

# FY 2027 Budget - Operations



February 25, 2026



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# 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



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# Budget Work Session Overview

- Follow Up
- Revenue Analysis
- Operating Services
- Debt Service



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# Follow Up

## Today's Session

1. % of growth between cities and county – see slide 17 – Growth in Residential and Commercial between Assessors.
2. What were the Salary and Benefit increases in recent history?

Fiscal Year	Salaries	Benefits	Combined	% Change from Prior Year
2022	\$29,436,860	\$11,746,671	\$41,183,531	
2023	\$31,163,250	\$12,054,214	\$43,217,464	4.94%
2024	\$32,601,840	\$12,670,084	\$45,271,924	4.75%
2025	\$35,239,155	\$13,597,034	\$48,836,188	7.87%
2026	\$39,276,444	\$15,587,280	\$54,863,724	12.34%*
2027	\$39,393,968	\$16,085,740	\$55,479,708	2.82%^



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- \*Reflective of 3.5% COLA; 6.25 new positions; position reclassifications; overtime estimates
- ^ Reflective of 14.62 FTE reduction

# Follow Up

## Today's Session

### 3. What are base values for increases in costs?

<i>Account</i>	<i>FY26 Adopted</i>	<i>FY26 Amended</i>	<i>FY27 Budget</i>	<i>Increase</i>	<i>% Change</i>
<i>Health / Medical Benefits</i>	\$8,623,342	\$8,457,558	\$9,344,722	\$721,380	8.4%
<i>Equipment Maintenance</i>	\$743,305	\$858,405	\$931,880	\$188,575	25.4%
<i>Insurance Premiums</i>	\$1,284,965	\$1,284,965	\$1,355,813	\$70,848	5.5%
<i>Out-of-County Placement of Prisoners</i>	\$912,400	\$1,430,000	\$1,345,000	\$432,600	46.3%
<i>Hospital Services / Pharmacy Services</i>	\$452,000	\$512,000	\$552,200	\$100,200	22.0%



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# Follow Up

## Today's Session

4. What is the interest rate for the Solid Waste Recycling Bonds and how much has been paid in interest life-to-date?

- Interest ranged from 2.0% to 4.0%, currently 2.125% to 3.0%
- Interest over the life of the debt is \$2.6 million on \$8.2 million principal
- \$4.850 million principal outstanding and \$779,426 interest (FY 2026-2035)



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# Follow Up

## Today's Session

5. Follow up on job duties of Vehicle Service Technician.

## Future Budget Sessions

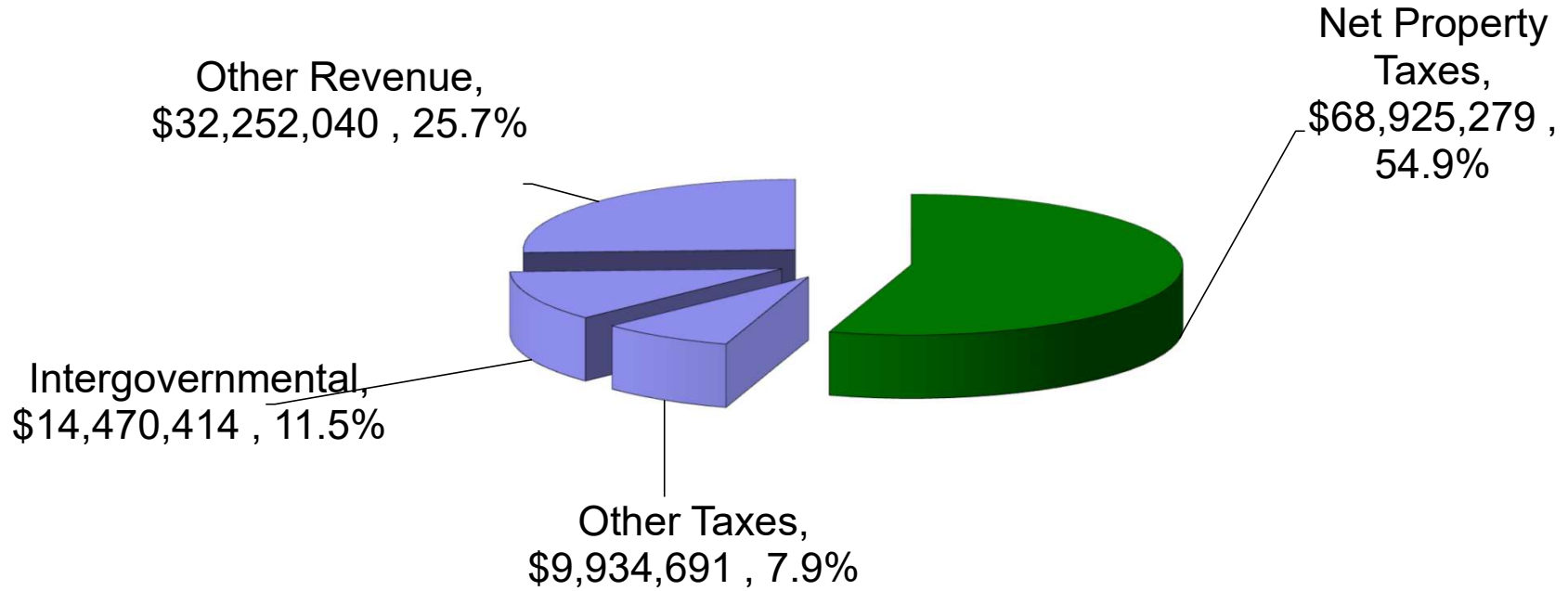
1. Additional details of Vehicle Acquisition sub-fund.
2. Additional Board questions?





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# FY27 Revenues by Source

**FY27 BUDGET: \$125,582,424**



# FY26 Budget Overview

- General Fund Budget
  - 3.5% COLA / 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



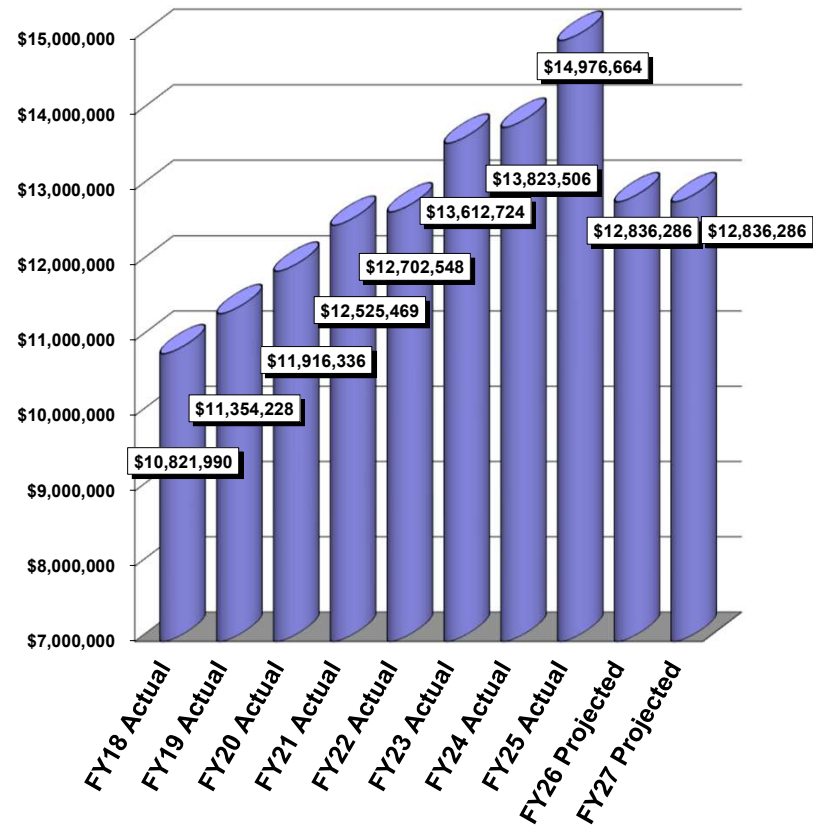
# Fund Balance Review

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

County is projected to be at 21.5% as of FY26 if we expend 95% of appropriations.

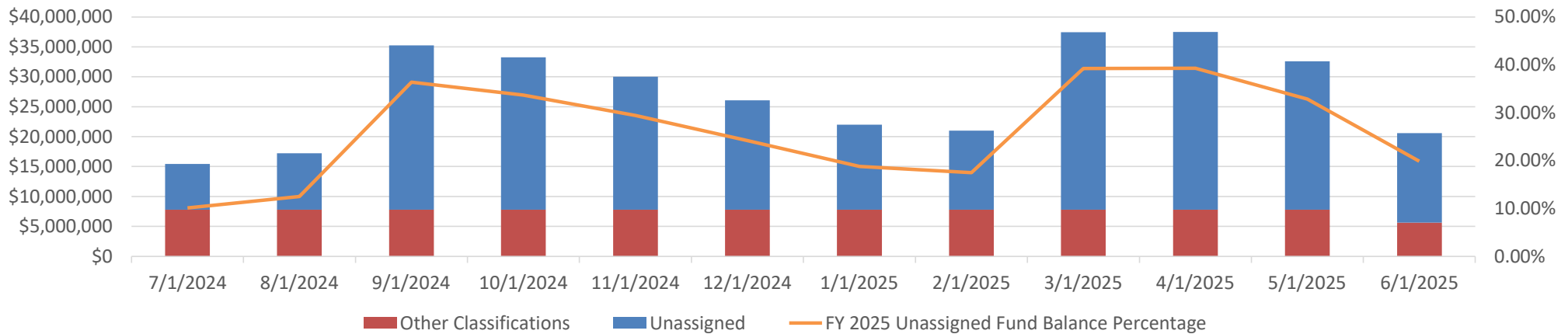
Historically unassigned fund balance is reset to 20% each fiscal year. 20% is 2.5 months reserve of expenditures.

Graph is 100% of projected expenditures in FY26 and FY27.



# Fund Balance Throughout the Year

## Scott County Fund Balance FY 2025



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 2025 Fund Balance

County	Unassigned Dollars	General Fund Expenditures	% of Fund Balance
~Scott	\$14,976,664	\$75,483,319	20%
~Woodbury	11,238,715	46,371,712	24%
Linn	26,803,982	103,240,013	26%
Story	11,217,971	39,723,007	28%
Dallas	12,264,980	38,009,992	32%
Johnson	28,895,595	82,427,621	35%
~Pottawattamie	34,043,252	66,954,226	51%
Polk	150,437,349	286,116,401	53%
Black Hawk	27,461,100	49,493,892	55%
~Dubuque	23,644,567	39,688,271	60%

Source: 2025 DOM GAAP reports; ~ Border County of State

# Comparative Unassigned 2025 Fund Balance

County	Unassigned Dollars	General Fund Expenditures	% of Fund Balance
~Scott	\$14,976,664	\$75,483,319	20%
Davenport	\$15,277,601	\$88,570,989	17%
Bettendorf	\$15,519,272	\$32,376,687	48%
Eldridge	\$2,310,663	\$4,363,929	53%

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 and may measure fund balance percentage based on sub-metrics.



