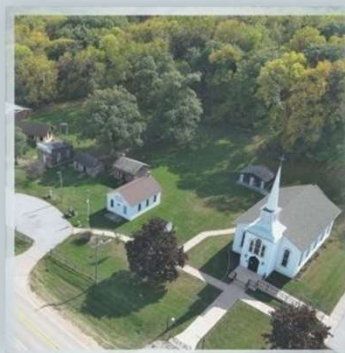


FY 2027 Administration Recommended Budget



February 17, 2026



FY 27 Scott County Mission

Scott County Government

Is Dedicated to Protecting, Strengthening, and Enriching
Our Community by Delivering Quality Services and
Providing Leadership with P.R.I.D.E.



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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



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FY 27 Budget Overview

- Incorporate Strategic Planning Goals into Departmental Budgets
- Incorporate budget parameters into operating and capital plan



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Strategic Plan – Key Strategies

Employees

- Compensation & Recruitment
- Exit Interviews
- Remote Work
- Hiring, Onboarding, and Annual Performance
- New Employee Feedback

Facilities

- Interruption of Services
- Intermediate Space Study
- Long-Term Space Study

Organizational Efficiency

- Enhancement of Interactions with Customers
- Specialized Skill Positions to the Organization
- Process Improvements



Employees

- Build systems to continuously monitor and address compensation packages for our current employees and recruitment to 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 each position.
- Embed the PRIDE statement into the hiring, onboarding, and annual performance appraisal systems.
- Gather information from new employees and younger employees about what they seek from employment with our organization.
- Revise performance appraisal system based on stakeholder feedback.



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Facilities

- 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 facilities, parks, and other physical infrastructure space plan.
- Create a master plan for the next generation, matching plan to projected funding solutions.



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Organizational Efficiency

- Integrate technology and web-based services to enhance interactions with customers.
- Explore adding specialized skill positions to the organization.
- Develop processes and procedures for departments to internally evaluate their efficiencies for process improvements.



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County Budgeting – Budgeting for Outcomes

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

10 Service Areas

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

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

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

Employees

- County Wide
- Dept.

Facilities

- County Wide
- Dept.

Organizational Efficiency

- County Wide
- Dept.

PRIDE

- County Wide
- Dept.

Budget Issues for FY 26 or 27 Budgets

FY 26 Amendments or FY 27 Considerations:

Strategic Plan Efforts – Key Strategies	Medic Ambulance - Funding
American Rescue Plan Act (ARPA)	Property Tax Changes / Revenue Diversification
Organizational Changes	Jail / Juvenile Population / Service Adjustments
Inflation / Economic Stresses	Wage Compression / Inflation



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Budget Goals: FY 27 Budget

Department Goals

- Department Goals were defined in the October 2024 Strategic Plan
- Tied into Budgeting for Outcomes



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A Guide to Scott County Budgeting for Outcomes

- Mission Statement
- Goals and Objectives of Department
- Program Description
 - Target Population
 - Strategic Priority
- Performance Indicators

1.Goals & Objectives:
Each Department/ Agency creates goals based on County-wide Board goals or program based Management goals.

2.Program Description:
A short over-view and explanation of the services provided.

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

Highlighting the Why.

- Workload
- Annual Measures
 - Efficiency
 - Outcome
 - Cost
- Effectiveness / Performance Indicators
- Analysis by Program

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

ANNUAL MEASURES		2021-22	2022-23	2023-24	2024-25	
		ACTUAL	ACTUAL	PROJECTED	PROJECTED	
4. 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	
ANNUAL MEASURES		2021-22	2022-23	2023-24	2024-25	
EFFECTIVENESS/ PERFORMANCE INDICATORS		ACTUAL	ACTUAL	PROJECTED	PROJECTED	
5. 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%

3. Performance Indicators:

Show at a glance how Departments/ Agencies are doing.

6. Analysis:

Detailed examination of the program.

6. ANALYSIS-ADMINISTRATION

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.

Highlighting the Why.

Budget Process Changes

- Adhere to FY 2025 notification rules and timing.
- Governmental Funds include revenue and services when incurred; recognition based on current resources.
- Enterprise funds, including depreciation, pension, and compensated absence policies. Debt service principal is a balance sheet activity, similar to not-for-profit financials.
 - MEDIC EMS and Golf are separate budgeted appropriations from the State Department of Management reporting.



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Thank You

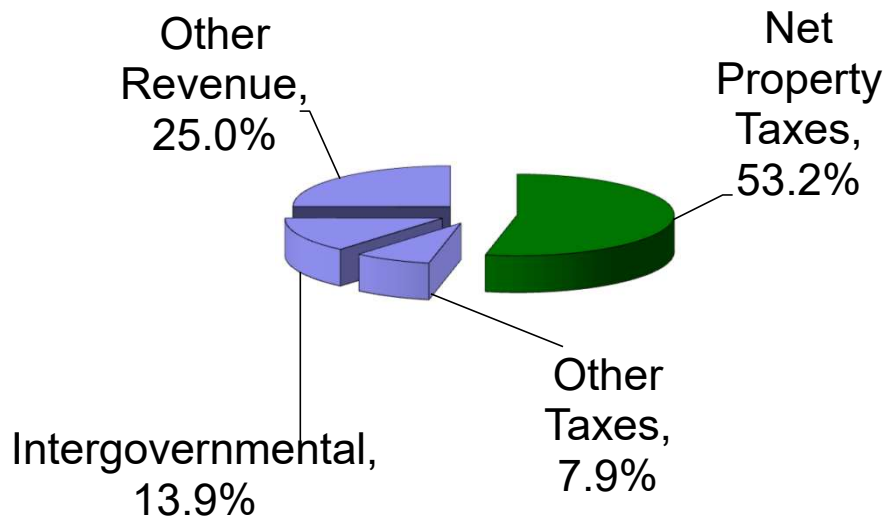
- Departments & Authorized Agencies
- Administrative Staff
 - Courtney Chandler
 - Jenny Burke
 - Debbie Dierkes
- Budget Analysts
 - Pam Brown
 - Jenny Burke
 - Courtney Chandler
 - Lori Elam
 - Jennifer Garcia
 - Megan Petersen
 - Greg Schaapveld
 - Sara Skelton
 - Amber Sullivan
 - Amy Thoreson
 - Kathy Walsh



