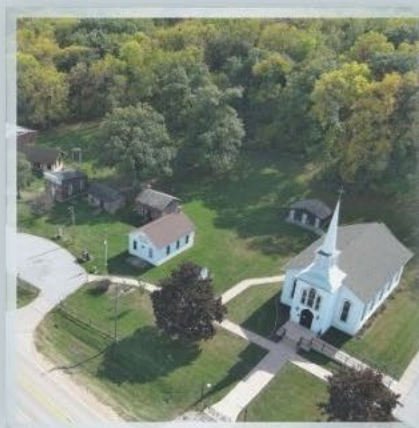


FY 2026 Budget - Operations



February 26, 2025



Summary

- Property Tax Rates:
 - Urban rate: a decrease of \$0.02 from \$5.95 to \$5.93.
 - Rural rate: a decrease of \$0.07 from \$8.73 to \$8.66.
- County budgeted funds at \$134,824,964 (1.4% decrease) to fund operating, debt service, enterprise, and capital budgets
- 2026 Governmental Capital Budget of \$22.05 million and six-year plan of \$76.2 million fully funded without general obligation debt borrowing



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Budget Work Session Overview

- Follow Up
- Revenue Analysis
- Operating Services
- Eastern Iowa MHDS Region
- Opioid Prevention Services
- Debt Service



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Follow Up

Today's Session

1. What is YJRC's plan going forward – staffing / current / full capacity, facilities, residence?
2. GEMT Consultant – can this be brought in house?
3. What percentage of an increase are those insurance premium dollars? (General, Liability, etc.)
4. What is the impact of the Extradition of Prisoners (out of county placement), including travel costs?
5. How high historically does the fund balance start and fluctuate?
6. Do cities typically carry higher fund balances?



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Follow Up

Today's Revenue Section

1. Mental Health Changes
2. Other Taxes Detail
3. Does the rollback percentage change year to year?

Board Meeting 3/25

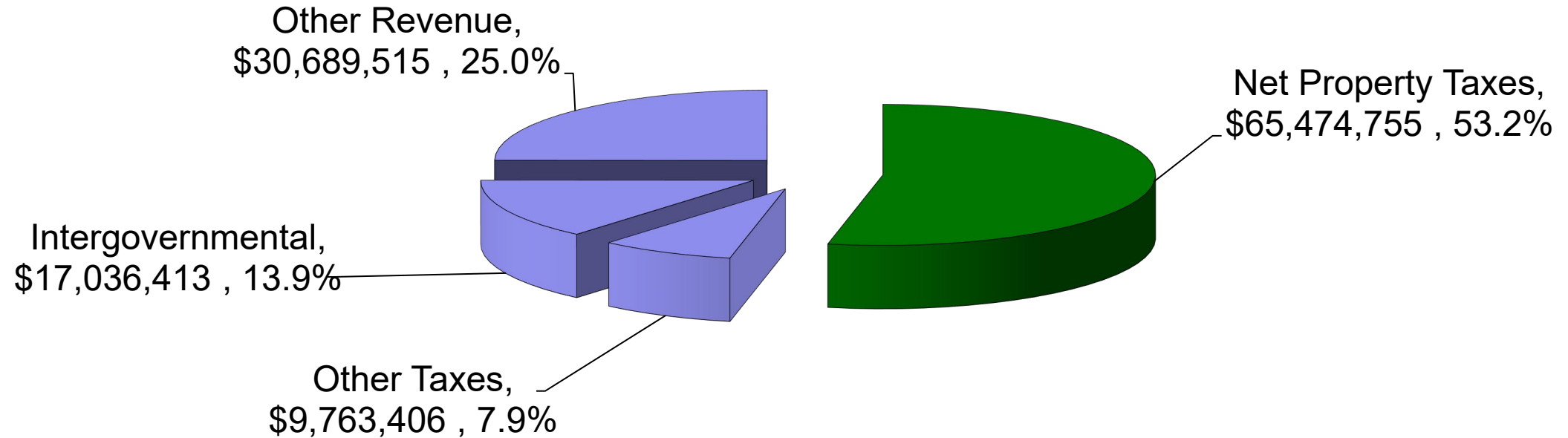
1. Timing of space study results



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FY 26 Revenues by Source

FY26 BUDGET: \$122,964,089



FY 26 Budget Overview

- General Fund Budget
 - 3.5% COLA, Steps for eligible staff.
 - 1 union group open (Teamsters)
 - Required transfers: Scott Emergency Communication Center (SECC), Emergency Management Agency (EMA), Secondary Roads
 - \$4.1 million current tax support for capital projects; budgeted \$2.8 million use of fund balance from FY 2025; \$1.4 million for MEDIC EMS, \$1.2 million for Secondary Roads
 - Departmental goals and outcomes funded
 - Ending General Fund Unassigned Balance Estimate \$10,116,721. 95% of the original appropriation would create an 18% fund balance.
 - Urban Levy Rate
 - Rural Levy Rate
- | | | | |
|--|---|---------------|---------------|
| | ↓ | FY25 – \$5.95 | FY26 – \$5.93 |
| | ↓ | FY25 – \$8.73 | FY26 – \$8.66 |



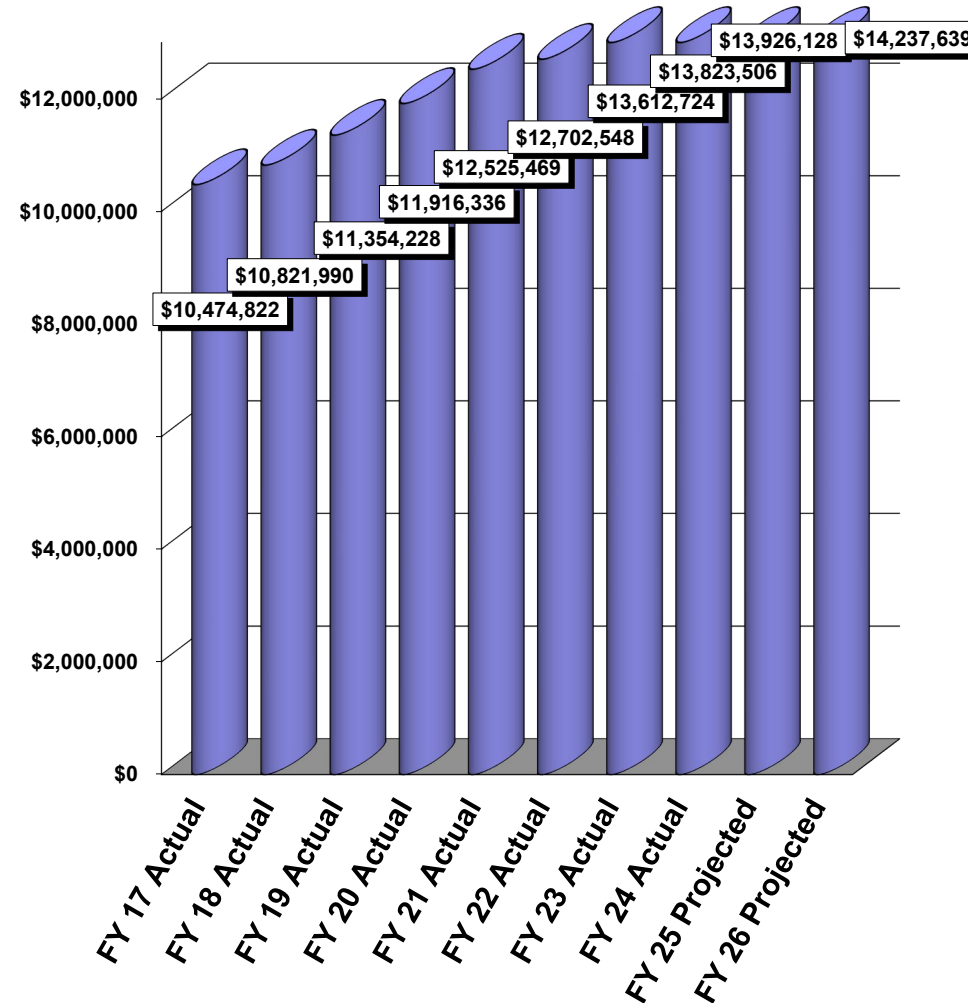
Fund Balance Review

How we measure:

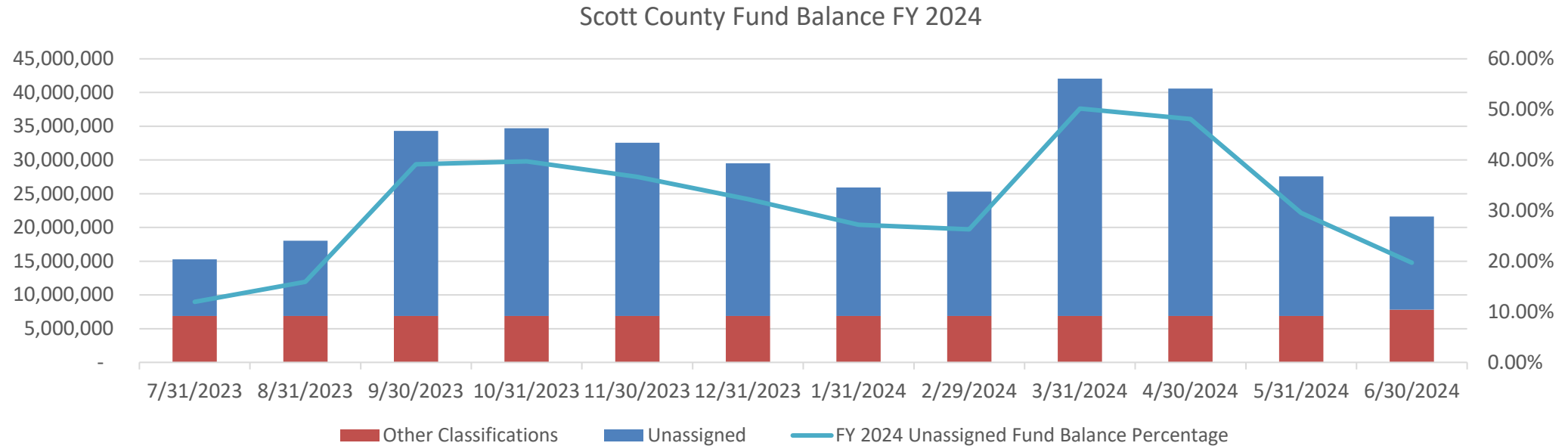
Fund balance policy is minimum 15% unassigned fund balance at fiscal year end.

County is projected to be at 18.2% at FY 25 if we expend 95% of appropriations.

Historically reset to 20% each fiscal year. 20% is a 2.5-month reserve of expenditures.



Fund Balance Throughout the Year



Fund Balance can vary based on collections of taxes and other revenues.

Each organization has a sub-liquidity of fund balance:

- Nonspendable
- Restricted
- Committed
- Assigned
- Unassigned



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Comparative Unassigned 2024 Fund Balance

County	Unassigned Dollars	General Fund Expenditures	% of Fund Balance
~Scott	\$13,823,506	\$70,111,581	20%
~Woodbury	7,029,064	46,789,189	15%
Linn	21,463,344	98,264,562	22%
Dallas	9,989,795	40,200,935	25%
Story	11,791,853	35,797,699	33%
~Pottawattamie	28,016,999	70,225,505	40%
Johnson	30,881,562	73,711,427	42%
Polk	173,073,108	288,406,835	60%
~Dubuque	23,770,904	39,563,988	60%
Black Hawk	28,459,221	42,604,035	67%

Source: 2024 DOM GAAP reports; ~ Border County of State

Comparative Unassigned 2024 Fund Balance

County	Unassigned Dollars	General Fund Expenditures	% of Fund Balance
~Scott	\$13,823,506	\$70,111,581	20%
Davenport	\$15,086,646	\$94,674,962	16%
Bettendorf	\$13,468,797	\$32,264,657	42%
Eldridge	\$1,956,902	\$4,563,166	43%

Does not include Restricted, Committed, Assigned, or Nonspendable fund balance classifications.

Does not include a review of policies by each organization. Each municipality may measure differently.



