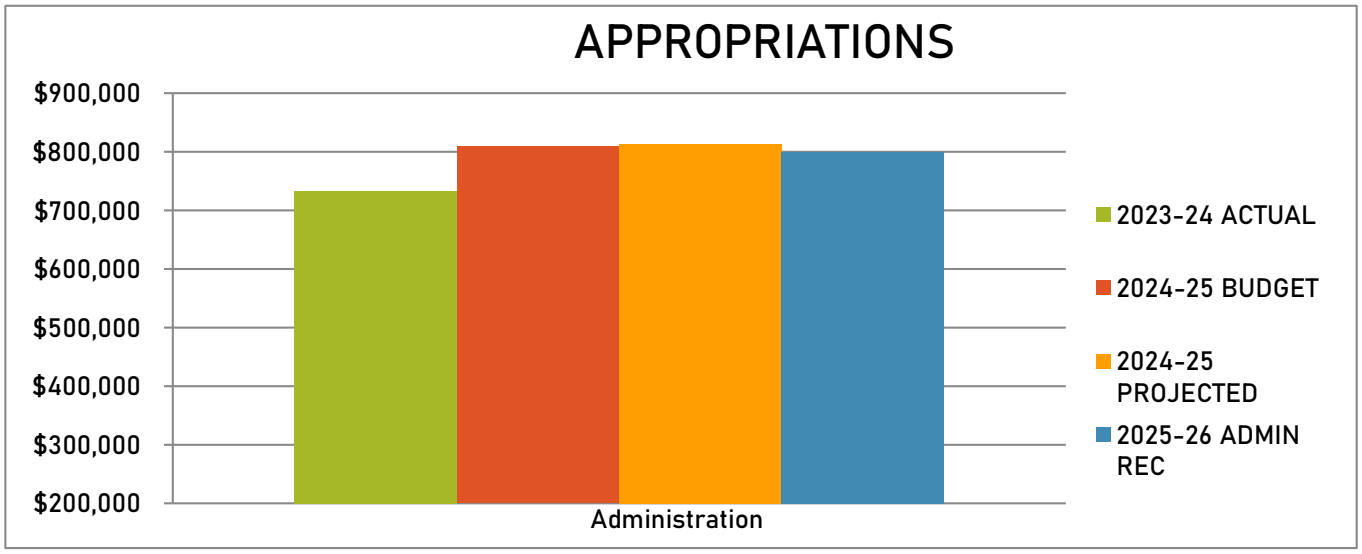
ANALYSIS - STRATEGIC PLAN

The County entered into a new strategic plan beginning October 2023. The new plan has 11 key strategies across three priorities. County Administration is responsible for developing action steps to complete each strategy. The plan is to run through 2027.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: General Administration (11.1000)	2022-22 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
County Administrator	1.00	1.00	1.00	1.00	1.00	1.00
37-N Budget and Administrative Services Director	1.00	1.00	1.00	1.00	1.00	1.00
27-N ERP and Budget Analyst	1.00	1.00	2.00	2.00	2.00	2.00
25-N Purchasing Specialist	1.00	1.00	-	-	-	-
25-N Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Z Intern	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	5.25	5.25	5.25	5.25	5.25	5.25

APPROPRIATION SUMMARY:						
Salaries	$ 613,879	$ 554,004	$ 607,649	$ 607,649	$ 609,423	$ 609,423
Benefits	173,226	164,107	182,275	182,275	167,229	167,229
Purchase Services & Expenses	12,141	12,686	17,375	21,300	21,300	21,300
Supplies & Materials	1,225	2,255	1,800	2,000	2,000	2,000
TOTAL APPROPRIATIONS	$ 800,471	$ 733,052	$ 809,099	$ 813,224	$ 799,952	$ 799,952

This Departmental program supports the outcomes associated with the Administration Services functional area.



Attorney's Office

Kelly Cunningham, County Attorney

MISSION STATEMENT

The County Attorney's Office is dedicated to providing the citizens of Scott County with a safe community by providing well-trained, career prosecutors and support staff to pursue justice through the resolution of legal issues, prosecute criminal offenses occurring within Scott County, cooperate with law enforcement agencies for the protection of citizens, and provide legal representation for the County, its elected officials and departments.

GOALS & OBJECTIVES

MANAGEMENT GOAL Criminal Prosecution

- The Attorney's Office is responsible for the enforcement of all state laws charged in Scott County. The office will continue to prosecute approximately 5,000 indictable cases annually and represent the state in juvenile court. The office will continue to train and consult with local law enforcement.

MANAGEMENT GOAL Representing the County

- The Attorney's Office provides legal advice and representation to elected officials, department heads and the board of supervisors. The office will strive to provide timely and accurate legal advise to county officials.

PROGRAM DESCRIPTION - CRIMINAL PROSECUTION

The County Attorney Office is responsible for the enforcement of all state laws and county ordinances charged in Scott County. The duties of a prosecutor include advising law enforcement in the investigation of crimes, evaluating evidence, preparing all legal documents filed with the court, and participating in all court proceedings including jury and non-jury trials.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	New Indictable Misdemeanor Cases	3,053	3,371	2,800	3,000
	New Felony Cases	1,280	992	1,000	1,000
	New Non-Indictable Cases	1,478	2,022	1,800	1,800
	New Special Investigation Cases Initiated	n/a	n/a	300	300

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Attorney's Office will represent the State in all criminal proceedings.	98% of all criminal cases will be prosecuted by the SCAO. On Target	98%	98%	98%	98%
OUTCOMES	Attorney's Office will diligently work toward achieving justice in all criminal cases.	Justice is accomplished in 100% of criminal cases. On Target	100%	100%	100%	100%

ANALYSIS - CRIMINAL PROSECUTION

The Attorney's Office is responsible for the prosecution of all simple misdemeanor and indictable offenses ranging from speeding tickets to murder charges arising in Scott County. The office staff processes all incoming complaints, reports, and court documents pertaining to each case; ensure that they are placed in the proper files; and ensure that upcoming court dates or deadlines are entered into the case management software. Staff also notify the attorneys of upcoming court dates to be saved in the Outlook software. Paralegals assist in the preparation of Associate Court Trial Information and Minutes of Testimony for review and filing by the assigned attorneys, as well as assist in the preparation and conduct of more complex criminal jury trials. Each attorney is responsible for every case assigned to him or her from start to finish. This involves reviewing all reports and documents for purposes of identifying witnesses and creating charging documents; attending motion hearings related to the case; participating in depositions, plea negotiations, and pre-trial conferences; conducting witness and case preparation for bench hearings or jury trials; and interacting with the public in relation to their cases. The case load in the office has been increasing every year. Additional staff for handling digital evidence (body cameras, squad cameras and collected surveillance evidence for hundreds of cases) and victim services are needed, as well as two additional attorneys (one for Associate Court and one for District Court) and a paralegal to effectively handle the volume of cases being filed in Scott County.

PROGRAM DESCRIPTION - JUVENILE

The Juvenile Division of the County Attorney's Office represents the State in all Juvenile Court proceedings, works with police departments and Juvenile Court Services in resolving juvenile delinquency cases, and works with the Department of Human Services and other agencies in Children in Need of Assistance actions.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	New Juvenile Cases - Delinquencies, CINA, Terms, Rejected	461	503	500	500
	Uncontested Juvenile Hearings	1,607	1,483	1,600	1,500
	Evidentiary Juvenile Hearings	929	1,034	700	900

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Attorney's Office represents the State in juvenile delinquency proceedings.	98% of all juvenile delinquency cases will be prosecuted by the SCAO. On Target	98%	98%	98%	98%
OUTCOMES	Attorney's Office represents the Department of Human Services in CINA cases.	98% of all juvenile CINA cases will be pursued by the SCAO. On Target	98%	98%	98%	98%

ANALYSIS - JUVENILE

Juvenile Administration - In order to run a successful Juvenile Court Division there are a number of administrative tasks that must be conducted. We maintain relationships with all our community partners and advise many governmental agencies on all matters concerning youths and families in this community. We negotiate and author policy and procedures to differing degrees. We stay abreast of the concerns statewide effecting the services provided to our families and youths by staying involved in statewide committees, making contributions to legislation and lobbying for changes in policies. Most importantly we work to keep ourselves knowledgeable by asking questions, engaging in training, and attending the necessary meetings so that we can effectively communicate.

ANALYSIS - JUVENILE (continued)

Children in Need of Assistance (CINA) - Juvenile Court is proud of its relationships with our community partners. We begin our work prior to case inception with law enforcement, the Department of Health and Human Services, medical personnel, the Scott County Jail, and mental health providers amongst many others.
Our team begins its work when a report of child abuse comes into the Department of Health and Human Services (HHS) intake. We provide case consultation and aid in any investigatory steps that may be necessary. We work not only with HHS through advice and legal argument but also law enforcement if a criminal investigation is co-occurring. We file all CINA petitions with the clerk of court and represent HHS in court during every step of the procedure until case dismissal or termination of parental rights. Our job is to help the struggling families and children in our community.
In our Delinquency docket, we assist in the prosecution of youths who have violated criminal laws. Our involvement typically occurs long before court involvement. We work closely with law enforcement agencies, schools and Juvenile Court Services to come up with solutions for the youth struggling in our community. Once it becomes necessary to initiate a court action we represent the State of Iowa and file all petitions. We represent the State's interest throughout court proceedings. We also assist victims in understanding the court process and help seek justice for them.

PROGRAM DESCRIPTION - CIVIL

Provide legal advice and representation to Scott County Board of Supervisors, elected officials, departments, agencies, school and township officers. Represent the State in Mental Health Commitments.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Non Litigation Services Intake	373	254	300	250
	Litigation Services Intake	812	485	700	500
	Non Litigation Services Cases Closed	256	85	200	100
	Litigation Services Cases Closed	586	606	600	600
	# of Mental Health Hearings	405	374	400	375

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Attorney's Office will provide representation and service as required.	Attorney's Office will defend 90% of County cases in-house. (rather than contracting other attorneys) On Target	90%	90%	90%	90%
OUTCOMES	Attorney's Office will provide representation at Mental Health Commitment Hearings.	100% representation at hearings. On Target	100%	100%	100%	100%

ANALYSIS - CIVIL

The Civil Attorney works with all county departments to advise on legal matters. The Civil Attorney represents the County on mental health involuntary mental health commitments thus insuring the individual and community is protected from further harm. The Civil Attorney partners with Community Services Mental Health to connect citizens to the appropriate service.

PROGRAM DESCRIPTION - DRIVER LICENSE / FINE COLLECTION

The Driver License Reinstatement Program gives drivers the opportunity to get their driver's licenses back after suspension for non-payment of fines. The Delinquent Fine Collection program's purpose is to assist in collecting delinquent amounts due and to facilitate the DL program. The County Attorney's Office is proactive in seeking out candidates, which is a revenue source for both the County and the State.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total Cases Entered to be Collected On	5,593	5,064	4,500	4,800
	Total Cases Flagged as Default	198	143	200	150
	Dollar Amount Collected for County	$478,871	$501,737	$420,000	$420,000
	Dollar Amount Collected for State	$1,124,000	$1,170,076	$800,000	$800,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Attorney's Office will work to assist Scott County residents in obtaining driver licenses after suspension.	Attorney's Office will assist applicants with suspensions 100% of the time. On Target	100%	100%	100%	100%
OUTCOMES	Attorney's Office will work to assist Scott County residents in paying delinquent fines.	Attorney's Office will grow the program approximately 25% each quarter in coorelation to the fiscal year's projection. On Target	23.55%	27.00%	25.00%	25.00%

ANALYSIS - DRIVER LICENSE / FINE COLLECTION

The Driver License Reinstatement and Fine Collection Program staff work with citizens to gain their license back from suspension while paying off delinquent fines. Various checkpoints are met with the client including filling out a financial affidavit, entering a wage assignment program and ensuring proof of insurance. The staff monitor payments and work with the Clerk of Court to be sure payments are applied correctly.

PROGRAM DESCRIPTION - VICTIM/WITNESS SUPPORT SERVICE

The Victim/Witness Program of Scott County provides services to victims of crime and focuses attention on the rights of crime victims. The Victim/Witness Coordinator notifies victims of all proceedings, and provides service referrals and information to victims and witnesses.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Victim Packets Sent	1,935	2,077	1,800	2,000
	Number of Victim Packets Returned	518	653	500	800

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Attorney's Office will actively communicate with crime victims.	100% of registered crime victims will be sent victim registration information. On Target	100%	100%	100%	100%

ANALYSIS - VICTIM/WITNESS SUPPORT SERVICE

The Victim/Witness staff assist the attorneys in communicating with witnesses on the status of the case. Multiple resources are provided to victims to assist them. Case status letters and informational packets are sent out, phone calls are made and personal interaction. The staff also meets with local agencies to streamline information and processes.

PROGRAM DESCRIPTION - ADVISORY SERVICES

The County Attorney's Office is available daily from 8:30 am to 11:30 am to assist citizens who wish to consult an assistant county attorney to determine whether criminal charges or other action is appropriate in a given situation. In addition, an attorney is available 24/7 to assist law enforcement officers.

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Phone Calls on "Complaint Desk" Received	n/a	n/a	600	600
	Number of Walk-In "Complaint Desk" In Person Visits	587	957	200	200

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Attorney's Office will respond to citizen's requests for information during complaint desk hours.	100% of requests will be addressed. On Target	100%	100%	100%	100%

ANALYSIS - ADVISORY SERVICES

The Attorneys provide advisory services to citizens daily either in person, on phone calls, or via email requests. There is always an attorney available to the public and will respond to inquiries and let the person know if there is a legal next step. They also work with law enforcement agencies 24/7 to respond to charging questions.

PROGRAM DESCRIPTION - CASE EXPEDITION

The purpose of Case Expeditor is to facilitate inmates' progress through the judicial system.

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Entries into Jail	7,980	8,714	7,000	8,000
	Number of Probation Violations Filed	n/a	n/a	240	250

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	The Case Expeditor will review the cases of all inmates in the Scott County Jail to reduce the number of days spent in the jail before movement.	100% of inmate cases are reviewed. On Target	100%	100%	100%	100%

ANALYSIS - CASE EXPEDITION

The Case Expeditor monitors the jail population and assists in making sure those in custody in the jail or elsewhere are present for all court hearings. Court filings related to bond reviews and pretrial release violations are monitored and brought to the attention of assigned attorneys.

Attorney-Risk Management

Rhonda Oostenryk, Risk Manager

MISSION STATEMENT

Investigation and review of all claims and losses, implementing policies or procedures to adjust, settle, resist or avoid future losses; relating liability and worker's compensation issues.

GOALS & OBJECTIVES

MANAGEMENT GOAL Risk Management

- Risk Management is responsible for investigation and review of all claims and losses, ensure employees receive appropriate care for workplace injuries and assisting departments in meeting internal and external requirements related to safety. Risk Management will continue to provide fair and efficient claim management and safety practices for the county.

PROGRAM DESCRIPTION - LIABILITY

Tort Liability: A "tort" is an injury to another person or to property, which is compensable under the law. Categories of torts include negligence, gross negligence, and intentional wrongdoing.

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	$40,000 of Claims General Liability (GL)	$2,054	$35,186	$40,000	$50,000
	$50,000 of Claims Property Liability (PL)	$2,000	$1,198	$30,000	$40,000
	$85,000 of Claims Auto Liability (AL)	$77,943	$123,376	$100,000	$50,000
	$20,000 of Claims Professional Liability (PR)	$15,438	$21,712	$50,000	$40,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Prompt investigation of liability accidents/incidents	To investigate incidents/accidents within 5 days. On Target	90%	90%	90%	90%

ANALYSIS - LIABILITY Risk Management is contacted when a tort liability incident, or the possibility of exposure exists from both internal and external persons. Risk Management comprises of one staff member who handles all aspects of claims with both internal and external persons to bring appropriate resolutions to presented liabilities. It is unpredictable as to quantitative numbers of tort liability claims.

PROGRAM DESCRIPTION - SCHEDULE OF INSURANCE

Maintaining a list of items individually covered by a policy, e.g., a list of workers compensation, general liability, auto liability, professional liability, property and excess umbrella liability.

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of County Maintained Policies - 16		15	15	16	16
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Prompt investigation of liability accidents/incidents	To investigate incidents/accidents within 5 days. On Target	100%	100%	100%	100%

ANALYSIS - SCHEDULE OF INSURANCE

The Risk Management program secures commercial property casualty and workers compensation insurance collective with the County Insurance Broker. Insurance needs are evaluated, applications marketed for best competitive pricing.

PROGRAM DESCRIPTION - WORKERS COMPENSATION

To ensure that employees who are injured on the job are provided proper medical attention for work related injuries and to determine preventive practices for injuries.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

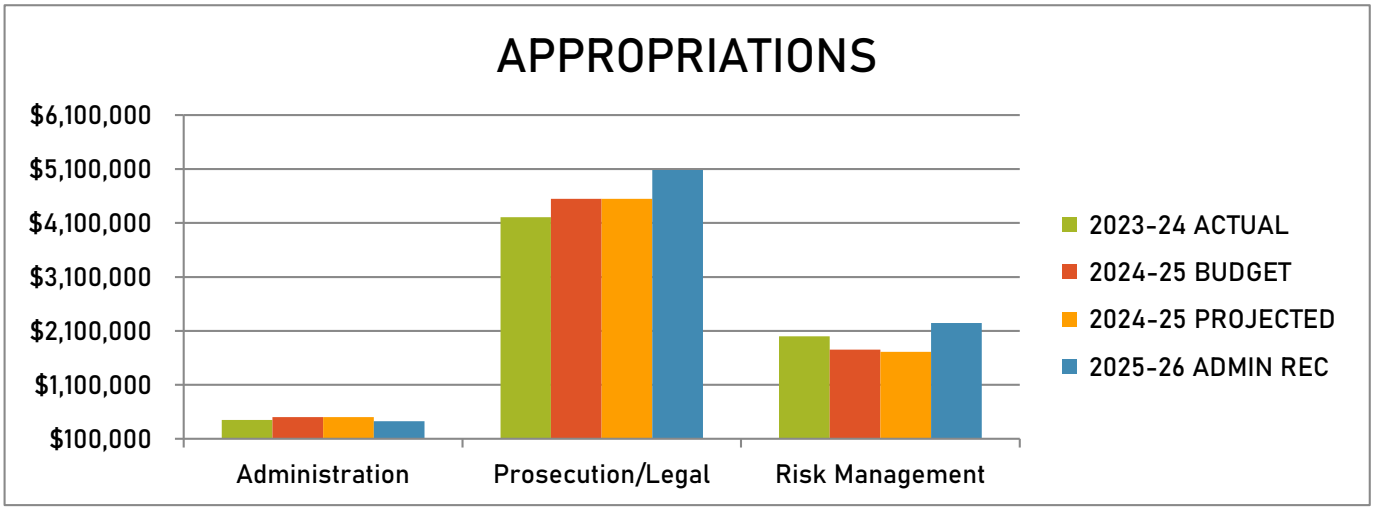
ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Claims Opened (new)		56	46	110	150
	Claims Reported		42	90	135	200
	$250,000 of Workers Compensation Claims		$129,782	$402,477	$125,000	$230,000
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To investigate workers comp claims within 5 days	To investigate 100% of accidents within 5 days. On Target	100%	100%	100%	100%

ANALYSIS - WORKERS COMPENSATION

The County provides workers compensation funding for individuals sustaining a work-related injury. Over the years, the budgeted amount has increased due to increased direct medical costs.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Attorney Administration (12.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
X County Attorney	0.50	0.50	0.50	0.50	0.50	0.50
Y First Assistant Attorney	0.40	0.40	0.40	0.40	0.40	0.40
30-N Office Administrator	1.00	1.00	1.00	1.00	1.00	1.00
26-N Paralegal/Executive Secretary	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	2.40	2.40	2.40	2.40	2.40	2.40
REVENUE SUMMARY:						
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	1,743	3,337				
TOTAL REVENUES	$ 1,743	$ 3,337	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 287,651	$ 326,863	$ 354,900	$ 354,900	$ 298,596	$ 298,596
Benefits	101,365	117,836	134,320	134,320	113,896	113,896
Purchase Services & Expenses	1,537	3,654	7,000	6,000	6,000	6,000
Supplies & Materials	2,573	2,458	5,000	4,000	4,000	4,000
TOTAL APPROPRIATIONS	$ 393,127	$ 450,810	$ 501,220	$ 499,220	$ 422,492	$ 422,492

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Criminal Prosecution (1201&1203)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
X County Attorney	0.50	0.50	0.50	0.50	0.50	0.50
Y First Assistant Attorney	0.60	0.60	0.60	0.60	0.60	0.60
36-N Senior Assistant Attorney	7.00	8.00	8.00	8.00	8.00	8.00
32-N Assistant Attorney	9.00	9.00	9.00	9.00	11.00	11.00
28-N Investigator	1.00	1.00	1.00	1.00	1.00	1.00
27-N Case Expeditor	1.00	1.00	1.00	1.00	1.00	1.00
27-N Digital Evidence Specialist	-	1.00	1.00	1.00	2.00	2.00
27-N Paralegal Audio/Visual Production Specialist	1.00	-	-	-	-	-
26-N Paralegal	1.00	4.00	4.00	4.00	4.00	4.00
26-N Paralegal/Executive Secretary	0.50	0.50	0.50	0.50	0.50	0.50
20-AFSCME Senior Victim and Witness Coordinator	1.00	2.00	2.00	2.00	2.00	2.00
22-AFSCME Intake Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
21-AFSCME Fine Collections Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
21-AFSCME Administrative Assistant	-	-	-	-	-	-
21-AFSCME Legal Secretary	3.00	3.00	3.00	3.00	3.00	3.00
20-AFSCME Victim and Witness Specialist	1.00	-	-	-	-	-
18-AFSCME Senior Office Assistant	2.00	3.00	4.00	4.00	4.00	4.00
18-AFSCME Receptionist	1.00	1.00	-	-	-	-
Z Summer Law Clerk	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	33.10	38.10	38.10	38.10	41.10	41.10
REVENUE SUMMARY:						
Intergovernmental	$ -	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	583,669	596,432	445,000	445,000	525,000	525,000
TOTAL REVENUES	$ 583,669	$ 597,632	$ 446,200	$ 446,200	$ 526,200	$ 526,200
APPROPRIATION SUMMARY:						
Salaries	$ 2,753,107	$ 2,909,685	$ 3,102,198	$ 3,102,198	$ 3,539,115	$ 3,539,115
Benefits	1,105,845	1,151,974	1,292,766	1,292,766	1,382,677	1,382,677
Purchase Services & Expenses	98,594	114,791	117,000	117,000	126,500	126,500
Supplies & Materials	29,395	30,110	33,000	33,000	31,500	31,500
TOTAL APPROPRIATIONS	$ 3,986,941	$ 4,206,560	$ 4,544,964	$ 4,544,964	$ 5,079,792	$ 5,079,792

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Risk Management (1202)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
32-N Risk Manager	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ 25	$ 25	$ 25	$ 25
Miscellaneous	672,634	341,258	10,000	10,000	10,000	10,000
TOTAL REVENUE	$ 672,634	$ 341,258	$ 10,025	$ 10,025	$ 10,025	$ 10,025
APPROPRIATION SUMMARY:						
Salaries	$ 105,567	$ 107,266	$ 114,138	$ 114,138	$ 118,124	$ 118,124
Benefits	28,250	29,299	31,937	31,907	33,323	333,323
Purchase Services & Expenses	1,952,957	1,859,797	1,603,532	1,566,337	1,790,836	1,790,836
Supplies & Materials	766	725	1,300	650	1,300	1,300
TOTAL APPROPRIATIONS	$ 2,087,540	$ 1,997,087	$ 1,750,907	$ 1,713,032	$ 1,943,583	$ 2,243,583

This Departmental program supports the outcomes associated with the Administration Services functional area.

Auditor's Office

Kerri Tompkins, County Auditor

MISSION STATEMENT

To provide timely, accurate, efficient and cost effective services to the taxpayers, voters and real estate customers of Scott County, and to all County Departments, County Agencies and County Employees.

GOALS & OBJECTIVES

MANAGEMENT GOAL Departmental Efficiency

- The Auditor's Office provides timely, accurate, efficient and cost effective services to the taxpayers, voters and real estate customers of Scott County, and to all County Departments, County Agencies and County Employees. Our office maintains the county property tax system, pays the county's bills and employees, conducts all elections in the county and maintains the county's voter registration file.

MANAGEMENT GOAL Departmental Efficiency

- Our office prepares and supervises ballot printing and voting machine programming; orders election supplies; employs and conducts schools of instructions for precinct election officials; prepares and monitors the processing of absentee ballots; receives nomination papers and public measure petitions to be placed on the ballot; acts as Clerk to Board of Election Canvassers and Special Voter Precinct Board.

MANAGEMENT GOAL Departmental Efficiency

- Our staff works with the statewide I-VOTERS system to maintain voter registration records; verify new applicants are legally eligible to vote; cancels records of those no longer legally eligible to vote; prepares lists of qualified voters for each election to insure only those qualified to vote actually do vote; reviews election day registrants to insure their qualifications to vote.

PROGRAM DESCRIPTION - ADMINISTRATION (1000)

This program provides overall management of the statutory responsibilities of the Auditor's Office, including prior listed programs and not listed duties, such as clerk to the Board of Supervisors, etc. These responsibilities include establishing policy and setting goals for each individual program. Ensure new voters have an opportunity to vote.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Conduct 12 manager meetings annually to assess need for new internal policies or procedures.	12	12	12	12
	Conduct minimum of 4 meetings annually with staff to review progress on goals and assess staff needs to meet our legal responsibilities.	4	4	4	4

	ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Ensure all statutory and other responsibilities are met. Assign staff to effectively and efficiently deliver services to Scott County.	Conduct at least 12 meetings with managers to review progress and assess need for new internal policies or procedures. Conduct at least 4 meetings with staff to review progress on goals and assess staff needs to meet our legal responsibilities. On Target	100%	100%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Observing regular expenses, budget items, overtime and continually seeking cost savings.	Maintaining administration costs at or below 15% of budget. On Target	13% / 100%	16.9% / 100%	15% / 100%	15%/100%

ANALYSIS-AUDITOR - ADMINISTRATION

Staying on track for monthly and quarterly meetings with staff and management, Admin is able to review current and upcoming expenses and staffing needs for the office. This advanced planning continues to assist in keeping expenses at or below projected budget.

PROGRAM DESCRIPTION - COMMISSIONER OF ELECTIONS; REGISTRAR OF VOTERS (1301)

This program prepares and supervises ballot printing and voting machine programming; orders all election supplies; employs and conducts schools of instructions for precinct election officials; prepares and monitors the processing of absentee ballots; receives nomination papers and public measure petitions to be placed on the ballot; acts as Clerk to the Board of Election Canvassers and Special Voter Precinct Board. This program works with the statewide I-Voters system; maintains current records of residents desiring to vote; verifies new applicants are legally eligible to vote; purges records of residents no longer legally eligible to vote; prepares lists of qualified voters for each election to ensure their qualifications to vote.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of registered voters	126,920	129,168	140,000	140,000
	Number of General, City and School elections	1	2	1	1
	Number of precincts supported	67	67	67	67
	Number of jurisdictions for which we administer elections	25	25	25	25

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Ensure new voters have opportunity to vote; meet all statutory responsibilities; receive and process all absentee ballot requests; make arrangements with facilities for election and early voting polling sites.	Conduct election official training before major elections. Process and mail ballots to 100% of voters who submit correct absentee ballot requests in accordance with state law. On Target	100%	100%	100%	100%
EFFICIENCY	Follow processes to ensure that all voters are able to vote and have the security of knowing that all election laws are being followed to the letter.	To increase voter registrations, hold elections requiring no audit follow up. On Target	100%	100%	100%	100%

ANALYSIS - ELECTIONS

Election employees meet regularly throughout the year holding planning sessions for each phase of the election processes. This strategy is to make sure that state election laws are followed but to also make sure that all bases are covered in that we stay on our deadlines and that our office is ready for the election day processes.

PROGRAM DESCRIPTION - BUSINESS & FINANCE (1302)

This program provides payroll and accounts payable services for all County Departments, County Assessor, County Library and SECC. Payroll services include processing payroll; calculation and payment of payroll liabilities including payroll taxes, retirement funds, and other withholdings; ensure all Federal and State payroll laws are followed; present payroll to the Board for approval pursuant to the Code of Iowa. Accounts Payable services include audits of all claims submitted for payment; verifying claims for conformance to County policy and applicable laws; processing warrants and accounting for all expenditures in the general ledger; presenting claims to the Board for approval according to the Code of Iowa.

TARGET POPULATION

- All Scott County Citizens
- All Scott County Employees
- All Scott County Vendors

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of employees paychecks processed (timecards processed)	19,259	20,562	22,000	22,000
	Number of accounts payable invoices processed	29,562	23,015	20,000	20,000
	Number of interdepartmental invoices processed	N/A	N/A	2,056	2,056
	Number of COW & Board minutes recorded (Including Special Mtgs)	N/A	N/A	55	55

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Pay employees and payroll liabilities accurately and timely including taxes and withholdings; process all claims correctly and according to policies and procedures; record Board minutes accurately and timely.	Employees and vendors are paid correctly and on time. On Target	100%	100%	100%	100%
EFFICIENCY	Processing payroll and all of accounts payable timely, meeting deadlines; publishing Board meeting minutes timely..	Incur no penalties for late payments. On Target	100%	100%	100%	100%

ANALYSIS - BUSINESS & FINANCE

Payroll and accounts payable are processed for each deadline timely and efficiently with planning for regular and short deadlines. Manual check requests and VOID and reissue requests are made a top priority and processed immediately. Board meeting minutes are created, audited and submitted for publication timely.

PROGRAM DESCRIPTION - TAXATION (1303)

This program provides: certifies taxes and budgets for all Scott County taxing districts; maintains property tax system regarding transfers, credits, splits, property history, and assists public with property tax changes; maintains correct property valuations for all taxing districts including rollbacks, valuation credits, and TIF district valuation and reconciliation; maintains property plat books and county GIS system.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Certify taxes.	New Measurement	New Measurement	51	51
	Certify budgets.	New Measurement	49	47	47
	Process all property transfers.	6,409	6,137	7,500	7,500
	Process all property splits for future year.	New Measurement	New Measurement	150	150
	TIF Administration	New Measurement	New Measurement	35	35

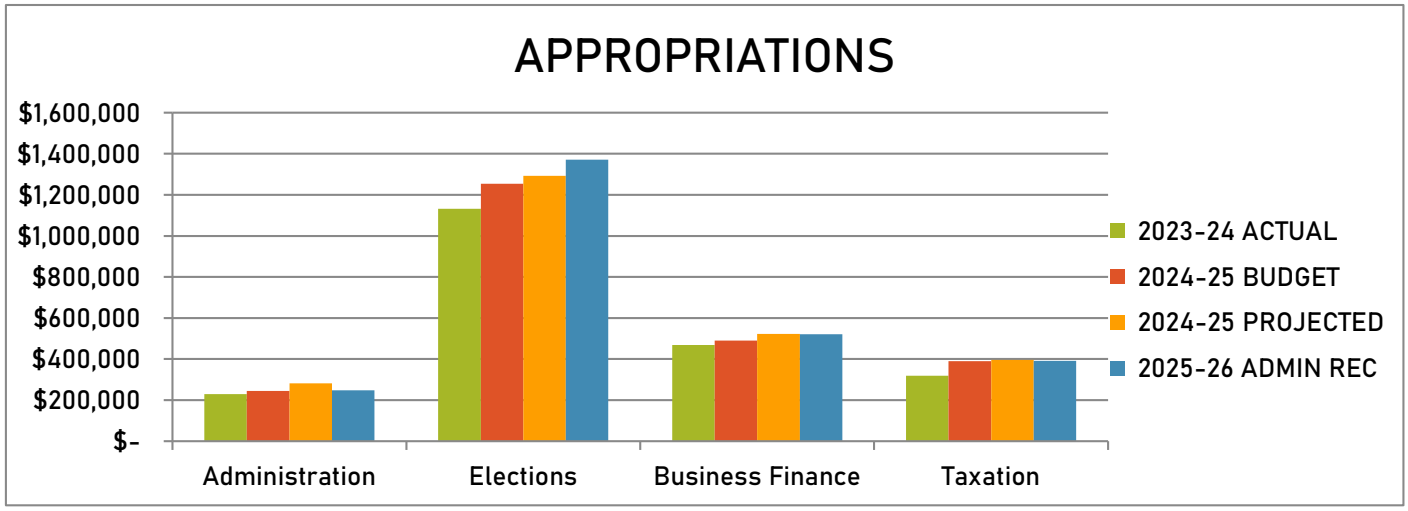
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Certify taxes and budgets efficiently and timely. Ensure property transfers and future year splits entered accurately. Create and maintain eligible TIF districts.	Property taxes correctly prepared and reflect correct ownership and tax districts. On Target	100%	100%	100%	100%
EFFICIENCY	Meet statutory & regulatory deadlines for certification with 100% accuracy. Process all real estate transfers without errors within 48 hours of receipt of the correct transfer documents.	Not having to reissue property tax statements due to errors or omissions. On Target	100%	100%	100%	100%

ANALYSIS - TAXATION

Department maintained a reasonable turn around period to producing tax statements.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Auditor Administration (13.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
X Auditor	1.00	1.00	1.00	1.00	1.00	1.00
35-N Accounting and Business Manager	1.00	1.00	0.50	0.50	0.50	0.50
TOTAL POSITIONS	2.00	2.00	1.50	1.50	1.50	1.50
REVENUE SUMMARY:						
Fines, Forfeitures & Miscellaneous	$ 20,727	$ 14,355	$ -	$ 9,059	$ 5,000	$ 5,000
TOTAL REVENUES	$ 20,727	$ 14,355	$ -	$ 9,059	$ 5,000	$ 5,000
APPROPRIATION SUMMARY:						
Salaries	$ 213,081	$ 161,687	$ 170,689	$ 208,021	$ 173,226	$ 173,226
Benefits	70,024	64,406	68,737	68,737	68,752	68,752
Capital Outlay	2,486	-	-	-	-	-
Purchase Services & Expenses	2,148	2,181	4,300	4,300	4,800	4,800
Supplies & Materials	462	638	750	750	750	750
TOTAL APPROPRIATIONS	$ 288,202	$ 228,912	$ 244,476	$ 281,808	$ 247,528	$ 247,528

This Departmental program supports the outcomes associated with the Administration Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Elections (1301)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
34-N Elections Manager	-	-	1.00	1.00	1.00	1.00
26-AFSCME Elections Supervisor	1.00	1.00	-	-	-	-
26-AFSCME Elections Specialist	-	-	1.00	1.00	1.00	1.00
19-AFSCME Senior Elections Clerk	2.00	2.00	3.00	3.00	3.00	3.00
16-AFSCME Elections Clerk	0.65	1.00	-	-	-	-
16-AFSCME Elections Clerk PT	-	-	1.15	1.15	1.15	1.15
TOTAL POSITIONS	3.65	4.00	6.15	6.15	6.15	6.15
REVENUE SUMMARY:						
Intergovernmental	$ 42,518	$ 229,958	$ -	$ 4,728	$ 220,000	$ 220,000
Charges for Services	294	1,936	300	200	300	300
Fines, Forfeitures & Miscellaneous	-	4,361	-	-	1,000	1,000
Other Financing Sources	69,318	-	-	-	-	-
TOTAL REVENUES	$ 112,130	$ 236,256	$ 300	$ 4,928	$ 221,300	$ 221,300
APPROPRIATION SUMMARY:						
Salaries	$ 533,561	$ 546,643	$ 707,183	$ 710,283	$ 629,317	$ 629,317
Benefits	149,735	151,916	171,866	171,866	187,760	187,760
Capital Outlay	70,016	17,555	-	-	-	-
Purchase Services & Expenses	232,694	334,294	303,500	339,000	407,800	407,800
Supplies & Materials	70,760	67,333	70,500	70,500	88,750	88,750
Debt Service	-	14,504	-	-	57,000	57,000
TOTAL APPROPRIATIONS	$ 1,056,766	$ 1,132,246	$ 1,253,049	$ 1,291,649	$ 1,370,627	$ 1,370,627

This Departmental program supports the outcomes associated with the Government Services to Residents functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Business/Finance (1302)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Accounting & Business Manager	0.70	0.70	0.40	0.40	0.40	0.40
26-N Finance Generalist	-	-	1.00	1.00	1.00	1.00
23-N Payroll Specialist	2.00	2.00	1.00	1.00	1.00	1.00
21-AFSCME Accounts Payable Specialist	1.50	1.50	1.00	1.00	1.00	1.00
19-N Official Records Clerk	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	5.20	5.20	4.40	4.40	4.40	4.40
REVENUE SUMMARY:						
Licenses & Permits	$ 3,726	$ 6,583	$ 5,475	$ 5,475	$ 5,475	$ 5,475
Miscellaneous	736	510	-	-	-	-
TOTAL REVENUES	$ 4,463	$ 7,093	$ 5,475	$ 5,475	$ 5,475	$ 5,475
APPROPRIATION SUMMARY:						
Salaries	$ 308,129	$ 321,077	$ 331,225	$ 361,091	$ 341,934	$ 341,934
Benefits	130,969	139,880	145,749	145,749	162,852	162,852
Purchase Services & Expenses	721	837	3,490	6,690	6,440	6,440
Supplies & Materials	7,338	6,780	9,000	9,000	9,000	9,000
TOTAL APPROPRIATIONS	$ 447,158	$ 468,573	$ 489,464	$ 522,530	$ 520,226	$ 520,226

This Departmental program supports the outcomes associated with the Administration Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Taxation (1303)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Y Deputy Auditor-Tax	1.00	1.00	-	-	-	-
35-N Accounting & Business Manager	0.30	0.30	0.10	0.10	0.10	0.10
34-N Tax Manager	-	-	1.00	1.00	1.00	1.00
24-N GIS/Elections Systems Technician	1.00	1.00	1.00	1.00	1.00	1.00
21-AFSCME Platroom Specialist	-	-	1.00	-	1.00	1.00
19-AFSCME Platroom Specialist	1.00	1.00	-	1.00	-	-
TOTAL POSITIONS	3.30	3.30	3.10	3.10	3.10	3.10
REVENUE SUMMARY:						
Licenses and Permits	$ 878	$ -	$ -	$ -	$ -	$ -
Charges for Services	33,521	32,290	36,575	36,575	33,075	33,075
TOTAL REVENUES	$ 34,399	$ 32,290	$ 36,575	$ 36,575	$ 33,075	$ 33,075
APPROPRIATION SUMMARY:						
Salaries	$ 196,112	$ 193,981	$ 232,252	$ 239,719	$ 233,335	$ 233,335
Benefits	74,532	84,178	105,676	105,376	106,060	106,060
Capital Outlay	2,486	-	-	-	-	-
Purchase Services & Expenses	30	38,949	50,420	50,420	50,420	50,420
Supplies & Materials	456	947	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	$ 273,616	$ 318,056	$ 389,348	$ 396,515	$ 390,815	$ 390,815

This Departmental program supports the outcomes associated with the Administration Services functional area.

Community Services

Lori Elam, Director

MISSION STATEMENT

The Community Services Department provides funding and information/referral for a variety of social services including Benefit (Protective Payee) services, General Assistance (GA) , Substance Disorder services, Veteran services (VA), and Opioid care coordination for all Scott County citizens.

GOALS & OBJECTIVES

MANAGEMENT GOAL Meet the needs of Scott County citizens

- The Community Services Department will provide financial assistance or information/referral to Scott County citizens 90% of the time each month.

BOARD GOAL Meet the needs of Scott County citizens with Opioid Settlement funds

- Provide community education on Opioid addiction and awareness on the dangers of Opioid use though local programming.

COMMUNITY SERVICES - ADMINISTRATION

The Scott County Community Services department assists a variety of individuals every day. Staff in the Community Services Department will connect individuals to the appropriate service needed, the appropriate provider, and assist with expenses if eligible.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of calls to Community Services (questions, needing help)	New Measurement	New Measurement	1,500	1,700
	# of citizens who stop by looking for help	New Measurement	New Measurement	600	700
	# of referrals made to other agencies or county departments	New Measurement	New Measurement	1,000	1,100
	Remain within department budget (%)	New Measurement	New Measurement	95%	95%

	ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Community Services will be viewed as one of the county "Information Centers" for citizens of Scott County.	Provide information and/or financial assistance to citizens for immediate housing, utilities, transportation, funeral needs, substance disorders, veteran benefits and social security 90% of the time. On Target	New Measurement	New Measurement	90%	90%
EFFICIENCY	Employees will be able to answer citizen's questions regarding social services.	Customer/client will indicate whether employee interactions were courteous, professional, and respectful 98% of the time. On Target	New Measurement	New Measurement	98%	98%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
COST	Cost of entire Community Services department staff	Staff costs vs entire budget- staff costs will be no more than 80% of the total budget each month. On Target	New Measurement	New Measurement	$1,228,940/ $1,647,488	$1,350,948/ $1,760,497

ANALYSIS - ADMINISTRATION

The Community Services department is often contacted when a person, law enforcement, or another agency is unsure where to go for help or in a crisis. The department has several staff who partner with other agencies in the community and can connect citizens to the appropriate service. The Administration budget includes the overall supervision of all the programs within Community Services plus the guardianship/conservatorship program. The State of Iowa is re-aligning the behavioral health system and the MHDS Regions cease to exist on 7/1/25. The State has selected the Administrative Service Organization, Iowa Primary Care Association, to oversee the new system. It is not clear at this time what role, if any, the Scott County Community Services department will play in the new system.

PROGRAM DESCRIPTION - GENERAL ASSISTANCE

The General Assistance program provides financial assistance to meet the basic needs of individuals who are poor as defined in Iowa Code Chapter 252 and who are not currently eligible for Federal or State public assistance.

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of applications for financial assistance	1,248	1,075	1,200	1,200
	# of applications approved	285	267	300	280
	# of individuals approved for rent assistance	93	77	85	90
	# of individuals approved for out of state bus tickets	65	30	55	60
	# of burials/cremations approved	103	88	110	110
	# of referrals made to other departments/agencies	1,941	1,670	2,200	2,300

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Scott County Community Services will strive to ensure individuals who are in need are safe in the community.	Provide financial assistance to those eligible for rent, utilities, burials/cremations or bus tickets 30% of the time each month. On Target	22%	25%	30%	30%
EFFICIENCY	Community Services staff will be responsive to individuals applying for financial assistance.	The amount of time (business days) between initial appointment and response regarding eligibility will be no more than 5 business days 80% of the time each month. On Target	New Measurement for FY25	New Measurement for FY25	80%	80%
COST	The General Assistance budget for rent, utilities, and burials/cremations will stay within budgeted amounts.	The rent and burial/cremation expenses vs budgeted amount. On Target	New Measurement	New Measurement	$243,000/$464,936	$247,860/$512,689

ANALYSIS - GENERAL ASSISTANCE

The General Assistance program sees numerous individuals every day. The individuals are often seeking rental assistance, utility assistance, or transportation. Many individuals request a bus ticket in order to go back home (out of state). Funeral homes direct individuals to the department when they have had a death in the family and need financial assistance to pay for the burial/cremation. Individuals seeking rental assistance are faced with limited affordable housing options. Scott County Community Services is limited in who they can help, for example, individuals with a criminal history struggle to find housing as no one will rent to them. Property owners are more protective of their properties and more careful who the renters are. Utility companies have a moratorium on "shut-offs" until 4/15/25. The office often sees very large utility bills after 4/15/25 with no pay history from many individuals. Community Services is unable to assist those with large bills, but will refer them to other organizations. The department is monitoring the number of out of state individuals seek help from the county office.

PROGRAM DESCRIPTION - VETERAN SERVICES

The Veteran Services program provides outreach and technical assistance for Federal benefits to Scott County Veterans and family members as well as financial assistance to meet basic needs such as rent, utilities, burial/cremation, and bus tickets.

TARGET POPULATION

STRATEGIC PRIORITY

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of requests for Veteran Services (Federal and State)	1,133	1,107	1,000	1,200
	# of applications for county financial assistance	22	29	40	40
	# of county applications approved	15	22	28	28
	# of burial/cremations approved	7	14	15	20
	# of rent requests approved	New Measurement	New Measurement	6	10
	# of new Veterans requesting services	New Measurement	New Measurement	New Measurement	25

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Scott County Veteran Services will provide timely service to Veterans and their family members.	The Veteran Services Director will meet with Veterans/family members within 10 business days of the appointment made 50% of the time each month. On Target	New Measurement for FY25	New Measurement for FY25	30%	50%
EFFICIENCY	Veteran Services will provide timely services.	A total of 250 Veteran claims will be approved during the fiscal year resulting in at least $500,000 of Federal funds brought into Scott County. On Target	New Measurement	New Measurement	200 claims approved and total of $500,000 of Federal funds brought into Scott County for the year	250 claims approved and total of $500,000 of Federal funds brought into Scott County for the year
EFFICIENCY	Veteran Services will assist Veterans with the State's Veteran's Trust Fund application.	The Veteran Services Director will provide assistance with the Trust applications, review documents, sign off on the application packet, and submit the packet to the State VA Office for the Veteran. On Target	New Measurement for FY25	New Measurement for FY25	10 submitted/ 7 awarded total for the year	15 submitted/ 7 awarded total for the year

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	0	0	0	0
COST	Scott County will receive the State Veteran Grant ($10,000) each year to help the Veteran Services office provide services to local Veterans.	The VA Director will track the amount spent each quarter as well as the amount received for the fiscal year. On Target	Spent 100%/ $10,000	Spent 100%/$10,000	Spent 100%/ $10,000	Spent 100%/ $10,000

ANALYSIS - VETERAN SERVICES

The VA Director will see several Veterans and their families throughout the year. The Director continues to assist with the federal claims for pension and compensation as well as with the applications for the Iowa Trust funds. The VA Director is requesting a part time employee to assist with seeing Veterans and completing paperwork as it will reduce the wait time to be seen in the office. A new practice involving the front office staff screening calls in order to book the appropriate length of time for an appointment with the VA Director will be tried in hopes of reducing the wait time. The VA Director will also try shorter appointment times (45 mins instead of an hour) in hopes of seeing more Veterans in a timely manner. GA staff will assist with rent, utility, burials, and bus ticket appointments so as to free up the VA Director for the federal appointments. It is expected that the State Legislature will approve the $10,000 county grants funds again for each county as well as $3,000 in reimbursement funds for training.

PROGRAM DESCRIPTION - SUBSTANCE RELATED DISORDER SERVICES

Substance related disorder service is a state mandated service. Scott County is required to provide funding for emergency hospitalizations and commitment evaluations and related costs (attorney and sheriff) for substance related disorders per Iowa Code Chapter 125.

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of involuntary substance related disorder commitments filed	143	125	120	115
	# of adult commitments filed	113	83	97	99
	# of children commitments filed	14	9	23	16
	# of substance related disorders commitment filings denied	16	1	5	5
	# of individuals without insurance at time of the hearing	22	55	10	12

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Community Services will ensure individuals have services to help address their substance disorder needs.	The number of Substance Related disorder commitments filed each year will be reduced by 5% by making referrals to Substance Treatment agencies and/or care coordination. On Target	Commitments filed: 143. Reduction of 24% compared to previous year	Commitments filed: 125	Commitments filed: 120	Commitments filed: 115
COST	The expenses will remain within budget.	Quarterly expenses will be reviewed and compared to the annual budgeted amount. On Target	$27,708 or 65% of budgeted amount	$14,958 or 29% of budget	95%	95%

ANALYSIS - SUBSTANCE RELATED DISORDER SERVICES

The County is required to provide financial support for individuals without insurance who need emergency hospitalization and/or involuntary commitment services due to substance use disorders. Over the years, the budgeted amount has decreased due to more insurances covering hospitalization for involuntary stays. Both the actual service cost and the budgeted amount vary every year. The county is responsible for the attorney and sheriff transportation expenses as those items are not covered by insurance even though it is part of the substance use commitment. During the 2025 Legislative session, there will be revisions in Iowa Code related to substance use and mental health commitments, Code sections 125 and 229. These revisions will need to be monitored for impacts to the county budget. On 7/1/25, substance use services will become a part of the new behavioral health re-alignment and the new Districts. Services and treatment will focus more on co-occurring disorders.

PROGRAM DESCRIPTION - BENEFITS PROGRAM

The Benefits program provides technical assistance to individuals when they are applying for a variety of Federal, State, or local benefits. The benefits include but are not limited to health insurance renewals, Family Investment Program (FIP) renewals, Medicaid recertifications, social security applications, disability reviews, rent rebates, energy assistance, and food assistance. All of these benefits help individuals stretch their own funds/resources farther each month. The Benefits program also serves all of the individuals appointed by Social Security for Representative (Protective) Payee services within Community Services.

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# clients seen in office/phone (contacts)	8,097	7,789	8,100	9,000
	# of Social Security applications completed	30	54	60	40
	# of Medicaid applications and recertifications completed	31	129	45	95
	# of SSI Disability Reviews completed	69	87	100	60
	# of rent rebate applications completed	100	120	100	100
	# of energy assistance applications completed	17	43	25	30
	# of food assistance applications completed	95	99	100	100
	# of Benefit Program cases open	401	385	420	425
	# of New Benefit Program cases	27	33	20	20
	# of Benefit Program cases closed	40	32	10	10

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	The Benefits program will help individuals access other benefits within the community so they can remain safe and stable.	An in-house audit of the Representative payee program, 25 cases, will be done each month to ensure the program meets the Social Security requirements 98% each month. On Target	25 cases reviewed each month with 98% accuracy	25 cases are reviewed each month/98% accuracy each month	25 cases reviewed each month with 98% accuracy	25 cases reviewed each month with 98% accuracy
COST	Community Services will serve 15 additional individuals as the Representative Payee during the year.	An additional 15 individuals will result in an increase of $6,500 in revenue from fees charged. On Target	New Measurement for FY25	New Measurement for FY25	15 new individuals and $6,500 in revenue generated	15 new individuals and $6,500 in revenue generated

ANALYSIS - BENEFITS PROGRAM

The Benefits program assists not only the Representative (Protective) Payee clients, but any individual who visits the office needing help with a social service application. Local offices such as HHS, Community Action, City of Davenport, the State of Iowa, etc. will send individuals to Community Services for assistance with paperwork. All of the social services applications completed add either income or resources to an individual's overall budget, helping them stretch their social security funds throughout the month.

PROGRAM DESCRIPTION - OPIOID SETTLEMENT

The Opioid Care Coordination program provides a central hub for information on comprehensive wrap around services which includes assistance with linkage to recovery centers/medical assisted treatment, assistance with housing, and job placement/training. The Scott County Opioid Care Coordinator will also provide community education on opioid addiction and harm reduction for all Scott County residents/family members who are struggling with opioid substance use disorder.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of individuals referred to recovery services or MAT	N/A	N/A	35	100
	Number of educational activities related to opioid use and dangers	N/A	N/A	15	50
	Number of clinicians who are now using SAMHSA evidence based practices regarding opioid prescribing	N/A	N/A	5	15

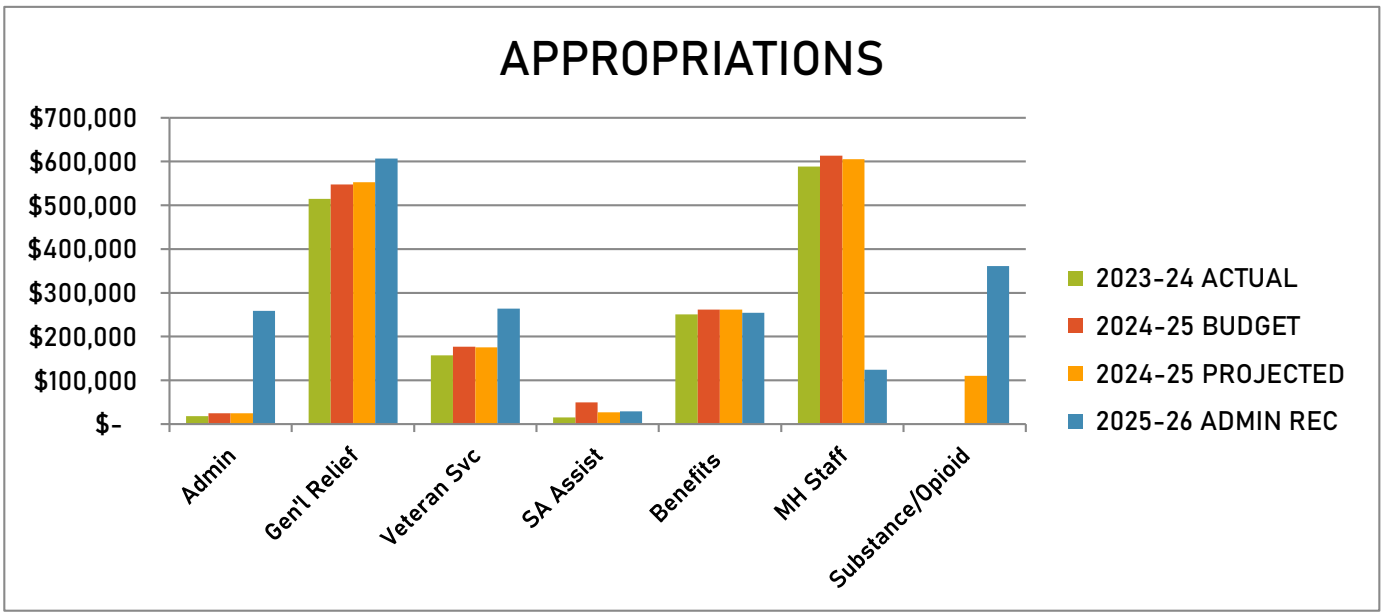
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	To develop Opioid eligible programming by June 30, 2024.	Resources received will be applied to programming guided by the national settlement standards. ↔Static	N/A	2 Programs Developed $300,000	Continued program development and coordination, $300,000 per year	Continued program development and coordination, $300,000 per year
OUTCOME	To assist the citizens of Scott County to become more knowledgeable about the use and dangers of opioids.	Provide at least 10 educational/prevention activities to a variety of stakeholders a month 80% of the time. ↔Static	N/A	N/A	at least 5 educational/prevention activities a month 80% of the time	at least 10 educational/prevention activities a month 80% of the time
OUTCOME	To assist Scott County clinicians and law enforcement agencies gain a better understanding of the dangers of opioid use and what resources are available.	Will ensure at least 60% of clinicians are aware of the evidence based practices (EBPSs) when prescribing opioids. ↔Static	N/A	N/A	at least 60% of clinicians are aware of the EBPs	at least 60% of clinicians are aware of the EBPs
OUTCOME	To assist Scott County clinicians and law enforcement agencies gain a better understanding of the dangers of opioid use and what resources are available.	Will ensure at least 60% of all law enforcement agencies are aware of the resources and evidence based practices (EBPSs) when dealing with an individual who may be addicted to opioids. ↔Static	N/A	N/A	at least 60% of all law enforcement agencies are aware of the opioid resources and EBPs	at least 60% of all law enforcement agencies are aware of the opioid resources and EBPs

ANALYSIS - OPIOID

The Opioid prevention and education program is a new county wide program sponsored through the national Opioid settlement litigation. A group of community members/stakeholders, the County Health Department, and the County Community Services Department completed a study of trends, gaps and services in the spring of 2024. Subsequently, programming focusing on care coordination and funding for school curriculum was developed and started in FY24 and will continue through FY26 based on recommendations from the study. The programs will be re-evaluated after FY26 to make sure they are appropriate and useful for the community. Resources for Opioid eligible programming funds can also be found in Non-Departmental.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Community Services Admin (17.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
37-N Community Services Director	1.00	0.10	0.10	0.10	1.00	1.00
24-N Administrative Support Specialist	-	-	-	-	0.50	0.50
TOTAL POSITIONS	1.00	0.10	0.10	0.10	1.50	1.50
REVENUE SUMMARY:						
Miscellaneous	$ -	$ -	$ 100	$ 100	$ 100	$ 100
TOTAL REVENUES	$ -	$ -	$ 100	$ 100	$ 100	$ 100
APPROPRIATION SUMMARY:						
Salaries	$ 13,148	$ 13,358	$ 14,214	$ 14,214	$ 189,055	$ 189,055
Benefits	4,594	4,727	5,123	5,123	64,531	64,531
Purchase Services & Expenses	-	-	5,200	5,200	5,200	5,200
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 17,742	$ 18,085	$ 24,537	$ 24,537	$ 258,786	$ 258,786

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: General Assist/Other Services (1701)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Case Aide Supervisor/Care of Disability Services	0.50	0.50	0.50	0.50	0.50	0.50
21-AFSCME Case Aide	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	0.35	0.35	0.35	0.35	0.35	0.35
18-AFSCME Senior Office Assistant	0.85	0.85	0.85	0.85	0.85	0.85
TOTAL POSITIONS	2.70	2.70	2.70	2.70	2.70	2.70
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	1,340	2,614	2,000	2,500	2,000	2,000
TOTAL REVENUES	$ 1,340	$ 2,614	$ 2,000	$ 2,500	$ 2,000	$ 2,000
APPROPRIATION SUMMARY:						
Salaries	$ 153,558	$ 161,367	$ 172,586	$ 172,586	$ 206,295	$ 206,295
Benefits	71,301	77,793	85,848	85,848	106,104	106,104
Purchase Services & Expenses	238,967	275,329	288,600	293,600	293,600	293,600
Supplies & Materials	216	368	750	750	750	750
TOTAL APPROPRIATIONS	$ 464,042	$ 514,858	$ 547,784	$ 552,784	$ 606,749	$ 606,749

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Veteran Services (1702)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Case Aide Supervisor/VA Services	-	-	-	-	0.50	0.50
24-N Veteran's Affairs Director	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	0.15	0.15	0.15	0.15	0.15	0.15
TOTAL POSITIONS	1.15	1.15	1.15	1.15	1.65	1.65
REVENUE SUMMARY:						
Intergovernmental	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Miscellaneous	60	-	-	-	-	-
TOTAL REVENUES	$ 10,060	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
APPROPRIATION SUMMARY:						
Salaries	$ 76,314	$ 78,486	$ 83,669	$ 83,669	$ 144,362	$ 144,362
Benefits	38,609	40,514	44,700	44,700	70,606	70,606
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	18,426	33,819	45,950	44,350	47,700	47,700
Supplies & Materials	4,779	4,494	2,750	2,750	1,000	1,000
TOTAL APPROPRIATIONS	$ 138,128	$ 157,313	$ 177,069	$ 175,469	$ 263,668	$ 263,668

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: SA Assistance (1703)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Charges for Services	$ (40)	$ -	$ -	$ -	$ -	$ -
Misc Fees	-	-	-	-	-	-
TOTAL REVENUES	$ (40)	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchase Services & Expenses	27,769	14,958	49,650	27,000	29,000	29,000
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 27,769	$ 14,958	$ 49,650	$ 27,000	$ 29,000	$ 29,000

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: MH - DD Services (1704)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
37-N Community Services Director	-	-	-	-	-	-
29-N Coordinator of Disability Services	1.00	-	-	-	-	-
24-N Children's Coordinator of Disability Services	-	-	-	-	-	-
24-N Mental Health Advocate	1.00	-	-	-	-	-
23-N Senior Administrative Assistant	1.00	-	-	-	-	-
21-AFSCME Case Aide	-	-	-	-	-	-
18-AFSCME Senior Office Assistant	-	-	-	-	-	-
16-AFSCME Office Assistant	-	-	-	-	-	-
TOTAL POSITIONS	3.00	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-	-	-
Miscellaneous	811	-	-	-	-	-
TOTAL REVENUES	$ 811	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ -	$ -	$ -	$ -	$ -	$ -

This Departmental program supports the outcomes associated with the Mental Health Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Benefits Program (1705)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Case Aide Supervisor/VA Services	0.50	0.50	0.50	0.50	-	-
24-N Administrative Support Specialist	-	-	-	-	0.50	0.50
21-AFSCME Case Aide	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	1.65	1.65	1.65	1.65	1.65	1.65
16-AFSCME Office Assistant	1.00	1.00	-	-	-	-
TOTAL POSITIONS	4.15	4.15	3.15	3.15	3.15	3.15
REVENUE SUMMARY:						
Charges for Services	$ 167,185	$ 200,903	$ 174,000	$ 174,000	$ 195,000	$ 195,000
Misc Fees	70	115	-	-	-	-
TOTAL REVENUES	$ 167,255	$ 201,018	$ 174,000	$ 174,000	$ 195,000	$ 195,000
APPROPRIATION SUMMARY:						
Salaries	$ 141,972	$ 144,219	$ 153,461	$ 153,461	$ 156,085	$ 156,085
Benefits	72,614	74,759	81,836	81,836	72,372	72,372
Purchase Services & Expenses	15,132	20,803	16,455	16,455	16,455	16,455
Supplies & Materials	7,912	10,694	9,744	9,744	9,744	9,744
TOTAL APPROPRIATIONS	$ 237,630	$ 250,476	$ 261,496	$ 261,496	$ 254,656	$ 254,656

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: CO MH Workforce (1710-12)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Mental Health Region CEO	-	0.90	0.90	0.90	-	-
29-N Coordinator of Disability Services	-	1.00	1.00	1.00	-	-
24-N Mental Health Advocate	-	1.00	1.00	1.00	1.00	1.00
24-N Senior Administrative Assistant	-	1.00	1.00	1.00	-	-
24-N Senior Office Assistant	-	1.00	1.00	-	-	-
TOTAL POSITIONS	-	4.90	4.90	3.90	1.00	1.00
REVENUE SUMMARY:						
Intergovernmental	$ 553,550	$ 588,833	$ 613,202	$ 613,202	$ 124,408	$ 124,408
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	38,188	-	6,038	-	-
TOTAL REVENUES	$ 553,550	$ 627,021	$ 613,202	$ 619,240	$ 124,408	$ 124,408
APPROPRIATION SUMMARY:						
Salaries	$ 402,218	$ 439,044	$ 437,073	$ 437,073	$ 79,560	$ 79,560
Benefits	146,994	147,354	150,431	150,431	39,748	39,748
Capital Outlay	-	-	508	508	-	-
Purchase Services & Expenses	2,245	945	22,760	14,760	3,600	3,600
Supplies & Materials	2,093	1,490	2,430	2,430	1,500	1,500
TOTAL APPROPRIATIONS	$ 553,550	$ 588,833	$ 613,202	$ 605,202	$ 124,408	$ 124,408

This Departmental program supports the outcomes associated with the Administration Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Substance Use/Opioid (101-2030 &116-2023)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Opioid Care Coordinator	-	-	-	1.00	2.00	2.00
27-N Overdose Prevention Specialist	-	-	-	1.00	1.00	1.00
TOTAL POSITIONS	-	-	-	2.00	3.00	3.00
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ 45,000	$ 90,000	$ 90,000
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ 45,000	$ 90,000	$ 90,000
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ 60,000	$ 159,054	$ 227,032
Benefits	-	-	-	49,500	63,176	132,763
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	-	-	-	-	-
Supplies & Materials	-	-	-	1,000	1,000	1,000
TOTAL APPROPRIATIONS	$ -	$ -	$ -	$ 110,500	$ 223,230	$ 360,795

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

Conservation

Roger Kean, Director

MISSION STATEMENT

To improve the quality of life and promote and preserve the health, welfare and enjoyment for the citizens of Scott County and the general public by acquiring, developing, operating, and preserving the historical, educational, environmental, recreational and natural resources of the County.