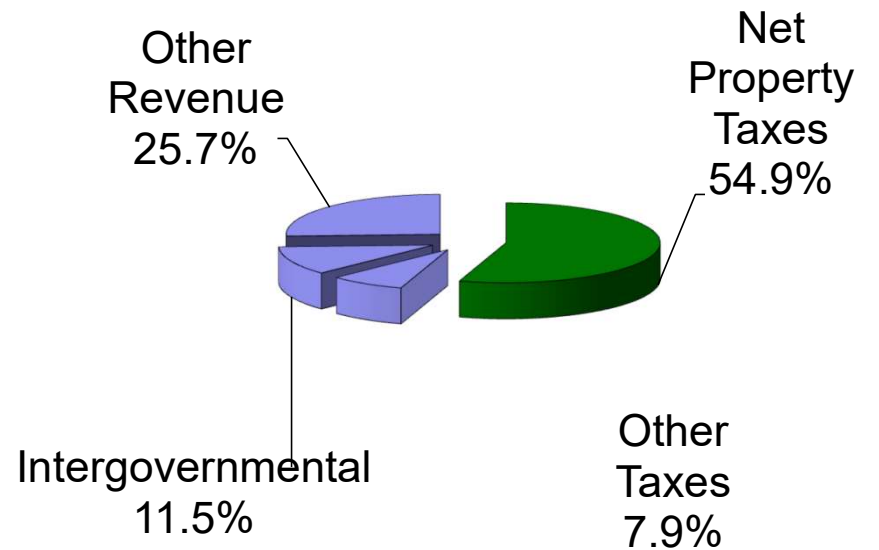
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Revenues by Source