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Source: 2024 DOM GAAP reports;
~ Border County of State

Impacts of TIF Exclusion

City	FY 25	FY 26	Valuation Change	% Change
Bettendorf	\$142,758,516	\$164,141,027	\$21,382,511	15%
Blue Grass	2,801,868	2,361,295	(440,573)	-16%
Davenport	255,852,266	219,369,902	(36,482,364)	-14%
Eldridge	45,592,959	46,373,274	780,315	2%
LeClaire	110,670,973	85,882,624	(24,788,349)	-22%
Riverdale	12,210,373	17,169,937	4,959,564	41%
Walcott	<u>13,128,134</u>	<u>18,170,206</u>	<u>5,042,072</u>	38%
Total	<u>\$583,015,089</u>	<u>\$553,468,265</u>	<u>(\$29,546,824)</u>	-5%

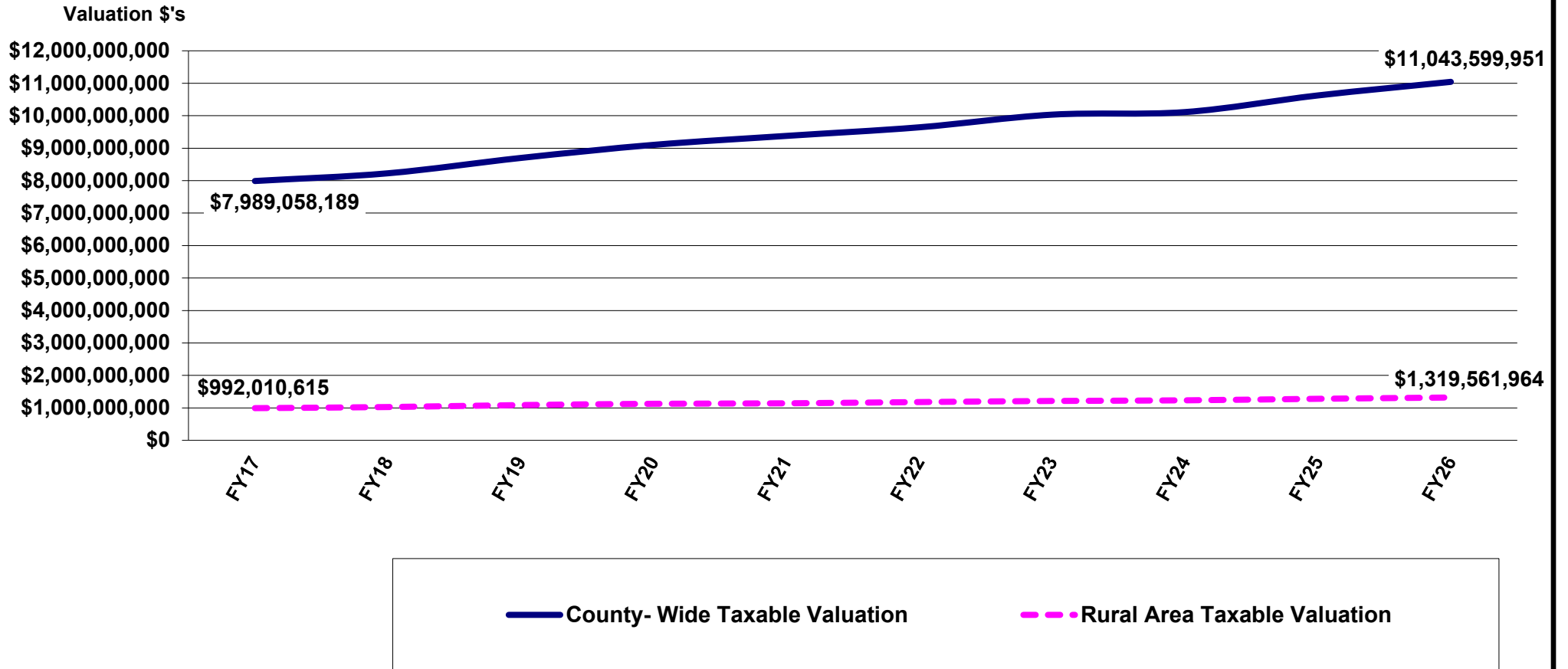
\$553,468,265 TIF exclusion equals \$3.282 million redirected from Scott County levy tax base to municipal projects. A decrease of \$186,873, from \$3.468 million, of redirected property taxes from FY 2025.



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Ten Year Taxable Value Comparison

- County-Wide – 3.82% average per year over 10-year period
- Rural – 3.30% average per year over 10-year period

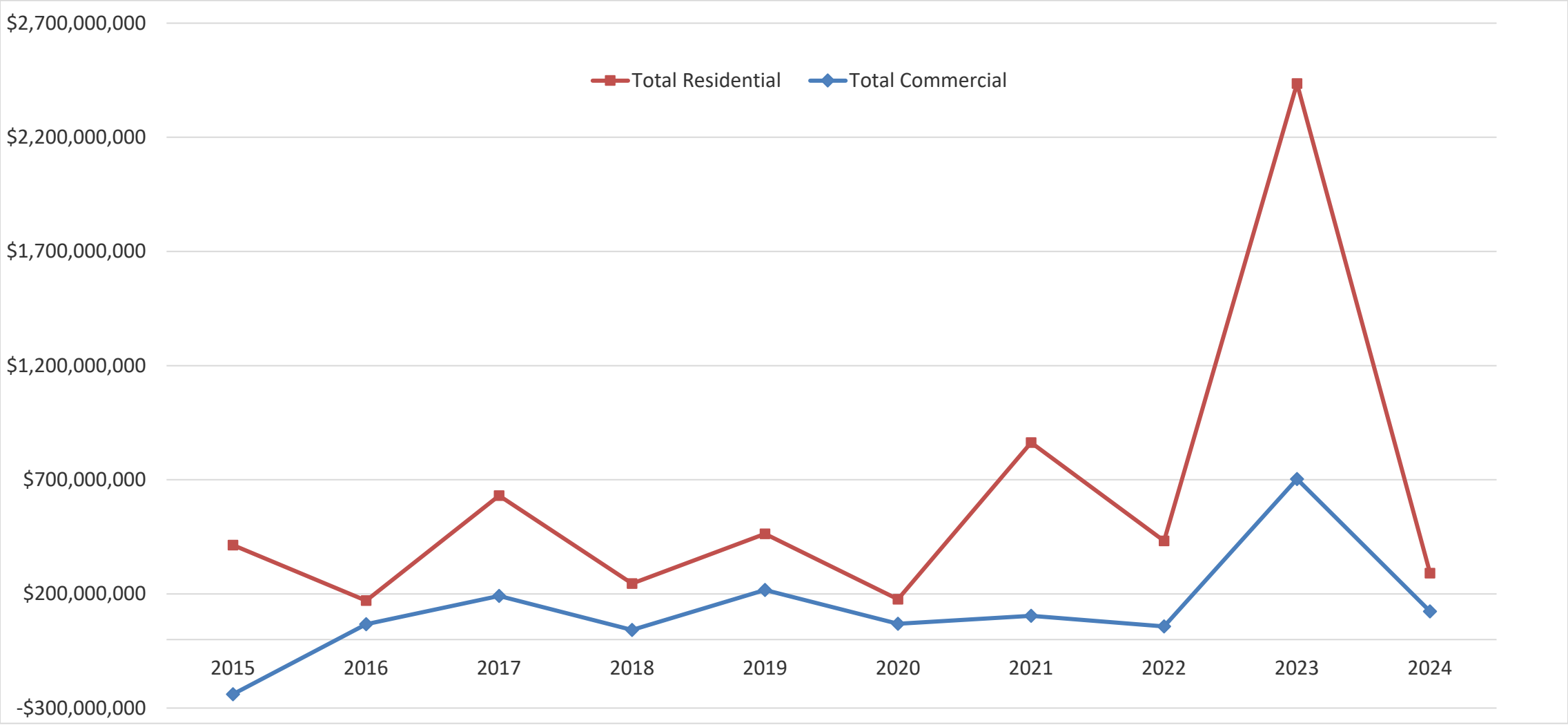


Scott County's Assessment Growth Valuation

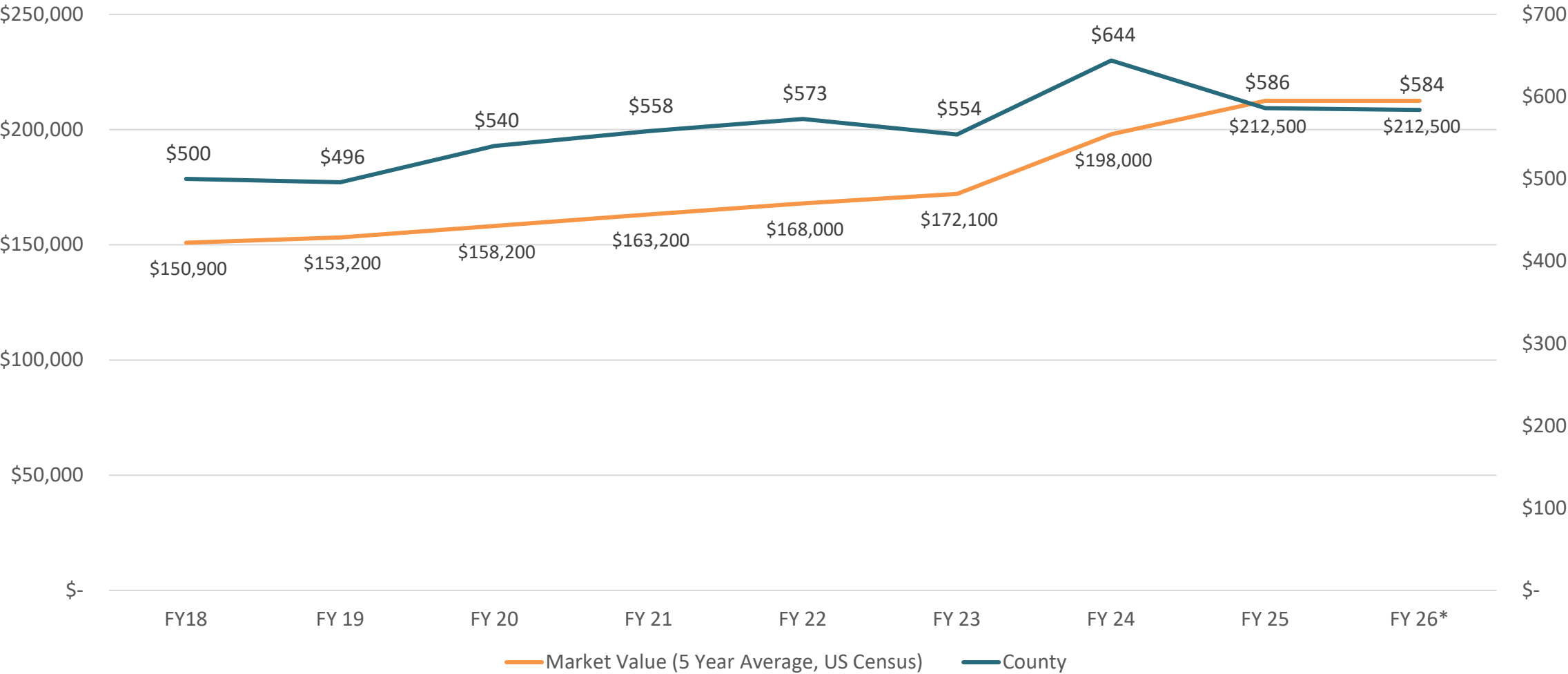
Residential	County Assessor	City Assessor	Total
New Construction	\$96,570,840	\$89,532,238	\$186,103,078
Revaluation, net	103,892,173	16,029,671	119,921,844
Reclass, net	3,323,040	(6,996,186)	(3,673,146)
Building Removals	<u>(2,790,600)</u>	<u>(8,967,113)</u>	<u>(11,757,713)</u>
Assessment year 2024 change	<u>\$200,995,453</u>	<u>\$89,598,610</u>	<u>\$290,594,063</u>

Commercial	County Assessor	City Assessor	Total
New Construction	\$59,952,960	\$77,091,062	\$137,044,022
Revaluation, net	1,690,537	(12,511,904)	(10,821,367)
Reclass, net	(2,294,040)	13,367,206	11,073,166
Building Removals	<u>(7,662,400)</u>	<u>(5,891,367)</u>	<u>(13,553,767)</u>
Assessment year 2024 change	<u>\$51,687,057</u>	<u>\$72,054,997</u>	<u>\$123,742,054</u>

Scott County's Assessment Growth in Residential and Commercial Class – Assessed Valuation

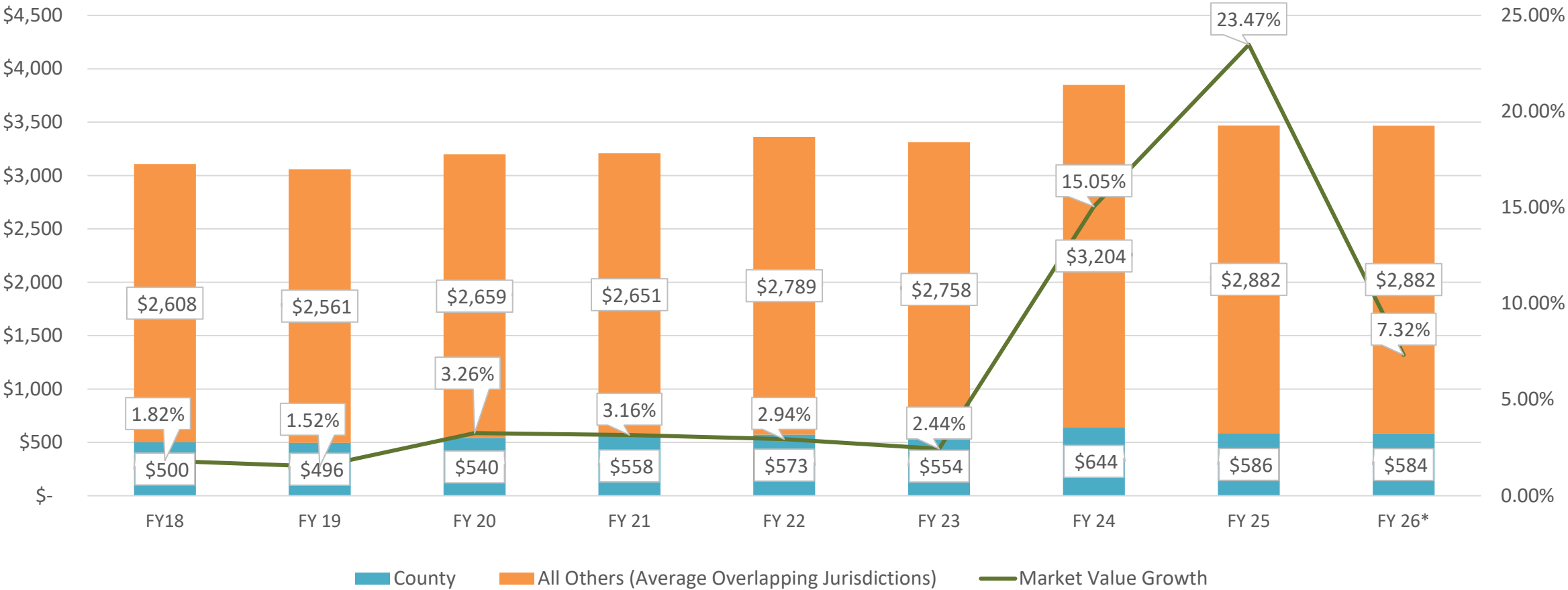


Five Year Median Valuations vs County Property Tax Dollars



* Estimated based upon proposed levy.