GOALS & OBJECTIVES

MANAGEMENT GOAL Improve Facilities and Infrastructure

- Continue to prioritize maintenance and infrastructure projects that ensure our parks remain high-quality attractions

MANAGEMENT GOAL Maintain Seasonal Staffing Levels

- Continue to promote recruitment and retention efforts that ensure proper levels of seasonal staffing needed to operate facilities

MANAGEMENT GOAL Improve Department Efficiencies

- Encourage innovation that helps improve our overall efficiency

PROGRAM DESCRIPTION - ADMINISTRATION

In 1956 the citizens of Scott County authorized the creation of the Conservation Board, which was charged with the responsibility of administering and developing a park system that meets the recreational, environmental, historical, and educational needs of the County.

TARGET POPULATION

- All Scott County Citizens and those who visit the areas we manage.

STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS

Exceeds Target

On Target

Static

Below Target

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Appropriations Expended (excludes Golf)	$4,139,725	$4,704,575	$5,307,522	$5,451,866
	Revenues Received (excludes Golf)	$1,830,370	$1,889,719	$2,043,010	$2,181,702
	FTEs Managed	27.25	29.25	30.25	30.25
	Hours Worked by Seasonal Staff	74,350.25	80,018	80,000	85,000
	Acres Managed	2,509	2,509	2,525	2,525
	Transactions Processed by Staff	367,345	379,878	380,000	400,000
	Transactions Processed Online	23,504	22,843	26,500	26,500

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Maintain expenditures within approved budget.	To expend less than 100% of approved budget expenditures. On Target	93%	99%	99%	99%
EFFICIENCY	Ensure administrative costs remain low for the Department.	To expend 12% or less of approved budget on Administrative expenses. On Target	12%	12%	12%	12%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Maximize the number of people reached through social media, email newsletters, and press releases, reminding residents that Scott County is a great place to live.	To increase number of customers receiving electronic notifications to for events, specials, and Conservation information. On Target	13,934	14,966	16,000	17,000
OUTCOMES	Continually improve and enhance the website to provide real-time customer access for activity registrations and rental reservations.	To increase the percentage of online transactions for reservations & registrations. Below Target	31.71%	23.48%	34.50%	35.00%

ANALYSIS - ADMINISTRATION

The Conservation Administration oversees the annual budget, staffing and operational efficiencies of their managed areas, programs and staff. Conservation is on target with both their expense and revenue projections and are working to increase the number of their customers who receive information digitally and are projecting an increase in online rental reservations and activity registrations.

PROGRAM DESCRIPTION - RECREATIONAL SERVICES

The goal of this program is to offer a wide variety high quality recreational services to the general public. These services are fee-based and help generate revenue to help offset operational costs.

TARGET POPULATION

- All Scott County Citizens and those who visit the areas we manage

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total Nights Rented - Campsites	55,656	35,491	36,600	36,600
	Total Nights Rented - Cabins	220	562	395	395
	Total Days Rented - Shelters	606	663	790	790
	Swim Lessons Registrations	665	621	700	700
	Number of Boat Rentals	1,939	3,858	4,000	4,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide a high quality camping experience throughout the recreational season at our parks.	To meet or exceed previous year's occupancy for campsites (April-September). Below Target	41.00%	39.00%	45.00%	45.00%
OUTCOMES	Provide high quality rental facilities (i.e. shelters, cabins, etc.) for public use.	To meet or exceed previous year's occupancy per year for all rental facilities. On Target	33.00%	36.00%	36.00%	36.00%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide a high quality beach facility with water recreation activities for the public.	To maintain or increase attendance at the West Lake Park Beach. Exceeds Target	15,191	22,974	25,000	25,000
OUTCOMES	Provide a high quality aquatic center for the public.	To maintain or increase attendance at the Scott County Park Pool. On Target	26,166	25,065	26,500	26,500
Outcomes	Remain a high-quality regionally known Park System that supports tourism and economic development.	To maintain or increase percentage of facilities rented by Non-Residents. On Target	45.65%	47.84%	46.00%	46.00%
COST	Create a fee structure that helps reduce the general fund allocations needed to operate recreational facilities.	To meet or exceed previous year's revenue from Charges for Services and Use of Property. On Target	$1,771,323	$1,820,408	$2,043,010	$2,181,702

ANALYSIS - RECREATIONAL SERVICES

The Conservation Recreational Services program is actively monitoring the usage of the park rentals and program registrations which all appear to be at our above target for the 1st Qtr. The fee structures for these programs help create a healthy revenue stream that helps offset the general fund expense allocations necessary to operate these recreational facilities.

PROGRAM DESCRIPTION - PARK MAINTENANCE & OPERATIONS

Park operations encompasses the daily work at our parks including maintenance, patrolling, and customer services that ensure our parks are welcoming, safe, and enjoyable for all.

TARGET POPULATION

- All Scott County Citizens and those who visit the areas we manage

STRATEGIC PRIORITY

Facilities

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Capital Project Expenditures - Park Improvement Projects	$1,414,523	$3,261,087	$3,284,604	$1,970,602
	Capital Equipment Expenditures - New & Replacement Vehicles/Equip	$573,421	$614,352	$500,000	$501,000
	Number of Vehicles/Equipment to Maintain	NA	207	207	207
	Number of Facilities to Maintain	115	117	117	117
	Total Public Safety Calls for Service	1,914	2,348	1,800	1,800
	Total Public Safety Calls Reports Written	119	81	100	100
	Number of Public Programs Requiring Park Ranger Assistance	16	8	16	16
	Number of Approved Special Events	6	12	8	8

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Streamline Maintenance Management for department operations.	Enhance our recreation software to include MainTrac, allowing for more accountability of work that needs completed and the resources required to do it. On Target	Cont'd to track maintenance to assets. Work order launch is next.	Staff continue to utilize the program for tracking maintenance to assets.	Explore and implement additional software capabilities	Explore and implement additional software capabilities

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
COST	Ensure the safety and dependability of vehicles and equipment by providing proper maintenance.	To monitor the cost to service and maintain the Conservation Fleet. On Target	$113,699	$132,813	$95,435	$88,435
COST	Provide a safe, functional, and comfortable environment for park users and staff at all times.	To monitor the cost to service and maintain Conservation owned facilities. On Target	$109,299	$112,343	$279,050	$271,050

ANALYSIS - PARK MAINTENANCE & OPERATIONS

The Park Operations program reports on a number of maintenance, public safety, and customer service objectives for the department. Its goals are focused on monitoring costs and tracking the maintenance tasks required to provide welcoming, safe and enjoyable visits for all enter Conservation's facilities. The costs to maintain the Department's facilities and equipment is trending up, with FY26 expenses expected to decrease slightly after funding a few larger, one time expenses in FY25.

PROGRAM DESCRIPTION - ENVIRONMENTAL EDUCATION

The Environmental Education program focuses on providing educational programs for the general public and oversees the daily operations of the Wapsi River Environmental Education Center.

TARGET POPULATION

- All Scott County Citizens and those who visit the areas we manage

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Programs Offered	313	280	300	293
	Number of School Contact Hours	10,025	5,214	10,000	10,000
	Number of Hours Served by Volunteers	NA	744	1,000	872

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Educate the general public about the environment, the need to preserve our natural resources, and the value of outdoor recreation.	To maintain or increase the number of people served. On Target	20,688	20,155	21,000	21,000
OUTCOMES	Provide education to the general public about watershed and water quality.	To maintain or increase the number of people served. On Target	118	148	148	150
OUTCOMES	Provide education to the general public about *Leave No Trace* ethics and principles of outdoor recreation.	To maintain or increase the number of people served. On Target	74	147	93	100

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide education/outdoor programs at Scott County Parks (campgrounds, shelters, and attractions).	To maintain or increase the number of programs offered at these locations. Below Target	122	95	153	155

ANALYSIS - ENVIRONMENTAL EDUCATION

The Conservation Environmental Education program reports on a number of items including the programs offered, school contact hours and hours served by volunteers. The workloads help contribute to their overall goal of maintaining or increasing the number of people served through education about the environment, the need to preserve natural resources and the value of outdoor recreation. In FY26 they are forecasting increases to the number of people served through education about Leave No Trace ethics and principles, and watershed/water quality.

PROGRAM DESCRIPTION - HISTORIC PRESERVATION

The Historic Preservation program focuses on providing various historic-focused programs and other activities for the general public at both the Walnut Grove Pioneer Village and Buffalo Bill Cody Homestead.

TARGET POPULATION

- All Scott County Citizens and those who visit the areas we manage

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total Number of Weddings Held at Olde St. Ann's Church	34	26	35	35
	Pioneer Village Educational Hrs. Provided - Day Camp	10,890	9,378	10,800	10,800
	Number of Event Days Held	5	5	5	5
	Number of Hours Served by Volunteers	1,127	1,092	1,250	1,300
	Pioneer Village Educational Hrs. Provided - Guided Tours/Presentations	2,300	3,286	2,500	2,500
	Number of Soda Fountain Transactions	4,951	1,888	2,500	2,500

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide unique opportunities for the general public to learn about local history through programming and visiting county-owned historic sites.	To maintain or increase annual attendance at the sites. On Target	13,984	14,041	15,000	15,000
OUTCOMES	Expand hands-on opportunities available at events and guided tours.	Host old world craft training sessions for volunteers & the general public. On Target	New Measurement for FY25	1	5	5
OUTCOMES	Actively participate in community give-backs.	To maintain or increase donated weight of non-perishable food/cash collected for local food pantry. On Target	327 lbs. / $208	327 lbs / $208	350 lbs. / $250	350 lbs. / $250

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Update displays and educational signage for continued interest in museum offerings as well as projects that maintain and enhance facilities and grounds.	To plan and execute small projects and initiatives at the Pioneer Village. On Target	Installed new a concrete floor in Blacksmith Shop	The Pioneer Village RR and Nature Center buildings were updated.	Refurbish historic cabins at the Village	Update Entryway Signage & Move Donation Box to Area with High Visibility

ANALYSIS - HISTORIC PRESERVATION

The Historic Preservation program is tracking a number of items which contribute to the education of the public through programs, activities and services. The success of the program is measured largely in part by the number of people who attend each year. To help increase continued interest, the program prioritizes the planning and executing of small projects and initiatives, such as the updating the entryway signage at the Village in FY26 and plans to host old world craft training sessions for volunteers and the general public.

PROGRAM DESCRIPTION - SHOOTING SPORTS

The Shooting Sports program monitors the usage of the Cody Shooting Complex. The vision of the complex is to help ensure the future of hunting and sports education and training for generations to come by providing readily available, high-quality facilities, staffing, and programming.

TARGET POPULATION

- All Scott County Citizens and those who visit the areas we manage

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Appropriations Expended	NA	NA	$111,808	$187,696
	Revenues Received	NA	NA	$110,808	$187,696
	Days Open	NA	NA	127	250
	Total User Check-Ins	NA	NA	2,500	5,000
	Passes Sold	NA	NA	50	100

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Ensure the future of hunting and sports education and training for generations to come.	Maintain or increase the number of hours spent on the range by users. ↔Static	NA	NA	5,000	10,000
OUTCOMES	Ensure the safety of the facility by providing adequate training for staff members.	Percentage of shooting complex staff that have received their Range Safety Certification. ↔Static	NA	NA	100%	100%
OUTCOMES	Provide a high-quality facility where families can enjoy target shooting.	Monitor the DNR's progress on completion of Construction Phase II (Archery Range, Classroom, Registration Building). ↔Static	NA	NA	Provide input on DNR plans	Construction Begins (to be completed in FY27)

ANALYSIS - SHOOTING SPORTS

The Shooting Sports program is actively monitoring the annual budget and customer use of the Cody Shooting Complex. Meeting or exceeding these measures helps contribute to their overall goal of ensuring the future of hunting and sports education and training for generations to come. Construction of the Archery Range, Classroom and Registration Building is planned for FY26, which will further add to the success of this program.

PROGRAM DESCRIPTION - GOLF

This program includes both maintenance and clubhouse operations for Glynns Creek Golf Course.

TARGET POPULATION

- All Scott County Citizens and those who visit the areas we manage

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Appropriations Expended	$1,203,362	$1,332,833	$1,525,606	$1,590,547
	Revenues Received	$1,343,420	$1,424,754	$1,430,750	$1,440,750
	Number of Outings/Participants	27/2,612	32/3417	30/2,500	30/2500
	Number of Days Negatively Impacted by Weather	43	27	40	40
	Total Number of Vehicles/Equipment to Maintain	35	120	120	120
	Total Number of Buildings to Maintain	4	4	4	4

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide a superior public golf course that can be enjoyed by all - beginners as well as avid golfers.	Golf Course rounds will meet or exceed the rounds from the year prior. On Target	27,477	30,669	30,669	31,000
OUTCOMES	Provide off-season opportunities at the golf course that contribute to revenue growth.	Number of hours the Indoor Golf Simulator was rented. On Target	0	146	250	250
OUTCOMES	Remain a high-quality regionally known Golf Course that supports tourism and economic development.	To maintain or increase percentage of Tee Times played by non-residents. On Target	20.89%	20.14%	21.00%	21.00%
EFFICIENCY	Implement a business model that ensures long-term profitability of the Golf Course.	To report a net profit equal greater than $0. On Target	$265,378	$311,072	$1	$1

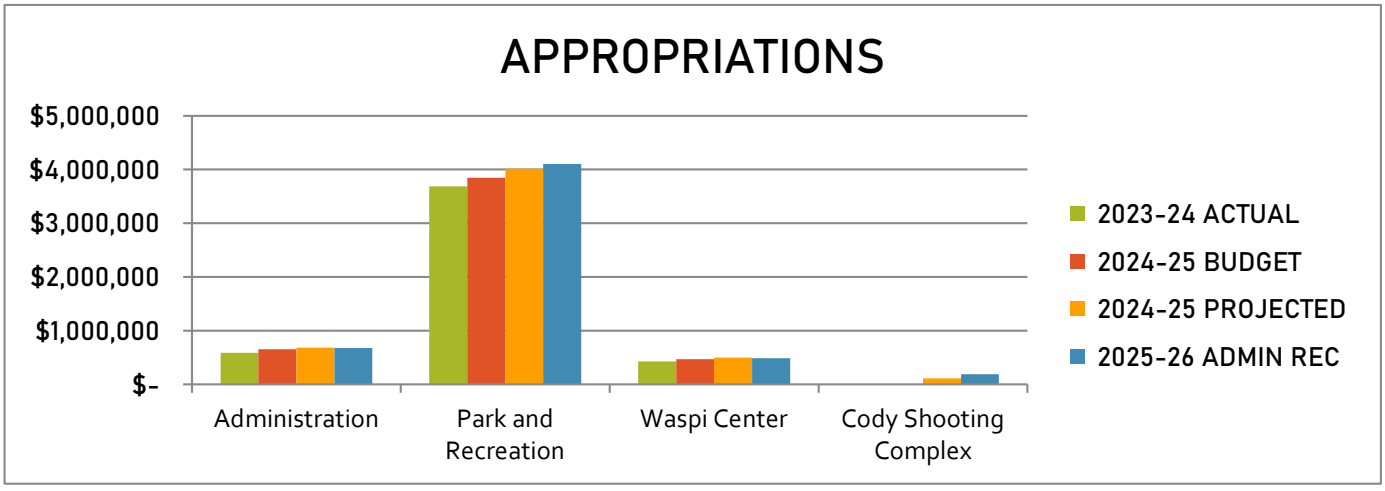
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
COST	To provide an efficient and cost effective maintenance program for the course ensuring financial responsibility.	To maintain grounds maintenance costs at $22.70 or less per round. Below Target	$21.62	$25.50	$24.96	$25.84
COST	To provide a welcoming pro shop space at the Clubhouse where golfers can check in, pay, and purchase items to help offset operational expenses.	To maintain clubhouse revenue at $45.00 or more per round. On Target	$47.93	$46.46	$45.00	$45.00

ANALYSIS - GOLF

The Conservation Golf Operations program is activity monitoring their annual budget, asset maintenance and a series of items that help contribute to the Course's main goal of providing a superior public golf course that can be enjoyed by all. The success of this program is based on the number of rounds and overall profitability.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Conservation Administration (1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
38-N Conservation Director	1.00	1.00	1.00	1.00	1.00	1.00
34-N Deputy Conservation Director	1.00	1.00	1.00	1.00	1.00	1.00
27-N Roadside Vegetation Specialist	-	-	0.25	0.25	0.25	0.25
26-N Roadside Vegetation Specialist	0.25	0.25	-	-	-	-
24-N Administrative Coordinator	-	-	1.00	1.00	1.00	1.00
23-N Senior Administrative Assistant	1.00	1.00	-	-	-	-
18-N A Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	4.25	4.25	4.25	4.25	4.25	4.25
REVENUE SUMMARY:						
Intergovernmental	$ 46,033	$ 50,905	$ 46,502	$ 46,502	$ 46,502	$ 46,502
Charges for Services	14,922	1,626	-	-	-	-
Misc	673	6,972	-	-	-	-
TOTAL REVENUES	$ 61,628	$ 59,503	$ 46,502	$ 46,502	$ 46,502	$ 46,502
APPROPRIATION SUMMARY:						
Salaries	$ 356,153	$ 366,641	$ 402,339	$ 422,339	$ 426,545	$ 426,545
Benefits	141,620	148,926	166,591	172,491	161,661	161,661
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	50,295	57,799	70,105	73,205	73,205	73,205
Supplies & Materials	8,721	15,619	15,104	15,140	15,140	15,140
TOTAL APPROPRIATIONS	$ 556,789	$ 588,986	$ 654,139	$ 683,175	$ 676,551	$ 676,551

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Conservation Administration (1801&06-09)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
31-N Park Manager	2.00	2.00	2.00	2.00	2.00	2.00
24-N Park Ranger	5.00	5.00	6.00	6.00	6.00	6.00
22-N Parks Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Specialist/Crew Leader	-	-	1.00	1.00	1.00	1.00
20-N Pioneer Village Site Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
21-N Equipment Mechanic	2.00	2.00	1.00	1.00	1.00	1.00
21-N Park Maintenance Technician	4.00	4.00	5.00	5.00	5.00	5.00
15-N Cody Homestead Site Coordinator	0.75	0.75	0.75	0.75	0.75	0.75
Z Seasonal Park Maintenance (WLP,SCP,PV)	7.52	7.52	7.52	7.52	7.52	7.52
Z Seasonal Beach/Pool Manager (SCP)	0.29	0.29	0.29	0.29	0.29	0.29
Z Seasonal Asst Beach/Pool Manager (SCP)	0.21	0.21	0.21	0.21	0.21	0.21
Z Seasonal Pool/Beach Lifeguard (WLP, SCP)	6.28	6.28	6.28	6.28	6.28	6.28
Z Seasonal Concession Workers (SCP)	1.16	1.16	1.16	1.16	1.16	1.16
Z Seasonal Concession Workers (WLP)	1.80	1.80	1.80	1.80	1.80	1.80
Z Seasonal Pool/Beach Manager (WLP)	0.29	0.29	0.29	0.29	0.29	0.29
Z Seasonal Asst Pool/Beach Manager (WLP)	0.23	0.23	0.23	0.23	0.23	0.23
Z Seasonal Park Patrol (WLP, SCP)	2.17	2.17	2.17	2.17	2.17	2.17
Z Seasonal Park Attendants (WLP, SCP, BSP)	2.95	2.95	2.95	2.95	2.95	2.95
Z Seasonal Day Camp Counselors (Pioneer Village)	1.56	1.56	1.56	1.56	1.56	1.56
Z Seasonal Concession Worker (Cody)	0.19	0.19	0.19	0.19	0.19	0.19
TOTAL POSITIONS	40.40	40.40	42.40	42.40	42.40	42.40
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	1,641,965	1,668,729	1,765,600	1,729,200	1,806,200	1,806,200
Uses of Money & Property	105,067	141,197	121,500	135,000	137,500	137,500
Miscellaneous	11,248	9,705	10,800	11,000	11,500	11,500
TOTAL REVENUES	$ 1,758,279	$ 1,819,630	$ 1,897,900	$ 1,875,200	$ 1,955,200	$ 1,955,200
APPROPRIATION SUMMARY:						
Salaries	$ 1,703,973	$ 2,051,761	$ 2,024,153	$ 2,117,713	$ 2,203,338	$ 2,203,338
Benefits	487,502	578,257	709,112	707,112	697,459	697,459
Capital Improvement	-	-	-	-	-	-
Purchase Services & Expenses	515,804	524,854	592,775	628,856	638,156	638,156
Supplies & Materials	465,319	530,077	521,367	562,167	562,167	562,167
TOTAL APPROPRIATIONS	$ 3,172,598	$ 3,684,948	$ 3,847,407	$ 4,015,848	$ 4,101,120	$ 4,101,120

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Wapsi (1805)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
28-N Environmental Education Program Manager	-	-	1.00	1.00	1.00	1.00
28-N Naturalist Program Manager	1.00	1.00	-	-	-	-
24-N Naturalist	2.00	2.00	2.00	2.00	2.00	2.00
Z Seasonal Maintenance/Resident Caretaker	0.66	0.66	0.66	0.66	0.66	0.66
Z Seasonal Assistant Naturalist	0.79	0.79	0.79	0.79	0.79	0.79
TOTAL POSITIONS	4.45	4.45	4.45	4.45	4.45	4.45
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	725	1,506	1,000	1,500	1,500	1,500
Uses of Money & Property	8,645	7,351	8,000	8,000	8,000	8,000
Miscellaneous	1,093	1,729	500	500	500	500
TOTAL REVENUES	$ 10,463	$ 10,586	$ 9,500	$ 10,000	$ 10,000	$ 10,000
APPROPRIATION SUMMARY:						
Salaries	$ 254,941	$ 274,327	$ 305,086	$ 327,086	$ 314,879	$ 314,879
Benefits	85,280	90,751	99,925	99,925	101,510	101,510
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	49,162	43,646	41,450	46,280	47,210	47,210
Supplies & Materials	20,954	20,527	20,900	23,400	22,900	22,900
TOTAL APPROPRIATIONS	$ 410,337	$ 429,251	$ 467,361	$ 496,691	$ 486,499	$ 486,499

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.

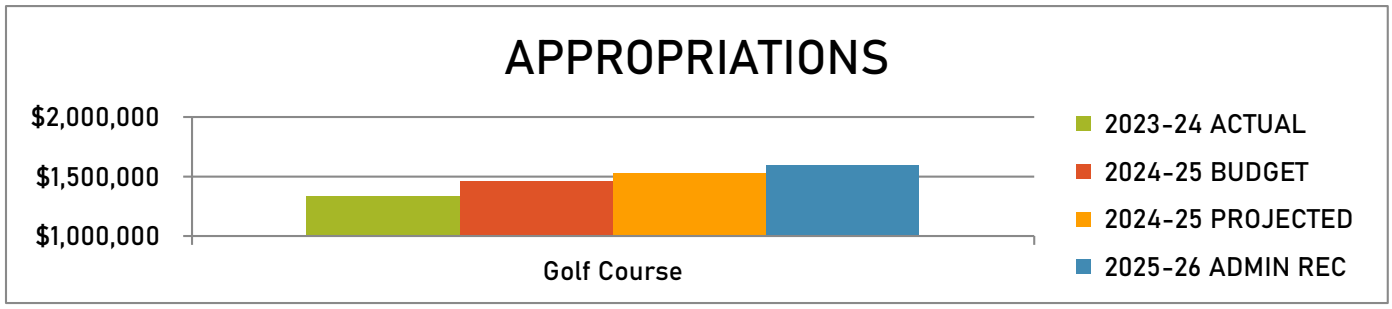
FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Cody Shooting Complex (1810)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
22-N Shooting Complex Coordinator	-	-	1.00	1.00	1.00	1.00
Z Seasonal Shooting Complex Attendants	-	-	3.00	3.00	3.00	3.00
TOTAL POSITIONS	-	-	4.00	4.00	4.00	4.00
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	85,000	170,000	170,000
Uses of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	25,808	-	17,696
TOTAL REVENUES	$ -	$ -	$ -	$ 110,808	$ 170,000	$ 187,696
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ 71,700	$ 125,703	$ 125,703
Benefits	-	-	-	11,158	21,043	21,043
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	-	-	14,450	21,450	21,450
Supplies & Materials	-	1,390	-	14,500	19,500	19,500
TOTAL APPROPRIATIONS	$ -	$ 1,390	$ -	$ 111,808	$ 187,696	$ 187,696

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Golf (1803&1804)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00	1.00
30-N Golf Superintendent	-	-	-	-	1.00	1.00
27-N Golf Superintendent	1.00	1.00	1.00	1.00	-	-
22-N Golf Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
21-N Equipment Mechanic - Golf	1.00	1.00	1.00	1.00	1.00	1.00
19-N Golf Maintenance Technician	1.00	1.00	-	-	-	-
Z Seasonal Assistant Golf Professional	0.73	0.73	0.73	0.73	0.73	0.73
Z Seasonal Golf Pro Staff	7.48	7.48	7.48	7.48	7.48	7.48
Z Seasonal Part Time Groundskeepers	4.77	4.77	4.77	4.77	4.77	4.77
TOTAL POSITIONS	17.98	17.98	16.98	16.98	16.98	16.98
REVENUE SUMMARY:						
Charges for Services	$ 1,300,080	$ 1,423,621	$ 1,318,250	$ 1,429,750	$ 1,439,750	$ 1,439,750
Use of Money	15,428	32,114	23,100	28,000	21,900	21,900
Total Miscellaneous	1,087	1,133	1,000	1,000	1,000	1,000
Other Financing	26,825	-	-	-	-	-
TOTAL REVENUES	$ 1,343,420	$ 1,456,867	$ 1,342,350	$ 1,458,750	$ 1,462,650	$ 1,462,650
APPROPRIATION SUMMARY:						
Salaries	$ 523,941	$ 558,289	$ 641,317	$ 641,317	$ 664,926	$ 664,926
Benefits	91,763	144,217	184,446	184,446	198,978	198,978
Capital Outlay	193,596	183,124	195,944	225,944	256,944	256,944
Purchase Services & Expenses	122,093	133,843	148,050	168,900	164,700	164,700
Supplies & Materials	271,969	311,971	285,000	305,000	305,000	305,000
Debt Service	-	1,389	-	-	-	-
TOTAL APPROPRIATIONS	$ 1,203,362	$ 1,332,833	$ 1,454,756	$ 1,525,606	$ 1,590,547	$ 1,590,547
Net Income	$140,057	$124,035	$ (112,406)	($66,856)	($127,897)	($127,897)

This Departmental program supports the outcomes associated with the Golf Course Operations Services functional area.

*Deficits will be covered by Conservation CIP fund reserve



Facility & Support Services (FSS)

Tammy Speidel, Director

MISSION STATEMENT

It is the mission of the Facility and Support Services Department to provide high quality, cost effective services in support of the core services and mission of Scott County Government. Our services include capital asset management (capital planning, purchasing and life-cycle services), facility operations services (maintenance and custodial) and office operations support (mail, document imaging and printing).

GOALS & OBJECTIVES

BOARD GOAL Space Study Long Range Planning

- Space study results will be presented in February 2025. Work to prioritize long range space study plans at direction of Board.

MANAGEMENT GOAL Inventory Audit

- Complete key audit of remaining departments. 2 departments will be completed this fiscal year.

BOARD GOAL Optimize Current Space

- Space study results will be presented in February 2025. Work to prioritize short range space study plan with direction from the Board.

PROGRAM DESCRIPTION - ADMINISTRATION

Responsible for the development and coordination of a comprehensive program for maintenance of all county facilities, including maintenance and custodial services as well as support services (mail/print shop/document imaging, conference room maintenance and scheduling and pool car scheduling) in support of all other County Departments. Develop, prepare and manage departmental as well as Capital Improvement budget and manage projects associated with all facilities and grounds. Handle all aspects of cardholder training, card issuance and cardholder compliance for the County Purchasing Card Program.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- All those who visit County buildings

STRATEGIC PRIORITY

Facilities

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total percentage of CIP projects on time and within budget.	85%	100%	85	85
	Maintain total departmental cost per square foot at or below $7.40 (maintenance and custodial combined)	$6.23	$6.29	7	7

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Limit the number of cautionary letters issued to purchase cardholders.	8 letters or less each fiscal year. On Target	3	5	8	5

ANALYSIS - ADMINISTRATION

The number of cautionary letters issued to purchasing card users is an indication of how well card holders are following county policy. An upswing in the number of letters issued would indicate that the training program needs to be reviewed for the possibility of additional information and/or card holders need to be retrained on the policy.

PROGRAM DESCRIPTION - CUSTODIAL

To provide a clean and sanitary building environment for our customer departments/offices and the public. This program has a large role in supporting the organization-wide green initiative by administering recycling and green cleaning efforts. This program administers physical building security and access control.

TARGET POPULATION

- All Citizens of Scott County

STRATEGIC PRIORITY

Facilities

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total Custodial Cost per square foot	$2.62	$2.45	$3.50	$3.60
	Number of square feet of hard surface floors maintained	348,398	259,147	580,000	580,000
	Number of square feet of soft surface floors maintained	112,643	118,175	253,500	253,500

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Divert 85,000 pounds of waste from the landfill by: shredding confidential info, recycling cardboard, plastic & metals, kitchen grease.	To continually reduce our output of material that goes to the landfill. Exceeds Target	87,969	96,311	85,000	85,000
OUTCOMES	Perform annual green audit on 40% of FSS cleaning products.	To ensure that our cleaning products are "green" by current industry standards. On Target	35%	40%	40%	40%

ANALYSIS - CUSTODIAL

It is anticipated that the total number of square feet will increase as we bring on additional square footage at the new YJRC building (while not eliminating the current space), take back the leased side of the Eldridge Warehouse and determine exact square footages of MEDIC space that we will be maintaining. Additionally, FSS will be working to implement 2.0 new FTE in the custodial department while potentially eliminating three .45 FTE employees. FT FTE are benefit eligible while .45 FTE are not. Number of pounds of waste diverted from the landfill to appropriate recycling stream. While we expected this number to decrease with the elimination of paper that has not been the case. This number will continued to be evaluated as we look to integrate MEDIC into the County process.

PROGRAM DESCRIPTION-SUPPORT SERVICES

Scott County Facility and Support Services Division provides support for all County, State and City agencies housed in our buildings as well as Secondary Roads, Conservation, SECC, EMA and Medic Ambulance including inbound and outbound mail, copying and large scale imaging services (where applicable), county reception, imaging, print shop, reception, FSS Fleet scheduling, conference scheduling, and office clerical support.

TARGET POPULATION

- All those who work in and visit County Buildings

STRATEGIC PRIORITY

Facilities

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total number of mail pieces with applied postage processed through the mailroom	413,389	294,256	425,000	300,000
	Total number of copies produced in the Print Shop	328,561	399,496	300,000	300,000
	# of hours spent on imaging including QC, doc prep & shredding	2,290	2,339	2,100	2,100

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Support Services staff will participate in at least 40 hours of training on an annual basis.	Participation will result in a work force that is better trained and a safer work environment. Below Target	22	19.5	40	40
OUTCOMES	Mailroom will send out information regarding mail preparation of outgoing mail.	Four times per year the Print Shop will prepare and send out information which will educate customers to try and reduce the amount of mail pieces damaged and/or returned to the outgoing department. Below Target	2	2	4	2

ANALYSIS - SUPPORT SERVICES

Training hours represent hours spent on safety topics including those related to suspicious package, suspicious substance, safe work practices, etc. Hours spent are calculated to reduce the number of potential workers compensation claims to FSS staff as well as other department staff. Imaging hours include document prep, imaging, quality control and shredding time. These hours can decline when we have frequent staff turnover. Documents imaged represent staff savings in other departments as records become digitized and readily available for department staff consumption.

PROGRAM DESCRIPTION - MAINTENANCE

To maintain the organizations real property and assets in a proactive manner. This program supports the organizations green initiatives by effectively maintaining equipment to ensure efficiency and effective use of energy resources. This program provides prompt service to meet a myriad of needs for our customer departments/offices and visitors to our facilities.

TARGET POPULATION

- All those that work in or visit County buildings

STRATEGIC PRIORITY

Facilities

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Time of first contact in customer entered work requests	96%	94%	90%	90%
	Percent of work performed on PM basis	30%	33%	30%	30%
	Total maintenance cost per square foot maintained	$3.25	$3.84	$3.75	$3.80
	# of man hours spent in safety training	59	107	85	100

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Maintenance Staff will make first contact on 90% of routine work orders within 5 working days of assignment.	To be responsive to the workload from our non-jail customers. On Target	96%	94%	90%	92%

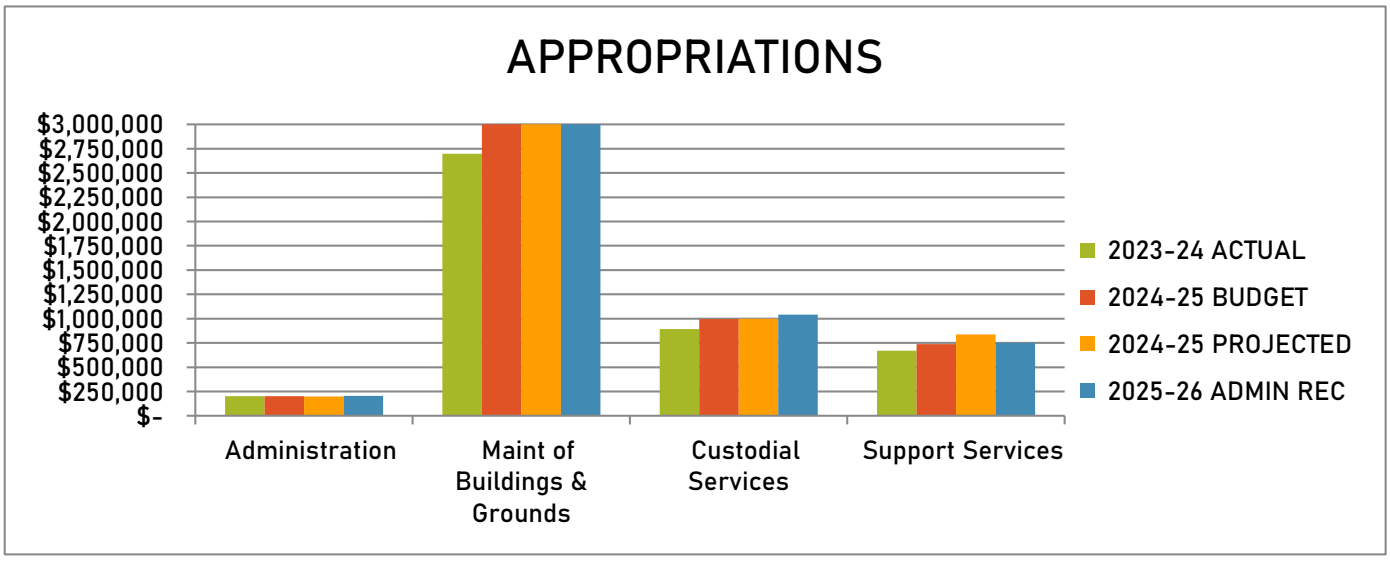
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Maintenance Staff will strive to perform 30% of their work on a preventative basis each FY.	To do an increasing amount of work in a scheduled manner rather than reactive. On Target	30%	33%	30%	30%

ANALYSIS - MAINTENANCE

First contact on routine work requests is the measure that we utilize to make sure that all departments across the board are receiving timely service. We have many 24/7 departments that have a high volume of work requests and we want to make sure that we are staffed to provide response to those departmental needs while ensuring that all requests are being addressed in a fair and equitable manner. Preventative maintenance work is scheduled to try and stay ahead of repairs/ issues by looking at equipment proactively rather than in a reactive manner. Square footage costs may increase as staffing increases for YJRC, MEDIC, Warehouse and grounds needs.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Facility & Support Services Admin (1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
37-N Facility and Support Services Director	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:						
Intergovernmental	$ 5,212	$ 5,378	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-	-	-
Miscellaneous	7,038	3,526	50	282	50	50
TOTAL REVENUES	$ 12,250	$ 8,904	$ 50	$ 282	$ 50	$ 50
APPROPRIATION SUMMARY:						
Salaries	$ 128,257	$ 133,557	$ 145,657	$ 145,657	$ 150,757	$ 150,757
Benefits	45,473	47,378	51,816	51,816	52,438	52,438
Purchase Services & Expenses	2,278	1,935	3,625	1,425	2,025	2,025
Supplies & Materials	292	65	300	250	250	250
TOTAL APPROPRIATIONS	$ 176,300	$ 182,935	$ 201,398	$ 199,148	$ 205,470	$ 205,470

This Departmental program supports the outcomes associated with the Administration Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Maint Bldg&Grd(1501-06,1508,1510-15, 17-18)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Facilities Maintenance Manager	-	-	1.00	1.00	1.00	1.00
27-N Facilities Maintenance Manager	1.00	1.00	-	-	-	-
24-AFSCME Senior Electronic System Technician	-	1.00	1.00	1.00	2.00	2.00
23-AFSCME Electronic System Technician	2.00	1.00	1.00	1.00	-	-
21-N Security Guard	-	-	1.00	1.00	1.00	1.00
19-AFSCME Senior Facilities Maintenance Worker	4.00	4.00	7.00	7.00	7.00	7.00
19-AFSCME Facilities Maintenance Worker	2.00	2.00	3.00	3.00	3.00	3.00
16-AFSCME Grounds Maintenance Worker	1.00	1.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS	10.00	10.00	16.00	16.00	16.00	16.00
REVENUE SUMMARY:						
Intergovernmental	$ 134,320	$ 132,449	$ 134,500	$ 134,500	$ 134,335	$ 134,335
Use of Money	45,509	24,800	9,000	4,761	3,600	3,600
Miscellaneous	39,464	86,498	19,850	28,525	10,200	10,200
Sales General Fixed Assets	-	-	-	-	-	-
TOTAL REVENUES	$ 219,293	$ 243,746	$ 163,350	$ 167,786	$ 148,135	$ 148,135
APPROPRIATION SUMMARY:						
Salaries	$ 577,506	$ 697,415	$ 946,730	$ 946,730	$ 1,003,426	$ 1,003,426
Benefits	265,390	354,931	524,175	524,175	507,471	507,471
Capital Outlay	-	-	500	-	35,500	35,500
Purchase Services & Expenses	1,632,762	1,581,942	2,216,790	2,309,670	2,491,015	2,491,015
Supplies & Materials	60,606	63,643	80,330	93,255	108,115	108,115
TOTAL APPROPRIATIONS	$ 2,536,264	$ 2,697,931	$ 3,768,525	$ 3,873,830	$ 4,145,527	$ 4,145,527

This Departmental program supports the outcomes associated with the Administration Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Custodial Services (1507&1516)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
21-N Custodial Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
16-AFSCME Custodian	13.12	13.12	13.62	13.62	13.62	13.62
TOTAL POSITIONS	14.12	14.12	14.62	14.62	14.62	14.62
REVENUE SUMMARY:						
Intergovernmental	$ 76,318	$ 80,751	$ 79,925	$ 80,755	$ 80,755	$ 80,755
Miscellaneous	71,917	46,933	62,250	67,400	69,250	69,250
TOTAL REVENUES	$ 148,235	$ 127,684	$ 142,175	$ 148,155	$ 150,005	$ 150,005
APPROPRIATION SUMMARY:						
Salaries	$ 532,384	$ 552,598	$ 646,663	$ 646,663	$ 665,017	$ 665,017
Benefits	209,748	231,142	277,712	278,212	283,407	283,407
Capital Outlay	2,237	24,033	3,500	3,500	19,200	19,200
Purchase Services & Expenses	-	24,258	2,000	2,000	2,000	2,000
Supplies & Materials	44,182	58,903	66,750	68,750	71,925	71,925
TOTAL APPROPRIATIONS	$ 788,551	$ 890,934	$ 996,625	$ 999,125	$ 1,041,549	$ 1,041,549

This Departmental program supports the outcomes associated with the Administration Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Support Services (1509)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
18-AFSCME Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
16-AFSCME Office Assistant	2.00	2.00	2.00	2.00	2.00	2.00
16-AFSCME Office Assistant	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS	5.00	5.00	5.00	5.00	5.00	5.00
REVENUE SUMMARY:						
Intergovernmental	$ 6,278	$ 4,724	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Charges for Services	72,237	48,751	33,500	38,500	38,500	38,500
Miscellaneous	2,412	-	100	1,750	100	100
TOTAL REVENUES	$ 80,927	$ 53,475	$ 39,600	$ 46,250	$ 44,600	$ 44,600
APPROPRIATION SUMMARY:						
Salaries	$ 147,128	$ 172,137	$ 200,727	$ 200,727	$ 210,508	$ 210,508
Benefits	74,765	89,755	102,540	102,540	110,284	110,284
Capital Outlay	-	22,932	5,000	5,000	-	-
Purchase Services & Expenses	440,469	373,382	396,575	503,075	402,575	402,575
Supplies & Materials	7,389	12,641	34,000	26,500	26,500	26,500
TOTAL APPROPRIATIONS	$ 669,752	$ 670,846	$ 738,842	$ 837,842	$ 749,867	$ 749,867

This Departmental program supports the outcomes associated with the Administration Services functional area.

Health Department

Amy Thoreson, Director

MISSION STATEMENT

The Scott County Health Department promotes, protects, and preserves health through leadership, service, education, and partnerships.

GOALS & OBJECTIVES

DEPARTMENT GOAL Implement Community Health Assessment (CHA) and Improvement Plan (CHIP)

- The Community Health Assessment (CHA) steering committee will implement the 2024-2027 CHA and CHIP through existing and new partnerships.

DEPARTMENT GOAL Maintain Health Department Accreditation

- The Health Department will receive its reaccreditation decision from the Public Health Accreditation Board (PHAB) in FY25.

DEPARTMENT GOAL Implement Health Department Strategic Plan

- FY26 will be the second year of implementation of the department's strategic plan. Goals include addressing health equity, applying community-focused strategies, and building community infrastructure to support community health priorities.

PROGRAM DESCRIPTION - DEPARTMENTAL

Iowa Code Ch. 137 requires each county maintain a Local Board of Health. BOH responsibilities include providing population health services necessary to promote and preserve health. These services are provided by department staff and through partnerships with community partners.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of annual reports completed.	1	1	1	1
	Minutes of Board of Health Meetings submitted.	11	11	10	10
	Number of grant contracts awarded.	17	16	17	17
	Number of subcontracts awarded to community partners.	5	5	5	5
	Number of subcontracts awarded to community partners that are issued by funder guidelines.	5	5	5	5
	Number of community partners awarded as subcontractors.	3	2	3	5
	Number of community partners awarded as subcontractors due for an annual review.	3	2	3	5
	Number of community partners awarded as subcontractors that received an annual review.	3	2	3	5
	Total number of consumers reached with education.	5,563	7,600	5,000	5,000
	Number of consumers receiving face-to-face educational information about physical, behavioral, environmental, social, economic or other issues affecting health.	3,232	5,139	3,200	3,200
	Number of consumers receiving face-to-face education reporting the information they received will help them or someone else to make healthy choices.	3,034	4,798	3,040	3,040

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide guidance, information and updates to Board of Health as required by Iowa Code Chapter 137.	Board of Health will meet at least six times per year as required by law On Target	11	11	10	10
OUTCOMES	Delivery of public health services through subcontract relationships with community partners.	Subcontracts will be issued according to funder guidelines. On Target	100%	100%	100%	100%
OUTCOMES	Subcontractors will be educated and informed about the expectations of their subcontract.	Subcontractors will receive an annual programmatic review. On Target	100%	100%	100%	100%
OUTCOMES	Scott County residents will be educated on issues affecting health.	Consumers receiving face-to-face education report that the information they received will help them or someone else to make healthy choices. On Target	95%	93%	95%	95%

ANALYSIS - SCHD Departmental

Department-level activities related to Board of Health, contracts, and subcontracts tend to remain consistent from year to year. The department does not anticipate any significant changes for FY26 but do anticipate changes based upon the realignment of the public health system as being evaluated by the Iowa Department of Health and Human Services in the 2026 legislative session. Education provided by public health staff is also relatively consistent and can increase or decrease depending on public health topics that may arise during any given fiscal year.

PROGRAM DESCRIPTION - PUBLIC HEALTH INFRASTRUCTURE

Public health infrastructure work focuses on improving quality and performance of department programs, processes, services, and staff.

TARGET POPULATION

- Scott County Health Department staff, programs, processes

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	#VALUE!	2025-26 PROJECTED
WORKLOAD	Number of benefit eligible staff (.45 FTE or greater)	46	52	51	51
	Number of benefit eligible staff participating in QI activities (unduplicated)	39	8	20	30
	Number of staff	58	57	59	59
	Number of staff that complete department required 12 hours of continuing education.	36	53	59	59
	Number of health equity in action projects identified for completion during the fiscal year.	New measure for FY25	New measure for FY25	3	3
	Number of health equity in action projects completed during the fiscal year.	New measure for FY25	New measure for FY25	3	3

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	SCHD will establish a culture of quality within the Scott County Health Department.	Percent of benefit eligible staff participating in QI Activities (unduplicated). Below Target	83%	15%	40%	59%
OUTCOMES	SCHD will support and retain a capable and qualified workforce.	Percent of staff that complete the department's expectation of 12 hours of continuing education. Below Target	62%	93%	100%	100%
OUTCOMES	SCHD will implement programs and services using a health equity lens.	Health equity in action projects will be implemented within the department. ↔Static	New measure for FY25	New measure for FY25	100%	100%

ANALYSIS - PUBLIC HEALTH INFRASTRUCTURE

Activities related to public health infrastructure focus on improving our programs and staff knowledge. While these programs are not new to the department, with the number of new staff we have, getting staff familiar and implementing the activities is more challenging. The number and percentage of staff involved in quality improvement and staff education continues to increase. Budgeted positions for the department remain the same between FY25 and FY26.

PROGRAM DESCRIPTION - ANIMAL BITES RABIES RISK ASSESSMENT & RECOMMENDATIONS FOR POST EXPOSURE

Animal bites are required by law to be reported. The department works with Scott County Animal Control to follow-up on bites to determine whether the individual(s) is at risk for contract rabies. Once the risk has been determined, a medical recommendation for post-exposure prophylaxis treatment for individuals involved in animal bites or exposures can be made in consultation with the department's medical director.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of exposures that required a rabies risk assessment.	433	383	380	430
	Number of exposures that received a rabies risk assessment.	424	379	380	430
	Number of exposures determined to be at risk for rabies that received a recommendation for rabies post-exposure prophylaxis.	427	379	380	430

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide a determination of rabies risk exposure and recommendations.	Reported exposures will receive a rabies risk assessment. On Target	98%	99%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide a determination of rabies risk exposure and recommendations.	Exposures determined to be at risk for rabies will have a recommendation for rabies post-exposure prophylaxis. On Target	100%	100%	100%	100%

ANALYSIS - ANIMAL BITES RABIES RISK ASSESSMENT AND RECOMMENDATIONS FOR POST EXPOSURE

As changes continue between the Humane Society of Scott County (HSSC) and the City of Davenport, the department could see fluctuations in the number of rabies exposures reported to SCHD. The overall percentage of exposures that receive a rabies risk assessment and recommendation should remain consistently at or just below 100% as SCHD staff follow up on all rabies exposure reports received. The department anticipates a 5% increase in the contracted amount with HSSC and may experience additional increases in costs should operations change with HSSC.

PROGRAM DESCRIPTION - CHILD HEALTH PROGRAM

Promote health care for children from birth through age 21 through services that are family-centered, community based, collaborative, comprehensive, coordinated, culturally competent and developmentally appropriate.

TARGET POPULATION

- Scott County residents with children birth through 21 years of age

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of families who were informed.	3,228	5,289	4,000	5,000
	Number of families who received an inform completion.	1,519	2,712	2,000	2,500
	Number of child and adolescent health clients in service with the child health program.	Unavailable	1,989	1,500	2,000
	Number of children with a medical home as defined by the Iowa Department of Health and Human Services.	Unavailable	Unavailable	1,200	1,600

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Ensure families (children) served by Scott County Health Department are informed of the services available through the Early Periodic Screening Diagnosis and Treatment (EPSDT) Program.	Families will be contacted to ensure they are aware of the benefits available to them through the EPSDT program through the inform completion process. Exceeds Target	47%	75%	50%	50%
OUTCOMES	Ensure EPSDT Program participants have a routine source of medical care.	Children in the EPSDT Program will have a medical home. On Target	Unavailable	80%	80%	80%

ANALYSIS - CHILD HEALTH

FY26 will be the fourth year of the child health program serving the expanded service area of Scott, Clinton, Jackson, and Cedar counties. Due to challenges with data that is shared with program staff (clients with no phone numbers), the department would expect the program to mirror the projected percentages and maintain steady from quarter to quarter.

PROGRAM DESCRIPTION - CHILDHOOD LEAD POISONING PREVENTION

The department provides childhood blood lead testing and case management of all lead poisoned children in Scott County. It also works with community partners to conduct screening to identify children with elevated levels not previously identified by physicians. Staff conducts environmental health inspections and reinspection of properties where children with elevated blood lead levels live and links property owners to community resources to support lead remediation. Staff participates in community-wide coalition efforts to decrease lead poisoning in Scott County through education and remediation of properties at risk SCC CH27, IAC 641, Chapter 67,69,70.

TARGET POPULATION
- Scott County Residents; children

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of children with a capillary blood lead level of greater than or equal to 10 ug/dl.	9	10	8	9
	Number of children with a capillary blood lead level of greater than or equal to 10 ug/dl who receive a venous confirmatory test.	9	9	8	9
	Number of children who have a confirmed blood lead level of greater than or equal to 15 ug/dl.	7	5	5	6
	Number of children who have a confirmed blood lead level of greater than or equal to 15 ug/dl who have a home nursing or outreach visit.	7	5	5	6
	Number of children who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	7	1	1	2
	Number of children who have a confirmed blood lead level of greater than or equal to 20 ug/dl who have a complete initial medical evaluation from a physician.	7	1	1	2
	Number of environmental investigations completed for children who have two confirmed blood lead levels of 15-19 ug/dl.	2	0	5	5
	Number of environmental investigations completed, within IDPH timelines, for children who have two confirmed blood lead levels of 15-19 ug/dl.	0	0	5	5
	who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	6	6	1	1
	Number of environmental investigations completed, within IDPH timelines, for children who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	6	6	1	1
	Number of open lead properties.	15	15	25	25
	Number of open lead properties that receive a reinspection.	21	21	50	50
	Number of open lead properties that receive a reinspection every six months.	19	21	50	5
	Number of lead presentations given.	27	29	12	12

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Children identified with blood lead levels greater than or equal to 10 micrograms per deciliter receive services as appropriate for the blood lead level.	Children with capillary blood lead levels greater than or equal to 10 ug/dl receive confirmatory venous blood lead measurements. On Target	100%	90%	100%	100%
		Ensure children with confirmed blood lead levels greater than or equal to 15 ug/dl receive a home nursing or outreach visit. On Target	100%	100%	100%	100%
		Ensure children with venous blood lead levels greater than or equal to 20 ug/dl receive a complete medical evaluation from a physician. On Target	100%	100%	100%	100%
OUTCOMES	Assure that elevated blood lead inspections are conducted by certified elevated blood lead inspectors/risk assessors employed by or under contract with a certified elevated blood lead inspection agency.	Complete environmental investigations of homes associated with children who have two venous blood lead levels of 15-19 ug/dl according to required timelines. On Target	100%	100%	100%	100%
OUTCOMES	Assure that elevated blood lead inspections are conducted by certified elevated blood lead inspectors/risk assessors employed by or under contract with a certified elevated blood lead inspection agency.	Complete environmental investigations for children having a single venous blood lead level greater than or equal to 20 ug/dl according to required timelines. ↔Static	0%	N/A	100%	100%
OUTCOMES	Ensure that lead-based paint hazards identified in dwelling units associated with an elevated blood lead child are corrected.	Ensure open lead inspections are re-inspected every six months. On Target	90%	100%	100%	100%
OUTCOMES	Assure the provision of a public health education program about lead poisoning and the dangers of lead poisoning to children.	By June 30, twelve presentations on lead poisoning will be given to target audiences. Exceeds Target	225%	242%	100%	100%

ANALYSIS - CHILDHOOD LEAD POISONING PREVENTION

The program could potentially see fluctuations in the number of children testing positive for lead. However, the overall percentage of children receiving nursing care coordination services and environmental inspections should remain consistently at or just below 100% as SCHD staff follow up on all cases of children testing at levels greater than or equal to 10 ug/dl.

PROGRAM DESCRIPTION - COMMUNICABLE DISEASE

Program to investigate and prevent the spread of communicable diseases and ensure proper treatment of disease. There are approximately 50 communicable diseases or disease types that are required to be reported to public health. When notified, the department completes appropriate case interviews and investigations in order to gather information and issues recommendations to help stop the spread of the disease. Also includes the investigation of food borne outbreaks. Ch 139 IAC

TARGET POPULATION
- Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of communicable diseases reported through surveillance.	6,479	960	1,400	1,300
	Number of reportable communicable diseases requiring investigation.	111	145	150	150
	Number of reportable communicable diseases investigated according to IHHS timelines.	111	145	150	150
	Number of reportable communicable diseases required to be entered into IHHS database.	111	145	150	150
	Number of reportable communicable diseases required to be entered into IHHS database that were entered within 3 business days.	111	145	150	150

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Stop or limit the spread of communicable diseases.	Initiate communicable disease investigations of reported diseases according to Iowa Department of Health and Human Services guidelines. On Target	100%	100%	100%	100%
OUTCOMES	Assure accurate and timely documentation of communicable diseases.	Cases requiring follow-up will be entered into IHHS database within 3 business days. On Target	100%	100%	100%	100%

ANALYSIS - COMMUNICABLE DISEASE

The total number of diseases reported in FY26 may fluctuate between quarters and between seasons. However, the overall percentage of communicable disease cases receiving investigated should remain consistently at 100%.

PROGRAM DESCRIPTION - COMMUNITY TRANSFORMATION

Creates environmental and systems changes at the community level that integrate public health, worksite and community initiatives to help prevent chronic disease through good nutrition and physical activity. Evidence based assessment tools are utilized to assess workplaces and/or communities in order to develop recommendations for change.

TARGET POPULATION
- Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of worksites where a wellness assessment is completed.	6	4	5	5
	Number of worksites that made a policy or environmental improvement identified in a workplace wellness assessment.	6	2	5	5
	Number of communities where a community wellness assessment is completed.	1	2	5	5
	Number of communities where a policy or environmental improvement identified in a community wellness assessment is implemented.	1	2	5	5

	ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Workplaces will implement policy or environmental changes to support employee health and wellness.	Workplaces will implement policy or environmental changes to support employee health and wellness. Below Target	100%	50%	100%	100%
OUTCOMES	Communities will implement policy or environmental changes to support community health and wellness.	CTP targeted communities will implement evidence based recommendations for policy or environmental change based upon On Target	100%	100%	100%	100%

ANALYSIS - COMMUNITY TRANSFORMATION

The Community Transformation Program has worked with nearly every community in Scott County to assess and encourage policy changes. The program will begin to reach out to communities a second time given that leadership and interest in impacting policies may have changed. For communities and workplaces that agree to complete an assessment with the CTP program, a vast majority implement a policy or environmental change, suggesting the projected percentages would be maintained.

PROGRAM DESCRIPTION - CORRECTIONAL HEALTH

Provide needed medical care for all Scott County inmates 24 hours a day. Includes passing of medication, sick call, nursing assessments, health screenings and limited emergency care.

TARGET POPULATION

- All Scott County Residents

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of inmates in the jail greater than 14 days.	1,126	1,202	1,300	1,300
	Number of inmates in the jail greater than 14 days with a current health appraisal.	459	591	1,275	1,275
	Number of inmate health contacts.	39,880	55,573	40,000	40,000
	Number of inmate health contacts provided in the jail.	39,559	55,255	39,600	39,600
	Number of medical requests received.	5,765	6,237	5,400	6,000
	Number of medical requests responded to within 48 hours.	5,759	6,225	5,400	6,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Inmates are screened for medical conditions that could impact jail operations.	Inmates who stay in the facility greater than 14 days will have a current health appraisal (within 1st 14 days or within 90 days of current incarceration date). Below Target	41%	49%	98%	98%
COST	Medical care is provided in a cost-effective, secure environment.	Maintain inmate health contacts within the jail facility. On Target	99%	99.4%	99%	99%
OUTCOMES	Assure timely response to inmate medical requests.	Medical requests are reviewed and responded to within 48 hours. On Target	100%	99.8%	100%	100%

ANALYSIS - CORRECTIONAL HEALTH

Correctional health activities related to health appraisals are highly impacted by correctional officer staffing at the jail due to the need for inmates to be brought to the medical office for the health appraisal. As staffing issues have improved, percentages of health appraisals completed have increased. It is expected the 98%+ percentages for health screenings, inmate health contacts, and medical requests responded to will be maintained in FY26. Funding for mental health medications will begin being covered by the County in FY25 and will continue to be included in the County budget in FY26.

PROGRAM DESCRIPTION - EMPLOYEE HEALTH

Provide tuberculosis testing, Hepatitis B vaccinations, Hearing and Bloodborne Pathogen education, CPR trainings, Hearing screenings, etc. for all Scott County employees that meet risk criteria as outlined by OSHA. Assistance for jail medical staff is used to complete services provided to Correctional staff. (OSHA 1910.1020)

TARGET POPULATION

- Scott County employees identified by job type

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of current employees required to be provided annual physical hearing tests.	347	185	185	185
	Number of current employees who complete their annual physical hearing test or sign a waiver as required due to their job type.	325	184	185	185
	Number of employees required to have Hepatitis B vaccine status verified due to their job type.	50	52	50	60
	Number of employees required to have Hepatitis B vaccine status verified who received the vaccination, had a titer drawn, produced	50	52	50	60
	Number of new employees provided blood borne pathogen training as required due to job type.	53	54	50	60
	Number of new employees who completed blood borne pathogen training as required due to job type within 3 weeks of their start	53	53	50	60
	Number of current employees provided annual blood borne pathogen training as required due to their job type.	286	164	263	220
	Number of current employees who completed annual blood borne pathogen training as required due to their job type.	274	164	263	220
	Number of new employees required to be provided tuberculosis screening who receive a pre-employment physical.	35	36	35	35
	Number of new employees required to be provided a tuberculosis screening who receive the screening at their pre-employment physical.	33	36	35	35
	Number of current employees provided annual tuberculosis training as required due to their job type.	287	198	291	240
	Number of current employees who completed annual tuberculosis training as required due to their job type.	265	196	291	240

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Minimize employee risk for work related hearing loss.	Required employees will complete their hearing test or sign a waiver annually. On Target	94%	99%	100%	100%
OUTCOMES	Minimize the risk of workplace exposure to blood borne pathogens.	Required employees will receive Hepatitis B vaccination, have titer drawn, produce record of a titer or sign a waiver of vaccination or titer within 3 weeks of their start date. On Target	100%	100%	100%	100%
OUTCOMES		Required new employees will receive blood borne pathogen education within 3 weeks of their start date. On Target	100%	98%	100%	100%
		Required employees will complete blood borne pathogen education annually. On Target	96%	100%	100%	100%
OUTCOMES	Early identification of employees for possible exposure to tuberculosis.	Required new hires will be screened for tuberculosis during pre-employment physical. On Target	94%	100%	100%	100%
OUTCOMES		Required employees will complete tuberculosis education annually. On Target	22%	99%	100%	100%

ANALYSIS - EMPLOYEE HEALTH

Following changes in staffing in SCHD and Human Resources, a collaborative review of program procedures continues, resulting in adjusted projections for FY26. Workloads and outcomes numbers could fluctuate as these changes are implemented and conversations regarding employee health services needed for MEDIC staff continue. Efforts between the two entities will focus on consistency and efficiency.

PROGRAM DESCRIPTION - FOOD PROGRAM

The Board of Health has a 28E Agreement with the Iowa Department of Inspections, Appeals, and Licensing to regulate establishments that prepare and sell food for human consumption on or off their premise according to Iowa and FDA food code. SCHD licenses and inspects food service establishments, retail food establishments, home food establishments, warehouses, mobile food carts, farmers' markets, temporary events. DIAL, IAC 481 Chapter 30 Food and Consumer Safety.

TARGET POPULATION

- All Scott County Residents

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of inspections required.	1,480	821	700	700
	Number of inspections completed.	835	866	700	700
	Number of inspections with Foodborne Illness Risk Factors (FIRF) violations noted.	441	584	560	560
	Number of FIRF violation reinspections completed.	402	532	560	560
	Number of FIRF violation reinspections completed within 10 days of the initial inspection.	402	532	545	545
	Number of complaints received.	88	163	120	150
	Number of complaints investigated according to Food Inspection Procedure timelines.	88	154	120	140
	Number of complaints investigated that are justified.	44	66	40	70
	Number of temporary vendors who submit an application to operate.	25	172	220	220
	Number of temporary vendors licensed to operate prior to the event.	250	172	220	220

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Meet SCHD's contract obligations with the Iowa Department of Inspections, Appeals, and Licensing.	Food Establishment inspections will be completed annually. On Target	62%	98%	98%	98%
OUTCOMES	Ensure compliance with the food code.	Foodborne illness risk factor (FIRF) violation reinspections will be completed within 10 days of the date of inspection. Below Target	91%	91%	98%	98%
OUTCOMES		Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure. Below Target	100%	94%	100%	99%
OUTCOMES	Temporary vendors will be conditionally approved and licensed based on their application.	Temporary vendors will have their license to operate in place prior to the event. On Target	100%	100%	100%	100%

ANALYSIS - FOOD PROGRAM

Data informed estimates are utilized to anticipate the number of inspections given updates of the inspection frequency based on facility risk levels. The number is adjusted as data shows increases in new facilities and other facility categorization adjustments are made. However, it is expected that outcomes percentages for program indicators will be maintained at 98+% by the end of FY26. Fiscally, the department anticipates a decrease in revenue to support the program as the state implements a new data system and assumes responsibility for licensing of entities; currently done locally.