FY26 BUDGET: \$122,964,089

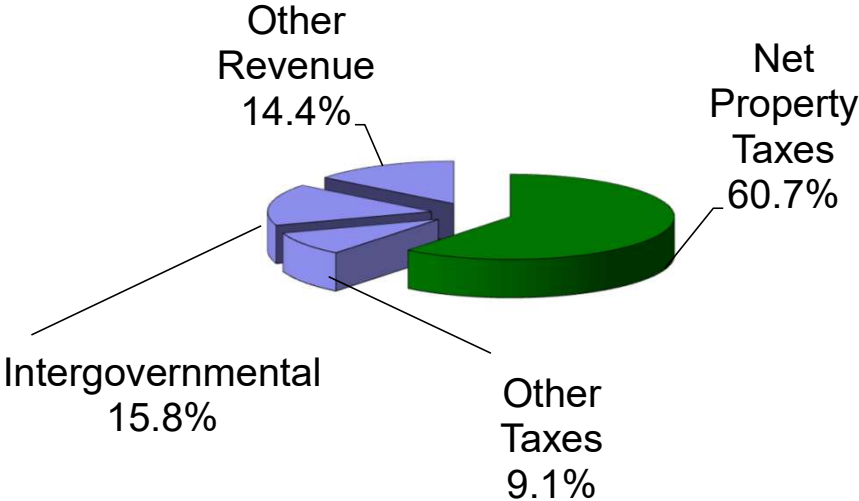


FY27 BUDGET: \$125,582,424

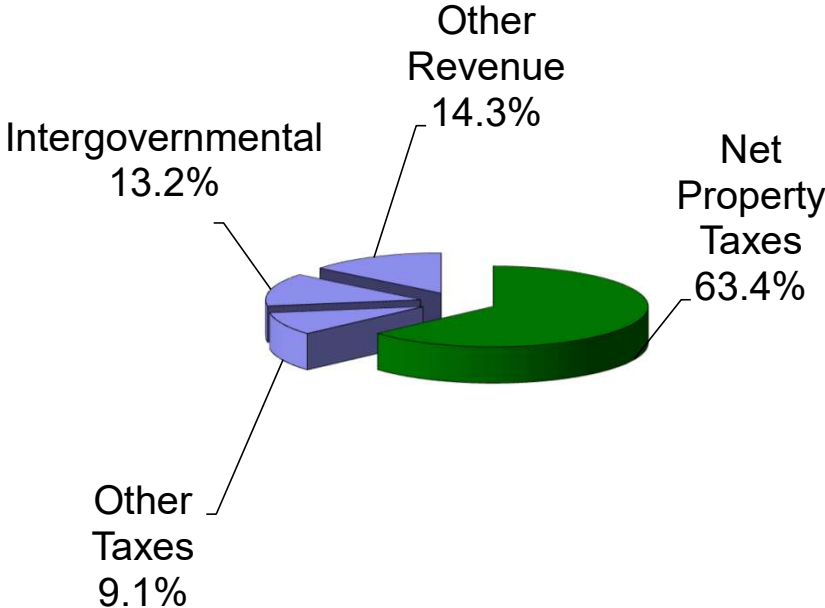


Revenues by Source Governmental Funds

FY26 BUDGET: \$107,541,338

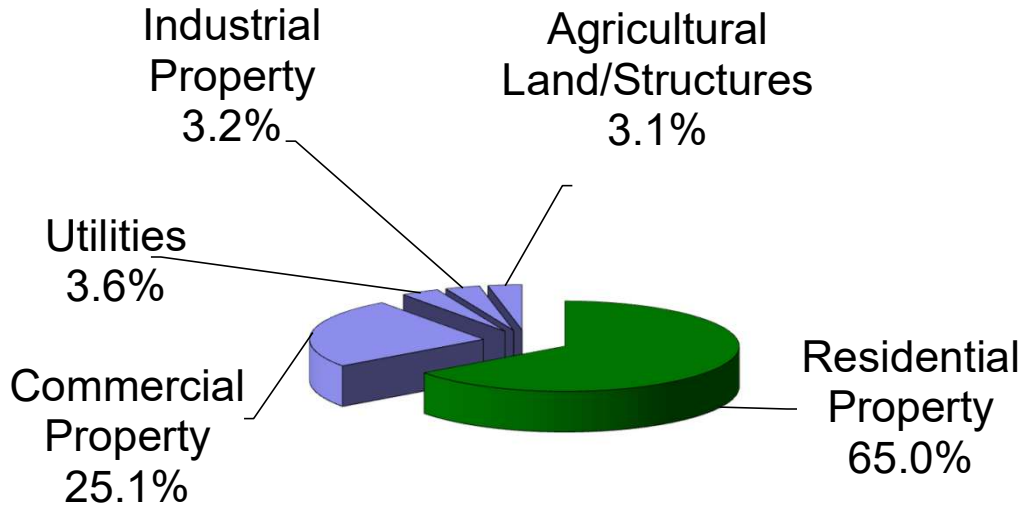


FY27 BUDGET: \$108,414,904



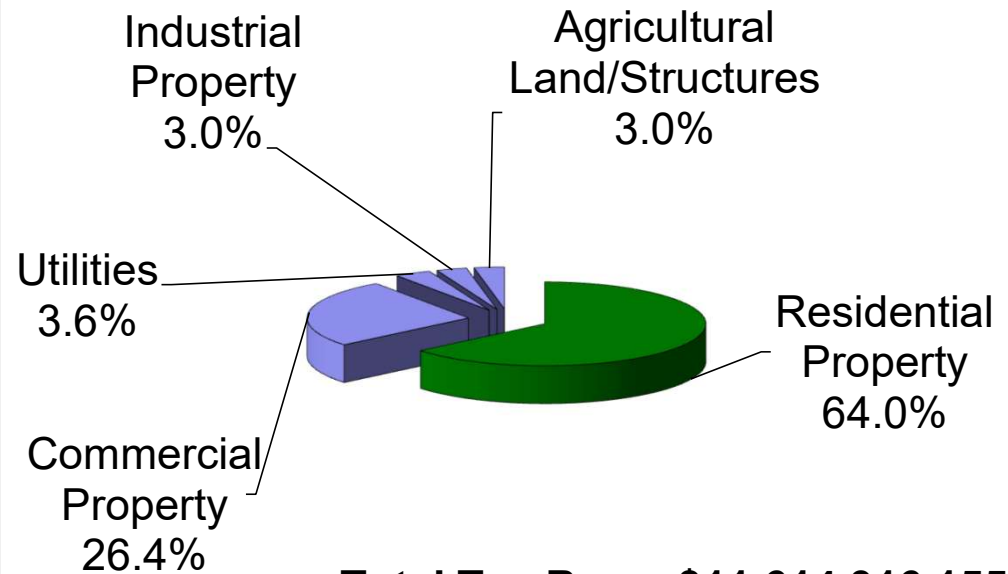
Taxable Valuation

FY26 TAXABLE VALUATION



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

FY27 TAXABLE VALUATION



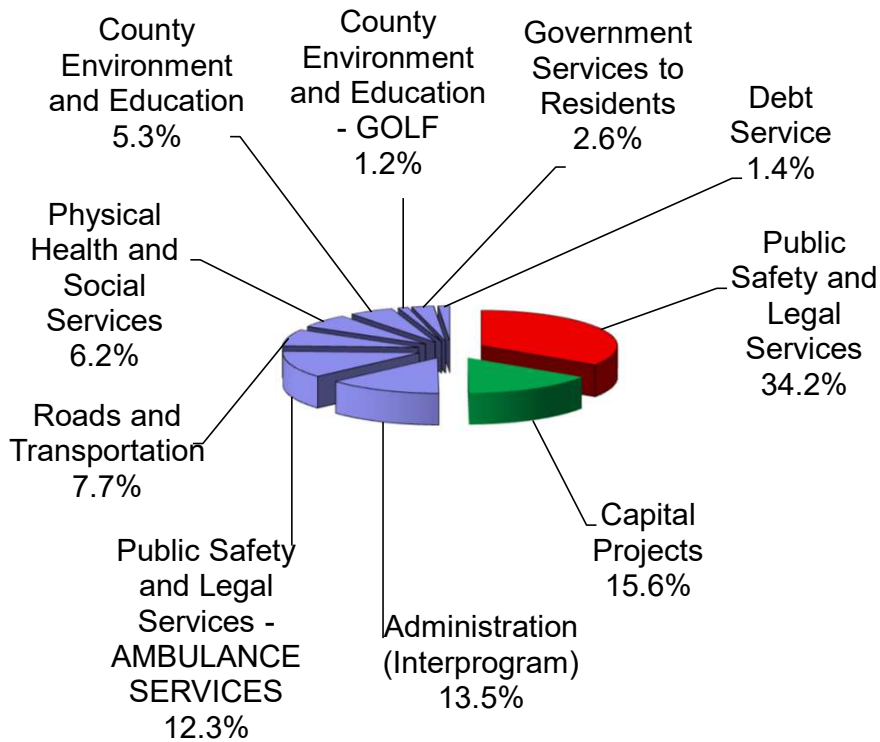
Total Tax Base: \$11,614,316,155

Taxable Valuation Comparison

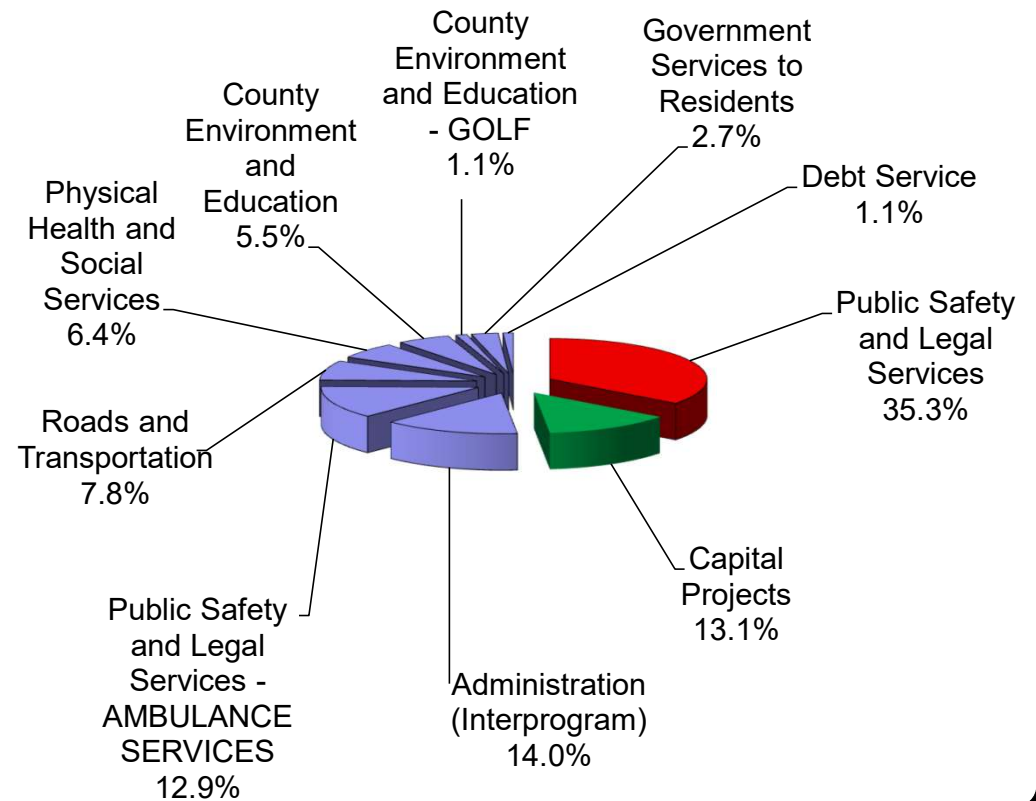
	January 1, 2024 <u>For FY26</u>	% of <u>Total</u>	January 1, 2025 <u>For FY27</u>	% of <u>Total</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>	
<u>COUNTY-WIDE</u>							
Residential Property	7,152,906,692	64.8%	7,430,342,029	64.0%	277,435,337	3.9%	←
Commercial Property	2,794,072,371	24.3%	3,059,509,331	26.3%	265,436,960	9.5%	←
Utilities	393,560,785	3.6%	420,254,081	3.6%	26,693,296	6.8%	←