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Source: 2025 DOM GAAP reports;  
~ Border County of State

# Summary of Statewide Ranks

Measurement	Polk	Linn	Scott	Johnson	Black Hawk	Dallas	Woodbury	Story	Dubuque	Pottawattamie
ASSESSED PROPERTY VALUATIONS	1	2	3	4	7	5	10	9	8	6
TAXABLE PROPERTY VALUATIONS	1	2	3	4	6	5	10	9	8	7
TOTAL EXPENDITURES	1	3	4	2	6	9	7	10	8	5
TOTAL REVENUE	1	2	4	3	6	9	7	10	8	5
TAXES LEVIED ON PROPERTY	1	2	4	3	8	9	6	10	7	5
MEDIAN HOUSEHOLD INCOME	9	20	16	29	75	1	33	56	21	34
TOTAL POPULATION	1	2	3	4	5	6	7	8	9	10
PER CAPITA EXPENDITURES	95	92	96	84	97	98	94	99	93	78

Source: State Property Tax Dashboard

# Impacts of TIF Exclusion

City	FY 26	FY 27	Valuation Change	% Change
Bettendorf	\$164,141,027	\$185,247,394	\$21,106,367	13%
Blue Grass	2,361,295	2,658,780	297,485	13%
Davenport	219,369,902	157,822,409	(61,547,493)	-28%
Eldridge	46,373,274	58,485,242	12,111,968	26%
LeClaire	85,882,624	78,905,283	(6,977,341)	-8%
Riverdale	17,169,937	19,393,284	2,223,347	13%
Walcott	<u>18,170,206</u>	<u>25,127,210</u>	<u>6,957,004</u>	38%
Total	<u>\$553,468,265</u>	<u>\$527,639,602</u>	<u>(\$25,828,663)</u>	-5%

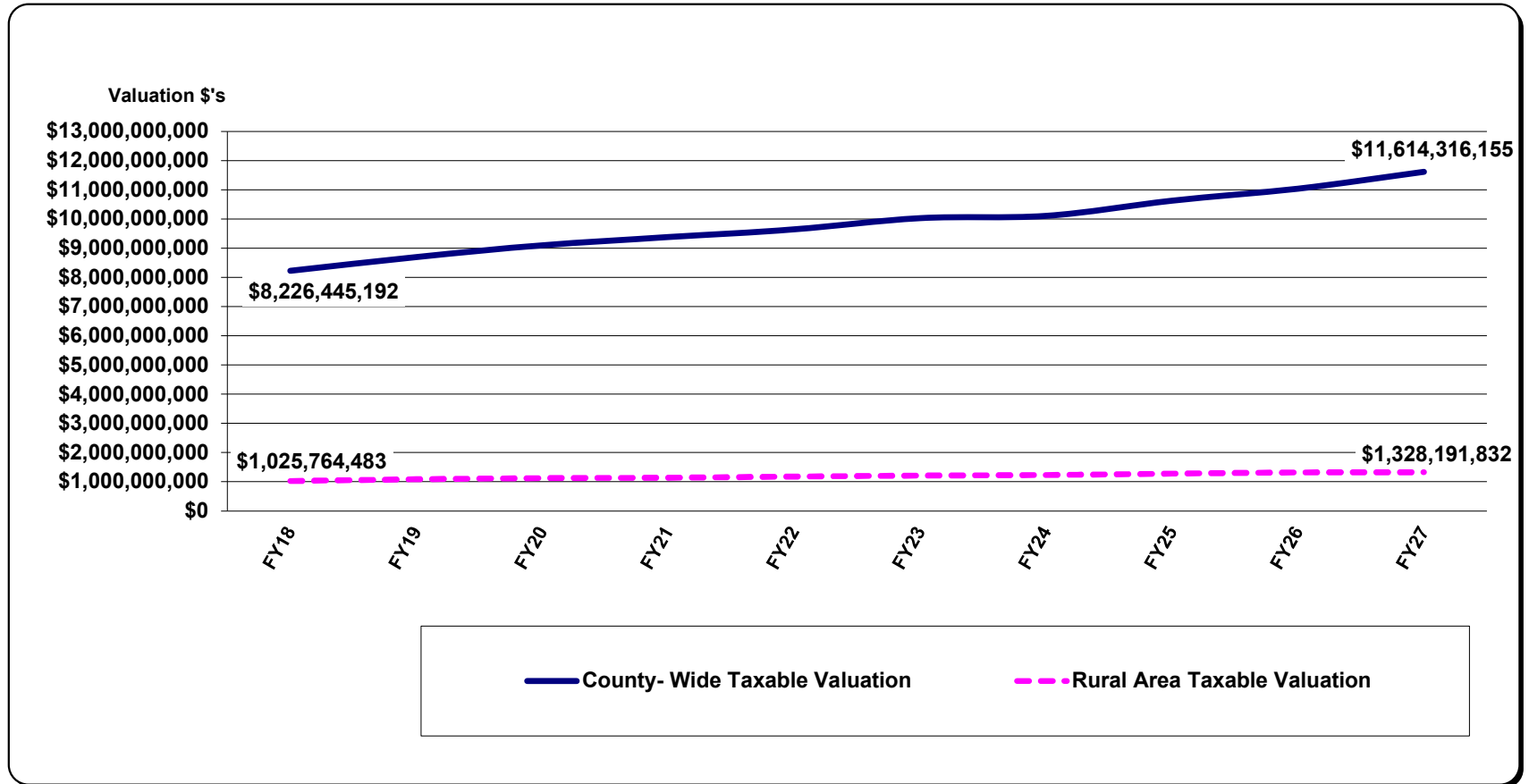
\$527,639,602 TIF exclusion equals \$3.128 million redirected from Scott County levy tax base to municipal projects in FY2027. A decrease of \$153,164 from \$3.282 million of redirected property taxes from FY2026.



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# Ten Year Taxable Value Comparison

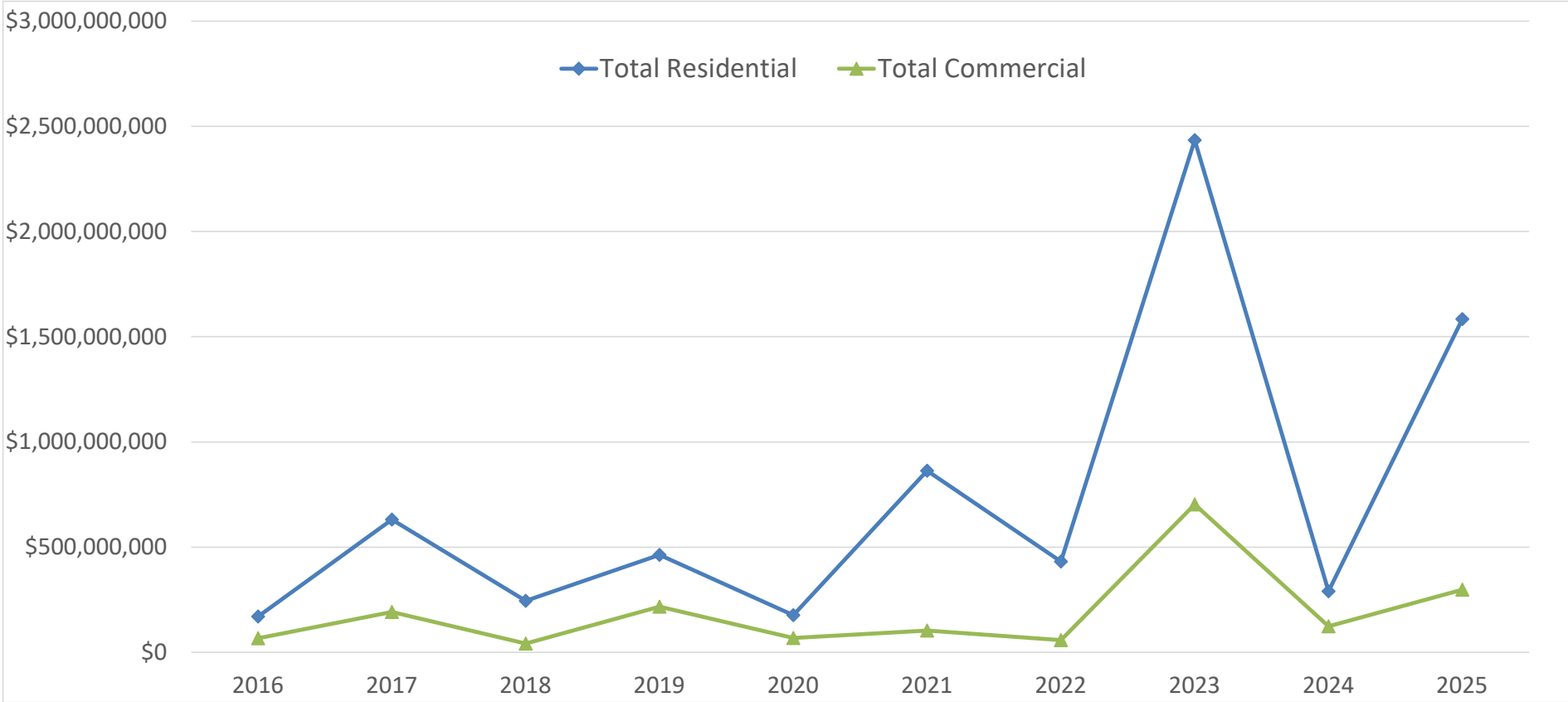
- County-Wide:  
4.12%  
average  
per year  
over 10-  
year  
period
- Rural:  
2.95%  
average  
per year  
over 10-  
year  
period



# Scott County's Assessment Growth Valuation

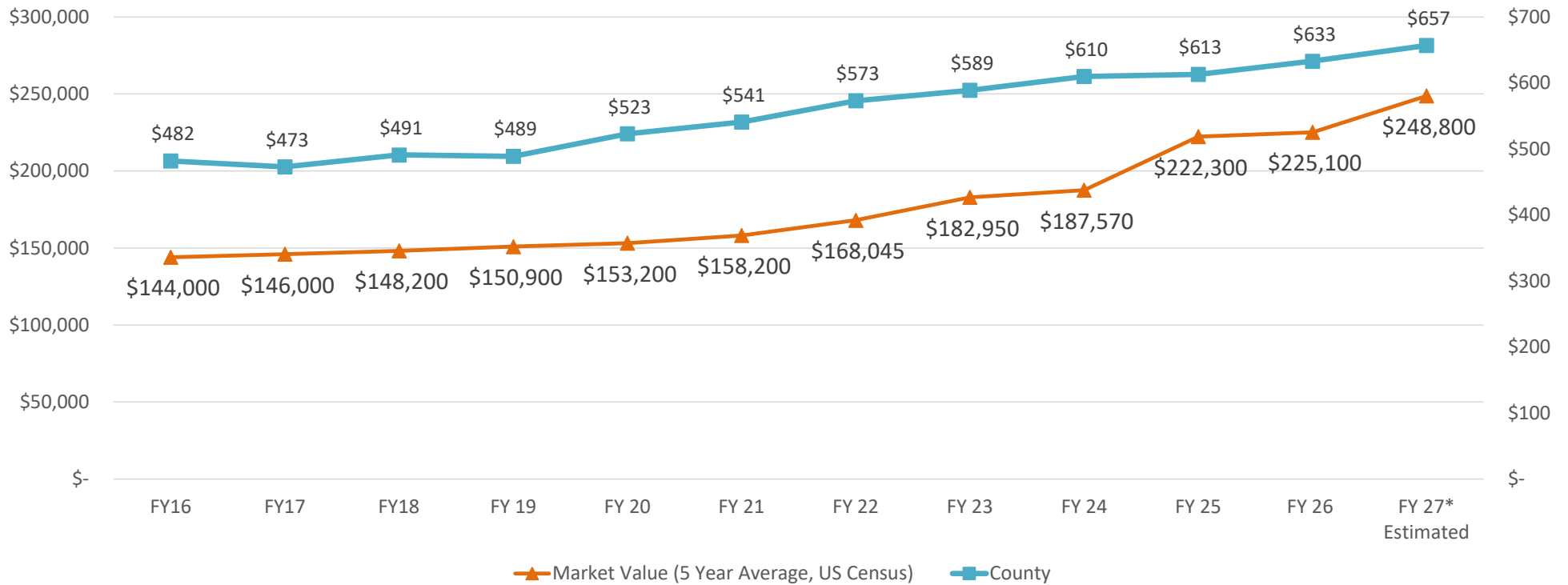
Residential	County Assessor	City Assessor	Total
New Construction	\$135,352,060	\$72,235,489	\$207,587,549
Revaluation, net	873,153,507	532,626,003	1,405,779,510
Reclass, net	(12,133,820)	(7,164,786)	(19,298,606)
Building Removals	<u>(4,805,000)</u>	<u>(5,045,060)</u>	<u>(9,850,060)</u>
Assessment Year 2025 Growth Change	<u>\$991,566,747</u>	<u>\$592,651,646</u>	<u>\$1,584,218,393</u>
Commercial	County Assessor	City Assessor	Total
New Construction	\$62,208,540	\$65,147,221	\$127,355,761
Revaluation, net	47,204,843	139,340,524	186,545,367
Reclass, net	691,995	(9,745,804)	(9,053,809)
Building Removals	<u>(3,166,100)</u>	<u>(4,168,800)</u>	<u>(7,334,900)</u>
Assessment Year 2025 Growth Change	<u>\$106,939,278</u>	<u>\$190,573,141</u>	<u>\$297,512,419</u>