PROGRAM DESCRIPTION - HAWKI

Hawki Outreach is a program for promoting health insurance coverage for eligible, uninsured children. The Iowa Department of Health and Human Services contracts with Child Health agencies to provide this statewide community-based grassroots outreach program.

TARGET POPULATION

- Scott County families with children aged 1 to 19

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of entities (schools, worksites, medical offices, etc.) targeted to provide outreach regarding how to access and refer to the Hawki Program.	63	66	84	132
	Number of entities where outreach regarding how to access and refer to the Hawki Program is provided.	63	66	84	132

	ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Staff from targeted entities will understand the Hawki Program and how to link families to enrollment assistance.	Entities will be contacted according to grant action plans. On Target	100%	100%	100%	100%

ANALYSIS - HAWKI

Requirements for Hawki program outreach outlined in the contract often vary between fiscal years. Measures have been updated to reflect the current required outreach requirements. Currently, grant expectations are that 12 entities will receive outreach on Hawki each month. It is expected that the workload and outcomes numbers/percentages will be maintained by the end of the fiscal year.

PROGRAM DESCRIPTION - HEALTHY CHILD CARE IOWA

Provide education to child care providers regarding health and safety issues to ensure safe and healthy issues

TARGET POPULATION

- Scott County residents with child care-aged children
- Scott County child care providers

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of technical assistance requests received from centers.	280	283	360	360
	Number of technical assistance requests from centers responded to.	280	283	360	360
	Number of technical assistance requests from centers that are resolved.	280	283	360	360
	Number of technical assistance requests received from child care homes.	73	44	110	110
	Number of technical assistance requests from child care homes responded to.	73	44	110	110
	Number of technical assistance requests from child care homes that are resolved.	279	44	110	110
	Number of child care providers who attend training.	118	65	80	80
	Number of child care providers who attend training and report that they have gained valuable information that will help them to make their home/center safer and healthier.	111	62	79	79

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Safe, healthy child care environments for all children, including those with special health needs.	Technical assistance requests from centers are responded to. On Target	100%	100%	100%	100%
OUTCOMES	Safe, healthy child care environments for all children, including those with special health needs.	Technical assistance requests from day care homes are responded to. On Target	100%	100%	100%	100%
		Technical assistance requests from centers are resolved. On Target	100%	100%	100%	100%
		Technical assistance requests from day care homes are resolved. On Target	100%	100%	100%	100%
		Child care providers attending trainings report that the training will enable them to make their home/center/ preschool safer and healthier. On Target	94%	95%	99%	100%

ANALYSIS - HEALTHY CHILD CARE IOWA

Workload and outcome measures and data for this program have remained consisted over many fiscal years and it is expected to be the case for FY26. The primary funding source for this program is Scott County Kids-Early Childhood Iowa. Early Childhood Iowa is an additional area that may be directly impacted by the state realignment of services.

PROGRAM DESCRIPTION - HOTEL/MOTEL

Board of Health has a 28E Agreement with the Iowa Department of Inspections, Appeals, and Licensing regarding licensing and inspecting hotels/motels to assure state code compliance. DIAL, IAC 481, Chapter 37 Hotel and Motel Inspections.

TARGET POPULATION

- All Scott County Residents and Visitors to Scott County

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of licensed hotels/motels.	49	49	49	49
	Number of licensed hotels/motels requiring bi-yearly inspection this fiscal year.	25	27	27	27
	Number of licensed hotels/motels inspected by June 30.	28	27	27	27
	Number of inspected hotels/motels with violations.	24	21	5	15
	Number of inspected hotels/motels with violations reinspected.	21	18	5	15
	Number of inspected hotels/motels with violations reinspected within 30 days of the inspection.	21	18	5	15
	Number of complaints received.	19	22	25	25
	Number of complaints investigated according to Nuisance Procedure timelines.	19	22	25	25
	Number of complaints investigated that are justified.	11	6	8	8

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure compliance with Iowa Administrative Code.	Licensed hotels/motels will have an inspection completed by June 30 according to the bi-yearly schedule. On Target	112%	100%	100%	100%
		Licensed hotels/motels with identified violations will be reinspected within 30 days. Below Target	88%	86%	100%	100%
		Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure. On Target	100%	100%	100%	100%

ANALYSIS - HOTEL/MOTEL

While these activities remain in SCHD's contract with the Iowa Department of Inspections, Appeals, and Licensing (DIAL), it is expected that the workload numbers will remain steady and outcomes of 100% will be achieved by the end of FY26. SCHD and the Scott County Board of Health chose to maintain its cadence of performing every other year inspections of hotel/motels in light of changes during the 2024 Legislative Session that updated requirements to only require compliant-based inspections.

PROGRAM DESCRIPTION - IMMUNIZATIONS

Immunizations are provided to children birth through 18 years of age, in Scott County, who qualify for the federal Vaccine for Children (VFC) program as provider of last resort. IAC 641 Chapter 7. Program also includes an immunization record audit of all children enrolled in an elementary, intermediate, or secondary school in Scott County. An immunization record audit of all licensed preschool/child care facilities in Scott County is also completed. IAC 641 Chapter 7.

TARGET POPULATION

- Scott County children birth through age 18

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of two year old's seen at the SCHD clinic.	15	18	25	20
	Number of two year old's seen at the SCHD clinic who are up-to-date with their vaccinations.	9	5	18	15
	Number of 11-12-year-olds who were eligible to receive a second dose of recommended HPV vaccine.	New Measure for FY26	New Measure for FY26	New Measure for FY26	120
	Number of 11-12-year-olds who received a second dose of the recommended HPV vaccine.	New Measure for FY26	New Measure for FY26	New Measure for FY26	100
	Number of doses of vaccine shipped to SCHD.	3,945	2,810	2,400	2,400
	Number of doses of vaccine wasted.	14	63	6	5
	Number of school immunization records audited.	29,026	28,686	28,700	29,000
	Number of school immunization records up-to-date.	28,872	28,588	28,600	28,900
	Number of preschool and child care center immunization records audited.	5,467	5,170	5,500	5,500
	Number of preschool and child care center immunization records up-to-date.	5,433	5,150	5,440	5,440

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure that clients seen at the Scott County Health Department receive the appropriate vaccinations.	Two year old's seen at the Scott County Health Department are up-to-date with their vaccinations. ◒ Below Target	80%	28%	72%	75%
		11-12 year old's seen at the Scott County Health Department are receive recommended HPV vaccine doses. ↔Static	New Measure for FY26	New Measure for FY26	New Measure for FY26	83%
EFFICIENCY	Assure that vaccine is used efficiently.	Vaccine wastage as reported by the Iowa Department of Public Health will not exceed contract guidelines of 5%. On Target	0.10%	2.24%	0.25%	0.21%
OUTCOMES	Minimize the risk of spread of vaccine-preventable diseases in school, preschool and child care settings.	School records will show up-to-date immunizations. On Target	99.5%	99.7%	99.6%	99.6%
		Preschool and child care center records will show up-to-date immunizations. On Target	98.9%	99.6%	98.9%	98.9%

ANALYSIS - IMMUNIZATIONS

The number of children served in the Immunization Program has slowly been increasing following decreases during the COVID-19 pandemic. The hope is that the number of children seen increases to ensure that children served by the program are up to date on immunizations. It is expected that the extremely low vaccine wastage percentage is maintained or decreases. From a fiscal perspective, it is anticipated that the department will be billing Medicaid for services in FY26. This has been a long project that will have positive impact on revenue to support the department's efforts.

PROGRAM DESCRIPTION - I-SMILE DENTAL

Assure dental services are made available to uninsured/underinsured children, adults, and older adults in Scott County.

TARGET POPULATION

- Scott County children birth through age 18
- Scott County adults and older adults

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of practicing dentists in Collaborative Service Area 14.	102	137	129	137
	Number of practicing dentists in Collaborative Service Area 14 accepting Medicaid enrolled children as clients.	8	14	26	14
	Number of practicing dentists in Collaborative Service Area 14 accepting Medicaid enrolled children as clients only with an I-Smile referral.	3	2	15	2
	Number of dental screenings (kids) completed by I-Smile.	New measure for FY26	New measure for FY26	New measure for FY26	209
	Number of preventive treatments (kids) completed by I-Smile.	New measure for FY27	New measure for FY27	New measure for FY27	239
	Number of kindergarten students (Scott County).	2,167	1,985	2,200	2,000
	Number of kindergarten students with a completed Certificate of Dental Screening (Scott County).	2,137	1,879	2,090	1,900
	Number of ninth grade students (Scott County).	2,305	2,268	2,300	2,300
	Number of ninth grade students with a completed Certificate of Dental Screening (Scott County).	912	841	1,725	1,000
	Number of dental screenings (adults) completed by I-Smile Silver.	80	209	90	150
	Number of care coordinations (adults) completed by I-Smile Silver.	91	239	124	125

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure a routine source of dental care for Medicaid enrolled children in Scott County.	Scott County practicing dentists who are accepting Medicaid enrolled children into their practice. Below Target	8%	10%	20%	20%
OUTCOMES	Assure access to dental care for Medicaid enrolled children in Scott County.	Scott County practicing dentists who are accepting Medicaid enrolled children into their practice by I-Smile referral only. Below Target	3%	1%	12%	5%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure compliance with Iowa's Dental Screening Mandate.	Students entering kindergarten will have a valid Certificate of Dental Screening. On Target	99%	94.7%	95%	95%
OUTCOMES		Students entering ninth grade will have a valid Certificate of Dental Screening. Below Target	40%	37%	75%	75%

ANALYSIS - I-SMILE DENTAL

The number of dentists accepting Iowa Medicaid remains extremely low, in spite of program activities geared towards increasing numbers. Certificate of dental screening outcome percentages are expected to, at a minimum, be maintained and hopefully increased. New measures were added to capture preventive dental services for children delivered in the collaborative service area. Unanticipated changes are taking place related to billing Medicaid for child health and oral health services in FY25; a new billing company is begin selected. It is hoped that all attempts will be made to bill for eligible services provided, increasing revenue collected in FY26.

PROGRAM DESCRIPTION - MATERNAL HEALTH

The Maternal Health (MH) Program is part of the federal Title V Program. It is delivered through a contract with the Iowa Department of Health and Human Services. The MH Program promotes the health of pregnant people and infants by providing or assuring access to prenatal and postpartum health care for low-income people. Services include: linking to health insurance, completing risk assessments, providing medical and dental care coordination, providing education, linking to transportation, offering breastfeeding classes, addressing health disparities, providing post-partum follow-up, etc. Dental care is particularly important for pregnant people because hormone levels during pregnancy can increase the risk of oral health problems.

TARGET POPULATION

- Pregnant people living in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Health Education Services provided.	139	432	220	220
	Number of Psychosocial Services provided.	170	217	220	220
	Number of Lactation Services provided.	42	52	120	75
	Number of Maternal Health clients discharged from Maternal Health program.	30	30	60	30
	Number of Maternal Health clients with a medical home when discharged from Maternal Health program.	30	28	60	30

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Maternal Health clients will have positive health outcomes for the birthing parent and baby.	Birthing parents in the Maternal Program will have a medical home to receive early and regular prenatal care. Below Target	100%	93%	100%	100%

ANALYSIS - MATERNAL HEALTH

Services are expected to fluctuate as clients are seen while staff are co-located with Scott County WIC Program locations; WIC in Iowa is transitioning to more virtual appointments, allowing for fewer opportunities for staff to provide in-person direct services. Additional locations have been added, including more days providing services at Obstetrics and Gynecology Specialists, The Group, and through the obstetrics and gynecology providers through UnityPoint Heath.

PROGRAM DESCRIPTION - MEDICAL EXAMINER

Activities associated with monitoring the medical examiner and the required autopsy-associated expenses and activities relevant to the determination of causes and manners of death. Iowa Code 331.801-805 as well as the Iowa Administrative Rules 641-126 and 127 govern county medical examiner activities.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of deaths in Scott County.	1,950	1,894	1,835	1,900
	Number of deaths in Scott County deemed a Medical Examiner case.	452	463	438	475
	Number of Medical Examiner cases with a cause and manner of death determined.	449	458	434	471

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Deaths which are deemed to potentially affect the public interest will be investigated according to Iowa Code.	Cause and manner of death for medical examiner cases will be determined by the medical examiner. On Target	99%	99%	100%	100%

ANALYSIS - MEDICAL EXAMINER

The number of Scott County deaths deemed a medical examiner case fluxgates from year to year. The outcome of medical examiner cases having a cause and manner of death should continue to be maintained around 99%. The Scott County ME continues to have conversations with the State Medical Examiner's Office regarding the importance of establishing a cause and manner of death in all circumstances rather than "undetermined." Costs for this program continue to increase due to outside factors. Non-salary expenses continue to exceed what has been budgeted. As a result increased have been recommended in the areas of medical examiner fees, autopsies/lab, and transportation.

PROGRAM DESCRIPTION - NON-PUBLIC SCHOOL NURSING

Primary responsibility for school health services provided within the non-public schools in Scott County. There are currently 9 non-public schools in Scott County with approximately 2,600 students. Time is spent assisting the schools with activities such as performing vision and hearing screenings; coordinating school health records; preparing for State of Iowa required immunization and dental audits; assisting with the development of individualized education plans (IEPs) for children with special health needs; as well as meeting the education and training needs of staff through medication administration training.

TARGET POPULATION
- Scott County non-public school students and schools

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of students identified with a deficit through a school-based screening.	66	125	75	75
	Number of students identified with a deficit through a school-based screening who receive a referral.	66	125	75	75
	Number of requests for direct services received.	598	285	550	300
	Number of direct services provided based upon request.	598	285	550	300

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Deficits that affect school learning will be identified.	Students identified with a deficit through a school-based screening will receive a referral. On Target	100%	100%	100%	100%
OUTCOMES	Provide direct services for each school as requested.	Requests for direct services will be provided. On Target	100%	100%	100%	100%

ANALYSIS - NON-PUBLIC SCHOOL NURSING

Three private schools in Scott County became accredited prior to the 2024-2025 school year. These schools are eligible for non-public school nursing services. All have requested some sort of support from SCHD's non-public school nurse. Changes to the services requested and needs identified is expected continuing into FY26.

PROGRAM DESCRIPTION - ONSITE WASTEWATER

Providing code enforcement and consultation services for the design, construction, and maintenance of septic systems for private residences and commercial operations. Collect effluent samples from sewage systems which are designed to discharge effluent onto the surface of the ground or into a waterway. Scott County Code, Chapter 23 entitled Private Sewage Disposal System.

TARGET POPULATION

- All Scott County Residents

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of septic systems installed.	103	112	130	130
	Number of septic systems installed which meet initial system recommendations.	102	111	130	130
	Number of sand filter septic system requiring annual inspection.	1,555	1,590	1,600	1,630
	Number of sand filter septic system inspected annually.	1,229	874	1,600	900
	Number of septic samples collected from sand filter septic systems.	27	24	160	160
	Number of complaints received.	2	8	5	7
	Number of complaints investigated.	2	8	5	7
	Number of complaints investigated within working 5 days.	2	8	5	7
	Number of complaints investigated that are justified.	2	5	3	4

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure the proper installation of septic systems to prevent groundwater contamination.	Approved installations will meet initial system recommendations. On Target	99%	99%	100%	100%
EFFICIENCY	Assure the safe functioning of septic systems to prevent groundwater contamination.	Sand filter septic systems will be inspected annually by June 30. Below Target	79%	55%	100%	55%
OUTCOMES	Assure the safe functioning of septic systems to prevent groundwater contamination.	Complaints will be investigated within 5 working days of the complaint. On Target	100%	100%	100%	100%

ANALYSIS - ONSITE WASTEWATER

The number of sand filter septic systems continues to increase by 30-50 systems per year. The increase in the number of systems increases the number of inspections needing to be completed. Staff are working to refine the procedure for completing inspections to make the workload manageable while meeting the requirements of the Iowa Department of Natural Resources as well as identify additional existing staff to take on responsibilities in the program. As a result, measures related to these items may be adjusted during FY26 and numbers may fluctuate.

PROGRAM DESCRIPTION - PUBLIC HEALTH NUISANCE

Investigate public health nuisance complaints from the general public and resolve them to code compliance. Scott County Code, Chapter 25 entitled Public Health Nuisance.

TARGET POPULATION

- All Scott County Residents

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of public health nuisance complaints received.	15	39	15	30
	Number of public health nuisance complaints justified.	10	21	10	16
	Number of justified public health nuisance complaints resolved.	7	15	10	16

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Ensure compliance with state, county and city codes and ordinances.	Justified complaints will be resolved. Below Target	70%	71%	100%	100%

ANALYSIS - PUBLIC HEALTH NUISANCE

While the workload or numbers of complaints may be different between fiscal years, it is expected that the resolution of public health nuisance complaints be near 100%. There are circumstances where achieving resolution takes time and may not be achieved within the same quarter, resulting in less than 100% resolution in the outcome measure. Staff are taking a planned and thought out approach to reviewing and updating the Nuisance Ordinance. Once approved by the Board of Supervisors and implemented, further fluctuations to the workload numbers is expected.

PROGRAM DESCRIPTION-PUBLIC HEALTH PREPAREDNESS

Keep up to date information in case of response to a public health emergency. Develop plans, policies and procedures to handle public health emergencies.

TARGET POPULATION

STRATEGIC PRIORITY

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of community drills/exercises SCHD staff participated in.	4	7	3	3
	Number of internal drills/exercises completed.	New measure for FY25	New measure for FY25	1	1
	Number of after action reports completed for internal drills/exercises.	New measure for FY25	New measure for FY25	1	1

ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure efficient response to public health emergencies. — Department will participate in three community emergency response drills or exercises annually. ◒ Below Target	75%	29%	100%	100%
OUTCOMES	Assure efficient response to public health emergencies. — Department will complete after action reports for all internal drills/exercises. ↔Static	New measure for FY25	New measure for FY25	New measure for FY25	100%

ANALYSIS - PUBLIC HEALTH PREPAREDNESS

SCHD controls the ability to complete internal drills/exercises and after action reports. It is expected that these workload and outcome measures will be achieved.

PROGRAM DESCRIPTION - RECYCLING

Provide recycling services at three drop off locations (Scott County Park, West Lake Park, and Republic Waste) for individuals living unincorporated Scott County. The goal is to divert recyclable material from the Scott County landfill.

TARGET POPULATION

- All Scott County Residents

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of tons of recyclable material collected.	559	655.4	860	750
	Number of tons of recyclable material collected during the same time period in previous fiscal year.	608	585.3	860	655

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure the use and efficiency of recycling sites to divert recyclable material from the landfill.	Volume of recyclable material collected, as measured in tons, will meet or exceed amount of material collected during previous fiscal year. Below Target	-9%	11%	0%	0%

ANALYSIS - RECYCLING

The amount of recyclable materials collected in unincorporated Scott County continues to decrease and that trend is expected to continue. Conversations continue to take place between SCHD and the Waste Commission of Scott County on steps needed to continue promoting recycling in unincorporated Scott County and the infrastructure needs of this task.

PROGRAM DESCRIPTION - SEPTIC TANK PUMPERS

Contract with the Iowa Department of Natural Resources for inspection of commercial septic tank cleaners' equipment and land disposal sites according to Iowa Code 455B.172 and under Iowa Administrative Code 567 - Chapter 68.

TARGET POPULATION

- All Scott County Residents

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of septic tank cleaners servicing Scott County.	9	15	10	10
	Number of annual septic tank cleaner inspections of equipment, records and land application sites (if applicable) completed.	9	15	10	10

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Control the danger to public health, safety and welfare from the unauthorized pumping, transport, and application of septic waste.	Individuals that clean septic tanks, transport any septic waste, and land apply septic waste will operate according to Iowa Code. On Target	100%	100%	100%	100%

ANALYSIS - SEPTIC TANK PUMPER

This activity is implemented based on a contract with the Iowa Department of Natural Resources; meeting the above listed workload measures is required for compliance with the contract.

PROGRAM DESCRIPTION - SEXUAL HEALTH

Provide counseling, testing, diagnosis, treatment, referral and partner notification for STIs. Provide Hepatitis A and/or B and the HPV vaccine to clients. Provide HIV counseling, testing, and referral. Provide HIV partner counseling, testing and referral services. Provide Hepatitis C testing and referral. Requested HIV/STI screening is provided to Scott County jail inmates by the correctional health staff and at the juvenile detention center by the clinical services staff following the IDPH screening guidelines. Conduct education and testing in outreach settings to limit spread of disease. IAC 641 Chapters 139A and 141A.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of people who presented to the Health Department for any STI/HIV service (general information, risk reduction, results, referrals, etc.).	984	889	900	1,100
	Number of people who presented to SCHD for STI/HIV clinic services.	800	800	800	800
	Number of people who received STI/HIV clinic services.	782	786	780	780
	Number of people who presented to SCHD for HIV/HCV/STI screening services.	New measure in FY26	New measure in FY26	New measure in FY26	200
	Number of people in Scott County positive for STI/HIV.	1,401	1,266	1,600	1,500
	Number of people in Scott County positive for STI/HIV requiring an interview.	473	390	500	500
	Number of people in Scott County positive for STI/HIV who are interviewed.	199	184	350	350
	Number of partners (contacts) identified.	361	270	350	350
	Number of gonorrhea tests completed at SCHD.	414	394	400	400
	Number of results of gonorrhea tests from SHL that match SCHD results.	414	291	396	396
	Number lab proficiency tests interpreted.	10	10	10	10
	Number of lab proficiency tests interpreted correctly.	10	10	10	10
	Number of HIV/HCV/STI outreach events participated in by staff.	New measure in FY25	New measure in FY25	15	15

	ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2024-25 PROJECTED
OUTCOMES	Contacts (partners) to persons positive will be identified, tested and treated for an STD in order to stop the spread of STIs.	Positive clients will be interviewed. Below Target	98%	47%	75%	70%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Ensure accurate lab testing and analysis.	Onsite gonorrhea results will match the State Hygienic Laboratory (SHL) results. On Target	100%	99%	99%	99%
OUTCOMES		Proficiency tests will be interpreted correctly. On Target	100%	100%	100%	100%

ANALYSIS - SEXUAL HEALTH

Program procedures will continue to be followed for screening, testing, and treatment of STIs. In addition to sexual health testing and treatment services through the sexual health clinic, expanded HIV/HCV/STI screening services will be provided beginning in calendar year 2025 to meet new requirements of the Syndemic Prevention Outreach and Testing Services grant. New measures have been added to measure the work taking place.

PROGRAM DESCRIPTION - SWIMMING POOL/SPA

Memorandum of Understanding with the Iowa Department of Inspections, Appeals, and Licensing for Annual Comprehensive Pool/Spa Inspections to assure compliance with Iowa Code. IHHS IAC 641, Chapter 15 entitled Swimming Pools and Spas.

TARGET POPULATION

- All Scott County Residents

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of seasonal pools and spas requiring inspection.	61	59	64	64
	Number of seasonal pools and spas inspected by June 15.	61	56	64	64
	Number of year-round pools and spas requiring inspection.	86	88	99	99
	Number of year-round pools and spas inspected by June 30.	83	88	99	99
	Number of swimming pools/spas with violations.	126	132	130	130
	Number of inspected swimming pools/spas with violations reinspected.	89	10	130	130
	Number of inspected swimming pools/spas with violations reinspected within 30 days of the inspection.	88	105	130	130
	Number of complaints received.	4	3	4	4
	Number of complaints investigated according to Nuisance Procedure timelines.	4	3	4	4
	Number of complaints investigated that are justified.	3	2	4	4

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Annual comprehensive inspections will be completed.	Inspections of seasonal pools and spas will be completed by June 15 of each year. On Target	100%	95%	100%	100%
EFFICIENCY		Inspections of year-round pools and spas will be completed by June 30 of each year. On Target	97%	100%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	5563	7600	5000	5000
OUTCOMES	Swimming pool/spa facilities are in compliance with Iowa Code.	Compliance follow-up will be performed by the end of 30 days. Below Target	70%	80%	100%	100%
OUTCOMES		Complaints will be investigated to determine whether justified within timeline established in the Nuisance Procedure. On Target	100%	100%	100%	100%

ANALYSIS - SWIMMING POOL/SPA

Multiple staff are now trained in conducting pool/spa inspections, which provides more resources to conduct inspections and achieve compliance follow-up within the allotted timeframe. It is expected that data will continue to show a nearly 100% outcome in inspections completed. Inspection fees are set by Scott County and will be reviewed and updated as necessary in FY26.

PROGRAM DESCRIPTION - TANNING

Scott County Code of Ordinance Chapter 39 addresses the regulation of public and private establishments who operate devices used for the purpose of tanning human skin through the application of ultraviolet radiation. Conduct annual and complaint inspections. IHHS, IAC 641, Chapter 46 entitled Minimum Requirements for Tanning Facilities.

TARGET POPULATION

STRATEGIC PRIORITY

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of tanning facilities requiring inspection.	14	13	13	13
	Number of tanning facilities inspected by April 15.	8	13	13	13
	Number of tanning facilities with violations.	5	7	6	6
	Number of inspected tanning facilities with violations reinspected.	1	7	6	6
	Number of inspected tanning facilities with violations reinspected within 30 days of the inspection.	1	7	6	6
	Number of complaints received.	0	0	1	1
	Number of complaints investigated according to Nuisance Procedure timelines.	0	0	1	1
	Number of complaints investigated that are justified.	0	0	1	1

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Complete annual inspection.	Yearly tanning inspections will be completed by April 15 of each year. On Target	57%	100%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Tanning facilities are in compliance with Iowa Code.	Compliance follow-up will be performed by the end of 30 days. On Target	20%	100%	100%	100%
		Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure. ↔Static	N/A (no complaints received)	N/A (no complaints received)	100%	100%

ANALYSIS - TANNING

Program planning work has taken place to emphasize the need to conduct inspections within the initial and follow-up timelines. Outcome measures increased significantly in FY24 when compared to the previous years' actuals. Inspection fees are set by Scott County and will be reviewed and updated as necessary in FY26.

PROGRAM DESCRIPTION - TATTOO

Memorandum of Understanding with the Iowa Department of Inspections, Appeals, and Licensing for annual inspection and complaint investigation in order to assure that tattoo establishments and tattoo artists meet IHHS, IAC 641, Chapter 22 entitled Practice of Tattooing.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of tattoo facilities requiring inspection.	49	58	52	62
	Number of tattoo facilities inspected by April 15.	23	58	52	62
	Number of tattoo facilities with violations.	13	12	10	10
	Number of inspected tattoo facilities with violations reinspected.	4	12	10	10
	Number of inspected tattoo facilities with violations reinspected within 30 days of the inspection.	4	12	10	10
	Number of complaints received.	1	3	1	2
	Number of complaints investigated according to Nuisance Procedure timelines.	1	3	1	2
	Number of complaints investigated that are justified.	0	1	1	2

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Complete annual inspection.	Yearly tattoo inspections will be completed by April 15 of each year. On Target	47%	100%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Tattoo facilities are in compliance with Iowa Code.	Compliance follow-up will be performed by the end of 30 days. On Target	31%	100%	100%	100%
		Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure. On Target	100%	100%	100%	100%

ANALYSIS - TATTOO

Program planning work has taken place to emphasize the need to conduct inspections within the initial and follow-up timelines and to document follow-up based on attempts by inspectors to achieve compliance. Both outcome measures increased significantly from the FY23 actual. SCHD continues to refine billing practices to ensure inspection fees are received in a timely manner.

PROGRAM DESCRIPTION - TOBACCO

Coordinate programming in the community to reduce the impact of tobacco through education, cessation, legislation and reducing exposure to secondhand smoke. Efforts to change policies to support tobacco-free living is a focus. Staff facilitates ISTEP Chapters (Iowa Students for Tobacco Education and Prevention) targeted to middle and high school age students.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of cities in Scott County.	16	16	16	16
	Number of cities that have implemented a tobacco-free/nicotine-free parks policy/ordinance.	8	8	10	10
	Number of school districts in Scott County (Bettendorf, Davenport, Non-Public, North Scott, Pleasant Valley).	5	5	5	5
	Number of school districts in Scott County with an ISTEP Chapter.	2	1	3	3

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	People visiting Scott County parks will no longer be exposed to secondhand smoke and other tobacco/nicotine products.	Cities will implement park policy/ordinance changes to support community health and wellness. Below Target	50%	50%	62%	62%
OUTCOMES	Youth will be exposed to tobacco-related education and prevention messages and will not become tobacco/nicotine users.	All Scott County school districts will have an ISTEP Chapter. Below Target	40%	20%	60%	60%

ANALYSIS - TOBACCO

While staff will continue to approach communities about implementing policy changes, there are a finite number of communities to work with in Scott County. This number is likely to remain the same or increase slightly. The expectation is that another ISTEP Chapter will be added, which would see an increase in the workload and outcome measures for ISTEP. Tobacco programming is included in the HHS redesign of the Behavioral Health System. Changes to operations are anticipated in this program area to be implemented in FY26.

PROGRAM DESCRIPTION - TRANSIENT NON-COMMUNITY PUBLIC WATER SUPPLY

28E Agreement with the Iowa Department of Natural Resources to provide sanitary surveys and consultation services for the maintenance of transient non-community public water supplies. A transient non-community public water supply serves at least 25 individuals at least 60 days of the year or has 15 service connections. Water is provided by means of serving food, water, drink or ice, restrooms, water faucets, or lodging. The individuals being served by this public water well change or do not remain at the facility for a long period of time.

TARGET POPULATION
- Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of TNC water supplies.	28	32	26	28
	Number of TNC water supplies that receive an annual sanitary survey or site visit.	28	32	26	28

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure the safe functioning of transient non-community public water supplies.	TNCs will receive a sanitary survey or site visit annually. On Target	100%	100%	100%	100%

ANALYSIS - TRANSIENT NON-COMMUNITY PUBLIC WATER SUPPLY

It is expected that the workload and outcome measures will be maintained in FY26.

PROGRAM DESCRIPTION - VENDING

Issue licenses, inspect and assure compliance of vending machines that contain non-prepackaged food or potentially hazardous food according to a 28E Agreement between the Iowa Department of Inspections, Appeals, and licensing and the Board of Health. DIAL, IAC 481 Chapter 30 Food and Consumer Safety.

TARGET POPULATION
- Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of vending companies requiring inspection.	7	8	7	7
	Number of vending companies inspected by June 30.	3	8	7	7

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Complete annual inspections.	Licensed vending companies will be inspected according to established percentage by June 30. On Target	43%	100%	100%	100%

ANALYSIS - VENDING

Further work related to licensed vending machines, including determining if other facilities would meet the vending machine definition, is currently taking place. This may potentially result in an increase in the number of inspections to be completed. The outcome measure will also likely increase with a now fully trained team. Additionally, completing all required inspections is a requirement of the contract with the Iowa Department of Inspections, Appeals, and Licensing.

PROGRAM DESCRIPTION - WATER WELLS

License and assure proper water well construction, closure, and rehabilitation. Monitor well water safety through water sampling. The goal is prevent ground water contamination and illness. Scott County Code, Chapter 24 entitled Private Water wells.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of wells permitted.	17	37	22	27
	Number of wells permitted that meet SCC Chapter 24.	16	37	22	27
	Number of wells plugged.	18	15	16	16
	Number of wells plugged that meet SCC Chapter 24.	17	15	16	16
	Number of wells rehabilitated.	1	3	5	4
	Number of wells rehabilitated that meet SCC Chapter 24.	1	15	5	4
	Number of wells tested.	97	108	80	90
	Number of wells test unsafe for bacteria or nitrate.	24	20	18	17
	Number of wells test unsafe for bacteria or nitrate that are educated by staff regarding how to correct the well.	24	20	18	17

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Assure proper water well installation.	Wells permitted will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells. On Target	100%	100%	100%	100%
OUTCOMES	Assure proper water well closure.	Plugged wells will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells. Below Target	100%	94%	100%	100%
OUTCOMES	Assure proper well rehabilitation.	Permitted rehabilitated wells will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells. On Target	100%	100%	100%	100%

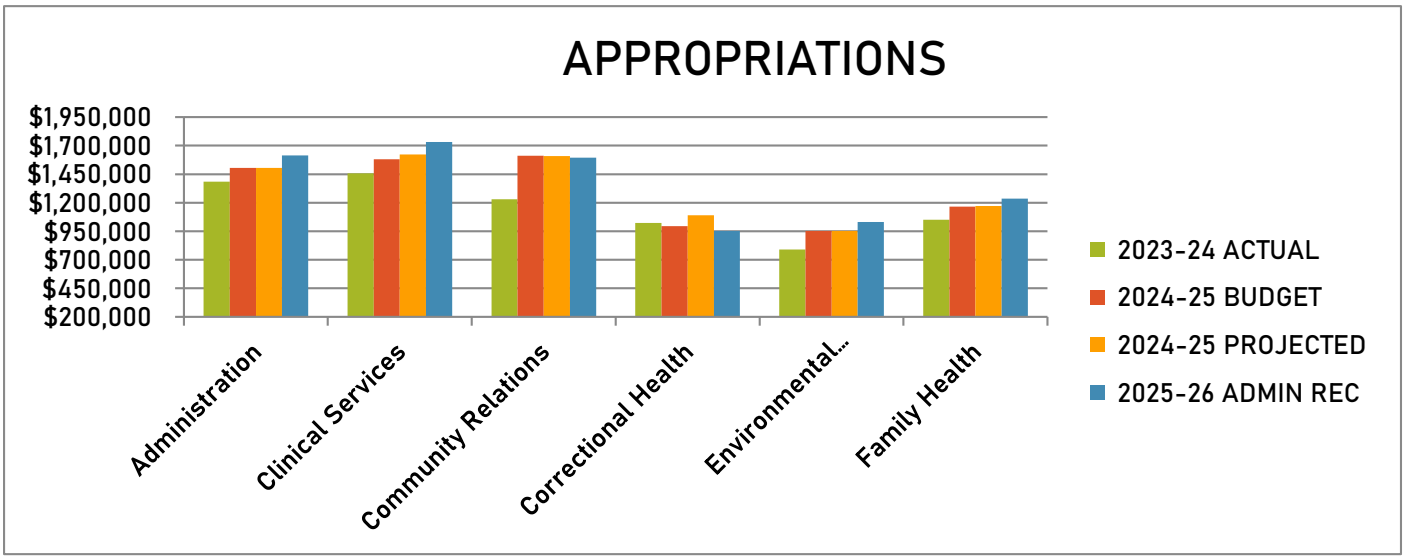
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Promote safe drinking water.	Property owners with wells testing unsafe for bacteria or nitrates will be educated on how to correct the water well. On Target	100%	100%	100%	100%

ANALYSIS - WATER WELLS

The number of wells permitted varies from year to year. Funding models to support the Private Water Wells Program (well testing, rehab, plugging) have been revised and have increased the reimbursement levels for residents. No significant changes to funds available to Scott County residents has been identified.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Administration (20.1000, 2001, 2007)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
39-N Health Director	1.00	1.00	1.00	1.00	1.00	1.00
34-N Deputy Health Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Fiscal Manager	-	1.00	1.00	1.00	1.00	1.00
24-N Grant Accounting Specialist	1.00	-	-	-	-	-
23-N Senior Admin Assistant	-	1.00	1.00	1.00	1.00	1.00
18-N Senior Office Assistant	2.00	2.00	2.00	2.00	2.00	2.00
16-N Office Assistant	3.00	3.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS	8.00	9.00	9.00	9.00	9.00	9.00
REVENUE SUMMARY:						
Intergovernmental	$ -	$ 1,686	$ -	$ -	$ -	$ -
Charges for Services	37	-	25	25	25	25
Miscellaneous	24,322	29,987	9,250	12,250	12,250	12,250
TOTAL REVENUES	$ 24,358	$ 31,674	$ 9,275	$ 12,275	$ 12,275	$ 12,275
APPROPRIATION SUMMARY:						
Salaries	$ 528,731	$ 577,655	$ 638,218	$ 638,218	$ 673,562	$ 673,562
Benefits	209,768	238,625	284,317	284,317	288,435	288,435
Purchase Services & Expenses	563,272	558,131	562,175	562,175	633,575	633,575
Supplies & Materials	13,763	9,853	18,863	18,863	19,598	19,598
TOTAL APPROPRIATIONS	$ 1,315,535	$ 1,384,264	$ 1,503,573	$ 1,503,573	$ 1,615,170	$ 1,615,170

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Clinical Services (2014-2019, 2024-2028)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
31-N Clinical Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
28-N Clinical Services Specialist	1.00	1.00	1.00	1.00	1.00	1.00
27-N A Public Health Nurse	5.00	5.00	5.00	5.00	5.00	5.00
27-N Community Health Interventionist	1.00	1.00	1.00	1.00	1.00	1.00
27-N Disease Intervention Specialist	-	1.00	1.00	1.00	1.00	1.00
21-N Medical Assistant	1.00	1.00	1.00	1.00	1.00	1.00
20-N Medical Lab Technician	0.75	0.75	0.75	0.75	0.75	0.75
Z- Temporary/Seasonal Public Health Nurse	1.08	1.08	1.08	1.08	1.08	1.08
TOTAL POSITIONS	10.83	11.83	11.83	11.83	11.83	11.83
REVENUE SUMMARY:						
Intergovernmental	$ 304,727	$ 312,189	$ 331,156	$ 324,413	$ 264,306	$ 264,306
Charges for Services	9,935	9,086	9,300	9,300	9,300	9,300
Miscellaneous	-	-	300	300	300	300
TOTAL REVENUES	$ 314,662	$ 321,275	$ 340,756	$ 334,013	$ 273,906	$ 273,906
APPROPRIATION SUMMARY:						
Salaries	$ 714,486	$ 662,154	$ 855,217	$ 855,217	$ 877,833	$ 877,833
Benefits	312,470	327,973	420,073	420,073	406,642	406,642
Purchase Services & Expenses	214,416	226,597	319,300	317,050	293,350	293,350
Supplies & Materials	11,397	12,275	17,500	16,850	18,000	18,000
TOTAL APPROPRIATIONS	$ 1,252,769	$ 1,228,999	$ 1,612,090	$ 1,609,190	$ 1,595,825	$ 1,595,825

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: COMM Health (2008-2009, 2030-2031,2037-2038)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Community Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Community Health Consultant	3.00	3.00	3.00	3.00	3.00	3.00
27-N Community Tobacco Consultant	1.00	1.00	1.00	1.00	1.00	1.00
27-N Community Transformation Consultant	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	6.00	6.00	6.00	6.00	6.00	6.00
REVENUE SUMMARY:						
Intergovernmental	$ 866,211	$ 649,955	$ 598,242	$ 708,603	$ 618,951	$ 618,951
Miscellaneous	-	-	50	50	50	50
TOTAL REVENUES	$ 866,211	$ 649,955	$ 598,292	$ 708,653	$ 619,001	$ 619,001
APPROPRIATION SUMMARY:						
Salaries	$ 387,480	$ 436,299	$ 481,419	$ 481,419	$ 486,678	$ 486,678
Benefits	156,331	160,404	183,854	185,054	154,468	154,468
Purchase Services & Expenses	673,076	423,825	326,610	420,760	310,760	310,760
Supplies & Materials	1,058	726	1,550	1,550	1,600	1,600
TOTAL APPROPRIATIONS	$ 1,217,945	$ 1,021,255	$ 993,433	$ 1,088,783	$ 953,506	$ 953,506

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Correctional Health (2006)	2021-22 ACTUAL	2022-23 2022-23	2023-24 2023-24	2023-24 2024-25	2024-25 2024-25	2024-25 2025-26
AUTHORIZED POSITIONS:						
31-N Correctional Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
29-N Public Health Services Manager	1.00	-	-	-	-	-
29-N Correctional Health Nurse	4.50	4.00	4.50	4.00	4.00	4.00
21-N Medical Assistant	1.00	1.00	1.00	1.00	1.00	1.00
16-N Office Assistant	0.45	0.45	0.45	0.45	0.45	0.45
Z-Temporary/Seasonal Correctional Health Nurse	1.58	1.58	1.58	1.58	1.58	1.58
TOTAL POSITIONS	9.53	8.03	8.53	8.03	8.03	8.03
REVENUE SUMMARY:						
Intergovernmental	$ 293	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 293	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 594,168	$ 625,273	$ 706,945	$ 706,945	$ 754,033	$ 754,033
Benefits	207,027	212,887	229,667	231,167	269,654	269,654
Purchase Services & Expenses	490,404	602,763	622,993	663,293	686,293	686,293
Supplies & Materials	16,278	16,113	20,850	20,850	20,850	20,850
TOTAL APPROPRIATIONS	$ 1,307,878	$ 1,457,036	$ 1,580,455	$ 1,622,255	$ 1,730,830	$ 1,730,830

This Departmental program supports the outcomes associated with the Public Safety & Legal Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Enviro Health (2039-2040, 2042, 2044, 2047-2050, 2052, 2054, 2056-2059)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Environmental Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Environmental Health Specialist	7.00	7.00	7.00	7.00	7.00	7.00
Z-Seasonal Health Worker	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	8.25	8.25	8.25	8.25	8.25	8.25
REVENUE SUMMARY:						
Intergovernmental	$ 33,189	$ 18,872	$ 51,205	$ 51,205	$ 51,705	$ 51,705
Licenses and Permits	437,902	449,552	417,025	416,355	445,755	445,755
Charges for Services	65,398	75,711	87,430	90,230	90,230	90,230
Miscellaneous	-	-	250	250	250	250
TOTAL REVENUES	$ 536,489	$ 544,135	$ 555,910	$ 558,040	$ 587,940	$ 587,940
APPROPRIATION SUMMARY:						
Salaries	$ 556,005	$ 528,790	$ 623,560	$ 623,560	$ 680,240	$ 680,240
Benefits	178,183	169,273	210,897	211,397	219,773	219,773
Purchase Services & Expenses	86,078	86,298	109,845	109,845	122,360	122,360
Supplies & Materials	4,811	5,035	8,700	8,700	7,550	7,550
TOTAL APPROPRIATIONS	$ 825,077	$ 789,396	$ 953,002	$ 953,502	$ 1,029,923	$ 1,029,923

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Family Health (2022, 2032-2036)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Family Health Manager	-	1.00	1.00	1.00	1.00	1.00
27-N Community Dental Consultant	-	1.00	1.00	1.00	1.00	1.00
27-N Community Dental Consultant-Adult	-	1.00	1.00	1.00	1.00	1.00
27-N Dental Direct Services Consultant	-	1.00	1.00	1.00	1.00	1.00
27-N Dental Hygienist	-	0.40	0.40	0.40	0.65	0.65
27-N Maternal, Child, Adolescent Health Nurse (Family Health Nurse)	1.40	1.50	1.50	1.50	1.50	1.50
27-N Child Care Nurse Consultant	1.00	1.00	1.00	1.00	1.00	1.00
26-N Family Health Coordinator	-	2.00	2.00	2.00	2.00	2.00
26-N Maternal and Child Health Consultant	2.00	-	-	-	-	-
24-N Informing Specialist	-	1.00	1.00	1.00	1.00	1.00
24-N Community Dental Consultant	1.00	-	-	-	-	-
24-N Child Care Nurse Consultant	1.00	-	-	-	-	-
24-N Community Dental Consultant-Adult	1.00	-	-	-	-	-
TOTAL POSITIONS	7.40	9.90	9.90	9.90	10.15	10.15
REVENUE SUMMARY:						
Intergovernmental	$ 680,252	$ 893,921	$ 875,168	$ 857,683	$ 867,355	$ 867,355
Miscellaneous	-	-	50	50	50	50
TOTAL REVENUES	$ 680,252	$ 893,921	$ 875,218	$ 857,733	$ 867,405	$ 867,405
APPROPRIATION SUMMARY:						
Salaries	$ 538,767	$ 654,082	$ 724,852	$ 724,852	$ 791,176	$ 791,176
Benefits	231,244	285,252	327,003	328,003	325,365	325,365
Purchase Services & Expenses	67,624	107,464	111,054	116,237	116,245	116,245
Supplies & Materials	1,082	2,659	2,200	2,700	2,700	2,700
TOTAL APPROPRIATIONS	$ 838,717	$ 1,049,457	$ 1,165,109	$ 1,171,792	$ 1,235,486	$ 1,235,486

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.

Human Resources

Vanessa Wierman, Director

MISSION STATEMENT

To foster positive employee relations and progressive organizational improvement for employees, applicants and departments by: ensuring fair and equal treatment; providing opportunity for employee development and professional growth; assisting in identifying and retaining qualified employees; utilizing effective, innovative recruitment and benefit strategies; encouraging and facilitating open communication; providing advice on employment issues and being committed to establishing strategic business partnerships with departments to improve organizational design.

GOALS & OBJECTIVES

BOARD GOAL Employee Retention

- Ensure compensation and benefits are competitive with comparable counties and local labor market within the parameters of established budget goals set by the Board of Supervisors.
- Provide career development opportunities through training, workshops, and avenues for skill growth.
- Ensure policies and programs support work/life balance.

MANAGEMENT GOAL Talent Acquisition

- Ensure job descriptions accurately represent tasks and duties of each position.
- Ensure recruitment policies support the needs of the County.
- Provide ongoing training for hiring supervisors and managers to ensure selection process follows applicable laws.

MANAGEMENT GOAL Labor/Employee Relations

- Negotiate fair collective bargaining agreements with unions.
- Enforce and adhere to collective barging agreements, personnel and benefit policies.
- Provide counsel to department managers and supervisors on discipline, performance issues, and labor relations.

PROGRAM DESCRIPTION - LABOR MANAGEMENT

Negotiates five union contracts, acts as the County's representative at impasse proceedings. Compliance with Iowa Code Chapter 20.

TARGET POPULATION
- All those who work for Scott County

STRATEGIC PRIORITY
Employees

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of bargaining units	5	5	5	5
	Percent of workforce unionized	56%	43%	56%	38%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Number of arbitrations.	To have one or less per year. ↔Static	New Measurement for FY25	New Measurement for FY25	1	1

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Number of collective bargaining agreements negotiated.	Timely negotiations to coincide with budget deadlines. On Target	5	5	4	4
EFFICIENCY	Number of grievances responded to.	Resolution of contract issues prior to grievances indicate positive labor relations. Below Target	NA	2	3	3

ANALYSIS - LABOR MANAGEMENT

Ensure good relationships with labor units through regular labor/management communication and adhering to labor agreements. Serve as County's labor representative and compliant with Iowa Code Chapter 20.

PROGRAM DESCRIPTION - RECRUITMENT/EEO COMPLIANCE

Directs the recruitment and selection of qualified applicants for all County positions and implements valid and effective selection criteria. Serve as EEO and Affirmative Action Officer and administers programs in compliance with federal and state laws and guidelines. Serves as County coordinator to assure compliance with ADA, FMLA, FLSA and other civil rights laws.

TARGET POPULATION

- Talent pool, members of the public.
- Scott County employees.

STRATEGIC PRIORITY

Employees

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of job openings posted	85	84	115	100
	Number of employment applications received	3,368	3,149	4,600	4,000
	Percent of employees over the age of 55	25%	20%	25%	24%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Percentage of positions filled within 8 weeks of posting excluding DSA positions.	The higher the percentage indicates recruitment process is efficiently serving the needs of the department. ↔Static	New Measurement for FY25	New Measurement for FY25	85%	80%
OUTCOMES	Percentage of employees who leave in the first year not including involuntary separations or temporary employment.	Lower percentage indicates onboarding and employee engagement processes are effective. ↔Static	New Measurement for FY25	New Measurement for FY25	14%	15%
EFFICIENCY	Turnover rate excluding retirements.	Lower percentage indicates benefits, compensation, growth, and culture remain attractive to workforce. Below Target	11%	8%	10%	10%
EFFICIENCY	Number of employees hired in underutilized areas.	Higher number indicates our workplace is attractive to diverse applicant pool. Exceeds Target	16	14	7	12

ANALYSIS - RECRUITMENT/EEO COMPLIANCE

Ensure we are evaluating our recruitment and onboarding processes.

PROGRAM DESCRIPTION - COMPENSATION/PERFORMANCE APPRAISAL

Monitors County compensation program, conducts organizational studies to ensure ability to remain competitive in the labor market. Work with consultant to review job descriptions and classifications. Responsible for wage and salary administration for employee wage steps. Coordinate and monitor the Employee Performance Appraisal system, assuring compliance with County policy.

TARGET POPULATION
- Scott County employees.

STRATEGIC PRIORITY
Employees

ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of job descriptions reviewed for accuracy		New Measurement	New Measurement	10	10
	Number of organizational studies		10	15	20	15
	Number of new hires		117	92	110	115
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Percent of reviews not completed within 30 days of effective date.	Higher percentage indicates managers/supervisors are not providing timely feedback to employees. Below Target	44%	60%	45%	50%

ANALYSIS - COMPENSATION/PERFORMANCE APPRAISAL

Ensure position descriptions reflect accurate job duties and expectations.

PROGRAM DESCRIPTION - BENEFIT ADMINISTRATION

Administers employee benefit programs (group health insurance, group life, LTD, deferred compensation and tuition reimbursement program) including enrollment, day to day administration, as well as cost analysis and recommendation for benefit changes.

TARGET POPULATION
- Scott County benefit eligible employees.

STRATEGIC PRIORITY
Employees

ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of benefit eligible employees		New Measurement	New Measurement	635	665
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Cost of health benefit PEPM.	Assess the efficiency and sustainability of County's health benefits program. On Target	$1,480	$1,352	$1,450	$1,450

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Percent of family health insurance to total insurance enrollment.	Assess whether family health insurance is a valued benefit. On Target	65%	63%	65%	65%
EFFICIENCY	Percent of eligible employees enrolled in deferred compensation.	Assesses whether proper retirement education and marketing are occurring. Below Target	62%	59%	65%	62%
EFFICIENCY	Percent of participating 457 employees estimated to receive full match.	Assess whether employees are taking advantage of program and if match amount is attractive. ↔Static	New Measurement for FY25	New Measurement for FY25	73%	73%
EFFICIENCY	Percent of eligible employees participating in Y@work program.	Participation rates evaluate whether this program is valued. On Target	24%	30%	24%	30%

ANALYSIS - BENEFIT ADMINISTRATION

Ensure employees understand and participate in benefits.

PROGRAM DESCRIPTION - POLICY ADMINISTRATION

Develops County-wide human resources and related policies to ensure best practices, compliance with state and federal law and their consistent application County wide.

TARGET POPULATION

- Scott County employees and citizens.

STRATEGIC PRIORITY

Employees

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of administrative policies	77	77	77	77

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	#VALUE!	2025-26 PROJECTED
OUTCOMES	Review policies every 5 years to ensure compliance with laws and best practices.	Regular alignment indicates best practices, regulatory requirements, and risk management are being observed. Below Target	8	2	10	10

ANALYSIS - POLICY ADMINISTRATION

Ensure policies are compliant and current.

PROGRAM DESCRIPTION - EMPLOYEE DEVELOPMENT

Evaluate needs, plans and directs employee development programs such as in-house training programs for supervisory and non-supervisory staff to promote employee motivation and development. Coordinates all Employee Recognition and the new Employee Orientation Program.

TARGET POPULATION

- Scott County employees.

STRATEGIC PRIORITY

Employees

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of employees in leadership program	119	119	119	100
	Number of training opportunities provided by HR	15	5	15	15
	Number of hours of leadership training provided	20	13	20	20

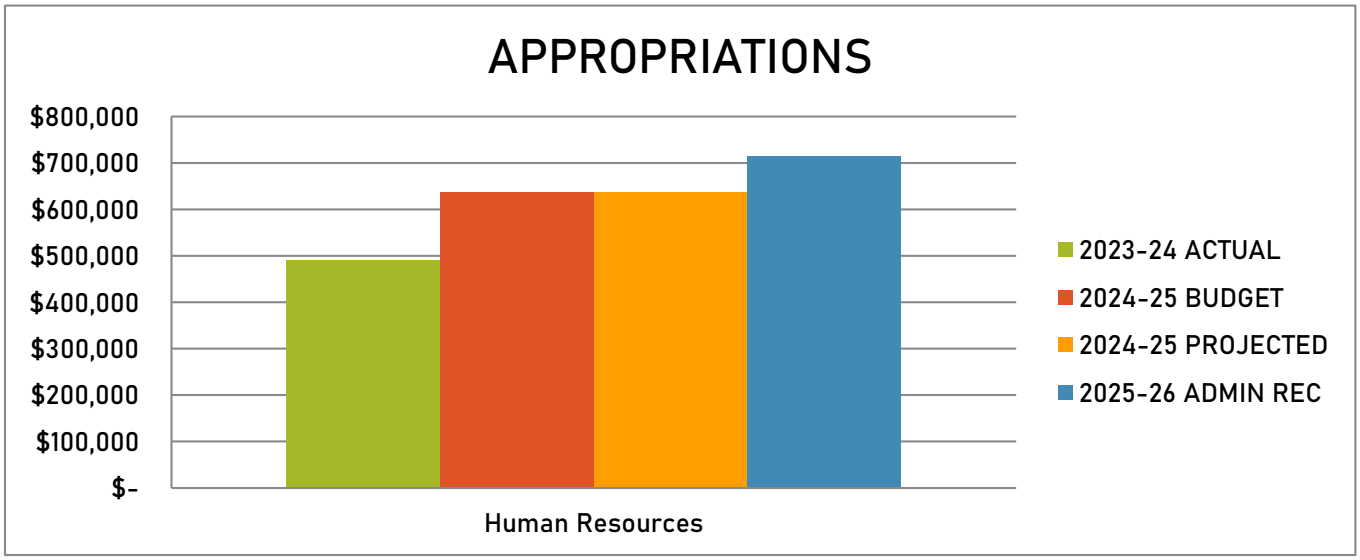
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Percentage of leadership/management employees attending County sponsored supervisory training.	Increased participating indicates supervisory population is engaged in training initiatives. Below Target	20%	15%	20%	20%
EFFICIENCY	Percentage of employees attending County sponsored training.	Increased participating indicates employee population is engaged in training initiatives. Below Target	20%	15%	20%	20%

ANALYSIS - EMPLOYEE DEVELOPMENT

Ensure employees are provided opportunities for skill development.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Human Resources Management (24.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
41-N Assistant County Administrator/HR Director	0.50	-	-	-	-	-
38-N Hr Director	-	1.00	1.00	1.00	1.00	1.00
29-N Sr. Human Resources Generalist	-	1.00	1.00	-	1.00	1.00
27-N Human Resources Generalist	2.00	2.00	2.00	3.00	2.00	2.00
23-N Benefits Specialist	1.00	-	-	-	-	-
18-N Sr. Office Assistant	-	1.00	1.00	-	1.00	1.00
16-N Office Assistant	-	-	-	1.00	-	-
TOTAL POSITIONS	3.50	5.00	5.00	5.00	5.00	5.00
REVENUE SUMMARY:						
Miscellaneous	$ 170	$ 915	$ 500	$ 500	$ 500	$ 500
TOTAL REVENUES	$ 170	$ 915	$ 500	$ 500	$ 500	$ 500
APPROPRIATION SUMMARY:						
Salaries	$ 324,612	$ 296,816	$ 369,300	$ 369,300	$ 400,027	$ 400,027
Benefits	117,335	105,114	155,488	155,488	145,371	145,371
Purchase Services & Expenses	74,858	84,361	106,750	106,750	163,700	163,700
Supplies & Materials	4,690	3,076	3,950	3,950	5,750	5,750
TOTAL APPROPRIATIONS	$ 521,495	$ 489,367	$ 635,488	$ 635,488	$ 714,848	$ 714,848

This Departmental program supports the outcomes associated with the Administration Services functional area.



IA Department of Health and Human Services (HHS)

Kelly Kennedy Garcia, State Director

MISSION STATEMENT

The Iowa Department of Health and Human Services (IHHS) provides high quality programs and services that protect and improve the health and resiliency of individuals, families, and the community.

GOALS & OBJECTIVES

MANAGEMENT GOAL Financially Responsible

- HHS is a non-profit agency. HHS will continuously evaluate the operational budget to ensure cost saving opportunities are evaluated and implemented when possible, on a continuous basis.

MANAGEMENT GOAL Support Families

- The Department of Health and Human Services is legally responsible for assessing reports of suspected child and dependent adult abuse. HHS will assess reported concerns to ensure the safety of children and dependent adults. HHS will maximize outcomes by assisting in identifying family strengths and supports, assisting alleged victims and their families in locating and providing referrals to community supports to meet their needs, and by empowering sustainable independence.

PROGRAM DESCRIPTION - IOWA FAMILY WELL-BEING AND PROTECTION

1. Child Protective Services: The Department of Health and Human Services has a legal responsibility to assess reports of suspected abuse when all of the following criteria have been met:
The victim is a child (under the age of 18 years); and the child is subjected to one or more of the categories of child abuse defined by law, Iowa Code section 232.68.

2. Dependent Adult Protective Services: The Department of Health and Human Services has the legal responsibility to assess reports of suspected abuse of a person who meets the definition of dependent adult, who have either been abused or neglected by a caretaker, who have neglected themselves, or who have been financially exploited are assessed by HHS. Dependent adult means a person eighteen years of age or older who is unable to protect the person's own interests or unable to adequately perform or obtain services necessary to meet essential human needs, as a result of a physical or mental condition which requires assistance from another, or as defined by Department rule.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Child Protective Assessments	2,930	2,812	2,812	2,871
	Percentage of founded/unfounded children cases	New Measurement	New Measurement	New Measurement	20%/ 80%
	Number of Adult Protective Assessments	392	358	358	375
	Percentage of founded/unfounded adult cases	New Measurement	New Measurement	New Measurement	20%/ 80%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	The Department of Health and Human Services will provide timely service for families and individuals.	The social workers will complete assessments/make a determination on a case within 30 days 80% of the time. ↔Static	New Measurement	New Measurement	New Measurement	80%

ANALYSIS - IOWA HHS FAMILY WELL-BEING AND PROTECTION

Children and dependent adults in Scott County deserve the greatest possible protection from abuse and neglect. The Department of Health and Human Services strives to achieve this through encouraging reports when abuse is suspected, completing a prompt assessment of these reports, and working with families and supports to assist in providing a safe and stable home environment. The local office consists of social workers, social work supervisors, leadership staff and clerical staff dedicated to this work. HHS child and protective services are provided 7 days per week, 24 hours per day, through regular business hours and on-call after hours, weekends, and holidays.

PROGRAM DESCRIPTION - IOWA COMMUNITY ACCESS AND ELIGIBILITY

1. SNAP (Supplemental Nutrition Assistance) - The Supplemental Nutrition Assistance Program (SNAP) provides nutrition benefits to supplement the food budget of needy families so they can purchase healthy food and move towards self-sufficiency.

2. Medicaid - Iowa Medicaid provides equitable access to quality health services so that the whole person health is improved across populations.

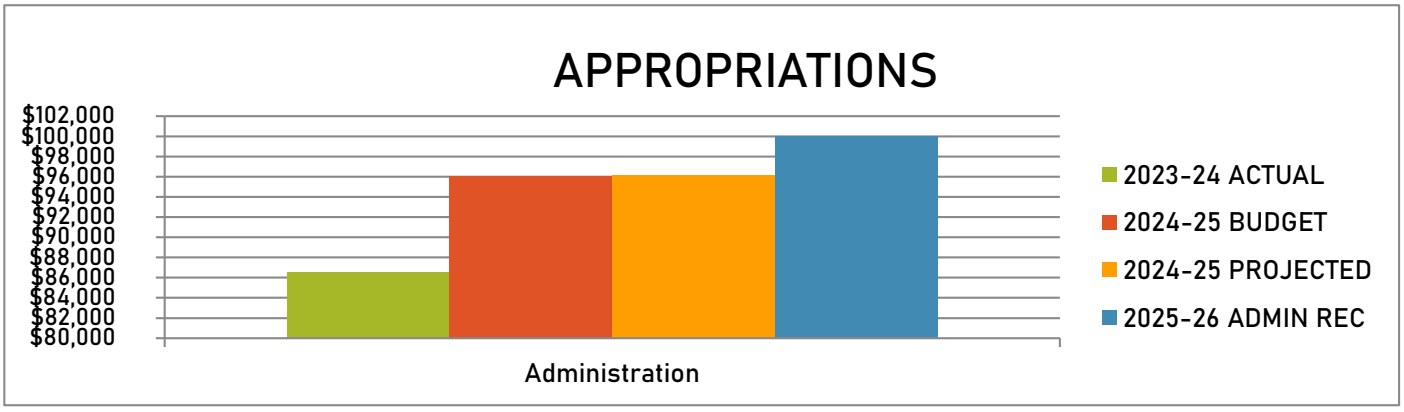
TARGET POPULATION	STRATEGIC PRIORITY
▪ All Scott County Citizens	Departmental

ANALYSIS - IOWA HHS COMMUNITY ACCESS AND ELIGIBILITY

The Iowa Medicaid and the Supplemental Nutrition Assistance Program (SNAP) work diligently to operate a fiscally responsible and sustainable program that improves the lives of its members. In the local office, there are Income Maintenance staff and clerical staff who assist individuals daily with the paperwork. HHS will ensure fiscal responsibility by way of internal checks and balances, accuracy provided through internal accounting methods and oversight, and transparency. HHS evaluates the previous Scott County budget submissions to compare and predict the budget to actual monthly expenditures to ensure cost saving opportunities are working. HHS is requesting a 14% increase ($4,000) in funding from the county for FY26 due to increased cost in purchased services and expenses, for example, shredding documents with private information. HHS requires applications for eligibility and reports for abuse/neglect investigations. It is recommended that the funding level for FY26 be $100,000.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Administrative Support (21.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
REVENUE SUMMARY:						
Social Services Administration	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	20,765	30,193	35,000	35,000	35,000	35,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 20,765	$ 30,193	$ 35,000	$ 35,000	$ 35,000	$ 35,000
APPROPRIATION SUMMARY:						
Capital	$ 6	$ -	$ 7,500	$ 7,500	$ 7,500	$ 7,500
Purchase Services & Expenses	46,955	75,215	74,500	74,614	78,500	78,500
Supplies & Materials	16,923	11,352	14,000	14,000	14,000	14,000
TOTAL COUNTY APPROPRIATIONS	$ 63,884	$ 86,567	$ 96,000	$ 96,114	$ 100,000	$ 100,000

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.



Information Technology

Matt Hirst, Director

MISSION STATEMENT

To provide dependable, effective, efficient, and secure technology to Countywide partners. Our team will establish valuable relationships with stakeholders to identify, implement, and maintain innovative technology solutions to address business process needs.

GOALS & OBJECTIVES

MANAGEMENT GOAL Time and Attendance System

- The County's current time and attendance properly captures and reports employee time and attendance data to support payroll processing. With the addition of another 24-hour department and an upcoming end of life for the current system, Information Technology is partnering with organizational stakeholders to identify requirements for a new time and attendance solution. Collaboratively, teams will work to identify, select, and implement a new system to help Scott County and its employees fully manage

MANAGEMENT GOAL Web Content Management System Upgrade

- The overall goal of this project is to upgrade the current solution to the latest technology reviewing opportunities for improving efficiency and security. Additionally, IT is planning to review website content in coordination with contributors and seek solutions for improved content delivery efficiency and timeliness .