Industrial Property	355,965,219	3.2%	353,376,873	3.0%	(2,588,346)	-0.7%	
Agricultural Land/Structures	<u>347,094,884</u>	3.1%	<u>350,833,841</u>	3.0%	<u>3,738,957</u>	<u>1.1%</u>	
All Classes	11,043,599,951	100.0%	11,614,316,155	100.0%	570,716,204	5.2%	←
<u>UNINCORPORATED AREAS</u>							
Residential Property	883,250,495	66.9%	874,331,383	65.9%	(8,919,112)	-1.0%	←
Commercial Property	57,874,518	4.4%	64,665,329	4.9%	6,790,811	11.7%	
Utilities	73,137,340	5.5%	81,020,675	6.1%	7,883,335	10.8%	
Industrial Property	1,748,411	0.1%	1,921,109	0.1%	172,698	9.9%	
Agricultural Land/Structures	<u>303,551,200</u>	23.0%	<u>306,253,336</u>	23.1%	<u>2,702,136</u>	<u>0.9%</u>	←
Total	1,319,561,964	100.0%	1,328,191,832	100.0%	8,629,868	0.7%	←
Property in Cities	9,724,037,987	88.1%	10,286,124,323	88.6%	562,086,336	5.8%	
Property in Rural Areas	<u>1,319,561,964</u>	11.9%	<u>1,328,191,832</u>	11.4%	<u>8,629,868</u>	<u>0.7%</u>	
Total	11,043,599,951	100.0%	11,614,316,155	100.0%	570,716,204	5.2%	