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



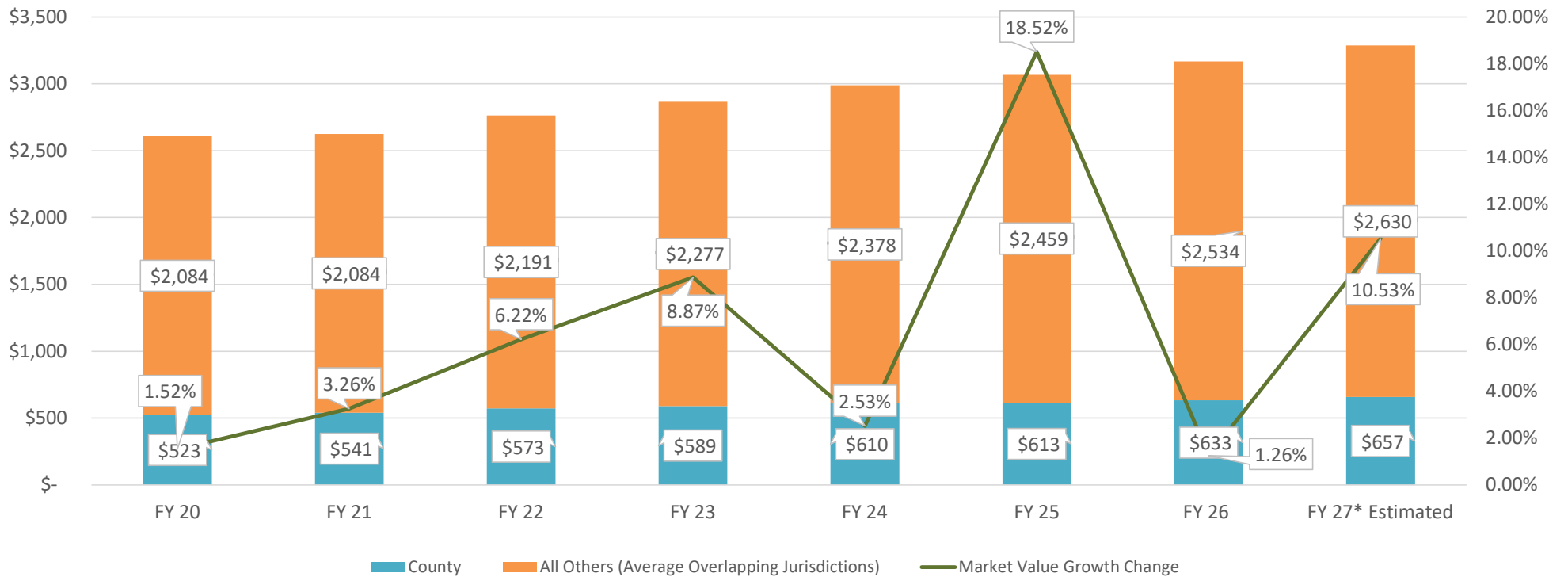
# Five Year Median Assessed Residential Valuations vs County Property Tax Dollars

5 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 2026 levies. (updated calculation of consolidated overlapping rates)

# Levy Rate Impact - Residential

<b>Urban Levy Rate:</b>	<b><u>\$100,000 Home</u></b>	<b><u>\$250,000 Home</u></b>	<b><u>Median Value Home</u></b>
Amount of Annual Increase in Property Taxes	-\$17.19 -6.11%	-\$42.97 -6.11%	\$23.93 3.78%
<b>Rural Levy Rate:</b>	<b><u>\$100,000 Home</u></b>	<b><u>\$250,000 Home</u></b>	<b><u>Median Value Home</u></b>
Amount of Annual Increase in Property Taxes	-\$18.51 -4.51%	-\$46.28 -4.51%	\$51.27 5.55%
	<b><u>80 Acres of Land</u></b>	<b><u>120 Acres of Land</u></b>	<b><u>200 Acres of Land</u></b>
Amount of Annual Increase in Property Taxes	\$36.56 3.17%	\$54.85 3.17%	\$91.41 3.17%
<b>Combined Farm Home and Land</b>	\$18.05 1.15%	\$8.56 0.31%	\$17.36 0.38%

Residential taxable values decreased from 47.4316% to 44.5345% or a decrease of 6.108% per \$100,000 of assessed valuation.

Median Value Home reflects inflationary assessed % change.

<b>% Assessed Change</b>	<b>% Taxable Change</b>	<b>\$ Change Per Assessed Change in Valuation</b>
0%	-6.11%	-\$17.19
5%	-1.41%	-\$3.98
10%	3.28%	\$9.23

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.

# Taxable Value Comparison to Scott County

County	FY26 Taxable Valuation	FY27 Taxable Valuation	% Change 23-24	% Change 24-25	% Change 25-26	25-26 General Fund Basic	% Change 26-27
<b>Scott</b>	<b>\$11,043,599,951</b>	<b>\$11,614,316,155</b>	<b>0.8%</b>	<b>5.1%</b>	<b>3.9%</b>	<b>2.9%</b>	<b>5.2%</b>
Black Hawk	\$ 6,166,106,096	\$ 6,262,768,190	-1.1%	2.6%	3.2%	2.1%	1.6%
Dallas	\$ 9,390,011,619	\$ 9,881,929,526	11.7%	5.6%	7.1%	4.0%	5.2%
Dubuque	\$ 5,819,428,278	\$ 6,184,050,017	-0.8%	5.9%	3.8%	2.8%	6.3%
Johnson	\$ 10,250,752,209	\$ 10,638,532,674	0.9%	4.6%	4.2%	2.7%	3.8%
Linn	\$ 13,761,594,627	\$ 14,263,210,901	1.7%	4.4%	4.4%	2.2%	3.6%
Polk	\$ 32,926,349,661	\$ 35,309,054,840	2.0%	8.1%	3.5%	2.5%	7.2%
Pottawattamie	\$ 6,530,903,120	\$ 7,273,269,416	0.0%	8.6%	4.1%	2.1%	11.4%
Story	\$ 6,086,765,431	\$ 6,368,100,786	1.2%	6.6%	2.3%	5.4%	4.6%
Woodbury	\$ 5,662,710,855	\$ 6,047,499,852	2.8%	5.5%	1.6%	1.6%	6.8%

Source: DOM

Green is growth higher than Scott County.

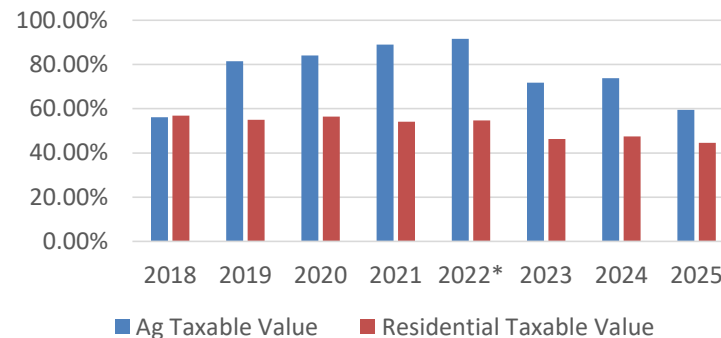
Red is growth lower than Scott County.

# 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
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%
2025	59.4401%	44.5345%	N/A	90.0000%^	90.0000%^	90.0000%	100.0000%

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

Residential Assessment – 2<sup>nd</sup> lowest since 1978, 2007 Assessment 44.0803%.

\* Restated due to correcting legislation.

# HF 718 New Formula – FY 2027

## GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.39741	37,519,637	11,043,599,951	5.17
	Limitation Percentage			
	2			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.33079	38,684,848	3.11	

## RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	2.72557	3,596,556	1,319,561,964	0.65
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.95000	5,246,358	45.87	

General Fund capped rate reduces FY 2027 revenue capacity from \$3.50 rate by \$1,906,543.

Rural Fund capped is able to go to state legal maximum. Recommending \$2.87314 for rural basic services.

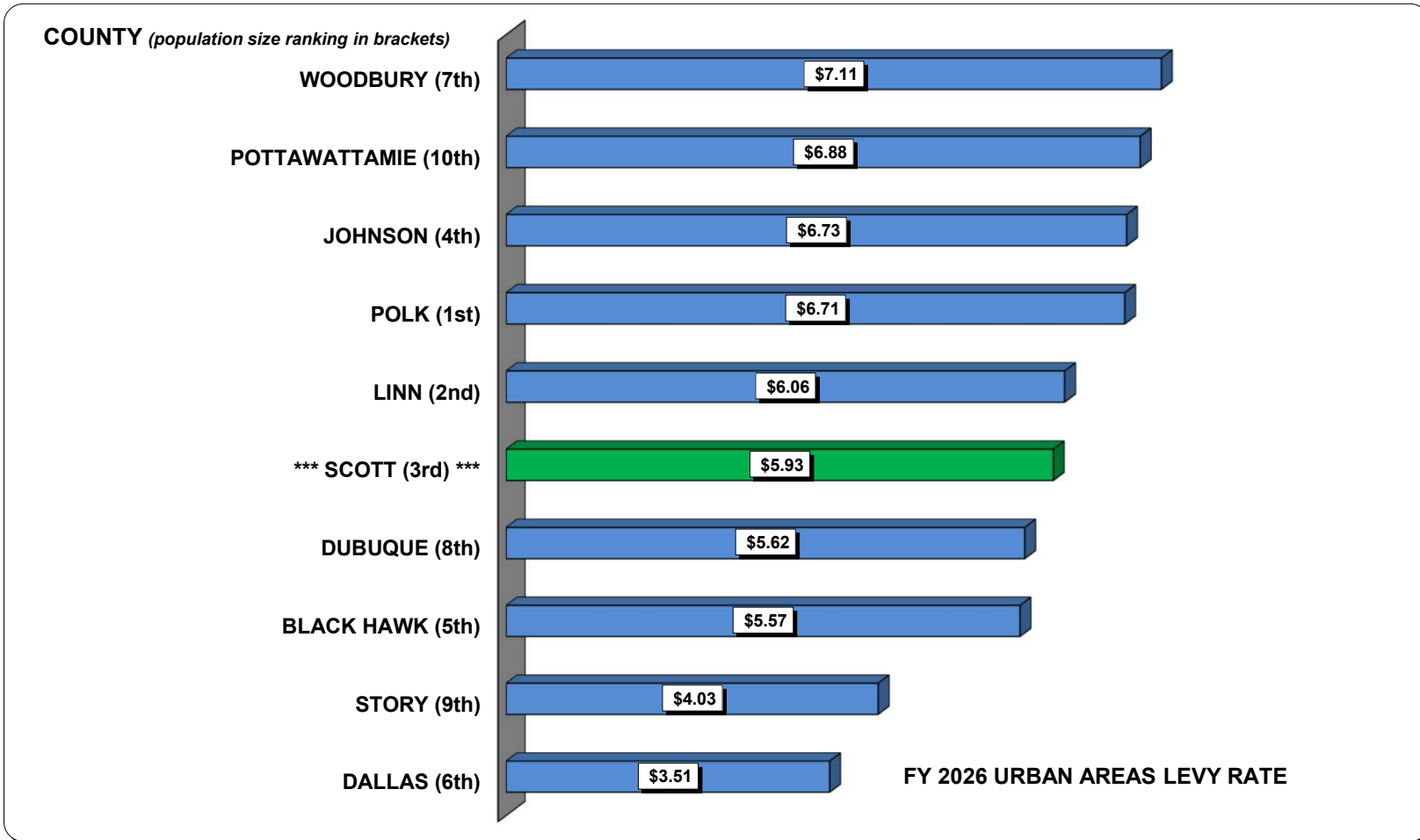
# HF 718 Limitation Tiers

Tier	General Basic Valuation Growth	Revenue Growth Reduction
Tier 1	0.00% - 2.74%	-
Tier 2	2.75% - 3.99%	1%
Tier 3	4.00% - 5.99%	2%
Tier 4	6.00% +	3%

Scott County has been reduced by 2%, 1%, and 2% for FY25, FY26, and FY27, respectively, or about \$1.9M in general basic tax dollars.