MANAGEMENT GOAL Phone System Upgrade

- The overall goal of this project is to upgrade the current solution to the latest technology reviewing opportunities for improving efficiency and security. Additionally, the County is planning to replace its older phone handsets.

PROGRAM DESCRIPTION - ADMINISTRATION

To provide responsible administrative leadership and coordination for the Information Technology Department and to assure stability security of County technology solutions for Scott County Offices and Departments by providing dependable and timely administration as well as oversight of application, infrastructure, GIS, and web development technology programs.

TARGET POPULATION
- All those who work for Scott County
- Organizations supported by Scott County IT

STRATEGIC PRIORITY
Organizational Efficiency

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Authorized personnel (FTE's)	13	17	18	18
	Departmental budget	$3,628,836	$3,653,677	$3,863,528	$4,387,746
	Electronic equipment capital budget	$1,079,315	$2,966,247	$3,828,000	$7,877,500
	Users supported (County / Other)	624 / 480	808 / 473	750 / 500	800 / 475
	Users completing security training	Unknown	New Measurement	675 / 450	675 / 450
	# of COTS supported (APP/GIS/INF)	14 / 26 / 65	14 / 26 / 65	14 / 26 / 65	14 / 26 / 65
	# of Custom Applications supported (APP/GIS)	31 / 86	31 / 86	31 / 86	31 / 86
	# of Emergency Support Calls	55	68	50	50
	# of new work orders	New Measurement	New Measurement	~340	450
	# of work orders completed	New Measurement	New Measurement	~340	450

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Keep organizational technology security skills current.	Organizational security training completion rate at or above 90%. On Target	100%	94%	90%	90%
EFFICIENCY	Efficient use of technology.	Keep # of devices per employee <= 1.75. On Target	1.23	1.29	1.5	1.5
EFFICIENCY	Avg. time to complete work orders	Complete support requests in an efficient and timely manner. ↔Static	New Measurement for FY25	New Measurement for FY25	7 days	7 days

ANALYSIS - ADMINISTRATION

IT Administration oversees technology security for the organization. Major technology security risks include phishing and social engineering. Employee knowledge and skill reduces these risks. Training completion is monitored in order to decrease the likelihood of successful cyber attacks.

PROGRAM DESCRIPTION - APPLICATIONS

Application Management: Manage and provide both COTS (Commercial Off-The Shelf) and Custom applications to meet defined business requirements of County Offices and Departments. Data Management: Manage and provide access to and from County databases for internal or external consumption. System Integration: Provide and maintain integrations/interfaces between hardware and/or software systems.

TARGET POPULATION

- All those who work for Scott County
- Organizations supported by Scott County IT

STRATEGIC PRIORITY

Organizational Efficiency

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
Workload	# of document type groups supported in ECM	40	38	38	38
	# of documents supported in ECM	3.5 M	264	3.6 M	3.6 M
	# of work orders	New Measurement	New Measurement	~500	400
	# of work orders completed	New Measurement	New Measurement	~500	400

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Avg. time to complete work orders	Complete support requests in an efficient and timely manner. ↔Static	New Measurement for FY25	New Measurement for FY25	7 days	7 days

ANALYSIS - APPLICATIONS

IT Applications provides many technology solutions to IT customers. Industry trend is shifting from custom developed systems to COTS (Commercial Off-The Shelf) systems which is changing the nature of the applications managed. Work orders are created to address needed changes and issues. Work order response time is tracked to measure service response in relation to defined goals.

PROGRAM DESCRIPTION - GEOGRAPHIC INFORMATION SYSTEMS (GIS) AND WEB

Geographic Information Systems: Develop, maintain, and provide GIS data services to County Offices and Departments. Support county business processes with application of GIS technology. Web Management: Provide web hosting and development to facilitate access to public record data and county services.

TARGET POPULATION

- All those who work for Scott County
- Organizations supported by Scott County IT

STRATEGIC PRIORITY

Organizational Efficiency

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# ArcGIS desktop users.	70	60	47	55
	# Web and/or WebGIS applications managed	115	86	77	100
	Average # web daily unique visitors	26,500	8,194	8,427	9,000
	Average # web daily page views	125,000	126,421	120,807	130,000
	GovDelivery Subscribers	37,500	40,254	39,843	40,000
	GovDelivery Subscriptions	70,000	88,342	83,501	85,000
	# of work orders	New Measurement	New Measurement	~25	100
	# of work orders completed	New Measurement	New Measurement	~25	100

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	# GIS applications publicly available.	30 GIS applications or more. On Target	29	32	30	30
EFFICIENCY	GovDelivery - Unique Email Opens.	Outreach success % to constituents at or above 25%. On Target	30.0%	29.6%	25.0%	25.0%
EFFICIENCY	Respond to GIS/Web work orders per SLA guidelines.	% of GIS/Web support requests responded to within SLA. ↔Static	New Measurement for FY25	New Measurement for FY25	7 days	7 days

ANALYSIS - GIS AND WEB

GIS/Web provides many technology solutions to IT customers. Work orders are created to address needed changes and issues. Work order response time is tracked to measure service response in relation to defined goals.

PROGRAM DESCRIPTION - INFRASTRUCTURE

Data Network: Provide LAN/WAN data network to include access to the leased-line and fiber networks that provide connectivity to remote facilities as well the Internet. User Infrastructure: Acquire, maintain, and support PC's, laptops, printers, displays, and miscellaneous electronics. Servers: Maintain servers including Windows servers, file and print services, and application servers. Data Storage: Provide and maintain digital storage.

TARGET POPULATION

- All those who work for Scott County
- Organizations supported by Scott County IT

STRATEGIC PRIORITY

Organizational Efficiency

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of network access devices supported	242	303	245	300
	# of network ports supported	4,703	5,658	4,750	5,700
	% of Internet up-time	99.00%	99.00%	99.00%	99.00%
	# of PC's	572	609	575	600
	# of Laptops / Tablets	178	434	250	400
	# of Printers/MFP's	160	157	160	160
	# of Cameras	444	708	581	700
	# of Remote Connected Users	450	300	350	200
	% of storage consumed	70%	74%	70%	75%
	TB's of data stored	77TB	81TB	77TB	75TB
	# of VoIP phones supported	1338	1360	1360	1360
	# of cellular phone and data lines supported	350	370	370	450
	# of new work orders	New Measurement	New Measurement	~650	600
	# of work orders completed	New Measurement	New Measurement	~650	600

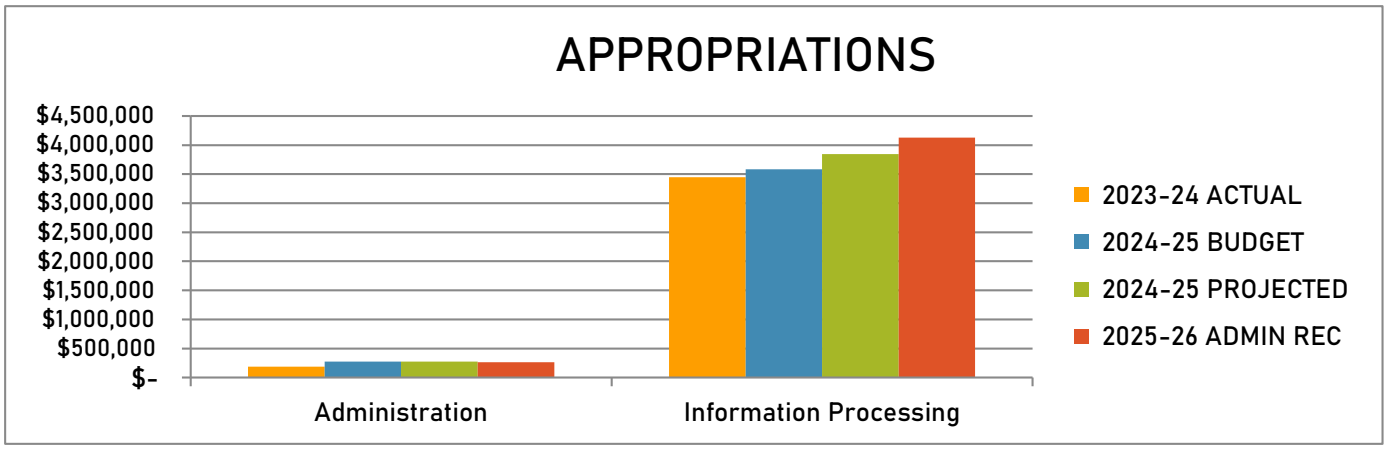
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Avg. time to complete work orders	Complete support requests in an efficient and timely manner. ↔Static	New Measurement for FY25	New Measurement for FY25	7 days	7 days

ANALYSIS - INFRASTRUCTURE

Infrastructure provides many technology solutions to IT customers. Work orders are created to address needed changes and issues. Work order response time is tracked to measure service response in relation to defined goals.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: IT Administration (14.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
37-N Information Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
19-AFSCME Senior Office Assistant	-	-	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	2.00	2.00	2.00	2.00
REVENUE SUMMARY:						
Charges for Services	$ (1)	$ (21)	$ -	$ -	$ -	$ -
Miscellaneous	6,105	3,227	4,563	4,563	4,563	4,563
TOTAL REVENUES	$ 6,105	$ 3,205	$ 4,563	$ 4,563	$ 4,563	$ 4,563
APPROPRIATION SUMMARY:						
Salaries	$ 134,731	$ 136,885	$ 184,945	$ 184,945	$ 195,062	$ 195,062
Benefits	47,628	49,075	83,667	83,667	61,002	61,002
Purchase Services & Expenses	529	1,823	5,300	5,300	5,300	5,300
Supplies & Materials	928	78	300	300	300	300
TOTAL APPROPRIATIONS	$ 183,816	$ 187,860	$ 274,212	$ 274,212	$ 261,664	$ 261,664

This Departmental program supports the outcomes associated with the Administration Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Information Technology (14.1401)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
34-N GIS Manager	1.00	1.00	1.00	1.00	1.00	1.00
34-N Programmer/Analyst Manager	1.00	1.00	1.00	1.00	1.00	1.00
34-N Network Infrastructure Manager	1.00	1.00	1.00	1.00	1.00	1.00
31-N Webmaster	1.00	1.00	1.00	1.00	1.00	1.00
31-N Senior Programmer/Analyst	1.00	1.00	1.00	1.00	1.00	1.00
31-N Information Security Analyst	1.00	1.00	1.00	1.00	1.00	1.00
30-N Senior Network Systems Administrator	-	-	-	-	1.00	1.00
30-N Senior GIS Analyst	-	-	-	-	1.00	1.00
28-N Programmer/Analyst	1.00	1.00	1.00	1.00	1.00	1.00
28-N Network Systems Administrator Public Safety	5.00	5.00	5.00	5.00	4.00	4.00
28-N Public Safety Specialist	-	-	1.00	1.00	2.00	2.00
27-N Technology Systems Specialist Public Safety	1.00	1.00	-	-	-	-
27-N GIS Analyst	1.00	1.00	1.00	1.00	-	-
27-N Technology Business Analyst	-	-	-	-	1.00	1.00
21-N Desktop Support Technician	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS	16.00	16.00	16.00	16.00	18.00	18.00
REVENUE SUMMARY:						
Intergovernmental	$ 164,714	$ 154,336	$ 200,500	$ 159,430	$ 159,434	$ 159,434
Charges for Services	15,587	8,630	30,000	10,000	10,000	10,000
Miscellaneous	3,378	2,279	6,000	2,500	2,500	2,500
TOTAL REVENUES	$ 183,678	$ 165,245	$ 236,500	$ 171,930	$ 171,934	$ 171,934
APPROPRIATION SUMMARY:						
Salaries	$ 1,224,458	$ 1,325,018	$ 1,414,165	$ 1,414,165	$ 1,631,451	$ 1,631,451
Benefits	477,794	516,882	607,651	609,251	674,631	674,631
Capital Outlay	220,225	1,508	6,000	6,000	6,000	6,000
Purchase Services & Expenses	1,728,479	1,206,898	1,541,000	1,298,500	1,298,500	1,298,500
Supplies & Materials	11,847	15,547	15,500	15,500	15,500	15,500
Debt Service	-	379,855	-	500,000	500,000	500,000
TOTAL APPROPRIATIONS	$ 3,662,803	$ 3,445,708	$ 3,584,316	$ 3,843,416	$ 4,126,082	$ 4,126,082

This Departmental program supports the outcomes associated with the Administration Services functional area.

MEDIC EMS

Paul Andorf, Director

MISSION STATEMENT

The mission of MEDIC EMS is to improve the health of our community by providing professional emergency medical services and compassionate care.

GOALS & OBJECTIVES

MANAGEMENTĖ GOAL To integrate former not-for-profit into County Services

- MEDIC EMS became part of Scott County in fiscal year 2024. The newly created department will continue to move forward in the County PRIDE philosophy while providing services to the community.

MANAGEMENT GOAL Emergency Response

- Provide emergency response services to Scott County service areas.

MANAGEMENT GOAL Non-Emergency Transport

- To provide non-emergency transportation services, when staffing is available, to the Community.

PROGRAM DESCRIPTION - AMBULANCE RESPONSE

Provide advanced level pre-hospital emergency medical care and transport.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS

Exceeds Target
On Target
↔Static
Below Target

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Requests for ambulance service	35,370	35,682	35,371	35,848
	Total number of transports	25,686	25,975	25,686	26,234
	Event Standbys	210	214	216	214
	Total Requests - Blue Grass Operation	778	833	780	840
	Total Requests - Clinton Operation	1,364	1,384	1,530	1,397
	Total Requests - Eldridge Operation	1,102	1,046	1,102	1,056
	Total Requests - LeClaire Operation	563	576	563	581
	Total Requests - Metro Operation	30,825	31,368	30,904	31,726
	Total Requests - Other	454	286	492	248
	Out of Town Transports - Total	1,732	1,931	1,732	1,950
	Out of Town Transports - Clinton	661	783	659	790
	Out of Town Transports - Metro	989	1,071	987	1,082
	Out of Town Transports - Other	82	77	86	78
	Mutual Aid - Scott County Prehospital	12	5	10	11
	Mutual Aid - Transfer	264	100	264	207
	Metro Average Response Times	7 mins 51 sec	8 mins 02 sec	8 mins 01 sec	8 mins 01 sec
	Rural Average Response Times	10 mins 58 sec	11 mins 08 sec	11 mins 07 sec	11 mins 07 sec
	Condition Yellow Activations	N/A	N/A	917	700
	Condition Red Activations	N/A	N/A	103	80

	ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Urban Priority 1* Response times will be < 8 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance. Below Target	77.2%	73.65%	85.0%	85.0%
OUTCOMES	Urban Priority 2* Response times will be < 10 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance. Below Target	91.3%	86.45%	90.0%	90.0%
OUTCOMES	Urban Priority 3* Response times will be < 14 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance. Exceeds Target	91.7%	91.04%	90.0%	90.0%
OUTCOMES	Rural Priority 1* Response times will be <14 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance. Below Target	87.7%	87.83%	90.0%	90.0%
OUTCOMES	Rural Priority 2* Response times will be <17 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance. Below Target	95.1%	84.39%	90.0%	90.0%
OUTCOMES	Rural Priority 3* Response times will be <19 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance. On Target	93.2%	94.38%	90.0%	90.0%
OUTCOMES	Metro Transport Unit Hour Utilization.**	0.38 Transport Unit Hour or less. Below Target	0.51	0.47	0.48	0.46
OUTCOMES	Transfer On-Time Performance.	Response time targets will be achieved at >= 90% compliance. ↔Static	N/A	N/A	90.0%	80.0%

** Currently investigating redefining the definition based on Initial Patient Acuity vs EMD Protocol*

*** Currently investigating redefining the definition and target value based UHU vs mUHU vs weighted mUHU as outlined in PCG Report*

ANALYSIS - EMERGENCY CARE AND TRANSPORT

As a primary emergency care and transport provider in Scott County, the outcomes are response times for care under the national standards depending on the response type. The department continues to meet most targets with available staffing.

PROGRAM DESCRIPTION - FINANCIAL

Financial accountability and measurement of services provided.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Gross Charges	$ 45,186,956	$ 46,070,385	$ 45,186,956	$ 46,602,540
	Discounts	$ (32,816,514)	$ (30,080,207)	$ (32,816,514)	$ (34,549,245)
	Refunds & Write-Offs	$ (1,805,951)	$ (1,758,543)	$ (1,805,951)	$ (1,800,000)
	Total Payments Received	$ (11,544,443)	$ (11,436,784)	$ (11,544,443)	$ (12,053,294)
	Ending Accounts Receivables	$ 6,183,028	$ 8,977,880	$ 9,500,000	$ 9,500,000
	Payments Received for Professional Services	$ 347,169	$ 308,712	$ 370,000	$ 360,000
	Bad Debt Percentage	N/A	N/A	4.0%	6.0%
	Charity Care Percentage	N/A	N/A	1.3%	1.3%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Average Days from Date of Service to First Payment.	50 days or less to minimize the amount of time between invoicing and receiving funds. ↔Static	N/A	N/A	50	67
EFFICIENCY	Average Days from Date of Service to Final Payment.	65 days or less helps to keep accounts from going to collections. ↔Static	N/A	N/A	65	78
EFFICIENCY	Patient Care Record Month End Completion.	<=5 Business Day of Following Month. ↔Static	N/A	N/A	5	15
EFFICIENCY	Accounts Receivables Over 90 Days.	15% or less. ↔Static	N/A	N/A	15.0%	25.0%
EFFICIENCY	Bad Debt Recovery Rate.	5% or less. ↔Static	N/A	N/A	5.0%	5.0%
EFFICIENCY	Average Days from Date of Service to First Bill Sent.	20 days or less to minimize the amount of time between invoicing and receiving funds. ↔Static	N/A	N/A	20	33

ANALYSIS - FINANCIAL

The department reduces general taxpayer support for emergency services through the billing of services to patients. By managing claims and open accounts receivables, the department reduces the general support required by the County.

PROGRAM DESCRIPTION - CLINICAL OUTCOMES

As a first responder, the responding units are trained in lifesaving techniques and skills. Increasing the training in the community will improve positive incomes for patients.

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Cardiac Arrest - Bystander CPR	60.5%	56.7%	60.0%	55.0%
	Cardiac Arrest - Dispatch CPR	100.0%	100.0%	100.0%	100.0%
	Cardiac Arrest - Return of Spontaneous Circulation	56.1%	49.5%	50.0%	48.0%
	Cardiac Arrest - Ventricular Tachycardia/Ventricular Fibrillation Discharged Alive	55.0%	38.7%	50.0%	35.0%
	Cardiac Arrest - Discharged Alive - UT stein Standard	36.2%	26.0%	30.0%	25.0%
	Cardiac Arrest - Discharged Alive - All Calls	36.0%	26.7%	30.0%	25.0%

ANALYSIS - CLINICAL OUTCOMES

Bystander and dispatch CPR instructions help improve cardiac arrest survival rates.

PROGRAM DESCRIPTION - DISPATCH

The County Department maintains its own dispatch services in order to provide detailed instructions to first responders and callers.

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total Dispatches	48,717	49,117	48,000	49,000
	EMDs	23,456	23,716	23,000	23,000

ANALYSIS - DISPATCH

The work group expects to issue 49,000 calls and 23,000 emergency medical dispatches during fiscal year 2026.

PROGRAM DESCRIPTION - WORKFORCE HEALTH & SAFETY

As a mobile first responder, the County has a responsibility to respond with safety of staff and public in mind. Staff are expected to adhere to posted speed limits and wear seatbelts.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Driver Safety - Miles Driven	463,317	314,427	380,000	380,000
	Driver Safety - Non-Emergency Miles	360,944	265,095	300,000	300,000
	Driver Safety - Emergency Miles	102,373	49,332	75,000	65,000
	Driver Safety - Over Speed Issue	91	52	70	70
	Driver Safety - Extreme Over Speed Issue	1	1	0	1
	Driver Safety - Over Force Issue	850	517	678	678
	Driver Safety - Extreme Over Force Issue	4	0	1	1
	Driver Safety - Seatbelt Issue	0	0	0	0
	Driver Safety- Spotter Issue	361	298	300	400

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Driver Safety - Company Level.	Drivers are at level 8 or higher. On Target	9	9	9	9
EFFICIENCY	Driver Safety - % of Drivers Above Level 7.	97% or higher. On Target	99%	99%	99%	99%

ANALYSIS - WORKFORCE HEALTH & SAFETY

Drivers are expected to be scored at 8 or higher in meeting driver safety standards and overall a 99% response of meeting driver safety.

PROGRAM DESCRIPTION - PATIENT SURVEY

MEDIC EMS seeks feedback from users on operation efficiency and response through a patient survey program.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Surveys	582	806	550	550

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Cumulative Average.	90% or Greater. On Target	93.1%	93.8%	90.0%	90.0%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Helpfulness of the person you called for an ambulance.	90% or Greater On Target	92.5%	93.3%	90.0%	90.0%
EFFICIENCY	Concern Shown By The Person You Called For An Ambulance	90% or Greater On Target	92.7%	92.8%	90.0%	90.0%
EFFICIENCY	Extent to which you were told what to do until the ambulance arrived.	90% or Greater. On Target	92.5%	92.3%	90.0%	90.0%
EFFICIENCY	Extent to which the ambulance arrived in a timely manner.	90% or Greater. On Target	93.3%	93.2%	90.0%	90.0%
EFFICIENCY	Cleanliness of the ambulance.	90% or Greater. On Target	95.0%	95.6%	90.0%	90.0%
EFFICIENCY	Comfort of the ride.	75% or Greater. Exceeds Target	85.1%	86.0%	75.0%	75.0%
EFFICIENCY	Skill of the person driving the ambulance.	90% or Greater. On Target	94.1%	94.7%	90.0%	90.0%
EFFICIENCY	Care Shown By The Medics Who Arrived With The Ambulance.	90% or Greater. On Target	95.5%	96.1%	90.0%	90.0%
EFFICIENCY	Degree to which the Medics took your problem seriously.	90% or Greater. On Target	95.2%	95.8%	90.0%	90.0%
EFFICIENCY	Skill of the Medics.	90% or Greater. On Target	95.2%	95.6%	90.0%	90.0%
OUTCOMES	Extent to which the Medics kept you informed about your treatment.	90% or Greater. On Target	93.1%	94.4%	90.0%	90.0%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Extent to which Medics included you in the treatment decisions.	90% or Greater. On Target	92.6%	94.4%	90.0%	90.0%
EFFICIENCY	The degree to which the Medics relieved your pain or discomfort.	90% or Greater. On Target	90.4%	92.2%	90.0%	90.0%
EFFICIENCY	Medics' concern for your privacy.	90% or Greater. On Target	94.0%	64.6%	90.0%	90.0%
EFFICIENCY	Extent to which the Medics cared for you as a person.	90% or Greater. On Target	95.4%	95.6%	90.0%	90.0%
EFFICIENCY	Professionalism of the staff in our ambulance service billing office	90% or Greater On Target	88.0%	90.3%	90.0%	90.0%
EFFICIENCY	Willingness of the staff in our billing office to address your needs.	90% or Greater. Below Target	88.0%	89.9%	90.0%	90.0%
EFFICIENCY	How well did our staff work together to care for you.	90% or Greater. On Target	93.9%	94.3%	90.0%	90.0%
EFFICIENCY	Extent to which our staff eased your entry into the medical facility.	90% or Greater. On Target	93.9%	94.7%	90.0%	90.0%
EFFICIENCY	Appropriateness of emergency medical treatment.	90% or Greater. On Target	93.9%	95.1%	90.0%	90.0%
EFFICIENCY	Extent to which the services received were worth the fees charged.	80% or Greater. Exceeds Target	89.0%	90.5%	80.0%	80.0%
EFFICIENCY	Overall rating of the care provided by Medic EMS.	90% or Greater. On Target	94.0%	95.2%	90.0%	90.0%
EFFICIENCY	Likelihood of recommending Medic EMS to others.	90% or Greater. On Target	94.2%	94.8%	90.0%	90.0%

ANALYSIS - PATIENT SURVEY

MEDIC EMS expects to continue to provide the same exceptional services that were provided as a not-for-profit agency. The "On Target" scores exhibit this exceptional service.

PROGRAM DESCRIPTION - COMMUNITY TRAINING

Provide community training to increase patient outcomes.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

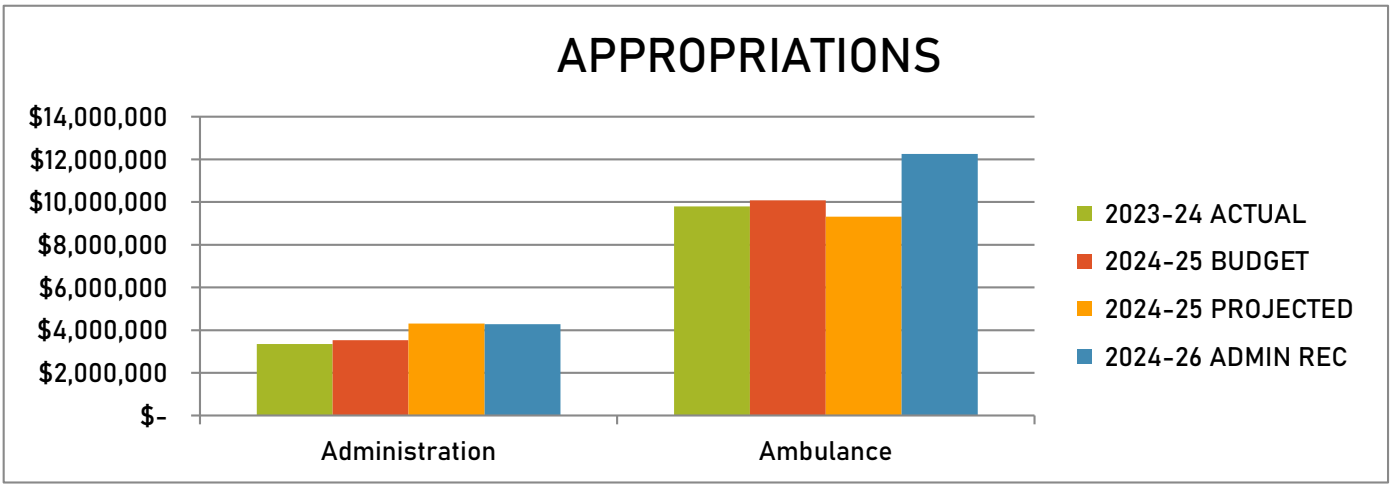
	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Number of Community Members Who Received Stop the Bleed Training	80	333	300	300
	Number of Community Members Who Received Hands-Only CPR Training	2,293	2,955	2,000	2,000
	Number of Community Members Who Received CPR Training	237	121	120	120
	Number of Community Education Hours Performed	93	97	100	100

ANALYSIS - COMMUNITY TRAINING

Community Training helps improve patient outcomes.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: MEDIC EMS Admin (47.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
38-N Medic Director	-	1.00	1.00	1.00	1.00	1.00
32-N Medic Quality & Compliance Manager	-	1.00	1.00	1.00	1.00	1.00
32-N Training & Development Manager	-	1.00	1.00	1.00	1.00	1.00
32-N Logistics Manager	-	1.00	1.00	1.00	1.00	1.00
32-N Paramedic Division Manager	-	1.00	1.00	1.00	1.00	1.00
25-N Administrative Billing Specialist	-	1.00	1.00	1.00	2.00	2.00
24M-N Information Systems Support Specialist	-	2.20	2.20	2.20	2.20	2.20
19M-N Operations Support Supervisor	-	1.00	1.00	1.00	1.00	1.00
16-N Office Assistant	-	0.20	0.20	0.20	0.20	0.20
TOTAL POSITIONS	-	9.40	9.40	9.40	10.40	10.40
REVENUE SUMMARY:						
Intergovernmental	$ -	$ 30,466	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ 229,465	$ 173,500	$ 144,247	$ 1,714,148	$ 1,714,148
Use of Money	-	13,185	100	6,800	14,200	14,200
Miscellaneous	-	76,457	-	16,600	16,600	16,600
TOTAL REVENUES	$ -	$ 349,573	$ 173,600	$ 167,647	$ 1,744,948	$ 1,744,948
APPROPRIATION SUMMARY:						
Salaries	$ -	$ 1,005,355	$ 993,483	$ 993,483	$ 945,374	$ 945,374
Benefits	-	188,584	308,025	308,025	373,500	373,500
Capital Outlay	-	646,549	929,914	1,045,750	919,368	919,368
Purchase Services & Expenses	-	1,060,237	907,880	1,454,410	1,498,600	1,498,600
Supplies & Materials	-	393,882	392,400	387,500	417,000	417,000
Debt Service	-	58,248	-	120,000	120,000	120,000
TOTAL APPROPRIATIONS	$ -	$ 3,352,855	$ 3,531,702	$ 4,309,168	$ 4,273,842	$ 4,273,842

This Departmental program supports the outcomes associated with the Ambulance Operations functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Ambulance (4701-4708)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
26M-N Paramedic Supervisor	-	12.00	12.00	12.00	12.00	12.00
26-N MED-COM Supervisor Education Controller	-	1.00	1.00	1.00	1.00	1.00
26-N MED-COM Supervisor Quality Controller	-	1.00	1.00	1.00	1.00	1.00
24M-N CC Paramedic	-	14.20	14.20	14.20	14.20	14.20
24-N Paramedic	-	27.20	27.20	27.20	27.20	27.20
23-N MED-COM Dispatcher	-	14.60	14.60	14.60	14.60	14.60
18-M EMT II	-	-	-	-	20.00	20.00
18-N EMT	-	50.50	50.50	50.50	30.50	30.50
18-N EMT Paramedic/Payroll Clerk	-	1.00	1.00	1.00	1.00	1.00
15-N Courier	-	1.60	1.60	1.60	1.60	1.60
5-6M-N Stand-By	-	4.20	4.20	4.20	4.20	4.20
TOTAL POSITIONS	-	127.30	127.30	127.30	127.30	127.30
REVENUE SUMMARY:						
Charges for Services	$ -	$ 11,965,078	$ 11,454,810	$ 12,080,636	$ 12,315,153	$ 12,315,153
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ -	$ 11,965,078	$ 11,454,810	$ 12,080,636	$ 12,315,153	$ 12,315,153
APPROPRIATION SUMMARY:						
Salaries	$ -	$ 6,527,736	$ 6,627,002	$ 6,634,462	$ 8,016,939	$ 8,016,939
Benefits	-	2,004,972	1,733,141	1,733,141	3,023,262	3,023,262
Capital Outlay	-	2,287	33,577	32,803	236,000	236,000
Purchase Services & Expenses	-	911,428	1,293,418	473,259	607,240	607,240
Supplies & Materials	-	302,127	320,525	361,797	315,225	315,225
Debt Service	-	45,430	76,654	78,000	61,000	61,000
TOTAL APPROPRIATIONS	$ -	$ 9,793,980	$ 10,084,317	$ 9,313,462	$ 12,259,666	$ 12,259,666

This Departmental program supports the outcomes associated with the Ambulance Operations functional area.

Non-Departmental

Centralized Departments

MISSION STATEMENT

Non Departmental expenditures and operations represent centralized services that reach multiple departments or public services and are not managed by one department. The operations are used to meet the Board of Supervisors general objectives and may be within any functional service area of the County.

GOALS & OBJECTIVES

BOARD GOAL Fleet Services

- When replacing vehicles or equipment, request quotes for extended warranties to minimize future repair costs.

BOARD GOAL ARPA

- Mange the ARPA project for the entire county. The County ARPA plan includes the response to the Public Health Emergency, maintaining vital services and building a strong, resilient and equitable recovery.

BOARD GOAL Opioid Settlement

- The County is evaluating how to use the proceeds of the National Opioid Settlement Fund to address the national opioid crisis through local programming.

PROGRAM DESCRIPTION - FLEET EQUIPMENT & EQUIPMENT OPERATIONS

To provide safe and serviceable vehicles and equipment in the most efficient and economical manner to internal County customers. To provide modern, functional, and dependable vehicles/equipment in a ready state so that Scott County citizen needs are met with the least cost and interruptions in service are minimized.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Vehicle Replacement (Excluding Conservation)	$1,028,965	$1,512,689	$2,517,253	$2,515,200
	Vehicle Downtime Less Than 24 Hours	91%	92%	95%	95%
	Average Time for Service Non-Secondary Roads Vehicles/Equipment	27 Minutes	30 Minutes	45 Minutes	45 Minutes
	Average Time for Service Secondary Roads Vehicles/Equipment	98 Minutes	97 Minutes	240 Minutes	240 Minutes

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	To maintain high levels of service to Scott County vehicles/equipment.	Service within 10% of manufacturer's recommended hours or miles. On Target	97%	97%	95%	95%
EFFICIENCY	To provide time sensitive mobile repairs.	Respond to all mobile calls within 1 hour. On Target	97%	97%	95%	95%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	To provide customers timely servicing and repairs.	Begin service/repairs within 10 minutes of show time. On Target	100%	100%	95%	95%
EFFICIENCY	To provide communications to customers that servicing and repairs are complete.	Contact customer within 10 minutes of service/repair completion. On Target	99%	99%	95%	95%

ANALYSIS - EQUIPMENT & EQUIPMENT OPERATIONS

Fleet maintenance continues to be a efficiency process for the County. The County recently hired a new fleet manager and is evaluating prior operations to continue to maximize efficiency and cost containment. The fleet manager will continue to evaluate new purchases as we address market inflation from out vendors.

PROGRAM DESCRIPTION - ARPA

The American Rescue Plan Act (ARPA) provides immediate funding for Scott County projects that meet federal guidelines addressing the broad range of public health and negative economic challenges caused or exacerbated by the COVID-19 emergency. There are four major categories of eligible uses. 1.) Public sector revenue. 2.) Public health and economic response. 3.) Premium pay for essential workers. 4.) Water, sewer and broadband infrastructure.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL	2025-26 PROJECTED
WORKLOAD	ARPA Dollars Expended	$8,769,124	$11,169,920	$9,649,509	$4,000,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Administration Center Air Supply Project.	To upgrade air supply unity within the six-story building which servers 200+ people on a daily basis. On Target	$2,807,400	$2,700	$0	$0
OUTCOME	Mt Joy Sewer Project.	This project addresses storm water collection and transfer within unincorporated Scott County. ↔Static	$0	$0	$3,295,471	$3,295,471
OUTCOME	Park View Storm Sewer Project.	This project addresses storm water collection and distribution within unincorporated Scott County. ↔Static	$0	$0	$500,000	$635,420
OUTCOME	West Locust Sewer Project.	Project is to subgrant amount to the City of Davenport for centralized wastewater collection and conveyance. On Target	$0	$1,600,000	$0	$0

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	Scott County Parks Wastewater Collection Project.	Address wastewater collection and distribution within Scott County Parks. On Target	$0	$924,799	$1,123,613	$0
OUTCOME	Conservation Trail System Project.	Strong healthy communities, and neighborhood features that promote health and safety. On Target	$0	$1,367,563	$632,437	$0
OUTCOME	Salvation Army-Shelter to Stability Project and HHSI-Supportive Housing Project.	Rapid Re-housing approach for shelter, housing, support service and administrative services. On Target	$1,868,241	$1,216,342	$2,942,200	$114,097
OUTCOME	Coop COG Project.	Continuity of general government operations and continuity of government dedicated space. On Target	$1,295,556	$2,431,033	$0	$0
OUTCOME	Scott County Tourism Project.	Aid to the Tourism industry within Scott County. On Target	$0	$52,000	$48,000	$0
OUTCOME	General Capital Projects.	Utilize the lost revenue provision to contribute to capital projects of general government services. On Target	$2,697,927	$3,575,000	$0	$0

ANALYSIS - ARPA

ARPA funding represents a once in a lifetime infusion of federal grants, with local decision making based on the assessed needs of the Community. The Board of Supervisors has developed the spending plan and continues to meet the program guidelines of contracting all services by December 31, 2024, with final expenditures occurring by December 31, 2026. The above targets that are below target are due to the difficulty to obtain contracts for identified services in the original expected timeline.

PROGRAM DESCRIPTION - OPIOID

To support activities to remediate the opioid crisis and treat or mitigate opioid use disorder and related disorders through prevention, harm reduction, treatment and recovery services.

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Program Development	0	1	1	

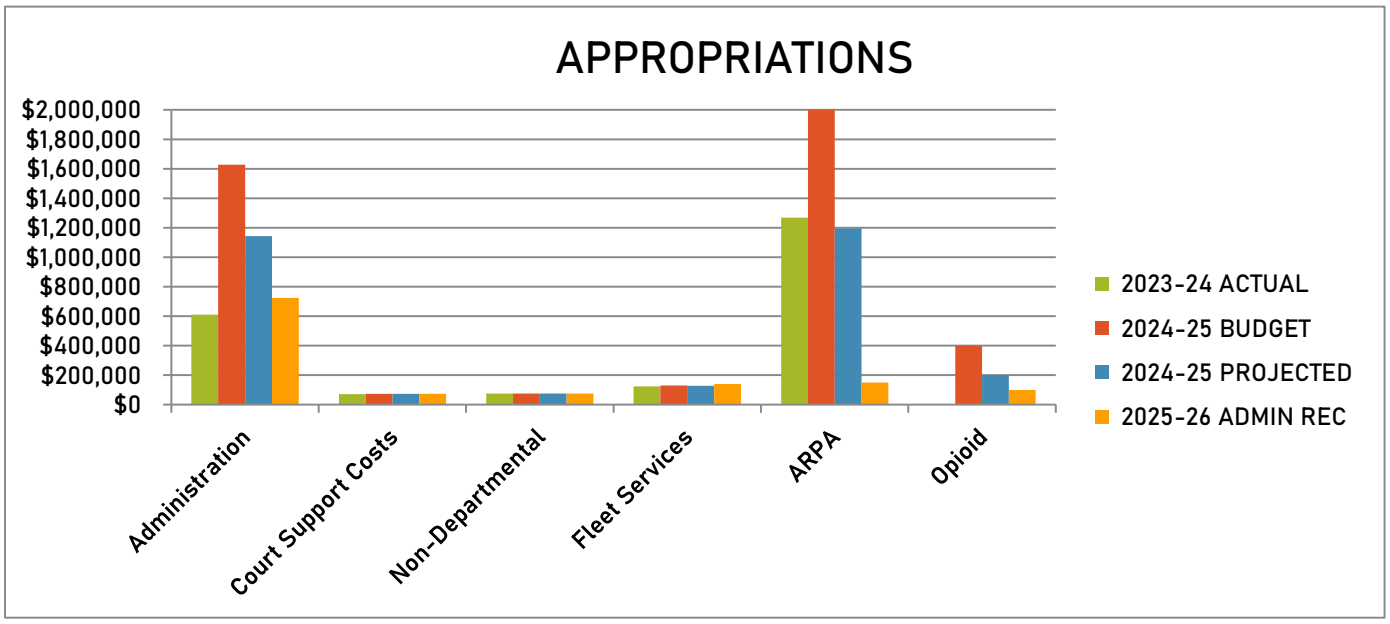
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	To develop Opioid eligible programming by June 30, 2023.	Resources received will be applied to programming guided by the national settlement standards. ↔Static	N/A	2 Programs Developed $300,000	Continued program development and coordination, $300,000 per year	Continued program development and coordination, $300,000 per year

ANALYSIS - OPIOID

The Opioid prevention and education program is a new county wide program sponsored through the national Opioid settlement litigation. A study group with community members, the County Health Department and the County Community Services Department is completed a study of services in 2024. Subsequently programming focusing on care coordination have been established within the County department of Community Services. The programs will be re-evaluated after FY26 to make sure they are appropriate and useful for the community.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Departmental 23 (1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
	-	-	-	-	-	-
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ 535,982	$ 789,780	$ 168,325	$ 263,916	$ 243,461	$ 243,461
Use of Money and Property	6	-	-	-	-	-
Miscellaneous	143,613	137,475	90,200	130,200	130,200	130,200
TOTAL REVENUES	$ 679,600	$ 927,256	$ 258,525	$ 394,116	$ 373,661	$ 373,661
APPROPRIATION SUMMARY:						
Salaries	$ (4,849)	$ 42,429	$ 410,000	$ 325,000	$ 420,000	$ 420,000
Benefits	-	(1,808)	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	386,551	564,278	1,218,528	1,143,028	722,611	722,612
Supplies & Materials	(135)	4,533	-	-	-	-
TOTAL APPROPRIATIONS	$ 381,568	$ 609,431	$ 1,628,528	$ 1,468,028	$ 1,142,611	$ 1,142,612

This Departmental program supports the outcomes associated with the Administration Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Dept ARPA 114.23	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ 8,669,124	$ 11,169,920	$ 12,588,128	$ 8,019,830	$ 3,752,960	$ 3,752,960
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 8,669,124	$ 11,169,920	$ 12,588,128	$ 8,019,830	$ 3,752,960	$ 3,752,960
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	1,868,241	1,268,341	2,092,714	1,195,226	150,517	150,517
Supplies & Materials	-	-	-	-	-	-
Transfers Outs	-	-				
TOTAL APPROPRIATIONS	$ 1,868,241	$ 1,268,341	$ 2,092,714	$ 1,195,226	$ 150,517	$ 150,517

This Departmental program supports the outcomes associated with the County Environment & Education Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Dept Opioid Settlement 116.23.(1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Use of Money and Property	44,916	134,891	30,200	89,800	122,000	122,000
Miscellaneous	1,741,435	2,013,636	360,000	360,000	360,000	360,000
TOTAL REVENUES	$ 1,786,351	$ 2,148,527	$ 390,200	$ 449,800	$ 482,000	$ 482,000
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	200	400,000	200,000	100,000	100,000
Supplies & Materials	-	20	-	-	-	-
TOTAL APPROPRIATIONS	$ -	$ 220	$ 400,000	$ 200,000	$ 100,000	$ 100,000

This Departmental program supports the outcomes associated with the Administration Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Departmental Court Support 2302	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	62,690	62,629	65,000	65,000	65,000	65,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 62,690	$ 62,629	$ 65,000	$ 65,000	$ 65,000	$ 65,000
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	68,602	72,121	73,500	73,500	73,500	73,500
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 68,602	$ 72,121	$ 73,500	$ 73,500	$ 73,500	$ 73,500

This Departmental program supports the outcomes associated with the Administration Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Dept 2303	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ 74,290	$ 74,661	$ 70,000	$ 70,000	$ 75,000	$ 75,000
TOTAL REVENUES	$ 74,290	$ 74,661	$ 70,000	$ 70,000	$ 75,000	$ 75,000
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	74,290	74,661	75,000	75,000	75,000	75,000
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 74,290	$ 74,661	$ 75,000	$ 75,000	$ 75,000	$ 75,000

This Departmental program supports the outcomes associated with the Administration Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Dept Fleet 2304	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Fleet Manager	0.40	0.40	0.40	0.40	0.40	0.40
TOTAL POSITIONS	0.40	0.40	0.40	0.40	0.40	0.40
REVENUE SUMMARY:						
Charges for Services	$ 1,013	$ -	$ 2,800	$ 2,800	$ 1,900	$ 1,900
TOTAL REVENUES	$ 1,013	$ -	$ 2,800	$ 2,800	$ 1,900	$ 1,900
APPROPRIATION SUMMARY:						
Salaries	$ -	$ 897	-	-	$ -	-
Benefits	-	364	200	-	-	-
Purchase Services & Expenses	118,494	122,133	125,500	125,000	135,500	135,500
Supplies & Materials	7,201	16	3,500	3,500	3,500	3,500
TOTAL APPROPRIATIONS	$ 125,695	$ 123,411	$ 129,200	$ 128,500	$ 139,000	$ 139,000

This Departmental program supports the outcomes associated with the Administration Services functional area.

Planning and Development

Greg Schaapveld, Director

MISSION STATEMENT

To provide professional planning, development and technical assistance to the Board of Supervisors, the Planning and Zoning Commission and the Zoning Board of Adjustment in order to draft, review and adopt land use policies and regulations that guide and control the growth of Scott County by balancing the need to identify areas appropriate for development with the need to preserve productive farm land and protect farming operations and also to fairly enforce County building, subdivision and zoning codes for the protection of the public health, safety and welfare of Scott County citizens by efficiently and effectively interpreting and implementing the regulations.

GOALS & OBJECTIVES

BOARD GOAL Local and Regional Economic Growth

- Planning staff serves on various Quad Cities local and regional Boards and committees. Quad Cities Riverfront Council, GDRC Architectural Review Committee, and the Scott County Housing Council all strive to have a positive impact on the regional economy. Tourism, industrial development, and quality housing are important components for economic growth. The Planning Staff represents and advocates Scott County's interests and adopted Board goals for these various regional organizations.

MANAGEMENT GOAL Administration and Zoning

- The Planning staff strives to answer all questions regarding land use, zoning, and building codes as accurately as possible. Department staff will also review and process all applications in a timely fashion. Building inspections are scheduled and conducted professionally.

MANAGEMENT GOAL Ag Land Preservation

- Administering and applying Scott County's strict Ag Preservation land use policies is a challenging but rewarding duty. Preserving prime farm ground and protecting ag operations maintains Scott County's rural character. However, Scott County still encourages growth & development to occur inside city limits which does at times occur on prime farmland. Planning staff strives to balance these sometimes conflicting goals with our recommendations and presentations on future land use.

PROGRAM DESCRIPTION - ADMINISTRATION

Administration of the Planning and Development Departments duties and budget. Prepare, review and update the Scott County Comprehensive Plan as recommended by the Planning and Zoning Commission.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
- Exceeds Target
- On Target
- ↔Static
- Below Target

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Appropriations expended	$512,836	$436,813	$646,309	$570,110
	Revenues received	$292,720	$275,440	$294,720	$314,720

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Maintain expenditures within approved budget.	To expend less than 100% of approved budget expenditures. On Target	91%	93%	95%	95%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	Implementation of adopted County Comprehensive Plan.	Land use regulations adopted and determinations made in compliance with County Comprehensive Plan. On Target	100%	100%	100%	100%
COST	Maximize budgeted revenue.	To retain 100% of the projected revenue. Below Target	96%	93%	100%	100%

ANALYSIS - ADMINISTRATION

Administration is actively monitoring the annual budget, staffing and operational efficiencies of their managed areas, programs and staff.

PROGRAM DESCRIPTION - BUILDING INSPECTION/CODE ENFORCEMENT

Review building permit applications, issue building permits, enforce building codes, and complete building inspections. Review building code edition updates.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total number of building permits issued	1,221	1,163	1,300	1,250
	Total number of new house permits issued	63	35	70	50
	Total number of inspections completed	3,051	2,481	3,200	2,500

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Review and issue building permit applications within five working days of application.	95% of permits are issued within five working days of application. ↔Static	100%	100%	95%	95%
EFFICIENCY	Review and issue building permit applications for new houses within five working days of application.	95% of new house permits are issued within five working days of application. ↔Static	100%	100%	95%	95%
EFFICIENCY	Complete inspection requests within two days of request.	95% of inspections are completed within two days of request. ↔Static	100%	100%	95%	95%

ANALYSIS - BUILDING INSPECTION/CODE ENFORCEMENT

Administration is actively monitoring the turnaround times of permit issuances and inspections based on incoming and outgoing correspondence.

PROGRAM DESCRIPTION - ZONING AND SUBDIVISION CODE ENFORCEMENT

Review zoning and subdivision applications, interpret and enforce zoning and subdivision codes.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Review of Zoning applications	9	13	10	12
	Review of Subdivision applications	4	3	10	4
	Review Plats of Survey	20	30	50	40
	Review Board of Adjustment applications	3	5	10	6

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Review and present Planning and Zoning Commission applications.	All applications are reviewed in compliance with Scott County Zoning & Subdivision Ordinances. Below Target	13	16	20	16
EFFICIENCY	Review and present Zoning Board of Adjustment applications.	All applications are reviewed in compliance with Scott County Zoning Ordinance. Below Target	3	5	10	6
EFFICIENCY	Investigate zoning violation complaints and determine appropriate enforcement action in timely manner.	% of complaints investigated within three days of receipt. On Target	95%	95%	95%	95%

ANALYSIS - ZONING AND SUBDIVISION CODE ENFORCEMENT

Administration is actively monitoring the turnaround time of zoning violation complaints based on incoming and outgoing correspondence.

PROGRAM DESCRIPTION - FLOODPLAIN ADMINISTRATION

Review and issue floodplain development permit applications and enforce floodplain regulations. Review floodplain map updates.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Floodplain permits issued	8	9	10	10

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	Review and issue floodplain development permit applications for unincorporated areas of the County.	Permits are issued in compliance with floodplain development regulations. Below Target	8	9	10	10

ANALYSIS - FLOODPLAIN ADMINISTRATION

Administration is actively monitoring the completion of floodplain development permits based on incoming and outgoing correspondence.

PROGRAM DESCRIPTION - E-911 ADDRESSING ADMINISTRATION

Review and assign addresses to rural properties, notify Sheriff's Dispatch office and utilities. Enforce provisions of County E-911 addressing code.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of new addresses issued	14	15	40	50

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	Correct assignment of addresses for property in unincorporated Scott County.	Addresses issued are in compliance with E-911 Addressing Ordinance. Below Target	14	15	40	50

ANALYSIS - E-911 ADDRESSING ADMINISTRATION

Administration double-checks the assigned addresses are in compliance with the E-911 Addressing Ordinance prior to issuing.

PROGRAM DESCRIPTION - TAX DEED ADMINISTRATION

Research titles of County Tax Deed properties. Dispose of County Tax Deed properties in accordance with adopted County policy.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Tax Deed taken	0	46	80	50
	Number of Tax Deeds disposed of	28	0	80	50

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	Tax Certificate delivered from County Treasurer.	Review of title of tax certificate properties held by Scott County. Below Target	0	46	80	50
OUTCOME	Hold Tax Deed Auction.	Number of County tax deed properties disposed of. Below Target	28	0	80	50

ANALYSIS - TAX DEED ADMINISTRATION

Administration will monitor progress of convening tax deed auctions.

PROGRAM DESCRIPTION - HOUSING

Participation and staff support with Quad Cities Housing Cluster and Scott County Housing Council.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Amount of funding for housing in Scott County	$877,755	$687,855	$792,226	$750,000
	Number of units assisted with Housing Council funding	344	474	458	450

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	Scott County Housing Council funds granted for housing related projects.	Amount of funds granted for housing development projects in Scott County. On Target	$877,755	$687,855	$792,226	$750,000
OUTCOME	Housing units developed or inhabited with Housing Council assistance.	Number of housing units. On Target	344	474	458	450
OUTCOME	Housing units constructed or rehabititated and leveraged by funding from Scott County Housing Council.	Amount of funds leveraged by Scott County Housing Council. On Target	$941,768	$1,061,590	$1,584,452	$1,500,000

ANALYSIS - HOUSING

Administration will monitor Housing Council progress by attending Housing Council meetings.

PROGRAM DESCRIPTION - RIVERFRONT COUNCIL

Participation and staff support with Quad Cities Riverfront Council.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Quad Citywide coordination of riverfront projects	4	4	4	6

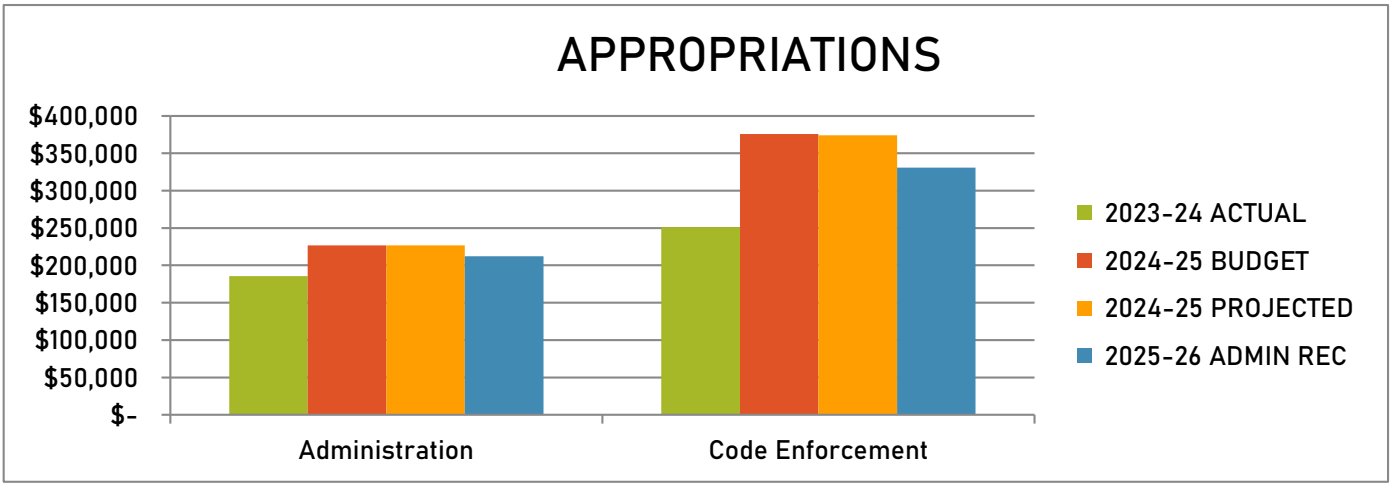
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	Attend meetings of the Riverfront Council.	Quad Citywide coordination of riverfront projects. On Target	4	4	4	4

ANALYSIS - RIVERFRONT COUNCIL

Administration will monitor Riverfront Council progress by attending Riverfront Council meetings.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Planning & Development Admin (25.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Planning & Development Director	0.60	0.60	0.60	0.60	0.60	0.60
26-AFSCME Sr. Building Inspector	-	-	-	-	0.10	0.10
24-AFSCME Building Inspector	0.10	0.10	0.10	0.10	0.10	0.10
24-N Planning & Development Specialist	0.25	0.25	0.25	-	-	-
23-N Senior Administrative Assistant	-	-	-	0.50	0.50	0.50
18-N Senior Office Assistant	0.50	0.50	0.50	-	-	-
Z Planning Intern	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	1.70	1.70	1.70	1.45	1.55	1.55
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	109	(100)	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
TOTAL REVENUES	$ 109	$ (100)	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 102,987	$ 96,765	$ 128,696	$ 128,696	$ 118,409	$ 118,409
Benefits	45,314	44,741	57,630	57,630	52,064	52,064
Purchase Services & Expenses	27,841	43,441	38,600	38,600	39,600	39,600
Supplies & Materials	2,867	518	2,000	2,000	2,200	2,200
TOTAL APPROPRIATIONS	$ 179,009	$ 185,466	$ 226,926	$ 226,926	$ 212,273	$ 212,273

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Code Enforcement (2501)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Planning & Development Director	0.30	0.30	0.30	0.30	0.30	0.30
26-AFSCME Sr. Building Inspector	-	-	0.90	0.90	0.90	0.90
24-AFSCME Building Inspector	1.90	1.90	1.00	1.00	0.90	0.90
24-N Planning & Development Specialist	0.65	0.65	0.65	0.65	-	-
23-N Senior Administrative Assistant	-	-	-	0.40	0.40	0.40
18-N Senior Office Assistant	0.40	0.40	0.40	-	-	-
Z Enforcement Officer	-	-	-	-	-	-
TOTAL POSITIONS	3.25	3.25	3.25	3.25	2.50	2.50
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	326,727	272,867	279,120	304,120	304,120	304,120
Charges for Services	1,280	3,185	3,100	3,100	3,100	3,100
Miscellaneous	(274)	(512)	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	$ 327,733	$ 275,540	$ 282,220	$ 307,220	$ 307,220	$ 307,220
APPROPRIATION SUMMARY:						
Salaries	$ 220,906	$ 164,675	$ 236,314	$ 236,314	$ 207,331	$ 207,331
Benefits	93,685	77,682	127,369	124,369	109,406	109,406
Purchase Services & Expenses	3,435	5,289	8,600	10,100	9,600	9,600
Supplies & Materials	3,790	3,512	3,400	3,400	4,500	4,500
TOTAL APPROPRIATIONS	$ 321,816	$ 251,158	$ 375,683	$ 374,183	$ 330,837	$ 330,837

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Tax Deed (2502)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Planning & Development Director	0.10	0.10	0.10	0.10	0.10	0.10
24-N Planning & Development Specialist	0.10	0.10	0.10	0.10	-	-
23-N Senior Administrative Assistant	-	-	-	0.10	0.10	0.10
18-N Senior Office Assistant	0.10	0.10	0.10	-	-	-
TOTAL POSITIONS	0.30	0.30	0.30	0.30	0.20	0.20
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ 2,500	$ -	$ -	$ -
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	5,995	-	10,000	112,150	7,500	7,500
TOTAL REVENUES	$ 5,995	$ -	$ 12,500	$ 112,150	$ 7,500	$ 7,500
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchase Services & Expenses	12,058	190	43,700	43,700	27,000	27,000
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 12,058	$ 190	$ 43,700	$ 43,700	$ 27,000	$ 27,000

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.

Recorder

Rita Vargas, Recorder

MISSION STATEMENT

To serve the citizens of Scott County by working with the state and federal agencies to establish policies and procedures that assure reliable information, encourage good public relations, commitment to quality, open mindedness, recognition of achievement, a diligent environment, equality of service and responsible record retention.

GOALS & OBJECTIVES

MANAGEMENT GOAL Ensure timely processing of real estate recordings, vital records requests and DNR licensing

- Cross train multi-service clerks to rotate in and out of each department seamlessly to provide timely customer service. Keep departments adequately staffed to provide all services offered by the Recorder's office.

MANAGEMENT GOAL Passport Acceptance Agency

- Comply with all guidelines and regulations set by the U.S. Department of State. Pass yearly compliance audit. Maintain a minimum of three passport acceptance agents.

MANAGEMENT GOAL Ensure smooth transition to Fidlar Technologies Land Management System

- Maintain a high level of customer service during the transition to the new land management software. Provide training to attorneys, abstractors and county employees on the systems new search functionality.

PROGRAM DESCRIPTION - ADMINISTRATION

Record official records of documents effecting title to real estate, maintain a military and tax lien index. Issue recreational vehicle license, titles and liens. Issue hunting and fishing license. Issue certified copies of birth, death, and marriage. Report and submit correct fees collected to the appropriate state agencies by the 10th of the month.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total Department Appropriations	$850,299	$850,299	$1,072,815	$979,771

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Ensure compliance with Iowa Code and Administrative Rules set by state and federal agencies.	Meet with staff monthly to review policy and procedural changes. Review effectiveness and discuss strategies for improvement. On Target	8	10	12	12
EFFICIENCY	Cross train Multi-Service Clerks in real estate recording, vital records processing and DNR licensing.	Allows adequate staffing in all core service departments to ensure timely processing and improved customer service. On Target	100%	100%	75%	100%

ANALYSIS - ADMINISTRATION

We had some increases in our expenses in FY25 other than the normal salaries/benefits. We increased our travel line items to accommodate for increased pricing for hotel and conference fees. Public notices was increased due to FY25 being a boat renewal year and the increased number of postcard renewal cards. Membership dues increased slightly due to ICRA increasing their dues. Postage for passports increased due to increased traffic for passport applications and USPS continues to increase postage. (3 increases in the last year). We anticipate that expenses for FY26 will remain pretty flat with the exception of postage.

PROGRAM DESCRIPTION - REAL ESTATE RECORDING AND DNR LICENSING

Maintain official records of documents effecting title to real estate. Issue DNR license titles, liens and permits.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Real Estate Documents Recorded	25,217	24,193	30,000	30,000
	Number of Electronic Recordings Submitted	13,796	14,288	18,000	18,000
	Number of Transfer Tax Transactions Processed	3,799	3,657	3,000	3,500
	Number of Citizens signed up for Property Fraud Alert	New Measurement	New Measurement	1,000	3,000
	% of Real Estate Documents Electronically Submitted	55%	59%	60%	62%
	DNR License & Registration*	4,975	5,108	12,500	5,000
	*NOTE- Boat registration renewal occurs every three years.				

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Ensure all real estate documents presented for recording are placed on record the same day and the correct fee is collected.	Recorded information is available for public viewing within 24 hrs of indexing and scanning. Correct fees are deposited with the Treasurer. On Target	100%	100%	100%	100%
EFFICIENCY	Ensure all real estate documents electronically submitted for recording are placed on record within 48 hrs and the correct fee is collected.	Recorded documents are available for public viewing within 24hrs of indexing. On Target	100%	100%	100%	100%
EFFICIENCY	Ensure timely processing of all requests for ATV, ORV, Snowmobile and Boat registrations and titles. Issue hunting/fishing licenses.	If received before 4pm, process all DNR requests the same day. On Target	100%	100%	100%	100%
EFFICIENCY	Ensure accuracy in all DNR and real estate information provided in the Recorder's monthly report.	Provide accurate monthly reports and fees to the Iowa Department of Revenue by the 10th day of the following month. On Target	100%	100%	100%	100%
EFFICIENCY	Ensure all DNR renewals submitted electronically are processed timely.	If received before 4pm, process all DNR requests the same day. On Target	100%	100%	100%	100%

ANALYSIS - REAL ESTATE RECORDING AND DNR LICENSING.

Real Estate recordings have been down the last couple of fiscal years due to high interest rates. We are starting to see rates drop a bit, so we were a bit more optimistic with our FY25 and FY26 recording forecast. We are seeing more abstractors/attorneys submit recordings electronically, so we adjusted our forecast for e-submissions accordingly.

PROGRAM DESCRIPTION - VITAL RECORDS

Maintain official records of birth, death, and marriage certificates. Issue marriage licenses.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Certified Copies Processed	17,503	16,560	17,000	17,000
	Number of Marriage Applications Processed	876	872	1,000	1,000
	Number of Uncertified Copies Processed	New Measurement	New Measurement	100	100

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Ensure Marriage Applications are entered into the database the same day they are received.	Immediately process and issue the Marriage Certificate, eliminating the need for the customer to return to the office. On Target	100%	100%	100%	100%
EFFICIENCY	Ensure timely processing of certified copy requests.	If received prior to 4pm, process vital records requests the same day they are received. On Target	100%	100%	100%	100%

ANALYSIS - VITAL RECORDS

Deadline for the REAL ID in Iowa is May 2025, we anticipate we will see a slight increase in requests as that deadline approaches, otherwise vital records requests don't fluctuate much from year to year.