Estimate of County and Other Property Taxes, based on median value owner occupied housing units (5-year averages)



* Estimated based on proposed levy and 2025 levies. (updated calculation of consolidated overlapping rates)

Levy Rate Impact - Residential

Urban Levy Rate:	\$100,000	\$200,000	\$400,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$5.69 2.06%	\$11.37 2.06%	\$22.75 2.06%

Residential taxable values increased from 46.3428% to 47.4316% or an increase of 2.35% per \$100,000.

Change in 5-year average is 7.07%

Rural Levy Rate:	\$100,000	\$200,000	\$400,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$6.13 1.51%	\$12.26 1.51%	\$24.51 1.51%
	80 Acres of Land	120 Acres of Land	200 Acres of Land
Amount of Annual Increase in Property Taxes	\$24.74 2.19%	\$37.11 2.19%	\$61.85 2.19%
Combined Farm Home and Land	\$30.87 2.01%	\$49.36 1.94%	\$86.36 1.95%

% Assessed Change	% Taxable Change	\$ Change Per \$100,000 Valuation
0%	2.35%	\$5.69
7%	9.51%	\$25.39
10%	12.58%	\$33.83

As of February 2025, the median value of owner-occupied housing units, 2019 – 2023, was \$212,000 (U.S. Census.gov, as of February 10, 2025)

Taxable Value Comparison to Scott County

County	FY 25 Taxable Valuation	FY 26 Taxable Valuation	% Change 22-23	% Change 23-24	% Change 24-25	24-25 General Fund Basic	% Change 25-26
Scott	\$10,625,658,410	\$11,043,599,951	4.0%	0.8%	5.1%	3.0%	3.9%
Black Hawk	\$ 5,976,931,780	\$ 6,166,106,096	3.3%	-1.1%	2.6%	2.6%	3.2%
Dallas	\$ 8,769,987,324	\$ 9,390,011,619	8.0%	11.7%	5.6%	3.5%	7.1%
Dubuque	\$ 5,606,714,810	\$ 5,819,428,278	3.0%	-0.8%	5.9%	3.9%	3.8%
Johnson	\$ 9,878,988,357	\$ 10,250,752,209	2.2%	0.9%	4.6%	2.5%	4.2%
Linn	\$ 13,202,391,777	\$ 13,761,594,627	2.8%	1.7%	4.4%	2.4%	4.4%
Polk	\$ 31,810,519,622	\$ 32,926,349,661	5.8%	2.0%	8.1%	4.9%	3.5%
Pottawattamie	\$ 6,273,326,541	\$ 6,530,903,120	6.1%	0.0%	8.6%	5.4%	4.1%
Story	\$ 5,950,618,629	\$ 6,086,765,431	4.2%	1.2%	6.6%	3.5%	2.3%
Woodbury	\$ 5,571,574,739	\$ 5,662,710,855	5.1%	2.8%	5.5%	3.4%	1.6%

Green is
growth
higher
than
Scott
County;

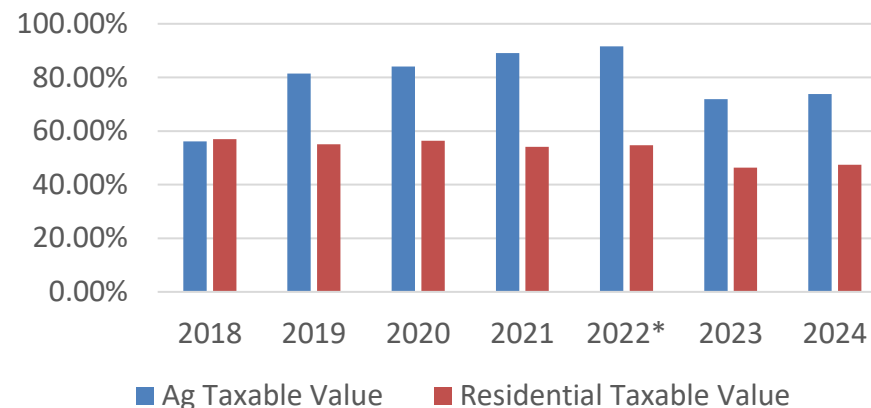
Red is
growth
lower
than
Scott
County

State Assessment Limitations

- Increases in assessed values for residential and agricultural property are subject to the rollback assessment limitation formula. If the statewide increase in values of homes and farms exceeds 3% due to revaluation, their values are "rolled back" so that the total increase in aggregate value statewide is 3%.
- Rollback for agricultural and residential property is allowed to fluctuate within the 3% limitation. This does not mean that the assessment of your home will increase by only 3%. The rollback calculation is applied to a class of property, not an individual property. It means that the statewide total taxable value can increase by only 3% due to revaluation.



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* Restated due to correcting legislation.

State Assessment Limitations

Assessment Year	Agricultural	Residential	Multi-Residential	Commercial	Industrial	Railroads	Utilities
2015	46.1068%	55.6259%	86.2500%	90.0000%	90.0000%	90.0000%	100.0000%
2016	47.4996%	56.9391%	82.5000%	90.0000%	90.0000%	90.0000%	100.0000%
2017	54.4480%	55.6209%	78.7500%	90.0000%	90.0000%	90.0000%	100.0000%
2018	56.1324%	56.9180%	75.0000%	90.0000%	90.0000%	90.0000%	100.0000%
2019	81.4832%	55.0743%	71.2500%	90.0000%	90.0000%	90.0000%	100.0000%
2020	84.0305%	56.4094%	67.5000%	90.0000%	90.0000%	90.0000%	98.5489%
2021	89.0412%	54.1302%	63.7500%	90.0000%	90.0000%	90.0000%	100.0000%
2022*	91.6430%	54.6501%	N/A	90.0000%^	90.0000%^	90.0000%	100.0000%
2023	71.8370%	46.3428%	N/A	90.0000%^	90.0000%^	90.0000%	100.0000%
2024	73.8575%	47.4316%	N/A	90.0000%^	90.0000%^	90.0000%	100.0000%

^ Multi-Tiered – First \$150,000 assessed at Residential rate then 90%.

-Residential drop is largest since 1995, 2nd largest since 1979, 2nd year of tax system.

* Restated due to correcting legislation.

HF 718 New Formula – FY 2025

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.50000	35,394,750	10,112,774,767	5.07
	Limitation Percentage			
	2			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.43138	36,460,672	3.01	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	2.83568	3,494,639	1,232,380,740	3.83
	Limitation Percentage			
	2			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	2.78008	3,557,478	1.80	

General Fund capped rate reduces FY 2025 revenue capacity from \$3.50 rate by \$729,213.

Rural Fund capped rate reduces FY 2025 revenue capacity by \$71,150 (Same FY 2024 rate)

HF 718 Limitation Tiers

Tier	General Basic Valuation Growth	Revenue Growth Reduction
Tier 1	0.00% - 2.75%	-
Tier 2	2.75% - 3.99%	1%
Tier 3	4.00% - 5.99%	2%
Tier 4	6.00% +	3%

Tiers were changed for FY 2026 from 3%, 3% - 6%, and 6%+ to above.

Scott County has been reduced by 2% and 1% for FY 25 and FY 26, respectively, or about \$1.1M in general basic tax dollars.



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HF 718 New Formula – FY 2026

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.43138	36,460,672	10,625,658,410	3.93
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.39741	37,519,637	2.90	

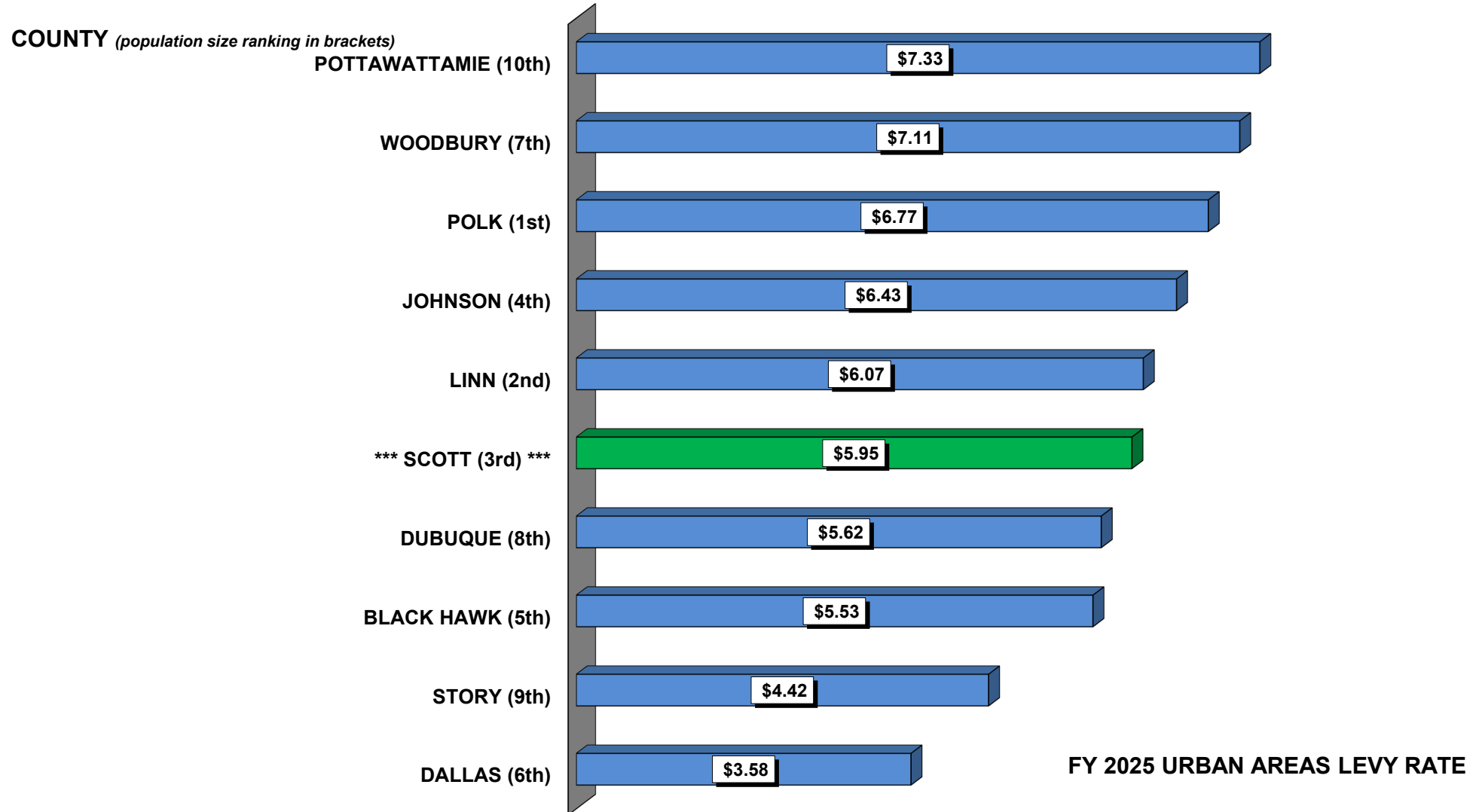
RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	2.78008	3,557,478	1,279,631,687	3.11
	Limitation Percentage			
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	2.75255	3,632,160	2.10	

General Fund capped rate reduces FY 2026 revenue from \$3.50 rate capacity by \$1,133,161.