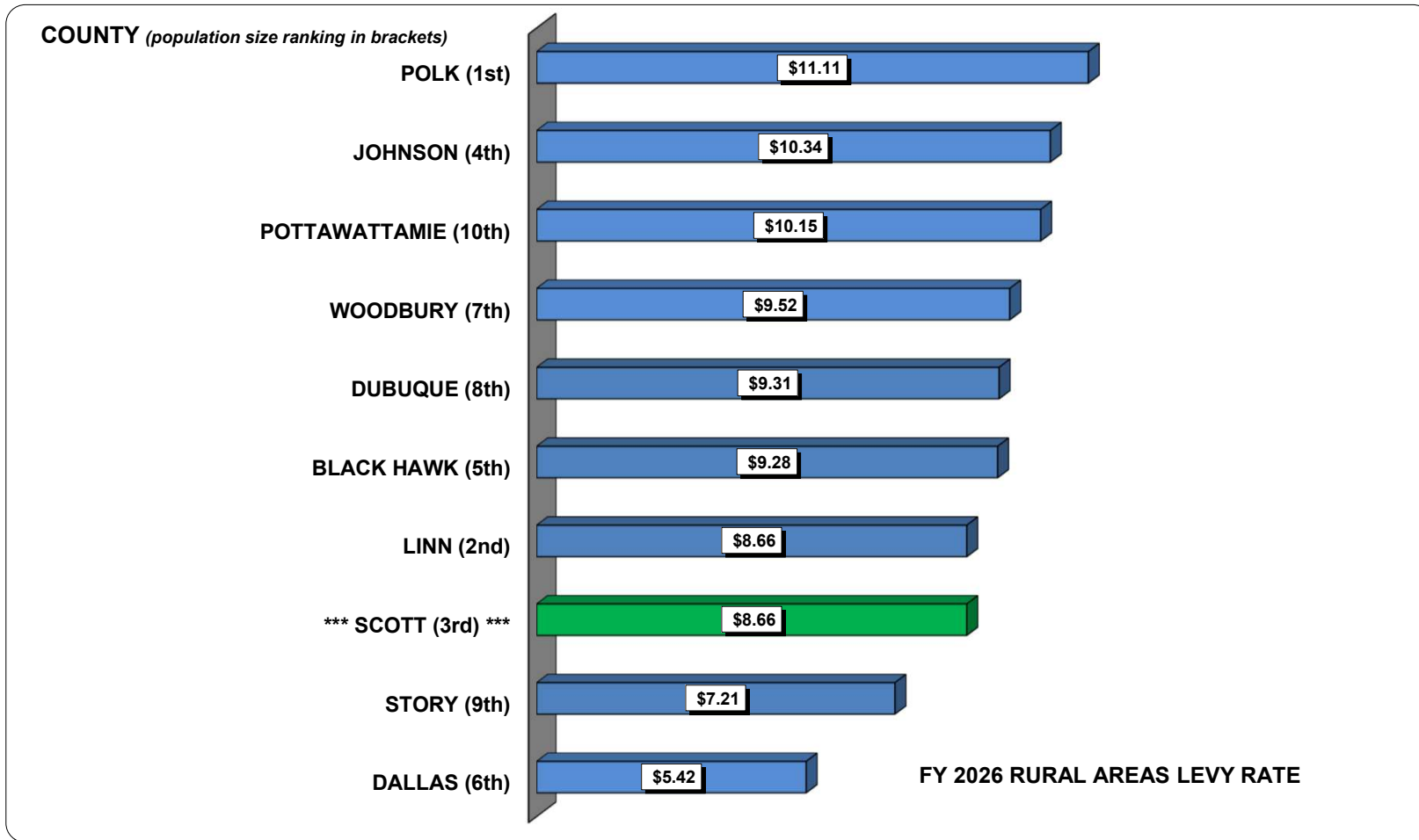


## FY26 URBAN AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



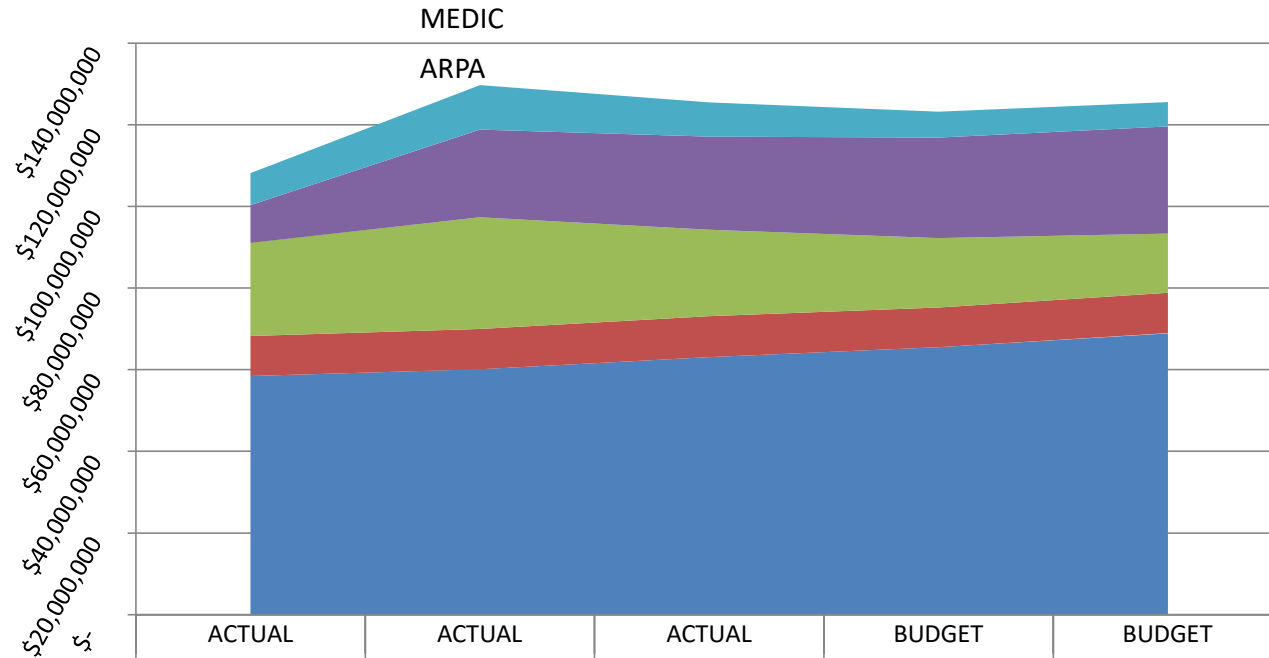
While ranking 3rd in size, Scott County ranks the 5th lowest among the ten largest metropolitan Iowa counties in the urban areas tax levy rate amount for Fiscal Year 26. Of the four largest counties in Iowa, Scott County ranks the lowest. Administration is recommending a rate of \$5.93 for FY 2027. Other counties' recommendations are not known at this time.

## FY26 RURAL AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



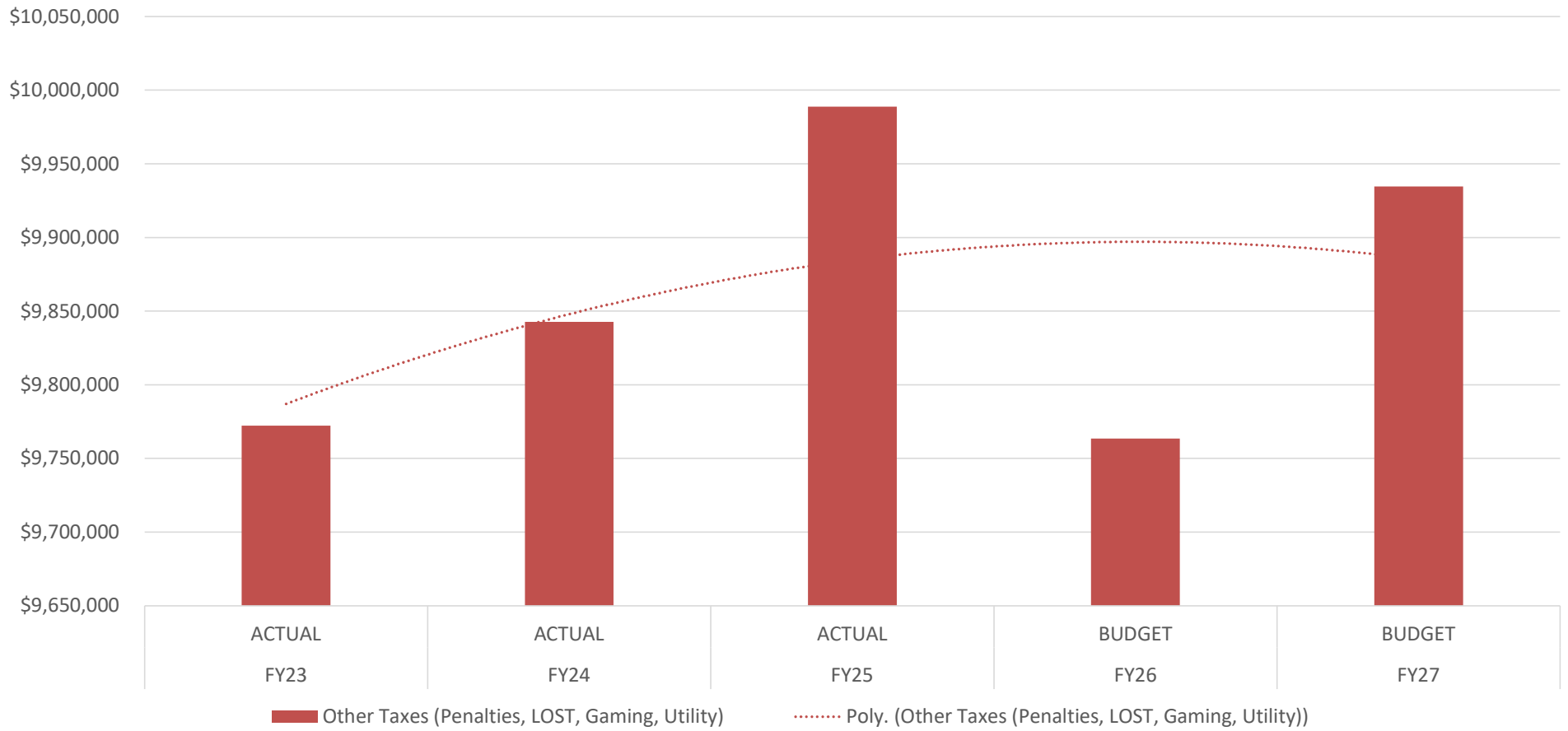
While ranking 3rd in size, Scott County ranks the 3rd lowest among the ten largest metropolitan Iowa counties in the rural areas tax levy rate amount for Fiscal Year 26. Of the four largest counties in Iowa, Scott County ranks the lowest. Administration is recommending a rate of \$8.81 for FY 2027. Other counties' recommendations are not known at this time.