Overall Budget

FY26 BUDGET \$134,824,964

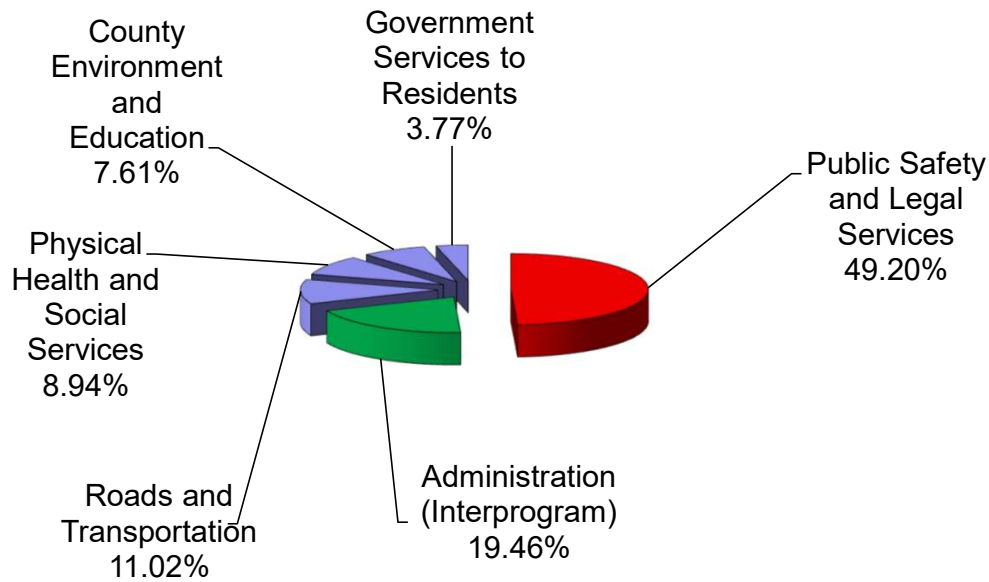


FY27 BUDGET: \$136,853,635

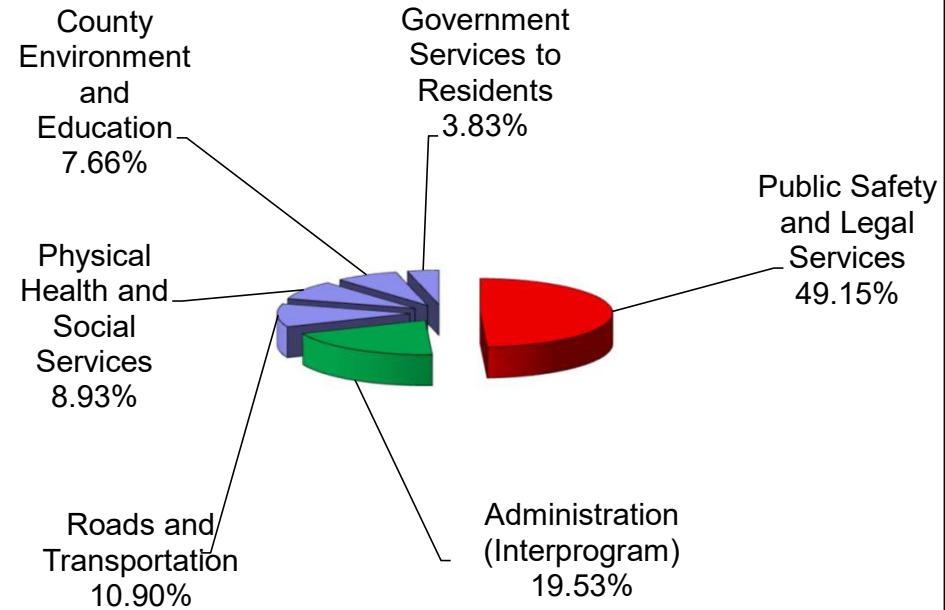


FY27 Operating Budget Governmental Funds



FY26 BUDGET: \$93,792,726



FY27 BUDGET: \$98,167,779

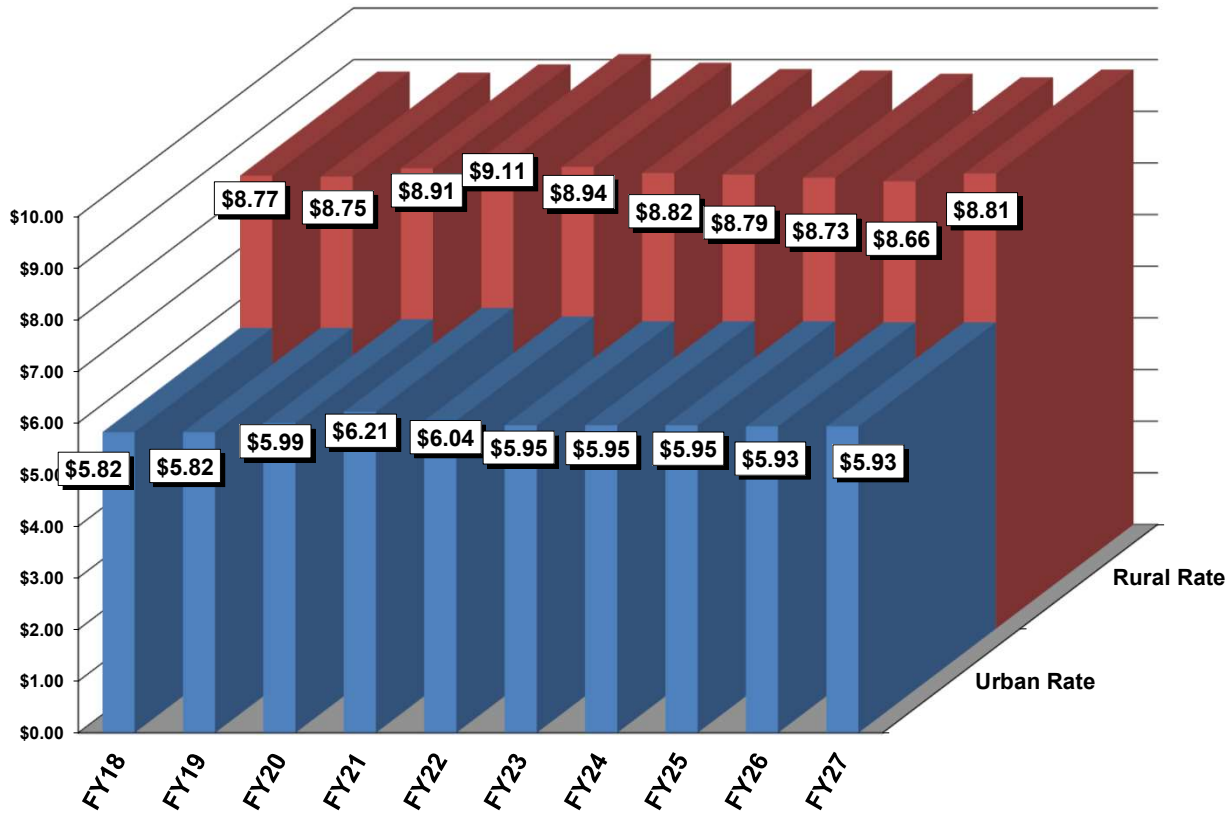


FY26 Budget Overview

- General Fund Budget
 - 3.0% COLA / 0.5% Market Adjustment; Steps for eligible staff.
 - 1 union group open for mediation
 - Required transfers – Scott Emergency Communication Center (SECC), Emergency Management Agency (EMA), Secondary Roads
 - \$4.2 million current tax support for capital projects; budgeted \$2.6 million use of fund balance from FY26; \$1.4 million for MEDIC EMS; \$1.3 million for Secondary Roads
 - Departmental goals and outcomes fully funded
- Ending General Fund Unassigned Balance Estimate of \$12,836,286. 95% of original appropriation would create a 21% fund balance.
- Urban Levy Rate  FY26 – \$5.93 FY27 – \$5.93
- Rural Levy Rate  FY26 – \$8.66 FY27 – \$8.81



Ten Year Levy Rate Comparison



Levy Rate Impact - Residential

Urban Levy Rate:	<u>\$100,000 Home</u>	<u>\$250,000 Home</u>	<u>Median Value Home</u>	Residential taxable values decreased from 47.4316% to 44.5345%, a decrease of 6.108% per \$100,000.
Amount of Annual Increase in Property Taxes	-\$17.19 -6.11%	-\$42.97 -6.11%	\$23.93 3.78%	
Rural Levy Rate:	<u>\$100,000 Home</u>	<u>\$250,000 Home</u>	<u>Median Value Home</u>	Agricultural taxable values decreased from 73.8575% to 59.4401%, a decrease of 28.126% per acre of land.
Amount of Annual Increase in Property Taxes	-\$18.51 -4.51%	-\$46.28 -4.51%	\$51.27 5.55%	
	<u>80 Acres of Land</u>	<u>120 Acres of Land</u>	<u>200 Acres of Land</u>	