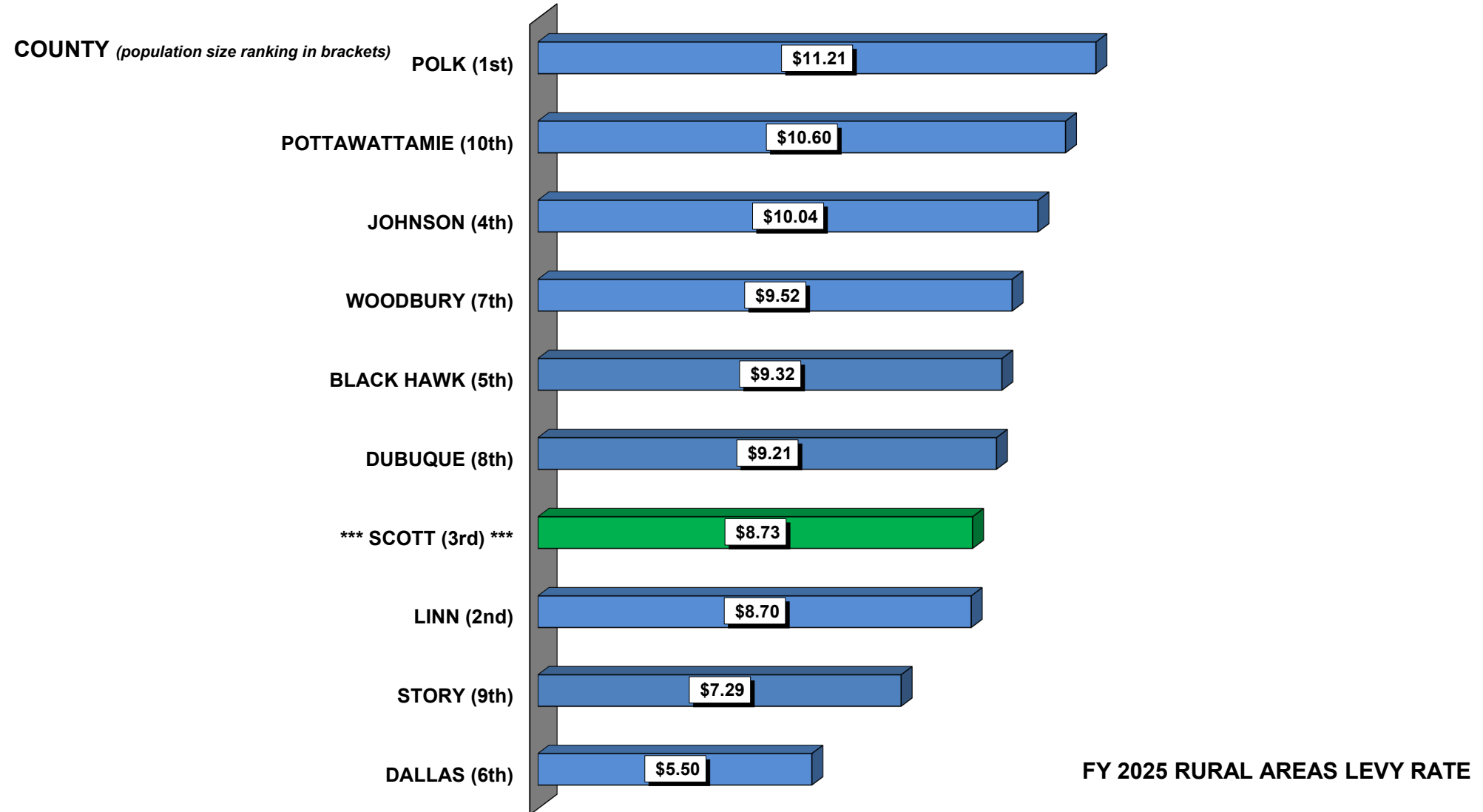
Rural Fund capped rate reduces FY 2026 revenue capacity by \$145,327 (FY 2024 rate)

FY 25 URBAN AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



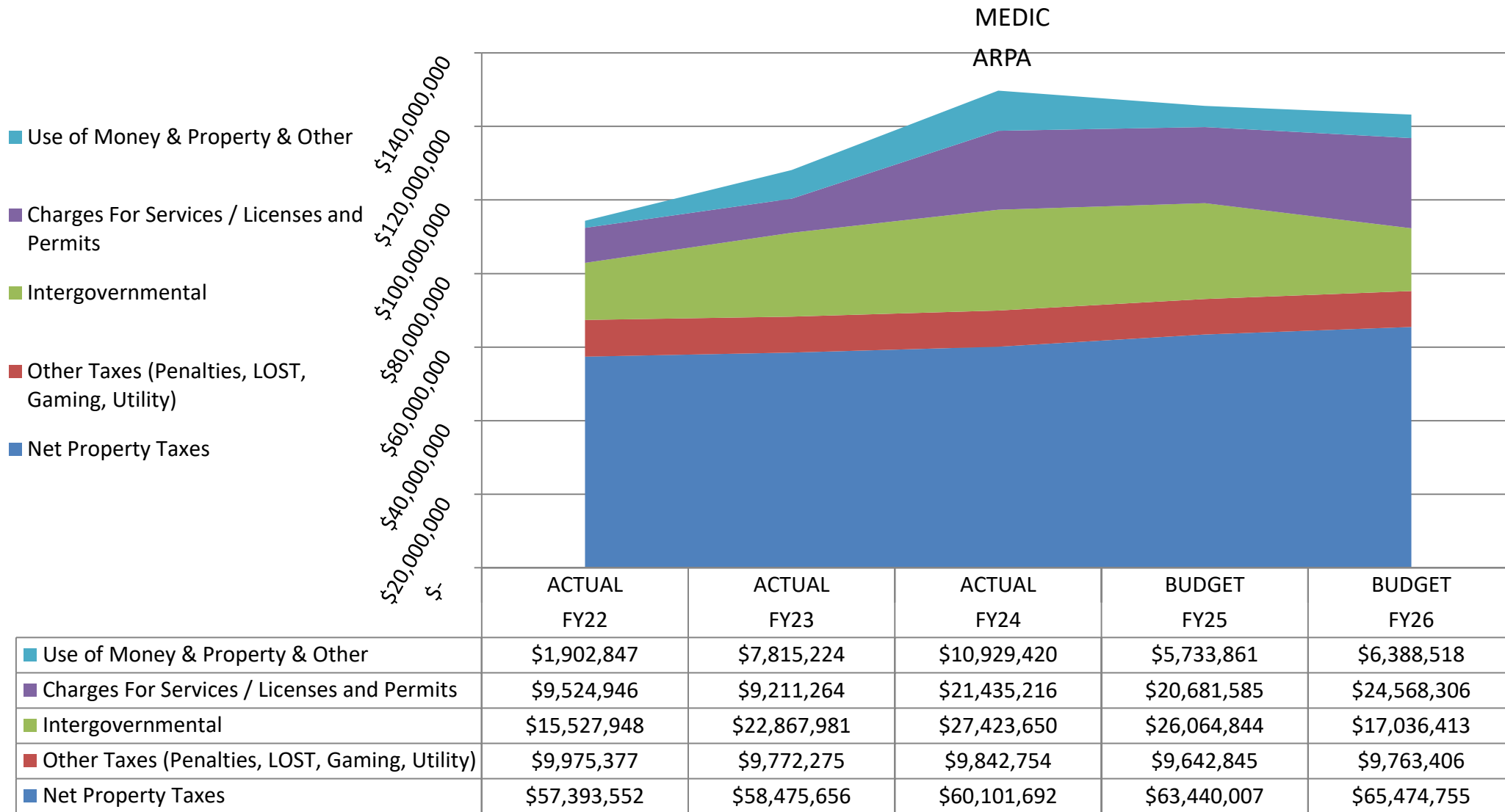
While ranking 3rd in size, Scott County ranks the 5th lowest among the ten largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year 25. Of the four largest counties in Iowa, Scott County ranks the lowest. Administration is recommending a rate of \$5.93 for FY 2026. Other counties' recommendations are not known at this time.

FY25 RURAL AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size, Scott County ranks the 4th LOWEST among the ten largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year 25. Of the four largest counties in Iowa, Scott County ranks the 2nd lowest and \$0.03 or about 1% different than Linn County. Administration is recommending a rate of \$8.66 for FY 2026. Other counties' recommendations are not known at this time.

Revenue Source Summary

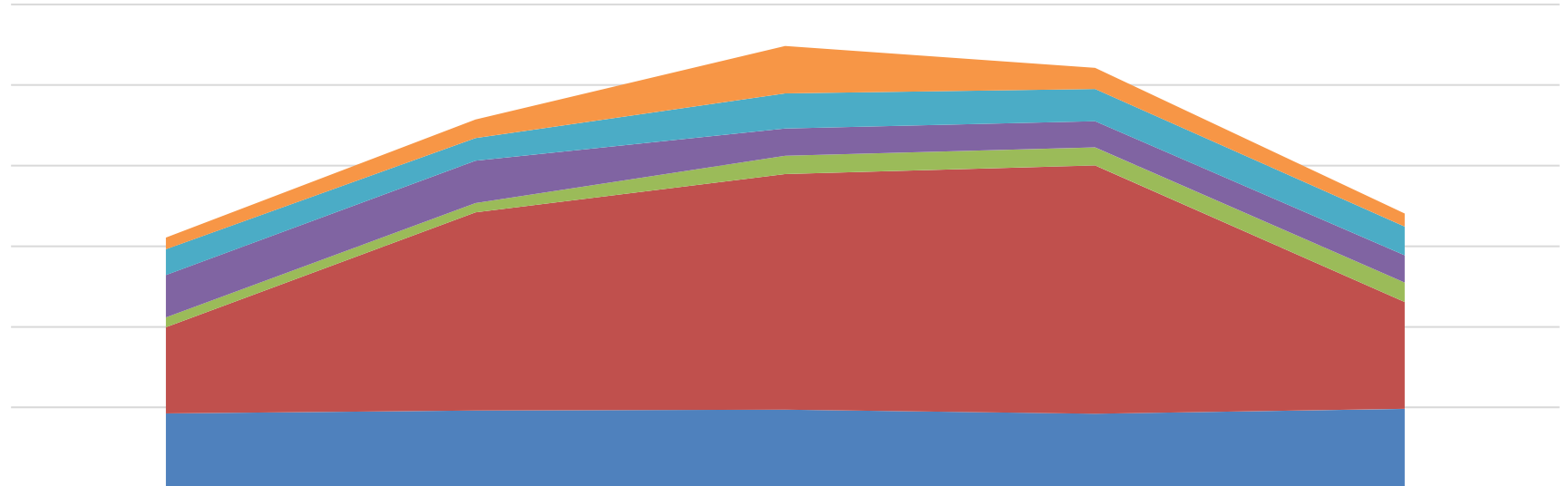


Revenue Source Summary

Changing Intergovernmental Revenues

ARPA

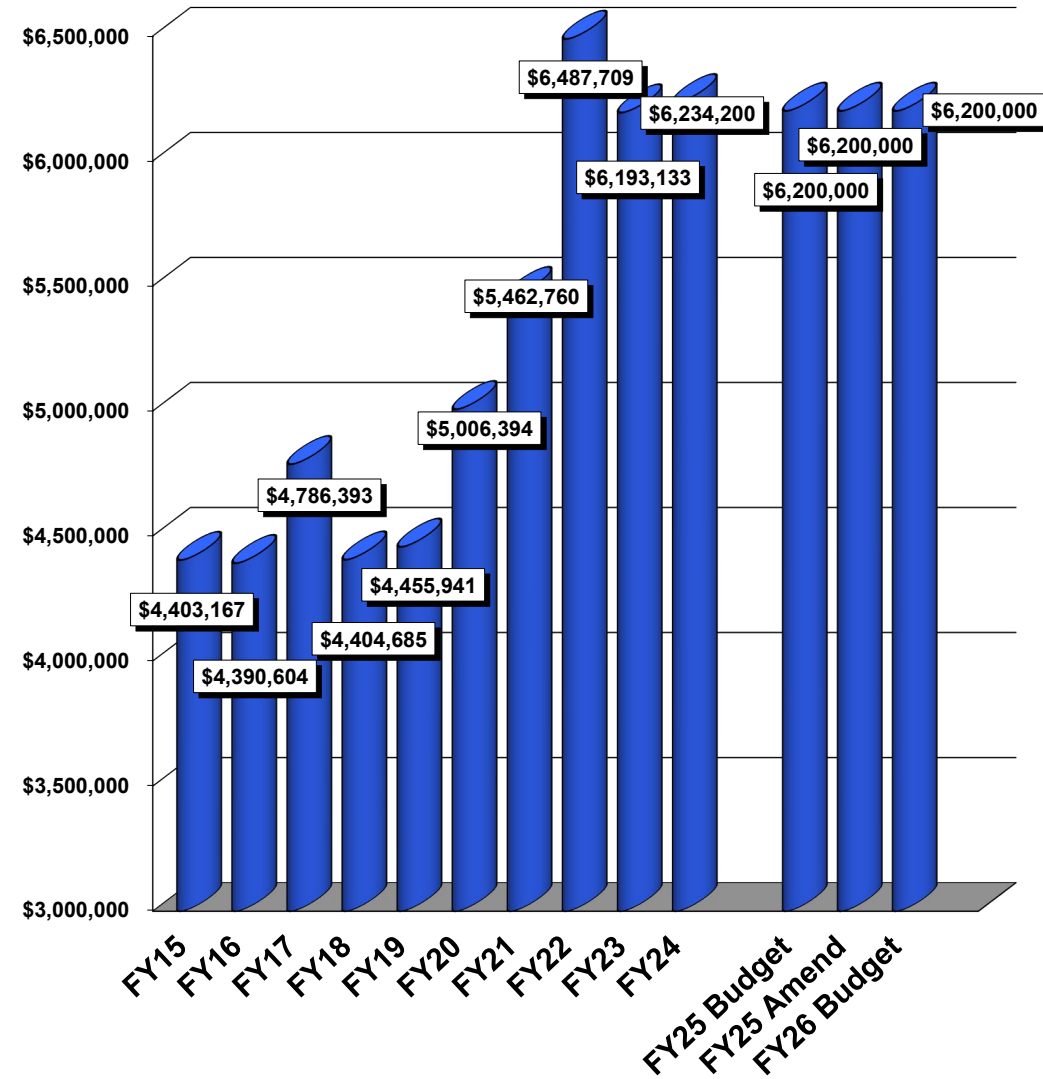
\$30,000,000
\$25,000,000
\$20,000,000
\$15,000,000
\$10,000,000
\$5,000,000
\$0