PROGRAM DESCRIPTION - PASSPORTS

Execute passport applications and ensure they are in compliance with the guidelines provided by the U. S. Department of State. Provide passport photo services to new and renewing passport customers.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Passports Accepted	715	949	850	850
	Number of Passport Photos Taken	582	820	690	690
	Number of Passport Renewals Assisted	New Measurement	New Measurement	200	200

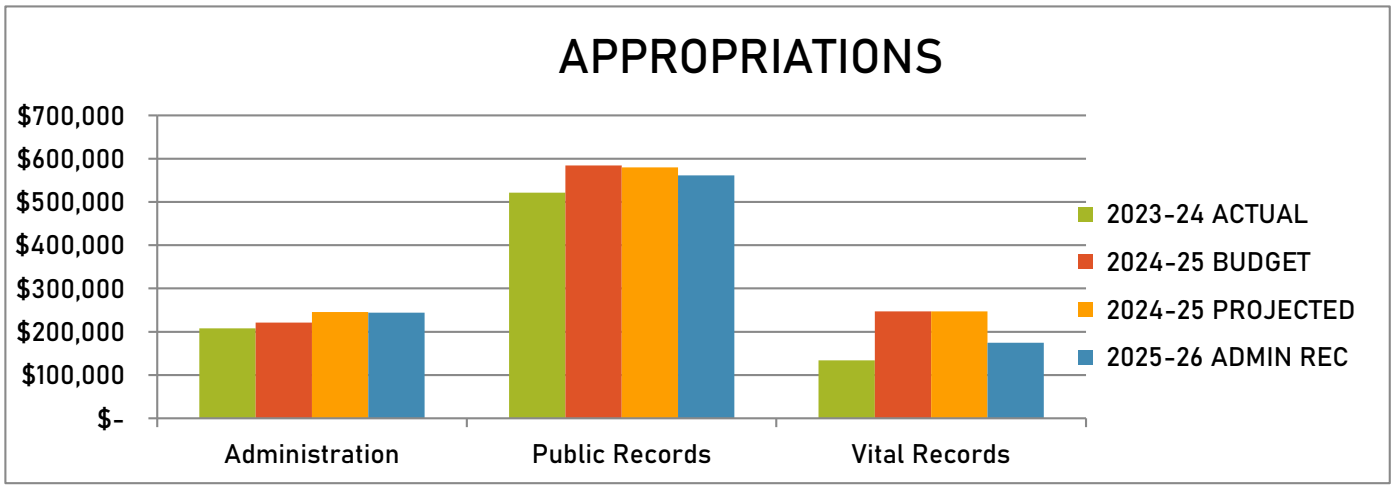
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Ensure all customers passport applications are properly executed the same day the customers submit the paperwork.	If received prior to 2pm, the completed applications and transmittal sheet are mailed to the U.S. Department of State. On Target	100%	100%	100%	100%
EFFICIENCY	Ensure all passport applications are received at the passport processing facility.	Track each passport transmittal daily to ensure it was received by the appropriate facility. On Target	100%	100%	100%	100%
EFFICIENCY	Offer passport services 5 days a week.	Maintain three acceptance agents to allow adequate coverage to offer passport services 5 days a week. ↔Static	New Measurement for FY25	New Measurement for FY25	100%	100%
EFFICIENCY	Offer passport photo services.	Allow passport customers one stop by executing passports and providing passport photo services to new and renewing passport customers. On Target	100%	100%	100%	100%
EFFICIENCY	Offer two passport events a year.	Offer expanded hours to offer passport services. ↔Static	New Measurement for FY25	New Measurement for FY25	1	2

ANALYSIS - PASSPORTS

Our goal is to maintain at least 3 passport agents to allow us to continue to offer walk in passport services 5 days a week. We have recently decided to start tracking the number of renewals that we assist at the counter as well to get a true picture of passport workload at the counter.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Recorder Administration (26.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
X Recorder	1.00	1.00	1.00	1.00	1.00	1.00
33-N Office Administrator	0.50	0.50	0.50	0.50	0.50	0.50
	-	-				
TOTAL POSITIONS	1.50	1.50	1.50	1.50	1.50	1.50
REVENUE SUMMARY:						
Charges for Services	$ (19)	$ 3,498	$ -	$ 25,000	$ 16,000	$ 16,000
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	150	150	150	150
TOTAL REVENUES	$ (19)	$ 3,498	$ 150	$ 25,150	$ 16,150	$ 16,150
APPROPRIATION SUMMARY:						
Salaries	$ 137,886	$ 139,598	$ 148,329	$ 148,329	$ 154,741	$ 154,741
Benefits	58,583	61,119	65,313	65,313	65,982	65,982
Purchase Services & Expenses	2,193	6,047	4,200	29,200	20,200	20,200
Supplies & Materials	543	1,222	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS	$ 199,205	$ 207,986	$ 220,842	$ 245,842	$ 243,923	$ 243,923

This Departmental program supports the outcomes associated with the Government Services to Residents functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Public Records (26.2601/2602)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Y Second Deputy	1.00	-	-	-	-	-
33-N Office Administrator	0.50	0.50	0.50	0.50	0.50	0.50
26-N Passport & Licensing Supervisor	-	1.00	1.00	1.00	1.00	1.00
19-AFSCME Real Estate Specialist	1.00	1.00	1.00	1.00	1.00	1.00
19-AFSCME Licensing Specialist	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	-	1.00	1.00	1.00	1.00	1.00
17-AFSCME Multi-Service Clerk	3.16	2.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS	6.66	6.50	6.50	6.50	6.50	6.50
REVENUE SUMMARY:						
Charges for Services	$ 939,366	$ 909,896	$ 1,029,500	$ 1,062,100	$ 1,047,100	$ 1,047,100
Use of Money & Property	2,455	2,537	3,500	2,900	900	900
Miscellaneous	1,267	1,761	2,000	2,000	2,000	2,000
TOTAL REVENUES	$ 943,088	$ 914,193	$ 1,035,000	$ 1,067,000	$ 1,050,000	$ 1,050,000
APPROPRIATION SUMMARY:						
Salaries	$ 315,243	$ 352,722	$ 384,138	$ 379,238	$ 367,554	$ 367,554
Benefits	146,404	153,657	173,645	173,645	166,851	166,851
Purchase Services & Expenses	8,423	13,527	20,550	20,550	20,850	20,850
Supplies & Materials	1,223	1,510	6,100	6,100	6,100	6,100
TOTAL APPROPRIATIONS	$ 471,293	$ 521,417	$ 584,433	$ 579,533	$ 561,355	$ 561,355

This Departmental program supports the outcomes associated with the Government Services to Residents functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Vital Records (2603)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
19-AFSCME Vital Records Specialist	1.00	1.00	1.00	1.00	1.00	1.00
17-AFSCME Multi-Service Clerk	1.34	1.34	1.00	1.00	1.00	1.00
TOTAL POSITIONS	2.34	2.34	2.00	2.00	2.00	2.00
REVENUE SUMMARY:						
Charges for Services	$ 99,823	$ 109,980	$ 103,500	$ 107,000	$ 107,000	$ 107,000
TOTAL REVENUES	$ 99,823	$ 109,980	$ 103,500	$ 107,000	$ 107,000	$ 107,000
APPROPRIATION SUMMARY:						
Salaries	$ 115,504	$ 85,051	$ 152,147	$ 152,247	$ 101,237	$ 101,237
Benefits	70,293	44,454	90,693	90,693	70,256	70,256
Purchase Services & Expenses	1,502	2,049	1,500	1,500	-	-
Supplies & Materials	581	2,300	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS	$ 187,880	$ 133,854	$ 247,340	$ 247,440	$ 174,493	$ 174,493

This Departmental program supports the outcomes associated with the Government Services to Residents functional area.

Secondary Roads

Angela Kersten, County Engineer

MISSION STATEMENT

To maintain existing and construct new roads and bridges in a safe, efficient, and economical manner.

GOALS & OBJECTIVES

BOARD GOAL — Facilities

- In collaboration with the Iowa County Engineers Association (ICEA) and the Iowa Department of Transportation Traffic & Safety Bureau, Scott County participated in a joint Safe Streets 4 All federal grant application to help all 99 Iowa counties develop safety action plans. The successful application will result in the re-evaluation and update of our existing local road safety plan at no cost to Scott County. Our local road safety plan is a document that provides a basis for systemic safety improvements along our local roads. The plan identifies a prioritized list of safety improvement projects for segments, intersections, and curves, that can be implemented within the county to address specific crash characteristics identified during data collection.

BOARD GOAL — Organizational Efficiencies

- Our department is partnering with IT, Planning & Development, Health, and County Assessor departments to procure a Community Development software that will assist our departments with permitting, inspection, and zoning. The software will streamline these services and provide access for online submittals from customers. The software will provide a single source for customer submittals while also providing interdepartmental access. The software will create efficiencies in each of our offices and provide a higher level of customer service.

BOARD GOAL — Organizational Efficiencies

- Our engineering staff is utilizing a free road notification tool provided by the Iowa County Engineers Association Service Bureau to notify the public of road construction work. Road construction project information is entered into a web based program that disseminates information via email and is shown graphically on a public facing web page. Viewers are notified of the location of road work that creates delays, road closures, detour routes, bridge restrictions, and project durations. Viewers can sign-up to receive notifications across all 99 counties and the information is fed to WAZE and Google Maps.

PROGRAM DESCRIPTION - ADMINISTRATION & ENGINEERING

To provide equal, fair and courteous service for all citizens of Scott County by being accessible, accommodating and responding to the needs of the public by following established policies and procedures. To provide professional engineering services for county projects and to make the most effective use of available funding.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- All Scott County Citizens and those who utilize the Secondary Road System.

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Permits	406	346	400	400
	Project Preparation	11	8	5	6
	Projects Let	5	4	5	5
	Project Inspection	8	8	5	10

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To be responsive to requests for moving permits.	Permit requests approved within 24 hours. On Target	100%	100%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To provide training for employee development.	Conduct seasonal safety meetings. Send employees to leadership development and technical training classes. Maintain certifications. On Target	100%	100%	100%	100%
EFFICIENCY	Timely review of claims.	To review claims and make payments within 30 days of invoice. On Target	100%	100%	100%	100%
COST	To complete project plans accurately to prevent extra work orders.	Non-standard extra work order items limited to less than 10% of contract. On Target	100%	100%	98%	98%
COST	Engineer's Estimates.	Utilize Iowa Department of Transportation High-Avg-Low Awarded Bid Summary and local bid summaries for engineers estimates. Strive for within 110% of contract price. ↔Static	New Measurement for FY26	New Measurement for FY26	New Measurement for FY26	100%

ANALYSIS - ADMINISTRATION & ENGINEERING

Administration includes all expenditures incurred for the performance of management or executive duties related to secondary roads operations. Engineering includes all expenditures pertaining to the engineering function of the County Engineer's office. Engineering work on all construction, maintenance, and traffic services. The FY26 budget decrease is due to re-estimating administration and engineering salary expenses based on historical data.

PROGRAM DESCRIPTION - CONSTRUCTION

To provide for the best possible use of tax dollars for road and bridge construction by (A) using the most up to date construction techniques and practices therefore extending life and causing less repairs, (B) analyzing the existing system to determine best possible benefit to cost ratio and (C) by providing timely repairs and preventative maintenance treatments to prolong life of system.

TARGET POPULATION

- All Scott County Citizens and those who utilize the Secondary Road System.

STRATEGIC PRIORITY

Facilities

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Bridge Replacement	0	4	1	3
	Culvert Replacement	1	0	0	0
	Pavement Reconstruction, Rehabilitation or Resurfacing	5	5	7	3
	Federal and State Dollars	$3,237,277	$6,025,878	$12,675,000	$4,000,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
COST	To make use of Federal and State funds for Bridge replacements within Federal and State Constraints.	To not allow our bridge fund to exceed a 6 year borrow ahead limit. On Target	100%	100%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
COST	To fully utilize Federal and State FM dollars for road construction.	Keep our State FM balance not more than 2 years borrowed ahead and utilize all Federal funds as they become available. On Target	100%	100%	100%	100%
COST	Construction of projects.	Complete construction of projects within 110% of contract costs. On Target	100%	100%	100%	100%
EFFICIENCY	Complete timely closeout of projects.	Submit all project closeout documentation to the Iowa DOT prior to the federal project end date. ↔Static	New Measurement for FY25	New Measurement for FY25	100%	100%

ANALYSIS - CONSTRUCTION

Construction includes all expenditures pertaining to secondary road construction projects such as salaries for county labor, material and supply expense, either directly chargeable or from stock, equipment costs for the project, and all contract costs for projects constructed by the contract method. Construction projects are programmed each year in our 5-Year Construction Program. The FY26 budget includes costs for two bridge replacement projects, two road resurfacing projects, and carry-over of four road reconstruction projects that started construction in FY25.

PROGRAM DESCRIPTION - ROADWAY MAINTENANCE

To provide a safe, well-maintained road system by utilizing the latest in maintenance techniques and practices at a reasonable cost while providing the least possible inconvenience to the traveling public.

TARGET POPULATION

- All Scott County Citizens and those who utilize the Secondary Road System.

STRATEGIC PRIORITY

Facilities

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Rock Resurfacing Program	172	208	120	120
	Tons of Salt Used	1,000	1,700	1,700	2,000
	Number of snowfalls less than 2"	22	12	20	20
	Number of snowfalls between 2" and 6"	4	3	4	4
	Number of snowfalls greater than 6"	1	2	1	1
	Miles of Pavement Markings Restriped	199	204	195	200
	Amount of HydroSeeder mix used	120	250	120	200
	Noxious Weed Notices Served	New Measurement	New Measurement	1	1

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	Maintain a yearly rock resurfacing program to insure enough thickness of rock.	Resurface and place spot rock on roads to avoid mud from breaking through the surface on 80% of all gravel roads (excluding frost boils). Below Target	100%	90%	100%	100%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOME	In accordance with our Snow Plan, call in staff early after an overnight snow event.	All paved snow routes will have one round complete within 2 hours of start time when event is 4 inches or less, within 3 hours when between 4 and 6 inches. On Target	100%	100%	100%	100%
OUTCOME	Maintain pavement markings to Federal standards.	Paint all centerline each year and half of all edge line per year. On Target	100%	100%	100%	100%
OUTCOME	Plant native Iowa grasses and flowers in the right-of-way.	Plant native grass seed on disturbed ground for rural maintenance and construction projects to control weeds with less chemicals. Additionally, to create a more aesthetic roadway and control erosion. Below Target	100%	80%	100%	100%
EFFICIENCY	Eradicate noxious weeds within our right-of-way.	Upon identification of noxious weeds and serious pests in the right-of-way, map locations in GIS for herbicide treatment and monitoring of eradication. ↔Static	New Measurement for FY26	New Measurement for FY26	New Measurement for FY26	100%
OUTCOME	Blade shoulders to remove edge rut.	Bring up rock shoulders on all paved roads at least twice a year. On Target	100%	100%	100%	100%

ANALYSIS - ROADWAY MAINTENANCE

Roadway Maintenance includes all expenditures related to maintenance of secondary roads; includes salaries for labor/benefits and material expense involving directly chargeable material. Roadway Maintenance includes the maintenance of bridges, culverts, roadways, ditches, road surfaces, roadside, traffic control, entrances, storm sewers, and road clearing. The overall FY26 budget is cost neutral in comparison to the FY25 budget. The line items were analyzed based on historical data and costs were able to be maintained overall.

PROGRAM DESCRIPTION - GENERAL OPERATIONS

To perform proper care and maintenance of facilities in order to efficiently and effectively perform road maintenance services.

TARGET POPULATION

- All Scott County Citizens and those who utilize the Secondary Road System.

STRATEGIC PRIORITY

Facilities

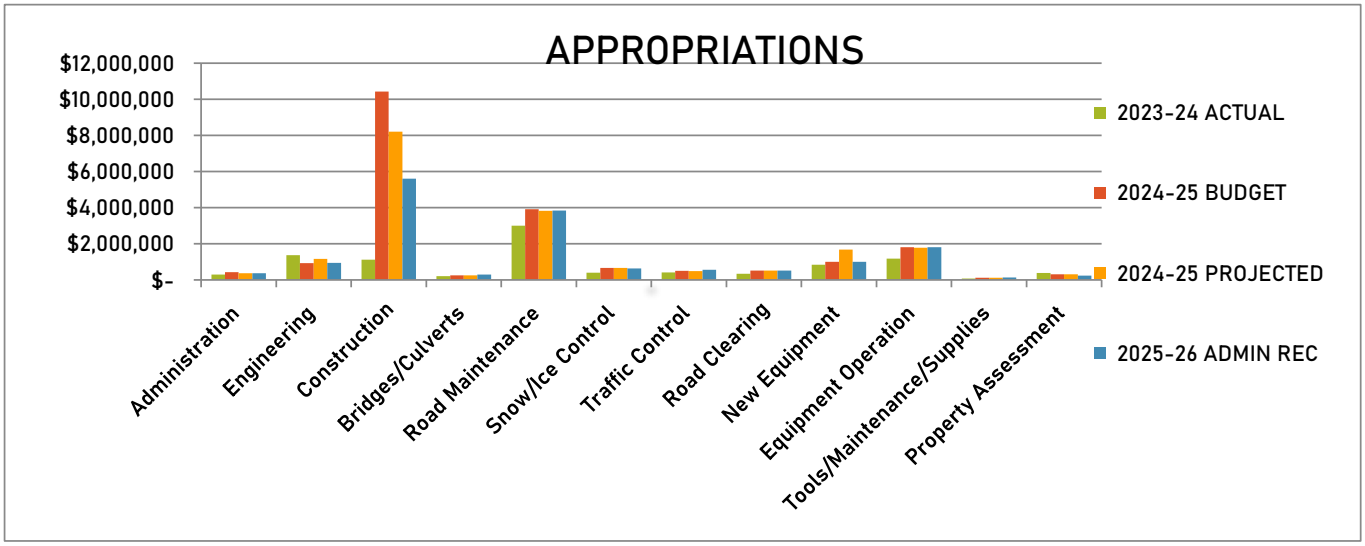
ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Facilities		7	7	7	7
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Maintain buildings and grounds to extend lifespan.	Inspect facilities annually for scheduling maintenance. On Target	100%	100%	100%	100%
OUTCOME	Complete inventory checks to effectively manage stock materials and supplies.	Count each part in stock once per year and perform random samplings of high use items. On Target	100%	100%	100%	100%
EFFICIENCY	Analyze usage of materials, supplies, and small equipment housed at our facilities.	Review material and supply stockpiles and small equipment usage annually for disposal. ↔Static	New Measurement for FY25	New Measurement for FY25	100%	100%

ANALYSIS - GENERAL OPERATIONS

General Operations includes all expenditures related to equipment and facility operations; includes salaries for labor/benefits, equipment repair/service parts and supplies, equipment operation materials and supplies, tools, construction and maintenance materials and supplies placed in stock, sundry, buildings, and grounds. The overall FY26 budget is cost neutral in comparison to the FY25 budget. The line items were analyzed based on historical data and costs were able to be maintained overall.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
PROGRAM: Admin & Eng (2701)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
40-N County Engineer	1.00	1.00	1.00	1.00	1.00	1.00
35-N Assistant County Engineer	1.00	1.00	1.00	1.00	1.00	1.00
26-N Senior Engineering Technician	-	-	-	-	2.00	2.00
25-N Engineering Technician	2.00	2.00	2.00	2.00	-	-
23-N Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
18-N Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Z Seasonal Engineering Intern	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	6.25	6.25	6.25	6.25	6.25	6.25
REVENUE SUMMARY:						
Intergovernmental	$ 4,828,797	$ 4,890,303	$ 4,635,965	$ 4,635,965	$ 4,933,217	$ 4,933,217
Licenses and Permits	59,512	55,717	30,000	105,000	30,000	30,000
Charges for Services	212,901	277,617	2,000	2,000	2,000	2,000
Use of Money and Property	328,172	504,728	12,500	446,300	310,300	310,300
Miscellaneous	55,018	49,064	19,100	19,100	19,100	19,100
Other Financing Sources	60,000	8,892	40,000	40,000	10,000	10,000
TOTAL REVENUES	$ 5,544,400	$ 5,786,320	$ 4,739,565	$ 5,248,365	$ 5,304,617	$ 5,304,617
APPROPRIATION SUMMARY:						
Administration (7000)	$ 304,997	$ 301,150	$ 426,500	$ 366,500	$ 367,000	$ 367,000
Engineering (7010)	925,551	1,366,766	928,000	1,163,000	943,000	943,000
TOTAL APPROPRIATIONS	$ 1,230,548	$ 1,667,916	$ 1,354,500	$ 1,529,500	$ 1,310,000	$ 1,310,000

This Departmental program supports the outcomes associated with the Roads and Transportation Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Roadway Construction (2702)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
APPROPRIATION SUMMARY:						
Construction (0200)	$ 1,477,442	$ 1,125,785	$ 10,430,000	$ 8,205,000	$ 5,610,000	$ 5,610,000
TOTAL APPROPRIATIONS	$ 1,477,442	$ 1,125,785	$ 10,430,000	$ 8,205,000	$ 5,610,000	$ 5,610,000

This Departmental program supports the outcomes associated with the Capital Outlay Services functional area.

See 5 Year Construction Program.
Expenditures are budgeted for the fiscal year that projects are let. Expenditures often carry-over into the following fiscal year.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Roadway Maintenance (2703)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Secondary Roads Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
27r-PPME Roadside Veg Spec	-	0.75	0.75	0.75	0.75	0.75
26r-PPME Roadside Veg Spec	0.75	-	-	-	-	-
26r-PPME Secondary Roads Crew Leader	3.00	3.00	3.00	3.00	3.00	3.00
25r-PPME Senior Signs Technician	1.00	1.00	1.00	1.00	1.00	1.00
24r-PPME Heavy Equipment Operator	7.00	7.00	7.00	7.00	7.00	7.00
24r-PPME Roadside Veg. Tech	1.00	1.00	1.00	1.00	1.00	1.00
24r-PPME Sign Crew Technician	1.00	1.00	1.00	1.00	1.00	1.00
23r-PPME Sr Roads Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00
22r-PPME Roads Maintenance Worker	9.00	9.00	9.00	9.00	9.00	9.00
Z Seasonal Maintenance Worker	0.30	0.30	0.30	0.30	0.30	0.30
TOTAL POSITIONS	25.05	25.05	25.05	25.05	25.05	25.05

APPROPRIATION SUMMARY:						
Bridges/Culverts (7100)	$ 138,300	$ 204,281	$ 260,000	$ 260,000	$ 295,000	$ 295,000
Road Maintenance (7110)	3,126,200	3,007,449	3,913,000	3,830,000	3,835,000	3,835,000
Snow/Ice Control (7120)	384,989	399,217.73	660,000	660,000	640,000	640,000
Traffic Control (7130)	380,763	408,180.67	509,000	484,000	557,000	557,000
Road Clearing (7140)	384,768	346,809.23	511,000	511,000	516,000	516,000
TOTAL APPROPRIATIONS	$ 4,415,020	$ 4,365,938	$ 5,853,000	$ 5,745,000	$ 5,843,000	$ 5,843,000

This Departmental program supports the outcomes associated with the Roads and Transportation Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: General Roadway Exp (2704)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Fleet Manager	0.60	0.60	0.60	0.60	0.60	0.60
27-N Mechanic Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
24r-PPME Senior Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
22r-PPME Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
18r-PPME Parts and Inventory Clerk	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	5.60	5.60	5.60	5.60	5.60	5.60
APPROPRIATION SUMMARY:						
New Equipment (7200)	$ 451,283	$ 845,419	$ 1,000,000	$ 1,678,000	$ 1,000,000	$ 1,000,000
Equipment Operation (7210)	1,211,334	1,184,486	1,809,000	1,784,000	1,812,000	1,812,000
Tools/Maintenance/Supplies (7220)	66,754	71,675	125,500	125,500	133,500	133,500
Property Assessment (7230)	130,304	379,119	310,000	310,000	235,000	235,000
TOTAL APPROPRIATIONS	$ 1,859,675	$ 2,480,699	$ 3,244,500	$ 3,897,500	$ 3,180,500	$ 3,180,500

This Departmental program supports the outcomes associated with the Roads and Transportation Services functional area.

Sheriff

Tim Lane, County Sheriff

MISSION STATEMENT

To provide progressive public safety to fulfill the diverse needs of citizens through the expertise of our professional staff and utilization of all available resources.

GOALS & OBJECTIVES

BOARD GOAL High Performing Organization

- Adhering to the Board of Supervisor's personnel study, over the past several years, the Sheriff's Office has increased the number of total sworn personnel to 58. We have experienced several retirements in the past fiscal year, so once the new deputies have been hired and trained, this will increase coverage and visibility in the County and decrease response times to incidents.

MANAGEMENT GOAL A Great Place to Live

- The Sheriff's Office continues to attend and participate in monthly meetings with local community groups to focus on reducing racial disparities in all contacts between Scott County law enforcement and minorities. We are providing the community with a direct and on-going voice with local law enforcement agencies.

PROGRAM DESCRIPTION - SHERIFF ADMINISTRATION

Oversee the operations of the Scott County Sheriff's Office and provide equal, fair and courteous service for all citizens and visitors to Scott County.

TARGET POPULATION

- All Scott County Citizens and all those who visit and work in Scott County.

STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS

Exceeds Target

On Target

↔Static

Below Target

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Ratio of administrative staff to personnel of < or = 4.0 %	2.91%	3.34%	3.00%	3.00%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To be responsive to inquiries, resident's complaints and/or comments.	Make contact with resident, or have attempted to make contact, within 3 business days of receipt of request. ↔Static	New Measurement for FY25	New Measurement for FY25	3	3

ANALYSIS - SHERIFF ADMINISTRATION

There are no requests for additional authorized positions in FY 2026.

PROGRAM DESCRIPTION - TRAFFIC ENFORCEMENT - PATROL

Uniformed law enforcement patrolling Scott County to ensure compliance of traffic laws and safety of citizens and visitors to Scott County.

TARGET POPULATION
- All Scott County Citizens and all those who visit and work in Scott County.

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of traffic contacts		5,176	5,482	5,000	5,000
ANNUAL MEASURES		**EFFECTIVENESS/ PERFORMANCE INDICATORS**	**2022-23 ACTUAL**	**2023-24 ACTUAL**	**2024-25 PROJECTED**	**2025-26 PROJECTED**
Efficiency	To increase the number of hours of traffic safety enforcement/seat belt enforcement.	Complete 500 hours of traffic safety enforcement and education. On Target	496	308	500	500
Efficiency	To respond to 9-1-1 calls as quickly as possible, once dispatched.	Once dispatched by SECC, to respond to emergency and/or 9-1-1 calls within 10 minutes or less. ↔Static	New Measurement	New Measurement	10	10

ANALYSIS - TRAFFIC ENFORCEMENT - PATROL

There are no additional authorized positions in FY 2026.

PROGRAM DESCRIPTION - JAIL

Provide safe and secure housing and care for all inmates in the custody of the Sheriff.

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Inmate instances of programming attendance		5,435	18,288	18,000	18,000
	Number of inmate and staff meals prepared		292,865	306,084	300,000	310,000
	Jail occupancy		257	291	270	300
	Number of inmate/prisoner transports		2,405	2,905	2,800	3,000
ANNUAL MEASURES		**EFFECTIVENESS/ PERFORMANCE INDICATORS**	**2022-23 ACTUAL**	**2023-24 ACTUAL**	**2024-25 PROJECTED**	**2025-26 PROJECTED**
OUTCOMES	Operate a secure jail facility.	Maintain zero escapes from the jail facility. On Target	0	0	0	0
EFFICIENCY	Operate a safe jail facility.	Maintain zero deaths within the jail facility. On Target	0	0	0	0

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	100% of all prisoners booked into the jail will be classified per direct supervision standards.	Decrease the number of injuries to corrections officers and jail staff. On Target	100%	100%	100%	100%

ANALYSIS - JAIL

There are no additional authorized positions in FY2026 in the Jail, there is actually a decrease of 2 full time FTE's.

PROGRAM DESCRIPTION - CIVIL DEPUTIES

Serve civil paperwork in a timely, safe manner.

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of attempts of service made	14,747	16,654	15,000	18,000
	Number of papers received	9,536	10,048	10,000	10,000
	Cost per civil paper received	$44.39	$36.42	$45.00	$45.00

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Timely service for mental injunctions and protective orders.	All mental injunctions and protective orders received during business hours will be attempted within 1 day of receipt. On Target	1	1	1	1
OUTCOMES	No escapes during transportation of mental committals.	Zero escapes of mental committals during transportation to hospital facilities. On Target	0	0	0	0
OUTCOMES	Timely service of civil papers.	All civil papers will be attempted at least one time within the first 7 days of receipt. Below Target	5.50	6.73	7.00	7.00

ANALYSIS - CIVIL DEPUTIES

There is 1 more FTE position in FY2026 in the Civil Deputy cost center, due to a reorganization of deputies across the Sheriff's Office, though the number of sworn personnel in the Sheriff's Office has remained constant.

PROGRAM DESCRIPTION - INVESTIGATIONS

Investigate crime for prosecution

TARGET POPULATION
- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Crime Clearance Rate	88%	92%	88%	85%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Complete home compliance checks on sex offenders in Scott County and to ensure sex offenders are complying with their tiered verifications.	Complete 800 home compliance checks annually on sex offenders and 1,200 sex offender registrations annually. Below Target	724	700	800	800
OUTCOMES	To increase drug investigations by the Special Operations Unit (SOU).	Investigate 75 new drug related investigations per quarter. Exceeds Target	279	391	300	300
OUTCOMES	To ensure sex offenders in Scott County are complying with their tiered verifications.	Complete 1600 sex offender registrations annually. Exceeds Target	1,281	2,065	1,700	1,700

ANALYSIS - INVESTIGATIONS

There are no additional authorized positions in FY2026 in Investigations.

PROGRAM DESCRIPTION - BAILIFFS

Ensures a safe environment for the Scott County Courthouse, courtrooms and Scott County campus.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of prisoners handled by bailiffs	10,453	10,562	11,000	11,000
	Number of warrants served by bailiffs	1,644	2,028	1,800	1,800

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	No escapes during transporting inmates to and from court.	Allow zero escapes when transporting inmates to and from court in the Scott County Complex. On Target	0	0	0	0
OUTCOMES	No escapes when transporting inmates from one facility to another.	Allow zero escapes when transporting inmates from one facility to another. On Target	0	0	0	0
OUTCOMES	No weapons will be allowed in the Scott County Courthouse.	Allow zero weapons into the Scott County Courthouse to ensure the safety of staff and visitors. On Target	0	0	0	0
OUTCOMES	No injuries to courthouse staff or spectators during trial proceedings.	Ensure zero injuries to courthouse staff or spectators during trial proceedings. On Target	0	0	0	0

ANALYSIS - BAILIFFS

There are no additional authorized positions in FY2026 for the Bailiffs.

PROGRAM DESCRIPTION - CIVIL STAFF SUPPORT

Ensures timely customer response to inquiries for weapons permits and civil paper service.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

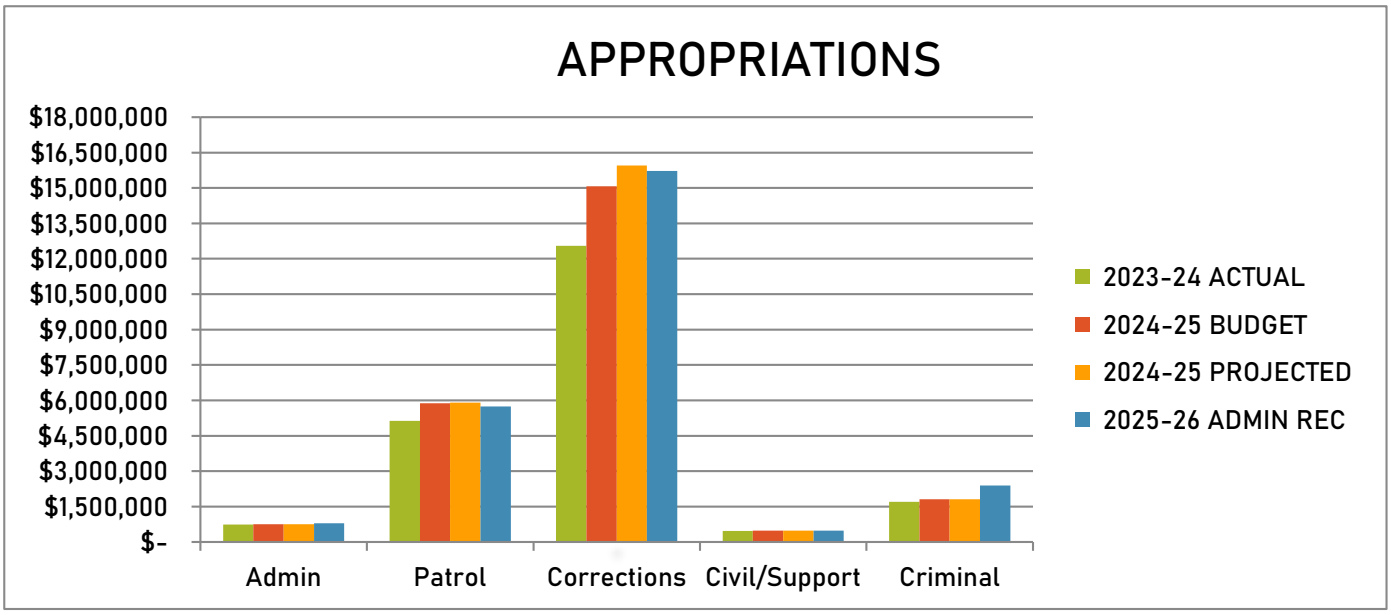
ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Cost per civil paper received		$45.56	$46.95	$45.00	$45.00
	Number of civil papers received for service		9,536	10,048	10,000	10,000
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Timely process of civil papers.	Civil papers, excluding garnishments, levies and sheriff sales will be entered and put out for service within 3 business days of receipt. On Target	3	<3	3	3
OUTCOMES	Respond to weapon permit requests in a timely fashion.	All weapons permit requests will be completed within 30 days of application to comply with Iowa Law. On Target	<30	<30	<30	<30

ANALYSIS - CIVIL STAFF SUPPORT

There are no additional authorized positions in FY2026 for civil staff.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Sheriff Administration (28.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
X Sheriff	1.00	1.00	1.00	1.00	1.00	1.00
Y Chief Deputy Sheriff	1.00	2.00	2.00	2.00	2.00	2.00
30-N Office Administrator	-	0.60	0.60	0.60	0.60	0.60
Office Administrator	0.60	-	-	-	-	-
8s-DSA Sheriff's Deputy	1.00	-	-	-	-	-
23-N Senior Admin Assistant	-	-	-	-	1.00	1.00
21-N Admin Assistant	-	1.00	1.00	1.00	-	-
Senior Clerk	1.00	-	-	-	-	-
TOTAL POSITIONS	4.60	4.60	4.60	4.60	4.60	4.60
REVENUE SUMMARY:						
Charges for Services	$ 10	$ -	$ -	$ -	$ -	$ -
Miscellaneous	50	88	100	100	100	100
TOTAL REVENUES	$ 60	$ 88	$ 100	$ 100	$ 100	$ 100
APPROPRIATION SUMMARY:						
Salaries	$ 540,045	$ 553,449	$ 563,729	$ 563,729	$ 587,876	$ 587,876
Benefits	173,467	175,362	186,156	186,156	205,823	205,823
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	710	(15)	-	-	-	-
Supplies & Materials	4,461	4,522	5,500	5,500	5,500	5,500
TOTAL APPROPRIATIONS	$ 718,683	$ 733,318	$ 755,385	$ 755,385	$ 799,199	$ 799,199

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Patrol (28.2801)	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 PROJECTED	2024-25 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Y Chief Deputy Sheriff - Captain	1.00	1.00	1.00	1.00	1.00	1.00
32-N Sheriff's Lieutenant	2.00	3.00	3.00	3.00	3.00	3.00
4s-DSA Sheriff's Sergeant	5.00	4.00	4.00	4.00	6.00	6.00
8s-DSA Sheriff's Deputy	20.00	33.00	33.00	33.00	30.00	30.00
TOTAL POSITIONS	28.00	41.00	41.00	41.00	40.00	40.00
REVENUE SUMMARY:						
Intergovernmental	$ 65,802	$ 41,046	$ 70,000	$ 70,000	$ 70,000	$ 70,000
Charges for Services	1,531	1,290	1,500	1,500	15,000	1,500
Miscellaneous	289,725	308,420	277,000	303,945	302,000	302,000
TOTAL REVENUES	$ 357,057	$ 350,756	$ 348,500	$ 375,445	$ 387,000	$ 373,500
APPROPRIATION SUMMARY:						
Salaries	$ 3,029,535	$ 3,323,696	$ 3,751,459	$ 3,768,959	$ 3,696,119	$ 3,696,119
Benefits	1,219,733	1,292,463	1,511,472	1,516,472	1,431,149	1,431,149
Capital Outlay	90,170	81,873	82,000	82,000	82,000	82,000
Purchase Services & Expenses	156,997	124,965	205,480	205,480	205,480	205,480
Supplies & Materials	295,795	303,283	324,012	334,012	334,012	334,012
TOTAL APPROPRIATIONS	$ 4,792,231	$ 5,126,280	$ 5,874,423	$ 5,906,923	$ 5,748,760	$ 5,748,760

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Corrections Division (28.2802/2806)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Assistant Jail Administrator	1.00	-	-	-	-	-
33-N Assistant Jail Administrator/Corrections Capt	-	1.00	1.00	1.00	1.00	1.00
31-N Corrections Lieutenant	2.00	2.00	2.00	2.00	3.00	3.00
29-N Corrections Sergeant	14.00	18.00	18.00	18.00	14.00	14.00
27-N Corrections Food Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
26-N Inmate Programs Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
24-N Classification Specialist	2.00	3.00	3.00	3.00	3.00	3.00
23-N Bailiff Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
10S-Teamsters Corrections Officer	59.00	64.00	64.00	64.00	65.00	65.00
21-N Bailiffs	12.20	12.20	12.20	12.20	12.20	12.20
21-N Inmate Services Specialist	2.00	2.00	2.00	2.00	2.00	2.00
20-N Alternative Sentencing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
20-N Court Compliance Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
18-Teamsters Corrections Custodial Officer	4.00	4.00	4.00	4.00	4.00	4.00
18-Teamsters Corrections Food Service Officer	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL POSITIONS	107.20	117.20	117.20	117.20	115.20	115.20
REVENUE SUMMARY:						
Intergovernmental	$ 7,620	$ 4,036	$ 20,000	$ 5,000	$ 5,000	$ 5,000
Charges for Services	567,527	510,945	460,000	520,000	520,000	520,000
Miscellaneous	12,015	8,050	10,000	10,000	10,000	10,000
TOTAL REVENUES	$ 587,162	$ 523,031	$ 490,000	$ 535,000	$ 535,000	$ 535,000
APPROPRIATION SUMMARY:						
Salaries	$ 7,431,274	$ 7,605,607	$ 9,150,918	$ 9,150,918	$ 9,474,833	$ 9,474,833
Benefits	2,904,005	3,038,705	3,894,764	3,894,763	3,788,331	3,788,331
Capital Outlay	66,658	44,056	85,000	85,000	85,000	85,000
Purchase Services & Expenses	887,342	813,946	882,720	1,700,720	1,255,720	1,255,720
Supplies & Materials	1,241,363	1,051,496	1,055,000	1,115,000	1,115,000	1,115,000
TOTAL APPROPRIATIONS	$ 12,530,642	$ 12,553,810	$ 15,068,402	$ 15,946,401	$ 15,718,884	$ 15,718,884

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Support Services Division (28.2804)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Office Administrator	0.40	0.40	0.40	0.40	0.40	0.40
19-AFSCME Civil Records Specialist	2.00	2.00	2.00	2.00	2.00	2.00
18-N Senior Office Assistant	3.60	3.60	3.60	3.60	3.60	3.60
TOTAL POSITIONS	6.00	6.00	6.00	6.00	6.00	6.00
REVENUE SUMMARY:						
Licenses & Permits	$ 65,800	$ 47,295	$ 65,000	$ 55,000	$ 55,000	$ 55,000
Charges for Services	15	50	100	100	100	100
Miscellaneous	90	73	100	100	100	100
TOTAL REVENUE	$ 65,905	$ 47,418	$ 65,200	$ 55,200	$ 55,200	$ 55,200
APPROPRIATION SUMMARY:						
Salaries	$ 325,632	$ 329,732	$ 331,784	$ 331,784	$ 330,249	$ 330,249
Benefits	131,276	129,493	139,767	139,768	136,599	136,599
Capital Outlay	1,082	1,588	2,325	2,325	2,325	2,325
Purchase Services & Expenses	3,960	3,962	4,075	4,200	4,200	4,200
Supplies & Materials	2,405	6,941	7,155	7,850	7,850	7,850
TOTAL APPROPRIATIONS	$ 464,354	$ 471,716	$ 485,106	$ 485,927	$ 481,223	$ 481,223

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Criminal Investigations Division(2803/2805)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Y Chief Deputy Sheriff - Captain	1.00	1.00	1.00	1.00	1.00	1.00
4s-DSA Sheriff's Sergeant	3.00	3.00	3.00	3.00	3.00	3.00
8s-DSA Sheriff's Deputy	11.00	10.00	10.00	10.00	11.00	11.00
20-N Sex Offender Registry Specialist	-	1.00	1.00	1.00	-	-
19-N Sex Offender Registry Specialist	1.00	-	-	-	-	-
TOTAL POSITIONS	15.00	15.00	15.00	15.00	15.00	15.00
REVENUE SUMMARY:						
Intergovernmental	$ 168,851	$ 160,428	$ 158,848	$ 154,848	$ 154,848	$ 154,848
Charges for Services	339,432	354,944	336,000	357,000	357,000	357,000
Miscellaneous	78,243	154,401	110,000	95,000	95,000	95,000
TOTAL REVENUES	$ 586,527	$ 669,773	$ 604,848	$ 606,848	$ 606,848	$ 606,848
APPROPRIATION SUMMARY:						
Salaries	$ 1,242,646	$ 1,177,540	$ 1,217,510	$ 1,218,810	$ 1,624,271	$ 1,624,271
Benefits	520,439	497,754	552,122	552,122	734,785	734,785
Capital Outlay	-	540	-	-	-	-
Purchase Services & Expenses	831	4,969	2,000	2,000	2,000	2,000
Supplies & Materials	23,507	19,251	33,000	33,000	33,000	33,000
TOTAL APPROPRIATIONS	$ 1,787,423	$ 1,700,053	$ 1,804,632	$ 1,805,932	$ 2,394,056	$ 2,394,056

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

Board of Supervisors

MISSION STATEMENT

To enhance county services for citizens and county departments by providing effective management and coordination of services.

GOALS & OBJECTIVES

BOARD GOAL Develop and Oversee Board Strategic Plan

- Oversee the 2024 Strategic Plan to meet the County's goals.

BOARD GOAL Legislative and Policy Development

- Oversee County policies and practices of the County.

BOARD GOAL Intergovernmental Relations

- Collaborate with individuals and organizations for the benefit of the County.

PROGRAM DESCRIPTION - LEGISLATIVE POLICY AND POLICY DEVELOPMENT

Formulate clear vision, goals and priorities for County Departments. Legislate effective policies and practices that benefit and protect County residents. Plan for and adopt policies and budgets that provide for long term financial stability.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of special meetings with Boards, Commissions and Agencies	5	20	5	20
	Number of agenda discussion items	70	121	60	100
	Number of special non-biweekly meetings	30	21	30	20

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Participate in special meetings and discussions to prepare for future action items.	95% attendance at the committee of the whole discussion sessions for Board Action. On Target	100%	100%	99%	100%

ANALYSIS - LEGISLATIVE POLICY AND POLICY DEVELOPMENT

The Board as a whole is attending meetings to learn about the bi-weekly topics. Action items are published for public feedback and comment and consideration.

PROGRAM DESCRIPTION - INTERGOVERNMENTAL RELATIONS

Provide leadership in the Quad Cities and especially in Scott County to create partnerships that enhance the quality of life of the residents. Collaborate with other organizations seen as vital to Scott County's success. Be a model for other jurisdictions.

TARGET POPULATION
- All Scott County

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Attendance of members at Bi-State Regional Commission	32/36	36/36	34/36	34/36
	Attendance of members at State meetings	100%	100%	100%	100%
	Attendance of members at boards and commissions meetings	100%	100%	95%	95%

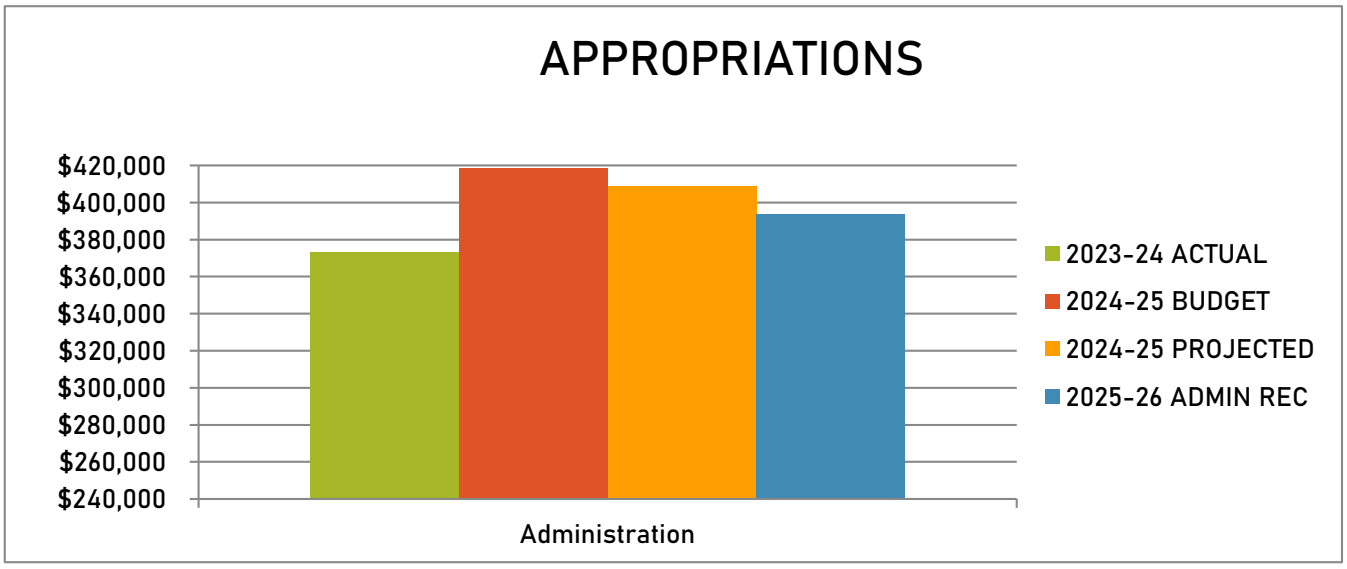
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Board members serve as ambassadors for the County and strengthen intergovernmental relations.	Attendance of Board members at Intergovernmental meetings. On Target	99%	99%	95%	99%

ANALYSIS - INTERGOVERNMENTAL RELATIONS

The Board as a whole is attending meetings to learn about the bi-weekly topics. Action items are published for public feedback and comment and consideration.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Legislation & Policy (29.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
X Chair, Board of Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
X Member, Board of Supervisors	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL POSITIONS	5.00	5.00	5.00	5.00	5.00	5.00
REVENUE SUMMARY:						
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 232,660	$ 233,726	$ 245,261	$ 245,261	$ 241,907	$ 241,907
Benefits	120,922	134,976	142,923	143,923	132,256	132,256
Purchase Services & Expenses	1,660	3,861	29,600	18,400	18,400	18,400
Supplies & Materials	695	388	825	1,000	1,000	1,000
TOTAL APPROPRIATIONS	$ 355,938	$ 372,951	$ 418,609	$ 408,584	$ 393,563	$ 393,563

This Departmental program supports the outcomes associated with the Administration Services functional area.



Treasurer

Tony Knobbe, Treasurer

MISSION STATEMENT

To provide consistent policies and procedures for all citizens by offering Skillful, Efficient, Responsive, Versatile, Involved, Courteous, and Excellent customer service (S.E.R.V.I.C.E.).

GOALS & OBJECTIVES

BOARD GOAL Organizational Efficiency

- Maximize return on the County's investment portfolio as well as protect and ensure liquidity of public funds.

MANAGEMENT GOAL Organizational Efficiency

- Evaluate and provide secure and convenient pay applications for County citizens.

MANAGEMENT GOAL Organizational Efficiency

- Provide satisfactory customer service

PROGRAM DESCRIPTION - TAX COLLECTIONS

Collect all property taxes and special assessments due within Scott County. Report to each taxing authority the amount collected for each fund. Send, before the 15th of each month, the amount of tax revenue, special assessments, and other moneys collected for each taxing authority in the County for direct deposit into the depository of their choice.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total dollar amount of property taxes collected	$337,822,387	$343,344,891	$340,000,000	$340,000,000
	Total Tax & Special Assessment statements issued	190,000	196,711	190,000	190,000
	Total tax sale certificates issued	1,000	1,181	1,000	1,000
	Total elderly tax credit applications processed	700	557	700	600

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Mail all collection reports to taxing authorities prior to the 10th of each month.	Start apportioning process immediately after the close of the month to ensure completion in a timely manner. On Target	100%	100%	100%	100%
EFFICIENCY	To continue to provide satisfactory customer service.	90% of results from surveys completed by customers in regards to the service they received is positive. Exceeds Target	89%	97%	90%	90%
EFFICIENCY	Provide secure and convenient payment methods to County citizens.	Achieve at least 75% of total payments being collected through mail and internet. On Target	78%	76%	75%	75%

ANALYSIS - TAX COLLECTIONS

The Treasurer's office continues to be cognizant of disbursing tax collections to the taxing bodies by sending 100% of the collection reports in a timely manner. The office focuses on customer service by providing surveys to customers visiting the office as well as providing secure and convenient methods of payment to those customers not completing transactions in person. The survey responses received in FY2024 were overwhelmingly positive. The percentage of online and mailed in payments received stayed consistent between FY2023 and FY2024.

PROGRAM DESCRIPTION - MOTOR VEHICLE REGISTRATION

Provide professional motor vehicle service for all citizens. The Treasurer shall issue, renew, and replace lost or damaged vehicle registration cards or plates and issue and transfer certificates of title for vehicles.

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Total dollar amount of motor vehicle collections	$72,320,574	$53,039,801	$65,000,000	$66,000,000
	Number of vehicle renewals processed	114,692	115,064	115,000	115,000
	Number of title and security interest trans processed	74,044	66,867	75,000	75,000
	Number of junking & misc. transactions processed	14,900	16,274	15,000	15,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Submit monthly payment to Iowa Department of Transportation by the 10th of each month.	Start process immediately after the close of the month to ensure completion in a timely manner. On Target	100%	100%	100%	100%
EFFICIENCY	To continue to provide satisfactory customer service.	90% of results from surveys completed by customers in regards to the service they received is positive. Exceeds Target	89%	97%	90%	90%
EFFICIENCY	Provide secure and convenient payment methods to County citizens.	Achieve at least 45% of total payments being collected through mail and internet. Below Target	44%	34%	45%	45%

ANALYSIS - MOTOR VEHICLE REGISTRATION

The Treasurer's office continues to be cognizant of disbursing fees to the State by sending 100% of the amount in a timely manner. The office focuses on customer service by providing surveys to customers visiting the office as well as providing secure and convenient methods of payment to those customers not completing transactions in person. The survey responses received in FY2024 were overwhelmingly positive. The percentage of online and mailed in payments decreased from FY2023 to FY2024. The office will continue pushing for more online and mail payments.

PROGRAM DESCRIPTION - ACCOUNTING/FINANCE

Provide professional accounting, cash handling, and investment services to Scott County following generally accepted accounting principles.

TARGET POPULATION

- All Scott County Citizens?

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of receipts issued	8,455	8,418	8,500	8,500
	Number of warrants/checks paid	9,713	9,435	9,500	9,500
	Dollar amount available for investment annually	$587,698,664	$594,678,887	$600,000,000	$600,000,000

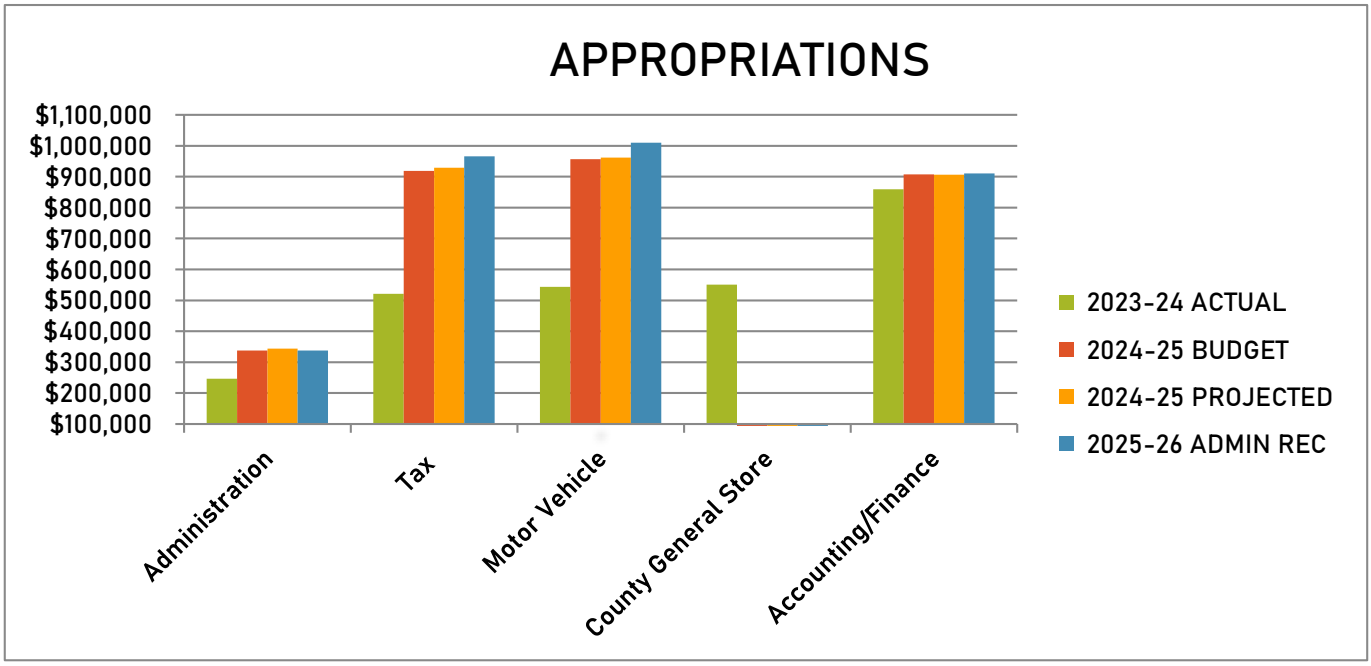
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Invest County funds at competitive rates.	To maintain a weighted average rate of return (WARR) within 100 basis points of the average Federal Funds target rate (FFTR). On Target	WARR 3.051% FFTR 3.83%	WARR 4.90% FFTR 5.25 - 5.50%	WARR 4.0%	WARR 3.0%
EFFICIENCY	Ensure liquidity of public funds.	To keep at least 15% of operating funds maturing in 0-3 months. Exceeds Target	45%	62%	50%	30%

ANALYSIS - ACCOUNTING/FINANCE

The Treasurer's office strives to maximize return on the County's investment portfolio by investing in competitive rates. The weighted average rate of return has stayed within 100 basis points of the average Federal Funds target rate for the last 2 fiscal years. Current Federal Funds target rate is 4.5-4.75% with County projecting a 4.0% WARR for FY2025 since the Federal Reserve has started cutting the target rate to help ease inflation. Economists have projected rates will continue to decrease through the third quarter of calendar 2025. With that forecast, the County is projecting a lower WARR for FY2026. The large percentage of operating funds maturing within 0-3 months is a result of the inverted yield curve during FY23, FY24 and into FY25. The County is earning more by leaving funds in short term investments rather than long term.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Treasurer Administration (30.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
X Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
35-N Finance Manager	0.30	0.30	0.30	0.30	0.30	0.30
33-N Operations Manager-Treasurer	0.30	0.30	0.30	0.30	0.30	0.30
TOTAL POSITIONS	1.60	1.60	1.60	1.60	1.60	1.60
REVENUE SUMMARY:						
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 166,462	$ 167,519	$ 206,056	$ 206,056	$ 206,246	$ 206,246
Benefits	60,565	68,418	91,657	91,657	89,628	89,628
Capital Outlay	-	-	-	5,200	-	-
Purchase Services & Expenses	5,432	9,326	37,760	38,360	38,860	38,860
Supplies & Materials	728	1,118	2,550	2,550	2,550	2,550
TOTAL APPROPRIATIONS	$ 233,187	$ 246,380	$ 338,023	$ 343,823	$ 337,284	$ 337,284

This Departmental program supports the outcomes associated with the Administration Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Tax Collection (3001)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
33-N Operations Manager-Treasurer	0.30	0.30	0.35	0.35	0.35	0.35
28-N County General Store Manager	-	-	0.50	0.50	-	-
28-N Assistant Operations Manager	-	-	-	-	1.00	1.00
26-N Tax Accounting Specialist	0.50	0.50	0.50	0.50	0.50	0.50
19-AFSCME Training Specialist	-	-	-	-	1.00	1.00
18-AFSCME Senior Office Assistant	-	-	0.50	0.50	0.50	0.50
18-AFSCME Lead MSC	-	-	1.00	1.00	-	-
17-AFSCME Motor Vehicle/Tax Clerk	6.50	7.00	9.50	9.50	9.50	9.50
TOTAL POSITIONS	7.30	7.80	12.35	12.35	12.85	12.85
REVENUE SUMMARY:						
Penalties & Interest on Taxes	$ 624,139	$ 781,680	$ 640,000	$ 640,000	$ 640,000	$ 640,000
Charges for Services	260,923	213,684	252,900	202,900	202,900	202,900
Miscellaneous	-	355	-	-	-	-
TOTAL REVENUES	$ 885,062	$ 995,719	$ 892,900	$ 842,900	$ 842,900	$ 842,900
APPROPRIATION SUMMARY:						
Salaries	$ 340,558	$ 334,446	$ 607,825	$ 607,825	$ 623,928	$ 623,928
Benefits	149,136	141,242	267,436	267,436	288,364	288,364
Capital Outlay	1,170	6,740	1,200	1,200	1,200	1,200
Purchase Services & Expenses	4,339	12,795	18,900	22,000	22,000	22,000
Supplies & Materials	20,822	25,683	23,500	30,000	30,000	30,000
TOTAL APPROPRIATIONS	$ 516,025	$ 520,906	$ 918,861	$ 928,461	$ 965,492	$ 965,492

This Departmental program supports the outcomes associated with the Administration Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Motor Vehicle (3002)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
33-N Operations Manager-Treasurer	0.30	0.30	0.35	0.35	0.35	0.35
28-N County General Store Manager	-	-	0.50	0.50	-	-
28-N Assistant Operations Manager	-	-	-	-	1.00	1.00
26-N Motor Vehicle Supervisor	1.00	1.00	1.00	1.00	-	-
18-AFSCME Senior Office Assistant	-	-	0.50	0.50	0.50	0.50
17-AFSCME Motor Vehicle/Tax Clerk	6.50	6.50	9.50	9.50	9.50	9.50
TOTAL POSITIONS	7.80	7.80	11.85	11.85	11.35	11.35
REVENUE SUMMARY:						
Charges for Services	$ 1,910,446	$ 1,863,686	$ 1,870,050	$ 1,900,050	$ 2,880,050	$ 2,880,050
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 1,910,446	$ 1,863,686	$ 1,870,050	$ 1,900,050	$ 2,880,050	$ 2,880,050
APPROPRIATION SUMMARY						
Salaries	$ 361,999	$ 357,397	$ 638,221	$ 643,221	$ 668,468	$ 668,468
Benefits	149,294	141,357	270,143	270,143	293,180	293,180
Purchase Services & Expenses	919	11,687	9,630	9,730	9,730	9,730
Supplies & Materials	51,361	33,137	38,300	38,300	38,300	38,300
TOTAL APPROPRIATIONS	$ 563,573	$ 543,578	$ 956,294	$ 961,394	$ 1,009,678	$ 1,009,678

This Departmental program supports the outcomes associated with the Government Services to Residents functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: County General Store (3003)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
33-N Operations Manager-Treasurer	0.10	0.10	-	-	-	-
28-N County General Store Manager	1.00	1.00	-	-	-	-
18-AFSCME Senior Office Assistant	1.00	1.00	-	-	-	-
17-AFSCME Motor Vehicle/Tax Clerk	4.00	5.00	-	-	-	-
TOTAL POSITIONS	6.10	7.10	-	-	-	-
REVENUE SUMMARY:						
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 302,410	$ 360,779	$ -	$ -	$ -	$ -
Benefits	122,848	150,900	-	-	-	-
Purchase Services & Expenses	25,142	37,397	-	-	-	-
Supplies & Materials	2,496	1,342	-	-	-	-
TOTAL APPROPRIATIONS	$ 452,897	$ 550,417	$ -	$ -	$ -	$ -

This Departmental program supports the outcomes associated with the Government Services to Residents functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Accounting/Finance (3004)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Finance Manager	0.70	0.70	0.70	0.70	0.70	0.70
26-N Tax Accounting Specialist	0.50	0.50	0.50	0.50	0.50	0.50
20-AFSCME Revenue Collection Specialist	-	-	1.00	1.00	1.00	1.00
18-AFSCME Cashier	1.00	1.00	-	-	-	-
18-AFSCME Accounting Clerk	3.00	3.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS	5.20	5.20	5.20	5.20	5.20	5.20
REVENUE SUMMARY:						
Charges for Services	$ 294,449	$ 311,489	$ 300,000	$ 300,000	$ 300,000	$ 300,000
Use of Money & Property	1,635,544	2,796,899	1,985,400	2,457,400	1,381,000	1,381,000
Miscellaneous	13,214	21,340	9,500	9,500	9,500	9,500
TOTAL REVENUES	$ 1,943,208	$ 3,129,727	$ 2,294,900	$ 2,766,900	$ 1,690,500	$ 1,690,500
APPROPRIATION SUMMARY:						
Salaries	$ 339,894	$ 328,504	$ 362,869	$ 349,313	$ 346,711	$ 346,711
Benefits	156,646	164,765	181,660	181,660	180,294	180,294
Purchase Services & Expenses	336,648	364,399	361,000	373,500	381,500	381,500
Supplies & Materials	1,922	1,183	2,400	2,400	2,400	2,400
TOTAL APPROPRIATIONS	$ 835,110	$ 858,851	$ 907,929	$ 906,873	$ 910,905	$ 910,905

This Departmental program supports the outcomes associated with the Administration Services functional area.