Amount of Annual Increase in Property Taxes	\$36.56 3.17%	\$54.85 3.17%	\$91.41 3.17%	
<i>Combined Farm Home and Land</i>	\$18.05 1.15%	\$8.56 0.31%	\$17.36 0.38%	

As of the 2025 Residential Assessment, the median value of owner-occupied housing units was \$248,800 (Scott County Auditor data). This is a 10.53% increase from the 2024 assessment of \$225,100.

Levy Rate Impact – Commercial / Industrial

Urban Levy Rate:	<u>\$150,000 Commercial</u>	<u>\$300,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase in Property Taxes	-\$25.78 -6.1%	-\$25.78 -2.1%	-\$25.78 -0.5%	-\$25.78 -0.1%
Rural Levy Rate:	<u>\$150,000 Commercial</u>	<u>\$300,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase in Property Taxes	-\$27.77 -4.5%	-\$7.85 -0.4%	\$85.12 1.2%	\$616.37 1.6%

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



FY 2026 Change in Tax Dollars by Class – Urban Rate

COUNTY-WIDE	Change in rate (\$0.02)	Revaluation		Rollback		Total Percentage	Dollars
	Rate Change	Revaluation Percentage	Valuation Dollars	Rollback Percentage	Dollars		
Residential Property	(\$115,837)	2.4%	\$978,789	2.3%	\$958,174	4.7%	\$1,821,126
Commercial Property	(46,141)	1.4%	227,426	0.0%	-	1.4%	181,285
Utilities	(6,371)	4.4%	98,693	0.0%	-	4.4%	92,322
Industrial Property	(5,512)	9.1%	176,590	0.0%	-	9.1%	171,078
Agricultural Land/Structures	<u>(5,713)</u>	-0.1%	<u>(2,011)</u>	2.8%	<u>54,651</u>	2.7%	<u>46,927</u>
All Classes	<u>(\$179,574)</u>		<u>\$1,479,487</u>		<u>\$1,012,825</u>		<u>\$2,312,738</u>
Estimated Taxes at \$5.93 2026 urban ley rate versus \$5.95 2025 urban levy rate; Gross dollars before credits; Rollback not applied to Commercial / Industrial for estimation. Does not account for change in debt service tax base to general tax base.							