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25	BUDGET FY26
Contr & Reimb from Other Govts	\$718,181	\$1,159,738	\$2,941,777	\$1,308,808	\$817,463
Other State Credits	\$1,600,445	\$1,401,761	\$2,185,287	\$1,999,196	\$1,789,779
State Credits Against Levied Taxes	\$2,625,219	\$2,619,397	\$1,675,906	\$1,626,451	\$1,679,266
State / Federal Pass Through Grants	\$610,024	\$579,887	\$1,140,713	\$1,118,333	\$1,214,855
State / Federal Grants & Reimbursements	\$5,347,451	\$12,303,301	\$14,615,074	\$15,405,591	\$6,626,333
State Shared Revenues	\$4,626,628	\$4,803,897	\$4,864,893	\$4,606,465	\$4,908,717

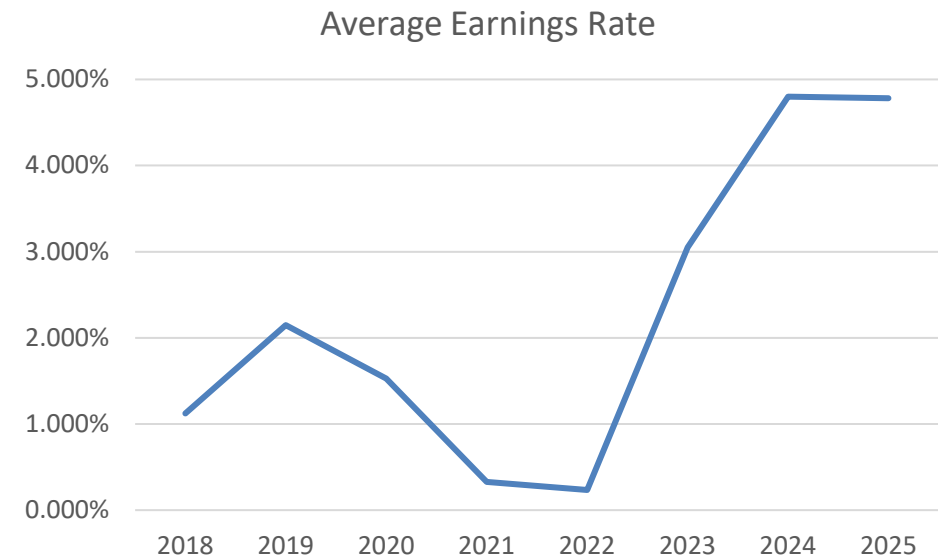
Local Option Sales Tax Revenue

FY 20 reflects *South Dakota v. Wayfair, Inc.* and the ability to collect sales taxes on online and internet transactions



Investment Income (Use of Property and Money)

- 20-year high in 2024
- As interest rates begin to retract, similar to the 2008 – 2014 fiscal years, we will want to balance the budget with reduced expenditures or increased revenues.



GEMT

- Approved add-on rate of \$408.67 for each emergent Medicaid transport billed between July 1, 2025, and June 30, 2026.
- State share of 35.87% and the Federal share of 64.13%. In Iowa, the local municipality funds the state share of the payment.

	Rate
Add-on Rate	\$408.67
Net gain per GEMT payment	\$262.08

- Consultant contract is for one year with two optional years, continuously monitoring to bring in-house vs outsource.



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GEMT

- Add-on charges for Managed Care Organizations (MCO) and Medicaid Fee-for-Service (FFS) transports, July 1, 2025 – June 30, 2026.

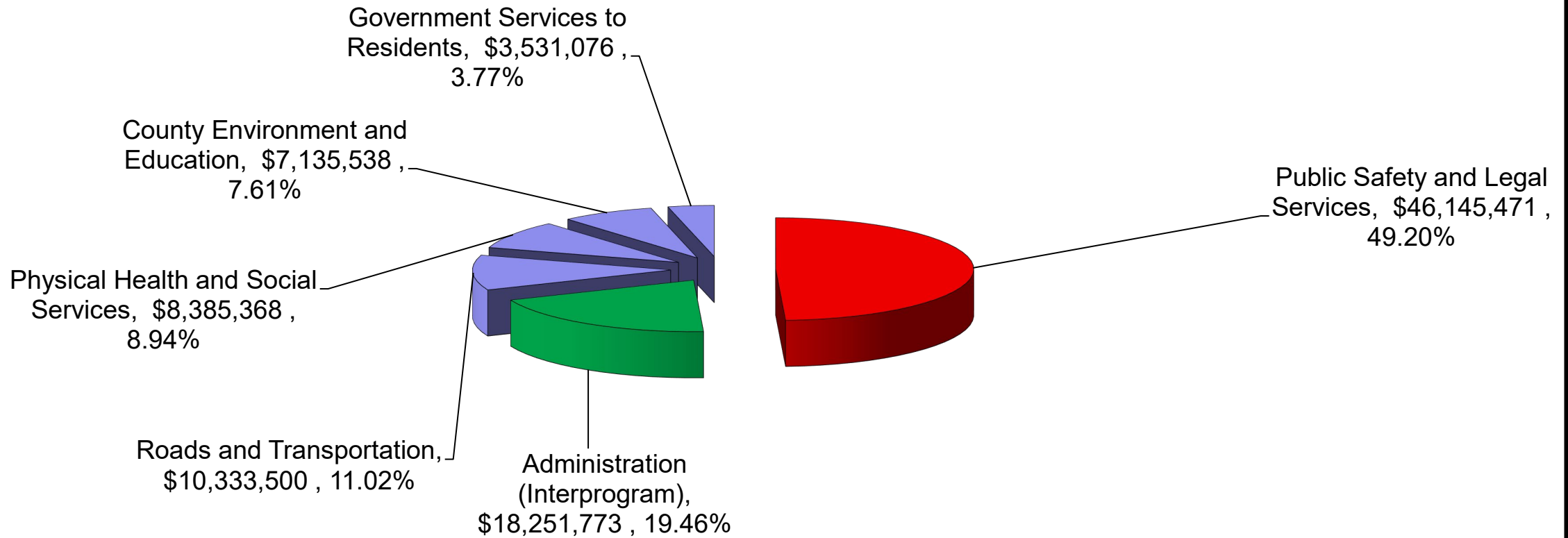
	Estimated Payments
Estimated State Share of IGT for MCO and FFS Transports	\$873,090
Estimated Total Amount Received from GEMT Revenue	\$2,434,039
Estimated Total Net Gain for Provider from GEMT Revenue	\$1,560,949

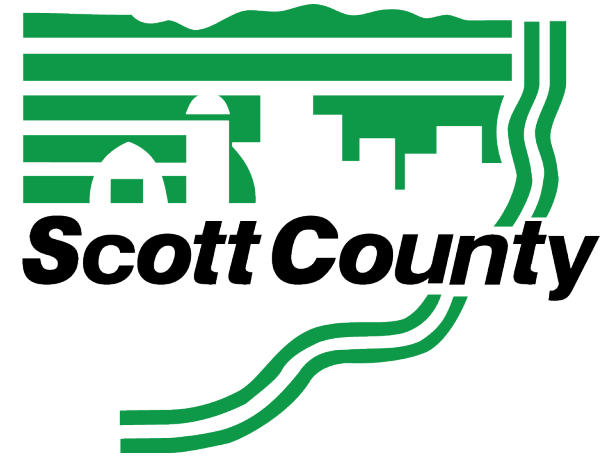
- County will need positive cash flow from Interfund loans or transfers to finance state share.



FY 26 Operating Budget Governmental Funds

FY26 BUDGET: \$93,792,726





Opioid Settlement Funds

OPIOID SETTLEMENT FUNDS

The Opioid Settlement Steering Committee met back in 2023 and started a strategic planning process. After many meetings and focus groups, two key strategies rose to the top:

1. Expansion of Warm Hand-Off Programs and Recovery Services
2. Funds for evidence-based prevention programs in schools

The Care Coordination services have started. One staff person was hired on 11/20/24.

Prevention programs in the schools are still being discussed.



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Approved Core Strategy

- Fund Warm Hand-Off Programs and Recovery Services
 - Be the “Hub” for information
 - Make connections
 - Sometimes it’s hard to ask for help
 - Help set up treatment
 - Care Coordination

Currently, we have one Opioid Care Coordinator housed in Community Services Dept; we will have two as of July 1, 2025.

Working with hospitals, jails, homeless and domestic violence shelters, law enforcement, treatment agencies, MEDIC, universities, etc.



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Approved Core Strategy

- Prevention Programs
 - Funding for evidence-based prevention programs in schools

County staff have been meeting with the four public school districts since May 2024 to discuss settlement strategies, research curriculum options, and participate in system demonstrations.

Currently working with superintendents to identify a funding strategy that uses opioid settlement dollars to implement curriculum as needed and be implemented in schools.



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Behavioral Health Service System Re-Alignment

HF 2673 was signed into law on 5/15/24, implementing a new behavioral health service system for Iowa beginning 7/1/25.

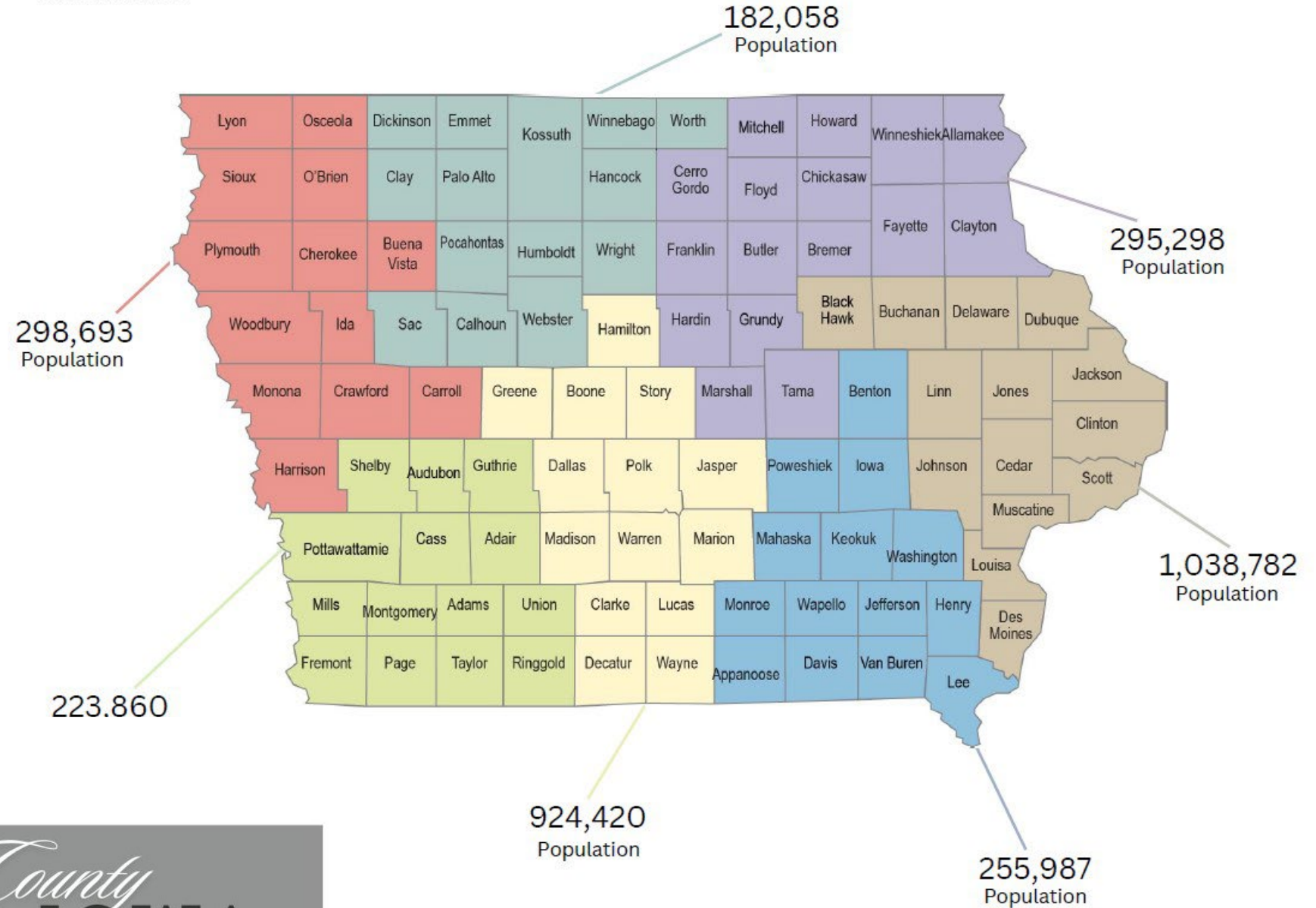
Transitions behavioral health services from MHDS Regions to a new behavioral health system and transfers disability services to the Division of Aging and Disability Services.

The system will be based on a shared responsibility model: Iowa HHS, a behavioral health administrative organization (ASO), and local providers blending federal and state funding.