Youth Justice Rehabilitation Center (YJRC)

Jeremy Kaiser, Director

MISSION STATEMENT

Scott County Youth Justice and Rehabilitation Center provides safe, secure detainment, as well as a cutting-edge continuum of community-based programs, to give Scott County youth the best chance to succeed.

GOALS & OBJECTIVES

MANAGEMENT GOAL Best Practice

- To safely detain youthful offenders according to state licensing regulations/best practices, and in a fiscally responsible manner.

MANAGEMENT GOAL Effective Programs

- Provide Community Based Programs effective in rehabilitating youth.

BOARD GOAL Fiscal

- Financially Responsible.

PROGRAM DESCRIPTION - 2201- JUVENILE DETENTION

Providing safe, secure detainment for court-ordered Scott County youth under the ages of 18.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- Scott County Court-Ordered Youth and their families

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of persons admitted	364	207	400	400
	Average daily detention population	16	15	20	20
	# of days of juveniles placed out of county	1,172	936	100	1200
	# of total days client care	5,641	5,390	7,300	7,300

ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
COST	To safely detain youthful offenders according to state licensing regulations/best practices, and in a fiscally responsible manner.	To serve all clients for less than $300 per day after revenues are collected. On Target	$304	$294	$300	$300

ANALYSIS - JUVENILE DETENTION

The YJRC average daily population has a direct impact on the budget and program costs. More youth per day means we need to purchase more supplies, groceries, service contracts for detainment in outside facilities, etc. The Average Daily population has been steadily increasing since the end of the pandemic. Also with the construction of the new YJRC building, we will be able to accept more youth from outside counties for a contracted rate. We strive to provide a safe and secure facility as financially responsible as possible.

PROGRAM DESCRIPTION - 2203/4 - IN HOME DETENTION/GPS MONITORING

Court Ordered Youth supervised in the community by a community-based youth counselor.

TARGET POPULATION
- Youth and families court ordered to participate in program

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# youth discharged from IHD/GPS program	97	97	100	100
	# youth who complete IHD/GPS program successfully	79	84	80	80

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To ensure that all juveniles who are referred for In Home Detention supervision are given every opportunity to successfully complete the program.	80% or more of juveniles who are referred for IHD/GPS program complete the program successfully without new offenses. On Target	81%	81%	80%	80%

ANALYSIS - IHD/GPS PROGRAM

The number of youth who are referred and ultimately discharged from the program directly impacts the program revenues and expenses. The In home detention program strives to be effective in supervising youth in the community so that they can be released early from a secure setting and ultimately successful in the community. This program receives revenue at a contract rate for time spent working on each case, which off-set program expenses. The more effective the service, the more referrals are made. Referrals have been increasing in recent years.

PROGRAM DESCRIPTION - 2205 YOUTH CENTERED PLANNING MEETING (YCPM)

YCPM facilitators assist youth in completing a plan when returning home from long-term placement.

TARGET POPULATION
- Referred Youth and Families

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of youth referred for YCPM Program	27	32	25	25
	# of youth completed or on track to complete program successfully	22	24	20	20

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To ensure that all juveniles who are referred for Youth Centered Meetings are given every opportunity to successfully complete the program.	80% or more of juveniles who are referred for youth Centered Planning Meetings will complete all meetings successfully. On Target	81%	75%	80%	80%

ANALYSIS - YOUTH CENTERED PLANNING MEETINGS PROGRAM

The number of youth who are referred to the YCPM program directly impacts the program revenues and expenses. The Youth Centered Planning Meeting program strives to be effective in creating a plan to help youth returning from long term placement to be ultimately successful in the community. This program receives revenue at a contract rate for time spent working on each case, which off-set program expenses. Referrals have been increasing in recent years.

PROGRAM DESCRIPTION - 2206 AUTO THEFT ACCOUNTABILITY PROGRAM

First time juvenile offenders of property crime in Scott County have the option of completing the Auto Theft Accountability Program, which attempts to divert them from the court system and secure detainment. The Program utilizes restorative practices to teach accountability and repair harms.

TARGET POPULATION

- Scott Count Youth, families, and victims of auto theft

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of youth referred for ATA Program	36	11	30	30
	# youth who complete or on track to complete program successfully	27	8	24	24

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To ensure that all juveniles who are referred for the Auto Theft Accountability program are given every opportunity to successfully complete the program.	80% or more of juveniles who are referred for ATA complete the program successfully. On Target	75%	73%	80%	80%

ANALYSIS - AUTO THEFT ACCOUNTABILITY PROGRAM

The number of youth who are referred and ultimately discharged from the program directly impacts the program revenues and expenses. This program's expenses are reimbursed through a contract with the Scott County Decategorization Board. The Auto Theft Accountability Program strives to be effective in helping first time youth auto theft offenders make a plan to restore the harm to their victim and divert them from traditional court hearings. The more effective the service, the less youth are referred to detention and court proceedings. The program has increased referrals and success rate in recent years. Our current referral average is around 30 referrals per year and we strive for a 80% success rate.

PROGRAM DESCRIPTION - 2206 SCHOOL BASED RESTORATIVE MEDIATION PROGRAM

Secondary School Youth who are either engaged or about to engage in conflict are referred to the program. Community Based Counselors are then dispatched to schools to help youth mediate the conflict without the use of violence and ultimately avoid suspension.

TARGET POPULATION

- Youth in Scott County Secondary schools

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of youth referred for SBRJ Program	746	1,357	800	800
	# of youth who complete mediation successfully	686	1,289	720	720

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To ensure that all juveniles who are referred for School Based Restorative Mediation are given every opportunity to successfully complete the program.	90% or more of youth who are referred for school based restorative mediation will complete mediation successfully. On Target	92%	95%	90%	90%

ANALYSIS - SCHOOL BASED RESTORATIVE MEDIATION PROGRAM

The number of youth who are referred and ultimately discharged from the program directly impacts the program revenues and expenses. This program's expenses are reimbursed through a contract with the Scott County Decategorization Board. The School Based Restorative Mediation program strives to be effective in helping youth resolve conflict in the school setting without the use of violence. The more effective the service, the less youth are suspended/expelled and ultimately referred to detention and court proceedings. The program has average 800 referrals a year and a 90% or better success rate.

PROGRAM DESCRIPTION - 2207 PRE CHARGE DIVERSION PROGRAM

Youth charge with first time simple misdemeanors are referred to the program. Youth Counselors engage youth had family, address protective factors, and connect to services to help youth avoid negative behavior in the future.

TARGET POPULATION

- Youth referred for services and their families

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of youth referred for PCD Program	46	37	40	40
	# of youth who complete or are on track to complete program successfully	36	27	32	32

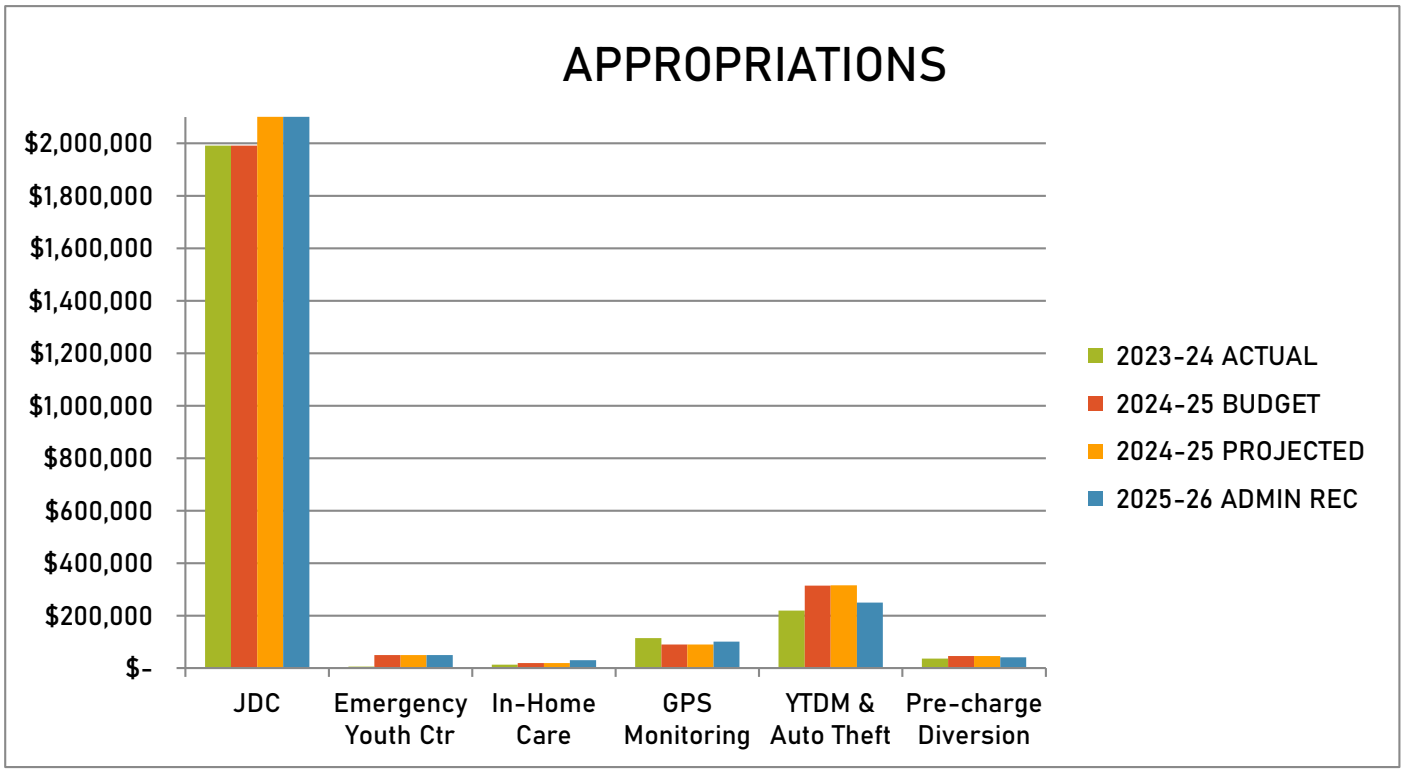
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	To ensure that all juveniles who are referred for Pre Charge Diversion Programming are given every opportunity to successfully complete the program.	80% or more of youth who are referred for the pre charge diversion program will complete the program successfully. On Target	78%	73%	80%	80%

ANALYSIS - PRE-CHARGE DIVERSION PROGRAM

The number of youth who are referred and ultimately discharged from the program directly impacts the program revenues and expenses. This program's expenses are reimbursed through a delinquency prevention grant through the State of Iowa. The Pre Charge Diversion program strives to be effective in helping first time youth misdemeanor offenders improve protective factors by providing advocacy and connecting to other services. The more effective the program, the less youth are ultimately referred to detention and court proceedings. The program has averaged approximately 40 referrals per year and strive for an 80% or better success rate.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Juvenile Detention (1000, 2201)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
34-N Juvenile Detention Center Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Juvenile Detention Center Assistant Director	-	-	1.00	1.00	1.00	1.00
29-N Correctional Nurse	-	-	0.40	0.40	0.40	0.40
26-N Juvenile Detention Shift Supervisor	1.90	1.90	2.55	2.55	2.55	2.55
22-N Detention Youth Counselor	12.16	12.16	16.90	16.90	16.90	16.90
21-N Administrative Assistant	-	-	1.00	1.00	1.00	1.00
18-N YJRC Food Service Worker	-	-	-	-	1.00	1.00
TOTAL POSITIONS	15.06	15.06	22.85	22.85	23.85	23.85
REVENUE SUMMARY:						
Intergovernmental	$ 259,544	$ 384,650	$ 370,000	$ 405,342	$ 384,000	$ 384,000
Charges for Services	36,325	5,200	65,000	100,000	100,000	100,000
Miscellaneous	247	3,052	500	4,200	500	-
TOTAL REVENUES	$ 296,116	$ 392,902	$ 435,500	$ 509,542	$ 484,500	$ 484,000
APPROPRIATION SUMMARY:						
Salaries	$ 1,212,821	$ 1,248,032	$ 1,252,450	$ 1,283,806	$ 1,484,560	$ 1,484,560
Benefits	428,516	417,141	488,509	490,509	625,705	625,705
Capital Outlay	260	175	2,000	2,000	2,000	2,000
Purchase Services & Expenses	265,089	231,482	165,600	415,600	65,600	65,600
Supplies & Materials	106,903	94,262	82,950	101,450	101,450	101,450
TOTAL APPROPRIATIONS	$ 2,013,589	$ 1,991,092	$ 1,991,509	$ 2,293,365	$ 2,279,315	$ 2,279,315

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Emergency Youth Shelter (2202)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	63,063	5,598	50,000	50,000	50,000	50,000
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 63,063	$ 5,598	$ 50,000	$ 50,000	$ 50,000	$ 50,000

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: In-Home Care (2203)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
26-N Juvenile Shift Supervisor	-	-	-	-	-	-
22-N Community Based Youth Counselor	0.50	0.50	0.22	0.22	0.22	0.22
22-N Detention Youth Counselor	0.16	0.16	-	-	-	-
TOTAL POSITIONS	0.66	0.66	0.22	0.22	0.22	0.22
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	23,285	28,457	20,000	25,000	25,000	25,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 23,285	$ 28,457	$ 20,000	$ 25,000	$ 25,000	$ 25,000
APPROPRIATION SUMMARY:						
Salaries	$ 12,375	$ 10,253	$ 15,032	$ 15,032	$ 23,337	$ 23,337
Benefits	3,788	3,242	4,612	4,612	7,019	7,019
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 16,163	$ 13,495	$ 19,644	$ 19,644	$ 30,356	$ 30,356

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: GPS (2204)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
26-N Juvenile Shift Supervisor	-	-	-	-	-	-
22-N Community Based Youth Counselor	0.50	0.50	0.60	0.60	0.60	0.60
22-N Detention Youth Counselor	0.16	0.16	-	-	-	-
TOTAL POSITIONS	0.66	0.66	0.60	0.60	0.60	0.60
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	78,856	66,012	64,000	65,000	65,000	65,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 78,856	$ 66,012	$ 64,000	$ 65,000	$ 65,000	$ 65,000
APPROPRIATION SUMMARY:						
Salaries	$ 60,768	$ 76,592	$ 46,111	$ 46,111	$ 54,452	$ 54,452
Benefits	16,279	19,684	14,010	14,020	16,376	16,376
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	17,942	17,553	30,000	30,000	30,000	30,000
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 94,989	$ 113,830	$ 90,122	$ 90,131	$ 100,828	$ 100,828

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: YTDM & Auto Theft (2205/2206)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
26-N Juvenile Detention Shift Supervisor	0.10	0.10	0.45	0.45	0.45	0.45
22-N Community BaseYouth Counselor	0.42	0.42	1.70	1.70	1.70	1.70
TOTAL POSITIONS	0.52	0.52	2.15	2.15	2.15	2.15
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	166,036	213,333	228,000	213,000	213,000	213,000
Miscellaneous	24,413	15,990	-	-	-	-
TOTAL REVENUES	$ 190,448	$ 229,323	$ 228,000	$ 213,000	$ 213,000	$ 213,000
APPROPRIATION SUMMARY:						
Salaries	$ 126,504	$ 134,487	$ 203,703	$ 203,704	$ 147,990	$ 147,990
Benefits	50,568	51,337	71,916	71,916	62,622	62,622
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	10,583	14,864	16,500	17,000	17,000	17,000
Supplies & Materials	24,190	18,790	22,200	22,200	22,200	22,200
TOTAL APPROPRIATIONS	$ 211,846	$ 219,478	$ 314,319	$ 314,820	$ 249,812	$ 249,812

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Pre-charge Diversion (2207)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
22-N Community Base Youth Counselor	-	-	0.40	0.40	0.40	0.40
22-N Detention Youth Counselor	-	-	0.08	0.08	0.08	0.08
TOTAL POSITIONS	-	-	0.48	0.48	0.48	0.48
REVENUE SUMMARY:						
Intergovernmental	$ 30,895	$ 33,302	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 30,895	$ 33,302	$ 30,000	$ 30,000	$ 30,000	$ 30,000
APPROPRIATION SUMMARY:						
Salaries	$ 24,528	$ 28,859	$ 35,255	$ 35,255	$ 29,781	$ 29,781
Benefits	6,783	7,665	10,099	10,099	10,125	10,125
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	240	-	500	500	500	500
Supplies & Materials	-	-	500	500	500	500
TOTAL APPROPRIATIONS	$ 31,551	$ 36,524	$ 46,354	$ 46,354	$ 40,906	$ 40,906

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.

Bi-State Regional Commission

Denise Bulat, Director

MISSION STATEMENT

To serve as a forum for intergovernmental cooperation and delivery of regional programs and to assist member local governments in planning and project development.

GOALS & OBJECTIVES

MANAGEMENT GOAL Implementing Transportation Planning Work Program for Urban Area and Region 9

- Success will be measured by maintaining the urban and Region 9 transportation planning processes according to the FHWA, IADOT, and ILDOT including the long range and short range plans and using the plans to program federally funded transportation projects and address other transportation efforts.

MANAGEMENT GOAL Coordination of Comprehensive Economic Development Strategy

- Success will be measured when the CEDS update and progress reports meet EDA requirements and are inclusive of the five-county region's overarching economic goals and is used to support economic development partners and support other planning and funding efforts related to economic development.

MANAGEMENT GOAL Intergovernmental and Regional Efforts

- Success will be measured by continued participation in regional planning efforts including Drug/Alcohol Testing Consortium, Joint Purchasing Council, Municipal Code Enforcement System, Riverfront Council, Solid Waste planning/cost saving efforts & intergovernmental forums.

PROGRAM DESCRIPTION - METROPOLITAN PLANNING ORGANIZATION (MPO)

Regional Urban Transportation Planning

TARGET POPULATION
- All Urban Residence

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
- Exceeds Target
- On Target
- ↔Static
- Below Target

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Urban Transportation Policy & Technical Committee Mtgs/Coord.	20	19	20	20
	Urban Transportation Improvement Program Document/Amend	1	1	1	1
	Mississippi River Crossing Coordination	4	3	2	2
	Bi-State Trail Committee & Air Quality Task Force Coordination	8	7	8	8

	ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Road and trail construction, bridge coordination, air quality, transit, GIS, grant applications.	Maintain the region's eligibility for federal/state highway and transit funds. On Target	$9.58 million	$10.1 Million	$10 million	$9.3 million

ANALYSIS - METROPOLITAN PLANNING ORGANIZATION

When the community must face challenges associated with infrastructure, Bi-state provides assistance, resources, and planning to help manage costs wisely.

PROGRAM DESCRIPTION - REGIONAL ECONOMIC DEVELOPMENT

Regional Rural Transportation Planning

TARGET POPULATION
- All Rural Residence

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Region 9 Transportation Policy & Technical Committee Meetings	8	6	8	8
	Region 9 Transportation Improvement Program Document/Amend	1	1	1	1
	Transit Development Plan Every 5 Years	1	0	0	0

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Road & trail construction, air quality, transit, GIS, grant applications.	Maintain the region's eligibility for federal/state highway funds. On Target	$1.6 million	$1.84 Million	$1.83 million	$2.02 million

ANALYSIS - REGIONAL ECONOMIC DEVELOPMENT

Bi-State Regional Commission provides member governments a wide range of economic development assistance including grant writing, planning, and research.

PROGRAM DESCRIPTION - REGIONAL ECONOMIC DEVELOPMENT PLANNING

Regional Economic Development Planning

TARGET POPULATION
- All Scott County Residence

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Comprehensive Economic Development Strategy Document	1	1	1	1
	Maintain Bi-State Regional Data Portal and Website	1	1	1	1
	Economic Development Related Grant Applications Assisted	1	4	6	6
	Small Business Loans in Region	4	5	4	3

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Census Date Repository, region data portal, EDA funded projects in the region.	Maintain the region's eligibility for federal economic development funds. On Target	100%	100%	100%	100%

ANALYSIS - REGIONAL ECONOMIC DEVELOPMENT PLANNING

Bi-State's economic development assistance with strategies which analyzes the region's economy, sets regional economic development goals and identifies significant economic development projects for potential federal investment.

PROGRAM DESCRIPTION-REGIONAL SERVICES

Coordination of Intergovernmental Committees and Regional Programs

TARGET POPULATION
- All Scott County Residence

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Joint purchasing bids and purchases	14	12	14	14
	Administrator/Elected/Department Head meetings	30	33	30	30
	Riverfront Council Meetings	6	6	6	6

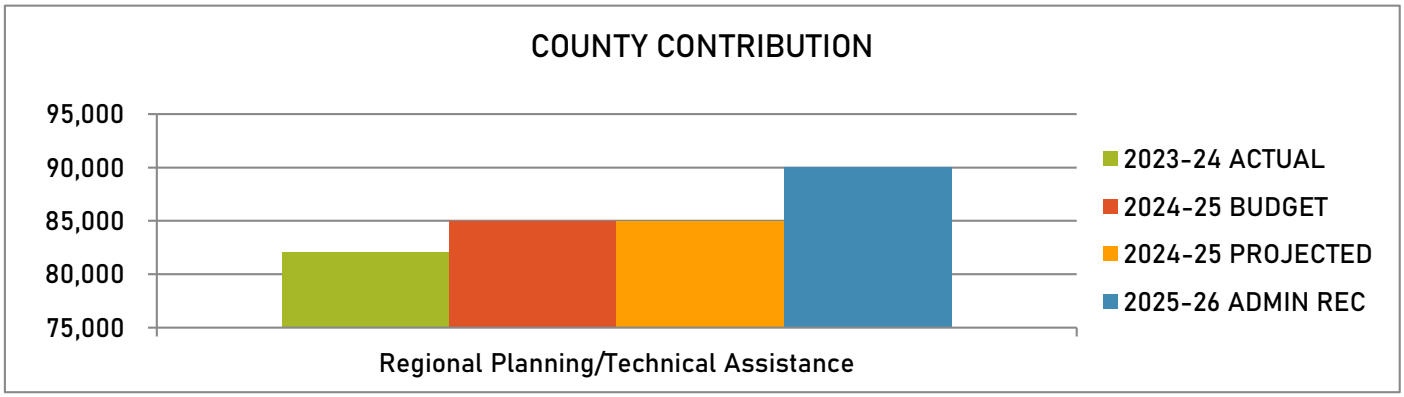
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Regional coordination; cooperation and communication for implementation of joint efforts.	Maintain the region's cooperation and cost savings in joint efforts. On Target	100%	100%	100%	100%

ANALYSIS - REGIONAL SERVICES

Joint purchasing helps to lower costs with volume buying through a competitive bidding process for the goods and services, reduce duplicative administration costs, and provide for the exchange of information and expertise among purchasers.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Regional Plan/Tech Assistance (3600)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	23.50	23.50	23.50	23.50	23.50	23.50
REVENUE SUMMARY:						
Membership Fees	$ 322,470	$ 322,470	$ 333,277	$ 333,277	$ 333,277	$ 333,277
Charges for Services	553,747	406,750	324,492	329,492	329,492	329,492
Federal/State Funding	223,601	124,100	186,176	100,588	100,588	100,588
Transportation	715,515	1,192,365	1,477,824	1,359,423	1,359,423	1,359,423
SUB-TOTAL REVENUES	$ 1,815,333	$ 2,045,685	$ 2,321,769	$ 2,122,780	$ 2,122,780	$ 2,122,780
Scott County Contribution Professional Services	-	-	-	-	-	-
Scott County Contribution Bi-State	82,094	82,094	85,000	85,000	90,000	90,000
TOTAL REVENUES	$ 1,897,427	$ 2,127,779	$ 2,406,769	$ 2,207,780	$ 2,212,780	$ 2,212,780
APPROPRIATION SUMMARY:						
Personal Services	$ 1,235,067	$ 1,372,202	$ 1,718,802	$ 1,718,802	$ 1,718,802	$ 1,718,802
Equipment	16,364	5,754	46,050	46,050	46,050	46,050
Expenses	126,908	370,434	378,077	289,077	289,077	289,077
Occupancy	59,751	59,376	59,751	58,101	58,101	58,101
TOTAL APPROPRIATIONS	$ 1,438,090	$ 1,807,766	$ 2,202,680	$ 2,112,030	$ 2,112,030	$ 2,112,030

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.



Community Health

Tom Bowman, CEO

MISSION STATEMENT

CHC provides the communities we serve with excellence in patient centered medical, dental and behavioral health care that is compassionate, affordable, and accessible.

GOALS & OBJECTIVES

MANAGEMENT GOAL Electronic Health Records

- In FY26, Community Health Care (CHC) will continue optimizing its new Electronic Health record . This will result in improved efficiencies in patient data sharing with local and regional health systems, improved visit workflows and improved recruiting and retention of it's providers. All of the improvements will allow for an additional 400+ Scott County residents to access the sliding fee scale discount. More Scott County citizens will receive better healthcare overall.

MANAGEMENT GOAL Lower Cost Care

- CHC shows there are approximately 41,000 citizens considered low income in Scott County who will have difficulty accessing low cost medications and healthcare. Through the expanded "Community Health Worker Team", Community Health Care (CHC) will increase its equitable access to healthcare to 17,900 low income residents. This will maintain the percentage of citizens seen by CHC at 43%, an increase of 7% since prior to the COVID-19 pandemic.

PROGRAM DESCRIPTION - CHC

CHC provides comprehensive primary health care for the Quad City Population in need on a sliding fee scale basis.

TARGET POPULATION

- All Scott County Citizens regardless of ability to pay

STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS

Exceeds Target

On Target

↔Static

Below Target

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	# of Visits of clients below 100% Federal Poverty Level	13,635	19,129	23,924	24,500
	# of Visits of clients between 101 - 138% Federal Poverty Level	3,689	3,518	4,204	4,300
	# of Visits of clients above 138% and below 200% Federal Poverty Level	5,484	6,022	6,516	6,700
	Number of prescriptions filled for those living in Scott County and using the sliding fee scale	5,996	7,706	8,572	8,800
	# of Scott County Residents served	13,313	26,800	30,588	31,400
	# of Scott Co Residents utilizing Medical Sliding Fee Program	6,061	17,266	17,500	19,900
	# of Scott Co Residents utilizing Pharmacy Sliding Fee Program	1,780	2,034	2,004	2,800
	# of Scott Co Residents seen by the Community Health Team	N/A	360	188	200

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Scott County citizens will benefit from the sliding fee scale to make health care more affordable.	CHC will offer the sliding fee discount to all Scott County residents to ensure they have health care services and will keep track of the total dollars discounted through the use of the sliding fee scale. On Target	Total # of citizens using the sliding fee scale: 15,044 and total dollars discounted: $804,405	Total # of citizens using the sliding fee scale: 19,300 and total dollars discounted: $1,260,643	Total # of citizens using the sliding fee scale 22,124 and total dollars discounted: $1,596,824	22,700 citizens will use the sliding fee scale and total dollars discounted will be $1,637,000

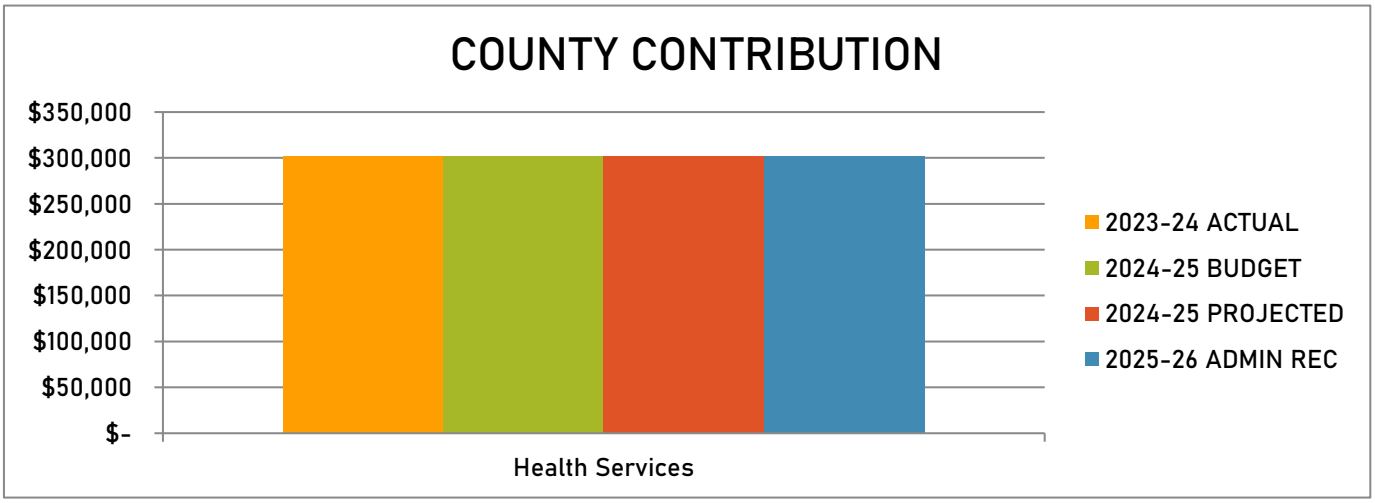
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Scott County citizens will have insurance coverage: private, Medicaid or Medicare.	At least 90% of the citizens seen at CHC will have some form of insurance coverage. On Target	92%	87%	90%	90%

ANALYSIS - CHC

Community Health Care (CHC) budget will increase approximately 5.9% from the FY25 projected budget due to rapidly increasing pharmaceutical costs and continued increase in the staffing as CHC strives to meet increased demands for services in the Scott County area. CHC will continue to utilize its Community Health Team (going to the citizens) that allows more citizens to be seen and provide healthcare beyond the clinic's offices. Many citizens don't have transportation or are so disabled that it becomes a challenge to get to a doctor's office. CHC will continue to help citizens apply for health insurance if they don't have it. The Iowa Primary Care Association was awarded the Administrative Service Organization (ASO) RFP for the Behavioral Health Re-Alignment. All of the CHCs across the state are under IPCA. It is unclear at this point what role, if any, CHC will play in providing behavioral health services and who CHC will contract with for services. It is recommended that the Scott County funding amount for CHC for FY26 remain at the same level as FY25, $302,067.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Health Serv-Comm Services (40.4001)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	291.04	291.04	320.77	320.77	320.77	320.77
REVENUE SUMMARY:						
IA St Dept Health/Senior Health	$ -	$ -	$ -	$ -	$ -	$ -
IA St Dept Health/Child Health	-	-	-	-	-	-
HHS-UHI	4,660,547	4,558,441	4,984,760	4,863,180	4,984,760	4,984,760
Patient Fees	33,967,416	37,077,312	35,911,556	35,279,844	37,411,840	37,411,840
HHS-Homeless	-	-	-	-	-	-
Other	7,955,708	9,676,664	8,472,700	9,379,901	9,874,399	9,874,399
SUB-TOTAL REVENUES	$ 46,583,671	$ 51,312,417	$ 49,369,016	$ 49,522,925	$ 52,270,999	$ 52,270,999
Scott County Contribution- Health Services Other						
Scott County Contribution-Comm Services	302,067	302,067	302,067	302,067	302,067	302,067
TOTAL SCOTT COUNTY CONTRIBUTIONS	$ 302,067	$ 302,067	$ 302,067	$ 302,067	$ 302,067	$ 302,067
TOTAL REVENUE	$ 46,885,738	$ 51,614,484	$ 49,671,083	$ 49,824,992	$ 52,573,066	$ 52,573,066
APPROPRIATION SUMMARY:						
Personal Services	$ 32,025,138	$ 35,131,585	$ 34,146,625	$ 34,897,764	$ 37,272,284	$ 37,272,284
Equipment	1,429,173	1,898,904	1,597,237	1,606,952	1,647,126	1,647,126
Expenses	5,303,769	6,745,968	5,837,637	5,506,056	5,643,707	5,643,707
Supplies	4,845,696	7,029,281	6,782,323	6,532,388	6,695,698	6,695,698
Occupancy	1,068,516	1,125,705	1,193,440	1,190,652	1,220,418	1,220,418
TOTAL APPROPRIATIONS	$ 44,672,292	$ 51,931,443	$ 49,557,262	$ 49,733,812	$ 52,479,233	$ 52,479,233

This Departmental program supports the outcomes associated with the Physical Health and Social Services functional area.



Durant Ambulance

Lori Gruman, Office Manager/Bookkeeper

MISSION STATEMENT

The mission of Durant Ambulance Service is to provide high quality, high value Emergency Medical Services and transportation to our areas of service in Cedar, Muscatine, and Scott County.

GOALS & OBJECTIVES

MANAGEMENT GOAL Coverage

- To provide emergency and non-emergency ambulance services to the communities we serve, with emphasis on providing 24/7 advanced legal coverage.

MANAGEMENT GOAL Responsiveness

- To provide emergency and non-emergency ambulance services with availability and responsiveness to our service area

MANAGEMENT GOAL Cost Effectiveness

- To be cost effective and productive while staying within our budget

PROGRAM DESCRIPTION-AMBULANCE SERVICE

24/7 emergency medical treatment and transport.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Organizational Efficiency

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of 911 calls responded to	562	562	550	500
	Number of 911 calls answered	577	577	560	490
	Average response times	13:05	13:50	14:00	14:00
	Total fiscal year revenue for Durant Ambulance Department	$398,993	$313,986	$293,800	$280,800
	Total fiscal year appropriations for Durant Ambulance Department	$281,211	$333,431	$283,060	$294,020

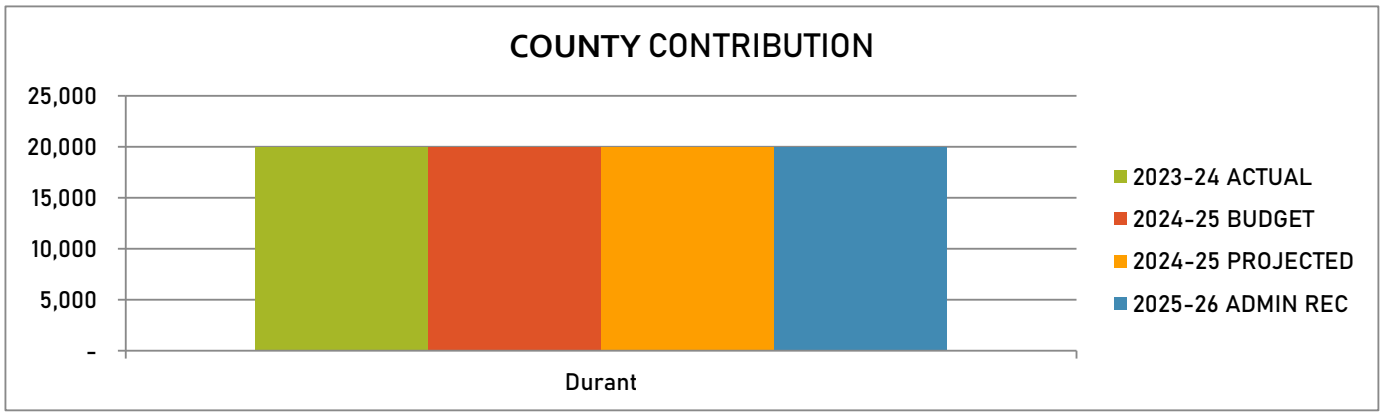
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED	2024-25 PROJECTED
OUTCOMES	Respond to all 911 requests in our area	Respond to 98% of all 911 requests in our area Below Target	97%	97%	98%	98%
OUTCOMES	Calls for service will be responded to according to Iowa EMS best practice standards	Respond to 911 requests in our area in 20 minutes or less 90% of the time. On Target	97%	93%	98%	98%
COST	Yearly cost effectiveness	Met our yearly budget On Target	$117,782	-$19,445	$10,740	-$13,220

ANALYSIS - AMBULANCE SERVICE

As an emergency care and transport provider in western Scott County, the measurements stated above are focused on response times for care following national standards/guidelines.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Emergency Care & Transfer (1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Volunteers	20.00	20.00	20.00	20.00	20.00	20.00
TOTAL POSITIONS	20.00	20.00	20.00	20.00	20.00	20.00
REVENUE SUMMARY:						
Political Subdivision Contracts	$ 15,578	$ 8,611	$ 18,500	$ 9,000	$ 9,000	$ 9,000
Services	424,594	386,835	530,000	350,000	350,000	350,000
Contributions	90,924	13,679	12,000	14,000	14,000	14,000
Other	(124,003)	(115,139)	(112,500)	(99,200)	(112,200)	(112,200)
SUB-TOTAL REVENUES	$ 407,093	$ 293,986	$ 448,000	$ 273,800	$ 260,800	$ 260,800
Scott County Contribution	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL REVENUES	$ 427,093	$ 313,986	$ 468,000	$ 293,800	$ 280,800	$ 280,800
APPROPRIATION SUMMARY:						
Equipment	$ 4,363	$ -	$ -	$ -	$ -	$ -
Expenses	280,226	305,750	248,500	260,060	271,020	271,020
Supplies	20,825	21,133	17,000	16,500	16,500	16,500
Occupancy	7,268	6,547	6,000	6,500	6,500	6,500
TOTAL APPROPRIATIONS	$ 312,682	$ 333,430	$ 271,500	$ 283,060	$ 294,020	$ 294,020

This Departmental program supports the outcomes associated with the Ambulance Operations functional area.



Emergency Management Agency (EMA)

Brian Payne, Director

MISSION STATEMENT

Coordinate a collaborative community effort to enhance the resiliency for our community's by partnering to mitigate against, plan for, respond to, and recovery from all disasters & emergencies.

GOALS & OBJECTIVES

MANAGEMENT GOAL Strategic Area #1: Partnerships & Collaboration

- Continue to maintain, enhance, and create collaborative partnerships to support EMA operations in serving Scott County to plan for, mitigate against, respond to, and recover from disasters.

MANAGEMENT GOAL Strategic Area #2: Training & Education

- Support or operationalize Scott County EMA training and education program to support the needs of our community. Additionally, as required, EMA staff complete their required annual continuing educational requirements.

MANAGEMENT GOAL Strategic Area #3: Preparedness

- Work to enhance the preparedness of our community. This will include community partners, stakeholders, the public, and other identified persons.

Strategic Area #1: PARTNERSHIPS & COLLABORATION

Includes all operational partnership areas for EMA.

TARGET POPULATION

- All Scott County Citizens.
- All those who visit and work in Scott County.

STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS

Exceeds Target

On Target

↔Static

Below Target

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Enhance Current local and Regional Partnerships and begin the re-establishment of local IMT or IMAT	New Measurement	New Measurement	20	40
	Clarify expectation and roles of EOC partners through annual updates.	New Measurement	New Measurement	20%	20%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Enhance engagement efforts through meetings and partnerships.	Conduct 40 outreach options to increase engagement with EMA Commission Meetings, operational rounding, regional and state partnerships, establishment of IMT, etc. ↔Static	New Measurement for FY25	New Measurement for FY25	20	40
OUTCOMES	Review, update or develop SOG/SOP/MOU/Contract.	Annually review, develop, and/or update 20% of our SOGs, SOPs, Contracts, deployment documents and checklists, etc. ↔Static	New Measurement for FY25	New Measurement for FY25	20%	20%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Effectively complete partnership and collaboration projects.	Staff will spend less than 50% of their work time focused on this area. ↔Static	New Measurement for FY25	New Measurement for FY25	50%	50%
COST	Projected cost for total area.	Stay within or below budgeted dollars to provide this outcome area (50%) ↔Static	New Measurement for FY25	New Measurement for FY25	$128,975	$318,937

ANALYSIS - PARTNERSHIPS & COLLABORATION

Scott County EMA has seen our responsibility, roles, and participation in planning, coordination, and support skyrocket over the last several years, we do NOT have a benchmark for comparison. However, as we advance, we will use this current BFO to establish that benchmark. Furthermore, our strategic planning efforts aim to align our BFOs with our Strategic Plan and the legal requirements we are required to complete. We believe that with the alignment of our BFOs, Strategic Plan, and Legally Required Work, we will be able to meet the needs of our community while being fiscally minded to the taxpayer.

Strategic Area #2: TRAINING & EDUCATION

Training and education being provided, coordinated, or support to Scott County Partners. Additionally, including the annual requirement.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Provide, coordinate, or support area training for partners	New Measurement	New Measurement	6	10
	Provide, coordinate, or support area training for the public	New Measurement	New Measurement	3	6
	Determine funding sources to help support this strategic area	New Measurement	New Measurement	15%	13%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide support for partners, though training and exercises.	Provide 6 training exercises annually. ↔Static	New Measurement for FY25	New Measurement for FY25	6	7
OUTCOMES	Provide education or other areas of support for the public.	Offer 3 educational opportunities or other public outreach programs annually. ↔Static	New Measurement for FY25	New Measurement for FY25	3	4
EFFICIENCY	Projected financial support for strategic area.	Continue to pursue grant dollars, private donations, etc., to fund 15% of the total dollars expended for actual total dollars expended. ↔Static	New Measurement for FY25	New Measurement for FY25	15%	15%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
COST	Total budgeted dollars.	Stay within or below budgeted dollars to provide this outcome area (20%). ↔Static	New Measurement for FY25	New Measurement for FY25	$88,800	$127,575

ANALYSIS - TRAINING & EDUCATION

Scott County EMA has seen our responsibility, roles, and participation in planning, coordination, and support skyrocket over the last several years, we do NOT have a benchmark for comparison. However, as we advance, we will use this current BFO to establish that benchmark. Furthermore, our strategic planning efforts aim to align our BFOs with our Strategic Plan and the legal requirements we are required to complete. We believe that with the alignment of our BFOs, Strategic Plan, and Legally Required Work, we will be able to meet the needs of our community while being fiscally minded to the taxpayer.

Strategic Area #3: PREPAREDNESS

Work to enhance our community's resilience through preparedness

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Complete Annual Required Planning Updates	New Measurement	New Measurement	5	5
	Engage with appropriate partners to update plans	New Measurement	New Measurement	15	30
	As needed, develop new plans, SOGs, SOPs, etc.	New Measurement	New Measurement	2	10

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Completing the appropriate plan updates.	Complete an update of 20% of our plans every year. We have a total of 20 plans/sops. ↔Static	New Measurement for FY25	New Measurement for FY25	5	5

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
EFFICIENCY	Affirm the best possible outcome for our community by engaging with partners through planning cycles.	To ensure a well-rounded planning environment, we will engage with a minimum of 15 partners through the planning cycle. Ideal total of engaged partners is 30. ↔Static	New Measurement for FY25	New Measurement for FY25	15	30
COST	Total Cost	Stay within or below budgeted dollars to provide this outcome area (30%) ↔Static	New Measurement for FY25	New Measurement for FY25	$88,800	$191,362

ANALYSIS - PREPAREDNESS

Scott County EMA has seen our responsibility, roles, and participation in planning, coordination, and support skyrocket over the last several years, we do NOT have a benchmark for comparison. However, as we advance, we will use this current BFO to establish that benchmark. Furthermore, our strategic planning efforts aim to align our BFOs with our Strategic Plan and the legal requirements we are required to complete. We believe that with the alignment of our BFOs, Strategic Plan, and Legally Required Work, we will be able to meet the needs of our community while being fiscally minded to the taxpayer.

Scott Emergency Communications Center (SECC)

Melissa Ketcham, Director

MISSION STATEMENT

With integrity and respect we provide superior Public Safety Dispatch services in an efficient and accurate manner. We are committed to serve the citizens and responders of Scott County with the highest standards to protect life, property, and the environment.

GOALS & OBJECTIVES

MANAGEMENT GOAL Performance Improvement

- To strive for continual performance improvement to better meet the needs of the community and our partner agencies.

MANAGEMENT GOAL Data Driven

- To utilize pertinent data sources and analysis to drive agency direction and policy.

MANAGEMENT GOAL Quality Assurance

- To implement industry standard quality assurance tools across all call types and to pursue Emergency Fire Dispatch Accreditation.

DISPATCH OPERATIONS

Includes the intake, processing and resolution of emergency and non-emergency calls.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION

- Anyone calling an emergency or administrative line and partner agencies

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Call Volume per FTE	New Measurement	New Measurement	8,700	2000 on average # of calls per FTE for FY26
	Total Call Volume (Phone Calls Incoming)	304,082	203,603	307,000	205,000
	Total Calls for Service	239,143	259,883	235,000	235,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Case Entry Performance - The amount of time it takes from the call being answered to the first fire unit being dispatched for EMS related calls.	With this portion we are looking at speed, and how we can utilize technology and other factors to maintain our efficiency or even improve it. This evaluation is on EMS and Fire calls only. We measure this based on the amount of time it takes dispatchers to process a call from start to first unit dispatched. Measurement is in time. ↔Static	New Measurement for FY25	2:13	0:01:30	1:30 (1 min, 30 seconds)

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Fire Call Dispatching Time. Amount of time it takes from the call being answered to the first fire unit being dispatched.	We are looking to maintain lower numbers, and haven't quite decided on the ideal dispatch time, we are working with our Fire Partners to decide this. Our goal is to see numbers sustain and not increase. These are Fire Calls only, and measured from the amount of time it takes dispatchers to process a call from start to first unit dispatched. Measurement is in time. On Target	New Measurement for FY25	2:13	0:01:30	1:30 (1 min, 30 seconds)
EFFICIENCY	Improve 911 Speed of Answer. The amount of time it takes a dispatch to answer 911.	Dispatchers will answer all 911 calls in under 10 seconds. On Target	91%	93%	95%	98%

ANALYSIS - DISPATCH OPERATIONS

We are committed to continuously enhancing the efficiency of our dispatch operations. A critical aspect of this is Case Entry, where it's essential to quickly and accurately gather vital information, such as the address, phone number, and chief complaint, during call processing. Quality Assurance enables us to evaluate both the procedural quality and customer service aspect of our calls. By leveraging technology and other tools, we focus on maintaining and improving both speed and efficiency. To further optimize our processes, we hold monthly meetings with major fire departments to review call processing procedures, ensuring we balance efficiency with accuracy and effectiveness. Our top priorities remain the safety of citizens and first responders. All 911 calls should be answered promptly - ideally within 10 seconds. We remain dedicated to achieving swift response times and efficient dispatching to better serve our community.

PROGRAM DESCRIPTION - QUALITY ASSURANCE

Activities that ensure quality outcomes, industry standard practices and assessment.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of Call Reviews Completed (Non EFD Calls)	New Measurement	New Measurement	1,300	5,000
	Number of Emergency Fire Dispatch (EFD) Audits completed	New Measurement	New Measurement	150	2,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Call Review - Achieve high percentage of the entire call review.	Our team reviews calls on a weekly basis using a standard guideline. The guideline provides a score, based on how they review/evaluate the call, and indicates overall how well the dispatcher processed the call. ↔Static	New Measurement for FY25	New Measurement for FY25	95%	95%

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	EFD Reviews - Percentage of calls that receive compliance.	Using an online software program, our team reviews a certain percentage of fire calls that dispatchers take. This review provides a score and indicates how compliant the dispatcher was in following the directed protocols and guidelines. ↔Static	New Measurement for FY25	95.8%	85%	80%
EFFICIENCY	Percentage of total call volume reviewed.	Provides a random selection of calls for our staff to review, so we have a variety of dispatchers and different types of calls to fill in our data. More reviews are ideal, but we believe 10% of all calls being reviewed is a good overview at this time to start. ↔Static	New Measurement for FY25	New Measurement for FY25	10%	25%

ANALYSIS - QUALITY ASSURANCE

While we prioritize efficiency and speed, we also focus on evaluating the quality of service we provide to citizens while adhering to established protocols. This involves reviewing the entire call process, including customer service, response outcomes, procedural compliance, life-saving instructions, the accuracy of the information gathered, and call completion time. In addition to measuring compliance for EMS calls - and soon police calls - we separately assess fire calls, following standardized guidlines for questions and instructions that deliver critical, life-saving information. Although thes processes have evolved over time and faced interruptions, reestablishing them consistently will require staff buy-in and rigorous call reviews from the outset.
While it's impractical to review every call, our goal is to evaluate at least 10% of calls. this sample will include a variety of calls from different times, days, and locations, providing comprehensive data to monitor and improve the center's performance.

PROGRAM DESCRIPTION - RECRUITMENT, TRAINING AND DEVELOPMENT

Activities that on-board and train new employees, and ensure the ongoing development of existing employees.

TARGET POPULATION

- All SECC employees

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Current Trainees	New Measurement	6	3	3
	Hours of new recruit training	New Measurement	1,440	1,440	1,440
	Required hours of continuing education/training per dispatcher	New Measurement	20	18	22
	# of applicants per hiring round	New Measurement	New Measurement	60	100

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Maintain the number of continuing education hours for the entire center.	All continuing education hours are logged, whether outside training, classes taken while working, or training provided at work. These are required by the state and to maintain dispatcher certification. ↔Static	22	New Measurement for FY25	720	720
OUTCOMES	Improve/Maintain Success Rate for Trainee Program.	We typically hire 3 trainees at a time, with the goal that all complete training. Training is 9-10 months. The success rate is about 70%; while we strive for 100%, it isn't always obtainable; dispatch isn't suited for all individuals. ↔Static	New Measurement for FY25	New Measurement for FY25	70%	80%
COST	Total (approximate) Training Cost, per single Trainee, from hire to completion of training.	The Director and Training Manager will monitor the approximate cost to onboard a single trainee, and look for ways to improve on cost savings while not jeopardizing the trainee's training. ↔Static	New Measurement for FY25	New Measurement for FY25	$80,000	$82 Per Trainee

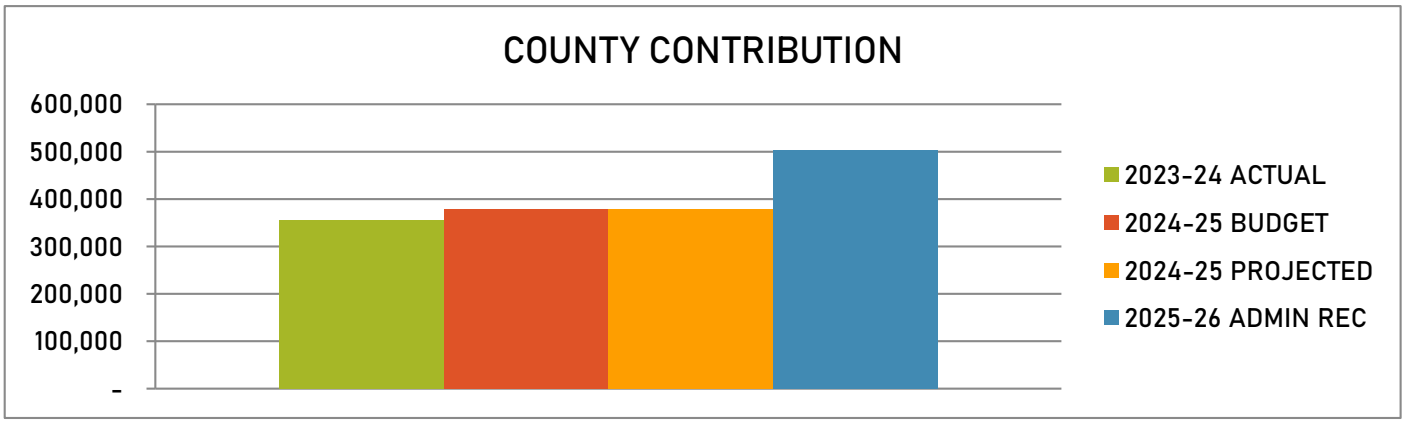
ANALYSIS - TRAINING PROGRAM

While hiring new staff remains a priority, it's equally important to keep current employees updated on their skills, certifications, and licenses through regular training, often on a monthly basis. Our goal is for all trainees to complete the program.

We must closely evaluate the costs of onboarding new employees, including trainer salaries, trainee wages, external instructors, and supplies. Although these expenses are significant, we aim to identify areas for cost-saving or process improvements and implement strategies to enhance efficiency without compromising training quality.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Emergency Preparedness (480)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
EMA Director	0.15	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Management Planning Specialist	1.20	1.20	1.20	1.20	1.20	1.20
Emergency Services Data Analyst	0.50	0.50	0.50	0.50	0.50	0.50
Emergency Management Specialist	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	3.85	4.70	4.70	4.70	4.70	4.70
REVENUE SUMMARY:						
Intergovernmental	$ 188,401	$ 597,247	$ 42,000	$ 61,500	$ 39,000	$ 39,000
County Contribution	310,000	355,000	379,125	379,125	503,755	503,755
Charges for Services	5,107	442	18,000	18,000	15,000	15,000
Use of Money & Property	7,361	10,872	10,800	10,600	7,800	7,800
Fines & Forfeitures	93,232	65,775	42,500	70,500	72,320	72,320
Other Financing Sources	11,327	-	-	-	-	-
TOTAL REVENUES	$ 615,428	$ 1,029,336	$ 492,425	$ 539,725	$ 637,875	$ 637,875
APPROPRIATION SUMMARY:						
Salaries	$ 214,083	$ 257,815	$ 259,150	$ 265,650	$ 350,600	$ 350,600
Benefits	106,220	118,073	127,250	127,250	161,400	161,400
Capital Outlay	205,198	545,034	10,250	29,000	8,500	8,500
Purchase Services & Expenses	95,872	74,139	185,775	118,100	107,475	107,475
Supplies & Materials	8,573	9,409	10,000	10,000	9,900	9,900
Other Financing	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 629,945	$ 1,004,470	$ 592,425	$ 550,000	$ 637,875	$ 637,875

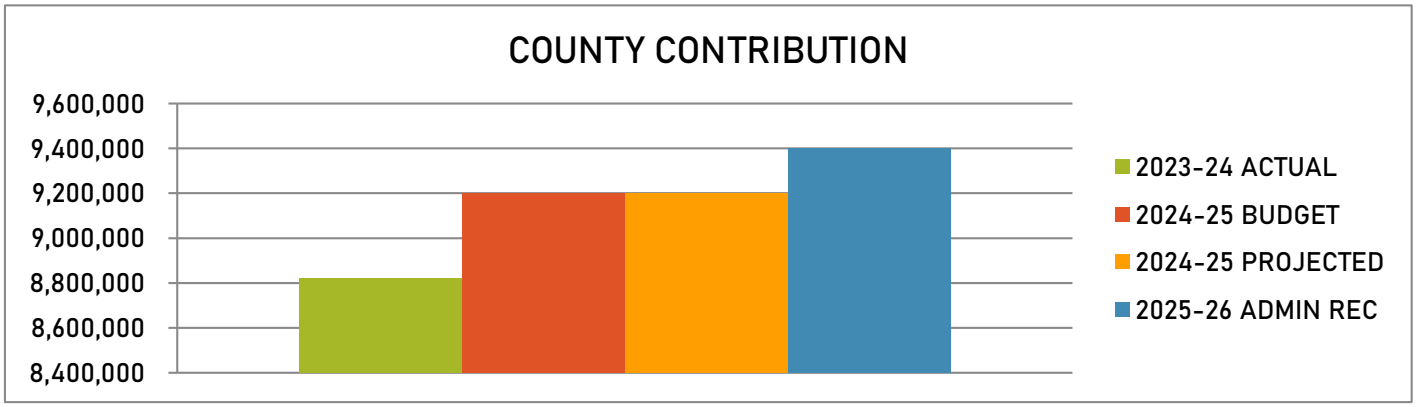
This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.



The County contribution to EMA has increased by $125,000 for FY26 and salaries and benefits are expected to increase by nearly $120,000 in FY26.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Scott Emergency Comm Center (489)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
805-A SECC Director	0.85	1.00	1.00	1.00	1.00	1.00
505-A Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00
332-A Technology Systems Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Training Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Quality Assurance Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Services Data Analyst	0.50	1.00	1.00	1.00	1.00	1.00
Shift Supervisor	6.00	6.00	6.00	6.00	6.00	6.00
Dispatchers	42.00	42.00	42.00	42.00	42.00	42.00
Warrant Clerk	2.00	2.10	2.50	2.50	2.50	2.50
Public Safety Dispatcher Part-time	4.50	2.00	2.00	2.00	2.00	2.00
Public Safety Call Taker Part-time	0.40	0.40	0.40	0.40	0.40	0.40
TOTAL POSITIONS	62.25	60.50	60.90	60.90	60.90	60.90
REVENUE SUMMARY:						
Intergovernmental	$ 9,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Charges for Services	-	-	40,000	40,000	40,000	40,000
Use of Money and Property	132,336	226,406	143,500	143,500	135,300	135,300
Fines & Forfeitures	4,954	142	300	300	300	300
SUB-TOTAL REVENUES	$ 146,290	$ 238,548	$ 195,800	$ 195,800	$ 187,600	$ 187,600
Scott County Contribution	8,565,000	8,820,000	9,200,000	9,200,000	9,400,000	9,400,000
Bond Financing	-	-	-	-	-	-
TOTAL REVENUES	$ 8,711,290	$ 9,058,548	$ 9,395,800	$ 9,395,800	$ 9,587,600	$ 9,587,600
APPROPRIATION SUMMARY:						
Salaries	$ 3,717,802	$ 3,949,249	$ 4,252,389	$ 4,173,225	$ 4,340,000	$ 4,340,000
Benefits	1,435,464	1,479,331	1,629,266	1,616,407	1,896,949	1,896,949
Capital	1,029,233	419,825	747,000	767,000	1,057,000	1,057,000
Purchase Services & Expenses	2,035,794	2,183,790	2,214,539	2,489,371	2,565,770	2,565,770
Supplies	30,699	27,144	30,750	45,750	47,600	47,600
Debt Services	726,000	739,200	749,300	749,300	761,400	761,400
TOTAL APPROPRIATIONS	$ 8,974,991	$ 8,798,539	$ 9,623,244	$ 9,841,053	$ 10,668,719	$ 10,668,719

This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.



The County Contribution to SECC is expected to increase by $200,000 and appropriations are expected to increase by $827,666.

County Library

Tricia Kane, Director

MISSION STATEMENT

The Scott County Library System brings information, ideas, learning, and creativity to all corners of the community, expanding possibilities and enriching lives both within and beyond our walls.

GOALS & OBJECTIVES

MANAGEMENT GOAL Provide exceptional library services.

- Offer a variety of library materials, information and programming for people of all ages.

MANAGEMENT GOAL Engage our community.

- Tell the library story in a variety of formats and reach our residents using numerous platforms.

PROGRAM DESCRIPTION - LIBRARY SERVICES

The Scott County Library System was established to provide library services to those residents of Scott County who live outside of the city limits of Bettendorf, Davenport and LeClaire.

TARGET POPULATION

- Those residents of Scott County who live outside of the city limits of Bettendorf, Davenport, LeClaire and New Liberty.
- All those who visit and work in Scott County.

STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS

Exceeds Target

On Target

↔Static

Below Target

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Provide a variety of library materials for circulation	161,287	157,643	164,500	162,500
	Library cardholders	15,112	15,294	15,250	15,650

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Provide access to digital materials.	Maintain digital databases and services. Below Target	173,900	107,029	155,000	150,000
COST	Appropriations from Scott County.	Operate within established budget. On Target	$586,384	$590,646	$602,459	$623,545

ANALYSIS - LIBRARY SERVICES

*Continue to expand and increase collections to reach existing and new users
*Analyze usage and make decisions of what to expand
*Increase awareness of library services to attract new cardholders

PROGRAM DESCRIPTION - ENGAGE OUR COMMUNITY

We strive to tell the library story in a variety of formats and reach our community using numerous platforms.

TARGET POPULATION

- Those residents of Scott County who live outside of the city limits of Bettendorf, Davenport, LeClaire and New Liberty.
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

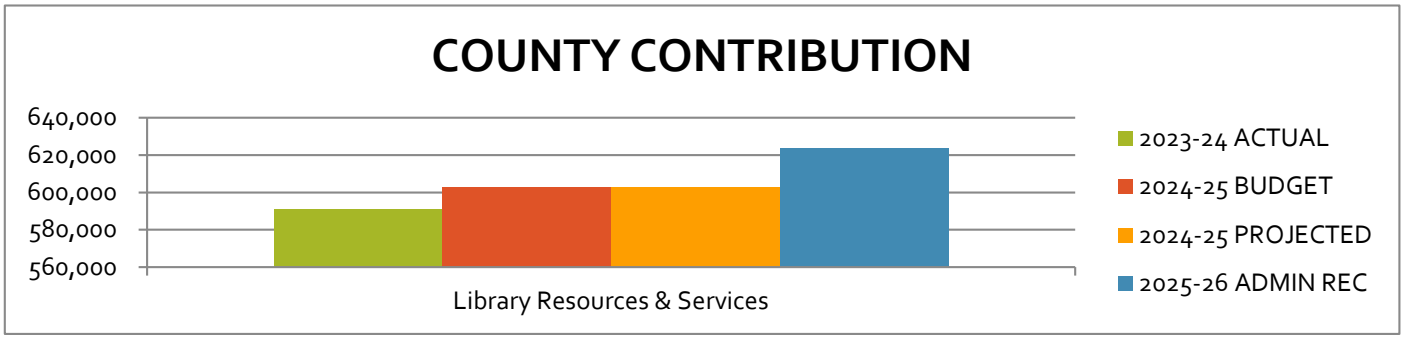
ANNUAL MEASURES			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Provide access to physical locations throughout the County		87,269	80,849	86,500	89,500
ANNUAL MEASURES		**EFFECTIVENESS/ PERFORMANCE INDICATORS**	**2022-23 ACTUAL**	**2023-24 ACTUAL**	**2024-25 PROJECTED**	**2025-26 PROJECTED**
OUTCOMES	Provide a variety of programming options.	Program attendance. Exceeds Target	32,601	32,543	24,500	27,000
OUTCOMES	Provide relevant and current web presence.	Maintain accessible and secure website with access to resources. Below Target	170,301	117,658	135,000	120,000
OUTCOMES	Serve as a resource of information.	Number of customer service contacts. Below Target	21,528	16,436	18,500	19,000

ANALYSIS - ENGAGE OUR COMMUNITY

*Track and monitor attendance at buildings
*Create and implement engaging programs at all sites and track attendance
*Utilize library website as a resource of library materials and service
*Track engagement of users

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Library Resources & Services (67.1000)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Business Office and Information Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Technical Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Youth Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Public Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Outreach Services Librarian	1.00	1.00	1.00	1.00	1.00	1.00
Programming Associate	1.00	1.00	1.00	1.00	1.00	1.00
Technical Services/Information Librarian	1.00	1.00	0.60	0.60	0.60	0.60
Clerks	1.25	1.25	2.90	2.90	2.90	2.90
Library Page	1.00	1.00	0.60	0.60	0.60	0.60
Van Driver	1.00	1.00	0.50	0.50	0.50	0.50
Branch Associates	3.94	3.94	2.88	2.88	2.88	2.88
Public Services Associate	1.10	1.10	0.70	0.70	0.70	0.70
TOTAL POSITIONS	16.29	16.29	15.18	15.18	15.18	15.18
REVENUE SUMMARY:						
Grants and Reimbursements	-	-	-	-	-	-
Intergovernmental - Other Communities	$ 639,095	$ 655,170	$ 713,375	$ 713,375	$ 730,942	$ 730,942
Charges for Services	9,383	8,845	7,500	7,500	7,500	7,500
Miscellaneous	48,971	64,404	20,800	20,800	14,500	14,500
SUB-TOTAL REVENUES	$ 697,449	$ 728,419	$ 741,675	$ 741,675	$ 752,942	$ 752,942
Scott County Contribution	576,241	590,646	602,458	602,458	623,545	623,545
TOTAL REVENUES	$ 1,273,690	$ 1,319,065	$ 1,344,133	$ 1,344,133	$ 1,376,487	$ 1,376,487
APPROPRIATION SUMMARY:						
Salaries	$ 736,163	$ 733,003	$ 779,260	$ 779,260	$ 812,250	$ 812,250
Benefits	210,629	205,027	225,745	225,745	227,214	227,214
Capital Outlay	129,871	149,228	102,350	102,350	105,502	105,502
Purchase Services & Expenses	213,910	239,847	214,529	214,529	214,521	214,521
Supplies & Materials	22,261	24,507	22,250	22,250	17,000	17,000
TOTAL APPROPRIATIONS	$ 1,312,834	$ 1,351,612	$ 1,344,134	$ 1,344,134	$ 1,376,487	$ 1,376,487

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.