FY 2027 Change in Tax Dollars by Class – Urban Rate

COUNTY-WIDE	Change in rate (\$0.00)	Revaluation		Rollback		Total Percentage	Dollars
	Rate Increase	Revaluation Percentage	Valuation Dollars	Rollback Percentage	Dollars		
Residential Property	\$-	6.8%	\$2,885,846	-2.9%	(\$1,230,728)	3.9%	\$1,655,118
Commercial Property	-	9.5%	1,574,864	0.0%	-	9.5%	1,574,864
Utilities	-	6.8%	158,782	0.0%	-	1.3%	158,782
Industrial Property	-	-0.7%	(14,784)	0.0%	-	-0.7%	(14,784)
Agricultural Land/Structures	-	15.5%	319,199	-14.4%	(304,125)	1.1%	15,074
All Classes	<u>\$-</u>		<u>\$4,923,907</u>		<u>(\$1,534,853)</u>		<u>\$3,389,054</u>
Estimated Taxes at \$5.93 2027 urban levy rate versus \$5.93 2026 urban levy rate; Gross dollars before credits; Rollback not applied to Commercial / Industrial for estimation.							

Change in Tax Dollars

FY 27	County-Wide	Unincorporated	Total
Rate Change	\$0	\$194,833	\$194,833
Revaluation / Growth / Decline Change	4,923,907	217,030	5,140,937
Rollback Change	<u>(1,534,853)</u>	<u>(192,725)</u>	<u>(1,727,578)</u>
	<u>\$3,389,054</u>	<u>\$219,138</u>	<u>\$3,608,192</u>

FY 26	County-Wide	Unincorporated	Total
Rate Decrease	(\$179,574)	(\$91,135)	(\$270,709)
Revaluation / Growth / Decline Change	1,479,488	32,714	1,512,202
Rollback Change	<u>1,012,825</u>	<u>78,933</u>	<u>1,091,758</u>
	<u>\$2,312,739</u>	<u>\$20,512</u>	<u>\$2,333,251</u>

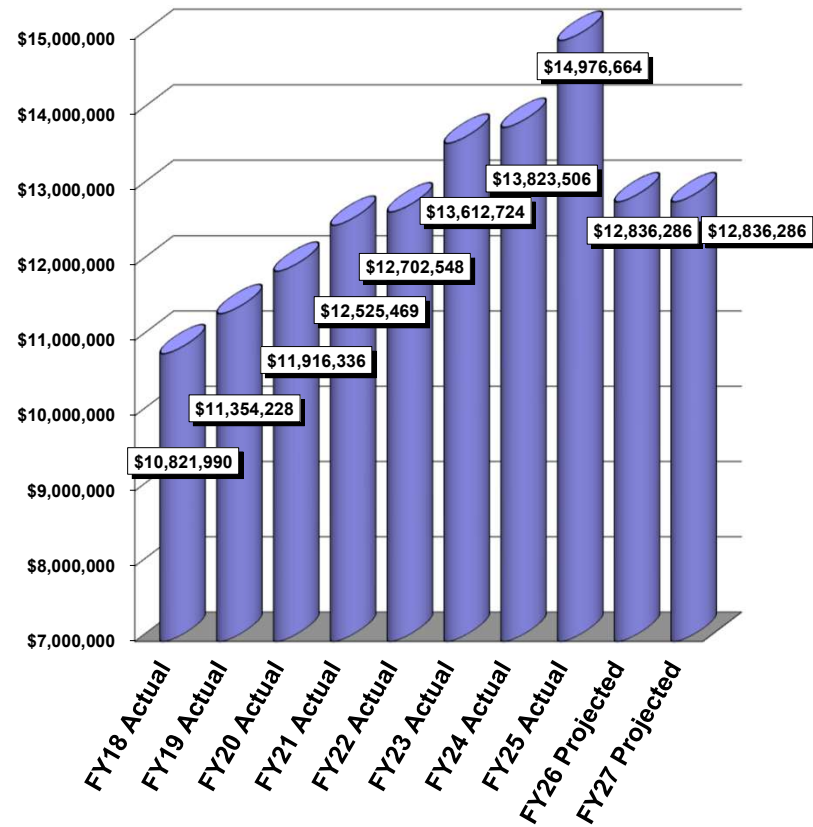
Fund Balance Review

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

County is projected to be at 21.5% as of FY 26 if we expend 95% of appropriations.

Historically unassigned fund balance is reset to 20% each fiscal year. 20% is 2.5 months reserve of expenditures.

Graph is 100% of projected expenditures.



FY 27 Changes to Governmental Operating Budget

- Personnel: Market Rate Adjustment, Cost of Living, and Steps including new positions of \$117,525 applied to salary in General Fund.

Group	FY 2027 COLA / Market Adjustment
Nonunion	3.0% COLA and 0.5% Market
AFSCME	Tentative Agreement Pending BOS Approval
Teamsters	Open
DSA	Open
PPME	Tentative Agreement Pending BOS Approval
Elected Officials	Budgeted 3.5%

- Insurance, IPERS, FICA and other benefits of \$498,460 increase is applied to benefits in General Fund.
- General Fund increase of \$615,985, 1.1% of FY 26 budgeted personnel costs of \$54,863,724 to FY 27 budgeted personnel costs of \$55,479,708.
- Recommended new positions and reclassifications salary and benefits is \$162,415, included in above.



FY 27 Changes to New FTE

Organizational Change Requests (Salary and Family Benefits)	Administration Recommendation
Attorney: 1.0 FTE Fine Collection Specialist	\$84,690
YJRC: 0.5 Correctional Health Nurse	<u>67,363</u>
General Fund	\$152,053
MEDIC EMS: Vehicle Service Technician 1.0 FTE	<u>\$72,050</u>
	<u>\$224,103</u>

Recommend MEDIC EMS over hire EMT and Paramedics to accomplish consistent full staffing.