# Revenue Source Summary



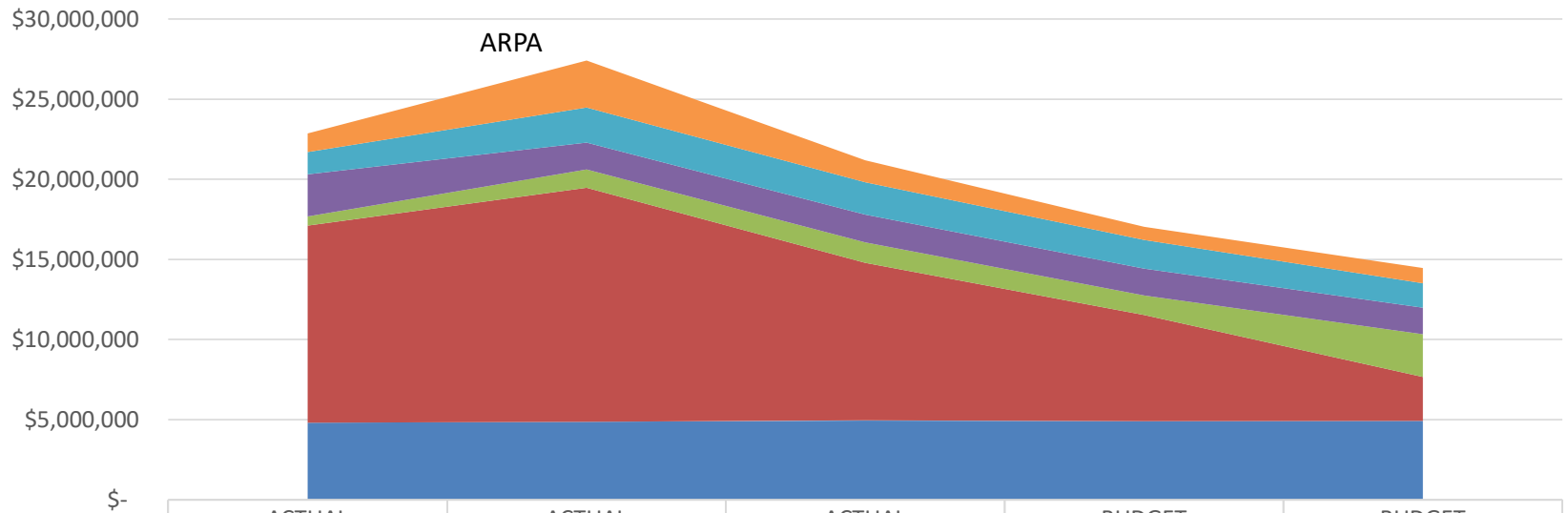
	ACTUAL FY23	ACTUAL FY24	ACTUAL FY25	BUDGET FY26	BUDGET FY27
Use of Money & Property & Other	\$7,815,224	\$10,929,420	\$8,390,219	\$6,388,518	\$5,942,965
Charges For Services / Licenses and Permits	\$9,211,264	\$21,435,216	\$22,822,114	\$24,568,306	\$26,309,075
Intergovernmental	\$22,867,981	\$27,423,650	\$21,182,808	\$17,036,413	\$14,470,414
Other Taxes (Penalties, LOST, Gaming, Utility)	\$9,772,275	\$9,842,754	\$9,988,749	\$9,763,406	\$9,934,691
Net Property Taxes	\$58,475,656	\$60,101,692	\$63,113,012	\$65,474,755	\$68,925,279

## Other Taxes (Penalties, LOST, Gaming, Utility)



# Revenue Source Summary - Intergovernmental

Changing Intergovernmental Revenues



	ACTUAL FY23	ACTUAL FY24	ACTUAL FY25	BUDGET FY26	BUDGET FY27
Contr. & Reimb from Other Govts	\$1,159,738	\$2,941,777	\$1,361,365	\$817,463	\$953,139
Other State Credits	\$1,401,761	\$2,185,287	\$2,018,700	\$1,789,779	\$1,527,764
State Credits Against Levied Taxes	\$2,619,397	\$1,675,906	\$1,734,018	\$1,679,266	\$1,648,555
State / Federal Pass Through Grants	\$579,887	\$1,140,713	\$1,275,723	\$1,214,855	\$2,677,505
State / Federal Grants & Reimbursements	\$12,303,301	\$14,615,074	\$9,839,874	\$6,626,333	\$2,733,773
State Shared Revenues	\$4,803,897	\$4,864,893	\$4,953,128	\$4,908,717	\$4,929,678

## Charges For Services / Licenses and Permits



# GEMT

- Approved add-on rate of \$408.67 for each emergent Medicaid transport billed between July 1, 2025 and June 30, 2026.
- Applied for add-on rate of \$515.96 for each emergent Medicaid transport billed between July 1, 2026 and June 30, 2027.
- State share of 37.30% and the Federal share of 62.70%. In Iowa, the local municipality funds the state share of the payment. Federal share decrease of 1.46% from prior year.



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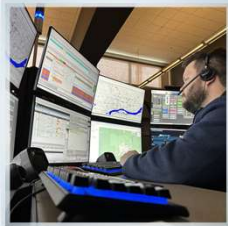
	2026 Rate	2027 Rate
Add-on rate	\$408.67	\$515.96
Net gain per GEMT payment	\$262.08	\$323.51

# GEMT

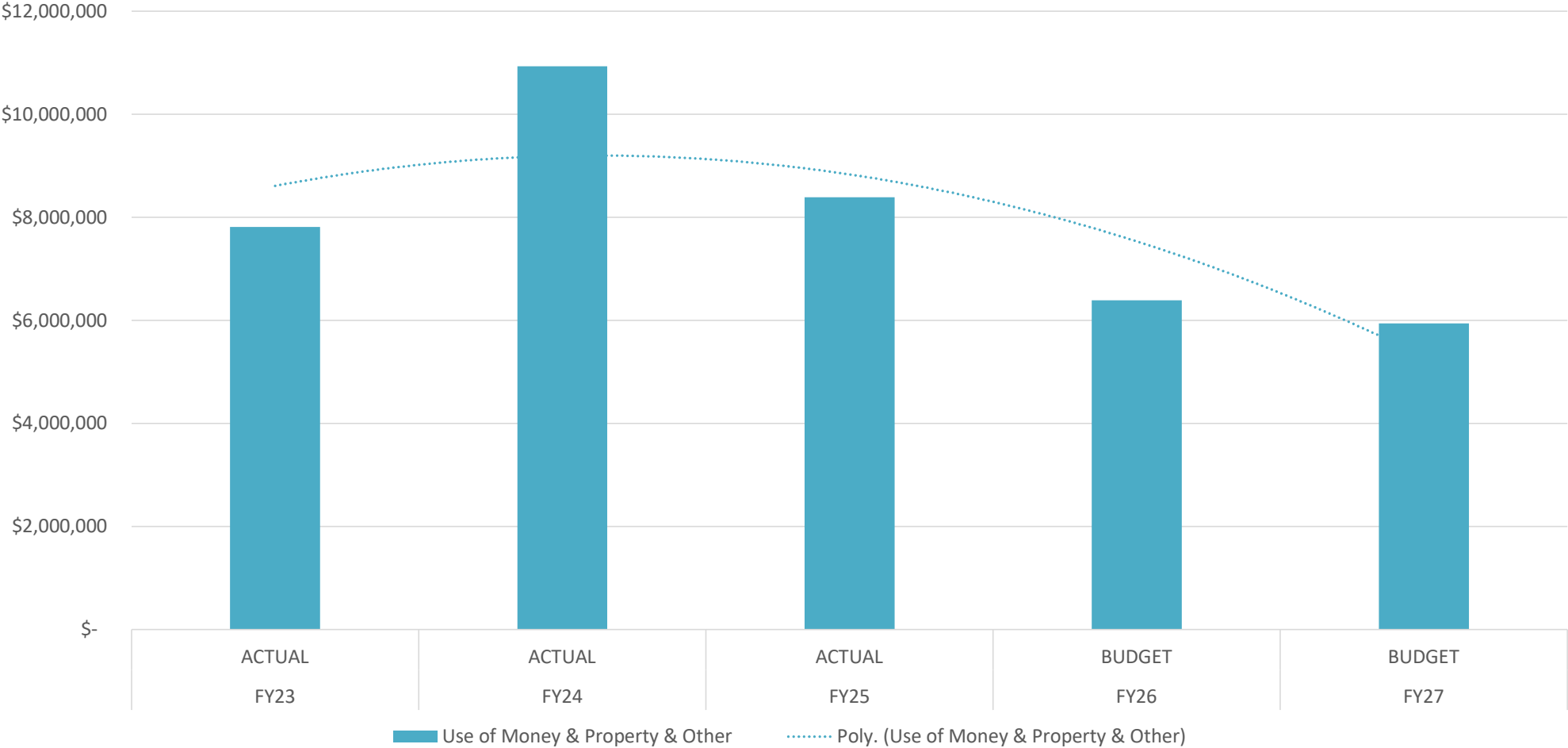
- Add-on charges for Managed Care Organizations (MCO) and Medicaid Fee-for-Service (FFS) transports.

	FY 2026	FY 2027
Estimated State Share of IGT for MCO and FFS Transports	\$873,090	\$1,045,020
Estimated Total Amount Received from GEMT Revenue	\$2,434,039	\$2,801,663
Estimated Total Net Gain for Provider from GEMT Revenue	\$1,560,949	\$1,756,643