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Behavioral Health Districts



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The New Behavioral Health Service System

- Seven new districts: District 7 is the largest with over 1 million people.
- The new system will support a statewide system of prevention, education, early intervention, treatment, recovery support, and crisis services related to mental health and addictive disorders.
- HHS will develop a service system statewide plan and approve each district's own plan.
- Effective 7/1/25, Iowans will be able to receive services at the location of their choice; the behavioral district of their residence will not affect where they can receive services.
- HHS and ASO will communicate what services are available, who is eligible, and where the services are located.

What Will Happen:

- MHDS Region ceases operations effective 6/30/25.
- March thru June 2025 – write transition plan, authorize transfer of data/records to HHS and ASO, close website, end contracts 6/30/25, meet with ASO staff.
- July thru September 2025 – pay final claims, final Gov Board meetings.
- December 2025 – final audit.
- The ASO will:
 - Develop and implement district-wide plans for each district.
 - Meet local providers/develop contracts for providers.
 - Develop performance outcomes.
 - Provide training to local providers.



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YJRC Staffing Levels

- Currently approved to staff for 25 beds
- We believe this will accommodate 95-99% of peaks in Scott County Juvenile Population in YJRC
- Plan to increase staffing size in 5-bed increments based upon usage trends and contracts signed with outside counties (5:1 staffing ratio)
- 30/35/40 beds maximum



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YJRC Staffing (FY 26)

- There has been interest from outside counties (Clinton, Muscatine, Cedar, Johnson) for FY 26
- I have sent guaranteed-bed contracts to each to review
- Would need to increase to 30-bed staffing level to accommodate these counties
- This would require an additional 3 FTE Detention Youth Counselors
- FT cook for FY 26



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YJRC Full Capacity Staffing

- Currently licensed for 36 beds, 40 physical beds at facility
- Would need to staff 15 additional beds to hold 40 youth
- Would require 10 additional DYC from current staffing level
- Recommend adding FT nurse and FT Intake Specialist, as well



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Juvenile & Adult Transport Costs

- FY24
 - \$43,624
 - Data derived from 79,606 total miles driven at an average of 50 mph and the average hourly bailiff rate of \$27.40.
- FY25 Estimate
 - \$92,202
 - Data derived from six months of data doubled: 84,126 total miles driven at an average 50 mph and the average hourly bailiff rate of \$27.40.

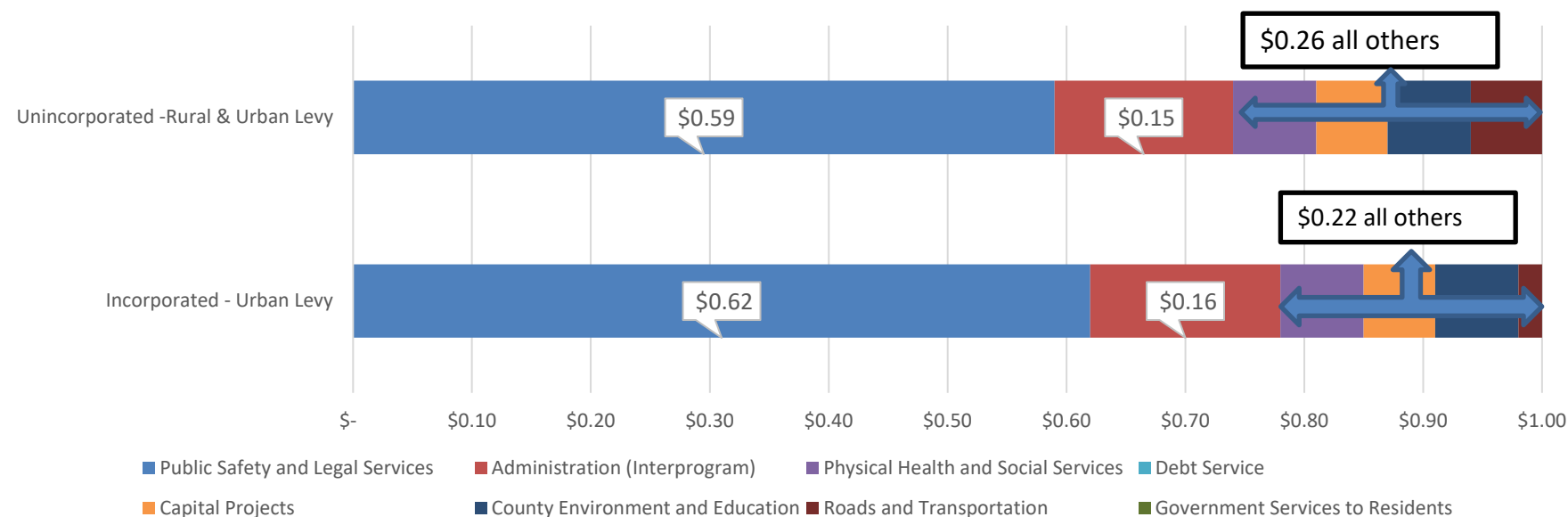


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Note: transports are not tracked unless court-mandated. The above are estimates based on van mileage.

Approximate Property Taxes by Functional Area

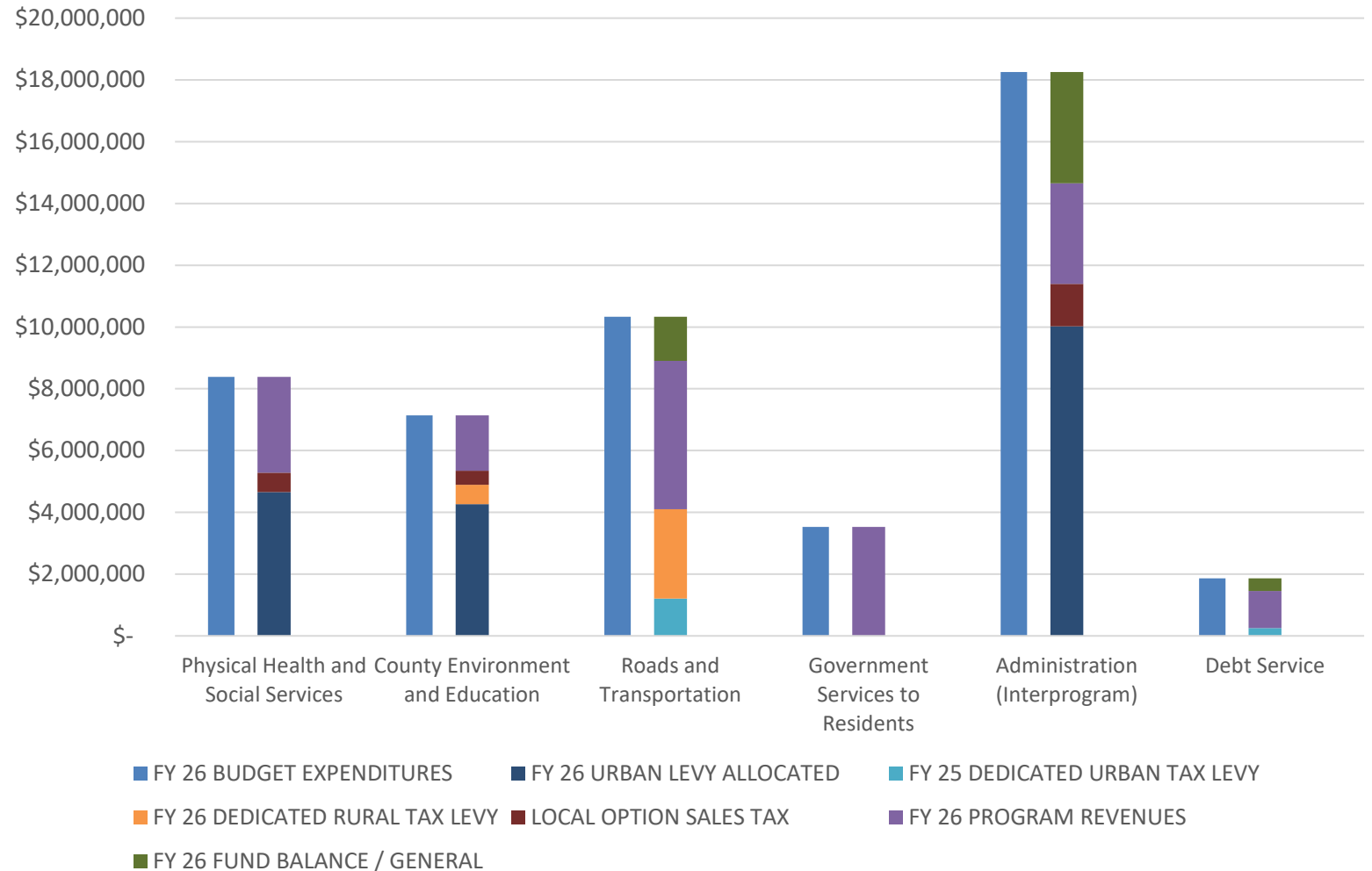
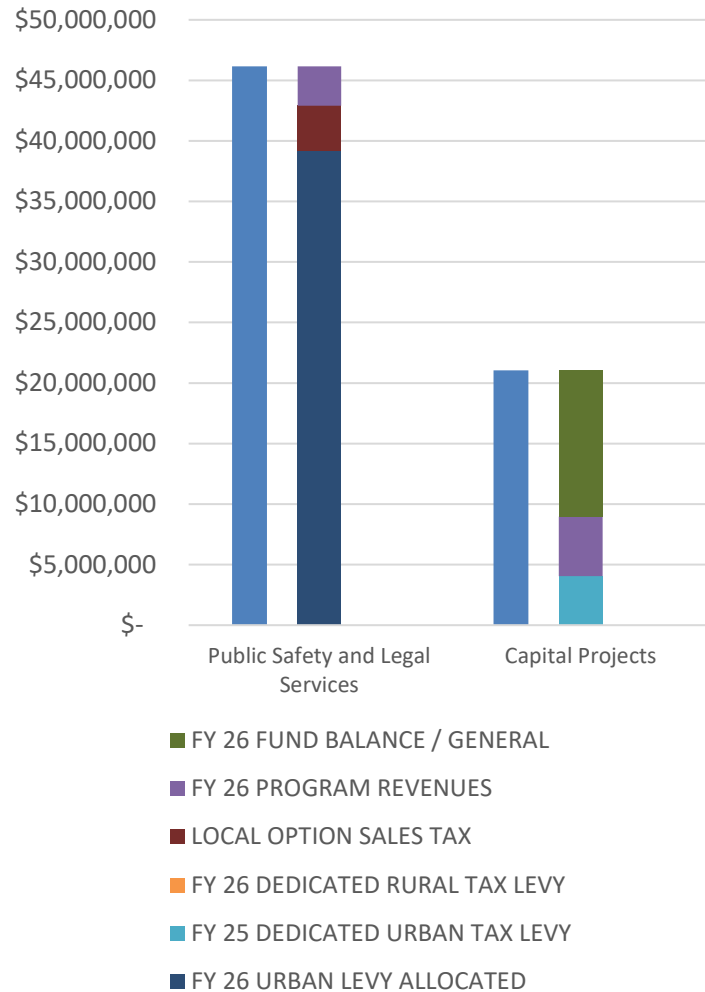
Allocation of \$1.00 Property Taxes Levied



	Assessed House	FY 2026 Taxable Value	County Taxes
Rural and Urban Levy	\$200,000	\$94,632	\$819.51
Rural Levy	\$200,000	\$94,632	\$258.35
Urban Levy	\$200,000	\$94,632	\$561.17

Functional Expenditures vs Assigned Revenues / Equity

a mix of revenues to functional programs



Functional to Department Operations

Public Safety and Legal Services	Physical Health and Social Services	County Environment and Education	Government Services to Residents	Administration (Interprogram)
Attorney	Community Services	Conservation	Auditor	Administration
Community Services	Health	Planning & Development	Recorder	Attorney – Risk Management
Health	DHS	Non-Departmental	Treasurer	Auditor
Youth Justice and Rehabilitation Center				Information Technology
Non-Departmental	AA: CHC	AA: Bi-State Regional Commission, Library, QC Chamber of Commerce, Visit Quad Cities		Facilities and Support Services
Sheriff				Non-Departmental
Medic Ambulance				Human Resources
AA: EMA / SECC, Durant Ambulance,				Board of Supervisors
				Treasurer

County BFOs – Document Board Goals, Business Type, and Outcome Trend data. Program Detail Section.

Consumer of Services

PUBLIC SAFETY AND LEGAL SERVICES – All Residents

- **Sheriff**
 - Patrol & Investigations
 - Jail and Jail Health Services; Service of civil papers
 - 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
- **MEDIC EMS** (Enterprise Fund) and all other **ambulance** services
- **Emergency Management Agency** and **SECC** (consolidate dispatch center)

See Department Goals and BFOs for individual programs, residents served, and budget allocation.

Consumer of Services

PHYSICAL HEALTH AND SOCIAL SERVICES – All Residents

- **Health Department programs** - Environmental Health, Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services
- **Non-Departmental** - Youth Guidance –Youth Assessment Program; Opioid
- **Community Services Department programs** - General Relief and Veteran Services; Human Services program - Administrative Support; Community Services; Mental Health Reimbursable Services
- **Community Health Care program** - Community Services clients

See Department Goals and BFOs for individual programs, residents served, and budget allocation.