FY 27 Changes to Reclassifications

Organizational Change Requests (Salary and Family Benefits)	Administration Recommendation
Attorney: Legal Secretary / Senior Office Assistant	\$4,933
MEDIC EMS: EMT	3,592
Sheriff: Sergeant / Deputy Sheriff	<u>5,430</u>
	<u>\$13,955</u>



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FY 27 Changes to General Fund Operating Budget

- Strategic Planning Priorities - \$1.3 M
- Contribution to Agencies - \$346,000 – SECC / EMA / Library

- Health Medical Benefits - \$721,380 – 8.4%
- Equipment Maintenance - \$188,575 – 25.4%
- Insurance Premiums - \$70,847 – 5.5%
- Out-of-County Placement of Prisoners - \$432,600 – 46.3%
- Hospital Services / Pharmacy Services - \$100,000 – 22.0%
- Kitchen Supplies - \$95,000 – 12.3%
- Computer Maintenance / SBITA - \$264,988 – 19.1%



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ARPA – Coronavirus State & Local Fiscal Recovery Fund

	Planned Transfers out
Transfers out:	
Capital – MEDIC EMS	\$800,000
Capital – Strategic Planning Capital	650,000
Capital – Conservation Engineering	420,000
Capital – Mt. Joy; Park View	<u>749,900</u>
Total Transfers Out	<u>\$2,619,900</u>

MEDIC EMS

- MEDIC EMS – 2027 Budget \$17.6 million Appropriations; \$18.56 million Revenues and Transfers In.
 - 100% Full Time Equivalency
 - Benefits
 - Capital depreciation after new acquisitions
 - FSS and IT maintenance allocated to MEDIC EMS
 - GEMT Revenues of \$1.7 million net revenues
 - Transfers In of \$2.7 million from General, ARPA, and Capital Funds depending on financing and cash flows



FY27 Changes to Other Funds

Debt Service Fund:

	Debt Service	Paid by Debt Tax Levy	Obligated through
Solid Waste Recycling	\$565,631	\$ -	2035
Emergency Equipment*	<u>893,500</u>	_____ -	2028
Total	\$1,459,131	\$ -	

* 2025 legislation prioritized the funding of state 911 capital projects before local projects. The 2026 estimate is about \$100,000. The fund should be able to make the required debt service payments with available 911 fees and prior fund balance.



FY27 Changes to Other Funds

- Rural Services Fund: The transfer to Secondary Roads Fund has increased \$44,000 (1.4%) due to the formula tied to assessed valuation. Corresponding County General Fund formula increase is \$60,250 (5.0%). Required revenue growth was 3.3%. Current property tax formula created an imbalance between prior contributions.
 - Library contribution increased by \$21,087 (3.5%), formula-based.
 - Increased Rural Levy to fund current required contributions.
- Secondary Roads: Roadway construction and maintenance projects are scheduled due to the availability of resources.
- Opioid Settlement Fund: Fund to address national opioid crisis using settlement funds. \$456,000 to fund programming and coordinators. Additional grant funding. \$12.1 M to fund projects.
- Golf Fund: \$17,114 decrease; capital depreciation and seasonal staffing.



Governmental Capital Fund

	FY 26 Estimate	FY 27 Budget	Significant Projects
Buildings and Grounds	\$3,682,000	\$4,307,000	Courthouse Lower Level, UPS Replacement; Jail HVAC & Boiler; YJRC Completion; Administration Fire Alarm & Amplifier; Treasurer Store Relocation; Public Safety Bay
Technology and Equipment Acquisition	7,896,000	4,377,500	Election Equipment & Poll Books; Backup & Restore; Desktop Replacements; Enterprise Notification; Jail Wiring; Phone System; Servers & Storage; P.S. Body Cameras; SBITAs (Time and Attendance; Jail Management; License and Permitting)
Other Projects	50,000	50,000	CAT Funding
Conservation CIP	2,629,000	3,515,650	Pool Liner; APRA Clean Water and Trails; Park Terrace Campground
Vehicle Acquisition	500,000	700,000	Annual replacements and additions
Secondary Roads Construction Equipment	2,200,000	1,000,000	General Equipment
Secondary Roads Construction	<u>8,010,000</u>	<u>4,025,000</u>	Culvert Replacements; Bridge Replacements; HMA Resurfacing; Mt. Joy; Park View
Governmental Total	\$24,967,000	\$17,975,150	

FY 24 - \$26.4 million; FY 25 - \$ 10.0 million; FY 26 Original Budget - \$22.356 million; FY 2026 – FY 2031 \$95.9 million

Budget Calendar

<u>Meeting Type</u>	<u>Topic</u>	<u>Date</u>
Work Session	Operations	Wednesday, February 25, 2026, 8:00 AM – Special COW
Work Session	Capital / Sec Rds.	Tuesday, March 3, 2026 – Special COW – Annex East
Work Session	Wrap-up / Questions	Tuesday, March 10, 2026 – COW
Public Hearing	Tax Levy Hearing	Thursday, March 26, 2026 – 5:00 PM
Secondary Roads		
Budget Adoption	Hearing / Adoption	Thursday, April 9, 2026
Budget Adoption	Hearing / Adoption	Thursday, April 23, 2026



Summary

- Property Tax Rates:
 - Urban rate remains the same \$5.93
 - Rural rate moves from \$8.66 to \$8.81
- County budgeted funds at \$136,853,635 (1.5% increase) to fund operating, debt service, enterprise, and capital budgets
- 2026 Governmental Capital Budget of \$18 million and six-year plan of \$95.9 million fully funded without general obligation debt borrowing



Scott County
IOWA