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

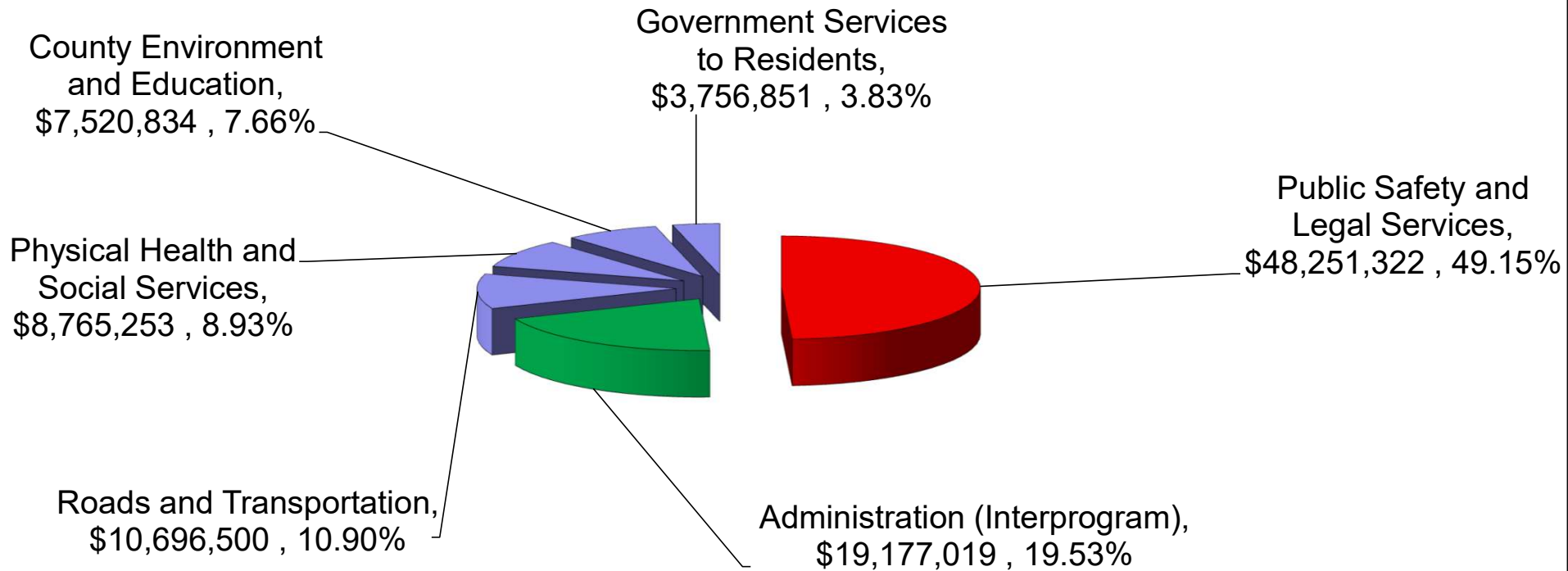


# Use of Money & Property & Other



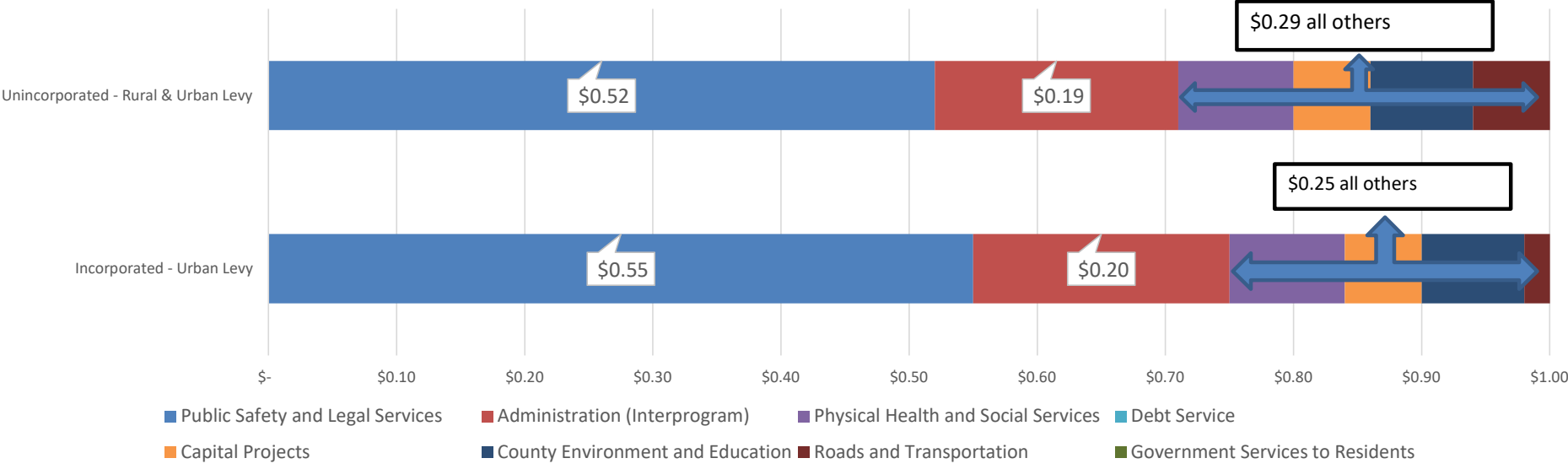
# FY27 Operating Budget Governmental Funds

**FY27 BUDGET: \$98,167,779**



# Approximate Property Taxes by Functional Area

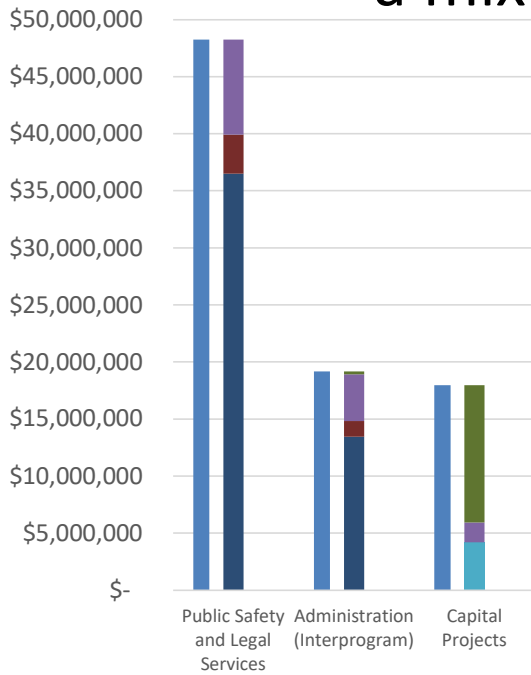
## Allocation of \$1.00 Property Taxes Levied



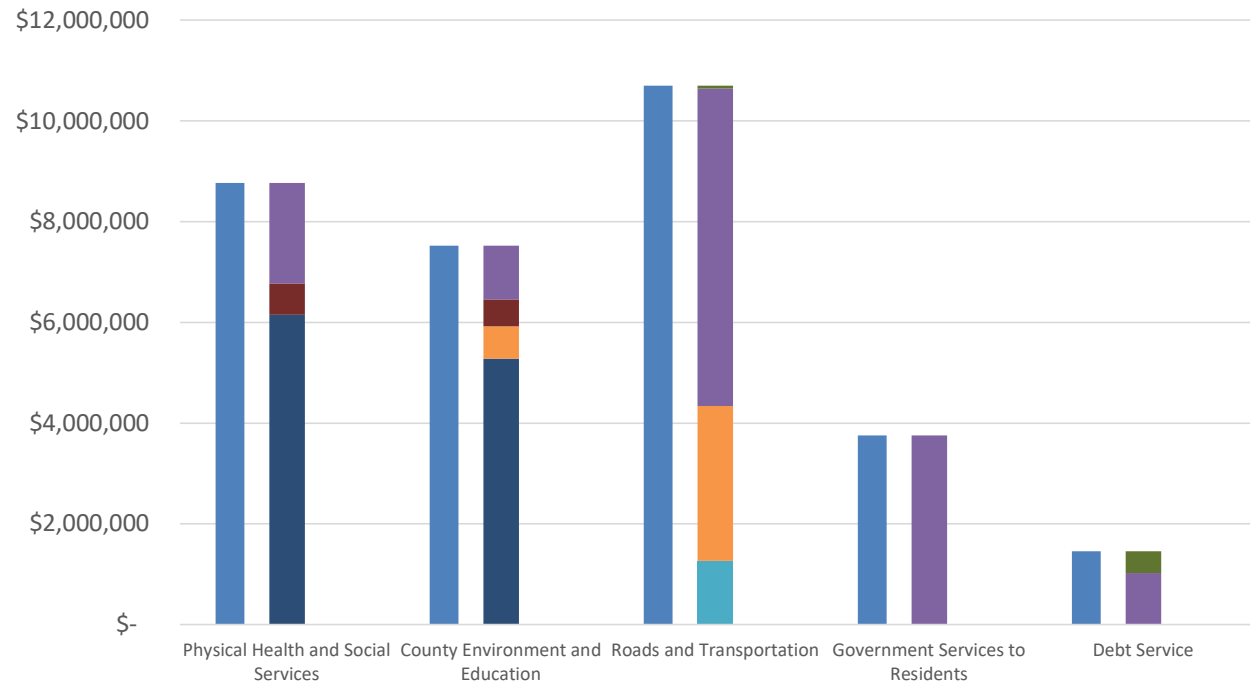
	Assessed House	FY 2027 Taxable Value	County Taxes
Urban Levy	\$250,000	\$111,336	\$660.22
Rural Levy	\$250,000	\$111,336	\$320.65
Rural and Urban Levy	\$250,000	\$111,336	\$980.87

# Functional Expenditures vs Assigned Revenues / Equity

## a mix of revenues to functional programs



- FY 27 FUND BALANCE / GENERAL
- FY 27 PROGRAM REVENUES
- LOCAL OPTION SALES TAX
- FY 26 DEDICATED RURAL TAX LEVY
- FY 25 DEDICATED URBAN TAX LEVY
- FY 26 URBAN LEVY ALLOCATED



- FY 27 BUDGET EXPENDITURES
- FY 25 DEDICATED URBAN TAX LEVY
- LOCAL OPTION SALES TAX
- FY 27 FUND BALANCE / GENERAL
- FY 26 URBAN LEVY ALLOCATED
- FY 26 DEDICATED RURAL TAX LEVY
- FY 27 PROGRAM REVENUES

# 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

**Sheriff** – Patrol and Investigations; Jail and Jail Health Services; Service of civil papers; Prisoner Transportation

**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

**Juvenile Court Services** programs, including the Youth Justice and Rehabilitation Center (YJRC)

**MEDIC EMS** (Enterprise Fund) and all other **ambulance** services

**Emergency Management Agency** and **SECC** (consolidated dispatch center)

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



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# Consumer of Services

## PHYSICAL HEALTH & SOCIAL SERVICES

**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

**Community Health Care** program - Community Services clients

**Community Services Department** programs - General Relief and Veteran Services; Human Services program - Administrative Support; Community Services; Mental Health Reimbursable Services

**Non-Departmental** - Youth Guidance –Youth Assessment Program; Opioid

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



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# Consumer of Services

## COUNTY ENVIRONMENTAL & EDUCATION SERVICES

**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



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

# Consumer of Services

## ROADS & TRANSPORTATION SERVICES

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

## GOVERNMENT SERVICES TO 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



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

# Consumer of Services

## ADMINISTRATION (INTERPROGRAM) SERVICES – Internal Services

**Administrator Department** programs

**County Attorney** program – Risk Management

**Auditor's Department** programs – Business / Finance and Taxation

**Information Technology Department** programs

**Facility & Support Services Department** programs

### DEBT SERVICE – Debt Financing

Scott Solid Waste Commission Bond Issue

SECC General Obligation Communication and Refunding Bond Issue

**Non-Departmental** programs - Insurance Costs, Professional Services, and Contingency

**Human Resources Department** programs

**Board of Supervisors**

**Treasurer's Department** programs - Tax Collection and Accounting/Finance

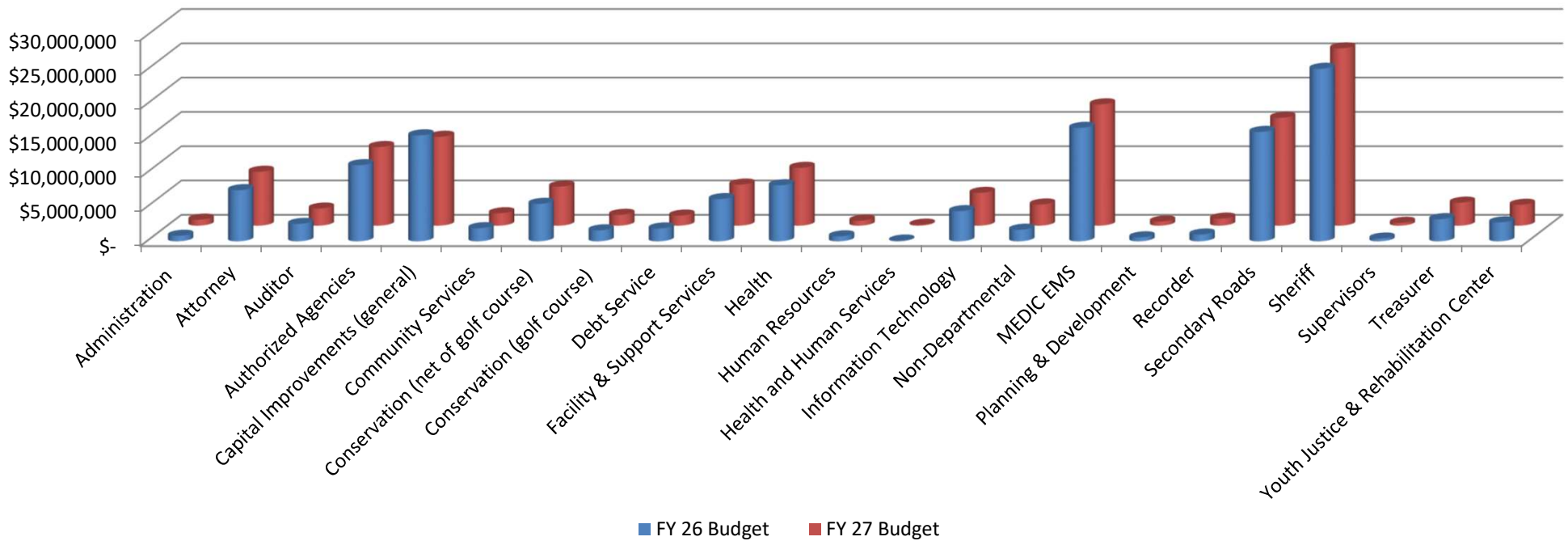
### CAPITAL IMPROVEMENTS – All Residents & Internal Services