Consumer of Services

COUNTY ENVIRONMENTAL AND EDUCATION SERVICES – All Residents

- **Conservation programs** - Parks and Recreation; Enterprise Golf
- **Planning and Development Department program** - Code Enforcement
- **Bi-State Metropolitan Planning Commission** program
- **Visit QC** program
- **Grow Quad Cities** program
- **Scott Soil Conservation District** program
- **Scott County Library** program
- **Non-Departmental** - ARPA

See Department Goals and BFOs for individual programs, residents served, and budget allocation.

Consumer of Services

ROADS AND TRANSPORTATION SERVICES – All Residents

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

GOVERNMENT SERVICES TO RESIDENTS – All Residents

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

See Department Goals and BFOs for individual programs, residents served, and budget allocation.

Consumer of Services

ADMINISTRATION (INTERPROGRAM) SERVICES

– Internal Services

- **County Administrator Department programs**
- **Auditor's Department programs** - Business/Finance and Taxation
- **Information Technology Department programs**
- **Facility and Support Services Department programs**
- **Non-Departmental program** - Insurance Costs, Professional Services, and Contingency
- **Human Resources Department programs**
- **Board of Supervisors**
- **Treasurer's Department programs** - Tax Collection and Accounting/Finance

DEBT SERVICE – Debt Financing

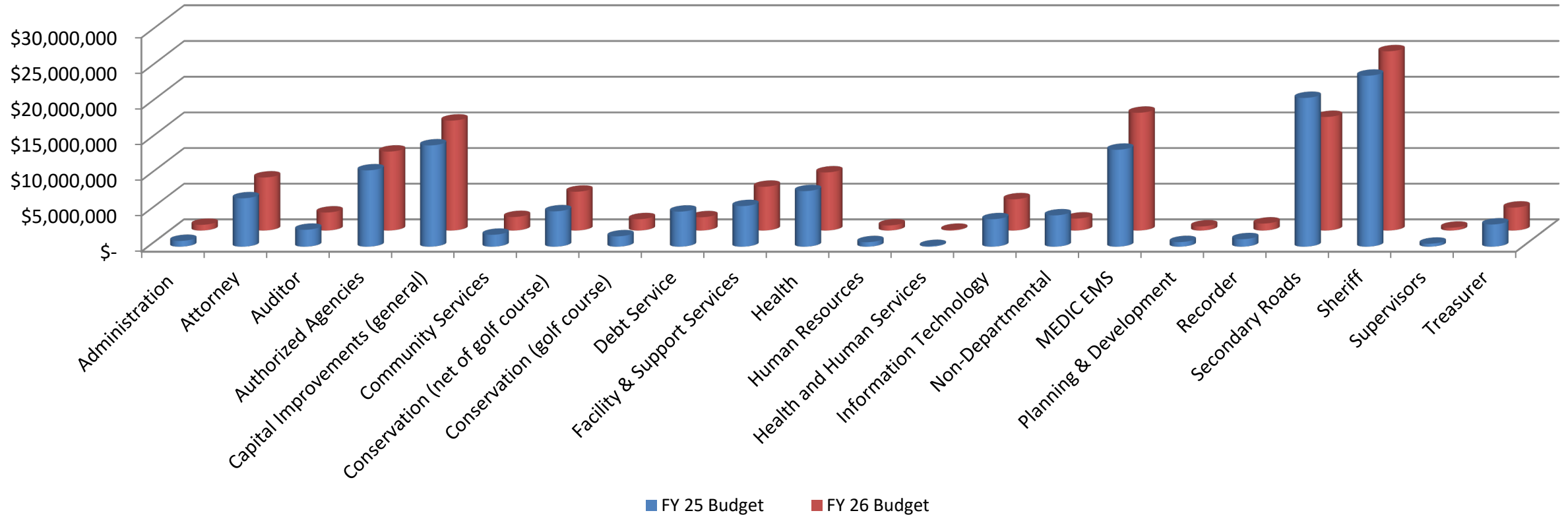
- Scott Solid Waste Commission Bond Issue
- SECC General Obligation Communication and Refunding Bond Issue

CAPITAL IMPROVEMENTS – All Residents / Internal Services

- Secondary Roads projects
- Conservation projects
- General projects – IT / FSS / Fleet / YJRC

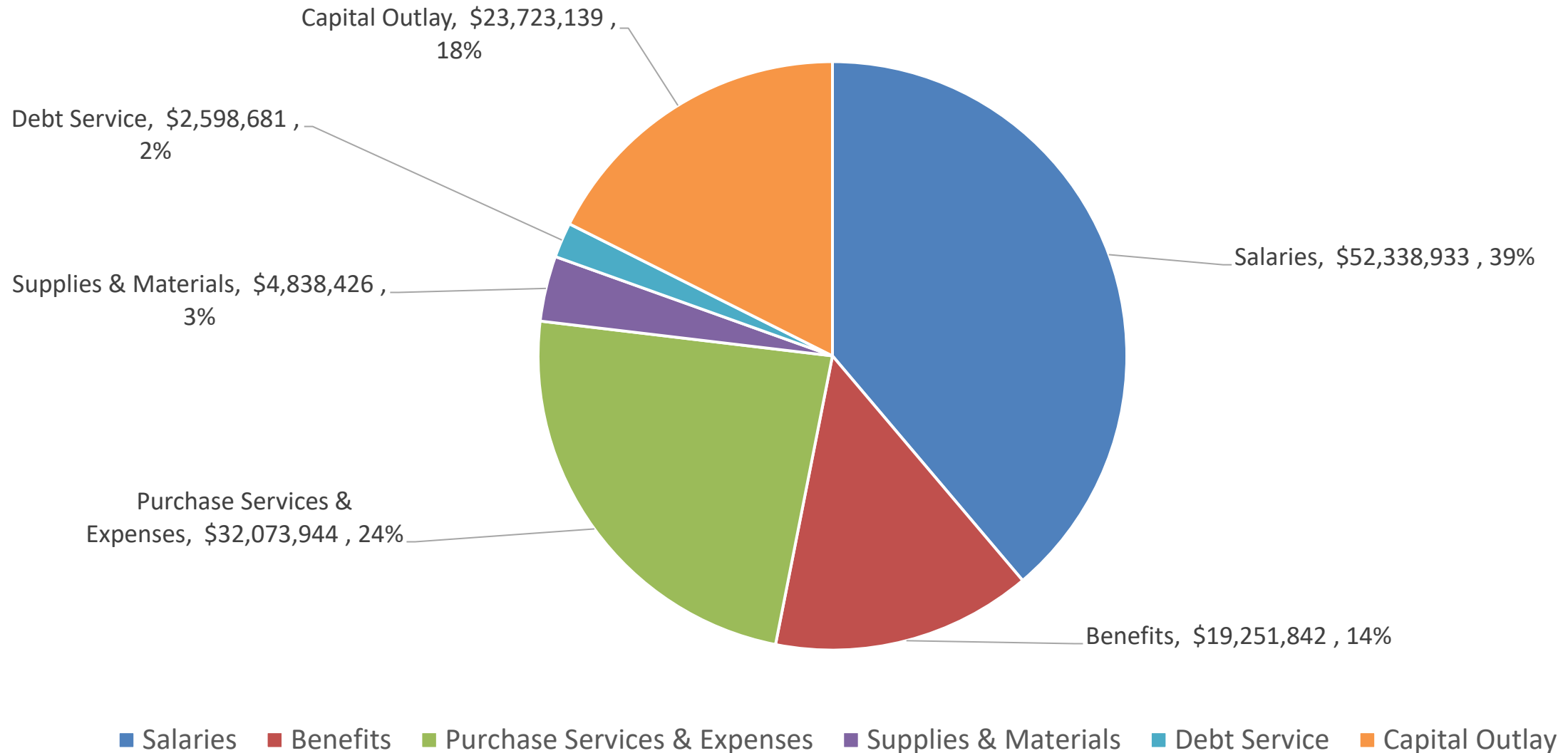
See Department Goals and BFOs for individual programs, residents served, and budget allocation.

Expenditure Summary



Appropriation Summary by Department – Page 29 Greenbook; Appropriation Summary by Programs within Department – Page 30 Greenbook.

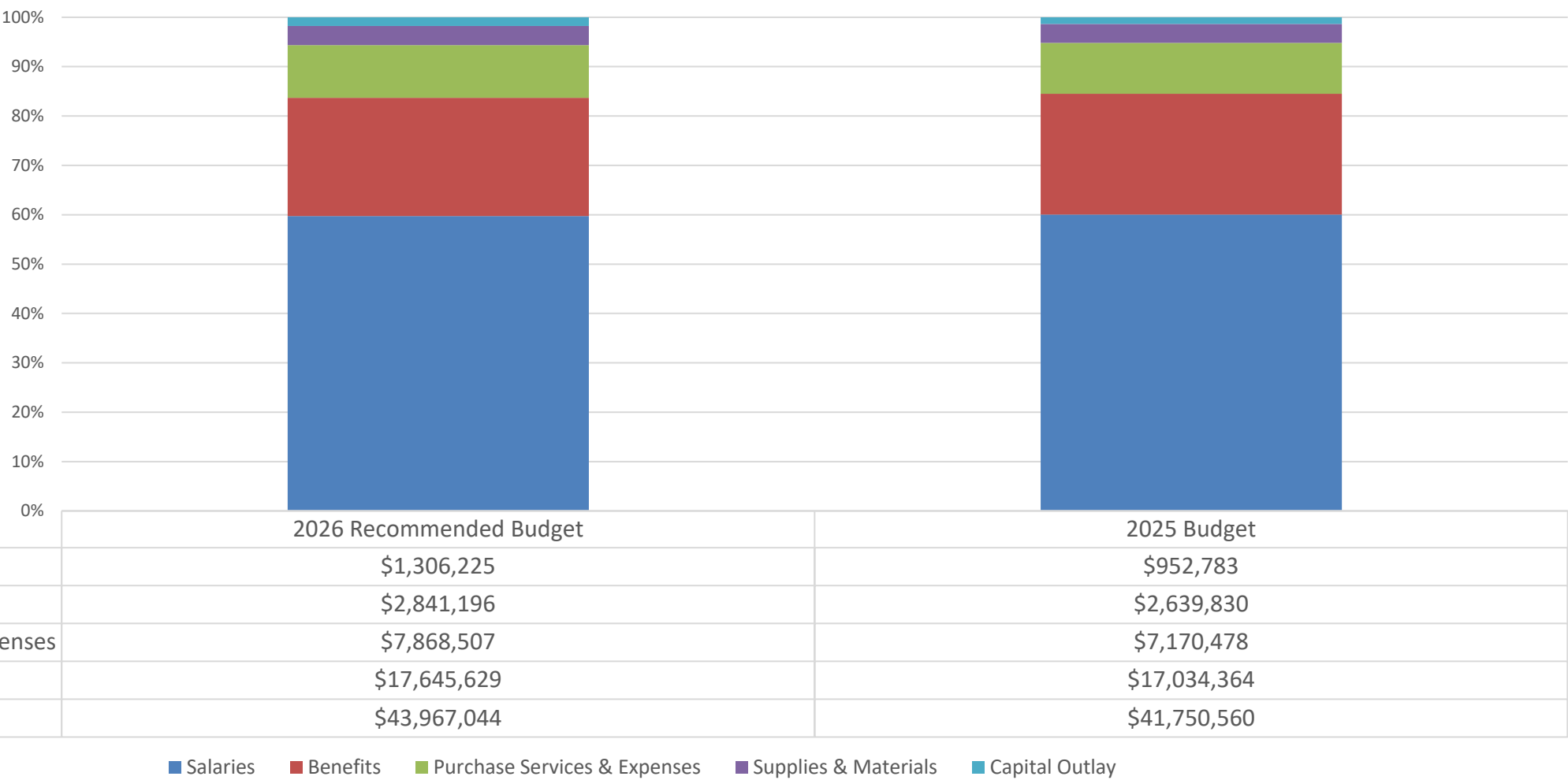
2026 Budget by Classification



General Fund 2026 Budget by Classification

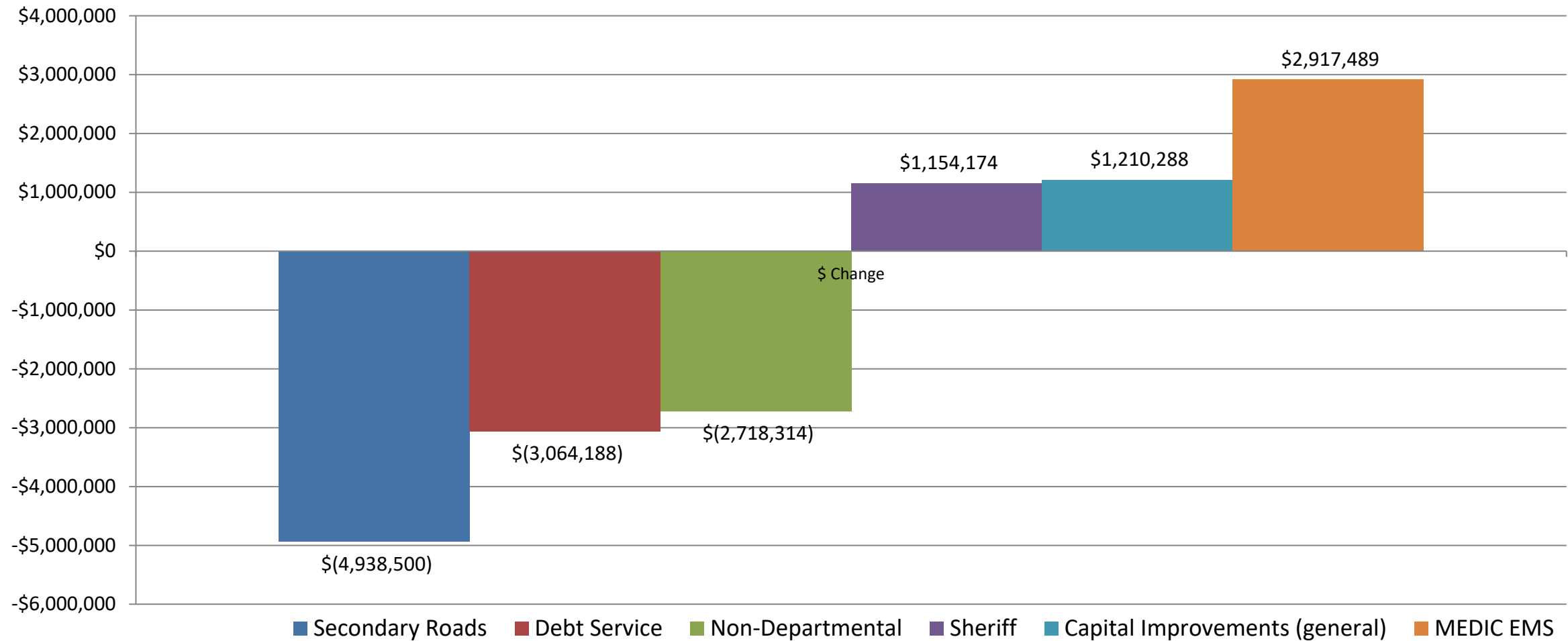
General Fund Expenditures By Budget (SECC/ EMA Reclassification)