Grow Quad Cities (Quad Cities Chamber)

Peter Tokar III, President & CEO

MISSION STATEMENT

The purpose of Grow Quad Cities is to promote the growth of the greater Quad Cities by showcasing the region as a premier business destination, serving as an expert resource for companies making location and expansion decisions and acting as a business advocate to align the region's public and private sector resources for the benefit of residents in the six-county region.

MANAGEMENT GOAL Staff

- Grow Quad Cities economic development professionals conduct the Services defined in this Agreement and serve as the lead contacts for business representatives hoping to locate in or to expand in the Quad Cities region.

MANAGEMENT GOAL Geography

- Grow Quad Cities' marketing service area includes a six county region: Henry, Mercer and Rock Island Counties in Illinois and Clinton, Muscatine, and Scott Counties in Iowa.

MANAGEMENT GOAL Target Industries

- Grow Quad Cities shall target industrial, mixed use and retail targets. Industrial targets that align with regional economic assets include: Advanced Metals & Materials; Agricultural Innovation; Corporate Operation & Support Services; Defense; and Logistics.

PROGRAM DESCRIPTION - Regional Economic Development

Grow Quad Cities' core economic development and business growth programming includes attracting new investment and businesses, retaining and expanding businesses, and providing regional marketing.

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Organizational Efficiency

PERFORMANCE INDICATORS

Exceeds Target

On Target

↔Static

Below Target

	ANNUAL MEASURES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
WORKLOAD	Number of new businesses locating to the region	1	0	2	2
	Number of businesses retained and/or expanded	3	5	6	6
	Number of direct jobs announced (both new and retained)	179	212	500	300
	New direct payroll	$9,809,359	$15,359,235	$12,000,000	$15,600,000
	Average Salary	$54,802	$72,449	$50,700	$52,000
	Economic Impact Calculated	$75,596,712	$122,742,949	$175,000,000	$125,000,000

	ANNUAL MEASURES	EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Pipeline: Total of new projects identified. (Includes Business Attraction, Business Retention & Expansion, and Business Creation.)	Target 50 per year. Exceeds Target	79	94	50	50
OUTCOMES	Pipeline: Total resource assists (Includes technical assistance by Chamber, referrals to resource service partners, business development, and financial assistance opportunities.)	Target greater than 500 per year. Exceeds Target	1,891	519	500	500

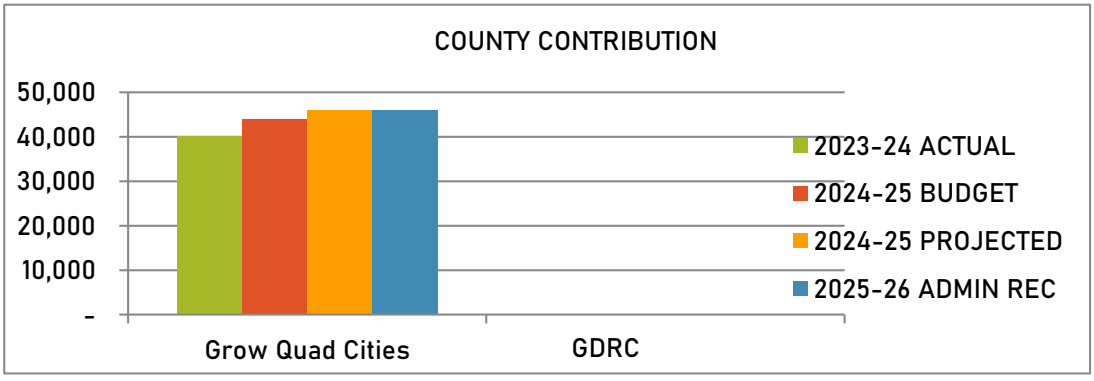
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Business Attraction: Leads generated via marketing/business intelligence.	Target: reported as actual. Below Target	1,437	268	500	500
OUTCOMES	Business Attraction: Out-of-market outreach (includes site selectors, company site location decision makers and company headquarter visits.)	Target 100 per year. Exceeds Target	168	235	100	100
OUTCOMES	Business Retention & Expansion: Conversations (virtual, survey, in-person) with existing companies.	Target 500. Exceeds Target	525	551	500	500
OUTCOMES	Business Creation: new business visits/ conversations/ inquiries.	Target: reported as actual. Below Target	16	2	10	10
OUTCOMES	Total actively managed projects.	Target: reported as actual. Below Target	185	132	150	150

ANALYSIS - Business & Economic Growth

Scott County contributes about $41,000 annually to Grow Quad Cities. This program spearheads initiatives and events to promote economic development. Grow Quad Cities is focused on efficiencies to support business growth in the community.

FINANCIAL & AUTHORIZED POS PROGRAM: Regional Econ Deve	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
CEO	0.10	0.10	0.10	0.10	0.10	0.10
President	0.30	0.30	0.30	0.30	0.30	0.30
Vice-President	1.00	1.00	1.00	1.00	1.00	1.00
Business Attraction Staff	1.10	1.10	1.10	1.10	1.10	1.10
Administrative Secretary	0.60	0.60	0.60	0.60	0.60	0.60
Database Specialist	0.25	0.25	0.25	0.25	0.25	0.25
Accounting/HR/Admin Staff	0.50	0.50	0.50	0.50	0.50	0.50
Marketing Staff	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	4.85	4.85	4.85	4.85	4.85	4.85
REVENUE SUMMARY:						
Private Sector Members	$ 1,803,132	$ 1,727,287	$ 2,240,250	$ 2,275,194	$ 2,297,946	$ 2,297,946
Public Sector Members	440,383	482,438	382,500	435,389	491,714	491,714
Interest Revenue	27,770	132,531	118,000	70,000	70,000	70,000
Other	1,433,698	1,228,129	1,683,000	1,158,732	1,158,732	1,158,732
SUB-TOTAL REVENUES	$ 3,704,983	$ 3,570,385	$ 4,423,750	$ 3,939,315	$ 4,018,392	$ 4,018,392
Scott County Contribution Rock	34,800	17,400	17,400	26,100	32,400	32,400
Scott County Contribution Chan	39,278	40,102	44,000	46,000	46,000	46,000
Scott County Contribution GDR(	30,000	-	-	-	-	-
TOTAL COUNTY CONTRIBUTIOI	104,078	57,502	61,400	72,100	78,400	78,400
TOTAL REVENUES	$ 3,809,061	$ 3,627,887	$ 4,485,150	$ 4,011,415	$ 4,096,792	$ 4,096,792
APPROPRIATION SUMMARY:						
Personal Services	$ 1,709,997	$ 2,458,008	$ 2,625,000	$ 2,674,689	$ 2,808,423	$ 2,808,423
Allocated Overhead	701,447	635,545	955,500	636,869	655,975	655,975
Total Direct Overhead	-	-	-	-	-	-
Total Business Attractions	200,469	252,776	901,682	361,010	370,940	370,940
TOTAL APPROPRIATIONS	$ 2,611,913	$ 3,346,329	$ 4,482,182	$ 3,672,568	$ 3,835,338	$ 3,835,338

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.



Visit Quad Cities

Dave Herrell, Director

MISSION STATEMENT

Visit Quad Cities enhances the region's quality of life and creates economic development opportunities through tourism to inspire and build our Mississippi River regional destination.

GOALS & OBJECTIVES

MANAGEMENT Increase visitors to the Quad Cities region

- Hotel/Motel taxes are an economic driver for the region. The more visitors that visit the region increases the hotel/motel taxes. Quad City residents will see reduced property taxes due to visitor spending in the region.

MANAGEMENT Make the Quad Cities region a great place to live and visit

- If we have a great place to live, we have a great place to visit.

MANAGEMENT Continue to follow the Tourism Master Plan

- The Tourism Master Plan is a guideline for our region to move tourism to the forefront.

PROGRAM DESCRIPTION - VISIT QUAD CITIES

The VQC increases visitor expenditures and overnight stays through strategic sales, marketing, and services. We promote and package the Quad Cities to attract and meet the needs of meetings, conventions, group tours, sporting events and competitions, special interest groups, and the leisure traveler. We are also a community liaison for enhancing the quality of life for current and potential new residents by supporting the development of new attractions, events, and special interests. Scott County residents benefit from increased hotel/motel tax revenues, sales tax revenues, food & beverage taxes, and gaming revenues and taxes. The increased expenditures received from visitors keep property taxes low. State tourism reports the benefit to each resident to be, on average, $1,200 less in property taxes every year.

PERFORMANCE INDICATORS

- Exceeds Target
- On Target
- ↔Static
- Below Target

TARGET POPULATION

- All Scott County Citizens
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
	Qualified leads from event planners	1,005	804	1,200	845
	Digital Impressions from marketing	3,026,803	33,373,665	21,000,000	23,000,000
	Website Visitation	317,340	1,212,172	346,717	375,000

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Increase visitors to the Quad Cities.	Track hotel and motel tax and monitor increases and decreases over the previous Fiscal Year. Exceeds Target	$5,922,732	$7,028,045	$6,500,000	$7,168,606

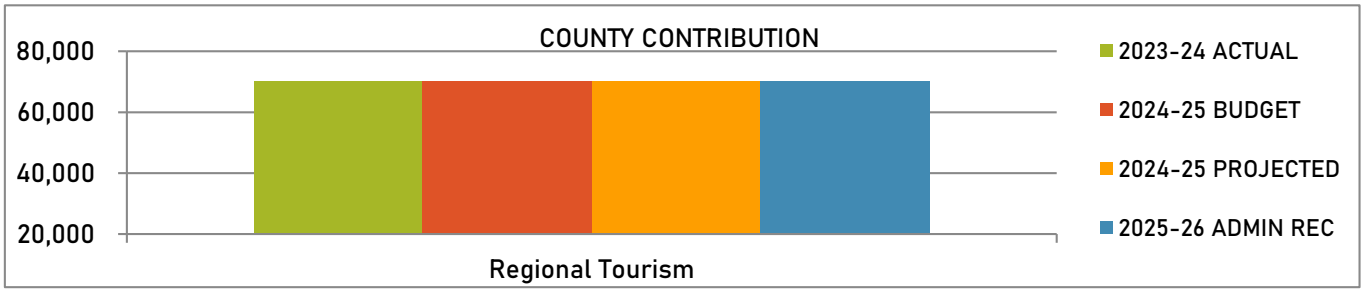
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 PROJECTED
OUTCOMES	Increase room nights booked.	Increase over previous Fiscal Year. Below Target	36,311	35,806	37,000	37,596

ANALYSIS - VISIT QUAD CITIES

This program works to increase tourism in our community. One of the ways we track visitors to our area is by monitoring hotel and motel tax collections. An increase in taxes equates to more visitors. They same is true for room nights booked. These measurements help us gauge if we are attracting visitors.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Regional Tourism Development (5400)	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 REQUEST	2025-26 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	12.00	12.00	12.00	12.00	12.00	12.00
REVENUE SUMMARY:						
Davenport	$ 395,000	$ 375,000	$ 395,000	$ 475,000	$ 475,000	$ 475,000
Bettendorf	323,453	364,257	340,000	330,000	330,000	330,000
Moline	284,324	308,248	300,000	400,000	400,000	400,000
Rock Island	97,819	46,785	70,000	70,000	70,000	70,000
East Moline	6,000	30,000	30,000	30,000	30,000	30,000
Rock Island County	81,728	61,767	55,000	80,000	80,000	80,000
Silvis	1,000	-	1,000	1,000	1,000	1,000
LeClaire	5,000	5,000	5,000	5,000	5,000	5,000
Carbon Cliff	5,000	5,000	5,000	5,000	5,000	5,000
Eldridge	3,000	3,000	3,000	3,000	3,000	3,000
State of Illinois/LTCB Grant	320,575	373,011	320,575	313,925	313,925	313,925
State of Illinois/Marketing Partnership Grant	-	25,000	87,075	25,000	25,000	25,000
State of Illinois/International Grant	-	5,192	-	-	-	-
Other Grants	100,000	301,010	275,000	137,951	137,951	137,951
Interest	4,135	5,657	3,000	5,200	5,200	5,200
Miscellaneous Income	119,788	367,658	34,500	57,300	57,300	57,300
Membership Income	54,329	53,423	55,000	55,000	55,000	55,000
Publications Income	-	-	-	-	-	-
Joint Projects Income	-	-	-	-	-	-
Corporate Donations	-	-	-	-	-	-
QC Sports Commission Income	222,860	146,434	295,650	125,700	125,700	125,700
SUB-TOTAL REVENUES	$ 2,024,011	$ 2,476,442	$ 2,274,800	$ 2,119,076	$ 2,119,076	$ 2,119,076
Scott County Contribution	70,000	70,000	70,000	70,000	70,000	70,000
TOTAL REVENUES	$ 2,094,011	$ 2,546,442	$ 2,344,800	$ 2,189,076	$ 2,189,076	$ 2,189,076
APPROPRIATION SUMMARY:						
Personal Services	$ 790,945	$ 728,279	$ 814,537	$ 802,249	$ 802,249	$ 802,249
Equipment	3,974	2,069	7,500	-	-	-
Expenses	1,286,208	1,707,439	1,493,001	1,493,001	1,493,001	1,493,001
Supplies	12,388	8,198	18,500	7,500	7,500	7,500
Occupancy	96,173	109,349	112,500	108,500	108,500	108,500
TOTAL APPROPRIATIONS	$ 2,189,688	$ 2,555,334	$ 2,446,038	$ 2,411,250	$ 2,411,250	$ 2,411,250

This Departmental program supports the outcomes associated with the County Environment and Education Services functional area.





Supplemental Information

SUPPLEMENTAL INFORMATION

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BASIS OF ACCOUNTING

Scott County's accounting system for budgeting purposes is on the modified accrual basis of accounting using governmental fund types. The State of Iowa does require that all budget amendments be enacted one month prior to the end of the fiscal year. Budgets are prepared using the same accounting basis and practices as are used to account for and prepare financial reports for the funds; thus, the budgets are presented in accordance with accounting principles generally accepted in the United States of America. Budget appropriations for Scott County governmental funds are projected on the modified accrual basis of accounting and full accrual for its enterprise fund. The state budget approval does not include enterprise funds.

Both the annual budget and preparation of the audited Annual Comprehensive Financial Report (ACFR) of the County are based on generally accepted accounting principles, include the same funds (other than the entity-wide funds included in the ACFR), and meet the criteria set forth by the Government Finance Officers Association for its Certificate of Achievement for Excellence in Financial Reporting.

For the governmental funds, the modified accrual basis of accounting is used as the budgeting purpose. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are generally recorded when a liability is incurred; however, debt service expenditures, compensated absences, claims, and judgements are recorded only when payment is due. A difference for the Golf Course Fund and MEDIC EMS Fund is that capital expenditures are recorded as an asset and are depreciated as a non-cash expense over the lives of those assets.

For budgeting purposes, any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund. The format includes basic fund types as follows:

MAJOR GOVERNMENTAL FUNDS (budgeted):

General Fund – This fund accounts for all transactions of the County that pertain to the general administration of the County and the services traditionally provided to its citizens. This includes law enforcement services, legal services, emergency services, juvenile justice administration services, physical health services, coordination of care of the mentally ill, services to the poor, services to military veterans, services to the elderly, environmental quality services, conservation and recreation services, animal control services, county development services, representation (election) services, state administrative services, and various interprogram services such as policy and administration, central services, and risk management services.

Special Revenue Funds – These funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds. For Scott County, these funds include the American Rescue Plan Act Fund, the Rural Services Basic Fund, and the Secondary Roads Fund.

American Rescue Plan Act (ARPA) Grant Fund – This fund accounts for the restricted special revenues of the American Rescue Plan Act (ARPA). The ARPA Fund is a special revenue fund.

Secondary Roads Fund – To account for state revenue allocated to the County to be used to maintain and improve the County's roads.

Debt Service Fund – This fund accounts for the accumulation of revenues for and payment of principal and interest on general obligation long-term debt.

Capital Projects Fund – These funds are utilized to account for financial resources to be used for the acquisition or construction of capital facilities or other major fixed assets or one-time uses of funds.

NONMAJOR GOVERNMENTAL FUNDS (budgeted):
(the following funds are special revenue funds)

Opioid Settlement Fund – To account for litigation settlement revenue allocated to the County to be used to prevent opioids and to care for individuals impacted by opioids.

Rural Services Fund – To account for taxes levied to benefit the rural residents of the County.

Recorder's Record Management Fund – To account for the added fee collected for each recorded transaction to be used for the purpose of preserving and maintaining public records.



BUSINESS–TYPE ACTIVITIES FUND (budgeted county, not state): These funds are utilized to account for operations and activities that are financed or operated in a manner similar to the private business enterprise, where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The County accounts for its Glynns Creek Golf Course at Scott County Park through the Non-Major **Golf Course Enterprise Fund**. The County accounts for ambulance services through the **MEDIC EMS Enterprise Fund**.



The accounting of financial activities for the County and the budget appropriation process are additionally maintained in groups according to classifications required by the State of Iowa. Revenues are credited to individual fund types while expenditures are recorded according to service areas within specific funds for budgetary control purposes. This budget document was prepared according to these criteria. The following service areas are included in the budget:

- Public Safety and Legal Services
- Public Safety and Legal Services— Ambulance
- Physical Health and Social Services
- County Environment and Education Services
- County Environment and Education Services— Golf
- Roads and Transportation Services
- Government Services to Residents
- Administration (interprogram) Services
- Debt Service
- Capital Projects

The blended component units of the County, the Scott Emergency Communication Center and the Public Safety Authority, and the discretely presented component units of the County, the Emergency Management Agency and the County Library, are not included in this budget document. Funding for these entities are treated as authorized agencies and expenditures of the County Budget. The component unit entities have separate budgeting processes and supervisory boards which are not included the County's budget making process.

In addition to the component units, Internal Service Funds—the Health Insurance Fund and Dental Insurance Fund—and Custodial Funds—the Taxing District Funds, E911 Fund, City Assessor Fund, County Assessor Fund, Jail Inmate Fund, Rivershare Fund, County Recorder Custodial Fund, Tax Sale Redemption Fund, Eastern Iowa Mental Health and Disabilities Fund, Community Services Fund, County Sheriff Custodial Fund, and City Special Assessments Fund—are not budged by the Board of Supervisors.

SCOTT COUNTY, IOWA BUDGET CALENDAR

	Board of Supervisors	County Administration	Citizens & State	Departments & Authorized Agencies
July	New Fiscal Year Begins July 1, 2025 and Ends June 30, 2026			
August	Strategic Planning			
September	Identification of specific areas to be reviewed in upcoming budget process. Short and long term goals.			Develop initial revenue estimates
October	Set Budget Parameters and Strategic Plan			Develop and submit operating and capital requests
November		Development of Salary and Benefit estimates	Discussions with Board and County Administration for new funding requests	
December		Development of Capital requests and planning		
January		Presentation of Administration's recommendation of the proposed budget, and maximum tax levy		
February	Board reviews operating and capital budgets; adopts maximum tax levy; available via Webex			
March	Board reviews operating and capital budgets; adopts maximum tax levy; available via Webex		Public Hearing tax levy; available via Webex. Notice of tax levy hearing mailed to parcel owners	Supports budget discussions.
April	Adoption of **Budget** by resolution.	Review budget amendment needs	Public Hearing on budget; available via Webex. Certification by Auditor	
May	Adopt Budget **Amendment** by resolution; available via Webex	Prepare final budget document. Propose budget amendment for current year	Budget Certification by State. Public Hearing on Amended Budget; available via Webex	
June	Set appropriations and authorized position levels for ensuing fiscal year			
July	New Fiscal Year Begins July 1, 2025 and Ends June 30, 2026			

BUDGET PREPARATION PROCESS

The preparation of Scott County's budget involves the interaction of County departments, authorized agencies, boards and commissions, the Board of Supervisors, and the general public. This process begins with the initial distribution of budget materials to departments and authorized agencies and is completed with the Board of Supervisors certification of a budget for the upcoming fiscal year. **Bolded** text is visualized in the budget calendar. Beginning in calendar year 2020, the County began broadcasting committee of the whole meetings, budget meetings, and the Board of Supervisor meetings using Webex, a telecommunications software. After the meeting is complete, the recorded session is available on the County website. During the meeting, the public can access the Board through public comment via a telephone or computer / mobile device.



The County's budgetary process begins ten months prior to July 1st, the beginning of the County's fiscal year. In **August**, the Board of Supervisors starts a **strategic planning** update to identify goals and outcomes for the long-, medium- and short-term. In **September,** the Board of Supervisors identifies specific areas to be reviewed by staff during the upcoming budget preparation process (**Identification of short- and long-term goals for discussion)**. Staff develop early **revenue estimates**. In early **October,** the Board of Supervisors meets with the County Administrator and the Director of Budget and Administrative Services to identify **specific areas to be reviewed during the budget process**. They also set **parameters** for increases for all departments and authorized agencies. These specific areas of review are then given to department heads and agency directors to keep in mind as they prepare their budget requests for the ensuing year. The **Strategic Plan** is approved in October. At the end of October, **Budget Planning Manuals** and appropriate worksheets are distributed to department heads and authorized agency directors. The Budget Planning Manuals identify the budgetary process and give specific directions on the process. Scott County's system includes the completion of several Budgeting For Outcomes (BFO) forms that are described in detail in the manual.

Scott County's budgetary process is on the County's ERP system, and consequently, historical data is available to the departments. The department's primary responsibility is to review the historical data in respect to services to be provided to the citizens of Scott County by the department. The Office of Administration and the Office of Human Resources provides **personnel and wage information**. The department head reviews the information to determine what level of appropriation will be required to provide the current level of services. Any additional service levels proposed to be provided to the general public at the request of either the department, County Administrator, or Board of Supervisors are identified and highlighted during the budget review process.

Additionally, while analyzing expenditure requirements in order to **support current service levels**, the department is also requested to **establish performance objectives** for the upcoming fiscal year. These performance objectives relate to the service levels currently provided by the department's programs.

Quarterly status reports on the progress being made toward the current year's performance objectives are also required and are forwarded to the Board of Supervisors throughout the fiscal year for their review and information. The County's Budgeting for Outcome system is further explained at the end of this budget preparation process discussion.

In regard to goals and objectives, the Board of Supervisors, during their work sessions every other year, discusses and identify objectives. These biennial objective issues are reviewed mid-term for possible changes or refinements. A complete listing of the target issues appears in the Board Chairman and County Administrator's budget message included in the budget document.

Department requests for appropriations are submitted to the Office of Administration for initial review by the end of **November**. The departments consult with the appropriate boards and commissions in developing the budget as it relates to service levels. Staff further allocate expenditures by sub-object type. The department heads meet with the County Administrator, the Director of Budget and Administrative Services, and the department's assigned budget analyst during the remainder of **December** and the first part of **January** regarding the proposed budgets. The Office of Administration prepares revenue estimates from input from the respective departments. Each department is required to submit potential revenue estimates for their programs. The Office of Administration estimates general revenues such as those from the State and Federal government, and lastly determines the County's taxing ability. A preliminary budget is discussed with the County Administrator. This preliminary budget reflects the budget requests as submitted by the departments and adjusted by the County budget team in relation to revenue projections.

The County Administrator presents to the Board of Supervisors a balanced budget in late **January.** The Board of Supervisors receives information that includes the budget message from the County Administrator, various schedules dealing with taxation and property valuations, proposed revenue schedules, expenditure schedules, and a summary of department programs as they pertain to the proposed budget. Copies of the initial proposed budget as presented to the Board of Supervisors are available at the County Auditor's Office and County website for citizen review.

The summary information for the departments includes a history of financial data in addition to a revised estimate for the current year and the proposed budget for both expenditures and revenues. Additionally, a brief description of the program is presented with other program performance indicator information as it applies to the budget. Any changes from the current year to the proposed year are also noted. Of special importance is the inclusion of the performance objectives for the programs within each department.

The month of **February** is basically devoted to discussions with the Board of Supervisors. At the Board's first two **budget work sessions, the overall impact of the expenditures are reviewed** along with the potential property tax changes and other revenue adjustments.

In addition, each board member identifies other budget issues and policy matters based on budget discussions or their own review of the budget materials. These budget issues then become subsequent agenda items at future budget sessions until all are resolved.

These sessions—similarly to the goals and objectives sessions of the Board of Supervisors during **January**—are open to the general **public**. By broadcasting budget meetings through Webex meeting management software, the public has the opportunity to give feedback through virtual meetings.

After the general budget meetings with County staff and department/agency directors as necessary, the Board of Supervisors meets to discuss the County's services and items of concern regarding the operation of the County. The Board of Supervisors identifies items that they had previously discussed, which were to be considered as additions or deletions to the proposed budget. The Board then has the task of weighing certain services or programs within the organization in light of available resources. After the Board of Supervisors agrees upon a proposed level of services, and likewise an appropriation level, the Board sets a public hearing of maximum tax levy. In **March**, the County must present a maximum tax levy for the General Fund and Rural Services Fund before setting the public hearing. Notice of the **public hearing** is posted in the local official newspapers, and a summary of the proposed tax levy is included in the publication. A mailing to all property tax owners is complied by the County Auditor's Office and mailed on behalf of all cities, schools, and the County by March 15. The hearing must occur after the mailing.

After the tax levy hearing, another notice of budget **public hearing** is made in the local official newspapers and a summary of proposed expenditure and revenue levels is included in that publication. According to state law, the tax rate cannot be increased after publication of the proposed expenditure levels or the proposed maximum levies for the public hearing. Department/agency requests are always used as a basis of publication. During the public hearing, citizens are given the opportunity to voice their objections or support of the proposed budget as presented. After the public hearing, the Board of Supervisors considers any comments made and then act upon the approval of the budget.

The Board officially authorizes by resolution to certify with the County Auditor and the State Office of Management the adopted budget for the upcoming year on or before the state law deadline of **April 30th**. After certification, staff reviews the budget and detailed information changed in light of Board of Supervisors discussions. The **budget is subsequently printed and available for distribution**. The budget document then becomes an instrument and a guide for the Board and departments during the year for achieving goals and objectives and providing programs and services as described in the budget.

The budget document is drafted after the Board formally approves the state budget amounts by functional area, and it includes the narrative descriptions of the budget process.

Budget amendments normally occur twice during the current fiscal year. The first budget amendment is presented to the Board of Supervisors in **February** for approval with the upcoming fiscal year budget. A second amendment is recommended to the Board of Supervisors in **May** of the current year in order to close the fiscal year. Both amendments are designed to provide legal capacity of functional expenditures by category based upon current estimates. The level of budgetary control for each amendment process is on the functional level of the County's governmental functions. Departmental line item budgetary adjustments within a function may be made throughout the year so long as the total expenditures is not increased from the legally adopted budget.

SCOTT COUNTY'S BUDGETING FOR OUTCOMES BUDGET SYSTEM

Prior to fiscal year 1983-84, Scott County was accustomed to budgeting for total departments and authorized agencies. Beginning in FY 1984, the County introduced program performance budgeting. With performance-based budgeting, the County budgeted for departments, but each department divided its budget into functions or services, which are known as "programs." The performance-based budget had been in place at Scott County for over 30 years, with many departments using the same measurers for many years.

In 2009, the Board of Supervisors set a goal to revise their performance-based budget system. The County decided to adopt budgeting for outcomes (BFO) as their new budgeting method. Budgeting for outcomes challenges public leaders to determine what outcomes citizens most value, prioritize their tax dollars to purchase those results, and rethink the way their departments and agencies go about producing them. Our old performance-based budget system asked “What programs can we cut to keep the budget in balance?” The new budget method asks, “How can government increase the value it delivers to citizens with the money that is available?”

There are huge benefits of using the budgeting for outcomes method of budgeting. First, it allows the government to see or eliminate obsolete or low value activities. Next, it helps find money for important new investments or activities. If an investment is important, it will rise to the top of the list. Other spending with less value falls off the list. It ensures the general interest trumps special ‘pet’ projects. Outcome-based budgeting ensures accountability for performance; programs **must** deliver results or they do not get funded. It also talks about the budget in common sense terms, as traditional budgets are difficult for laypeople to read. BFO budgets are designed for anyone to understand, and they allow citizens to see exactly the services that its government provides with additional transparency.

What is an outcome?

It must be specific and address the customers’ needs (internal or external)

It must be measurable

It must be aggressive but attainable

It must be result-oriented

It must have a deadline or timeline e.g. six months, one year, etc.

In order to change from traditional performance-based budgeting to outcome-based budgeting, departments had to change their thinking entirely. First, each department identified their services. This had never been done before. Next, departments identified outputs from our old budgeting system while some departments created new outputs. Next, departments aligned each service with a goal and program of the Board of Supervisors to ensure that the Board goals were reflected in the activities of the County departments. Then, each department identified outcome and effectiveness measures for each service. From this process, we have our new budgeting for outcomes for Scott County, first successfully implemented in FY 2012. The 2025 outcomes were redesigned to address workloads, efficiencies, outcomes, and cost. Additional analysis by program is included in the process. Results are reported to the Board of Supervisors on a quarterly basis.

FINANCIAL MANAGEMENT POLICIES

The following financial policies and relevant sections from the Code of Iowa have been adopted by the Scott County Board of Supervisors and have been developed and assembled here to provide guidance to the County's financial management system. The County's intent is to support a sound and efficient financial management system that best utilizes available resources and provides an acceptable service level to the citizens of Scott County. A Financial Review Committee (FRC), consisting of the County Director of Budget and Administrative Services, Financial Management Supervisor in the Treasurer's Office, and the Accounting and Tax Manager in the Auditor's Office, advises the Board on various financial management improvement projects throughout the year.

The following policies are not intended to restrict the Board of Supervisors' authority in determining service needs and/or activities of the County. These financial policies do not limit the Board of Supervisors' ability and responsibility to respond to service delivery needs above or beyond these policies. The Board as a policy-making group is still accountable for the efficient and responsive operation of the County. The policies are to be reviewed, at minimum, every five years.

All policies are online at https://www.scottcountyiowa.com/hr/policies

The following tables highlight key policies of the County or state code that influence the budget development:

Policy	Compliance Area
04 D Classification and Compensation	Financial Planning; Expenditure
09 I Hours of Work	Financial Planning; Expenditure
10 J Overtime Compensation	Financial Planning; Expenditure
16 P Insurance and Deferred Compensation	Financial Planning; Expenditure
02 Cash Handling Policy	Revenue
05 Facility Charging for JDC	Revenue
08 Homestead Tax Credits and Military Tax Exemptions	Revenue
09 Credit Card and Check Acceptance	Revenue
10 Property Capitalization and Inventory	Expenditure
11 Purchasing	Expenditure
12 Risk Management Claims Procession	Expenditure
13 Tax Exempt Bonds Compliance	Revenue
15 Tax Abatement on Exempt Properties	Revenue
16 Vehicle Purchasing Maintenance	Expenditure
18 Investment Policy	Financial Planning; Revenue
26 Purchasing Card	Expenditure
29 Disposition of County Property	Financial Planning; Revenue
30 Grant and Funding Assistance	Financial Planning; Revenue; Expenditure
33 Budget and Financial Management	Financial Planning; Revenue; Expenditure

State Code	Compliance Area
24.3 Requirement of Local Budget	Financial Planning
24.14 Tax limited	Revenue
24.20 Tax rates final	Revenue
331.422, 331.423, 331.424 County Property Tax Levies, Maximums, and Supplemental levies	Financial Planning, Revenue
331.427 General Fund, 331.428 Rural Service Fund, 331.429 Secondary Road Fund, 331.430 Debt Service Fund, 331431 Additional Funds	Financial Planning
331.434 County Budget—Notice and Hearing	Financial Planning, Revenue, Expenditure
331.435 Budget Amendment	Financial Planning, Revenue, Expenditure
331.437 Expenditures exceeding appropriations	Financial Planning, Expenditure

The following table highlights budget compliance and financial management policies for the FY 2026 Budget and FY 2024 Annual Comprehensive Financial Report:

Policy	Compliance Area	Complete / Evidence
Office of the Administrator	Develop budget / capital plan	FY 2026 Budget
Office of the Administrator	Authority to fill vacancies in authorized positions.	FY 2026 Budget – Authorized Positions
Budget and Financial Management	Property tax revenue collections will not generally exceed the cost of living of the previous year.	FY 2026 Budget – Stable Tax Rate
Budget and Financial Management	One-time or special purpose revenue will be utilized to fund capital expenditures or expenditures required by revenue.	FY 2026 Budget – Capital Plan; use of restricted resources
Budget and Financial Management	County Administrator will compile and submit to the Board of Supervisors a balanced budget by the first of February of each year.	FY 2026 Budget
Budget and Financial Management	Current County expenditures will be funded by current revenues unless specifically approved by the Board of Supervisors.	FY 2026 Budget
Budget and Financial Management	Capital Improvements will be identified on the basis of long-range projected needs rather than immediate needs.	FY 2026 Budget
Budget and Financial Management	The Board of Supervisors recognizes a commitment of County funds necessary to be awarded certain grants from the State.	FY 2026 Budget – Budget for Community Attraction and Tourism (CAT) Grants.

Policy	Compliance Area	Complete / Evidence
Budget and Financial Management	Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.	FY 2026 Budget
Budget and Financial Management	Quarterly financial statement reported on a budget basis will be presented to the Board of Supervisors on a regular basis.	Quarterly Reporting
Budget and Financial Management	The Annual Comprehensive Financial Report and accompanying audit opinion will be completed and submitted by December 31.	The FY 2024 Annual Comprehensive Annual Financial Report was issued by December 31, 2024
Budget and Financial Management	Minimum year-end fund balances will be maintained for governmental and propriety fund.	The County met all minimum fund balances as of June 30, 2024.

Chapter 3 of the Scott County Code creating the Office of the Administrator:

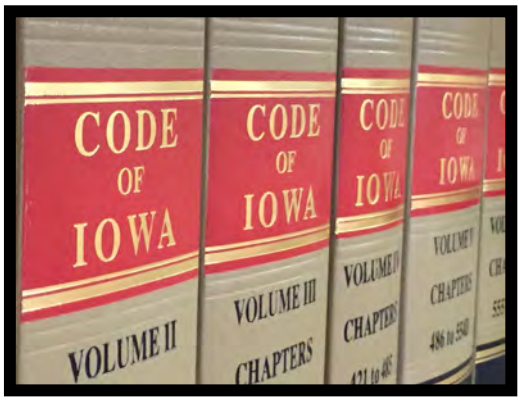
https://www3.scottcountyiowa.gov/board/pub/code/chapters/Chapter_03_-_Appointed_Officers_and_Departments.pdf

Excerpts from the Code of Iowa:

Chapter 24 - Local Budget Law

Chapter 331 - County Home Rule

Sections 421-437 - County Levies, Funds, Budgets, and Expenditures



BUDGET AND FINANCIAL MANAGEMENT POLICIES

GENERAL POLICY

The following budget and financial policies have been developed to provide guidance to the County's budget and financial management system.

SCOPE

This policy is applicable to all offices and departments within Scott County government.

PURPOSE

The County's intent is to support a sound and efficient financial management system that best utilizes available resources and provides an acceptable service level to the citizens of Scott County. The following statements are not intended to restrict Scott County's authority in determining service needs and/or activities of Scott County. These financial policies do not limit the Scott County Board of Supervisors ability and responsibility to respond to service delivery needs above or beyond these policies. The Scott County Board of Supervisors as a policy making group is still accountable for the efficient and responsive operation of Scott County.

SPECIFIC POLICY PROVISIONS

ANNUAL BUDGET

1. The County shall adopt an annual budget for consideration by the Board of Supervisors. The Board shall adopt the budget by the current state due date of April 30, adhering to the State of Iowa publication and notices to taxpayers.

2. After the adoption of the state budget form, the County Administration Department will produce a public use budget document to explain the policies, operations, financial plan and communications to the public of the adopted budget. The budget document will be published 90 days after the state budget adoption.

REVENUE POLICY

1. Scott County will initiate efforts to maintain diversified and stable revenues in an attempt to limit the impact of short run fluctuations in any one revenue source.

2. Annual revenues will be estimated by an objective, and whenever possible analytical process.

3. Existing revenue sources will be re-examined with new revenue sources investigated during the annual budget preparation process.

4. Revenues may exceed expenditures if the fund balance of any funds needs to be increased to meet minimum balance requirements. Additionally, surplus fund balances may supplement revenues in order to fund onetime expenditures or capital costs.

5. Property tax revenue collections will be established through a tax levy rate for general operations which will not generally exceed the cost of living of the previous year.

6. In relation to enterprise funds which have been established to support expenditure levels, user fees and charges will be established to fund direct and indirect cost of the activity whenever feasible.

7. User fees in other governmental areas such as health and recreational services will be established at a level which will not inhibit participation by all.

8. All user fees and charges will be re-evaluated on an annual basis during the budget preparation process.

9. One-time or special purpose revenues such as grant funds will be utilized to fund capital expenditures or expenditures required by that revenue. Such revenues will generally not be used to subsidize reoccurring personnel, operating and maintenance costs and if approved will be qualified by stating such on-going program may be ended once grant funds or other revenue sources no longer exist.

10. Scott County will on a continuous basis seek methods to reduce the County's reliance on the property tax through seeking legislative support for additional hotel motel tax and for higher reimbursement rates or funding of state housed services, investigating additional non-property tax revenue sources, and encouraging the expansion and diversification of the County's tax base with commercial and industrial development.

OPERATING BUDGET/EXPENDITURE POLICY

1. The County Administrator will compile and submit to the Scott County Board of Supervisors a balanced budget by the first of March of each year.

2. The balanced budget will reflect expenditures which will not exceed estimated resources and revenues. Routine expenditures will not be greater than the previous year's expenditure level by more than the estimated annual percentage increase in the cost of living. The use of assigned or restricted fund balance is permitted to fund non-recurring expenditures.

3. The operating budget for Scott County will be developed and established on a service level basis. Any additions, deletions and/ or alterations in the operating budget will be related to services to be provided to the general public. Operating budget estimates are to include the costs of staffing and benefits.

4. The operating budget will emphasize productivity of human resources in providing services, efficient use of available revenue sources, and quality of services to be provided.

5. New service levels including requests from outside agencies for ongoing program support will be considered when additional revenues or offsetting reductions of expenditures are identified, and the new services fall within the broad framework of the County operation, or when such services are mandated by the State of Iowa or the federal government.

6. Requests for startup or pilot projects or programs with no more than a three year duration will be considered if it contributes to the economic vitality of the County and has more than 75% of the program costs funded by other sources. Projects or programs in economic development that are to be funded regionally by other local governments in collaboration with the County will be considered in annual requests.

7. Current County expenditures will be funded by current revenues unless specifically approved by the Board of Supervisors.

8. The County will avoid the postponement of current expenditures to future years, accruing future year revenues, or utilization of short term debt to fund operating expenditures.

9. The operating budget will provide funding for the on-going maintenance and replacement of capital assets and equipment. These expenditures will be funded from current revenues transferred to the Capital Improvement Funds.

10. Each year the County will revise current year expenditure projections during the succeeding year's budget preparation process. Costs of operating future capital improvements included in the capital projects budget will be included in the operating budget.

11. The County will participate in a risk management program to minimize losses and reduce costs. This program will protect the County against catastrophic losses through the combination of insurance, self-insurance and various federal and state programs. To be assured that the county continues to get the best rates from time to time the insurance will be bid through the Purchasing Division of Administration including the insurance consultant support services.

12. The County will maintain a budgetary control system to monitor its adherence to the approved operating budget.

13. All departments will have access to expense and revenue reports comparing actual revenues and expenditures to budgeted amounts. These reports will be updated through the financial management ERP system to allow departments to regularly review their financial position.

14. The County will consider the end of year fund balance equity and appropriately determine non-spendable, committed, restricted, and assigned fund balance. The County Administrator will consider assignments of fund balance at the end of the year and will include, but not limited to, future one time projects, risk management claims, capital projects, and health and dental insurance.

15. If an emergency is declared by the County Administrator, per policy 11 Purchasing Policy, purchases shall be allowable under current budgetary authority of the County. During the next budget amendment, the County will establish budgetary authority to meet the needs of the emergency. If the emergency occurs after the requisite time to legally amend the budget, the County shall minimize the budgetary impacts County-wide, and seek state approval for budgetary authority due to declared emergency.

CAPITAL IMPROVEMENT BUDGET POLICY

1. The County will make all capital improvements in accordance with the adopted Capital Improvement Program except for emergency capital improvements which are deemed necessary by the County staff and approved individually by the Board of Supervisors.

2. Capital improvements will be identified on the basis of long-range projected needs rather than on immediate needs in order to minimize future maintenance, replacement and capital costs.

3. A capital improvement program will be developed for a five-year period and updated annually.

4. Estimated costs of each capital improvement projected for each year will be included in the plan.

5. Revenue sources for capital improvements will be identified in the plan whenever possible.

6. Intergovernmental funding sources from the federal, state and private sector will be actively sought and used as available to assist in financing of capital improvements.

7. Future operating costs associated with the capital improvement will be projected and included as a part of the budget submission in the capital improvement budget. Operating costs will include the right to use assets (leases) and intangible assets (Subscription Based Information Technology Arrangements).

8. The County will consider an annual transfer, to occur in the following fiscal year, of General Fund assigned fund balance to the Capital Fund. The use of the assigned fund balance represents the use of one time funding on one time capital expenditures. The County may allocate $300,000 of prior year budgetary savings to the specific budgetary needs of the County Conservation Capital Budget. If the prior year does not allow for $300,000 budgetary needs, the amount may be reduced through a recommendation to the Board of Supervisors.

9. Bike Trail Funding.

- The Board of Supervisors supports the development and construction of bike trails that will connect communities within the County. The Board encourages state and federal legislators to fund grant opportunities to fund these bike trails. The Board will support grant applications to appropriate state and federal agencies for grant funding of these trails.

- The Board will participate in funding the local match grant requirement of bike trail development and construction that connect non-contiguous cities within Scott County. The Board will also consider allowing the use of the County's right of way for portions of proposed trails along County roads.

- The Board of Supervisors will fund 10% of the local match grant requirement (up to a 30% grant local match requirement). For example, if the grant award is for $1 million with a 30% local-70% federal/state split the County would fund $30,000 of the local match. If the same $1 million grant had a 40% local-60% federal/state split the County would still only fund $30,000 of the local match. If this is a multi-county grant application the 10% County local match funding amount will be based on the percentage of bike trail mileage in Scott County.

- The County encourages communities to secure additional local grant funding toward the local match requirement (i.e., riverboat grants, foundations, businesses, etc.). The County will not reduce its 10% local match commitment by any additional funding secured by the communities toward their 90% share of the local match.

- The County will not participate in any ongoing maintenance costs of the bike trails.

OUTSIDE FUNDING REQUESTS: Funding Requests From Outside Agencies

- Capital funding requests (greater than $15,000) from outside agencies will only be considered during the Board's regular annual budget review cycle.

- Said requests must be submitted to the County Administrator on or before December 1st for the following budget year.

- Said requests for the next fiscal year will only be accepted for consideration if the County's unassigned General Fund balance exceeds the minimum required level, 15% of operating expenses. (The 15% minimum required level shall be based on the audited beginning unassigned General Fund balance amount of the current fiscal year less any planned uses of fund balance included in the current fiscal year budget compared with current year budgeted general fund operating expenses).

- Said request shall describe the project in detail and shall include the following minimum information:

  ⇒Project impact on community (economic development, quality of life, etc.)

  ⇒Total cost of project

  ⇒% of request from County to total project cost

  ⇒Listing of other revenue sources

- The Board of Supervisors recognizes a commitment of county funds can be necessary from the County to be awarded certain grants from the State. Capital requests for infrastructure will only be matched if submitted to the State as a Community Attraction Tourism grant, a Resource Enhancement and Protection grant or similar state grant request. Funding is dependent on monies available in the designated project fund for these grant matches. The County must approve its commitment prior to the grant submittal to the State. The project must have a regional impact. An organization may apply for County participation mid-budget cycle if it fits within the capital grant funding currently budgeted by the County.

- Approved funding allotments will be made beginning with the next fiscal year being budgeted and after property taxes have been received in October, or as agreed upon by County administration, and may be made over a multiyear period.

- No allotment will be given until the requesting organization informs the County in writing that all funding commitments have been made and that the project has begun (this action must be completed prior to December 31st of the next fiscal year being budgeted, if not, the County's funding commitment will end). Note: Agencies may request an extension to this provision. The extension request should be submitted in writing detailing reasons for the extension and the extension timeframe requested.

- Any approved funding commitment from the County for a project should be considered final with no subsequent funding request to be made to the County on that project.

- Any future State action such as program funding reductions, increased unfunded State mandates, or the enactment of property tax limitation legislation may not allow the County to consider or, complete fulfillment of these types of capital funding requests.

DEBT ADMINISTRATION POLICY

1. The County will limit its long-term borrowing to capital improvements or projects which cannot be financed from current revenues or for which current revenues are not adequate.

2. Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.

3. The payback period of the bonds issued to fund a particular capital project will not exceed the expected useful life of the project.

4. It is recognized that the State of Iowa sets the debt limitation for municipalities at 5 percent of actual property valuation.

5. Whenever possible, special assessment, revenue bonds and/or general obligation bonds abated by enterprise revenues will be issued instead of general obligation bonds funded by property tax.

6. For those general obligation bonds issued and funded by property taxes, debt service and interest payment schedules shall be established whenever possible in such a manner to provide equalization of debt and interest payments each year for the life of the total outstanding general obligation bonds.

7. The County shall encourage and maintain good relations with the financial and bond rating agencies and prepare any reports so requested by these agencies. Full and open disclosure on every financial report and bond prospectus will be maintained.

FINANCIAL REPORTING POLICY

1. The County will establish and maintain a high standard of accounting practices and procedures which adhere to the concept of full and open public disclosure of all financial activity.

2. The accounting system will be maintained on a basis consistent with accepted standards for governmental accounting including generally accepted accounting principles (GAAP), generally accepted auditing standards (GAAS), and general accepted Government Auditing Standards (GAGAS).

3. Quarterly financial statements reported on a budget basis of accounting will be presented to the Board of Supervisors on a regular basis.

4. The County's independent public accounting firm will publicly issue an audit opinion regarding the financial statements to the County. The annual audit will be made available to the general public, bonding and financial consultants, and any other interested citizens and organizations. The annual audit will be posted on the county website.

5. The Annual Comprehensive Financial Report and accompanying audit opinion will be completed and submitted to the Board of Supervisors by December 31 and following the close of the preceding fiscal year.

6. The County will prepare a Popular Annual Financial Report, a report designed to assist those who need or desire a less detailed overview of the County’s financial activities. The report shall be issued by December 31 of each year, or 30 days after the Annual Comprehensive Financial Report.

FUND BALANCE POLICY

Government Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The Statement is effective for the County beginning with fiscal year ending June 30, 2011. The objective of this statement is to improve the usefulness and understandability of governmental fund balance information. The Statement provides more clearly defined categories to make the nature and extent of the constraints placed on a government’s fund balance more

transparent. The Statement impacts governmental fund types, however, in non-governmental funds; the County may decide to assign funds for specific purposes.

1. The fund balance will be reported in five categories: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

    a) Nonspendable Fund Balance – Amounts cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.

    b) Restricted Fund Balance – Amounts are restricted by external parties (i.e. creditors, grantors, contributors) or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation, such as an ordinance.

    c) Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. The formal action must occur prior to the end of the reporting period. The amount, which will be subject to the constraint, may be determined in the subsequent period.

    d) Assigned Fund Balance – Amounts constrained by the government's intent to be used for specific purposes that are neither restricted or committed. The intent can be expressed by the County Administrator.

    e) Unassigned Fund Balance – Is a residual classification for the general fund. The total fund balance less amounts categorized as non-spendable, restricted, committed and assigned equals unassigned fund balance. The general fund is the only fund that should report a positive unassigned fund balance amount. A negative unassigned fund balance is possible in other funds.

Minimum year-end fund balances will be maintained for all governmental and proprietary funds as follows:

Governmental Fund Types	**Minimum Fund Balance**
General	Unassigned, 15% of Annual Operating Expenses
Secondary Roads	Restricted, Between 5% & 10% of Annual Operating Expenses
ARPA Grant	Restricted, No Minimum Required
Opioid Settlement	Restricted, No Minimum Required
Rural Services	Restricted, $25,000 Minimum Required
Recording Management Fees	Restricted, No Minimum Required
Debt Service	Restricted, $25,000 Minimum Required
Capital Projects	Positive Assigned Fund Balance

Proprietary Fund Types	**Minimum Fund Equity**
Self-Insurance	$1,000,000 Minimum Balance
Golf Course	Positive Unrestricted Net Assets
MEDIC EMS	Positive Unrestricted Net Assets

2. Flow of Funds Policy: The County will spend the most restricted dollars before less restricted, in the following order:

1) Nonspendable (if funds become spendable)

2) Restricted

3) Committed

4) Assigned

5) Unassigned

24. Short title.

This chapter shall be known as the *"Local Budget Law"*.

24.2 Definition of terms.

As used in this chapter and unless otherwise required by the context:

1. *"Book"*, *"list"*, *"record"*, or *"schedule"* kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.

2. The words *"certifying board"* shall mean any public body which has the power or duty to certify any tax to be levied or sum of money to be collected by taxation.

3. The words *"fiscal year"* shall mean the period of twelve months beginning on July 1 and ending on the thirtieth day of June. The fiscal year of cities, counties, and other political subdivisions of the state shall begin July 1 and end the following June 30.

4. The words *"levying board"* shall mean board of supervisors of the county and any other public body or corporation that has the power to levy a tax.

5. *"Municipality"* means a public body or corporation that has power to levy or certify a tax or sum of money to be collected by taxation, except a county, city, drainage district, township, or road district.

6. The words *"state board"* shall mean the state appeal board as created by section 24.26.

7. The word *"tax"* shall mean any general or special tax levied against persons, property, or business, for public purposes as provided by law, but shall not include any special assessment nor any tax certified or levied by township trustees.

24.2A Budget statements to owners and taxpayers.

1. For purposes of this section only:

a. "Budget year" is the fiscal year beginning during the calendar year in which a budget is certified.

b. "Current fiscal year" is the fiscal year ending during the calendar year in which a budget for the budget year is certified.

c. "Effective property tax rate" means the property tax rate per one thousand dollars of assessed value and is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy divided by the total assessed value used to calculate taxes for the budget year.

d. "Political subdivision" means a school district, a county, or a city.

2. *a.* On or before 4:00 p.m. on March 5 of each year, each political subdivision shall file with the department of management a report containing all necessary information for the department of management to compile and calculate amounts required to be included in the statements mailed under paragraph *"b"*. If a county or city fails to file all necessary information with the department of management by 4:00 p.m. on March 5, taxes levied by the county or city shall be limited to the prior year's budget amount.

b. Not later than March 15, the county auditor, using information compiled and calculated by the department of management under paragraph *"a"*, shall send to each property owner or taxpayer within the county by regular mail an individual statement containing all of the following for each of the political subdivisions comprising the owner's or taxpayer's taxing district:

(1) The sum of the current fiscal year's actual property taxes certified for levy for all of the political subdivision's levies and the combined property tax rate per one thousand dollars for such tax amount for the current fiscal year.

(2) The combined effective property tax rate for the political subdivision calculated using the sum of the current fiscal year's actual property taxes certified for levy for all of the political subdivision's levies under subparagraph (1).

(3) The combined amount of the proposed property tax dollars to be certified for all of the political subdivision's levies for the budget year and the proposed combined property tax rate per one thousand dollars for such levies.

(4) If the proposed property tax dollars specified under subparagraph (3) exceeds the current fiscal year's actual property tax dollars certified for levy specified in subparagraph (1), a detailed statement of the major reasons for the increase, including the specific purposes or programs for which the political subdivision is proposing an increase.

(5) For the budget for the fiscal year beginning July 1, 2024, an example comparing the amount of property taxes on a residential property with an actual value of one hundred thousand dollars in the current fiscal year and such amount on the residential property using the proposed property tax dollars for the budget year, including the percent change in such amounts. For the budget for fiscal years beginning on or after July 1, 2025, an example comparing the amount of prop-

erty taxes on a residential property with an actual value of one hundred thousand dollars in the current fiscal year and one hundred ten percent of such amount on the residential property using the proposed property tax dollars for the budget year, including the percent change in such amounts.

(6) For the budget for the fiscal year beginning July 1, 2024, an example comparing the amount of property taxes on a commercial property with an actual value of one hundred thousand dollars in the current fiscal year and such amount on the commercial property using the proposed property tax dollars for the budget year, including the percent change in such amounts. For the budget for fiscal years beginning on or after July 1, 2025, an example comparing the amount of property taxes on a commercial property with an actual value of three hundred thousand dollars in the current fiscal year and one hundred ten percent of such amount on the commercial property using the proposed property tax dollars for the budget year, including the percent change in such amounts.

(7) The political subdivision's percentage of total property taxes certified for levy in the owner's or taxpayer's taxing district in the current fiscal year among all taxing authorities.

(8) The date, time, and location of the political subdivision's public hearing required under subsection 4.

(9) Information on how to access on the political subdivision's internet site the political subdivision's statements under this section and other budget documents for prior fiscal years.

(10) A link to the department of management's internet site where the property owner or Tue Nov 19 20:27:10 2024 Iowa Code 2025, Chapter 24 (32, 1) taxpayer may view an example of the statement and a brief explanation of the information included on the statement.

3. The department of management shall prescribe the form for the report required under subsection 2, paragraph *"a"*, the statements required to be mailed under subsection 2, paragraph *"b"*, and the public hearing notice required under subsection 4, paragraph *"b"*.

4. *a.* Each political subdivision shall set a time and place for a public hearing on the political subdivision's proposed property tax amount for the budget year and the political subdivision's information included in the statements under subsection 2. The proposed property tax hearing shall be set on a date on or after March 20 of the budget year immediately preceding the budget year for which the tax is being proposed. At the hearing, the governing body of the political subdivision shall receive oral or written testimony from any resident or property owner of the political subdivision. This public hearing shall be separate from any other meeting of the governing body of the political subdivision, including any other meeting or public hearing relating to the political subdivision's budget, and other business of the political subdivision that is not related to the proposed property tax amounts and the information in the statements shall not be conducted at the public hearing. After all testimony has been received and considered, the governing body may decrease, but not increase, the proposed property tax amount to be included in the political subdivision's budget.

b. (1) If the political subdivision is a county, notice of the public hearing shall be published not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349.

(2) If the political subdivision is a city, notice of the public hearing shall be published not less than ten nor more than twenty days prior to the hearing in a newspaper published at least once weekly and having general circulation in the city. However, if the city has a population of two hundred or less, publication may be made by posting in three public places in the city.

(3) If the political subdivision is a school district, notice of the public hearing shall be published not less than ten nor more than twenty days prior to the hearing in a newspaper published in the school district, if any, and if not, then in a newspaper of general circulation in the school district.

(4) Failure of a newspaper to publish a required notice under this paragraph shall not be considered a failure of a political subdivision to provide required notice under this paragraph if all of the following conditions are met:

(a) Notice of the public hearing was provided to each property owner and each taxpayer within the political subdivision in statements required under subsection 2, paragraph *"b"*.

(b) The political subdivision can demonstrate to the county auditor that the political subdivision provided sufficient time for the newspaper to publish the notice.

(c). Notice of the hearing shall also be posted and clearly identified on the political subdivision's internet site for public viewing beginning on the date of the newspaper publication and shall be maintained on the political subdivision's internet site with all such prior year notices. Additionally, if the political subdivision maintains a social media account on one or more social media applications, the public hearing notice or an electronic link to the public hearing notice shall be posted on each such account on a date no later than the date of publication of the notice.

24.3 Requirements of local budget.

A municipality shall not certify or levy in any fiscal year any tax on property subject to taxation unless and until the following estimates have been made, filed, and considered, and for school districts, the individual statements have been mailed and public hearings held, as provided in this chapter:

1. The amount of income thereof for the several funds from sources other than taxation.

2. The amount proposed to be raised by taxation.

3. The amount proposed to be expended in each and every fund and for each and every general purpose during the fiscal year next ensuing, which in the case of municipalities shall be the period of twelve months beginning on the first day of July of the current calendar year.

4. A comparison of such amounts so proposed to be expended with the amounts expended for like purposes for the two preceding years.

24.4 Time of filing estimates.

The estimates required under section 24.3 and any other estimates required by law shall be made and filed a sufficient length of time in advance of any regular or special meeting of the certifying board or levying board, as the case may be, at which tax levies are authorized to be made to permit publication, discussion, and consideration of the estimates and action to be taken as provided in this chapter.

24.5 Estimates itemized.

The estimates required under this chapter shall be fully itemized and classified so as to show each particular class of proposed expenditure, showing under separate heads the amount required in such manner and form as shall be prescribed by the state board.

24.6 Emergency fund — levy.

1. A municipality may include in the estimate required, an estimate for an emergency fund. A municipality may assess and levy a tax for the emergency fund at a rate not to exceed twenty-seven cents per thousand dollars of assessed value of taxable property of the municipality. However, an emergency tax levy shall not be made until the municipality has first petitioned the state board and received its approval.

2. *a.* Transfers of moneys may be made from the emergency fund to any other fund of the municipality for the purpose of meeting deficiencies in a fund arising from any cause. However, a transfer shall not be made except upon the written approval of the state board, and then only when that approval is requested by a two-thirds vote of the governing body of the municipality.

b. Notwithstanding the requirements of paragraph *"a"*, if the municipality is a school corporation, the school corporation may transfer money from the emergency fund to any other fund of the school corporation for the purpose of meeting deficiencies in a fund arising within two years of a disaster as defined in section 29C.2, subsection 4. However, a transfer under this paragraph *"b"* shall not be made without the written approval of the school budget review committee.

24.7 Supplemental estimates.

Supplemental estimates for particular funds may be made for levies of taxes for future years when the same are authorized by law. Such estimates may be considered, and levies made therefor at any time by filing the same, and upon giving notice in the manner required in section 24.9. Such estimates and levies shall not be considered as within the provisions of section 24.8.

24.8 Estimated tax collections.

The amount of the difference between the receipts estimated from all sources other than taxation and the estimated expenditures for all purposes, including the estimates for emergency expenditures, shall be the estimated amount to be raised by taxation upon the assessable property within the municipality for the next ensuing fiscal year. The estimate shall show the number of dollars of taxation for each thousand dollars of the assessed value of all property that is assessed.

24.9 Filing estimates — notice of hearing — amendments.

1. *a.* Each municipality shall file with the secretary or clerk thereof the estimates required to be made in sections 24.3 through 24.8, at least twenty days before the date fixed by law for certifying the same to the levying board and shall forthwith fix a date for a hearing on the estimates, and shall publish such estimates and any annual levies previously authorized as provided in section 76.2, with a notice of the time when and the place where such hearing shall be held not less than ten nor more than twenty days before the hearing. Provided that in municipalities of less than two hundred population such estimates and the notice of hearing shall be posted in three public places in the district in lieu of publication. For any other municipality such publication shall be in a newspaper published in the municipality, if any, if not, then in a newspaper of general circulation in the municipality.

b. The department of management shall prescribe the form for public hearing notices for use by municipalities.

2. Budget estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by the budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit appropriation and expenditure during the fiscal year covered by the budget of amounts of cash anticipated to be available during the year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended. Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing the amendments and upon publishing them and giving notice of the public hearing in the manner required in this section. Within ten days of the decision or order of the certifying or levying board, the proposed amendment of the budget is subject to protest, hearing on the protest, appeal to the state appeal board and review by that body, all in accordance with sections 24.27 through 24.32, so far as applicable. A local budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void. Amendments to budget estimates accepted or issued under this section are not within section 24.14.

24.10 Levies void.

The verified proof of the publication of the notice under section 24.9 shall be filed in the office of the county auditor and preserved by the auditor. A levy shall not be valid unless and until such notices are published, mailed, and filed. However, failure of an owner or taxpayer to receive a statement under section 24.2A shall not invalidate a levy.

24.11 Meeting for review.

The certifying board or the levying board, as the case may be, shall meet at the time and place designated in the notice published under section 24.9. At the meeting, any person who would be subject to the tax levy shall be heard in favor of or against the budget estimates and proposed levy or any part thereof.

24.12 Record by certifying board.

After the hearing has been concluded, the certifying board shall enter of record its decision in the manner and form prescribed by the state board and shall certify the same to the levying board, which board shall enter upon the current assessment and tax roll the amount of taxes which it finds shall be levied for the ensuing fiscal year in each municipality for which it makes the tax levy.

24.13 Procedure by levying board.

Any board which has the power to levy a tax without the same first being certified to it, shall follow the same procedure for hearings as is required of certifying boards under this chapter.

24.14 Tax limited.

A greater tax than that so entered upon the record shall not be levied or collected for the municipality proposing the tax for the purposes indicated and a greater expenditure of public money shall not be made for any specific purpose than the amount estimated and appropriated for that purpose, except as provided in sections 24.6 and 24.15. All budgets set up in accordance with the statutes shall take such funds, and allocations made by sections 123.17 and 452A.79, into account, and all such funds, regardless of their source, shall be considered in preparing the budget.

24.15 Further tax limitation.

No tax shall be levied by any municipality in excess of the estimates published, except such taxes as are approved by a vote of the people, but in no case shall any tax levy be in excess of any limitation imposed thereon now or hereafter by the Constitution and laws of the state.

24.16 Expenses — how paid.

The cost of publishing the notices and estimates required by this chapter, and the actual and necessary expenses of preparing the budget shall be paid out of the general funds of each municipality respectively.