Secondary Roads projects

Conservation projects

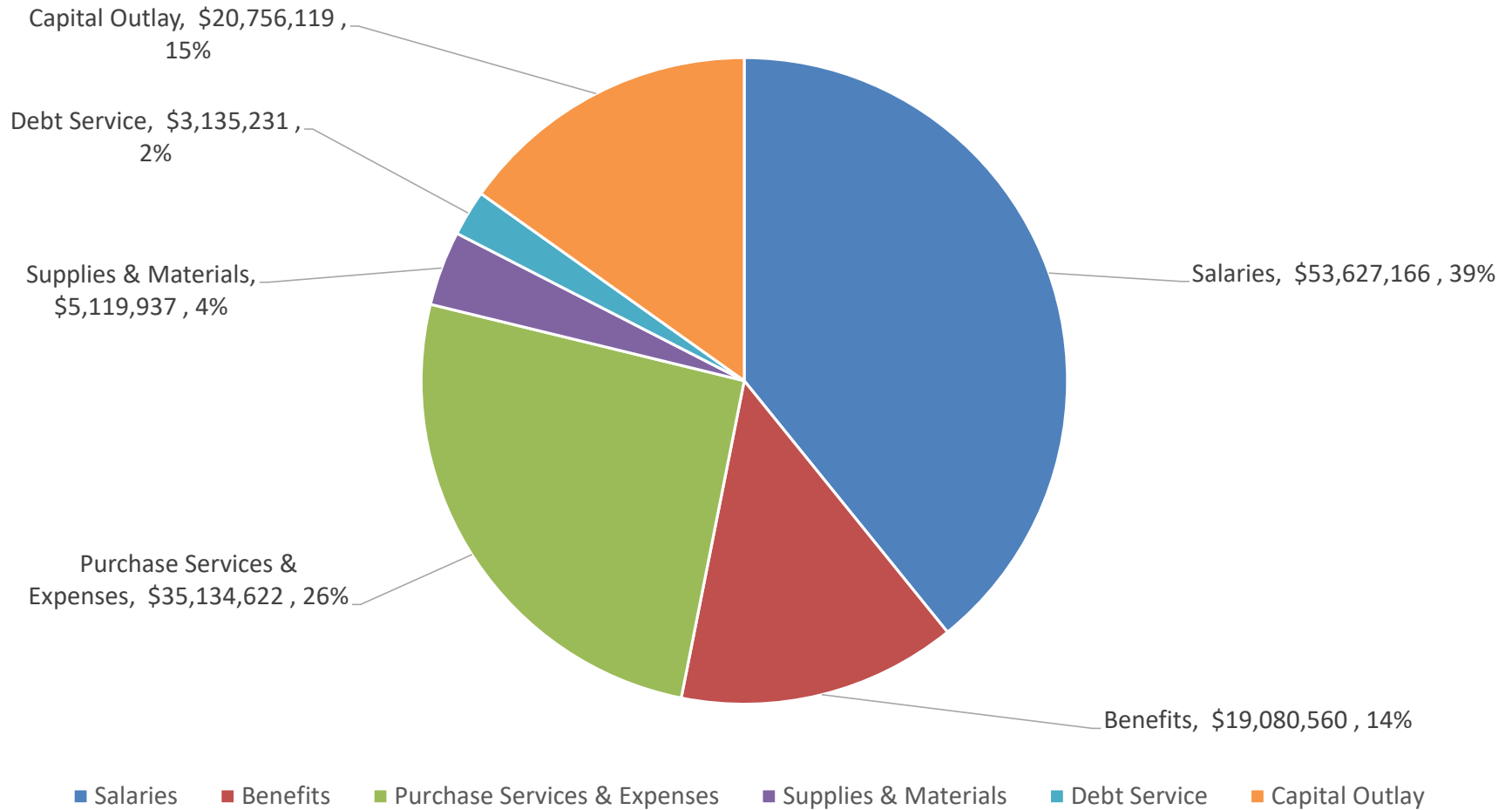
General projects – IT / FSS / Fleet / YJRC

# Expenditure Summary



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

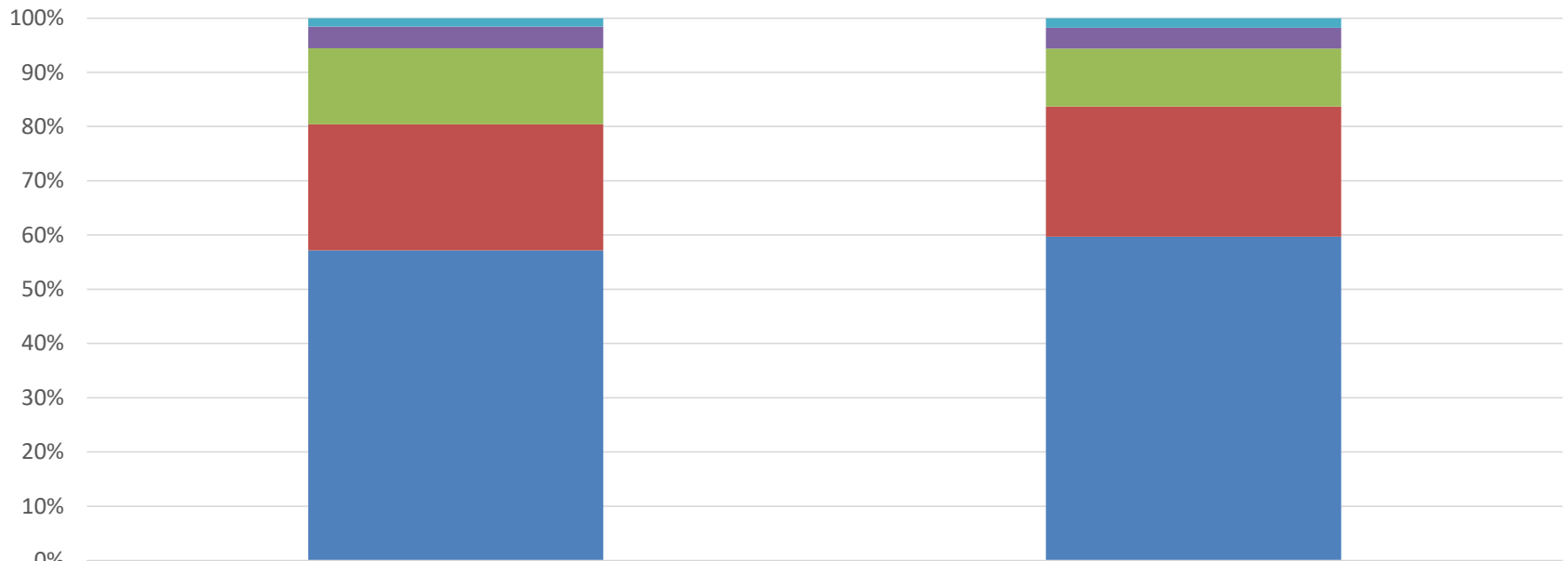
# 2027 Budget by Classification



# General Fund 2027 Budget by Classification

General Fund Expenditures by Budget (SECC/ EMA Reclassification)

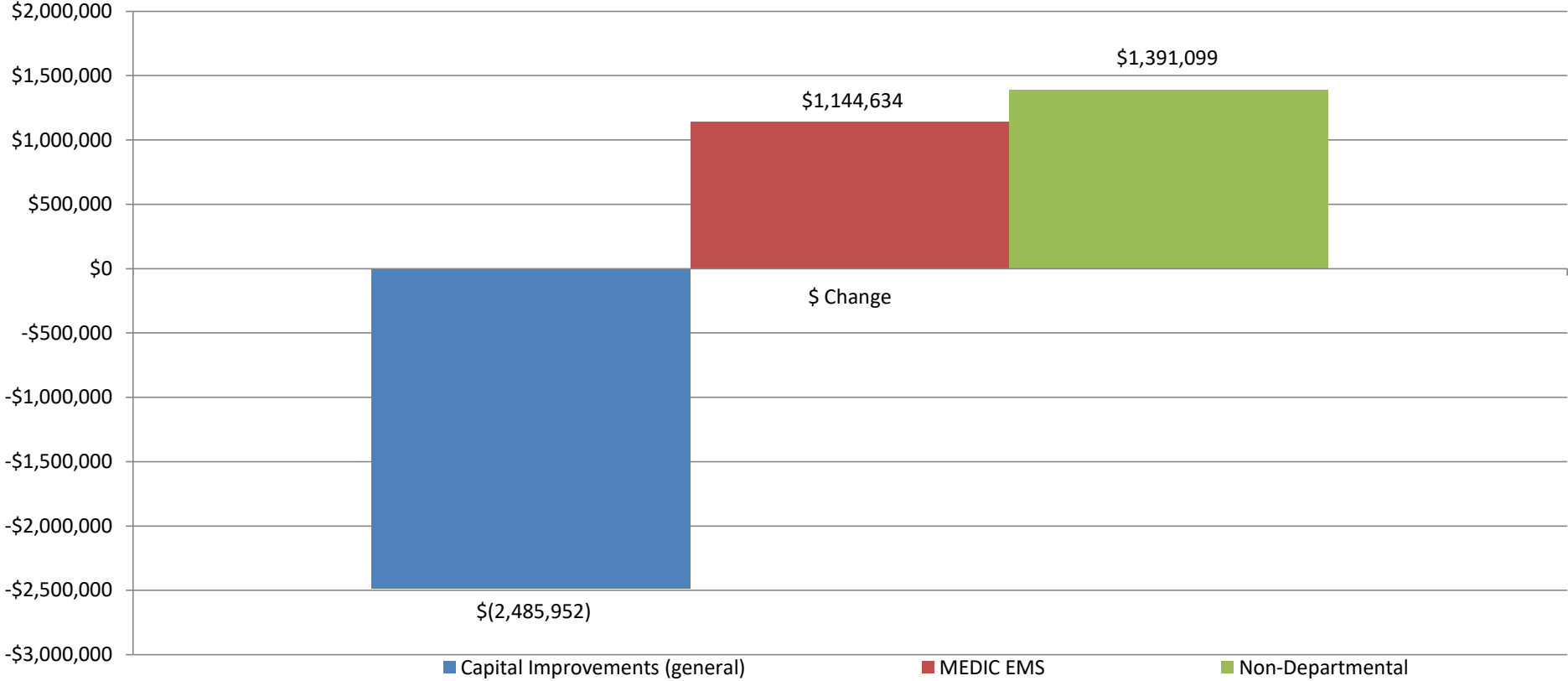
Combined Salary and Benefits General, SECC, EMA = 80.42% of Operating Budget