Combined
Salary and
Benefits
General,
SECC, EMA =
83.68% of
Operating
Budget



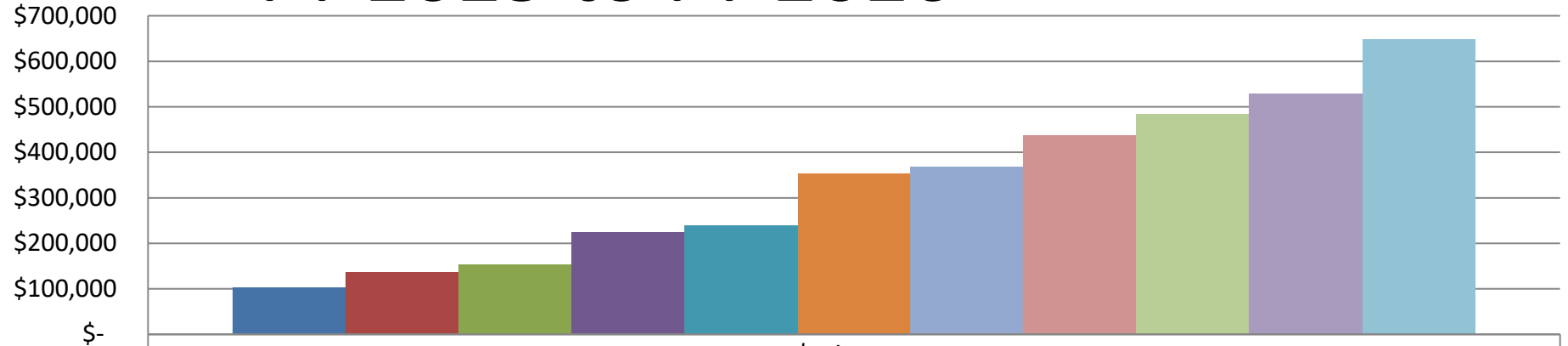
Departmental Change over \$1,000,000

FY 2025 to FY 2026



Departmental Change \$100,000 - \$1,000,000

FY 2025 to FY 2026



	\$ Change
Treasurer	\$102,252
Conservation (golf course)	\$135,791
Auditor	\$152,859
Community Services	\$224,324
Youth Justice & Rehabilitation Center	\$239,269
Health	\$353,078
Authorized Agencies	\$367,717
Facility & Support Services	\$437,023
Conservation (net of golf course)	\$482,959
Information Technology	\$529,218
Attorney	\$648,775

Inflation to Operating Departments

- General Fund non-salary and benefit expenditures have risen 5.12% per year between 2014 and 2024.

Category	2014 Actual	2024 Actual	% Change per year	2026 Budget
Out of County Placement - Adults	\$10,400	\$711,915	674.53%	\$933,400
Out of County Placement – Juveniles	\$17,165	\$217,918	116.95%	\$50,000
Liability Claims	\$58,892	\$534,415	80.74%	\$180,000
Insurance Premiums	\$513,039	\$870,441	6.97%	\$1,284,965
Supplies	\$860,813	\$1,118,196	3.80%	\$1,407,829
Postage and Shipping	\$365,395	\$456,274	2.49%	\$466,410

Outside Funding Requests

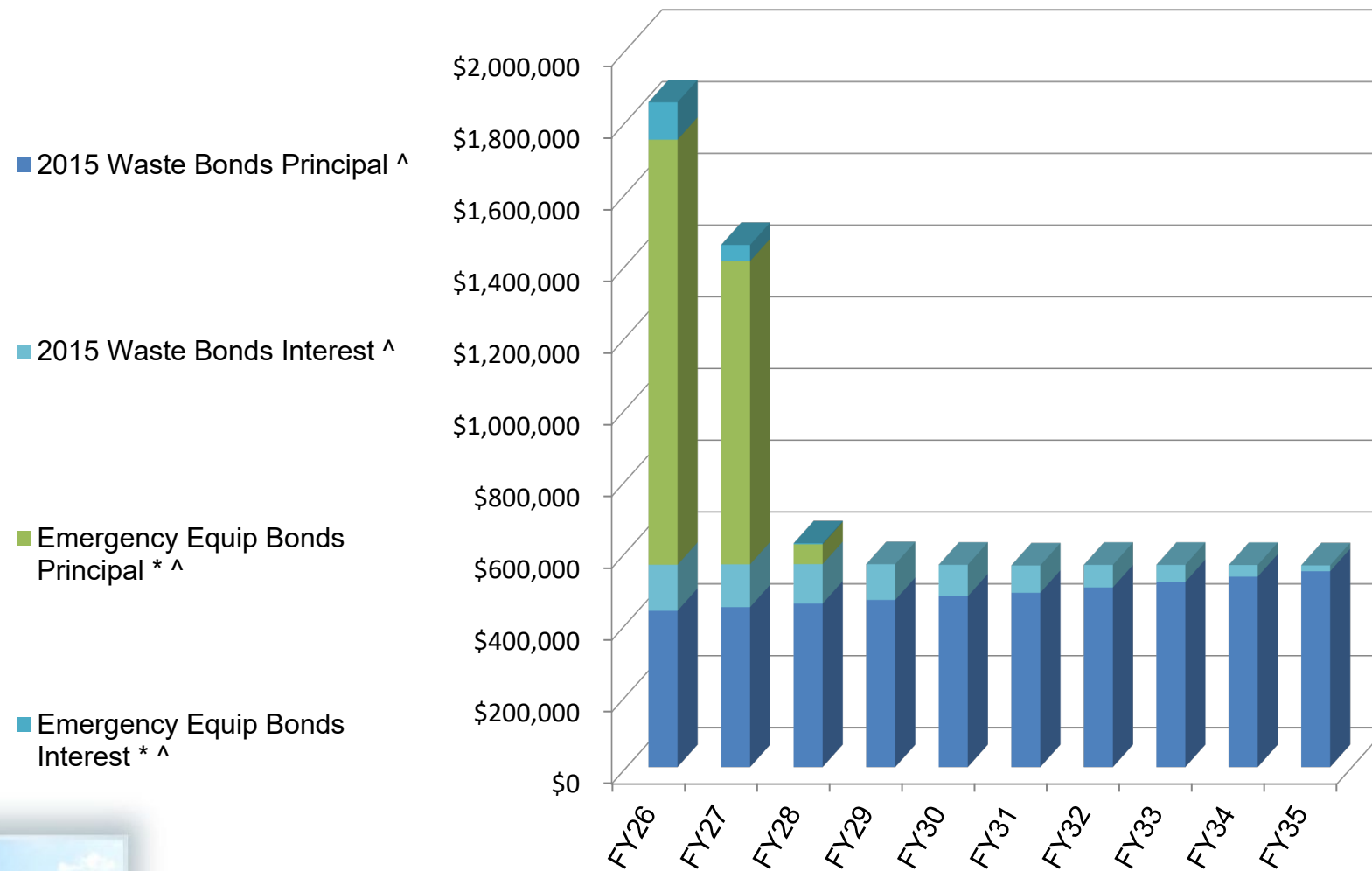
Not in current budget calculation

- River Action
- Mississippi Valley Workforce Development Board
- HHSI
- CASI



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Debt



Scott County is rated Aa1 by Moody's Investment Services – No Outlook (February 2025)

Exceeds Aa medians in:

- Resident Income Ratio
- Population
- Full Value per Capita
- Revenues
- Net Unrestricted Cash
- Debt O/S
- Adjusted net pension liabilities
- Adjusted net OPEB liabilities

* G.O. Property Tax

^ Alternative Revenue Resources



Scott County
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Comparison of County Debt Service

County	Total Obligation Due FY 2025	General Obligation Bonds and Notes Outstanding FY 2024	Amount Paid by Other Funds and Debt Service Equity	FY 2026 Property Tax and Utility Tax
Scott	\$4,926,269	\$10,916,424	\$1,587,831	\$3,338,438
Woodbury	\$7,297,898	*\$16,686,656	\$2,613,094	\$4,684,804
Linn	\$6,269,705	\$58,265,000	\$125,127	\$6,144,578
Dallas	\$2,329,406	*\$20,510,000	-	\$2,329,403
Story	\$956,228	\$2,958,943	\$354,228	\$602,000
Pottawattamie	\$2,947,475	*\$22,955,000	\$606,150	\$2,341,325
Johnson	\$17,472,869	^\$9,602,400	\$426,658	\$17,046,211
Polk	\$87,263,382	*\$188,469,800	\$21,011,825	\$66,251,557
Dubuque	\$2,495,996	\$20,978,494	\$662,065	\$1,833,931
Black Hawk	\$1,364,922	\$12,727,878	\$232,600	\$1,132,322

Source: 2025 DOM GAAP reports; 2024, *2023, and ^2022 Iowa Auditor ACFR reports

Other Long-Term Liabilities

	FY 2024 Amount	Primary Funding Source	Funding Range
IPERS Net Pension Liability	\$11,173,450	Employee Benefit Expense	N/A – IPERS Contribution %
OPEB – Other Post Employment Benefits	\$2,318,322	Employee Benefit Expense	N/A – Implicit Benefit / Health Insurance Fund
Compensated Absences	\$3,542,732	Employee Salary Expense / Separation Compensation	Vacation / Sick Times; Separation Compensation \$380,000 - \$420,000
SBITAs	\$1,276,997	General Fund / MEDIC Debt Service / Professional Services	\$550,000 FY 25 and declining; however, new contracts entered every year
Leases	\$190,196	General Fund / MEDIC Debt Service / Professional Services	\$45,000 FY 25 and declining

Comparison of Other Long-Term Liabilities

	IPERS Net Pension Liability	OPEB – Other Post Employment Benefits	Compensated Absences	SBITAs	Leases
Scott	\$11,173,450	\$2,318,322	\$3,542,732	\$1,276,997	\$190,196
*Woodbury	\$2,816,530	\$4,333,613	\$1,185,927	\$772,349	\$80,246
Linn	\$17,726,560	\$2,709,523	\$5,483,510	\$594,454	\$261,344
*Dallas	\$3,633,430	\$1,643,557	\$1,970,912	-	\$17,815
Story	\$6,080,336	\$1,072,234	\$934,352	\$65,405	\$59,377
*Pottawattamie	\$5,127,963	\$2,152,406	\$2,674,673	-	\$261,618
^Johnson	**\$11,700,801	\$2,140,332	\$4,257,814	-	\$1,720,213
*Polk	\$23,200,664	\$19,686,000	\$20,231,244	\$2,810,506	\$173,924
Dubuque	\$7,146,080	\$2,742,427	\$6,675,328	-	\$997,195
Black Hawk	\$7,903,990	\$1,876,687	\$1,884,170	-	-

Source: 2024, *2023, and ^2022 Iowa Auditor ACFR reports; **2024 Iowa Auditor IPERS GASB reports

Budget Calendar

<u>Meeting Type</u>	<u>Topic</u>	<u>Date</u>
Work Session	Operations	Wednesday, February 26, 2025 – Special COW
Work Session	Capital / Sec Rds.	Tuesday, March 4, 2025 – Special COW
Work Session	Wrap-Up / Questions	Tuesday, March 11, 2025 – COW
Public Hearing	Tax Levy Hearing	Thursday, March 27, 2025 – 5:00
Budget Adoption	Hearing / Adoption Secondary Roads	Thursday, April 10, 2025
Budget Adoption	Hearing / Adoption	Thursday, April 24, 2025



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