24.17 Budgets certified.

1. The local budgets of the various political subdivisions shall be certified by the chairperson of the certifying board or levying board, as the case may be, in duplicate to the county auditor not later than April 30 of each year on forms, and pursuant to instructions, prescribed by the department of management.

2. One copy of the budget shall be retained on file in the office by the county auditor and the other shall be certified by the county auditor to the state board. The department of

management shall certify the taxes back to the county auditor by June 15.

24.18 Summary of budget. Repealed by 2022 Acts, ch 1021, §186.

24.19 Levying board to spread tax.

At the time required by law the levying board shall spread the tax rates necessary to produce the amount required for the various funds of the municipality as certified by the certifying board, for the next succeeding fiscal year, as shown in the approved budget in the manner provided by law. One copy of said rates shall be certified to the state board.

24.20 Tax rates final.

The several tax rates and levies of a municipality that are determined and certified in the manner provided in sections 24.1 through 24.19, except such tax rates and levies as are authorized by a vote of the people, shall stand as the tax rates and levies of said municipality for the ensuing fiscal year for the purposes set out in the budget.

24.21 Transfer of inactive funds.

Subject to the provisions of any law relating to municipalities, when the necessity for maintaining any fund of the municipality has ceased to exist, and a balance remains in said fund, the certifying board or levying board, as the case may be, shall so declare by resolution, and upon such declaration, such balance shall forthwith be transferred to the fund or funds of the municipality designated by such board, unless other provisions have been made in creating such fund in which such balance remains. In the case of a special fund created by a city or a county under section 403.19, such balance remaining in the fund shall be allocated to and paid into the funds for the respective taxing districts as taxes by or for the taxing district into which all other property taxes are paid.

24.22 Transfer of funds.

Upon the approval of the state board, it is lawful to make temporary or permanent transfers of money from one fund to another fund of the municipality. The certifying board or levying board shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within the time and upon the conditions the state board determines. However, it is not necessary to return to the emergency fund, or to any other fund no longer required, any money transferred to any other fund.

24.23 Supervisory power of state board.

The state board shall exercise general supervision over the certifying boards and levying boards of all municipalities with respect to budgets and shall prescribe for them all necessary rules, instructions, forms, and schedules. The best methods of accountancy and statistical statements shall be used in compiling and tabulating all data required by this chapter.

24.24 Violations.

Failure on the part of a public official to perform any of the duties prescribed in chapter 73A, this chapter, section 8.39, and sections 11.1, 11.2, 11.4, and 11.5, constitutes a simple misdemeanor, and is sufficient ground for removal from office.

24.25 Reserved.

24.26 State appeal board.

1. The state appeal board in the department of management consists of the following:

a. The director of the department of management.

b. The auditor of state.

c. The treasurer of state.

2. The state board shall meet as necessary. The state board shall organize by the election from its members of a chairperson and a vice chairperson; and by appointing a secretary. Two members of the state board constitute a quorum for the transaction of any business.

3. The state board may appoint one or more competent and specially qualified persons as deputies, to appear and act for it at initial hearings. Each deputy appointed by the state board is entitled to receive the amount of the deputy's necessary expenses actually incurred while engaged in the performance of the deputy's official duties. The expenses shall be audited and approved by the state board and proper receipts filed for them.

4. The expenses of the state board shall be paid from the funds appropriated to the department of management.

24.27 Protest to budget.

1. Not later than May 10, a number of persons in any political subdivision equal to one-fourth of one percent of those voting for the office of governor, at the last general election in the political subdivision, but the number shall not be less than ten, and the number need not be more than one hundred persons, who are affected by any proposed budget,

expenditure or tax levy, or by any item thereof, may appeal from any decision of the certifying board or the levying board by filing with the county auditor of the county in which the political subdivision is located, a written protest setting forth their objections to the budget, expenditure or tax levy, or to one or more items thereof, and the grounds for their objections. If a budget is certified after April 30, all appeal time limits shall be extended to correspond to allowances for a timely filing.

2. Upon the filing of a protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit them forthwith to the state board, and shall also send a copy of the protest to the certifying board or to the levying board, as the case may be.

24.28 Hearing on protest.

The state board, within a reasonable time, shall fix a date for an initial hearing on the protest and may designate a deputy to hold the hearing, which shall be held in the county or in one of the counties in which the political subdivision is located. Notice of the time and place of the hearing shall be given by certified mail to the appropriate officials of the local government and to the first ten property owners whose names appear upon the protest, at least five days before the date fixed for the hearing. At all hearings, the burden shall be upon the objectors with reference to any proposed item in the budget which was included in the budget of the previous year and which the objectors propose should be reduced or excluded; but the burden shall be upon the certifying board or the levying board, as the case may be, to show that any new item in the budget, or any increase in any item in the budget, is necessary, reasonable, and in the interest of the public welfare.

24.29 Appeal.

The state board may conduct the hearing or may appoint a deputy. A deputy designated to hear an appeal shall attend in person and conduct the hearing in accordance with section 24.28. The deputy shall promptly report the proceedings at the hearing, which report shall become a part of the permanent record of the state board.

24.30 Review by and powers of board.

It shall be the duty of the state board to review and finally pass upon all proposed budget expenditures, tax levies, and tax assessments from which appeal is taken. The state board shall have power and authority to approve, disapprove, or reduce all such proposed budgets, expenditures, and tax levies so submitted to it upon appeal, as provided in this chapter; but in no event may it increase such budget, expenditure, tax levies or assessments or any item contained therein. The state board shall have authority to adopt rules not inconsistent with the provisions of this chapter, to employ necessary assistants, authorize such expenditures, require such reports, make such investigations, and take such other action as it deems necessary to promptly hear and determine all such appeals; provided, however, that all persons so employed shall be selected from persons then regularly employed in some one of the offices of the members of the state board.

24.31 Rules of procedure — record.

The manner in which objections shall be presented, and the conduct of hearings and appeals, shall be simple and informal and in accordance with the rules prescribed by the state board for promptly determining the merits of all objections so filed, whether or not such rules conform to technical rules of procedure. Such record shall be kept of all proceedings, as the rules of the state board shall require.

24.32 Decision certified.

After a hearing upon the appeal, the state board shall certify its decision to the county auditor and to the parties to the appeal as provided by rule, and the decision shall be final. The county auditor shall make up the records in accordance with the decision and the levying board shall make its levy in accordance with the decision. Upon receipt of the decision, the certifying board shall correct its records accordingly, if necessary. Final disposition of all appeals shall be made by the state board within forty-five days after the date of the appeal hearing.

24.33 Reserved.

24.34 Unliquidated obligations.

A city, county, or other political subdivision may establish an encumbrance system for any obligation not liquidated at the close of the fiscal year in which the obligation has been encumbered. The encumbered obligations may be retained upon the books of the city, county, or other political subdivision until liquidated, all in accordance with generally accepted governmental accounting practices.

24.35 through 24.47 Reserved.

24.48 Appeal to state board for suspension of limitations.

1. If the property tax valuations effective January 1, 1979, and January 1 of any subsequent year, are reduced or there is an unusually low growth rate in the property tax base of a political subdivision, the political subdivision may appeal to the state appeal board to request suspension of the statutory property tax levy limitations to continue to fund the present services provided. A political subdivision may also appeal to the state appeal board where the property tax base of the political subdivision has been reduced or there is an unusually low growth rate for any of the following reasons:

a. Any unusual increase in population as determined by the preceding certified federal census.

b. Natural disasters or other emergencies.

c. Unusual problems relating to major new functions required by state law.

d. Unusual staffing problems.

e. Unusual need for additional funds to permit continuance of a program which provides substantial benefit to its residents.

f. Unusual need for a new program which will provide substantial benefit to residents, if the political subdivision establishes the need and the amount of the necessary increased cost.

2. The state appeal board may approve or modify the request of the political subdivision for suspension of the statutory property tax levy limitations.

3. Upon decision of the state appeal board, the department of management shall make the necessary changes in the total budget of the political subdivision and certify the total budget to the governing body of the political subdivision and the appropriate county auditors.

4. The city finance committee shall have officially notified any city of its approval, modification, or rejection of the city's appeal of the decision of the director of the department of management regarding a city's request for a suspension of the statutory property tax levy limitation prior to thirty-five days before April 30.

5. *a.* For purposes of this section only, *"political subdivision"* means a city, school district, or any other special purpose district which certifies its budget to the county auditor and derives funds from a property tax levied against taxable property situated within the political subdivision.

b. For the purpose of this section, when the political subdivision is a city, the director of the department of management, and the city finance committee on appeal of the director's decision, shall be the state appeal board.

c. For budgets for fiscal years beginning on or after July 1, 2024, if the political subdivision is a city, a suspension of the statutory property tax levy limitations under this section shall only be approved by the state appeal board in the event of a natural disaster or under the reasons specified in subsection 1, paragraph *"c"* or *"f"*.

https://www.legis.iowa.gov/law/iowacode

331.421 Definitions.

As used in this part, unless the context otherwise requires:

1. *"Basic levy"* means a levy authorized and limited by section 331.423 for general county services and rural county services.
2. *"Committee"* means the county finance committee established in chapter 333A.
3. *"Debt service"* means expenditures for servicing the county's debt.
4. *"Debt service levy"* means a levy authorized and limited by section 331.422, subsection 3
5. *"Emergency services levy"* means a levy authorized and limited by section 331.424C.
6. *"Fiscal year"* means the period of twelve months beginning July 1 and ending on the following June 30.
7. *"General county services"* means the services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding services financed by other statutory funds.
8. *"Rural county services"* means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.
9. *"Secondary road services"* means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.
10. *"Supplemental levy"* means a levy authorized and limited by section 331.424 for general county services and rural county services.

331.422 County property tax levies.

Subject to this section and sections 331.423 through 331.425 or as otherwise provided by state law, the board of each county shall certify property taxes annually at its April session to be levied for county purposes as follows:

1. Taxes for general county services shall be levied on all taxable property within the county.
2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.

Taxes in the amount necessary for debt service shall be levied on all taxable property within the county, except as otherwise provided by state law.

3. Other taxes shall be levied as provided by state law.

331.423 Basic levies — maximums — adjustments.

Annually, the board may certify basic levies, subject to the following limits:

1. For general county services on all taxable property in the county:

a. For fiscal years beginning before July 1, 2024, three dollars and fifty cents per thousand dollars of assessed value.

b. (1) For each fiscal year beginning on or after July 1, 2024, but before July 1, 2028, subject to subparagraph (3), the greater of three dollars and fifty cents per thousand dollars of assessed value used to calculate taxes for general county services for the budget year and the adjusted general county basic levy rate, as adjusted under subparagraph (2), if applicable.

(2) (a) If the total assessed value used to calculate taxes for general county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred one percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include property tax dollar amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(b) If the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred two percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include property tax dollar amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(c) If the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred three percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include property tax dollar amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(3) (a) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this subsection 1 for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under this subsection 1 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred one percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 1 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(b) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this subsection 1 for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under this subsection 1 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred two percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 1 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(c) (i) In addition to the limitation under subparagraph (2), if the county's

actual levy rate imposed under this subsection 1 for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under this subsection 1 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred three percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 1 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(4) Subject to adjustment under subparagraph (2), for purposes of this paragraph, *"adjusted general county basic levy rate"* means a levy rate per thousand dollars of assessed value equal to the sum of three dollars and fifty cents plus the amount per thousand dollars of assessed value levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

c. For each fiscal year beginning on or after July 1, 2028, three dollars and fifty cents per thousand dollars of assessed value.

2. For rural county services on all taxable property in the county outside of incorporated city areas:

A. For fiscal years beginning before July 1, 2024, three dollars and ninety-five cents per thousand dollars of assessed value.

B . (1) For each fiscal year beginning on or after July 1, 2024, but before July 1, 2028, subject to subparagraph (3), the greater of three dollars and ninety-five cents per thousand dollars of assessed value used to calculate taxes for rural county services for the budget year and the adjusted rural county basic levy rate, as adjusted under subparagraph (2), if applicable.

(2) (a) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred one percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include property tax dollar amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(b) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred two percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include property tax dollar amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(c) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred three percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include property tax dollar amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(3) (a) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this paragraph for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under this subsection 2 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred one percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 2 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(b) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this paragraph for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under this subsection 2 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred two percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 2 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(c) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this subsection 2 for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under this subsection 2 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred three percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 2 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county

services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include amounts levied

for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(4) Subject to adjustment under subparagraph (2), for purposes of this paragraph, *"adjusted rural county basic levy rate"* means a levy rate per thousand dollars of assessed value equal to the sum of three dollars and ninety-five cents plus the amount per thousand dollars of assessed value levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

a. For each fiscal year beginning on or after July 1, 2028, three dollars and ninety-five cents per thousand dollars of assessed value.

c. For purposes of this section:

a. *"Budget year"* is the fiscal year beginning during the calendar year in which a budget is certified.

b. *"Current fiscal year"* is the fiscal year ending during the calendar year in which a budget for the budget year is certified.

331.424 Supplemental levies.

To the extent that the basic levies under section 331.423 are insufficient to meet the county's needs for the following services, the board may certify supplemental levies as follows:

1. *a.* For general county services, an amount sufficient to pay the charges for the following:

(1) To the extent that the county is obligated by statute to pay the charges for:

(a) The costs of inpatient or outpatient substance use disorder admission, commitment, transportation, care, and treatment at any of the following:

(i) The alcoholic treatment center at Oakdale. However, the county may require that an admission to the center shall be reported to the board by the center within five days as a condition of the payment of county funds for that admission.

(ii) A state mental health institute, or a community-based public or private facility or service.

(b) Clothing, transportation, medical, or other services provided persons attending the Iowa school for the deaf or the university of Iowa hospitals and clinics' center for disabilities and development for children with severe disabilities at Iowa City, for which the county becomes obligated to pay pursuant to sections 263.12 and 256.99.

(2) Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including court-ordered costs for a guardian ad litem under section 232.71C.

(3) Elections, and voter registration pursuant to chapter 48A.

(4) Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for general county services.

(5) Tort liability insurance, property insurance, and any other insurance that may be necessary in the operation of the county, costs of a self-insurance program, costs of a local government risk pool, and amounts payable under any insurance agreements to provide or procure such insurance, self-insurance program, or local government risk pool.

(6) The maintenance and operation of the courts, including but not limited to the salary and expenses of the clerk of the district court and other employees of the clerk's office, and bailiffs, court costs if the prosecution fails or if the costs cannot be collected from the person liable, costs and expenses of prosecution under section 189A.17, salaries and expenses of juvenile court officers under chapter 602, court-ordered costs in domestic abuse cases under section 236.5, sexual abuse cases under section 236A.7, and elder abuse cases under section

235F.6, the county's expense for confinement of prisoners under chapter 356A, temporary assistance to the county attorney, county contributions to a retirement system for bailiffs, reimbursement for judicial magistrates under section 602.6501, claims filed under section 622.93, sign language interpreters' fees under section 622B.7, uniform citation and complaint supplies under section 805.6, and costs of prosecution under section 815.13.

(7) Court-ordered costs of conciliation procedures under section 598.16.

(8) Establishment and maintenance of a joint county indigent defense fund pursuant to an agreement under section 28E.19.

(9) The maintenance and operation of a local emergency management agency established pursuant to chapter 29C.

b. The board may require a public or private facility, as a condition of receiving payment from county funds for services it has provided, to furnish the board with a statement of the income, assets, and legal residence including township and county of each person who has received services from that facility for which payment has been made from county funds under paragraph *"a"*, subparagraphs (1) and (2). However, the facility shall not disclose to anyone the name or street or route address of a person receiving services for which commitment is not required, without first obtaining that person's written permission.

c. Parents or other persons may voluntarily reimburse the county or state for the reasonable cost of caring for a patient or an inmate in a county or state facility.

2. For rural county services, an amount sufficient to pay the charges for the following:

a. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for rural county services.

b. An aviation authority under chapter 330A, to the extent that the county contributes to the authority under section 330A.15.

331.424A County mental health and disabilities services fund. Repealed by its own terms; 2021 Acts, ch 177, §99.

331.424B Cemetery levy.

The board may levy annually a tax not to exceed six and three-fourths cents per thousand dollars of the assessed value of all taxable property in the county to repair and maintain all cemeteries under the jurisdiction of the board including pioneer cemeteries and to pay other expenses of the board or the cemetery commission as provided in section 331.325. The proceeds of the tax levy shall be credited to the county general fund.

C Emergency services fund.

A county that is providing fire protection service or emergency medical service to a township pursuant to section 331.385 shall establish an emergency services fund and may certify taxes for levy in the township not to exceed the amounts authorized in section 359.43. The county has the authority to use a portion of the taxes levied and deposited in the fund for the purpose of accumulating moneys to carry out the purposes of section 359.43, subsection 4.

Additions to levies — special levy election.

The board may certify an addition to a levy in excess of the amounts otherwise permitted under sections 331.423 and 331.424 if the proposition to certify an addition to a levy has been submitted at a special levy election and received a favorable majority of the votes cast on the proposition. A special levy election is subject to the following:

1. The election shall be held only if the board gives notice to the county commissioner of elections, not later than February 15, that the election is to be held.

2. The election shall be held on the first Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.

3. The proposition to be submitted shall be substantially in the following form:

Vote for only one of the following:

Shall the county of ..... levy an additional tax at a rate of $..... each year for ..... years beginning next July 1 in excess of the statutory limits otherwise applicable for the (general county services or rural county services) fund?

or

The county of ..... shall continue the (general county services or rural county services fund) under the maximum rate of $.....

4. The canvass shall be held on the second day that is not a holiday following the special levy election, and shall begin no earlier than 1:00 p.m. on

that day.

5. Notice of the proposed special levy election shall be published at least twice in a newspaper as specified in section 331.305 prior to the date of the special levy election. The first notice shall appear as early as practicable after the board has decided to seek a special levy.

6. *a.* If the addition to a levy approved under this section is due to unusual circumstances resulting from the following, the duration of such approval at election shall not exceed the following period of years:

(1) Unusual problems relating to major new functions required by state law, three years.

(2) Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost, one year.

b. For an election to approve an addition to a levy for a reason specified in paragraph *"a"* or as the result of a natural disaster, the ballot shall include a statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate, including a description of the major new functions required by state law and the specific new costs to the county to implement the new functions, a description of the new program that will provide substantial benefits to county residents and specific new costs to the county for the program, or the conditions and damage resulting from the natural disaster thatthe county must remedy.

General fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under sections 9I.11, 101A.3, 101A.7, 123.36, 142D.9, 176A.8, 321.105, 321.152, 321G.7, 321I.8, section 331.554, subsection 6, sections 341A.20, 364.3, 368.21, 423A.7, 428A.8, 434.19, 445.57, 453A.35, 458A.21, 483A.12, 533.329, 556B.1, 583.6, 602.8108, 904.908, and 906.17, and the following:

a. License fees for business establishments.

b. Moneys remitted by the clerk of the district court and received from a magistrate or district associate judge for fines and forfeited bail imposed pursuant to a violation of a county ordinance.

c. Other amounts in accordance with state law.

2. Fees and charges including service delivery fees, credit card fees, and electronic funds transfer charges payable to a third party, not to the county, that are imposed for completing an electronic financial transaction with the county are not considered county revenues for purposes of subsection 1.

3. The board may make appropriations from the general fund for general county services, including but not limited to the following:

a. Expenses of a local emergency management commission under chapter 29C.

b. Development, operation, and maintenance of memorial buildings or monuments under chapter 37.

c. Purchase of voting systems and equipment under chapter 52.

d. Expenses incurred by the county conservation board established under chapter 350, in carrying out its powers and duties.

e. Local health services. The county auditor shall keep a complete record of appropriations for local health services and shall issue warrants on them only on requisition of the local or district health board.

f. Expenses relating to county fairs, as provided in chapter 174.

g. Maintenance of a juvenile detention home under chapter 232.

h. Relief of veterans under chapter 35B.

i. Care and support of the poor under chapter 252.

j. Operation, maintenance, and management of a health center under chapter 346A.

k. For the use of a nonprofit historical society organized under chapter 504, Code 1989, or current chapter 504, a city-owned historical project, or both.

l. Services listed in section 331.424, subsection 1, and section 331.554.

m. Closure and postclosure care of a sanitary disposal project under section 455B.302.

4. Appropriations specifically authorized to be made from the general fund shall not be made from the rural services fund, but may be made from other sources.

Rural services fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for rural county services shall be credited to the rural services fund of the county.

2. The board may make appropriations from the rural services fund for rural county services, including but not limited to the following:

a. Road clearing, weed eradication, and other expenses incurred under chapter 317.

b. Maintenance of a county library and library contracts under chapter 336.

c. Planning, operating, and maintaining sanitary disposal projects under chapter 455B.

d. Services listed under section 331.424, subsection 2.

3. Appropriations specifically authorized to be made from the rural services fund shall not be made from the general fund, but may be made from other sources.

Secondary road fund.

1. Except as otherwise provided by state law, county revenues for secondary road services shall be credited to the secondary road fund, including the following:

a. Transfers from the general fund not to exceed in any year the dollar equivalent of a tax of sixteen and seven-eighths cents per thousand dollars of assessed value on all taxable property in the county multiplied by the ratio of current taxes actually collected and apportioned for the general basic levy to the total general basic levy for the current year, and an amount equivalent to the moneys derived by the general fund from military service tax credits under chapter 426A, manufactured or mobile home taxes under section 435.22, and delinquent taxes for prior years collected and apportioned to the general basic fund in the current year, multiplied by the ratio of sixteen and seven-eighths cents to three dollars and fifty cents. The limit on transfers in this paragraph applies only to property tax revenue and is not a limit on transfers of revenue generated from sources other than property taxes.

b. Transfers from the rural services fund not to exceed in any year the dollar equivalent of a tax of three dollars and three-eighths cents per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city in the county multiplied by the ratio of current taxes actually collected and apportioned for the rural services basic levy to the total rural services basic levy for the current year and an amount equivalent to the moneys derived by the rural services fund from military service tax credits under chapter 426A, manufactured or mobile home taxes under section 435.22, and delinquent taxes for prior years collected and apportioned to the rural services basic fund in the current year, multiplied by the ratio of three dollars and three-eighths cents to three dollars and ninety-five cents. The limit on transfers in this paragraph applies only to property tax revenue and is not a limit on transfers of revenue generated from sources other than property taxes.

c. Moneys allotted to the county from the state road use tax fund.

d. Moneys provided by individuals from their own contributions for the improvement of any secondary road.

e. Other moneys dedicated to this fund by law including but not limited to sections 306.15, 309.52, 311.23, 311.29, and 313.28.

2. The board may make appropriations from the secondary road fund for the following secondary road services:

a. Construction and reconstruction of secondary roads and costs incident to the construction and reconstruction.

b. Maintenance and repair of secondary roads and costs incident to the maintenance and repair.

c. Payment of all or part of the cost of construction and maintenance of bridges in cities having a population of eight thousand or less and all or part of the cost of construction of roads which are located within cities of less than four hundred population and which lead to state parks.

d. Special drainage assessments levied on account of benefits to secondaryroads.

e. Payment of interest and principal on bonds of the county issued for secondary roads, bridges, or culverts constructed by the county.

f. A legal obligation in connection with secondary roads and bridges, which obligation is required by law to be taken over and assumed by the county.

g. Secondary road equipment, materials, and supplies, and garages or sheds for their storage, repair, and servicing.

h. Assignment or designation of names or numbers to roads in the county and erection, construction, or maintenance of guideposts or signs at intersections of roads in the county.

i. The services provided under sections 306.15, 309.18, 309.52, 311.7, 311.23, 313A.23, 316.14, 468.43, 468.108, 468.341, and 468.342, or other state law relating to secondary roads.

331.430 Debt service fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for debt service shall be credited to the debt service fund of the county. However, moneys pledged or available to service general obligation bonds, and received from sources other than property taxes, shall be deposited in the fund from which the debt is to be retired.

2. The board may make appropriations from the debt service fund for the following debt service:

a. Judgments against the county, except those authorized by law to be paid from sources other than property tax.

b. Interest as it becomes due and the amount necessary to pay, or to create a sinking fund to pay, the principal at maturity of all general obligation bonds issued by the county.

c. Payments required to be made from the debt service fund under a lease or lease-purchase agreement.

d. Payments authorized to be made from the debt service fund to a flood project fund under section 418.14, subsection 4.

3. A tax levied for the debt service fund is not invalid if it raises moneys in excess of those needed for a specific purpose. Only excess moneys remaining after retirement of all indebtedness payable from the debt service fund may be transferred from the fund to the fund most closely related to the project for which the indebtedness arose, or to the general fund, subject to the terms of the original bond issue. This subsection shall not be construed to give a county board of supervisors authority to increase the debt service levy for the purpose of creating excess moneys in the fund to be used for purposes other than those related to retirement of debt.

4. When the amount in the hands of the treasurer belonging to the debt service fund, after setting aside the sum required to pay interest maturing before the next levy, is sufficient to redeem one or more bonds which by their terms are subject to redemption, the treasurer shall notify the owner of the bonds. If the bonds are not presented for payment or redemption within thirty days after the date of notice, the interest on the bonds shall cease, and the amount due shall be set aside for payment when presented. Redemptions shall be made in the order of the bond numbers.

5. For the purposes of this section, warrants issued by a county in anticipation of revenue, refunding or refinancing of such warrants, and judgments based on a default in payment of such warrants shall not be considered debt payable from the debt servicefund.

6. The taxes realized from the tax levy imposed under section 346.27, subsection 22, for a joint county-city building shall be deposited into a separate account in the county's debt service fund for the payment of the annual rent and shall be disbursed pursuant to section 346.27, subsection 22.

331.431 Additional funds.

A county may establish other funds in accordance with generally accepted accounting principles. Taxes may be levied for those funds as provided by state law. The condition and operations of each fund shall be included in the annual financial report required in section 331.403.

331.432 Interfund transfers.

1. It is unlawful to make permanent transfers of money between the general fund and the rural services fund.

2. Moneys credited to the secondary road fund for the construction and maintenance of secondary roads shall not be transferred.

3. Payments or transfers of moneys from any fund of the county to a mental health and disability services region's combined account under section 225C.58 are prohibited. This subsection applies to fiscal years beginning on or after July 1, 2022, but does not apply to transfers from a county public hospital fund under section 347.7 for the fiscal year beginning July 1, 2022, or the fiscal year beginning July 1, 2023.

4. Other transfers, including transfers from the debt service fund made in accordance with section 331.430, and transfers from the general or rural services fund to the secondary road fund in accordance with section 331.429, subsection 1, paragraphs *"a"* and *"b"*, are not effective until authorized by resolution of the board.

5. The transfer of inactive funds is subject to section 24.21.

331.433 Estimates submitted by departments.

1. On or before January 15 of each year, each elective or appointive officer or board, except tax certifying boards as defined in section 24.2, subsection 2, having charge of a county office or department, shall prepare and submit to the auditor or other official designated by the board an estimate, itemized in the detail required by the board and consistent with existing county accounts, showing all of the following:

a. The proposed expenditures of the office or department for the next fiscal year.

b. An estimate of the revenues, except property taxes, to be collected for the county by the office during the next fiscal year.

2. On or before January 20 of each year, the auditor or other designated official shall compile the various office and department estimates and submit them to the board. In the preparation of the county budget the board may consult with any officer or department concerning the estimates and requests and may adjust the requests for any county office or department.

83 Acts, ch 123, §17, 209

331.433A Resolution establishing maximum property tax dollars — notice — hearing. Repealed by 2023 Acts, ch 71, §96, 98.

2023 repeal applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

331.434 County budget — notice and hearing — appropriations.

Annually, the board of each county, subject to section 331.403, subsection 4, sections 331.423 through 331.425, the applicable portions of chapter 24, and other applicable state law, shall prepare and adopt a budget, certify taxes, and provide appropriations as follows:

1. The budget shall show the amount required for each class of proposed expenditures, a comparison of the amounts proposed to be expended with the amounts expended for like purposes for the two preceding years, the revenues from sources other than property taxation, and the amount to be raised by property taxation, in the detail and form prescribed by the director of the department of management. For each county that has established an urban renewal area, the budget shall include estimated and actual tax increment financing revenues and all estimated and actual expenditures of the revenues, proceeds from debt and all estimated and actual expenditures of the debt proceeds.

2. Not less than twenty days before the date that a budget must be certified under section 24.17 and not less than ten days before the date set for the hearing under subsection 3 of this section, the board shall file the budget with the auditor. The auditor shall make available a sufficient number of copies of the budget to meet the requests of taxpayers and organizations and have them available for distribution at the courthouse or other places designated by the board.

3. Following, and not until, the requirements of section 24.2A are completed, the board shall set a time and place for a public hearing on the budget before the final certification date and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349. A summary of the proposed budget and a description of the procedure for protesting the county budget under section 331.436, in the form prescribed by the director of the department of management, shall be included in the notice. Proof of publication of the notice under this subsection 3 shall be filed with and preserved by the county auditor. A levy is not valid unless and until the notice is published and individual statements under section 24.2A are mailed. The department of management shall prescribe the form for the public hearing notice for use by counties.

4. At the hearing, a resident or taxpayer of the county may present to the

board objections to or arguments in favor of any part of the budget.

5. *a.* After the hearing, the board shall adopt by resolution a budget and certificate of taxes for the next fiscal year and shall direct the auditor to properly certify and file the budget and certificate of taxes as adopted. The board shall not adopt a tax in excess of the estimate published, except a tax which is approved by a vote of the people, and a greater tax than that adopted shall not be levied or collected. A county budget and certificate of taxes adopted for the following fiscal year becomes effective on the first day of that year.

b. If the budget to be approved pursuant to paragraph *"a"* contains any increase in compensation from the county budget for the prior fiscal year for one or more elective county offices, the board shall first adopt a separate detailed resolution to specifically approve any such increase for inclusion in the budget.

6. The board shall appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year. Increases or decreases in these appropriations do not require a budget amendment, but may be provided by resolution at a regular meeting of the board, as long as each class of proposed expenditures contained in the budget summary published under subsection 3 of this section is not increased. However, decreases in appropriations for a county officer or department of more than ten percent or five thousand dollars, whichever is greater, shall not be effective unless the board sets a time and place for a public hearing on the proposed decrease and publishes notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349.

7. *a.* A county may collect taxes for a fiscal year for which no budget has been certified, but the county shall not distribute any funds collected for a fiscal year until the county certifies its budget and transmits the certified budget to the county auditor.

b. Taxes levied by a county whose budget is certified after April 30 shall be limited to the taxes levied for the previous fiscal year subject to applicable levy rate limits in this chapter. However, that amount shall not exceed the amount the county could collect based on property assessments for the fiscal year for which the county failed to certify property taxes.

c. The department of management may waive the limitation in paragraph *"b"* for a county if the department of management finds, after a showing of evidence by the county, that failure to certify the budget by April 30 was caused by one or more of the following:

(1) A newspaper failed to publish a notice of hearing as required under section 24.2A after the county gave the newspaper sufficient time to publish the notice.

(2) A verifiable public emergency or weather-related event which forced the cancellation of a public hearing as required under section 24.2A.

(3) An illness or unexpected vacancy of one or more board members caused a lack of a quorum necessary to hold a hearing as required under section 24.2A.

(4) A failure of state software or a state process caused the board to miss the required date to certify the county's budget.

331.435 Budget amendment.

1. The board may amend the adopted county budget, subject to sections 331.423 through 331.425 and other applicable state law, to permit increases in any class of proposed expenditures contained in the budget summary published under section 331.434, subsection 3.

2. The board shall prepare and adopt a budget amendment in the same manner as the original budget as provided in section 331.434, but excluding the requirements for mailing individual statements under section 24.2A, and the amendment is subject to protest as provided in section 331.436, except that the director of the department of management may by rule provide that amendments of certain types or up to certain amounts may be made without public hearing and without being subject to protest. A county budget for the ensuing fiscal year shall be amended by May 31 to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void.

331.436 Protest.

Protests to the adopted budget must be made in accordance with sections 24.27 through 24.32 as if the county were the municipality under those sections except that the protest must be filed no later than May 10 and the number of people necessary to file a protest under this section shall not be less than one hundred.

331.437 Expenditures exceeding appropriations.

1. It is unlawful for a county official, the expenditures of whose office come under this part, to authorize the expenditure of a sum for the official's department larger than the amount which has been appropriated for that department by the board.

2. A county official in charge of a department or office who violates this section is guilty of a simple misdemeanor. The penalty in this section is in addition to the liability imposed in section 331.476.

SCOTT COUNTY, IOWA

2026

PAY PLAN

Effective July 1, 2025

SALARY TABLES
FY 2026

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Scott County Salary Rate Table for FY 2026
Non-Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
15: Cody Homestead Site Coordinator													
$17.91	$18.35	$18.81	$19.28	$19.77	$20.25	$20.76	$21.28	$21.82	$22.36	$22.91	$23.49	$24.08	$24.68
16: Office Assistant													
$18.80	$19.26	$19.75	$20.23	$20.74	$21.26	$21.80	$22.34	$22.89	$23.47	$24.05	$24.65	$25.27	$25.91
18. Food Services Worker; Senior Office Assistant													
$20.72	$21.24	$21.78	$22.31	$22.87	$23.44	$24.03	$24.63	$25.25	$25.89	$26.53	$27.19	$27.87	$28.57
19. Official Records Clerk													
$21.77	$22.31	$22.87	$23.44	$24.02	$24.62	$25.24	$25.88	$26.52	$27.18	$27.86	$28.56	$29.27	$30.00
20. Alt Sentencing Coordinator; Court Compliance Coordinator; Medical Lab Technician; PV Site Coordinator; Sex Offender Registry Specialist													
$22.85	$23.42	$24.01	$24.61	$25.22	$25.85	$26.51	$27.17	$27.84	$28.53	$29.25	$29.98	$30.73	$31.51
21: Administrative Assistant; Bailiff; Custodial Supervisor; Desktop Support Technician; Equipment Mechanic-Conservation; Inmate Services Specialist; Medical Assistant; Park Maintenance Technician; Security Guard													
$23.99	$24.59	$25.21	$25.83	$26.49	$27.15	$27.82	$28.52	$29.24	$29.96	$30.72	$31.48	$32.27	$33.08
22: Community Based Youth Counselor; Detention Youth Counselor; Golf Assistant Superintendent; Park Maintenance Crew Leader Shooting Complex Coordinator													
$25.20	$25.83	$26.48	$27.14	$27.82	$28.51	$29.23	$29.95	$30.71	$31.47	$32.26	$33.07	$33.90	$34.73
23: Bailiff Sergeant; Payroll Specialist; Senior Administrative Assistant													
$26.45	$27.12	$27.79	$28.48	$29.20	$29.92	$30.68	$31.44	$32.23	$33.04	$33.85	$34.70	$35.57	$36.46

Scott County Salary Rate Table for FY 2026
Non-Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
24: Administrative Coordinator; Classification Specialist; GIS/Parcel Technician; Informing Specialist; Mental Health Advocate; Naturalist; Park Ranger; Planning & Development Specialist; Veteran Affairs Director;													
$27.78	$28.47	$29.19	$29.91	$30.67	$31.43	$32.22	$33.02	$33.84	$34.69	$35.56	$36.45	$37.36	$38.30
25: Administrative Support Specialist; Engineering Technician; Executive Assistant; Purchasing Specialist													
$29.16	$29.89	$30.64	$31.40	$32.19	$33.00	$33.81	$34.66	$35.53	$36.42	$37.33	$38.26	$39.22	$40.20
26:Elections Specialist; Family Health Coordinator; Finance Generalist; Inmate Programs Coordinator; Juvenile Detention Shift Supervisor; Paralegal; Paralegal/Executive Secretary; Passport & Licensing Supervisor; Senior Engineering Technician; Tax Accounting Specialist													
$30.62	$31.38	$32.17	$32.98	$33.80	$34.64	$35.51	$36.40	$37.31	$38.24	$39.20	$40.18	$41.18	$42.21
27: Case Expeditor; Child Care Nurse Consultant; Community Dental Consultant; Community Health Consultant; Community Health Interventionist; Community Tobacco Consultant; Community Transformation Consultant; Corrections Food Service Supervisor; Dental Direct Services Consultant; Digital Evidence Specialist; Disease Intervention Specialist; Environmental Health Specialist; ERP Budget Analyst; GIS Analyst; HR Generalist Maternal, Child, Adolescent Health Nurse; Mechanic Supervisor; Overdose Prevention Specialist; Public Health Nurse; Roadside Vegetation Specialist; Technology Business Analyst													
$32.16	$32.96	$33.78	$34.63	$35.49	$36.38	$37.29	$38.22	$39.17	$40.16	$41.16	$42.19	$43.24	$44.33
28: Applications Analyst; Assistant Operations Manager; Clinical Services Specialist; Environmental Education Program Manager; Investigator-Attorney's Office; Network Systems Administrator; Public Safety Systems Analyst													
$33.77	$34.61	$35.48	$36.37	$37.27	$38.20	$39.16	$40.14	$41.14	$42.18	$43.23	$44.31	$45.42	$46.55
29: Case Aide Supervisor/Coordinator of Disability Services; Community Health Manager; Coordinator of Disability Services; Correctional Nurse Environmental Health Manager; Family Health Manager; Fiscal Manager; Opiod Care Coordinator; Senior HR Generalist; YJRC Assistant Director													
$35.45	$36.33	$37.24	$38.17	$39.12	$40.11	$41.11	$42.13	$43.19	$44.27	$45.37	$46.51	$47.67	$48.86

Scott County Salary Rate Table for FY 2026
Non-Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
30: Facility Maintenance Manager; Fleet Manager; Golf Pro Manager; Golf Superintendent; Office Administrator; Secondary Roads Superintendent; Senior Network Systems Administrator; Senior GIS Analyst													
$37.23	$38.15	$39.11	$40.09	$41.09	$42.11	$43.17	$44.25	$45.35	$46.49	$47.65	$48.84	$50.06	$51.32
31: Clinical Services Manager; Correctional Health Manager; Corrections Lieutenant; Information Security Analyst; Park Manager; Senior Applications Analyst; Webmaster													
$39.09	$40.06	$41.07	$42.09	$43.15	$44.23	$45.33	$46.46	$47.63	$48.82	$50.04	$51.28	$52.57	$53.88
32: Assistant Attorney; Risk Manager; Sheriff's Lieutenant													
$41.04	$42.07	$43.12	$44.19	$45.30	$46.44	$47.60	$48.79	$50.01	$51.25	$52.54	$53.85	$55.20	$56.57
33: Assistant Jail Administrator; Operations Manager - Treasurer													
$43.09	$44.16	$45.26	$46.40	$47.56	$48.75	$49.96	$51.21	$52.50	$53.81	$55.16	$56.53	$57.94	$59.39
34: Application Manager; Deputy Conservation Director; Deputy Health Director; Election Manager; GIS Manager; Juvenile Detention Center Director; Network Infrastructure Manager; Tax Manager													
$45.24	$46.38	$47.54	$48.73	$49.94	$51.19	$52.47	$53.78	$55.12	$56.50	$57.92	$59.37	$60.85	$62.37
35: Accounting & Business Manager; Assistant County Engineer; Finance Manager; Planning & Development Director													
$47.51	$48.70	$49.91	$51.16	$52.43	$53.75	$55.09	$56.47	$57.88	$59.33	$60.81	$62.33	$63.89	$65.48
36: Senior Assistant Attorney													
$49.89	$51.13	$52.41	$53.72	$55.06	$56.44	$57.86	$59.30	$60.78	$62.30	$63.86	$65.45	$67.09	$68.77
37: Budget & Administrative Services Director; Community Services Director; Facility & Support Services Director; Information Technology Director													
$52.37	$53.69	$55.03	$56.41	$57.82	$59.25	$60.74	$62.26	$63.82	$65.41	$67.05	$68.72	$70.44	$72.20

Scott County Salary Rate Table for FY 2026
Non-Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
38: Conservation Director; Human Resources Director; Medic Director													
$55.00	$56.38	$57.78	$59.22	$60.70	$62.22	$63.78	$65.37	$67.01	$68.68	$70.40	$72.16	$73.96	$75.81
39: Health Director													
$57.74	$59.18	$60.66	$62.18	$63.74	$65.33	$66.96	$68.63	$70.35	$72.11	$73.91	$75.76	$77.66	$79.59
40: County Engineer													
$60.63	$62.14	$63.69	$65.29	$66.92	$68.59	$70.31	$72.07	$73.87	$75.71	$77.60	$79.55	$81.54	$83.58

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026
PPME (SECONDARY ROADS UNIT)

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
20r: Parts & Inventory Clerk									
$22.85	$23.42	$24.01	$24.61	$25.22	$25.85	$26.51	$27.17	$27.84	$28.53
22r: Roads Maintenance Worker; Mechanic									
$25.20	$25.83	$26.48	$27.14	$27.82	$28.51	$29.23	$29.95	$30.71	$31.47
23r: Senior Roads Maintenance Worker									
$26.45	$27.12	$27.79	$28.48	$29.20	$29.92	$30.68	$31.44	$32.23	$33.04
24r: Senior Mechanic; Heavy Equipment Operator; Signs Technician; Roadside Vegetation Technician									
$27.78	$28.47	$29.19	$29.91	$30.67	$31.43	$32.22	$33.02	$33.84	$34.69
25r: Senior Signs Technician									
$29.16	$29.89	$30.64	$31.40	$32.19	$33.00	$33.81	$34.66	$35.53	$36.42
26r: Crew Leader									
$30.62	$31.38	$32.17	$32.98	$33.80	$34.64	$35.51	$36.40	$37.31	$38.24

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026

AFSCME UNIT

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
16: Custodian; Elections Clerk; Grounds Maintenance Worker; Office Assistant													
$18.80	$19.26	$19.75	$20.23	$20.74	$21.26	$21.80	$22.34	$22.89	$23.47	$24.05	$24.65	$25.27	$25.91
17: Multi-Service Clerk; Receptionist													
$19.74	$20.23	$20.73	$21.26	$21.79	$22.34	$22.88	$23.46	$24.04	$24.65	$25.26	$25.90	$26.55	$27.21
18: Accounting Clerk (Treasurer); Senior Office Assistant													
$20.72	$21.24	$21.78	$22.31	$22.87	$23.44	$24.03	$24.63	$25.25	$25.89	$26.53	$27.19	$27.87	$28.57
19: Civil Records Specialist; Facility Maintenance Worker; Licensing Specialist; Real Estate Specialist; Senior Elections Clerk; Training Specialist; Vital Records Specialist													
$21.77	$22.31	$22.87	$23.44	$24.02	$24.62	$25.24	$25.88	$26.52	$27.18	$27.86	$28.56	$29.27	$30.00
20: Revenue Collection Specialist; Victim & Witness Specialist													
$22.85	$23.42	$24.01	$24.61	$25.22	$25.85	$26.51	$27.17	$27.84	$28.53	$29.25	$29.98	$30.73	$31.51
21: Accounts Payable Specialist; Case Aide; Fine Collections Specialist; Legal Secretary; Platroom Specialist													
$23.99	$24.59	$25.21	$25.83	$26.49	$27.15	$27.82	$28.52	$29.24	$29.96	$30.72	$31.48	$32.27	$33.08
22: Intake Coordinator; Senior Victim & Witness Specialist													
$25.20	$25.83	$26.48	$27.14	$27.82	$28.51	$29.23	$29.95	$30.71	$31.47	$32.26	$33.07	$33.90	$34.73
23: Electronic Systems Technician; Senior Facility Maintenance Worker													
$26.45	$27.12	$27.79	$28.48	$29.20	$29.92	$30.68	$31.44	$32.23	$33.04	$33.85	$34.70	$35.57	$36.46
24: Building Inspector; Senior Electronic Systems Technician													
$27.78	$28.47	$29.19	$29.91	$30.67	$31.43	$32.22	$33.02	$33.84	$34.69	$35.56	$36.45	$37.36	$38.30
26: Senior Building Inspector													
$30.62	$31.38	$32.17	$32.98	$33.80	$34.64	$35.51	$36.40	$37.31	$38.24	$39.20	$40.18	$41.18	$42.21

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026
DEPUTY SHERIFF ASSOCIATION UNIT

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
4S: Sergeant									
$45.82	$46.97	$48.14	$49.34	$50.57	$51.83	$53.13			
8S: Deputy									
$32.97	$34.29	$35.66	$37.09	$38.57	$39.54	$40.53	$41.54	$42.58	$43.64

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026
TEAMSTERS (CORRECTIONS UNIT)

	6 month												
Step 1	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6**	**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**
10S: Corrections Officer													
$25.19	$26.20	$27.24	$28.34	$29.47	$30.65	$31.87	$33.15	$34.48	$35.85				
18: Corrections Custodial Officer; Corrections Food Service Officer													
$20.72	$21.24	$21.78	$22.31	$22.87	$23.44	$24.03	$24.63	$25.25	$25.89	$26.53	$27.19	$27.87	$28.57

SCOTT COUNTY SALARY RATE TABLE FOR FY 2025
Non-Rep (CORRECTIONS UNIT)

Step 1	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6**	**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**
29S: Corrections Sergeants													
$39.12	$40.11	$41.11	$42.13	$43.19	$44.27	$45.37	$46.51	$47.67	$48.86				

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026
MEDIC EMS

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
5M: Standby EMT Called In													
$20.03													
6M: Standyby Paramedic Called In													
$27.78													
7M: EMT (12hr shift, BG, LeClaire, Eldridge)													
$17.41	$17.84	$18.29	$18.75	$19.22	$19.70	$20.19	$20.70	$21.22	$21.75	$22.28	$22.84	$23.41	$24.00
8M: EMT/PreBiller (12hr, BG)													
$18.02	$18.46	$18.93	$19.40	$19.88	$20.38	$20.89	$21.41	$21.95	$22.50	$23.06	$23.64	$24.23	$24.83
9M: Paramedic (24hr, Eldridge, BG, LeClaire)													
$18.33	$18.80	$19.26	$19.74	$20.23	$20.74	$21.26	$21.79	$22.34	$22.89	$23.46	$24.05	$24.65	$25.27
10M: CC Paramedic (24hr, Eldridge, BG, LeClaire)													
$18.98	$19.46	$19.94	$20.44	$20.95	$21.48	$22.01	$22.56	$23.12	$23.70	$24.29	$24.90	$25.52	$26.16
11M: Paramedic Supervisor (Eldridge, BG, LeClaire) *10M scale plus $1.00													
$19.98	$20.46	$20.94	$21.44	$21.95	$22.48	$23.01	$23.56	$24.12	$24.70	$25.29	$25.90	$26.52	$27.16
15: Courier/EMT Student													
$17.91	$18.35	$18.81	$19.28	$19.77	$20.25	$20.76	$21.28	$21.82	$22.36	$22.91	$23.49	$24.08	$24.68
16: Office Assistant													
$18.80	$19.26	$19.75	$20.23	$20.74	$21.26	$21.80	$22.34	$22.89	$23.47	$24.05	$24.65	$25.27	$25.91
18: EMT (metro & Clinton); Paramedic/Payroll Clerk (LeClaire)													
$20.72	$21.24	$21.78	$22.31	$22.87	$23.44	$24.03	$24.63	$25.25	$25.89	$26.40	$27.19	$27.87	$28.57

18M: EMT II (metro)													
$21.45	$21.98	$22.53	$23.10	$23.67	$24.27	$24.87	$25.49	$26.13	$26.79	$27.46	$28.14	$28.85	$29.57

19M: Operations Support Supervisor (18M plus $1)													
$22.45	$22.98	$23.53	$24.10	$24.67	$25.27	$25.87	$26.49	$27.13	$27.79	$28.46	$29.14	$29.85	$30.57

23: Med-Com Dispatcher													
$26.45	$27.12	$27.79	$28.48	$29.20	$29.92	$30.68	$31.44	$32.23	$33.04	$33.85	$34.70	$35.57	$36.46

23M: EMD-Q													
$27.38	$28.06	$28.76	$29.48	$30.21	$30.97	$31.74	$32.54	$33.35	$34.19	$35.03	$35.91	$36.81	$37.74

24: Paramedic (Metro, Clinton)													
$27.78	$28.47	$29.19	$29.91	$30.67	$31.43	$32.22	$33.02	$33.84	$34.69	$35.56	$36.45	$37.36	$38.30

24M: CC Paramedic (metro, Clinton); Medic IS Support Specialist													
$28.75	$29.48	$30.21	$30.97	$31.74	$32.53	$33.35	$34.18	$35.03	$35.91	$36.80	$37.73	$38.67	$39.64

25: Admin and Billing Specialist													
$29.16	$29.89	$30.64	$31.40	$32.19	$33.00	$33.81	$34.66	$35.53	$36.42	$37.33	$38.26	$39.22	$40.20

26: Med-Com Supervisor													
$30.62	$31.38	$32.17	$32.98	$33.80	$34.64	$35.51	$36.40	$37.31	$38.24	$39.20	$40.18	$41.18	$42.21

26M: Paramedic Supervisor (Metro, Clinton)													
$29.48	$30.21	$30.97	$31.74	$32.54	$33.35	$34.19	$35.05	$35.91	$36.81	$37.74	$38.68	$39.65	$40.63

32: Logistics Manager; Paramedic Division Manager; Quality and Compliance Manager; Training & Development Manager													
$41.04	$42.07	$43.12	$44.19	$45.30	$46.44	$47.60	$48.79	$50.01	$51.25	$52.54	$53.85	$55.20	$56.57

38: Medic Director													
$55.00	$56.38	$57.78	$59.22	$60.70	$62.22	$63.78	$65.37	$67.01	$68.68	$70.40	$72.16	$73.96	$75.81

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026
ELECTED OFFICIALS

Position	Annual Salary
Auditor	$101,313
County Attorney	$174,134*
Recorder	$101,313
Sheriff	$170,551
Treasurer	$101,313
Board Member, Board of Supervisors	$46,145
Chair, Board of Supervisors	$49,145

* Salary may need to be reduced depending on Judicial Branch seeting of District Court Judge's salary pursuant to Iowa Code Section 331.752(5)

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026
DEPUTY OFFICE HOLDERS

Position	Annual Salary
First Assistant Attorney	$148,864*
Chief Deputy Sheriff	$144,968
Chief Deputy Sheriff – Captain	$136,441
Lieutenant (73%)	$124,502
Lieutenant (68%)	$115,975

* Salary may need to be reduced depending on Judicial Branch seeting of District Court Judge's salary pursuant to Iowa Code Section 331.752(2)

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026
TEMPORARY AND SEASONAL STAFF

Position	Rate
Seasonal Health Worker, Budget intern & Planning Intern	$11.19 to $16.25/hour depending on skills, education & experience
Seasonal Maintenance Worker (Roads)	$18.10-$19.75/hour
Summer Law Clerk	Set in cooperation with University Programs
Civil Service Secretary	Set by Civil Service Commission
Health Department	
Public Health Nurse	$31.40/hour
Correctional Health Nurse	$35.45/hour
Public Health Dental Hygienist	32.16/hour
Bailiff	$23.99/hour
Detention Youth Counselor/Comm. Based Youth Counselor	25.20/hour
On Call Election Official	$10.00/hour
Election Officials	$12.50/hour
Election Chairpersons	$15.00/hour
Election Temp Worker	$15.00/hour

CONSERVATION

Wapsi Center:	
Assistant Naturalist	$16.00-$18.00/hour
Maintenance/Resident Caretaker	$16.00-$18.00/hour
Cody Homestead:	
Attendants/Concession Workers	$12.00-$14.00/hour

SCOTT COUNTY SALARY RATE TABLE FOR FY 2026
GROUP: Z TEMPORARY AND SEASONAL STAFF

CONSERVATION

Glynns Creek:	
Seasonal part-time Golf Managers	
Food Service	$16.00-$18.00/hour
Pro Shop	$16.00-$18.00/hour
Assistant Golf Pro	$17.00-$19.00/hour
Seasonal Golf Pro Shop Personnel	$14.00-$16.00/hour
Golf Course Rangers, Starters, Cart Persons	$12.00-$14.00/hour
Concession Stand Workers	$12.00-$14.00/hour
Groundskeepers	$14.00-$16.00/hour

Scott County & West Lake Parks:	
Pool/Beach Manager	$22.00-$24.00/hour
Assistant Beach/Pool Manager	$16.00-$18.00/hour
Pool/Beach Lifeguards (includes WSI)	$14.00-$16.00/hour
Concession Workers	$12.00-$14.00/hour
Park Attendant	$14.00-$16.00/hour
Maintenance	$14.00-$16.00/hour
Skilled Maintenance	$16.00-$18.00/hour
Park Patrol (non-certified)	$16.00-$18.00/hour
Park Patrol (certified)	$25.00-$27.00/hour

Pioneer Village:	
Day Camp Counselors	$14.00-$16.00/hour
Apothecary Shop Concession Workers	$12.00-$14.00/hour
Maintenance/Resident Caretaker	$16.00-$18.00/hour

Shooting Complex Attendant	$15.00-$17.00/hour

Returning seasonals whose hourly max exceeds the new range would be "frozen" until the range catches up with their salary.

GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included below:

Accrual Accounting: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned between April 1 and June 30, but for which payment was not received until July 10, is recorded as being received on June 30 rather than on July 10.

Appropriation: An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

Appropriation Resolution: The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the City or County Assessors.)

Assigned Fund Balance: Equity set aside for a purpose, but it is not restricted or committed for a specific purpose. The County Administrator and Board can assign fund balance equity.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

Authorized Agency: A recognized non-profit agency receiving County funding and following the County's required BFO budgeting requirements.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget: A balanced budget in the public sector is achieved when the government equates the revenues with expenditure over business cycles. In other words, a government's budget is balanced if its income is equal to its expenditures. The use of assigned or restricted fund balance is permitted to fund non-recurring expenditures.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, park improvements, roads and bridges.

Bond Issuance Fund: A capital fund to account for the proceeds of bond issuances, most recently for the 2019 radio communication bonds.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various County services.

Budget Amendment: A legal procedure utilized by the Board of Supervisors to revise a budgeted service area appropriation. The Code of Iowa also requires Board approval through the adoption of a resolution for any interdepartmental or inter-fund adjustments or for any transfer within a department from one sub-object level total to another. County staff has the prerogative to adjust expenditures within sub-object level totals of a departmental budget.

Budget Calendar: The schedule of key dates or events which County departments and authorized agencies follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

Budgeting For Outcomes: A budgeting process that identifies the results citizens want to achieve and focuses on outcomes or future conditions the government wants to achieve through identified services levels.

Budgeted Funds: Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.

Budget Transmittal Letter: The opening section of the budget from the Chairman of the Board of Supervisors which provides the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the identified target issues of the Board of Supervisors.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Expenditure: Expenditures that are usually construction projects designed to improve the value of the government assets. Examples of capital expenditures include new roads, buildings, recreational facilities, and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, machinery, building improvements, microcomputers, and special tools, which are usually distinguished from operating items according to their value and projected useful life. One-time agency funding and special consultant studies are also included in the County's definition of capital expenditures.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. However, for Scott County, it is included in the same budget document. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include new roads, buildings, recreational facilities and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, machinery, building improvements, microcomputers and special tools, which are usually distinguished from operating items according to their value and projected useful life.

Capital Projects Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned for the acquisition of property and equipment or construction of major capital projects not being financed by proprietary funds.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services. The annual audit, however, is prepared on an accrual/modified accrual accounting basis.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Conservation CIP Reserve Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned to capital improvement projects within the Conservation Department.

Conservation Equipment Reserve Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned to equipment purchases within the Conservation Department.

Continuity of Operations / Continuity of Government (COOP / COG): Programing by the County designed to continue operations or government in a time of need or crisis. Services could be handled, virtually or within a physical space.

County Library: The Scott County Library Board of Trustees provides library services to all the cities within Scott County with the exception of the City of Bettendorf, the City of LeClaire, and the City of Davenport. In addition, the Library provides services to the unincorporated residents of Scott County and the citizens of the City of Durant through a contractual arrangement. The Trustees annually direct the Board of Supervisors to levy property taxes to the unincorporated area, in addition to providing tax levying amounts to each of the participating cities. The Board of Trustees is appointed by the Board of Supervisors, and the Code of Iowa provides for circumstances whereby the Library can create a potential financial burden or benefit on the County. The Library does not issue separate financial statements. The County Library Fund is a discretely presented component unit that is not budgeted by the Board of Supervisors.

Current Taxes: Taxes that are levied and due within one year.

Custodial Funds: Custodial fund types are used to account for net position and changes in net position. These funds are not budgeted by the Board of Supervisors.

City Assessor Fund: To account for funds held on behalf of the City Conference Board.

City Special Assessments Fund: To account for the special assessment taxes collected by the County on behalf of the cities within the County.

Community Services Fund: To account for funds for those individuals who are incapable of managing their own affairs.

County Assessor Fund: To account for funds held of behalf of the County Conference Board.

County Recorder Custodial Fund: To account for fees and taxes collected by the County for the state.

County Sheriff Custodial Fund: To account for the funds received for court services performed by the Sheriff's Department.

E911 Fee Fund: To account for assets and liabilities for the E911 Board.

Eastern Iowa Mental Health and Disabilities Fund: To account for assets and liabilities for the regional joint 28E agreement.

Jail Inmate Fund: To account for receipts from the sale of commissary items to inmates and for funds confiscated upon arrest.

Rivershare Fund: To account for funds held on behalf of the County Library 28E Agreement.

Tax Sale Redemption Fund: To account for the tax sale proceeds collected by the County.

Taxing District Funds: To account for the property taxes collected by the County for the Districts.

Debt Services: The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned to the servicing of the general long-term debt not financed by a specific source.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations as defined by Iowa law or by County ordinance.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Emergency Management Agency (EMA): Emergency management is a coordinated effort involving local, state, and federal government agencies as well as volunteer organizations and businesses. This agency assists citizens and their communities to prepare for, respond to, recover from, and eliminate or reduce the effects of natural, man-made, civil, and technological emergencies or disasters. The EMA Fund is not budged by the Board of Supervisors.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. An enterprise fund in Scott County was established for the golf course that opened at the start of FY 1991-92.

MEDIC EMS Fund: To account for the operation and maintenance for the ground emergency transportation fund.

Glynns Creek Golf Course Fund: To account for the operation and maintenance for the County's 18-hole golf course.

ERP (Enterprise Resource Planning): An accounting software system which integrates the general ledger, accounts payable, accounts receivable, budgeting, cash receipts and other planning documents to one software system for decision making and accounting.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Supervisors.

Expenses: This term is used as an appropriation sub-object account category to differentiate from personal services, supplies, capital, and equipment costs.

Expenditure: This term refers to the outflow of funds paid for an asset obtained or goods and services obtained. This term applies to all funds.

Fiscal Year: The time period designated by the County signifying the beginning and ending period for recording financial transactions. Scott County has specified July 1 to June 30 as its fiscal year.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FTE: Full-Time Equivalent (FTE); an authorized position equivalent to working 2,080 hours in a year.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service fund, capital project funds, enterprise funds, trust and custodial funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

GAAP: Generally Accepted Accounting Principles (GAAP). Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as law enforcement, mental health services, finance, data processing, park and recreation, physical health services, services to the poor, county development services, and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds: Bonds that finance a variety of public projects such as roads, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers Association of the United States and Canada

GASB: Government Accounting Standards Board - promulgates accounting standards and practices for governments.

Governmental Fund: A funding structure used to account for activities primarily supported by taxes, grants, and similar revenue sources. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

IBNR: Incurred but not reported. Normally associated with insurance claims.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose. In Scott County, these are funds primarily from the State of Iowa.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department, for example, the Vehicle Replacement Reserve Fund.

Health Insurance Fund: To account for health insurance provide to the County department and component units.

Dental Insurance Fund: To account for dental insurance provide to the County department and component units.

Inventory: A detailed listing of property currently held by the government.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Line-Item Budget: A budget that lists each expenditure account (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: Governmental fund or enterprise fund reported as a separate column in the basic financial statements and analysis.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure." Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Non-Major Fund: Governmental fund or enterprise fund reported within a combined column in the basic financial statements and subject to consolidated analysis within the financial statements.

Object Code: An expenditure category, such as personal services, supplies, or equipment.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Fund: A fund restricted to a fiscal budget year.

Performance Objectives: Specific quantitative and qualitative measures of work performed as an objective of the department.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Program Performance Budget: A budget that focuses upon activities rather than line items. Demand, workload, productivity, and effectiveness indicator data are collected in order to assess the efficiency of services. Typical data collected might include miles of road needed to be paved, miles of roads paved, cost of paved roads per mile, percent of roads not able to be paved.

Property Tax: Property taxes are levied on both real and personal property according to the property's taxable valuation and the tax rate.

Public Safety Authority: Public Safety Authority (PSA) of Scott County, a blended component unit of the county responsible for jail expansion project through the issuance of revenue bonds. The authority does not issue separate financial statements and does not set a legal budget for the year. This fund is not budged by the Board of Supervisors. Currently, the primary purpose is debt financing.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, grants, shared revenues and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Requisition: A written request from a department to the purchasing division for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Scott Emergency Communications Center (SECC) Fund: A blended component unit, SECC is an authorized organization of the Emergency Management Agency and has a separate board and governing agreement. SECC's responsibility is to provide emergency communication services including 9-1-1 dispatching and recordkeeping as well as radio communications to all county agencies. This fund is not budged by the Board of Supervisors.

Secondary Roads Fund: This fund is used to account for state revenue and other revenue that are restricted or committed to be used to maintain and improve the County's roads.

Service Enhancement: A service that does not fit in either core service or semi-core service definition, these services were created in the interest of the residents of the county, to enhance their quality of life, these services are not provided for by state or federal mandates.

Source of Revenue: Revenues are classified according to their source or point of origin.

State & Local Fiscal Recovery Fund: Coronavirus State & Local Fiscal Recovery Fund (SLFRF). A component of the American Rescue Plan Act to fund the COVID Relief.

Subscription-Based Information Technology Agreement (SBITA): A contract that conveys control of the right to use another party's IT software, either alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

Special Revenue Fund: A fund utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds.

American Rescue Plan Act (ARPA): To account for federal grant dollars to fight the COVID-19 pandemic, maintain vital services, and build strong, resilient, and equitable recovery.

Opioid Litigation Fund: To account for Opioid settlement funds for remediation of the opioid crisis and treat or mitigate opioid use disorder through prevention, harm reduction, treatment, and recovery services.

Rural Services Fund: To account for taxes levied to benefit the rural residents of Scott County.

Recorder's Management Fees Fund: To account for the one dollar fee collected for each recorded transaction to be used for the purpose of preserving and maintaining those records.

Vehicle Replacement Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned to the procurement of the County fleet.

Voucher: A claim document indicating that a transaction has occurred. It usually contains the accounts related to the transaction.

Youth Justice Rehabilitative Center (YJRC): A newly proposed juvenile care facility to be located within Scott County.