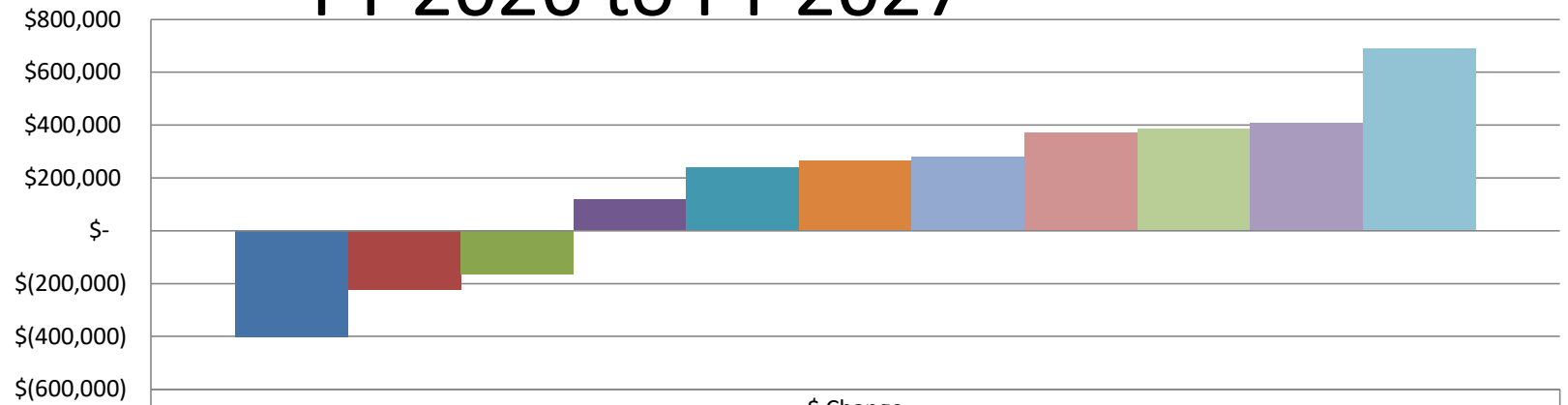
	2027 Recommended Budget	2026 Budget
Capital Outlay	\$1,241,025	\$1,306,225
Supplies & Materials	\$3,088,112	\$2,841,196
Purchase Services & Expenses	\$10,882,014	\$7,868,507
Benefits	\$18,051,940	\$17,645,629
Salaries	\$44,418,168	\$43,967,044

Salaries Benefits Purchase Services & Expenses Supplies & Materials Capital Outlay

# Departmental Change over \$1,000,000 FY 2026 to FY 2027



# Departmental Change \$100,000 - \$1,000,000 FY 2026 to FY 2027



	\$ Change
Debt Service	\$(402,950)
Secondary Roads	\$(222,000)
Facility & Support Services	\$(166,112)
Treasurer	\$120,709
Conservation (net of golf course)	\$240,198
Health	\$264,281
Youth Justice & Rehabilitation Center	\$280,817
Authorized Agencies	\$371,824
Information Technology	\$385,778
Attorney	\$408,415
Sheriff	\$689,018

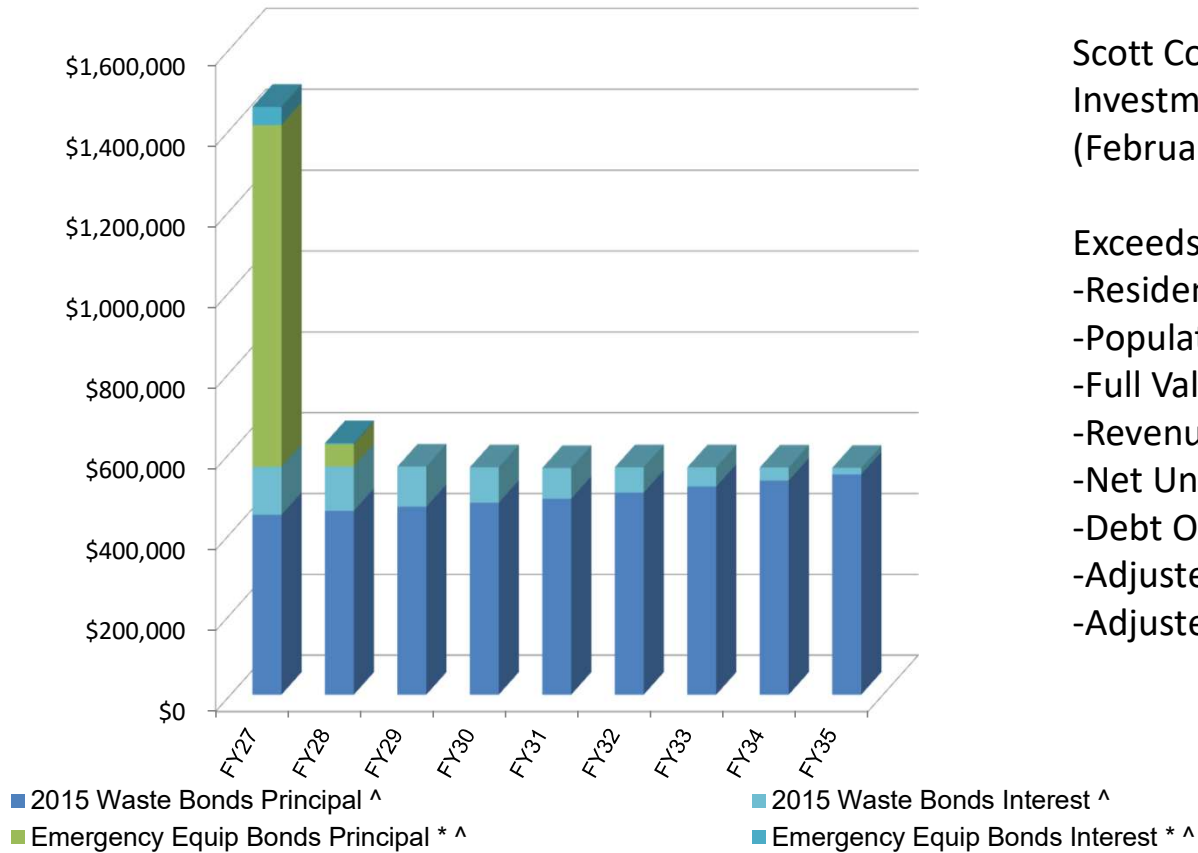
# Significant Open Contracts for Renewal

- Humane Society – Managed by Scott County Board of Health; \$60,170 Animal Shelter, Control Services, Animal Bite Follow up; plus per animal bite observation per incident
- Coordinated Youth Assessment Program – \$150,000 per year; 2026 was year 5 of 5-year test program
- Visit QC – Authorized Agency – \$70,000 per year



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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



# Comparison of County Debt Service

County	General Obligation Bonds, Revenue Bonds and Notes Outstanding FY 2025	Total Obligation Due FY 2026	Amount Paid by Other Funds and Debt Service Equity FY 2026	FY 2026 Property Tax and Utility Tax
<b>Scott</b>	\$9,946,410	\$1,862,081	\$1,599,331	\$262,750
Black Hawk	\$14,818,339	\$1,766,300	\$52,100	\$1,714,200
Dallas	*\$18,760,000	\$2,327,758	\$-	\$2,327,758
Dubuque	\$19,013,846	\$2,504,046	\$663,965	\$1,840,081
Johnson	*\$8,573,000	\$19,847,889	\$(65,619)	\$19,913,508
Linn	\$57,392,061	\$6,267,524	\$109,228	\$6,158,296
Polk	*\$325,832,409	\$51,587,705	\$20,839,808	\$30,747,897
Pottawattamie	*\$19,910,000	\$2,074,438	\$852,237	\$1,222,201
Story	*\$3,434,054	\$1,159,019	\$-	\$1,159,019
Woodbury	*\$63,998,181	\$7,370,605	\$1,802,740	\$5,567,865

Source: 2026 DOM GAAP Budget reports; 2025 ACFR reports, \*2024 ACFR reports

# Other Long-Term Liabilities

	FY 2025 Amount	Primary Funding Source	Funding Range
IPERS Net Pension Liability	\$10,611,620	Employee Benefit Expense	N/A – IPERS Contribution %
OPEB – Other Post Employment Benefits	\$2,422,982	Employee Benefit Expense	N/A – Implicit Benefit / Health Insurance Fund
Compensated Absences	\$6,808,840	Employee Salary Expense / Separation Compensation	Vacation / Sick Times; Separation Compensation \$380,000 - \$525,000
SBITAs – Subscription-Based Information Technology Arrangements	\$1,276,997	General Fund / MEDIC Debt Service / Professional Services	\$400,000 FY 26 and declining; however, new contracts entered every year
Leases	\$190,196	General Fund / MEDIC Debt Service / Professional Services	\$38,000 FY 26 and declining

# SBITAs

Year Ending June 30	Government-Type Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 278,693	\$ 20,102	\$ 298,795	\$ 95,331	\$ 2,358	\$ 97,689
2027	238,311	12,577	250,888	48,511	333	48,844
2028	189,504	6,005	195,509	-	-	-
2029	44,141	828	44,969	-	-	-
2030	-	-	-	-	-	-
<b>Total</b>	<b>\$ 750,649</b>	<b>\$ 39,512</b>	<b>\$ 790,161</b>	<b>\$ 143,842</b>	<b>\$ 2,691</b>	<b>\$ 146,533</b>

Future SBITAs – Time and Attendance; License and Permitting, Jail Management; Budget.

Previously purchased out of capital, now qualify as one-time capital and multi-year debt service out of the General or MEDIC EMS Funds.

# Comparison of Other Long-Term Liabilities

	IPERS Net Pension Liability	OPEB – Other Post Employment Benefits	Compensated Absences	SBITAs	Leases	Total
<b>Scott</b>	\$10,611,620	\$2,422,982	\$6,808,840	\$894,491	\$184,637	\$20,922,570
Black Hawk	\$9,272,292	\$1,922,707	\$2,401,588	-	\$1,593,200	\$15,189,787
*Dallas	\$5,755,230	\$2,104,076	\$2,073,272	-	\$66,895	\$9,999,473
Dubuque	\$10,517,556	\$3,011,475	\$7,800,950	-	\$1,175,982	\$22,505,963
*Johnson	\$7,326,967	\$2,744,515	\$4,588,565	-	\$1,569,233	\$16,229,280
Linn	\$21,740,121	\$6,985,407	\$6,071,776	\$270,932	\$205,465	\$35,273,701
*Polk	\$35,589,831	\$22,071,000	\$20,980,059	\$4,228,831	\$426,886	\$83,296,607
*Pottawattamie	\$8,814,105	\$2,365,097	\$3,214,901	-	\$232,093	\$14,626,196
*Story	\$6,080,336	\$1,072,234	\$934,352	\$65,405	\$59,377	\$8,211,704
*Woodbury	\$5,158,371	\$4,685,511	\$1,360,507	\$575,003	\$45,775	\$11,825,167

Source: 2025 and \*2024 ACFR reports

# Budget Calendar

<u>Meeting Type</u>	<u>Topic</u>	<u>Date</u>
<del>Work Session</del>	<del>Operations</del>	<del>Wednesday, February 25, 2026, 8:00 AM – Special COW</del>
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

